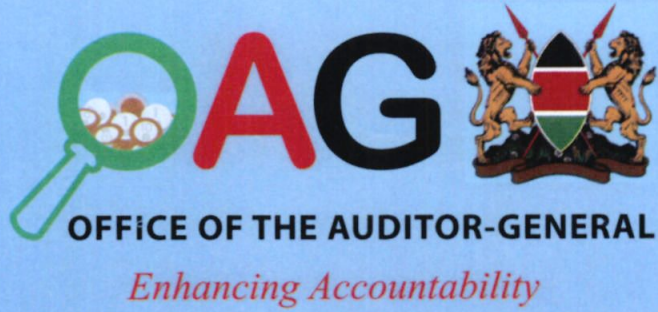


REPUBLIC OF KENYA



**REPORT**



**OF**


**THE AUDITOR-GENERAL**

**ON**

**NATIONAL SYNDROMIC DISEASES CONTROL  
COUNCIL**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: <b>08 APR 2025</b>	
DAY: <b>TUES</b>	
TABLED BY:	<b>DEPUTY LEADER OF THE MAJORITY PARTY</b>
CLERK-AT THE-TABLE:	<b>P MUIGA</b>

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
11 DEC 2024  
**RECEIVED**



**NATIONAL SYNDemic DISEASES  
CONTROL COUNCIL**

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**NATIONAL SYNDemic DISEASES CONTROL COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2024**

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

**NATIONAL SYNDemic DISEASES CONTROL COUNCIL**  
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**NATIONAL SYNDOMIC DISEASES CONTROL COUNCIL**  
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# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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## 1. ACRONYMS AND DEFINITION OF KEY TERMS

### A: Acronyms

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

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Region	County Clusters	Regional Office Location	Office Physical Addresses
12	Busia Bungoma Transzoia	Kitale	County Commissioner's Building, 2nd Floor, Room 3, Kitale
13	Kakamega Vihiga	Kakamega	Regional Commissioner's Office, 2nd Floor, Block B, Room 74, Kakamega
14	Turkana West Pokot	Turkana	IEBC Offices Opposite, Huduma Centre, Turkana.
15	Narok Bomet Kericho	Bomet	County Commissioner's Building, Kericho Town
16	Elgeyo Marakwet Uasin Gishu Nandi	Uasin Gishu	County Commissioner's Building, 2nd Floor, Room 210 & 211, Eldoret
17	Nyeri Kirinyaga Muranga	Nyeri	County Commissioner's Building Block B Annex, Nyeri
18	Samburu Laikipia	Laikipia	Deputy County Commissioner's Office, Laikipia West Subcounty, Nyahururu
19	Marsabit	Marsabit	Assistant County Commissioner's Building, Marsabit Town

## b) Principal Activities

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



### Our Vision

To be a global leader in providing people-centered solutions to end epidemics.



### Our Mission

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



### Our Values

The Core Values of the National Syndemic Diseases Control Council constitute fundamental beliefs. These Core Values are drawn from the national values and principles of governance anchored in the Constitution

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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of Kenya. NSDCC shall be guided by these Values in pursuit of its Vision and Mission.

## **Integrity**

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

## **Professionalism**

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

## **Accountability**

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

## **Diversity**

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

## **Flexibility**

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

# NATIONAL SYNDEMIC DISEASES CONTROL COUNCIL

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### **The Mandate of the National Syndemic Diseases Control Council**

- i. Develop policies and guidelines relevant to the prevention and control of syndemic diseases.
- ii. Mobilize resources for syndemic diseases control and prevention and provide grants to implementing agencies.
- iii. Coordinate, supervise and ensure accountability for the implementation of syndemic diseases programs in the country.
- iv. Collaborate with local and international agencies which work in syndemic diseases control.
- v. Facilitate the setting up of multi-sectoral and inter-sectoral syndemic diseases control programmes.
- vi. Mobilize Government Ministries, Counties and institutions, Non-Governmental organizations, community-based organizations, research bodies, the private sector and universities to participate in syndemic diseases control and prevention.
- vii. Develop strategies to deal with all aspects of the syndemic diseases.
- viii. Develop national management information systems for syndemic diseases control.
- ix. Identify sector training needs and devise appropriate manpower development strategies.
- x. Develop appropriate mechanisms for research, surveillance, monitoring and evaluation of syndemic diseases programmes.
- xi. Lead in the advocacy and public relations for the prevention and control of syndemic diseases.

### **c) Key Management**

The entity's day-to-day management is undertaken by the following key organs:

1. NSDCC Council	
2. Chief Executive Officer	Dr. Ruth Laibon-Masha (PhD)
3. Deputy Director, HIV Investments	Ms. Angella Langat
4. Head, Finance	CPA, CS, Kenneth O. Nyamolo
5. Head, Costing and Expenditure Analysis	CPA, Josphine K. Kaberia
6. Head, Legal Services	CS Njeri Kimuri
7. Head, Technical Support	Dr. Celestine Mugambi
8. Head, Management Information Systems	Mr. Alex Kariuki
9. Head, Performance Management	Mr. Edwin Chumo Kimutai
10. Head, Internal Audit	Mr. Gabriel Nkari
11. Head, HR & Administration	Mr. Gregory Weere
12. Head, Stakeholder Coordination	Mr. Reuben T. Musundi
13. Head, County Support	Ms. Caroline Kinoti
14. Head, Research	Dr. Fridah Muinde (PhD)
15. Head, Communication	Ms. Tabitha Areba
16. Head, Policy and Strategy	Dr. Murugi Micheni,
17. Head, Procurement	Mr. Mutugi Mugambi
18. Head, Monitoring and Evaluation	Joshua Gitonga

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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### d) 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.	Dr. Ruth Laibon-Masha (PhD)	<b>Chief Executive Officer</b>
2.	CPA, CS, Kenneth O. Nyamolo	<b>Head, Finance</b>
3.	Mr. Mutugi Mugambi	<b>Head, Procurement</b>

