

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR PUBLIC HEALTH
AND PROFESSIONAL STANDARDS**

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




MINISTRY OF HEALTH

State Department for Public Health and Professional Standards

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

State Department for Public Health and Professional Standards)
Annual Report and Financial Statements for the year ended 30th June 2024



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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
KMTC	Kenya Medical Training College
HRH	Human Resources For Health
WASH	Water Sanitation and Hygiene Services
IPC	Infection prevention and control
NQCL	National Quality Control Laboratories
CHANF	Comprehensive Health and Nutrition Facility
HIV	Human immunodeficiency virus
KEPSA	Kenya Private Sector Alliance
WTO	World Trade Organization
UNCTAD	United Nations Conference on Trade Development
WIB	Women in Business Kenya
AMR	Anti-Microbial Resistance
CHPs	Community Health Promoters
UHC	Universal Health Care
HPV	Human papillomavirus

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FELTP	Field Epidemiology and Laboratory Training Program
PHEOCS	Public Health Emergency Operation Centre Services
KEMRI	Kenya Medical Research Institute
VAS	Vitamin A Supplementation
MYCN	Maternal and Young Children Nutrition
HWC	Health and Wellness Centres
BFHI	Baby-Friendly Hospital Initiative
IFAS	Iron and Folic Acid Supplementation
IMAM	Integrated Management of Acute Malnutrition
KHIS	Kenya Health Information System
JBC	Joint Biosecurity Centre
IES	Integrative Environment Solutions
SBCC	Social and Behaviour Change Communication
CHA	Community Health Assistant
PFMR	Public Financial Management Regulations
NHWA	National Health Workforce Accounts
WISN	Workload Indicators of staffing need
AGPO	Access to Government Procurement Opportunities
NPAFP	Non-Polio Acute Flaccid Paralysis
TB	Tuberculosis
SAGAs	Semi-Autonomous Government Agency



2. Key State Department for Public Health and Professional Standards Information and Management

(a) Background information

The State Department for Public Health and Professional Standards is State Departments under Ministry of Health. The Department was formed on Jan 2023 through Executive Order No.1 of 2023. However, it was fully operationalized from 1st April 2023 upon approval of the supplementary budget for the FY 2022/2023. At Cabinet Level, the Department is represented by the Cabinet Secretary for Health, who is responsible for the general policy and strategic direction of the State Department. The core mandate of the State Department is to develop Public Health and Sanitation Policy; Preventive and Promotive Health Services; Policy on Human Resource Development for Health Care Workers; Health Education Management; Food Quality, Hygiene and Nutrition Policy; Quarantine Administration; Radiation Policy; and Administration of the legal and institutional framework for the control of the production, manufacture, sale, labelling, advertising, promotion, sponsorship and use of tobacco products; Control and Management of Tuberculosis (TB) and other Lung Diseases; and Malaria Control and Management; and Control and Management of Leprosy.

The State Departments Vision, Mission and core values

Vision: *A nation free from preventable diseases and ill health*

Mission: To provide effective leadership and participate in the provision of quality public health and sanitation services that are equitable, responsive, accessible and accountable to Kenyans

Strategic Objectives

The strategic objectives of the Department are to -

Objectives

- To enhance timely detection of and effective response to any potential hazards and events that occur at Points of Entry (PoEs)
- To strengthen the nationwide laboratory services to ensure quality, capacity, and coverage
- To strengthen molecular detection of key diseases in national public health laboratories
- To strengthen national capacity to conduct sequencing of pathogens of interest to identify circulating strains of concern and unique strains associated with AMR
- To establish an integrated national sample referral system
- To promptly respond to emergencies and disasters
- To strengthen emergency and disaster management through prevention, mitigation, preparedness, response and recovery.
- To enhance and optimize partner engagement and resource mobilization towards preparedness and response to mass casualty events and disaster.
- To reduce the burden of water sanitation and hygiene services (WASH) related diseases
- To enhance sustainable health care waste management
- To reduce vector–human contact and vector population density and survival.

- To ensure effective and efficient implementation of programmes

Core Values

In its endeavour to execute its Mandate, the state department is guided by the following Core Values/ Principles: -

- People centeredness
- Results oriented
- Integrity
- Professionalism
- Accountability
- Teamwork
- Partnership and Collaboration

Departments

The State Department for Public Health and Professional Standards comprises the following;

- Directorate of Primary healthcare
- Directorate of Public Health and Sanitation
- Directorate of Health Standards, Quality Assurance and Regulation
- Directorate of Health Sector Coordination and Research
- General Administration

(b) Key Management

The State Department for Public Health and Professional Standards' day-to-day management is under the following key organs:

No.	Designation	Name
1	Cabinet Secretary	Dr. Deborah Mulongo Barasa
2	Principal Secretary -Accounting Officer	Mary M.Muriuki, CBS
3	Director Administration	Aden G. Harakhe

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

NO.	Designation	Name
1	Cabinet Secretary	Dr. Deborah Mulongo Barasa
2	Principal Secretary/Accounting Officer	Mary M. Muriuki, CBS
3	Director Administration	Aden G. Harakhe
4	Senior Chief Finance Officer	Samuel M. Macharia
5	Head Accounting Unit	Florence W. Kirumba
6	Director of Planning	Dickson S Sikuku, HSC



(d) Fiduciary Oversight Arrangements

The following are the different committees and their activities in the Departments:

Audit Committee Activities

- Evaluating adequacy of management procedures with regard to risk management, control and governance
- Reviewing and approving the audit charter and the internal audit manual work plans
- Reviewing the internal and external audit findings/recommendation and proposing necessary action
- Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics
- Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
- Any other task, which are within the mandate of the committee

Public Finance Management Committee

- Budget Implementation
- Budget Review Expenditure
- Evaluation of projects implementation status
- Discuss and agree on re-allocation/increase or decrease of budgetary allocations
- Preparation of quarterly expenditure forecasts for discussions with National Treasury for release of funds

Senior Management Committee

- Gather information on issues raised
- Receive and compile the gathered information
- Facilitate the Cabinet Secretary's appearance at the parliament and Senate as requested
- Make follow up on issues raised from both National Assembly and the Senate
- Submit responses as required and agreed by the Cabinet Secretary
- Make annual reports on all matters attended to in response to parliament concerns

Development partner oversight activities

- Carrying out periodic financial review on project activities
- Issuing no objection clearance on planned spending on project activities
- Carrying out regular supervision mission
- Offering advice on the best practices worldwide in as far as project implementation is concerned

- Offering technical support where local talent is insufficient

(e) State Department for Public Health and Professional Standards Headquarters

P.O. Box 30016-00100
Afya House
Cathedral road
NAIROBI, KENYA

(f) State Department for Public Health and Professional Standards Contacts

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Telephone: Nairobi (254) 20-2717077
E-mail: ps.publichealth@health.go.ke
Website: www.ministry.go.ke

1. State Department for Public Health and Professional Standards Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

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

3.Statement of Governance
1.Key leadership structure



DR. DEBORAH M. BARASA

CABINET SECRETARY - MINISTRY OF HEALTH

REPUBLIC OF KENYA

Dr. Deborah Mulongo Barasa, the Cabinet Secretary for Health in the Republic of Kenya, has carved an inspirational path in the medical field, marked by her dedication, expertise, and unwavering commitment to improving healthcare in her country. With a career spanning over 18 years, Dr. Mulongo has made significant contributions to clinical practice, public health programs, and technical advisory roles, establishing herself as a highly respected figure in the healthcare community.

A strong advocate for patient-centred healthcare services, Dr. Mulongo has prioritized the delivery of Universal Health Coverage to all Kenyans. Her journey began at the University of Nairobi, where she earned her Bachelor of Medicine and Surgery (MBChB) between 2001 and 2006. Her passion for internal medicine and infectious diseases led her to pursue further specialization, culminating in a Master of Medicine in Internal Medicine from the same institution from 2012 to 2015. To deepen her expertise, she also earned a Master of Science in Infectious Diseases from the prestigious London School of Hygiene and Tropical Medicine.

Before her appointment as Cabinet Secretary, Dr. Mulongo served as an Internal Medicine Consultant Physician at the Comprehensive Health and Nutrition Facility (CHANF), where she provided specialized care and managed complex medical cases. Her role as an Infectious Diseases Consultant at the World Health Organization (WHO) further solidified her reputation as an expert in her field, where she played a pivotal role in developing and implementing strategies to combat infectious diseases, contributing to global health initiatives.

Beyond her clinical work, Dr. Mulongo has held significant advisory roles, including serving as the Senior Technical Advisor for HIV/TB/Communicable and Non-Communicable Diseases at the

Eastern Deanery Aids Relief Program. In this capacity, she influenced public health programs and policies, ensuring their effectiveness and sustainability.

Her experience as a Senior House Officer and Senior Registrar at Kenyatta National Hospital was instrumental in honing her skills and deepening her understanding of Kenya's healthcare system. Here, she supervised medical residents, provided advanced patient care, and engaged in medical research, further enriching her knowledge and experience.

Throughout her career, Dr. Mulongo has co-led programs addressing outbreak-prone infections such as COVID-19, diphtheria, Ebola, and cholera. These initiatives not only mitigated the impact of these diseases but also strengthened Kenya's healthcare system's response capabilities.

Dr. Mulongo's personal philosophy is rooted in the belief that every individual deserves access to quality healthcare—a principle that continues to guide her work and advocacy efforts as she tackles the pressing health issues facing Kenya today.



MARY MUTHONI MURIUKI (MS), CBS

PRINCIPAL SECRETARY

STATE DEPARTMENT OF PUBLIC HEALTH AND PROFESSIONAL STANDARDS

Ms. Mary Muthoni Muriuki, CBS is the Principal Secretary, State Department for **Public Health and Professional Standards** from 17th May, 2023. She is also the Deputy Dean of the Principal Secretaries and **Chair Health Sector Medium Term Expenditure Framework (MTEF) Budget Working Groups** as well as the co-chair of the **Kenya Coordinating Mechanism for the Global Fund Grant**. She previously served as Principal Secretary for **Correctional Services** from 1st December 2022 to 16th May 2023.

Before she was appointed Principal Secretary, she served as the President and Chief Executive Officer for **Women in Business Kenya (WIB)** focusing on promoting women's empowerment in the delivery of Public Service particularly in championing women's access to Government Procurement Opportunities (AGPO). Ms Mary has also served as the Director of the **Kenya National Chamber of Commerce and Industry (KNCCI)** and a member of the **Kenya Private Sector Alliance (KEPSA)**.

During this period, she worked closely with other reputable international and local organizations including the **World Trade Organization (WTO)** and, the **United Nations Conference on Trade Development (UNCTAD)** coordinating various trade initiatives on behalf of the private sector. Her experience spans over a decade in public and private sector management including policy, legislation, financial management, stakeholder management, risk management and leadership.

She was a Board Member of various educational institutions and community organizations including Tobacco Control Board and Vice Chair, Kirinyaga Investment and Development Authority. Ms. Mary is an all- round public sector leader inspired by the idea that a progressive society depends on a facilitative government. She also deeply appreciates the health sector; its global and local challenges, and opportunities for social-economic growth.

he holds a Master's in Business Administration (MBA) from Baraton University. She has received various recognition and awards including the **Chief of the Order of the Burning Spear (CBS) in 2023**, **Head of State Commendation (HSC) in 2021** for community service, Uzalendo Award

(2019), Regional Winner East Africa by the CEO Global for Pan African Awards (2019), Africa Business Leaders Awards in regards to Gender (2018), and Devolution Warrior Award- Gender Responsive Delivery Category (2017).

2.Management Committees established and their roles.

The State Department for Public Health and Professional Standards have established various *committee as follows:*

- Ministerial human Resource Advisory Committee deals with human resource related issues.
- Opening tender/Quotation committee opens tender and writes minutes to the tender evaluation committee.
- Tender/Quotation Evaluation Committee evaluates tender as per bid documents and give recommendation for award.
- Inspection and acceptance committee inspect goods on quality and quantity and accept or reject.

3.The audit committee

The State Department for Public Health and Professional Standards have formed an audit committee of various skill mix of its members who meet regularly to exercise their mandate.

4.Risk management, compliance, conflict of interest

The State Department for Public Health and Professional Standards have put measures in place

Measures to manage risk, compliance and conflict of interest through internal control measures, laws and regulations and management committees

5.Report on recent training and development in governance for those in key leadership.

The State Department for Public Health and Professional Standards sponsored training for senior Managers in key leadership position with various courses in Arusha Based Esami on governance.

6.Public participation activities

The State Department for Public Health and Professional Standards actively participates with the public who are stakeholders in the health sector for their inputs and any recommendations on issues affecting them.

7.Compliance with laws and regulations among others.

The State Department for Public Health and Professional Standards complies with all laws and existing regulations which includes Human Resource Manual and policy, Public Finance Management Act, Public Procurement and Disposal Act among others

4.Statement by the Cabinet Secretary

The State Department for Public Health and Professional Development, one of two departments under the Ministry of Health, was established by Executive Order No. 1 in January 2023. Its primary mandate includes the development of public health and sanitation policies, delivery of preventive and promotive health services, and the formulation of policies for human resource development for healthcare workers. The department is also responsible for managing health education, overseeing food quality, hygiene, and nutrition policies, administering quarantine and radiation policies, and regulating the legal and institutional framework for the production, sale, labeling, advertising, promotion, sponsorship, and use of tobacco products. Additionally, the department is tasked with the control and management of tuberculosis (TB) and other lung diseases, malaria, and leprosy.

In its role, the State Department for Public Health and Professional Standards is crucial in developing and implementing policies that ensure the well-being of communities. It oversees preventive and promotive health services, develops policies for human resource development to ensure a skilled healthcare workforce, and extends its efforts to include health education management, food quality control, hygiene, nutrition policies, quarantine administration, radiation policy, and immunization management. These initiatives collectively aim to safeguard public health and promote a healthier, safer society.

The strategic objectives of the State Department for Public Health and Professional Standards are broad and comprehensive. They include ensuring all eligible medical graduates undergo quality internship training at approved centers and enhancing the skills of the health workforce through training at the Kenya Medical Training College (KMTC). The department aims to provide opportunities for government-sponsored specialist training, strengthen the policy and regulatory frameworks for human resources in health (HRH), ensure adherence to HRH regulatory standards, and improve workforce density and efficiency in health workforce planning and patient management. Promoting evidence-based policy and decision-making, enhancing research, innovation, and effective utilization of findings, and developing laboratory and research infrastructure are also key objectives.