### e) Fiduciary Oversight Arrangements

The Council through its Committees and the Secretariat has put in place systems aimed at enhancing governance, transparency, and accountability. The Council has four committees as listed below:

1. Audit, Compliance and Risk Management Committee
2. Finance and Resource Mobilization Committee
3. Strategy and Programmes Committee
4. Human Resource and Administration Committee

### f) NSDCC Headquarters

Landmark Plaza, 9<sup>th</sup> Floor  
Argwings Kodhek Road  
P.O. Box 61307,  
Nairobi, KENYA

### g) NSDCC Contacts

Telephone: (254) 20 2896 000  
E-mail: [communication@NSDCC.go.ke](mailto:communication@NSDCC.go.ke)  
Website: [www.NSDCC.go.ke](http://www.NSDCC.go.ke)

### h) NSDCC Bankers

- i) ABSA Bank of Kenya Ltd, Bunyala Road Branch, P.O. Box 18060, Nairobi, Kenya
- ii) Standard Chartered Bank Ltd, Kenyatta Avenue Branch, P.O. Box 40310, Nairobi, Kenya
- iii) NCBA Bank Ltd, NIC House Branch, P.O. Box 44599-00100, Nairobi, Kenya
- iv) Co-operative Bank Ltd, Upper Hill Branch, P.O. Box 30415-00100, Nairobi, Kenya
- v) KCB Bank Kenya Ltd, Garden Plaza Branch, P. O. Box 48400 - 00100, Nairobi, Kenya

### i) Independent Auditors

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

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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

## **B: Definition of Key Terms**

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

**Comparative Year**- Means the prior period.

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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## 2. KEY ENTITY INFORMATION AND MANAGEMENT

### a) Background Information

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

The NSDCC has its headquarters at the Landmark Plaza, Argwings Kodhek Road, Nairobi. It has 19 regional offices as shown below.

### Regional Offices

Region	County Clusters	Regional Office Location	Office Physical Addresses
1	Taita Taveta Kwale Mombasa	Mombasa	County HQs, Uhuru Na Kazi Building, 7th Floor, Mombasa
2	Tana River Kilifi Lamu	Kilifi	National Drought Management (NDMA), office, Opposite Huduma center
3	Mandera Wajir Garissa	Garissa	Regional Commissioner's Office, 1st Floor, Garissa.
4	Kitui Machakos Makueni	Machakos	County Commissioner's Office, Machakos
5	Nairobi Kiambu Kajiado	Nairobi	Nyayo House, 4th Floor, Nairobi
6	Isiolo Meru	Meru	County Commissioner's building, 3rd Floor, Room 91, Meru
7	Tharaka Nithi Embu	Embu	Regional Commissioner's Building, Ground floor Room 18, Embu
8	Nakuru Baringo Nyandarua	Nakuru	Regional Commissioner's Officer, Block A, 1st Floor, Nakuru
9	Kisii Nyamira	Kisii	Ministry of Planning and Devolution, Opposite County Commissioner's Office, Kisii
10	Homabay Migori	Homabay	County Commissioner's Office, Homa Bay
11	Kisumu Siaya	Kisumu	Nyanza Regional headquarters, 6th Floor, Room C, Kisumu

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**j) Principal Legal Adviser**

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

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## 3. THE BOARD OF DIRECTORS/COUNCIL



**Mr. Geoffrey Mbirua Gitu**

**Board Chairperson**

**DOB: 1963**

**Appointed: August 5, 2022**

Mr. Gitu possesses a wealth of experience in finance, management, and strategic development, spanning over three decades in both public and private sectors. Notably, he has been instrumental in devising and executing strategies for organizations such as the Food and Agriculture Organization (FAO), the Kenya Tea Development Agency (KTDA), the European Union Business Assistance Scheme and the National Treasury. Beyond this, Mr. Gitu holds positions as a board member for Dr. Kiano Secondary School and Kibutha High School, while also serving as the Chairperson of the Board of Governance for Kanyenyaini Secondary School. Additionally, he holds the role of Chairman at Kangema FM 106.5. His academic background includes a bachelor's degree in commerce and a Master of Commerce from the Indore University of Science and Technology and Rajasthan State University. Mr. Gitu is the Chairperson of the Board.



**Mr. Andrew Rukaria, MBS - Alternate Board Member to the Principal Secretary, Ministry of Health**

**DOB: 1964**

**Appointed: June 12, 2023**

Mr. Andrew Rukaria, holding a Bachelor of Arts from the University of Nairobi (UoN) and a Master of Business Administration from Moi University, presently serves as the Secretary of Administration within the State Department of Medical Services at the Ministry of Health. With a career spanning more than 25 years, he has assumed diverse roles of significance within the Ministry of Interior and National Administration. Mr. Rukaria is recognized for his unwavering drive, exceptional intellect and steadfast dedication to the field of administration, establishing him as a highly regarded professional and influential presence within his area of expertise.

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**Mr. Patrick Irungu Macharia - Alternate Board Member to the Principal Secretary, The National Treasury**

**DOB: 1976**

**Appointed: July 17, 2020**

Mr. Macharia holds a Bachelors Degree in Economics from Kenyatta University and is currently pursuing a Masters degree in Economics at the University of Nairobi. As Principal Economist in the Public Debt Management Office at the National Treasury, he is tasked with planning, budgeting and tracking the implementation of foreign-financed projects, among other key responsibilities. Currently, he is handling the World Bank Portfolio. He has over 17 years of experience in the public service in development planning and financial matters. Mr. Macharia serves on the Marumi Secondary School Board in Murangá County and is a member of the Board's Audit, Compliance and Risk Management Committee.



**Ms. Jennifer Ng'ang'a – Alternate Board Member to the Attorney General**

**DOB: December 1, 1986**

**Appointed: January 23, 2023**

An Advocate of the High Court of Kenya and a Certified Secretary. Ms. Ng'ang'a holds a Bachelor of Laws Degree from the Catholic University of Eastern Africa, a Postgraduate Diploma in Law from Kenya School of Law and a Master of Laws Degree in International Economic Law from East China University of Political Science and Law. Ms. Ng'ang'a has over 12 years of experience in the legal profession. Her primary responsibilities as a Principal State Counsel in the Office of the Attorney General include advising government ministries, departments, constitutional commissions, and state corporations on all legal matters. She currently serves on the Board's NSDCC Strategy and Programmes Committee.



**Mr. Mark Joseph Obuya EBS, MCI Arb - Independent Board Member**

**DOB: 1957**

**Appointed: May 10, 2021**

Mr. Obuya is an advocate of the High Court of Kenya, arbitrator, certified trustee, chartered insurer, and Patent Agent. He is a seasoned commercial lawyer, finance and insurance professional with over 25 years of experience in leadership with a thorough knowledge of corporate law, alternative dispute resolution mechanisms, medical law, intellectual property law, procurement law, corporate governance, financial markets, investments, labour laws, and social security. He has served as President of the Federation of Kenya Employers, Chairman of the Association of Kenya Insurers, Chairman of the Insurance Institute of Kenya, board member National Bank of Kenya and serves on

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the Board of Trustees of the National Social Security Fund. Mr. Obuya chairs the Board's Audit, Compliance and Risk Management Committee. He is also a member of the Human Resource and Administration Committee.



**Dr. Lorna K. Sangale - Independent Board Member**

**DOB: 1952**

**Appointed: May 10, 2021**

A holder of a Bachelor of Medicine and Bachelor of Surgery degree (MBChB) from Nairobi University. Dr. Sangale has over forty years of medical practice experience. She has served on various boards dealing with diverse healthcare issues, including the Child Fund, Vision 2030 Delivery Board, Women Corporate Directors - Kenya Chapter: East African Academy of Aesthetic Medicine, the Nairobi Hospital, and Gertrude Children's Hospital and Mater Hospital. A renowned Healthcare Management professional, Dr. Sangale has a fellowship from the Royal College of Surgeons of Ireland and DARCS from England. She is a member of the Kenya Institute of Management, Kenya Medical Association, and the American Academy of Aesthetic Medicine. Dr. Sangale is the Chair of the Strategy & Programmes and a member of the Audit, Compliance and Risk Management Committee.



**Dr. Sylvia Ojoo DTM&H, MRCP(UK) – Independent Board Member**

**DOB: 1961**

**Appointed: July 28, 2022**

A holder of a Bachelor of Medicine (MBChB) from Nairobi University, a Postgraduate Diploma in Internal Medicine from the Royal College of Physicians (UK), and a Diploma in Tropical Medicine, London School of Tropical Medicine, and Hygiene. Dr. Sylvia Achieng' Ojoo is a public health and clinical infectious disease professional, with over 25 years of experience leading the development of HIV and related health services nationally in Kenya and internationally; strengthening health systems; managing large teams; training, mentoring, and developing public health leaders; resource mobilization, and effectively managing multimillion dollar grants; and a recognized innovator in the field. Currently, Dr. Ojoo is the Faculty Co-Director and Resident Field Director, Eastern Africa for the Center for Global Health Practice and Impact (CGHPI), and Associate Professor of Medicine at Georgetown University Medical Center. In this position, she provides oversight and technical expertise for clinical services and research programs CGHPI has in the African region. Dr. Ojoo provided technical leadership to the Ministry of Health of Kenya in the foundational period of ART scale up between 2004-2006. She also served as a technical resource for HIV practice guidelines development internationally with the World Health Organization from 2004 to 2019, and locally in Kenya to date. She has been a speaker at international conferences, including the International AIDS Society, the annual INTEREST conference in Africa, and the African HIV Clinical Forum. Dr. Ojoo continues to work with ministries of health in sub-Saharan Africa in developing pathways

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to sustaining the tremendous gains towards the HIV pandemic response at a time when health systems are threatened by emerging challenges in the context of diminishing external resource streams. She currently serves as a Board Member of the National Syndemic Diseases Control Council.



**Ms. Lucy Ghati - Independent Board Member**

**DOB: 1975**

**Appointed: May 10, 2021**

Ms. Ghati has worked with and for people living with and affected by HIV for over two decades and has vast experience in rights-based programming, capacity assessment and strengthening, resource mobilization and community HIV outreach programs. She worked at the Kenya Legal & Ethical Issues Network on HIV and AIDS (KELIN) and the National Empowerment Network of People living with HIV and AIDS in Kenya (NEPHAK). Before her appointment, she served in various national and international technical working groups and representative groups for the HIV response. She heads the International Community of Women living with HIV and AIDS – Kenya Chapter. Ms. Ghati also serves on the AIDS Vaccine Advocacy Coalition (AVAC) board and is a member of the Multi-Stakeholder Task Team on Community-led AIDS Responses of UNAIDS. Ms. Ghati holds a Master's Degree in Education and a Post-Graduate Diploma in project management. She is the Chair of the Human Resource and Administration Committee and a member of the Finance and Resource Mobilization Committee.



**Dr Ruth Laibon–Masha (PhD)**

**Board Secretary/Chief Executive**

**DOB: 1976**

**Appointed: September 15, 2020**

Dr. Masha has a wide-ranging experience in HIV, human rights, gender and sexual and reproductive health programs gained from more than 23 years of experience as a public health expert at the national, regional, and global levels. Before her appointment, she served at the Kenya and Geneva offices of the United Nations Joint Programme for HIV and AIDS, ActionAid International, Engender Health and Family Health Options of Kenya. Dr. Masha holds a Ph.D. in Public Health from Jomo Kenyatta University of Agriculture and Technology and a Master of Science in Public Health.