Furthermore, the department aims to foster intergovernmental and international health relations, strengthen policies and legal frameworks, and improve management systems for health emergencies and preparedness for public health events. It maintains a robust public health surveillance system to promptly identify and respond to potential public health threats and controls priority zoonotic diseases affecting both humans and animals. The department is committed to enhancing food control systems for public health protection, improving detection and response to food safety-related events, and managing hazards at Points of Entry (PoEs). It also focuses on strengthening nationwide laboratory services, molecular detection of key diseases, and national capacity for pathogen sequencing to monitor antimicrobial resistance (AMR).

Other critical objectives include establishing an integrated national sample referral system, enhancing emergency and disaster management, promoting sustainable healthcare waste management, reducing vector-human contact, and lowering the burden of malaria and water, sanitation, and hygiene (WASH)-related diseases. The department seeks to improve nutrition

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across all life stages, empower communities to improve their health, enhance access to primary health services, focus on school health, reduce drug and substance abuse, manage TB, and promote overall well-being across all age groups.

Additionally, the department is dedicated to enhancing governance and coordination for tackling AMR using a multisectoral approach, improving awareness through communication, education, and training, optimizing antimicrobial use, and promoting continuous quality improvement in healthcare delivery using the Kenya Quality Model. It aims to ensure the quality and safety of medical care, strengthen national regulatory systems to meet global benchmarks, ensure compliance with environmental regulations related to pharmaceutical waste disposal, and integrate public health information systems. The department is also focused on adopting emerging information technologies for public health service delivery, ensuring adequate resources for program implementation, improving records management, providing a conducive work environment, and ensuring compliance with human resource policies and regulations in the public service.



DR. DEBORAH M. BARASA
CABINET SECRETARY
MINISTRY OF HEALTH

5.Statement by the Principal Secretary / Accounting Officer

The establishment of this department marked a significant step towards enhancing the overall health and well-being of our nation. The State Department for Public Health and Professional Standards is tasked with a comprehensive mandate that spans various aspects of public health and professional standards. Our core responsibilities include developing and implementing robust public health and sanitation policies, delivering preventive and promotive health services, and formulating policies for human resource development for healthcare workers. We are committed to improving health education management, ensuring food quality, hygiene, and nutrition, administering quarantine measures, and overseeing radiation policy to protect public health. In addition, we are responsible for the administration of the legal and institutional frameworks that govern the control of the production, manufacture, sale, labeling, advertising, promotion, sponsorship, and use of tobacco products. The department also plays a pivotal role in controlling and managing tuberculosis (TB) and other lung diseases, malaria, and leprosy, thereby safeguarding the health of our population from these serious health threats. Our focus will remain steadfast on enhancing public health through evidence-based policies and effective management strategies. We are dedicated to building a skilled and competent health workforce, advancing health education, and strengthening our health systems to respond efficiently to public health challenges. Our efforts will also extend to fostering strong intergovernmental and international health relations, enhancing surveillance systems, and promoting research and innovation.

In FY 2023/24, the State Department had a budget allocation of

1.Budget Execution by Programme and Economic Classification

Program	Item	Description	Approved Budget	Actual Payments	Variance
0406000000			6,136,184,469	3,753,379,092	2,382,805,377
	2110000	Wages and Salary Contributions	245,536,162	211,470,315	34,065,847
	2210000	Goods and Services	691,770,468	385,842,006	305,928,462
	2220000	Routine Maintenance	11,526,625	10,168,500	1,358,125
	2630000	Grants & Transfer To Other Govt. Units	5,052,351,214	3,093,127,008	1,959,224,206
	2640000	Other Transfers and Emergency Relief	95,000,000	52,771,264	42,228,736

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	3110000	Acquisition of Fixed Capital Assets	40,000,000	0	40,000,000
0407000000			18,172,585,749	16,360,711,853	1,811,873,896
	2110000	Wages and Salary Contributions	5,786,424,491	5,421,988,418	364,436,073
	2210000	Goods and Services	161,375,789	114,566,793	46,808,996
	2220000	Routine Maintenance	6,097,835	974,465	5,123,370
	2630000	Grants & Transfer To Other Govt. Units	12,217,140,000	10,822,570,027	1,394,569,973
	3110000	Acquisition of Fixed Capital Assets	1,547,634	612,150	935,484
0408000000			4,060,458,196	3,402,354,739	658,103,457
	2110000	Wages and Salary Contributions	227,029,082	217,306,114	9,722,968
	2210000	Goods and Services	68,215,473	45,882,552	22,332,921
	2220000	Routine Maintenance	5,397,173	0	5,397,173
	2630000	Grants & Transfer To Other Govt. Units	3,745,816,468	3,130,217,119	615,599,349
	2640000	Other Transfers and Emergency Relief	6,000,000	6,000,000	0
	3110000	Acquisition of Fixed Capital Assets	8,000,000	2,948,954	5,051,046
0412000000			744,559,704	630,076,207	114,483,497
	2110000	Wages and Salary Contributions	203,519,465	184,571,139	18,948,326
	2120000	Social Contributions	116,630,800	92,097,004	24,533,796
	2210000	Goods and Services	357,196,933	294,586,364	62,610,569

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	2220000	Routine Maintenance	6,627,169	6,000,571	626,598
	3110000	Acquisition of Fixed Capital Assets	60,585,337	52,821,139	7,764,198
		Grand Total	29,113,788,118	24,146,521,891	4,967,266,227

Further, the department recorded the following major achievements:

2.Key Achievements FY2023/24

- The individuals receiving TB preventive therapy surpassed the targets due to a successful scale-up of preventive therapy across all 47 counties and population including children under 5 years.
- The Division of Disease Surveillance and Response prioritized reducing mortality and morbidity from public health emergencies, the detection rate improved from 2.5 to 3.5 in FY 2023/24 due to proactive case searches and immunization efforts
- The number of hospitals with a Functional Events Based Reporting System was 463 in FY 2023/24, driven by a cost-effective rollout strategy through Continuous Medical Education in eight trained counties.
- The Public Health Emergency Operations Centre significantly improved its rapid response capabilities. It surpassed its training targets, training 123 in FY 2023/24. The number of counties with operational PHEOCs also increased, reaching 24 in FY 2023/24. Additionally, the PHEOC successfully responded to 100% of public health emergencies in FY 2023/24, showcasing its effectiveness during this period.
- The Zoonotic Disease Unit in FY 2023/24, it supported 5 counties, focusing on Rift Valley Fever and anthrax cases. Overall, while the unit demonstrated effective surveillance and response capabilities.
- The Laboratory Quality Management System (QMS) target for accredited laboratories reached 4 in FY 2023/24, which was met. The Laboratory Continuous Quality Improvement (LCQI) program also exceeded expectations, with achievements rising from 12 in FY 2021/22 to 31 in FY 2023/24. Additionally, the Kenya National External Quality Assurance Scheme (KNEQAS) achieved 11 scopes in FY 2023/24, exceeding its target.
- Division of Environmental Health, By FY 2023/24, the Centre of Excellence for monitoring air pollution became fully operational, achieving its 60% target, and the Ministry of Health launched the Household Air Pollution Control Strategy, marking a significant advancement in environmental health initiatives.
- In Nutrition and Dietetics division a cure rate of 83% for acutely malnourished children exceeded the 80% target, while 86% of pregnant and lactating women received treatment, meeting the international standard.
- Kenya National Public Health Institute, the institute developed the human resource included the establishment of a comprehensive organizational structure, career guidelines,

and a staff establishment framework, which have been submitted to the Institute's board for approval, thereby enhancing workforce efficiency and professional development. However, the strategic plan for KNPHI, which also aimed for 100% completion in FY 2023/24, encountered challenges, with only 20% developed due to insufficient funds.

- the Division of Port Health Services made notable strides in health and safety at entry points. Vaccination certificates increased to 110,365 in FY 2023/24. Trade facilitation saw actual clearances surpass targets, with over 34 million tons cleared in FY 2023/24, despite challenges in standardizing measurement units. The division completed 56,837 in FY 2023/24 due to underreporting. They exceeded their digitization goals by implementing services at 31 entry points and digitizing payment processes for 38 services. Additionally, they examined 8,091 food handlers in FY 2023/24, significantly surpassing their target of 4,000.
- The Kenya Nuclear Regulatory Authority made significant advancements in developing a nuclear power program and enhancing nuclear security, achieving its target by drafting three regulations for the power program and two for nuclear security in FY 2023/24. The qualification rate of enforcement officers rose to 25%, up from 10%, reflecting effective training partnerships, while compliance at ports of entry remained steady at 20% due to new detection equipment.
- In the FY 2023/24, the Division of Primary Health Care & Networks made significant strides in establishing primary care networks, mapping 191 hospitals as primary healthcare hubs, far exceeding its target of 47 and the previous year's total of 20.
- In FY 2023/24, the Division of Information, Education, and Communication (IEC) made significant strides in health messaging, notably producing 41 health education materials in FY 2023/24, surpassing its goal of 20.
- Kenya Medical Training College, during the review period, training for health workers and professionals showed significant progress. Enrollments increased to 27,426 in FY 2023/24 (target: 17,200), driven by infrastructure upgrades and new campuses. The training of Community Health Assistants (CHAs) also surged, to 2,251 in FY 2023/24 (target: 700). Certification rates for health professionals raised to 99% in FY 2023/24.
- In FY 2023/24, the institute surpassed its target by publishing 46 peer-reviewed scientific papers, exceeding the goal of 34, driven by intensified research on infectious diseases. It also trained 99 individuals in biomedical knowledge, significantly surpassing the target of 52. The number of candidate drugs and vaccines tested reached 11, exceeding the planned target of 6, thanks to new drug targets for leishmania, malaria, and snakebite antivenom. The institute conducted 5 community outreach education forums to promote awareness of ecosystem health and primate conservation and successfully bred 40 non-human primates, meeting its target. Significant bio-surveillance efforts were made, with 1,296 human samples tested at the wildlife-livestock interface, far exceeding the target of 300.
- Kenya Health Professions Oversight Authority, During the period under review, the Authority coordinated inspection of 3,152 health facilities for compliance to standards in

service delivery in FY 2023/24 respectively. Seventeen (17) Level 5 hospitals were also assessed for emergency care preparedness. To support inspection of health facilities, 176 County Health inspectors have been trained across all the 47 counties on health facility inspection for quality of care improvement.

- Kenya Medical Practitioners and Dentist Council, the number of practitioners with active annual practice licenses increased to 12,507 in FY 2023/24, surpassing the target of 11,960, thanks to the Council's compliance checks and public awareness efforts. The number of health facilities with active annual operating licenses surged to 12,406, exceeding the target of 8,000, aided by regular compliance checks and public initiatives like an SMS verification service. The Council conducted 5,025 compliance inspections, surpassing the target of 3,560, and maintained a commitment to quality by inspecting all medical, dental internship, and specialist training centers. Additionally, 17 CPD providers were accredited in FY 2023/24, supporting the requirement for practitioners to complete a minimum of 50 CPD points annually to maintain their licensure
- Nursing Council of Kenya the number of newly registered nurses and midwives significantly increased to 12,583 in FY 2023/24, driven by a doubling of student intake at Kenya Medical Training Colleges and rising demand for nursing courses. The number of eligible candidates examined rose to 19,383 during the same period, while indexing of eligible candidates increased to 13,678, reflecting expanded training opportunities.
- Counsellors and Psychologist Board the board exceeded expectations by finalizing 2 sets of rules and regulations, which are awaiting public participation, and successfully developed 1 policy along with 2 human resource instruments submitted for approval.
- The NQCL successfully tested 100% of medical devices for both fiscal years, affirming its commitment to safety and quality, the NQCL met its target of developing, verifying, and validating five methods of analysis for health products and technologies in FY 2023/24.
- Pharmacy and Poisons Board the Board exceeded its target by registering 1,040 practitioners in FY 2023/24, up from 800 in the previous year, due to more candidates passing exams.
- Kenya Medical Laboratory Technicians and Technologists Board, lab registration and licensing targets were exceeded in 2023/24 with more inspections.
- Legislation and Regulation
- The Division of Legislation/Regulation concentrated on implementing the Health Act, 2017, by developing essential bills and regulations to support Universal Health Coverage (UHC). It successfully created four key legislations: the Primary Healthcare Act, 2023; the Digital Health Act, 2023; the Social Health Insurance Act, 2023; and the Facility Improvement Financing Act, 2023. Additionally, in FY 2023/24, the Quality of Care Bill was developed and is currently awaiting finalization and Cabinet approval.
- Public Communication Services, the unit managed to do 30 articles published/photos/videos and 20 social media campaigns and social media reach as was planned for 2023/24 FY.

- Supply Chain Management the Supply Chain Management Unit successfully updated its list of registered suppliers for FY 2023/24, ensuring biannual accuracy and reliability in supplier management. It also created an Annual Procurement Plan aligned with the department's budget and developed a comprehensive asset register for better inventory management

Key Result Areas (KRAs) for the State Department include:

- Human Resources for Health Training and professional development
- Human Resources for Health Policy and Regulation
- Human Resources for Health Labour dynamics
- Public health research and innovation
- Health policies and legislations
- Public health sector intergovernmental relations
- International health relations
- Public health emergency operation centres
- Disease surveillance and response
- Food safety
- Points of entry and border health
- National laboratory system surveillance, diagnosis and management
- National emergency preparedness and disaster response
- Environmental health and sanitation
- Prevention, diagnosis and treatment of malaria
- Nutrition through the life course
- Health Promotion and Education Services
- Primary health services
- Health of the School Going Population
- Drug and Abuse Control
- Detection and treatment of Tuberculosis, Leprosy and Lung diseases
- Health and Wellness
- Antimicrobial Resistance
- Quality improvement initiatives
- Clinical Guidelines and health standards
- Health products and technologies
- Pharmaceutical and laboratory waste management
- Information, Communication and Technology
- Resource mobilization
- Monitoring and Evaluation
- Records management
- Work environment
- Human Resource Management and Development

3. Emerging Issues

Emerging Issues

In an effort to deliver on its mandate, the State Department has encountered a number of **emerging issues** as discussed below:

- **Rising burden of non-communicable diseases (NCDs):** Conditions like cardiovascular diseases, diabetes, and cancer are not only leading causes of death but also place significant strain on healthcare systems. Prevention and surveillance strategies are essential, focusing on lifestyle modifications and early detection.
- **Increasing burden of antimicrobial resistance (AMR):** Misuse/overuse of antibiotics, antifungals, antivirals and anti-protozoa in human and animal health contributing to the development of drug-resistant pathogens.
- **Rising cases of mental health issues:** Mental health disorders, including depression and anxiety among others, are becoming more prevalent but often go undiagnosed or untreated. This puts a significant burden on public health including increased mortality, reduced quality of life, negative societal impact and increased economic burden.
- **Ageing population:** As the population ages, there is a growing need for geriatric care and services for chronic conditions.
- **Rising regional and global conflicts:** Regional and global conflicts are increasing, both in numbers and intensity. These are disrupting global supply chains impacting negatively on free and optimal movement of health products and technologies.
- **Increasing threat of novel health issues:** The country is facing a growing number of novel health issues, posing significant challenges to public health systems. These emerging threats can be attributed to a complex interplay of factors, including increased cross-border travel, deforestation, climate change, habitat destruction, emerging zoonotic pathogens/diseases and emerging technologies among others.
- **Technological advancement:** Advancements in artificial intelligence, machine learning, drone technology, telemedicine, and high-speed internet connections have presented opportunities for improved access to and quality of health services and HPTs, especially in hard-to-reach areas; communication and advocacy; e-health and capacity development for healthcare workers. However, it has also led to escalated misinformation, disinformation, and data insecurity.
- **Increasing younger and vibrant population (Gen-Z movement):** Gen Z presents both challenges and opportunities in the public health landscape. Tailoring health initiatives to resonate with their values, leveraging technology, and promoting mental health awareness

can significantly enhance health outcomes for this generation. Engaging Gen Z in health advocacy and decision-making processes is crucial for fostering a healthier future.