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**4. KEY MANAGEMENT TEAM**



**Dr. Ruth Laibon –  
Masha (PhD)  
CEO, National  
Syndemic Diseases  
Control Council**  
Doctor of Philosophy  
in Public Health,  
Master of Science in  
Public Health



**Angella Langat,  
MBS  
Deputy Director,  
HIV Investments  
Department**  
Master of Science,  
Public Health;  
Master of Arts,  
Sociology



**Dr. Celestine  
Mugambi  
Head, Technical  
Support**  
Master of Science,  
Infectious Diseases,  
Bachelor of Medicine  
& Surgery



**Mr. Joshua Gitonga  
M'Imaita  
Head Monitoring and  
Evaluation**  
Master of Public  
Health and  
Epidemiology, HND-  
Public Health  
Education and  
Promotion.



**CPA, CS, ADV.  
Kenneth Nyamolo,  
Head Finance**  
Master of Business  
administration  
(Finance),  
Bachelor's Degree  
in Law; and  
Environmental  
Studies.

# NATIONAL SYNDOMIC DISEASES CONTROL COUNCIL

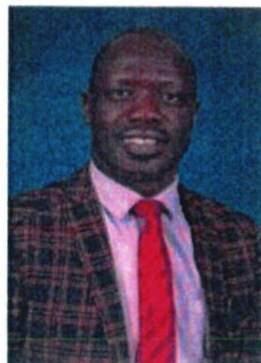
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**Mr. Edwin Chumo Kimutai, Head, Performance Management**

Master of Public Health and Epidemiology, Advanced management and leadership, Dip. in Environmental Health Sciences, ISO Lead Auditor and an active member of the Institute of Corporate Governance



**Mr. Gregory Weere, Head, HR and Administration**

Master of Arts, Industrial and Health Psychology, Bachelor of Arts, Political Science and Public Administration Honours in Psychology, Higher Dip. in Human Resource Management, Post Graduate Dip. in Guidance and Counselling and Full Member IHRM (K).



**Josephine Karambu Kaberia, Head, Costing and Expenditure Analysis**

Master of Science in Finance and Investments, Bachelor of Commerce (Finance), Certified Public Accountant



**Mr. Gabriel Mutembei Nkari, Head, Internal Audit**

Master of Business Administration, Finance, Bachelor of Commerce (Accounting option), CPA, ICPAK, Member of Institute of Internal Auditors



**Tabitha Areba, Head, Communication**

Master of Arts, Communication, Bachelor of Arts, Communication and Media Technology; Chartered Marketer (CIM).



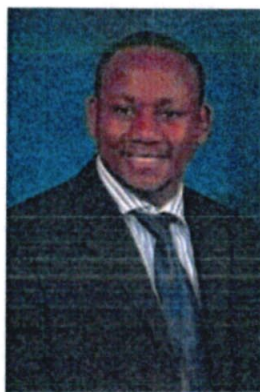
**Dr. Fridah Ndinda Muinde (PhD), Head, Research**

Doctor of Philosophy in Public Health, Master of Public Health (MPH), Bachelor of Science in Nursing (BSc N).



**CS Njeri Kimuri, Head Legal Services**

Master of Laws (LLM) Degree in International Law & World order, Bachelor of Laws Degree (LLB), Postgraduate Diploma in law, Advocate of High of Kenya and a Certified Public Secretary (Kenya)



**Mr. Alex Kariuki Migwi, Head, Management Information Systems**

Master of Arts in Project Planning and Management, Bachelor of Science, Information Technology, Professional certifications in CCNA, MCSE, ITIL, PRINCE2, MCSDT and CompTIA Project+

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**Dr. Murugi Micheni,  
Head Policy and  
Strategy**  
Doctor of Medicine (MD),  
Bachelor of Science,  
Psychology, Master of  
Science, Tropical  
Medicine and  
International Health,  
Diploma in Tropical  
Medicine and Hygiene  
(DTMH), Masters in Public  
Health (Epidemiology),  
Candidate, Doctor in  
Philosophy  
(Epidemiology).



**Ms. Caroline  
Nkatha Kinoti  
Head, County  
Support**  
Master of Public  
Health and  
Epidemiology,  
Bachelor of  
Education



**Mutugi Mugambi  
MKISM, Head  
Procurement**  
Mr. Mutugi  
Mugambi is a long-  
standing member of  
the Kenya Institute  
of Supplies  
Management (KISM).  
He holds a  
bachelor's degree in  
management  
specializing in  
Supply Chain  
Management and a  
Master of Business  
Administration.



**Mr. Reuben T. Musundi  
Head, Stakeholders'  
Coordination**  
Master of Arts in  
Project Planning and  
Management, Bachelor  
of Science Degree, Post  
Graduate Diploma in  
Community  
Development and  
Project Management  
and Certificate in HIV  
and AIDS monitoring.

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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## 5. CHAIRMAN'S STATEMENT



During the financial year 2023/2024, in alignment with our mandate, we executed impactful programs and projects through strategic partnerships, establishing a strong foundation for steering the country towards ending AIDS by 2030. The launch of the Commitment Plan to End the Triple Threat marks a significant milestone toward addressing mistimed pregnancies, eliminating sexual and gender-based violence, and preventing new HIV infections among adolescents and young people. These issues threaten to undermine the progress made in the over three-decade-long fight against HIV and AIDS. The Plan, anchored on twelve evidence-based commitments, offers a strategic guide for public and private sector players, as well as the community, to mobilize stakeholders, accelerate actions against the Triple Threat, and ensure accountability from 2023 to 2030.

Kenya has benefited from The Local Innovations Scaled Through Enterprise Networks (LISTEN) project funded by Bill and Melinda Gates Foundation, which has been pivotal in mobilizing communities of practice to develop sustainable solutions based on their needs and priorities. The Council led the completion of this program, resulting in a significant increase in the uptake of HIV prevention and treatment services by optimizing Community of Practice (CP) platforms that center communities in the HIV response in implementing counties.

To address the various factors preventing men and boys from accessing HIV services, and in line with the principle of Leaving No One Behind, we launched the Action Framework for Accelerating Progress in Ending AIDS and promoting the health and well-being of boys and men. This framework aims to transform the response to HIV and other syndemics among men and boys through comprehensive policies that emphasize gender inclusion in health and development. We are fully committed to including boys and young men in the conversation to end AIDS and promote the uptake of HIV services among them.