4. Risk Management Strategies

The State Department realises the importance of risk management. The Department will establish a proactive, accountable and innovative team with the ability to mitigate risk. The following Risk management strategies will be adopted:.

- Evaluating adequacy of management procedures with regard to risk management, control and governance
- Formation of various management committees with specific roles.
- Reviewing the internal and external audit findings/recommendation and proposing necessary action
- Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics
- Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.

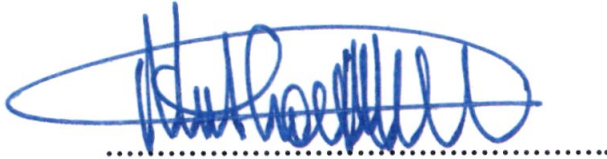
5. Key challenges affecting service delivery during the period includes:

The State Department encountered the following challenges while delivering its mandate

- **Health disparities:** Inequity in access to healthcare, particularly in rural and marginalized communities, persists despite recent gains from devolution, strengthened community health and primary healthcare services.
- **Climate change:** Climate change is impacting health through factors such as extreme weather events, water scarcity, water-borne diseases, vector-borne diseases, and food insecurity occasioned by droughts, which leads to malnutrition.
- **Human resource shortages:** Inadequate healthcare professionals with an ageing workforce.
- **Health financing:** Inadequate funding for the health sector limits the expansion of services and optimal delivery of the State Department's mandate. This is being exacerbated by the exit of development partners, shifting the burden of resourcing to exchequer.
- **Limited Digital infrastructure in marginalized areas and limited interoperability between health systems.**

- **Emerging and re-emerging infectious diseases and invasive vector species:** Outbreaks of diseases like Ebola, Zika, MPox, Marburg, drug-resistant tuberculosis, dengue fever and *Anopheles stephensi* mosquitoes highlight the need for heightened surveillance, preparedness and response mechanisms.
- **Inefficient procurement system:** Unpredictable/uneven supply of essential commodities (mainly Malaria, TB, Nutrition, family planning, travel vaccines and NCD commodities) hampers efforts to realize optimal public health outcomes. In addition, there are inefficiencies in the procurement and distribution of emergency HPTs, leading to delayed response to disease outbreaks and health-related disasters.
- **Prolonged drought in the ASALs areas** has led to increased cases of malnourished children with the triple burden of malnutrition (stunting, wasting or underweight), overweight/obesity, and micronutrient deficiencies.
- **Low uptake of Health insurance** low awareness of the benefit package among the beneficiaries and healthcare providers, with associated insurance apathy where Kenyans generally are reluctant to pay for an unforeseen occurrence and due to poverty levels.
- **Inadequate waste management mechanism in the country:** Accumulation of waste (solid waste, liquid waste, e-waste, indoor pollution, dust particulates) in the environment poses a great risk to public health, including environmental pollution, rise in communicable and non-communicable diseases, unsafe food, chemical and radiation hazards among others.:
- **Cultural and Religious Barriers:** Cultural beliefs and practices can influence reluctance in response to social mobilization and behaviour change initiatives as well as other public health interventions such as vaccination.
- **Shortage of office space:** The Executive Order No. 2 of 2023 created two State Departments under the Ministry of Health. The setting up of duplicate support departments and posting of additional staff in the SDPH&PS has led to inadequate office space, overcrowding and poor work environment.
- **Weak regulatory framework for health workers:** The existing regulatory framework for health workers is inadequate as most health cadres remain unregulated. This impacts negatively on health service delivery and jeopardizes the life and health of Kenyans due to existence of existence of untrained and unqualified practitioners.
- **Weak regulatory framework for health products and technologies:** Weak regulatory framework for HPTs occasions opportunities for sub-standard products in the market. This impacts negatively on the health of Kenyans.

- **Inadequate knowledge on emerging health threats:** There is inadequate knowledge in the community to effectively respond to emerging health threats. These threats include emerging diseases, pathogens and vectors.



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MARY MUTHONI MURIUKI (MS), CBS
State Department for Public Health and Professional Standards

6. Statement of Performance Against Predetermined Objectives for the FY2023/24

Introduction

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

PHPS is committed to provide effective leadership and participate in the provision of quality public health and sanitation services that are equitable, responsive, accessible and accountable to Kenyans.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
Programme 1: Preventive and Promotive Health Services						
Programme Outcome: Reduced disease burden due to preventable causes						
SP 1.1 Communicable disease control	National TB, Leprosy and Lung Disease Control Programme	TB, Leprosy and lung health control services	Proportion of successfully treated TB cases (all forms of TB)	88	89	There is a steady improvement though yet still falling short of the targets, due to lost follow ups and deaths before completing treatment
			Proportion of Multi drug resistant TB successfully treated	81.5	78	During 2022/23 FY there was support from development partners although concomitant malnutrition in TB patients and delayed diagnosis contributed to adverse treatment

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						outcomes in 2023/24 FY
	National Malaria Programme	Malaria promotive, preventive and curative services	Number of Artemisinin Combination Therapy (ACTs) doses distributed to public health facilities (millions)	6.9	5.7	The stock levels for key malaria commodities were greatly affected by delayed delivery of consignments. Low antimalarial stocks experienced in the period negatively affected the distribution of ACTs to public health facilities. There was stockout for MRDTs hence an increase in presumptive treatment which utilized more of the ACTs in 2022/2023.
SP 1.2 Disease Surveillance and Epidemic Response	Division of Disease Surveillance and Response	Disease Surveillance and Response Services	Non Polio Acute Flaccid Paralysis Detection rate (NPAFP) per 100,000	3	3.47	Target surpassed due to routine active case search at facility and community levels. Polio SIAs that are an opportunity for active case search as teams reach hard to reach areas that routine surveillance does not.
			Number of counties with functional Community Events Based Surveillance (CEBS)	8	8	Targets achieved
	Division of Health Emergencies and Disaster Management		Number of counties with functional command and control centres linked to ambulance dispatch	1	0	No budgetary allocation
	Public Health Emergency Operations Centre	Public Health Emergency services	Number of County PHEOC staffs trained on Rapid Response	100	123	The PHEOC conducted rapid response training for PHEOC staff in all the counties. PHEOC managers were also trained on Public Health

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						Emergency Management. The target was surpassed due to additional resources from development partners
			Number of Counties with Functional PHEOCs	23	24	The target was surpassed in 2023/24 FY due to additional resources from development partners
	Field Epidemiology & Laboratory Training Program (FELTP)	Health Care training services	Number of Health care trained on FELTP	20	20	Targets achieved
	Division of Vector Borne & Neglected Tropical Diseases	Vector Borne & Neglected Tropical Diseases Treatment Services	Number of people treated for trachoma (Millions)	1.2	1.8	A total of 1.8 million people were treated (1.2 Million people treated for lymphatic filariasis and 559,000 for trachoma). The trachoma treatment was scaled down the targeted amount after a number of endemic sub counties passed impact surveillance and were dropped from the treatment.
			Number of people treated for Bilharzia. (Millions)	6	1.9	There was donation by WHO in 2022/23 FY which led to the overachievement. However, the available donation only reached 1.9 million people in

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						2023/24 FY following WHO temporal withdrawal of donation due to uncoordinated deworming within the Ministry.
	Division of Zoonotic Diseases	Zoonotic Diseases Surveillance Services	Number of people diagnosed with Rabies	5	2	The target was under achieved due low diagnosis cases reported
			Number of counties supported to investigate and respond to priority zoonotic diseases	7	5	Counties supported to investigate and respond to zoonotic outbreaks depend on the occurrence of the outbreaks.
	Division of National Laboratory Services	National Laboratory Services	Number of medical laboratories with capacity to detect and report on Antimicrobial Resistance	20	22	Target not achieved in 2021/22 and 2022/23 FYs due to insufficient funding. Targets exceeded due to extra support technical from ASLM, CDC and Global fund in 2023/24 FY
			Number of accredited laboratories in the ASAL categorized cohort	4	4	Targets achieved and exceeded due to extra support technical from ASLM, CDC and Global fund
			Number of certified laboratories in the Laboratory Continuous Quality Improvement (LCQI) program	30	31	Targets achieved and exceeded due to extra support technical from ASLM, CDC and Global fund
SP 1.3: Public Health Services	Environmental Health	Sanitation and hygiene services	Proportion of Villages certified as open defecation free	37	6	Not achieved as a result of some counties not reporting using the current CLTS RTMIS

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						and lack of adequate funding to support some counties in sanitation and hygiene intervention
			Proportion of population accessing safely managed sanitation facilities	30	29.93	Target surpassed in 2022/23 FY due to support from development partners, while the underachievement in 2023/24FY was due to insufficient funds
		Waste management and climate change mitigation	Number of health facilities with installed and compliant waste treatment equipment	11	10	Equipment installed in all facilities however Nyeri County Hospital is not operational due to delay in installing a dedicated power supply line
			Number of health facilities reporting on greenhouse gas emissions	16	0	The reporting tool was developed. However the health workers require capacity building on the utilization of the tool and subsequent reporting.
	Tobacco Control Board	Tobacco control and enforcement services	Number of Enforcement officers trained	400	0	The planned capacity building did not take place due to no budgetary allocation
			Number of Tobacco Control advisories developed and submitted to the Cabinet Secretary	4	3	Targets not achieved due to austerity measures
	Division of Family	Malnutrition prevention &	Proportion of children 6-59 months	80	85	Targets were surpassed as a result of accelerated

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
	Wellness, Nutrition and Dietetics	Nutrition promotion services	who received 2 doses of Vitamin A Supplementation (VAS)			coverage during malazi bora campaign done bi-annually
			Number of children 6-23 months receiving Micronutrient Powders (MNPS)	218,977	254,115	Target surpassed due to introduction of a retail model in Nairobi where MNPs could be accessed from local kiosks. There was support from Development Partners in Kilifi County
			Number of healthcare workers trained on high impact nutrition interventions	6800	3,570	Target not realized due to inadequate budgetary allocation for capacity building.
			Treatment cure rate of acutely malnourished children 6-59 months	83	83	Target Cure rate is set at >75% based on international Sphere standards. Target surpassed due to improved emergency preparedness and response, availability of commodities for IMAM, continued capacity development for health care provided and increased outreach. Severe Acute Malnutrition 83.3%
	Kenya National Public Health Institute	Operational Kenya National Public Health Institute	Human Resource Instruments Developed	100	100	Human Resource Instruments, which include a comprehensive organizational structure,

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						career guidelines, and a staff establishment framework successfully completed and submitted to the board.
			Strategic plan developed	100	20	Only 20% of the process was completed due to the shift of focus to responding to the MAM and El Niño rains, compounded by the late deployment of technical officers in the second quarter of FY 2023/24.
	Division of Port Health	Port Health Services	Number of travellers screened for notifiable diseases	6,000,000	5,877,048	Targets not achieved due to relaxing of the screening guidelines following reduction in COVID-19 pandemic.
			Number of travellers issued with vaccination certificates as per travel requirements	30,000	110,365	Target not achieved in 2022/23 FY since only one antigen (Yellow fever) was reported. During 2023/34 FY additional antigens (IPV, TT and hepatitis) were independently reported hence the overachievement
SP 1.4- Radiation Safety and Nuclear Security	Kenya Nuclear Regulatory Authority-	Nuclear and Radiation Safety, and Security services	Number of draft nuclear power programme regulations developed	3	3	Target achieved.
			Number of nuclear security regulations developed	2	2	Target achieved.

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
			Cumulative percentage of enforcement officers qualified and able to respond to nuclear security events	30	30	Target for 2022/23 FY was not achieved due to lack of training.
			Cumulative percentage of nuclear safety and security detection at ports of entry	30	20	Target not achieved during 2023/24 FY due to inadequate staff at the points of entry
			Proportion of category I and II radiation facilities complying with physical protection measures	100	100	Target achieved.
SP 1.5 Primary Health Care	Primary Health Services Division	Primary Care Networks	Number of hospitals mapped as hubs for the PHC Networks	47	191	Targets were not achieved in 2022/23 FY due to insufficient funding. During 2023/24 FY targets were surpassed since there was more support from Government (both National and County) and development partners
			Number of functional primary care networks (PCNs)	150	191	
		Community Health Services	Number of CHPs paid	100,000	94,390	Mandera County was not on e-CHIS which is a requirement for CHPs to be paid the stipend and Mombasa County didn't submit a list of their CHPs to be paid stipend
SP 1.6 Health Promotion and Education	Division of Health		Number of health promotion and	3	3	Target achieved

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
	Promotion and Advocacy		advocacy policies/strategies and guidelines developed			
	Division of Information, Education and Communication (IEC)	Health Promotion and Advocacy Services	Percentage of health promotion call centers operationalization	40	40	Target achieved
			Percentage of WhatsApp Chatbot operationalization	40	80	Out of 20 health topics, so far we have 16 topics configured in the chatbot
Programme 2: Health resource development and innovation						
Programme Outcome: Enhanced health human resources for quality healthcare						
SP 2.1 Capacity Building and Training	Kenya Medical Training College	Capacity Development and Training services	Number of students enrolled	17,200	27,426	Targets were surpassed over the 3 year period due to infrastructure upgrade in existing campuses and opening of new campuses that increased training capacity.
			Number of CHAS trained	700	3,934	The program was introduced in more campuses over the years hence increasing uptake
			Proportion of health professionals(cohort) certified	99	98	The target over the years could not be achieved due to discontinuation, suspension and natural attrition.
			No. of evidence based policies developed	10	8	The target could not be achieved due to inadequate budgetary allocation.
SP 2.2 Research and innovation on Health	Kenya Institute of Primate Research	Biomedical Research and	No. of peer reviewed scientific publications	34	46	Target exceeded due to increased research