I am confident that with these and many other interventions, Kenya is on the right path towards ending AIDS by 2030.

A handwritten signature in blue ink, appearing to read 'Geoffrey Mbirua Gitu', written over a horizontal line.

**Mr. Geoffrey Mbirua Gitu**  
**Board Chairman**

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## 6. REPORT OF THE CHIEF EXECUTIVE



Kenya remains on track towards achieving HIV epidemic control; despite being home to about 3.5% of the number of people living with HIV globally and reporting the sixth largest epidemic in Africa. In 2022, there were 1,377,784 people living with HIV (3.7% prevalence), of whom 1,294,339 (94%) were on treatment and 1,215,608 (89%) virally suppressed. Additionally, there has been a 68% reduction in AIDS-related deaths from 58,446 in 2013 to 18,473 in 2023.

Despite these measures of treatment success, in 2022, the HIV incidence rate was 0.59 per 1,000 people- with new infections predominant among children and younger adults below the age of 34 years. (2023 HIV Estimates). In response, the council spearheaded several initiatives tailored to address the risks and vulnerabilities driving the HIV epidemic in population groups that remain disproportionately affected. These include the Commitment Plan to End the Triple Threat and Training Manual, which aims to end new HIV infections, mistimed pregnancies, and sexual and gender-based violence among adolescents and young people; a Strategy to Accelerate the HIV response for the well-being of Boys and Men in Kenya; the National HIV Prevention Acceleration Plan 2023-2030, and the revision of the Adolescent and Young People Fast Track Plan to provide guidance for the accelerated reduction of new HIV infections among high priority groups.

The Kenya AIDS Strategic Framework 2020/2021-2024/2025 is the country's policy document guiding the HIV response. It is implemented through 47 County AIDS Implementation Plans (CAIPs) that have contextualized the response to individual counties. During the period under review, the council co-ordinated over six hundred technical experts and key stakeholders in the twenty-nine counties that had not met midterm targets to develop remedial and acceleration plans that would facilitate attainment of set objectives. These counties were also supported with technical assistance on data management and resource mobilization to ensure efficiency and sustainability of the local response.

In line with our mandate of identifying sector specific needs and the capacity building of all key stakeholders involved in the HIV response, the council capacitated religious leaders to promote the health and well-being of men and boys, a group particularly vulnerable to HIV and other diseases, and trained school chaplains to support students living with HIV. Health journalists from all major and local news houses were also capacity built on reporting on HIV accurately and with sensitivity, resulting in over 283 trending stories published across various media platforms. In addition, the council led the revision of the Public Sector Workplace HIV and AIDS Policy to ensure non-discrimination based on HIV and TB status in all public sector workplaces.

## **NATIONAL SYNDemic DISEASES CONTROL COUNCIL**

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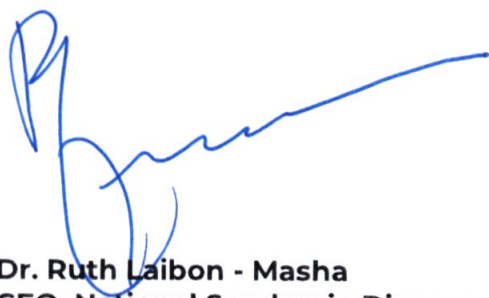
FOR THE YEAR ENDED JUNE 30, 2024

The council leveraged its extensive community networks, digital and social media platforms to enhance public education, communication, and advocacy to promote health service demand and utilisation, and positive behaviour change. During the year under review, approximately 300,000 community gate keepers and opinion leaders were reached through in-person dialogues and sensitisation forums; whilst over 43.5 million were reached with health information through our targeted mass and social media campaigns; particularly during commemoration of key national and international events such as the World AIDS Day and International Condom Day.

NSDCC's efforts in mobilizing resources and grants to implementing partners have been pivotal to the sustainability of the HIV response. With donor funding accounting for a significant portion of the HIV response budget, the council steered the National 7th Grant Cycle of the Global Fund, securing USD 407,989,068 (KES 59.7 billion) for key interventions. Additionally, the council developed an HIV Financing Data Bank to guide resource allocation and enhance efficiency in HIV programming.

Kenya is well established as a hub for learning and knowledge advancement. In August 2023, the council organized the 7th Maisha Conference which attracted approximately 1,000 national and international scientists, programmers, and community stakeholders to exchange insights and exemplary approaches to addressing HIV. The NSDCC also hosted delegations from Zambia, Malawi, Sierra Leone, and Zimbabwe to share expertise and best practice on effective programming for key population groups.

We extend our heartfelt thanks to all stakeholders for their unwavering support in the HIV response.



**Dr. Ruth Laibon - Masha**  
**CEO, National Syndemic Diseases Control Council**

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## 7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2023/24

Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Coordination of stakeholders	To strengthen the coordination and accountability framework for partners and stakeholders in response to HIV and other syndemic diseases	Number of strategies revised based on programme science policy briefs.	National and County Level Stakeholders consultation meetings.  HIV Prevention Survey, Community Engagements and dialogue meetings  Review of county Adolescents and Young People programs and Plans	Strategic Policy documents developed: <ul style="list-style-type: none"> <li>i. Commitment Plan to End the Triple Threat and Training Manual, which aims to end new HIV infections, mistimed pregnancies, and sexual and gender-based violence among adolescents and young people.</li> <li>ii. National Strategy to Accelerate the HIV response for the well-being of Boys and Men in Kenya.</li> <li>iii. National HIV Prevention Acceleration Plan 2023-2030,</li> <li>iv. Revision of the Adolescent and Young People Fast Track Plan to provide guidance for the accelerated reduction of new HIV infections among high priority groups.</li> <li>v. County specific HIV Adolescents and Young People Action Plans developed in 37 counties</li> <li>vi. Comprehensive action plans on key HIV response initiatives customized as per the HIV prevention plan developed and implemented in all 47 counties.</li> </ul>
		Number of National and County	Quarterly multisectoral County Committee meetings convened	The NSDCC facilitated multisectoral County Committee meetings in all 47 Counties as part of increased coordination and collaboration among stakeholders.