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
		innovation Services				effort on infectious diseases
			No. of people trained on biomedical knowledge and skills	52	99	Target exceeded due to efforts to increase research in human resource for health
			No. of candidate drugs and vaccines tested	6	11	Target exceeded in 2023/24 FY due to additional drug target on leishmania in addition to malaria and snakebite antivenin
			No. of community outreach education forums conducted on ecosystem health & primate conservation	5	5	Target was exceeded in 2022/23 FY due to inclusion of Samburu, Tana-River, Laikipia on community ecosystem health outreach programs
			No. of colony bred non-human primates	40	40	Target surpassed due to donor support for the programme
			No. of humans samples at wildlife, livestock interface tested	300	1,296	Target exceeded due to increased efforts to survey emerging infectious diseases driven by scare of emerging and re-emerging infections
			No. of vector-borne samples at high-risk interface tested	1500	812	Target not achieved in 2023/24 FY on vector-borne sample testing due to delayed sample testing
		Snakebite rescue & intervention services	No. of victims successfully rescued from snake bites	265	288	Target exceeded in 2023/24 FY due to increased snakebite incidences, increased

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						community awareness on importance of reporting and seeking medical treatment
			No. of anti-venom generated for preclinical testing	2	2	Target achieved
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	International Health Relations Services	Number of MOUs developed	3	2	Only two MoUs were signed (Kenya-UK and Kenya-India). The others were still undergoing the negotiation process
			Guidelines to operationalize MOUs	3	1	Only guidelines for Kenya -UK Nurses were developed Guidelines to operationalize other MOUs not developed due to insufficient funding
		Number of treaties ratified and domesticated	1	1	Target achieved. WHO Pandemic Treaty ratified	
		Intergovernmental Health Coordination Services	Number of meetings coordinated	11	9	Target not achieved due to insufficient budget allocation
	Number of health sector intergovernmental forums held		4	2	Target not achieved due to insufficient budget allocation	
	Proportion of resolutions from IGF implemented		10	3	Target not achieved due to insufficient budget allocation	
	Division of Global Health Security		Number of health workers trained	20	0	No budgetary allocation
Programme 3: Health Policy Standards and Regulations						

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
Programme Outcome: Strengthened quality health standards and regulations						
SP:3.1 Health Standards and Quality	Kenya Health Professions Oversight Authority	Health Professional Regulatory Services	Percentage of health facilities inspected for compliance to norms and standards of healthcare delivery	30	22	During the FY 2022/23, the target was surpassed due to concerted efforts between the national and county governments. However, the target for 2023/24 FY was not met due to budgetary constraints
			Percentage of Health profession training institutions assessed for compliance to norms and standards of training	50	95	During the FY 2022/23, institutions training previously unregulated professionals were not assessed due to austerity measures. However, during the FY 2023/24, the target was surpassed as 76 health professions training institutions out of targeted number of 80 were inspected.
	Kenya Health Human Resource Advisory Council (KHRAC)	Health Professionals Management and Advisory Services	Percentage master register for all health practitioners developed	55	20	Master Register being developed in stages and based on other systems. Slowed down due to inadequate funds to hold meetings and collect data
			Number of Health Workers (HWs) trained on Integrated Human Resource Information System (iHRIS)	100	120	Targets accomplished and surpassed due to combined support from development partners: - USAID, WHO
Kenya Medical Practitioners	Health Professional	Number of Medical and Dental Officer Interns placed	912	466	Target surpassed during 2022/23 FY since the number received from	

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
	and Dentist Council	Regulatory Services				the training institutions was higher. In 2021/22 and 2023/24 FYs Target was not achieved since the number received was lower.
			Number of new Medical, Dental and Community Oral Health Officers practitioners registered.	1,325	1,025	Target was not achieved in 2021/22 and 2023/24 FYs due to delay in posting of Medical, Dental and COHO Interns, creates a ripple effect in registration. During 2022/23 FY more practitioners were registered.
			Number of eligible candidates examined	11,418	19,383	
			Proportion of training institutions that are audited for compliance	100	89	The target were not achieved over the period due to low compliance standards in Public Medical training colleges
			Proportion of health facilities audited for compliance	100	100	All the facilities audited met compliance criteria.
	Clinical Officers Council	Health Professional Regulatory Services	Number of Clinical Officers trainees Indexed	2,500	4,958	Target not achieved during 2022/23 FY since the number that sought indexing depended on the courses offered by KMTC. However, target was surpassed in 2023/24 FY due to backlog from the previous years

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
	Public Health Officers and Technicians Council - Kenya	Health Professional Regulatory Services	Number of candidates assessed	400	438	During the 2021/22 and 2022/23 FYs the targets were not achieved since less number of public health officers paid for the assessment. However, in 2023/24 FY more public health officers paid
			Number of interns placed	400	0	Targets were not achieved less interns sort the posting. However, there was no internship placement done in the 2023/24 FY due the strike
	Counsellors and Psychologist Board	Health Professional Regulatory Services	Number of Counsellors & Psychologist trainees Indexed	4,000	0	Target not achieved due to the grace period of registration without examination according to the Acts requirements
			Number of clinical facilities registered and licensed	20	2	Target was not achieved due to inadequate human resource capacity.
	Occupational Therapy Council of Kenya	Health Professional Regulatory Services	Number of clinical facilities registered and licensed	5	0	Target not achieved due to inadequate budgetary allocation
			Number of new accredited Continuous Professional Development (CPD) providers.	2	0	Council developing the necessary structures required to accredit new CPD providers
	Physiotherapy Council of Kenya	Health Professional	Number of physiotherapy facilities inspected	150	124	Not achieved due to inadequate budgetary allocation

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks	
				2023/24	2023/24		
		Regulatory Services	Number of scopes of practice developed	3	0	The third SOP developed awaiting stakeholders' validation before finalization.	
	National Quality Control Laboratory	HPTs Quality Assurance services	Proportion of medical drugs tested for quality and safety of the citizens	100	63	Targets not achieved due to insufficient chemical reference substances, specialized equipment, reagents and accessories as well as delayed equipment calibrations	
			Proportion of medical devices tested for quality, safety of the citizens.	100	100	All the medical devices brought to the lab for testing were tested and certificates issued	
	Kenya Medical Laboratory Technicians and Technologists Board	Health Professional Regulatory Services	Number of students indexed	1,200	1,246	Target not achieved during 2022/23 FY since some training institutions did not admit students. However, in 2023/24 FY, there was a higher allocation of students by KUCCPS to training institutions	
			Number of eligible candidates examined for MLS licensure examinations	1,700	692	Targets not achieved because there was only one exam series.	
			Number of Medical Lab Technologists registered	1,300	597	Targets not achieved due to lower number of graduating graduates	
	SP 3.2 Health Policy and Regulations	Directorate of Health Standards, Regulation and	Health Policy, Regulatory and Quality Assurance	Number of Bills /Regulations developed	3	0	There was additional funding from GoK and development partners for key legislations that were drafted to support

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
	Quality Assurance					UHC implementation in the FY 2022/23 and later assented to in 2023/24 FY including Primary Healthcare Act, 2023, Digital Health Act, 2023, Social Health Insurance Act, 2023 and the Facility Improvement Financing Act, 2023. For 2023/24 FY the Quality of care Bill developed, awaiting finalization and Cabinet approval.
Programme 4: General Administration, Planning and Support Services						
Programme Outcome: Effective governance and administration strengthened						
SP4.1: General Administration and Human Resource management and development	General Administration	General Administration Services	Number of CCTV installed in Afya House and Afya Annex Campuses	50	0	No budgetary allocation
	ICT Division	ICT Services	Number of Information Communication Technology (ICT) Systems deployed	2	2	Target achieved
			Workplace Digitalization and Automation Strategy developed	1	0	Draft concept note done
	Human Resource Management & Development division	Human Resource Management Services	Number of health care workers professional interns engaged	8,159	4,156	Target not achieved in 2022/23 FY due to insufficient funds. Target not achieved as recruitment for the interns was only done for cohort I as the budget wasn't available

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Remarks
				2023/24	2023/24	
						for on boarding Cohort II for 2023/24 FY
			Number of Health workers trained	261	0	No budgetary allocation
SP4.2: Financing and planning	Finance division	Financial Management Services	Number of budget reports submitted	4	4	Target achieved
			Absorption Rate determined	100	87	Delay in exchequer releases
	Central Planning & Project Monitoring Unit	Planning Services, and Monitoring and evaluation services	Number of monitoring and evaluations on capital projects carried out	4	4	Target achieved as planned
			Number of officers trained on planning, budgeting and M&E	300	0	No budgetary allocation
			Number of surveys conducted	2	2	Target achieved
			MOH Facts and Figures booklet	1	0	No budgetary allocation
			Number of officers sensitized	300	0	No budgetary allocation

7. Management Discussion and Analysis

(a) A report on the operational and financial performance of the organisation for the last three-to-five-year period.

The State Department for Public Health and Professional Standards was allocated budget during for the F/Y of 2023/2024 which was underutilized due to inadequate exchequer releases

(b) State Department for Public Health and Professional Standard's key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.

The State Department did not undertake key projects or investment decision during the year due to the Supplementary budget allocation and inadequate exchequer releases.

(c) Future developments and any other information considered relevant to the users of the financial statements.

The State Department for Public Health and Professional Standards is considering future development through the budgetary process of requesting additional funding.

8. Environmental and Sustainability Reporting

The State department for Public Health and Professional Standards is one of the two departments under the Ministry of Health, established by the executive order No. 1 of January 2023.

The core mandate of the State Department for Public Health and Professional Standards is to develop Public Health and Sanitation Policy; Preventive and Promotive Health Services; Policy on Human Resource Development for Health Care Workers; Health Education Management; Food Quality, Hygiene and Nutrition Policy; Quarantine Administration; Radiation Policy; and Administration of the legal and institutional framework for the control of the production, manufacture, sale, labelling, advertising, promotion, sponsorship and use of tobacco products; Control and Management of Tuberculosis (TB) and other Lung Diseases; and Malaria Control and Management; and Control and Management of Leprosy.

Below is a brief highlight of our achievements:

(a) Sustainability Strategy and Profile

The State Department for Public Health and Professional Standard is responsible for critical functions related to public health and professional standards. To develop

policies on public health and sanitation, ensuring the well-being of our communities. The State Department for Public Health and Professional Standard oversee preventive and promotive health services as well as the policy on human resource development for healthcare workers, ensuring a skilled and competent workforce. In addition, efforts are being extended to health education management, food quality, hygiene and nutrition policies, quarantine administration, radiation policy, and immunization policy and management. Through their work, they contribute to safeguarding public health and promoting a healthier and safer society.

(b) Environmental Performance

The State Department for Public Health and Professional Standards is guided by environmental policy including

- (i) Climate Change: - The department promotes environmentally friendly skills and technologies that are eco-friendly and non-pollutant.
- (ii) Waste Management: - The department has mainstreamed waste management in public Health and Professional Standards programmes.

(c) Employee Welfare

The State Department for Public Health and Professional Standards is currently run by a staff in post of 6174 against a proposed establishment due on process.

The Public Service Commission undertakes the hiring process for all Ministries, Departments Agencies (MDAs) and take into account the gender ratio, and other affirmative policies. The Human Resource Department in itself does the management of recruitment, rewarding, Training and separation of human resources. The HR for Public Health has implemented performance management and staff appraisals for year 2023/2024 while undertaking training need assessment, implementation and monitoring.

Several staff have been promoted as per the guidelines by PSC thereby boosting morale and increasing general output of the department. Interns posted to the department by Public Service Commission have been instrumental in the operations of the department.

The Department through the Kenya School of Government has trained several staff in Senior Management Courses and Strategic Leadership Development Programme courses.

The department has complied with policy on safety, in compliance with Occupational Safety and Health Act 2007 (OSHA) by ensuring that the offices are well ventilated, have adequate lighting, and the space is enough to allow individual movement. Staff in the PHPS have been sensitized on the appraisal system. They were taken through target setting, mid-term year review and annual appraisal.

The State Department has programmes geared towards skills improvement. The officers have individual training plans, which cater for short and long-term training. The department has trained mental health champions in light of the increased global mental related health issues.

(d) Operational practices/ Market place practices

The State Department for Public Health and Professional Standards has embraced responsible compensation practice by -

- a) Developing and publishing a public procurement and asset disposal operations manual that is helpful in sensitizing staff and suppliers on public procurement and asset disposal operations manual.

This has the output of having fair competition, committed staff and involvement of both AGPO and non-AGPO suppliers. The department has also adopted anti-corruption strategies by utilizing a prequalification of suppliers' method and requiring the suppliers to fill confidential business questionnaires, PIN certificate, certificate of registration, of special groups and company profile.

(e) Community Engagements-

The State Department for Public Health and Professional Standards undertakes community engagement through stakeholders and the public in general. This is impacted through well informed public in terms of health matters and their feedback

9.Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government State Department for Public Health and Professional Standards shall prepare financial statements in respect of that State Department for Public Health and Professional Standards. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Public Health and Professional Standards is responsible for the preparation and presentation of the Department's financial statements, which give a true and fair view of the state of affairs of the Department for and as at the end of the financial period ended on June 30, 2024. 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 State Department for Public Health and Professional Standards, (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 State Department for Public Health and Professional Standards; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Public Health and Professional Standards accepts responsibility for the Department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Department's financial statements give a true and fair view of the state of Department's transactions during the financial period ended June 30, 2024, and of the Department's financial position as at that date. The Accounting Officer in charge of the State Department for Public Health and Professional Standards further confirms the completeness of the accounting records maintained for the Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Public Health and Professional Standards confirms that the Department's has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the Department's funds received during the period under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

State Department for Public Health and Professional Standards)
Annual Report and Financial Statements for the year ended 30th June 2024

Approval of the financial statements

The *State Department for Public Health and Professional Standards* financial statements were approved and signed by the Accounting Officer on 15/11 2024.



.....
Mary M. Muriuki CBS
Accounting Officer



.....
Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No 4726

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC HEALTH AND PROFESSIONAL STANDARDS FOR THE YEAR ENDED 30 JUNE, 2024

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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Public Health and Professional Standards - Ministry of Health set out on pages 1 to 31, which

Report of the Auditor-General on State Department for Public Health and Professional Standards for the year ended 30 June, 2024

comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Health and Professional Standards as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Port Health Revenue

The statement of receipts and payments reflects proceeds from the sale of assets of Kshs.6,846,581,892 as disclosed in Note 3 to the financial statements. The proceeds includes an amount of Kshs.167,962,200 relating to revenue from Port Health services. An amount of Kshs.42,554,200 was collected using manual receipt books and banked. However, the bank statements and cashbooks to confirm the amount collected and banked were not provided for audit confirmation.

In the circumstances, the accuracy and completeness of revenue from Port Health services amount of Kshs.167,962,200 could not be confirmed

2. Unconfirmed Employee Costs

The statement of receipts and payments reflects compensation of employees amounting to Kshs.6,127,432,989 as disclosed in Note 5 to the financial statements. Included in the amount is costs for September, 2023 for which the payroll was not provided for audit review.

In the circumstances, the accuracy and completeness of employee costs amount of Kshs.6,127,432,989 could not be confirmed.

3. Overstated Exchequer Releases

The statement of receipts and payments reflects transfers from National Treasury of Kshs.17,707,224,089 as disclosed in Note 1 to the financial statements. However, the Integrated Financial Management Information System (IFMIS) data reflects an amount of Kshs.17,261,528,886 resulting in an unexplained variance of Kshs.445,695,202. This could be indicative of exchequer releases made after year end being recorded in the period under review due to non-adherence to cutoff procedures.

In the circumstances, the accuracy and completeness of transfer from National Treasury amount of Kshs.17,707,224,089 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Public Health and Professional Standards 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 qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts combined reflects final receipts budget and actual on comparable basis of Kshs.30,213,788,118 and Kshs.26,253,842,862 resulting to under-funding of Kshs.3,959,945,256 or 13% of the budget. Similarly, the State Department spent an amount of Kshs.25,631,997,817 of the actual receipts of Kshs.26,253,842,862 resulting to an under-utilization of Kshs.621,845,045 or 2.4% of the realized budget.

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

2. Pending Accounts Payables

Note 15.2 to the financial statements on pending accounts payables and as disclosed in Annex 1 discloses pending bills of Kshs.86,026,360 that was outstanding as at the end of the year. The pending bills includes a balance of Kshs.14,512,600 for the financial year 2022/2023 that had remained unsettled. Management has not explained failure to settle the bills despite the requirement of it forming the first charge in the subsequent period budget.

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

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management has not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on pages iv to xviii which comprise of Key State Department for Public Health and Professional Standards Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary /Accounting Officer, Statement of Performance Against Predetermined Objectives for the FY 2023/24, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department'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 on this regard.

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 matters 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

1. Non-Compliance with the Climate Change Regulations

The National Climate Change Action Plan (NCCAP) III 2023-2024 and the Climate Change Act, 2016 on delivery action plan requires that the State Department and National Public entities to work through their climate change units to integrate NCCAP 2023–2027 into strategies and implementation plans, and to report to the National Climate Change Council on an annual basis on performance and implementation. There was no evidence of the State Department having reported annually to the Council on the status and progress of performance and implementation on climate change.

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

2. Non-Adherence to Fiscal Responsibility Principle on Employee Compensation

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects compensation of employees of Kshs.6,127,432,989. This amount exceeded the set threshold of 35 percent of the total revenue and expenditure budget of Kshs.8,128,580,506 by Kshs.3,282,429,812 or 40% of the total revenue. This was contrary to Regulations 26 (1a) of the Public Finance Management (National Government) Regulations, 2015 which states that the national government's expenditure on the compensation of employees (including benefits and allowances) shall not exceed 35 percent of the national government's equitable share of the revenue raised nationally plus other revenues generated by the national government pursuant to Article 209 (4) of the Constitution.

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

3. Staff Earning Less Than a Third of Basic Salary

Review of the payroll for the month of June, 2024, revealed that fifty-nine (59) employees earned less than a third of their basic salary. This is contrary to the Employment Act, 2007 Cap 226 as Revised 2012 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

4. Delays in Project Implementation

Note 15.2 to the financial statements on pending accounts payables and as further disclosed in Annex 1 discloses pending bills of Kshs.86,026,360. The balance includes an amount of Kshs.8,154,368 in relation to the contract for the construction of microwave medical waste housing of Kshs.29,077,375. The contract was signed on 24 October, 2023 with a contract duration of twenty-four (24) weeks to 13 August, 2024. Physical inspection on 18 October, 2024 and review of the project file revealed that works were approximately at 40% to completion. Further, the review noted that no cost extension contract was awarded on 12 August, 2024 for a period of three months to 14 November, 2024 however, as at the time of the audit the contractor was not on site.

In the circumstances, the Project objectives and goals may not have been met and may not be of benefit to the targeted citizens.

5. Non-Adherence to Fiscal Responsibility Principle on Development Expenditure

The statement of comparison of budget and actual amounts combined reflects actual recurrent and actual development expenditure of Kshs.7,721,452,792 and Kshs.1,000,001 respectively resulting in recurrent expenditure of 99.99% of the total *Report of the Auditor-General on State Department for Public Health and Professional Standards for the year ended 30 June, 2024*

expenditure. This was contrary to Regulation 26(1f) of the Public Finance Management (National Government) Regulations, 2015 which states that pursuant to Section 15(5) of the Act, the national government expenditure on development shall be at least thirty percent in line with the requirement under Section 15(2)(a) of the Act,

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

6. Non-Compliance with the National Values and Principles of Governance

Circular Number OP/CAB.1/31 dated 13 March, 2024, the values and principles of the Public Service require the State Departments to authenticate academic and professional certificates of employees in the staff establishments and the reports filed with the Public Service Commission by 30 September, 2024 with a copy to the Executive Office of the President and to develop the Fifth Generation Strategic Plan and align it to the Bottom Up Economic Transformation Agenda (BETA) by 30 June, 2024. However, the State Department has not demonstrated process towards alignment to the directives as per the circular.

7. Missed Performance Targets

The State Department had four performance programs of preventive and promotive health services, health resource development and innovation, health policy standards and regulations and general administration with various strategic objectives. However, the department did not achieve its targets for the year as tabulated at Appendix I.

In the circumstances, the non-achievement of the set targets for the year may have impacted on the service delivery to the members of the public.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Understaffing of the Department

During the year under review, the State Department had an approved staff establishment of six hundred and sixty-three (663) staff. However, only one hundred and eighty-eight (188) were in post resulting to an understaffing of four hundred and seventy three (473) positions.

In the circumstances, the effectiveness of service delivery of the State Department with the existing staff deficits could not be confirmed.

2. Lack of Training Needs Assessment

Note 6 to the financial statements discloses training expenses of Kshs.125,063,755. However, these trainings were conducted without a Training Needs Assessment being undertaken to identify the performance gaps and inform the training programmes.

In the circumstances, the effectiveness of the training undertaken during the year could not be confirmed.

3. Incomplete Asset Register

Annex 2 to the financial statements reflects a balance of Kshs.87,792,919 under a summary of fixed assets. However, the fixed assets register was incomplete since the values of fourteen (14) motor vehicles were indicated as N/A, the serial numbers of the duplex digital telephone headsets under ICT equipment were not indicated and the total amount in each category was not disclosed.

In the circumstances, the effectiveness of the internal controls on fixed assets could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash 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 State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department'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

13 December, 2024

Appendices I- Missed Performance Targets

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Missed Targets
SP 1.1 Communicable disease control	National TB, Leprosy and Lung Disease Control Programme	TB, Leprosy and lung health control services	Proportion of Multi drug resistant TB successfully treated	81.5	78	3.5
SP 1.1 Communicable disease control	National Malaria Programme	Malaria promotive, preventive and curative services	Number of Artemisinin Combination Therapy (ACTs) doses distributed to public health facilities (millions)	6.9	5.7	1.2
SP 1.1 Communicable disease control	Division of Health Emergencies and Disaster Management	Disease Surveillance and Response Services	Number of counties with functional command and control centres linked to ambulance dispatch	1	0	1
SP 1.2 Disease Surveillance and Epidemic Response	Division of Zoonotic Diseases	Zoonotic Diseases Surveillance Services	Number of people diagnosed with Rabies	5	2	3
SP 1.2 Disease Surveillance and Epidemic Response	Division of Zoonotic Diseases	Zoonotic Diseases Surveillance Services	Number of counties supported to investigate and respond to priority zoonotic diseases	7	5	2
SP 1.2 Disease Surveillance and Epidemic Response	Division of Vector Borne & Neglected Tropical Diseases	Vector Borne & Neglected Tropical Diseases Treatment Services	Number of people treated for Bilharzia. (Millions)	6	1.9	4.1
SP 1.3: Public Health Services	Division of Family Wellness, Nutrition and Dietetics	Malnutrition prevention & Nutrition promotion services	Number of healthcare workers trained on high impact nutrition interventions	6800	3,570	3230

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Missed Targets
SP 1.3: Public Health Services	Environmental Health	Sanitation and hygiene services	Proportion of Villages certified as open defecation free	37	6	31
SP 1.3: Public Health Services	Environmental Health	Waste management and climate change mitigation	Number of health facilities reporting on greenhouse gas emissions	16	0	16
SP 1.3: Public Health Services	Environmental Health	Waste management and climate change mitigation	Number of Enforcement officers trained	400	0	400
SP 1.3: Public Health Services	Environmental Health	Waste management and climate change mitigation	Number of healthcare workers trained on high impact nutrition interventions	6800	3570	3230
SP 1.3: Public Health Services	Division of Port Health	Port Health Services	Number of travellers screened for notifiable diseases	6000000	5877048	122952
SP 1.5 Primary Health Care	Primary Health Services Division	Community Health Services	Number of CHPs paid	100000	94390	5610
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	International Health Relations Services	Number of MOUs developed	3	2	1
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	International Health Relations Services	Guidelines to operationalize MOUs	3	1	2
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	International Health Relations Services	Guidelines to operationalize MOUs	3	1	2
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	Intergovernmental Health Coordination Services	Number of meetings coordinated	11	9	2
SP 2.3	Public Health Sector	Intergovernmental Health	Number of health sector intergovernment	4	2	2

Report of the Auditor-General on State Department for Public Health and Professional Standards for the year ended 30 June, 2024

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Missed Targets
Health Professional services	Coordination & IGR	Coordination Services	ental forums held			
SP 2.3 Health Professional services	Public Health Sector Coordination & IGR	Intergovernmental Health Coordination Services	Proportion of resolutions from IGF implemented	10	3	7
SP 2.3 Health Professional services	Division of Global Health Security	Intergovernmental Health Coordination Services	Number of health workers trained	20	0	20
SP 3.2 Health Policy and Regulations	Directorate of Health Standards, Regulation and Quality Assurance	Health Policy, Regulatory and Quality Assurance	Number of Bills /Regulations developed	3	0	3
SP4.1: General Administration and Human Resource management and development	General Administration	General Administration Services	Number of CCTV installed in Afya House and Afya Annex Campuses	50	0	50
SP4.1: General Administration and Human Resource management and development	ICT Division	ICT Services	Workplace Digitalization and Automation Strategy developed	1	0	1
SP4.1: General Administration and Human Resource management and development	Human Resource Management & Development division	Human Resource Management Services	Number of health care workers professional interns engaged	8,159	4,156	4003
SP4.1: General Administration and Human Resource management and development	Human Resource Management & Development division	Human Resource Management Services	Number of Health workers trained	261	0	261
SP4.2: Financing and planning	Finance division	Financial Management Services	Absorption Rate determined	100	87	13

Report of the Auditor-General on State Department for Public Health and Professional Standards for the year ended 30 June, 2024

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Missed Targets
SP4.2: Financing and planning	Central Planning & Project Monitoring Unit	Planning Services, and Monitoring and evaluation services	Number of monitoring and evaluations on capital projects carried out	4	4	0
SP4.2: Financing and planning	Central Planning & Project Monitoring Unit	Planning Services, and Monitoring and evaluation services	Number of officers trained on planning, budgeting and M&E	300	0	300
SP4.2: Financing and Planning	Central Planning & Project Monitoring Unit	Planning Services, and Monitoring and evaluation services	MOH Facts and Figures booklet	1	0	1
SP4.2: Financing and planning	Central Planning & Project Monitoring Unit	Planning Services, and Monitoring and evaluation services	Number of officers sensitized	300	0	300

11.Statement of Receipts and Payments for Year ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	17,707,224,089	775,532,270
Transfers From Other Government Entities	2	1,100,000,000	00
Proceeds from Sale of Assets	3	6,846,581,892	250,496,356
Miscellaneous Receipts	4	600,036,882	1,126,323,013
		26,253,842,862	2,152,351,639
TOTAL REVENUES			
PAYMENTS			
Compensation of Employees	5	6,127,432,989	-
Use of goods and services	6	846,378,886	113,693,898
Transfers to Other Government Units	7	18,531,390,070	2,019,614,113
Other grants and transfers	8	58,771,264	13,537,019
Acquisition of Assets	9	68,024,609	-
		25,631,997,817	2,146,845,029
TOTAL PAYMENTS			
		621,845,045	5,506,610
SURPLUS/DEFICIT			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 15th July 2024 and signed by:



Mary M. Muriuki CBS
 Accounting Officer

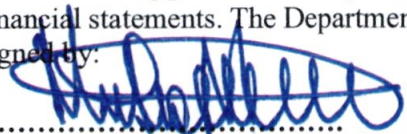


Florence W. Kirumba
 Head of Accounting Unit
 ICPAK M/No 4726

12 Statement of Financial Assets And Financial Liabilities As At 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	628,261,036	53,912
Cash Balances	10B	750,000	-
Total Cash And Cash Equivalents		629,011,036	53,912
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	726,470	5,452,698
TOTAL FINANCIAL ASSETS		629,737,506	5,506,610
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	2,439,763	-
NET FINANCIAL ASSETS		627,297,743	5,506,610
REPRESENTED BY			
Fund balance b/fwd	13	5,506,610	-
Prior year adjustments	14	(53,912)	-
Surplus/Deficit for the year		621,845,045	5,506,610
NET FINANCIAL POSSITION		627,297,743	5,506,610

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 15/11/2024 and signed by:



Mary M. Muriuki CBS
 Accounting Officer



Florence W. Kirumba
 Head of Accounting Unit
 ICPAK M/No 4726

13. Statement of Cash Flows For Period Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	17,707,224,089	775,532,270
Transfers from other government entities	2	1,100,000,000	00
Other Revenues	4	600,036,882	1,126,323,013
		19,407,260,970	1,901,855,283
Payments for operating expenses			
Compensation of Employees	5	6,127,432,989	-
Use of goods and services	6	846,378,886	113,693,898
Transfers to Other Government Units	7	18,531,390,070	2,019,614,113
Other grants and transfers	8	58,771,264	13,537,019
		25,563,973,208	2,146,845,029
Adjusted for:			
Prior Year Adjustments	14	(53,912)	-
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	4,726,228	(5,452,698)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	16	2,439,763	-
		(6,149,600,159)	(250,442,444)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	6,846,581,892	250,496,356
Acquisition of Assets	9	(68,024,609)	-
Net cash flows from Investing Activities		6,778,557,283	250,496,356
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		628,957,124	53,912
Cash and cash equivalent at BEGINNING of the year	10A+B	53,912	-
Cash and cash equivalent at END of the year	10A+B	629,011,036	53,912

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 15/11 2024 and signed by:



Mary M. Muriuki CBS
Accounting Officer



Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No 4726

14.Statement of Comparison of Budget and Actual Amounts Combined for FY2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	17,744,940,000	3,372,594,118	21,117,534,118	17,707,224,089	3,410,310,029	84%
Transfers from other government entities	1,100,000,000		1,100,000,000	1,100,000,000	0	100%
Proceeds from Foreign Borrowings	1,200,000,000	(1,180,000,000)	20,000,000	0	20,000,000	0%
Proceeds from sale of assets	4,893,000,000	2,327,254,000	7,220,254,000	6,846,581,892	373,672,108	95%
Miscellaneous receipts	756,000,000	0	756,000,000	600,036,882	155,963,118	79%
Total Receipts	25,693,940,000	4,519,848,118	30,213,788,118	26,253,842,862	3,959,945,256	87%
Payments						
Compensation of Employees	4,951,000,000	1,628,140,000	6,579,140,000	6,127,432,989	451,707,011	93%
Use of goods and services	1,028,844,419	279,363,046	1,308,207,465	846,378,886	450,186,213	65%
Transfers to other government entities	18,311,602,468	3,813,605,214	22,125,207,682	18,531,390,070	3,593,817,612	84%
Other grants and transfers	91,100,000	0	91,100,000	58,771,264	32,328,736	65%
Acquisition of assets	1,311,393,113	(1,201,260,142)	110,132,971	68,024,609	53,750,728	62%
Total Payments	25,693,940,000	4,519,848,118	30,213,788,118	25,631,997,817	4,581,790,301	85%
Surplus/ Deficit	0	0	0	621,845,045	(621,845,045)	

(a) **Variance analysis:** The Underutilization was due to insufficient exchequer issues.