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
		Coordination committees operationalized	Quarterly Inter Agency Coordinating Committee (ICC) Meetings convened	<p>Multisectoral Stakeholders mobilized through the HIV ICC which provided guidance on:</p> <ul style="list-style-type: none"> <li>i. Accelerating the performance of underperforming programmes including Prevention of Mother to Child Transmission of HIV</li> <li>ii. Ensured a steady flow of HIV commodities, such as HIV test kits and condoms, to address the low uptake of HIV services.</li> <li>iii. Participated and provided guidance in the PEPFAR Midterm Country and Regional Operational Plan - COP 2023</li> <li>iv. Guidance and Recommendations on the Implementation of Global Fund Activities</li> <li>v. Evaluating the Performance of the Grants and the Principal Recipients</li> <li>vi. Provided technical assistance to eleven (11) counties, which have shared their HIV profiles during the HIV ICC forums.</li> <li>vii. Formed a technical review committee to evaluate the Kenya Red Cross sub-recipients for the Implementation of the 7<sup>th</sup> Global Fund grant for compliance with stated requirements</li> </ul>

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
			NSDCC coordinated diverse stakeholders towards the finalization of the HIV Financing and Unit cost factsheet.	Development of HIV financing and unit cost factsheet which contains data on various HIV interventions used in generating scalable country HIV unit costs.
		Undertake annual reviews of strategies and plan	Mid-term review of Strategic Framework and County Plans undertaken	Midterm Report of the Kenya AIDS Strategic Framework II Developed to inform priorities for the 7th Global Fund Grant cycle
Public Education and Advocacy	To enhance public education, communication, and advocacy on HIV and Syndemic Diseases	Increased public perception, visibility, and engagement of NSDCC.	Structured media engagements -TV and Radio townhalls	Approximately 43.5 million people were reached with HIV information
			Quarterly media round table cafes with science and health journalists on emerging public health challenges	<ul style="list-style-type: none"> <li>i. 100 science and health journalists and reporters were trained on emerging public health challenges with a focus on COVID-19 and HIV.</li> <li>ii. More than 100 journalists from Mombasa, Machakos, Kisumu and Meru sensitized on the HIV and AIDS situation in Kenya and story mining from the community through lived experience.</li> <li>iii. A total of 283 stories were published – 137 on radio, 62 on TV and 84 in print media.</li> <li>iv. Leveraging the Maisha Conference, 25 news stories were published in print.</li> </ul>
			Development and dissemination of	<ul style="list-style-type: none"> <li>i. 15 short videos disseminated via Citizen TV, while the rest of the content was shared out via NSDCC social media platforms.</li> </ul>

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
			documentaries on aging with HIV	ii. 3,000,000 People reached with information through multiple platforms
			Condom Access and Distribution	213 Condom dispensers installed, and 2,262,655 Condoms distributed in non-health settings
			Peer-to-Peer Engagement	<ul style="list-style-type: none"> <li>i. 300 Young People capacity built on Maisha Chapters and capacitated on health marketing</li> <li>ii. 800 Adolescents and young people were reached with messages during through the Color Festival</li> <li>iii. Over 70,000 young people across the country Sensitized on the triple threat, menstrual health, and Ajira digital program as captured within the County AYP Plans</li> <li>iv. Approximately 4, 000 Adolescent Girls and Young Women received the adolescent package of care.</li> <li>v. Over 1,500 youth received mentorship and were enrolled in HIV Prevention clubs.</li> </ul>
			Sensitization of Education sector stakeholders on HIV prevention, stigma reduction and Pandemic Preparedness	<ul style="list-style-type: none"> <li>i. Over 500 County Directors of Education, Directors from the Teacher Service Commission, Quality Assurance Officers, and other government agency representatives sensitized on reduction of HIV and TB-related stigma and discrimination in education settings</li> <li>ii. 6,814 from 1,100 Teacher training college tutors and trainees' capacity built on COVID -19 Preparedness</li> </ul>

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
			Commemoration of World AIDS Day 2023	<ul style="list-style-type: none"> <li>i. Over 50, 000 in person attendees at the events held nationally in Meru County and in all other 46 counties</li> <li>ii. Over 10.6 million reached through Mass Media Coverage, with Over 6 million through social media platforms</li> </ul>
			Sensitization of Community Gatekeepers and Opinion Leaders on ending the Triple threat of New HIV infections, Adolescent Pregnancies and Sexual & Gender Based Violence	<ul style="list-style-type: none"> <li>i. Over 300, 000 community gatekeepers and opinion leaders engaged through in-person forums on ending the triple threat of New HIV Infections, adolescent pregnancies and sexual and gender-based violence across the 47 Counties</li> <li>ii. 5200 community members were also engaged for public participation in the Draft Regulations for the Social Health Insurance Act, 2023 and the Draft Regulatory Impact Statement.</li> <li>iii. 961 'Trainer of trainers' trained on the triple threat</li> </ul>
			High level advocacy on gender empowerment for HIV prevention with women leaders and opinion makers	<ul style="list-style-type: none"> <li>i. NSDCC board directors engaged county leadership from Lamu, Kisumu, Busia, Meru, Embu and Bungoma Counties towards the creation of enabling environments for HIV programming; particularly for marginalized populations and those at conflict with the law.</li> <li>ii. The Council steered the convening of the Women Leaders' Summit that brought together over 300 women leaders to deliberate and commit on</li> </ul>