(b) **Reallocations within the period:** Reallocations was done in the financial year.

The Department's financial statements were approved on 15/11 2024 and signed by:



Mary M. Muriuki CBS
Accounting Officer



Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No 4726

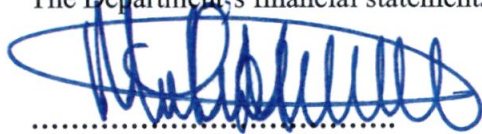
14 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
Exchequer releases	11,924,600,000	2,711,242,904	14,635,842,904	13,508,303,141	1,127,539,763	92%
Transfers from other government entities	1,100,000,000	0	1,100,000,000	1,100,000,000	0	100%
Proceeds from sale of assets	4,893,000,000	2,327,254,000	7,220,254,000	6,846,581,892	373,672,108	95%
Miscellaneous receipts	756,000,000	-	756,000,000	600,036,882	155,963,118	79%
Total Receipts	18,673,600,000	5,038,496,904	23,712,096,904	22,054,921,915	1,657,174,989	93%
Payments						
Compensation of Employees	4,951,000,000	1,628,140,000	6,579,140,000	6,127,432,989	451,707,011	93%
Use of goods and services	918,844,419	389,363,046	1,308,207,465	846,378,886	450,186,213	65%
Transfers to other Government entities	12,651,262,468	3,012,254,000	15,663,516,468	14,333,469,123	1,330,047,345	92%
Other grants and transfers	91,100,000	-	91,100,000	58,771,264	32,328,736	65%
Acquisition of assets	61,393,113	8,739,858	70,132,971	68,024,609	13,750,728	80%
Total Payments	18,673,600,000	5,038,496,904	23,712,096,904	21,434,076,870	2,278,020,034	90%
Surplus/Deficit	-	-	-	620,845,044	(620,845,044)	

(a) Variance analysis: The Underutilization was due to insufficient exchequer issues.

(b) Reallocations within the period: Reallocations was done in the financial year.

The Department's financial statements were approved on 15/11 2024 and signed by:



.....
Mary M. Muriuki CBS
Accounting Officer



.....
Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No 4726

14.(b) Statement Of Comparison of Budget and Actual Amounts: Development For FY 23/24.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
Exchequer releases	5,820,340,000	661,351,214	6,481,691,214	4,198,920,948	1,102,770,266	65%
Proceeds from Foreign Borrowings	1,200,000,000	-1,180,000,000	20,000,000		20,000,000	0%
Total Receipts	7,020,340,000	(518,648,786)	6,501,691,214	4,198,920,948	2,302,770,266	65%
Payments						
Use of goods and services	110,000,000	(110,000,000)	-	-	-	0%
Transfers to other Government State Department for Public Health and Professional Standards	5,660,340,000	801,351,214	6,461,691,214	4,197,920,947	2,263,770,267	65%
Acquisition of Assets	1,250,000,000	(1,210,000,000)	40,000,000	-	40,000,000	0%
Total Payments	7,020,340,000	(518,648,786)	6,501,691,214	4,197,920,947	2,303,770,267	65%
Surplus/Deficit	-	-	-	1,000,001	(1,000,001)	

(a) **Variance analysis:** There was inadequate exchequer issue during the year.

(b) **Reallocations within the period:** Reallocations was done during the year

The State Department for Public Health and Professional Standards financial statements were approved on 15/11 2024 and signed by:



.....
Mary M. Muriuki, CBS
Accounting Officer



.....
Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No4726

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023/2

Programme/Sub-programme	Original Budget for the period ended June 30 th 2024	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024			2024	
	Kshs			Kshs	Kshs
			6,136,184,469	3,753,379,092	2,382,805,377
Communicable diseases control			3,605,101,981	2,530,120,040	1,074,981,941
Disease surveillance and response			153,899,892	108,732,478	45,167,414
Public Health Services			1,212,159,153	314,025,771	898,133,382
Radiation safety and nuclear security			339,000,000	265,376,040	73,623,960
Primary Health Care			826,023,443	535,124,763	290,898,680
			18,172,585,749	16,360,711,853	1,811,873,896
Capacity building and training (Preservice and Inservice training)			11,619,000,000	10,226,600,027	1,392,399,973
Research and Innovation on health			598,140,000	595,970,000	2,170,000
Health Profession Services			5,955,445,749	5,538,141,826	417,303,923
			4,060,458,196	3,402,354,739	658,083,276
Health Standard Quality Assurance			3,961,913,190	3,307,224,742	654,688,448

State Department for Public Health and Professional Standards)
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Programme/Sub-programme	Original Budget for the period ended June 30 th 2024	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024			2024	
Healthy Policy planning and Financing			98,545,006	95,129,997	3,415,009
			744,559,704	630,076,207	114,483,497
General administration Human resource management and development			696,734,280	602,977,805	90,238,976
Finance and Planning			47,825,424	27,098,402	20,809,222
		Grand Total	29,113,788,118	24,146,521,891	4,967,266,227

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. State Department for Public Health and Professional Standards

The financial statements are for the State Department for Public Health and Professional Standards. The financial statements encompass the reporting State-Department for Public Health and Professional Standards as specified under Section 81 of the PFM Act 2

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by *State Department for Public Health and Professional Standards* for all the years presented.

a) Recognition of Receipts

The State Department for Public Health and Professional Standards recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving State Department for Public Health and Professional Standards.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the

recipient State Department for Public Health and Professional Standards or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The State Department for Public Health and Professional Standards recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Public Health and Professional Standards.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

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

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are

treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the financial statements.*

vi) In-kind contributions

In-kind contributions are donations that are made to the Department in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Department includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the State Department for Public Health and Professional Standards behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) 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.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs 2,439,763 compared to Kshs Nil in prior period as indicated on note 11. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in March 2023 for the period 1st July 2023 to 30th June 2024 as required by Law and there were supplementary adjustments to the original budget during the period.

A comparison of the actual performance against the comparable budget for the period under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-State Department for Public Health and Professional Standards transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Public Health and Professional Standards and another State Department for Public Health and Professional Standards are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department for Public Health and Professional Standards; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

State Department for Public Health and Professional Standards)
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Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The The *State Department for Public Health and Professional Standards* does not recognize a 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.

Notes to the Financial Statements

1 Exchequer releases

Description	2023-2024	2022-2023
	Kshs	Kshs
Exchequer Releases Q1	3,688,494,480	00
Exchequer Releases Q2	3,914,573,520	00
Exchequer Releases Q3	4,981,275,451	00
Exchequer Releases Q4	5,122,889,218	775,532,270
TOTAL	17,707,224,089	775,532,270

2 Transfers from other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers from National government entities	1,100,000,000	00
Total	1,100,000,000	00

3 Proceeds from Sale of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Other Inventories, Stocks, and Commodities	4,098,591,000	250,496,356
Receipts from the Sale of Inventories, Stocks and Commodities	2,747,990,892	
TOTAL	6,846,581,982	250,496,356

4 Miscellaneous Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from Administrative Fees and Charges - AIA	600,036,882	1,126,323,013
Total	600,036,882	1,126,323,013

5 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	368,954,254	
Basic wages of temporary employees	3,762,456,324	
Personal allowances paid as part of salary	1,903,925,407	
Employer contributions to compulsory national social security schemes	92,097,004	
Total	6,127,432,989	

6 Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	3,219,569	6,953,435
Communication, supplies and services	4,597,599	2,227,000
Domestic travel and subsistence	209,066,895	13,068,640
Foreign travel and subsistence	2,331,453	-
Printing, advertising and information supplies & services	16,278,097	79,109
Training expenses	125,063,755	38,501,930
Hospitality supplies and services	57,656,549	13,276,417
Specialised materials and services	110,955,356	5,040,413
Office and general supplies and services	15,878,689	612,016
Fuel Oil and Lubricants	19,627,853	5,143,002
Other operating expenses	264,559,536	28,336,599
Routine maintenance – vehicles and other transport equipment	12,461,171	427,700

State Department for Public Health and Professional Standards)
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Description	2023-2024	2022-2023
	Kshs	Kshs
Routine maintenance – other assets	4,682,365	27,638
TOTAL	846,378,886	113,693,898

7 Grants and Transfers to other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to National Government entities		
Current Grants to Government Agencies and other levels of Government	14,292,865,541	2,019,614,113
Capital Grants to Government Agencies and other levels of Government	4,197,920,947	-
TOTAL	18,490,786,488	2,019,614,113

(Includes grants and AIA spent at Source)

7 b Grants and transfers to other Government Entities

Description	Reccurent	Development	AIA	2023-2024	2022-2023
				Kshs	Kshs
Transfers to SAGAs and SCs				-	-
Kenya Biovax Institute	--	--	-	-	25,000,000
National Aids Control Council	-		-	-	32,500,000
Kenya Health Profession Oversight Authority	50,562,468	-	7,892,926	58,455,394	-
Kenya Nuclear Regulatory Authority	174,000,000		91,376,040	265,376,040	82,475,323
Tobacco Control Board	20,000,000		-	20,000,000	-

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Kenya National Public Health Institute	134,000,000		-	134,000,000	-
Kenya Institute of Primate Research -HQ	273,800,000	322,170,000	-	595,970,000	-
Kenya Medical Training College	5,023,000,000	1,153,999,979	4,049,600,047	10,226,600,027	1,509,160,846
Kenya Medical Training College (Chas)	42,000,000		-	42,000,000	-
Nursing Council of Kenya	85,000,000		581,072,717	666,072,717	170,658,132
Kenya Medical Practitioners and Dentist Council	510,000,000	250,000,000	349,938,350	1,109,938,350	146,475,499
Global Fund Malaria Programme	-	1,205,875,154	-	1,205,875,154	-
National Tuberculosis and Leprosy	-	401,005,436	-	401,005,436	-
Global Fund Malaria Counter Fund	-	420,000,000	-	420,000,000	-
Kenya Medical Supplies Authority	-	250,000,000	-	250,000,000	-
Clinical Officers Council	40,000,000		132,278,000	172,278,000	-
Moh-Gf-Rssh-Grant		194,870,377	-	194,870,377	-
Pharmacy and Poisons Board			1,418,344,993	1,418,344,993	-
Community Health Promoters-BETA	1,260,000,000		-	1,260,000,000	-
Ps Ministry of Foreign Affairs	50,000,000		-	50,000,000	9,461,413

State Department for Public Health and Professional Standards)
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	7,662,362,468	4,197,920,947	6,630,503,073	18,490,786,488	1,966,269,800
TOTAL					
OTHERS					
National Quality Control Laboratories	-			48,990,782	14,637,400
Port Health				167,962,200	29,245,500
ITOTAL				216,952,982	43,882,900

AIA AS PER ACTUAL COLLECTION

8 Other Grants and Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Membership dues and subscriptions to international organizations		
Scholarships and other educational benefits	6,000,000	1,038,143
Emergency relief and refugee assistance	52,771,264	12,498,876
Total	58,771,264	13,537,019

9 Acquisition of Assets

Non -Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Refurbishment of Buildings	4,015,790	-
Plant and Machinery	-	2,124,600
ICT Equipment	13,487,240	13,599,210
Purchase of Vehicles	35,852,179	-
Office Furniture and General Equipment	14,669,400	4,044,500
Total	68,024,609	19,768,310

7 Cash and Bank Accounts

Description	2023/2024	2022/2023
	Khs	Kshs
Bank Accounts (Note 19 A)	628,261,036	53,912
Cash on hand (Note 19 B)	750,000	-
Total	629,011,036	53,912

10 A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2023-2024 Kshs	2022-2023 Kshs
<i>REC-State Department for Public Health and Professional Standards CBK A/C 1000694972</i>	Recurrent	1	4,210	53,912
<i>DEV-State Department for Public Health and Professional Standards CBK A/C 1000695013</i>	Development	1	1,000,001	-
<i>DEP-State Department for Public Health and Professional Standards CBK A/C 1000695021</i>	Deposit	1	2,439,763	-
<i>Tobacco Control Board – HQ A/C 1000739037</i>	Recurrent-AIA	1	600,036,882	-
<i>Port Health Control A/C 1000738995</i>	Recurrent-AIA	1	24,780,180	-
<i>CBK 165 A/C 1000695037</i>	Recurrent-Cash	1	750,000	-
Total			629,011,036	53,912

10 B: Cash on hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	750,000	-
Cash in Hand – Held in foreign currency		
TOTAL	750,000	-

Detailed Cash is as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Headquarters, Afya House , Cash office	750,000	-
Location 2		
TOTAL	750,000	-

Board of survey certificates for recurrent attached.

8 : Imprests and Advances

<i>Description</i>	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	726,470	5,452,698
TOTAL	726,470	5,452,698

Imprest holders did not provide surrender documents.

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Imprests and advances Aging analysis.