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
				ending the Triple Threat. At these meetings, over 10,000 condoms were distributed, 2,000 girls vaccinated against HPV and over 2,000 received medical services at the organized medical camp. Over 20,000 girls and young women supported with dignity kits
		Increased demand for VMMC	Multi sectoral engagement- engagement of community leaders, cultural, religious leaders to support the uptake for Voluntary Medical Male Circumcision (VMMC)	Activity implemented in 5 high burden counties of Kisumu, Siaya, Homabay, Migori, Turkana, Busia and Nairobi <ul style="list-style-type: none"> <li>i. Over 30,000 target clients reached with VMMC Information</li> <li>ii. 15,789 Men/Youths Referred for VMMC, 5,876 men circumcised after referral</li> <li>iii. 200 Community health promoters trained as VMMC Champions.</li> </ul>
		Number of geographies/ sub populations prioritized in HIV Prevention interventions	Interpersonal engagement of vulnerable populations	<ul style="list-style-type: none"> <li>i. A total of 227 leaders of the fisherfolk community and 160 people with disabilities (PWD) in the Mombasa, Kwale, Kilifi and Marsabit counties screened and sensitized on HIV prevention and non-communicable diseases</li> <li>ii. 51 fisherfolk members sensitized on boat and fishing licensing through the eCitizen in Marsabit County.</li> </ul>
Technical Support and	To provide technical support and	Number of Sectoral/ Community	Religious leaders' engagement	Sensitization of over 3500 clergy leaders and 64 chaplains from learning institutions from Meru, Tharaka Nithi, Embu, Kirinyaga, Muranga, Nyeri, Narok, Nairobi, Kiambu,

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Capacity Building	capacity building for effective sectoral programmes for HIV and Syndemic Diseases response	engagements on Mainstreaming HIV prevention		Kajiado, Machakos, Kwale, Kilifi, Tana River, Mombasa, Lamu, Taita Taveta counties on addressing HIV and drug use among men and boys
			Commemoration of International Condom Day	Over 1.5 million people reached with health information and services that included HIV testing, condom distribution, TB screening, provision of mental health services and distribution of menstrual hygiene products.
			Community Outreach and Education on Sexual Reproductive Health	Reached over 12,000 people including students and their caregivers with Sexual Reproductive Health & Triple Threat education. Over 1 million condoms distributed, and HIV testing conducted for over 10,000 individuals.
			Religious leaders' training on adolescents' sexual reproductive health, HIV, triple threat and incest.	Joint training with the National Association of College and University Christian Chaplains with 65 Chaplains and Adolescents & Young People from Makueni, Kajiado, Meru, Narok, and Nakuru.
Strategic Information, Research and Innovations (SIRI)	To strengthen and manage a robust and coherent National Information System for HIV and other	Implement Framework for Monitoring, Evaluation, and Accountability on progress made towards set national and	Generate 2024 Estimates for HIV and for Non communicable Diseases and disseminate reports	Global AIDS Monitoring (GAM) report uploaded by March 31st, 2024, as part of the country's global reporting obligation.
			Conduct HIV Epidemic Appraisal	Developed and disseminated epidemic appraisal report that provides a detailed analysis of the current state of the

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
	syndemic diseases	global targets for the HIV response		HIV epidemic, identify trends and gaps, and inform evidence-based decision-making for effective policy
		Digital transformation for granulated real-time data	Updating of the Kenya HIV and Health situation room, inclusive of the Estimates portal	The Kenya HIV and Health situation room, an advanced Estimates visualization platform that presents estimates data in a user-friendly manner using maps and trend analysis over time, upgraded and updated with both the 2023 HIV Estimates data and raw data used in the development of the 2024 HIV Estimates
			Launch of the Partners Reporting Online System	Integration of multiple community reporting systems into one Partner Online Reporting System.
		Program Research Conducted	Conduct of Impact and Effectiveness Studies	Country evaluation completed for 2 seminal national assessments: <ul style="list-style-type: none"> <li>i. Knowledge and attitude assessment of police and prison services on key human rights and gender issues related to TB and HIV response.</li> <li>ii. Comprehensive National HIV community rights and gender assessment</li> </ul>
		Number of Policy research briefs, innovations, and best practices developed	Convening of the Biennial Maisha Conference	The 7th Edition of the Maisha Conference with the theme "Ending Epidemics: Leadership, People, Science and Partnerships" brought together a diverse group of approximately 1,000 delegates representing researchers, implementing partners, development partners, civil society organizations, communities, national and county

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
				governments, the private sector, and international delegates.
Institutional Strengthening	To strengthen the institutional capacity to deliver on its mandate	Number of NSDCC business processes digitized/ automated	Development of an ERP system.	Financial, MIS, Procurement and HR approval Processes digitized, and oversight provided through Dynamics Nav 365 making services easily accessible both internally and externally.
		Business continuity plans developed	Staff appraisals	100% of NSDCC employees appraised annually
			Execution of Committee meetings resolutions	100% of Committee meetings resolutions executed
			Board Trainings	Six (6) Board Members trained in risk management and corporate governance while two (2) board members attended the 37th African Corporate Governance Conference
			Development of training policies	Human Resource policy, Human Resource Information System and Training policies developed and aligned with the rest of the public service
		Corporate Social Responsibility	Tree planting	Over 10,000 trees planted
			Distribution of Food Relief	Facilitated the distribution of food packages to people living with HIV from vulnerable households in Garissa, Mandera, Wajir, Tana River, and Turkana Counties. These packages included 50 kgs of maize, 750 kgs of beans, 750 kgs of rice, 160 liters of cooking oil, and 250 kgs of sugar.