	Year Ended June 30 th 2024	% of the total	2022/2023	% of the total
	2023/2024			
	kshs			
Under one year	726,470	100%	5,452,698	0%
1-2 years	00	0%	1,043,560	0%
2-3 years	00	0%	00	0%
Over 3 years	00	0%	00	0%
Total	726,470		5,452,698	

Breakdown of the outstanding imprest is Attached as annex (4)

9 Third party deposits and retention

Description	2023/2024	2022/2023	
	Khs	Kshs	
Retention	401,579	00	
Deposits	2,038,184	00	
Total	2,439,763	00	
Ageing analysis:			
		2022/2023	% of the Total
Under one year	2,439,763	00	%
1-2 years		00	%
2-3 years		00	%
Over 3 years		00	%
Total	2,439,763	00	

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10 Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	53,912	-
Cash in hand	-	-
Receivables - Outstanding Imprests	5,452,698	-
		-
TOTAL	5,506,610	-

(No Balances Brought Forward)

11 Prior Year Adjustments

	Balance b/f FY 2022/2023 as per Audited Financial statements	Adjustments	Adjusted Balancecb/f Current year FY 2023/2024
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	53,912	(53,912)	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	5,452,698	(4,409,138)	1,043,560
Others (<i>specify</i>)	-	-	-
	5,506,610	(4,463,050)	1,043,560

12 (Increase)/ Decrease in Advances and Imprests

	2023/2024	2022/2023
Description		
	Khs	Kshs
Receivables As At 1 st July (A)	5,452,698	00
Receivables As At 30 th June 2024 (B)	726,470	5,452,698
(Increase)/ Decrease in Receivables (C=(B-A))	4,726,228	(5,452,698)

13 Increase/ (Decrease) in Retention and Third-Party Deposits

	2023/2024	2022/2023
Description		
	Khs	Kshs
Payables As At 1 st July 2023	00	00
Payables As At 30 th June 2024	2,439,763	00
Increase/ (Decrease) In Payables	2,439,763	00

14 Related Party Disclosures

The following comprise of related parties to the State Department for Public Health and Professional Standards

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

15 Other Important Disclosures

15.1 Related party transactions:

	2023/2024	2022/2023
Description		
	Khs	Kshs
Transfers to Related Parties		
Transfers to SAGAs	17,390,786,488	633,333,331
Total Transfers to Related Parties	17,390,786,488	633,333,331
Transfers from Related Parties		0
Transfers from other MDAs	1,100,000,000	0
Total Transfers from Related Parties	1,100,000,000	0

15.2 Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
Description	Khs	Kshs
Construction of Buildings		00
Construction of Civil Works	15,465,340	00
Supply of Goods and services	70,561,020	88,595,209
Total	86,026,360	88,595,209

The liabilities were not paid due to insufficient exchequer issues.

15.3 Progress on follow up of Prior Years Auditor-General’s recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments provided

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status	Timeframe
593.Unsupported Other Grants and Transfers	Accuracy and completeness could not be confirmed	Disbursements are done through PS foreign Affairs	In Process	30/06/2025
594.Undisclosed Bank Balances	Accuracy and completeness could not be confirmed	They are now provided for audit verification	In Process	30/06/2025
595.Budgetary Control and Performance	Underfunding and under expenditure affected key Mandate	Key mandate of the department was affected by inadequate exchequer issues	In process	30/06/2025
596.Pending Account Payables	Distort of Financial Statements and subsequent budgetary provision for subsequent year	The pending bills have now been settled	Resolved	30/6/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status	Timeframe
597.Failure to Operationalise Institutions	Management in the Breach of the law	Institutions have now been operationalized	In process	30/06/2025
598.Failure to Surrender Imprest	Management in the Breach of the law	The imprests were recovered from officers' salaries	In process	30/06/2025

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your State Department for Public Health and Professional Standards responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Mary M. Muriuki CBS
Accounting Officer



Florence W. Kirumba
Head of Accounting Unit
ICPAK M/No 4726

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier	Invoice Number	Particulars	Original Amount	Balance beginning of the year	Additions during the year	Amount Paid during the year	Outstanding balance
				a	b	c	d=a+b-c
SILVER AFRICA TOURS AND SAFARIS LTD	12737	PROCUREMENT OF AIR TICKETS FOR 2 OFFICERS TRAVELLING TO BUJUMBURA ON OFFICIAL VISIT	480,780	480,780	0	480,780	0
HOTEL WATERBUCK LIMITED	7535	PROCUREMENT OF CONFERENCE FACILITIES FOR REPORT WRITING	105,400	105,400	0	105,400	0
TRAWELL COMPANY LIMITED	625	COMMERCIAL AIRPLANE TRAVEL	30,500	30,500	0	30,500	0
ELKA AIR TRAVEL AND TOURS LIMITED	91	PROCUREMENT OF ONE WAY AIR TICKET FOR DANIEL MUTINDA ATTENDING ORIENTATION MEETING ON NUTRITION IN MOMBASA	15680	15,680	0	15,680	0
67 AIRPORT HOTEL	14972-2	PROCUREMENT OF CONFERENCE FACILITIES (14 PAX FOR 5 DAYS) AT MACHAKOS	105,000	105,000	0	105,000	0

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LONGROCK TOURS AND TRAVEL LIMITED	TIN23050 381	THREE RETURN AIR TICKETS TO GENEVA FOR OFFICERS ATTENDING 35TH COMMON WEALTH HEALTH MINISTERS MEETING	901,350	901,350	0	901,350	0
ENZA AIRPORT HOTEL LIMITED	1923	PROCUREMENT OF CONFERENCE FACILITIES AT PRIDEINN PLAZA HOTEL BETWEEN 23/3/2023	98,000	98,000	0	98,000	0
VESTINE MERCHANT	1	SUPPLY AND DELIVERY OF STATIONERY	684,000	684,000	0	684,000	0
GRANDLYN AGENCIES	8	SUPPLY AND DELIVERY OF FURNITURE	549,000	549,000	0	549,000	0
WORLD BOMOH INVESTMENT	123	SECRETARIAL CHAIRS LEATHERETTE BACK AND SEAT	240,000	240,000	0	240,000	0
LUBERN ENTERPRISES	31	WORKSTATION DESK: FOUR WAY	250,000	250,000	0	250,000	0
NAINAXS SUPPLIES	2	SUPPLY AND DELIVERY OF STATIONERY	357,800	357,800	0	357,800	0
ZACKNASH ENTERPRISES	1	SUPPLY AND DELIVERY OF EXTENSION CABLES WITH POWER SURGE	169,750	169,750	0	169,750	0
INAMIK ENTERPRISES LIMITED	722	SUPPLY AND DELIVERY OF PHOTOCOPYING MACHINE	1,209,790	1,209,79	0	1,209,790	0
SILVER AFRICA TOURS AND SAFARIS LIMITED	12788	PROCUREMENT OF AIR TICKETS FOR 7NO. OF OFFICERS TRAVELLING TO ELDORET FOR WORLD TB DAY COMMEMORATION	179,200	179,200	0	179,200	0

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ENZA AIRPORT HOTEL LIMITED	2369	PROVISIONING OF AIRTICKETING SERVICES	402,500	402,500	0	402,500	0
MOMBASA BEACH HOTEL	117909	PROVISION OF CONFRENCE FACILITY	1,155,000	1,155,000	0	1,155,000	0
ELKA AIRTRAVEL AND TOURS LIMITED	85	PROVISIONING OF AIRTICKETING SERVICES	117,150	117,150	0	117,150	0
HOTEL WATERBUCK LIMITED	7611	PROVISION OF CONFRENCE FACILITY	439,200	439,200	0	439,200	0
KENYA PIPELINE COMPANY LIMITED	1.8E+09	PROVISION OF CONFRENCE FACILITY	376,000	376,000	0	376,000	0
CFAO MOTORS KENYA LIMITED	MI000244 0	SUOOLY AND DELIVERY OF ONE TOYOTA HILUX GUN125R	6,840,000	6,840,000	0	6,840,000	0
MWADANJE ENTERPRISES	124	SUPPLY AND DELIVERY OF PRINTING PAPERS	446,784	446,784	0	446,784	0
MOMBASA BEACH HOTEL	118089	PROVISION OF FULL DAY CONFERENCE FACILITY	262,500	262,500	0	262,500	0
BURCHS RESORT NAIVASHA LIMITED	1973	PROVISION OF FULL DAY CONFERENCE FACILITY	272,000	272,000	0	272,000	0
KILALI TRADING LIMITED	2222/222 3	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	991,450	991,450	0	991,450	0
ROVANCES INVESTMENT LIMITED	133	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	479,680	479,680	0	479,680	0
HAIFA EAST AFRICA LIMITED	914	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	870,000	870,000	0	870,000	0

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ALLOSCAR GENERAL SUPPLIES	254	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	1,203,900	1,203,900	0	1,203,900	0
ALLIED MEDICAL SUPPLIES LIMITED	16310	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	1,367,200	1,367,200	0	1,367,200	0
BIOSURGIC LIMITED	106	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	1,632,100	1,632,100	0	1,632,100	0
SIMANNE AGENCIES	8405	VISITORS CHAIRS	985,500	985,500	0	985,500	0
AGOT AGENCIES	00000001 -322260	PHOTOCOPYING PAPERS	180,000	180,000	0	180,000	0
LILWAN AGENCIES	54	SUPPLY AND DELIVERY OF EXECUTIVE OFFICE	360,000	360,000	0	360,000	0
M/S PABEAM INVESTMENTS	27	SUPPLY OF BIOHAZARD DISPOSAL BAGS	109,200	109,200	0	109,200	0
M/S FAIKIO ENTERPRISES	4	SUPPLY AND DELIVERY OF MICROWAVES, WATER DISPENSOR AND GAS COMPRESSORS	138,500	138,500	0	138,500	0
GOLDEDGE SUPPLIERS	118	SUPPLY OF FLORESCENT TUBE CHOKE STARTERS	1,196,000	1,196,000	0	1,196,000	0
PS SD OF BROADCASTING AND TELECOMMUNIC ATION	5873	PAYMENT FOR TENDER ADVERTISEMENT ON AIR TICKETING SERVICES FOR SDPH&PS DATED 25TH APRIL, 2023	212,115	212,115	0	212,115	0
M/S. VANAYA INVESTMENTS LTD P.O BOX	2	SUPPLY OF METHYL RED INDICATOR AR 25G	1,875,000	1,875,000	0	1,875,000	0

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375-00900, KIAMBU							
M/S. SHARZAT GENERAL	351	SUPPLY OF ARSENIC AAS STANDARD SOLUTION1000 MG/L AL IN DILUTED HN	1,520,000	1,520,000	0	1,520,000	0
SUPPLIES, P.O BOX 252-40700, KISUMU							
M/S LLEYCHARMA AGENCIES P.O BOX 9554- 00100, NAIROBI	359	SUPPLY OF MICROSCOPE SLIDES	1,740,000	1,740,000	0	1,740,000	0
BRIMAR HOLDINGS LIMITED, P.O BOX 913-00100, NAIROBI	55	CLEAR STRAPPING	1,330,000	1,330,000	0	1,330,000	0
PATREDA GLOBAL ENTERPRISES P.O BOX 73392- 00200, NAIROBI	98	MICRO PIPETTES 5-10UL	495,000	495,000	0	495,000	0
EUTYCHUS MERCHANTS, P.O. Box 5699- 00200, Nairobi	87	SUPPLY OF MICROPIPETTE 100-1000 UL,	350,000	350,000	0	350,000	0
M/S. TRADELOGIC BUSINESS SOLUTIONP.O.	5	BLOOD AGAR: - BASE PACK OF 500GMS	2,350,000	2,350,000	0	2,350,000	0

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Box 36508-00200, Nairobi.							
M/S NEXGEN HARVARD LIMITED P.O BOX 105453-00101, Nairobi	INV 365	SUPPLY OF MAGNESIUM CHLORINE PACK 500GMS	1,654,000	1,654,000	0	1,654,000	0
M/s VINKON SUPPLIES P.O BOX 58-40309, ASUMBI	28	SODIUM THIOSULPHATE AR	1,820,000	1,820,000	0	1,820,000	0
M/s LEGASHEMU ENTERPRISES LTD, P.O BOX 538-00902, Nairobi	5	NITRIC ACID(AR) 2.5LTRS	1,800,000	1,800,000	0	1,800,000	0
M/s NIKIPENAH BUSINESS ENTERPRISES P.O BOX 3705-30200, KITALE	16	MATERIAL HANDLING RACKS; CRYOVIALS RACKS	2,320,000	2,320,000	0	2,320,000	0
M/S GUREY AFRICA LIMITED, P.O BOX 587-70200, WAJIR	347	EXTRACTION THIMBLES 1.5 MM, 25 X 90, 25/PACK	2,496,000	2,496,000	0	2,496,000	0
M/s JENROBMATT ENTERPRISE LTD P.O BOX 69-20210 NRB	382	STARCH AR	1,936,000	1,936,000	0	1,936,000	0

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M/s EXCEL GENERAL CONTRACTORS LIMITED P. O BOX 29611-00100 NRB	11	STERILE CULTURE PLATES 100MM X 15MM	1,817,600	1,817,600	0	1,817,600	0
LAKY VENTURES LIMITED	WIP	REFURBISHMENT OF 4TH AND 5TH FLOOR AS PER QUOTATION NO MOH/SDPHSP/ADMN/RFQ/014/2022-2023	4,777,790	4,777,790	0	4,777,790	0
GOVERNMENT ADVERTISING AGENCY (GAA)	6198	TENDER INVITATION NOTICE	292,106.3 0	292,106.3 0	0	292,106.3 0	0
SOWINO ENTERPRISES LIMITED	505	PHOTOCOPYING PAPERS	184,500	184,500	0	184,500	0
PLATINUM GLOBAL INVESTMENTS	601	MENTHYLATED SPIRIT	1,920,000	1,920,000	0	1,920,000	0
GAKENI MERCHANTS	818	LYSOL	1,355,000	1,355,000	0	1,355,000	0
SQUARE EDGE SERVICES	982	INSECTICIDES AND LABORATORY DRUM PUMPS, GLADIATOR	2,385,000	2,385,000	0	2,385,000	0
ALLYWAKS OFFICE SOLUTION AND SUPPLIES	3	EXTENSION CABLES WITH POWER SURGE	169,750	169,750	0	169,750	0
ALLAKEN GENERAL MERCHANTS	1062	SUPPLY AND DELIVERY OF STATIONERIES	632,900	632,900	0	632,900	0



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CIDOA MOTORS AND SPARES LIMITED	235023	REPAIR OF VEHICLE NO GKB AS PER MECHANICAL INSPECTION	378,696	378,696	0	378,696	0
ROALI AGENCIES	698	SUPPLY AND DELIVERY OF STATIONERY	711,938	711,938	0	711,938	0
FIRST FIT AUTO CARE LTD	2323-139	REPAIR OF MOTOR VEHICLE REG. NO. GKB370	286,000	286,000	0	286,000	0
TIMO CHEM GENERAL SUPPLIES	73	HIGH CHAIRS OR ACCESSORIES: EXECUTIVE HIGH BACK CHAIR, SWIVEL, LEATHER PADDED ARMS, BLACK COLOR	900,000	900,000	0	900,000	0
TIMO CHEM GENERAL SUPPLIES	72	SUPPLY AND DELIVERY OF EXECUTIVE HIGH BACK CHAIR, SWIVEL, LEATHER PADDED ARMS, BLACK COLOR AS PER SAMPLE	420,000	420,000	0	420,000	0
PRIMATE TOURS	6333	PROCUREMENT OF AIRTICKET TO JAHANSEN ODUOR TO MALINDI FOR OFFICIAL DUTY	47,449	47,449	0	47,449	0
WAYRREN ENTERPRISES LIMITED	106	SUPPLY AND DELIVERY OF DESKTOP COMPUTER	1,849,500	1,849,500	0	1,849,500	0
DWIGHT ENTERPRISES	19	SUPPLY AND DELIVERY OF LAPTOP	2,978,880	2,978,880	0	2,978,880	0
SUULINK ENTERPRISE LTD	379	LASER JET PRINTER COLOUR - DUPLEX	420,000	420,000	0	420,000	0
RITMA AGENCIES	5	SUPPLY AND DELIVERY OF STATIONERIES	798,500	798,500	0	798,500	0

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OVERSIGHT COMMUNICATION LIMITED	2306-002	SUPPLY AND DELIVERY GRAPHITE FURNACE ATOMIZER	235,000	235,000	0	235,000	0
		HAND SANITIZING GEL 5L					
EASTPORT MERCHANTS	8	TONER CF410	731,400	731,400	0	731,400	0
SUBALINK INVESTMENT LIMITED	252	SUPPLY AND DELIVERY OF MACBOOK PRO AS PER SPECIFICATIONS	2,754,000	2,754,000	0	2,754,000	0
PRIMATE TOURS	6607	PROVISION OF AIR TICKETS FOR P WAMWEA ATTENDING RETREAT TO DEVELOP STRATEGIC PLAN IN MOMBASA AND DR LENAI TRAVELLING TO KISUMU	70,410	70,410	0	70,410	0
JEPMUR SOLUTIONS	61	MEDICAL DRUG; KEROL	399,500	399,500	0	399,500	0
BRIDGEFORD ENTREPRISES LIMITED	2	SUPPLY AND DELIVERY OF STATIONERIES	815,000	815,000	0	815,000	0
NENDIC SUPPLIES	771	AUTOMOBILE WHEELS SIZE 265/70R17	491,000	491,000	0	491,000	0
MAGIC JUICES	123	SUPPLY AND DELIVERY OF LASER JET PRINTER	215,000	215,000	0	215,000	0
PASERKY VENTURES	6602	PUBLISHING AND PRINTING SERVICES	160,000	160,000	0	160,000	0
URIEL AGENCIES	6	SUPPLY AND DELIVERY OF STATIONERIES	95,000	95,000	0	95,000	0
BOSICAN SUPPLIES	6	SUPPLY AND DELIVERY OF BOTTLED WATER	167,640	167,640	0	167,640	0

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ALLAKEN GENERAL	1063	SUPPLY AND DELIVERY OF STATIONERY	1,511,500	1,511,500	0	1,511,500	0
PRISCONET SYSTEMS LIMITED	123	SUPPLY, DELIVERY, INSTALLATION, TRAINING AND COMMISSIONING OF WATER PURIFICATION SYSTEMS	2,124,600	2,124,600	0	2,124,600	0
BEVIK SALES	130	SUPPLY AND DELIVERY OF SURVEILLANCE TOOLS	1,106,560	1,106,560	0	1,106,560	0
CIDOA MOTORS AND SPARES LIMITED	2362023	REPAIR OF MOTOR VEHICLE GKB 705U AS PER MOTOR VEHICLE INSPECTION REPORT	301,276	301,276	0	301,276	0
ROALI AGENCIES	653	SUPPLY AND DELIVERY OF ASSORTED STATIONERY AS PER THE REQUISITION	1,263,000	1,263,000	0	1,263,000	0
TRISSAMY BUSINESS ENTREPRENEURS	15	SUPPLY OF BIOHAZARD DISPOSAL BAGS	109,200	109,200	0	109,200	0
BEWADA ENTERPRISES LTD		REPAIR AND SERVICE OF GKB 817G	518,835	518,835	0	518,835	0
SCARBEX SERVICES		REPAIR AND SERVICE OF GKB 358U	377,200	377,200	0	377,200	0
LETIMBOKA ENTERPRISES		SUPPLY AND DELIVERY OF SURVEILLANCE TOOLS MOH 505 (1000 qty) AS PER SAMPLE FOR DDSR	910,000	910,000	0	910,000	0
HUSSAMO INVESTMENT LTD		INBUILT COMPUTER DESKTOPS	3,000,000	3,000,000	0	3,000,000	0

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QUINBRIGHT CONTRACTORS		SUPPLY OF SODIUM HYPOCRITE, INSECTISIDES & STORM BLOCKS	842,000	842,000	0	842,000	0
PERMED TECH CO, LTD		SUPPLY OF BURRETS 25ML	615,000	615,000	0	615,000	0
LONG ROCK TOURS AND TRAVEL LTD		PROVISION OF RETURN AIR TICKET FOR DR. KURIA FRANCIS TO NEWYORK, USA	357,450	357,450	0	357,450	0
		TOTAL	88,595,209.30	88,595,209.30	0	88,595,209.30	0
2022/2023							
HAIFA EAST AFRICA	002	SUPPLY OF PROMOTIONAL MATERIALS	2,370,000	2,370,000	0	0	2,370,000
DOTWISE INT LTD	195	SUPPLY OF PROMOTIONAL MATERIALS	2,680,000	2,680,000	0	0	2,680,000
J&T CREATIVE LTD	133	SUPPLY OF PROMOTIONAL MATERIALS	1,085,000	1,085,000	0	0	1,085,000
DATOLINE CAPITAL	0680523	SUPPLY OF PROMOTIONAL MATERIALS	1,275,000	1,275,000	0	0	1,275,000
FELICITY GLOBAL	057	SUPPLY OF PROMOTIONAL MATERIALS	1,985,000	1,985,000	0	0	1,985,000
GALACTIC EAGLE	141	SUPPLY OF PROMOTIONAL MATERIALS	2,850,000	2,850,000	0	0	2,850,000
PINK ROSE ENTERPRISES	00243	SUPPLY OF PROMOTIONAL MATERIALS	1,800,000	1,800,000	0	0	1,800,000
KENYA PIPELINE	1800022768	PROVISION OF CONFERENCE FACILITIES	639,200	639,200	0	171,600 C/N	467,600
		TOTAL	14,684,200	14,684,200			14,512,600

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2023/2024		DEVELOPMENT					
DEMMY LIMITED	0015	MICROWAVE MEDICAL WASTE HOUSING (BOMET COUNTY)	0	0	8,154,368	0	8,154,368
ZURI CONSTRUCTION COMPANY LIMITED	001	MICROWAVE MEDICAL WASTE HOUSING (VIHIGA COUNTY)	0	0	7,310,972	0	7,310,972
		TOTAL	0	0	15,465,340	0	15,465,340
2023/2024		RECURRENT					
TURKENYA TOURS AND TRAVEL	INV-12536	PROVISION OF AIR TICKET F	0	0	1,948,650	0	1,948,650
SARABO ENTERPRISES	014/25	SUPPLY AND DELIVERY OF OFFICE STATIONERIES	0	0	1,916,500	0	1,916,500
MOI UNIVERSITY	223615 223615 223613 223614	TUITION FEES FOR FELTP COHORT 19 AND 20 TRAINEES	0	0	1,741,386	0	1,741,386
ATTIC TOURS AND TRAVEL LIMITED	00082839	PROVISION OF AIR TICKET	0	0	38,600	0	38,600
LONGROCK TOURS & TRAVEL LTD	TIN24030749	PROVISION OF AIR TICKET	0	0	27,600	0	27,600
LONGROCK TOURS & TRAVEL LTD	TIN24060064	PROVISION OF RETURN AIR TICKET	0	0	15,245	0	15,245
LONGROCK TOURS & TRAVEL LTD	TIN24030748	PROVISION OF AIR TICKET	0	0	49,800	0	49,800

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LONGROCK TOURS & TRAVEL LTD	TIN24060 266	PROVISION OF AIR TICKET	0	0	96,735	0	96,735
LONGROCK TOURS & TRAVEL LTD	TIN24060 479	PROVISION OF AIR TICKET	0	0	31,600	0	31,600
LONGROCK TOURS & TRAVEL LTD	TIN24050 256	PROVISION OF RETURN AIR TICKET	0	0	216,225	0	216,225
LONGROCK TOURS AND TRAVEL LTD	TIN24020 091	PROVISION OF AIR TICKET	0	0	212,325	0	212,325
LONGROCK TOURS AND TRAVEL LTD	TIN23110 299	PROVISION OF AIR TICKET	0	0	127,900	0	127,900
LONGROCK TOURS AND TRAVEL	TIN23100 039	PROVISION OF RETURN AIR TICKET	0	0	26,950	0	26,950
LONGROCK TOURS AND TRAVEL	TIN24050 1035	PROVISION OF RETURN AIR TICKET	0	0	77,010	0	77,010
LONGROCK TOURS AND TRAVEL	TIN24040 670	PROVISION OF RETURN AIR TICKET	0	0	149,640	0	149,640
LONGROCK TOURS AND TRAVEL	TIN23110 280	PROVISION OF AIR TICKET	0	0	28,840	0	28,840
ATTIC TOURS AND TRAVEL	00081818	PROVISION OF RETURN AIR TICKET	0	0	39,430	0	39,430
ATTIC TOURS AND TRAVEL	00084313	PROVISION OF RETURN AIR TICKET	0	0	173,900	0	173,900
KENYA AGRICULTURA		PROVISION OF CONFERENCE FACILITY	0	0	153,120	0	153,120



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L AND LIVESTOCK RESEARCH ORGANIZATION (DAIRY RESEARCH INSTITUTE)							
WESTON HOTEL	11820	PROVISION OF CONFERENCE FACILITY	0	0	210,000	0	210,000
MACHAKOS UNIVERSITY	INV 4286	PROVISION OF CONFERENCE FACILITY	0	0	353,000	0	353,000
TURKENYA TOURS AND SAFARIS LTD	INV 10803	PROVISION OF RETURN AIR TICKET FOR 40 PAX TO MOMBASA	0	0	1,319,200	0	1,319,200
TURKENYA TOURS AND SAFARIS LTD	INV 12502	PROVISION OF RETURN AIR TICKET	0	0	122,100	0	122,100
TURKENYA TOURS AND SAFARIS LTD	INV 13705	PROVISION OF RETURN AIR TICKET	0	0	222,890	0	222,890
TURKENYA TOURS AND SAFARIS LTD	INV 13892	PROVISION OF RETURN AIR TICKET	0	0	155,730	0	155,730
AL POINT VENTURES	00187	SUPPLY AND DELIVERY OF OFFICE STATIONARIES	0	0	545,000	0	545,000
EUTCHYUS MERCHANTS	342	SUPPLY AND DELIVERY OF OFFICE STATIONARIES	0	0	456,000	0	456,000
BAKELM ENTERPRISES	004	SUPPLY AND DELIVERY OF OFFICE STATIONARIES	0	0	215,000	0	215,000

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HOMELAND EVENTS THE SOLUTION	2421	EVENTS MANAGEMENT DURING MASHUJAA WEEK IN KERICHO	88,918,104	0	43,889,000	0	45,029,104
LONGROCK TOURS AND TRAVEL LTD	571	PROVISION OF AIR TICKET	0	0	36,500	0	36,500
TURKENYA TOURS AND SAFARIS LTD	567	PROVISION OF AIR TICKET	0	0	18,800	0	18,800
TURKENYA TOURS & SAFARIS LTD	INV-10986	PROVISION OF RETURN AIR TICKET FOR 8NO OFFICERS TO MOMBASA	0	0	293,640	0	293,640
		TOTAL	88,918,104	0	56,251,160	0	56,048,420
		GRAND TOTAL					70,561,020

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2023/2024
Refurbishment of Building	00	4,015,790	00	00	4,015,790
Plant and Machinery	2,124,600	00	00	00	2,124,600
ICT Equipment	13,599,210	13,487,240	00	00	27,086,450
Purchase of Vehicles and Other Transport Equipment	00	35,852,179	00	00	35,852,179
Office equipment, furniture and fittings	4,044,500	14,669,400	00	00	18,713,900
Total	19,768,310	68,024,609	00	00	87,792,919

Annex 3 – List of SCs, Sagas and Public Funds Under State Department for Public Health and Professional Standards

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department for Public Health and Professional Standards reconciliations done?(yes/no)
1	KENYA HEALTH PROFESSION OVERSIGHT AUTHORITY	58,455,394	Yes
2	KENYA NUCLEAR REGULATORY AUTHORITY	265,376,040	Yes
3	TOBACCO CONTROL BOARD	20,000,000	Yes
4	KENYA NATIONAL PUBLIC HEALTH INSTITUTE	134,000,000	Yes
5	KENYA INSTITUTE OF PRIMATE RESEACH-HQ	595,970,000	Yes
6	KENYA MEDICAL TRAINING COLLEGE	6,218,999,980	Yes

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7	NURSING COUNCIL OF KENYA	666,072,717	Yes
8	HEALTH EDUCATION INTERNATIONAL HEALTH OFFICE-GENEVA	56,000,000	Yes
9	KENYA MEDICAL PRACTITIONERS AND DENTIST COUNCIL	1,109,938,350	Yes
10	GLOBAL FUND MALARIA PROGRAMME	1,205,875,154	Yes
11	NATIONAL TUBERCULOSIS AND LEPROSY	401,005,436	Yes
12	GLOBAL FUND MALARIA COUNTER FUND	420,000,000	Yes
13	KENYA MEDICAL SUPPLIES AUTHORITY	250,000,000	Yes
14	CLINICAL OFFICERS COUNCIL	172,278,000	Yes
15	MOH-GF-RSSH-GRANT	194,870,378	Yes
17	PHARMACY AND POISONS BOARD	1,418,344,993	Yes
19	COMMUNITY HEALTH PROMOTERS-BETA	1,260,000,000	Yes

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Annex 4- List of outstanding Imprest holders for the Period Ended June 30th 2024.

P/NO	PARTICULARS	AMOUNT
19860048402	GLADYS MORAA NYAIRO	25,000
2005024902	GEORGE AKETCH OUKO	49,770
2019000410	OLIVIA KABURU WANJIRU	651,700
	TOTAL	726,470

Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.