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
				Additionally, Embu County provided 350 lunch boxes to orphaned and vulnerable children
			Distribution of Dignity Kits	Over 25,000 girls and young women supported with dignity kits
Resource Mobilization	To mobilize and effectively manage resources for sustainable financing of HIV and other syndemic diseases	Domestic Resource Mobilization from infrastructure projects.	Consultative Meetings and Forums with Road Subsector Stakeholders.	CEOs from 20 Ministries, Departments, and Agencies (MDAs) in the road subsector convened to mobilize resources for the Country's HIV Prevention Agenda.
			County engagements on innovative resource mobilization initiatives	Technical Assistance provided to 14 counties on innovative resource mobilization strategies
		Operationalized HIV Workplace policy mainstreamed in the private sector	Engaged private companies to secure resources for the procurement and distribution of condoms and dispensers.	Renewed partnerships with Kenya Long Distance Truck Drivers Union (KLDTDU), Long Distance Drivers & Conductors Association (LoDDCA), Highway Community Health Resource Centre (HCHRC) to revitalize the workplace program
		Increased HIV Resources	Secure Appropriation in Aid (A-I-A)	Secured total Appropriation in Aid (A-I-A) amounting to KES 83,902,939.00
			Grant and Proposal Development	Steered the National Global Fund Proposal Writing and Costing for the 7 <sup>th</sup> Cycle of the Global Fund which secured an allocation for TB, HIV, and Malaria for the Country amounting to USD 407,989,068 for three financial years i.e., from FY 2024/25 to FY2026/27, with the NSDCC

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Strategic Pillar/ Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
				allocation for the three years amounting to USD 5,289,754.95

### NSDCC FY 2023/2024 PERFORMANCE CONTRACT REPORT

KEY: T=TARGET; S=SCORE

NO	INDICATOR	QTR I Target & Score	QTR II Target & Score	QTR III Target & Score	QTR IV Target & Score	ANNUAL TARGET & SCORE	REMARKS
1	Absorption of Allocated Funds (GoK)	T:100% S:99%	T:100% S:56%	T:100% S:156%	T:100% S: 78%	Target: 100% Achieved:97%	The under-absorption is attributable to late disbursement of allocated funds
2	Absorption of Externally Mobilized Resources	T:100% S:99%	T:100% S:51%	T:100% S:168%	T:100% S:287%	Target: 100% Achieved: 151%	
3	Appropriation-In-Aid	T:25M S: 19.3M	T: 25M S:54M	T:25M S:10.6M	T:25M S:26.5M	Target:Ksh.100M Achieved:Ksh.110.4M	
4	Pending Bills Ratio	T: ≤ 1% S:0.01%	T: ≤ 1% S:0.075%	T: ≤ 1% S:0.0038%	T: ≤ 1% S: ≤ 1%	T: ≤ 1% S: ≤ 1%	
5	Implementation of Citizens' Service Delivery Charter	- -	T:10% S:10%	T:40% S:35%	T:50% S: 55%	Target: 100% Achieved: 100%	
6	Digitalization of Government Processes	T:0% S:0%	T:25% S:25%	T:35% S:35%	T:40% S:40%	Target: 100% Achieved: 100%	

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NO	INDICATOR	QTR I Target & Score	QTR II Target & Score	QTR III Target & Score	QTR IV Target & Score	ANNUAL TARGET & SCORE	REMARKS
7	Resolution of Public Complaints	T:25% S:25%	T:25% S:25%	T:25% S:25%	T:25% S: 25%	Target: 100% Achieved: 100%	
8	Reduction of New HIV Infections, Sexual Gender Based Violence and Teenage Pregnancy (Triple Threat) among Adolescent and Young People (10-24 years) - 5847	-	-	-	T:5847 S:5,030	Target: 5,847 Achieved: 5,030	The NSDCC achieved a 31% reduction in the number of new HIV Infections from 7,308 to 5,030 which is lower than 5,847. Therefore, this target was overachieved
9	Public Education and Advocacy on HIV and Sexually Transmitted Infections prevention, treatment and stigma reduction	T:52.5% S:65%	T:22.5% S:60%	T:12.5% S:12.5%	T:12.5% S: -	Target: 100% Achieved:137.5%	
10	Technical Assistance to Counties Enhanced	T:5 S:5	T:24 S:35	T:5 S:6	T: - S:2	Target: 34 Achieved:48	
11	Access to HIV Strategic Information Enhanced	-	-	100%	-	Target: 100% Achieved: 100%	
12	Enhance community awareness and education forums to address the risk of alcohol, drugs and substance use and HIV among boys and men	T:340 S:1000	T:340 S:1020	- -	T:180 S:1565	Target: 860 Achieved: 3,585	
13	Science, Technology and Innovation Mainstreaming	T:27.5% S:25.0%	T:22.5% S:22.5%	T:27.5% S:27.5%	T:22.5% S:22.5%	Target: 100% Achieved: 97.5%	
13	Productivity Mainstreaming	T:20% S:20%	T:30% S:30%	-	T:50% S:50%	Target:100% Achieved:100%	

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NO	INDICATOR	QTR I Target & Score	QTR II Target & Score	QTR III Target & Score	QTR IV Target & Score	ANNUAL TARGET & SCORE	REMARKS
14	Strategic Plan Reviewed	-	-	-	T:100% S:100%	Target:100% Achieved:100%	
15	Documentary Series Created	-	T:100% S:100%	-	-	Target:100% Achieved:100%	
16	Implementation of Presidential Directives	-	T:100% S:100%	-	-	Target: 100 Achieved: 100%	
17	Access to Government Procurement Opportunities (AGPO)	T:46.2M S:15.7M	T:46.2M S:32.M	T:46.2M S: 32M	T:46.2M S:50.1M	Target: 185.1M Achieved: Ksh.189.3M	The target was overachieved by 2% achieved.
18	Promotion of Local Content in Procurement	T:61.7M S:65.2M	T:61.7M S:68.1M	T:61.7M T:49.1M	T: 61.7M S: 64.5M	Target: Ksh. 246.8M  Achieved: Ksh.246.9M	
19	Asset Management	T:15% S:15%	T:15% S:15%	T:55% S:55%	T:15% S:15%	Target: 100% Achieved: 100%	
20	Youth Internships/ Industrial attachments/ Apprenticeships	T:8 S:9	T:8 S:7	T:30 S:33	T: 6 S:11	Target: 52 Achieved:60	
21	Competence Development	T:45% S:40%	T:35% S:40	T:10% S:10%	T:10% S:10%	Target: 100% Achieved: 100%	
22	National Values and Principles of Governance	-	-	-	T:100% S:100%	Target: 100% Achieved:100%	
23	Road Safety Mainstreaming	T: 23.5% S: 31%	T:31% S:23.5%	T:24% S:17%	T: 21.5% S: 28.5%	Target: 100% Achieved:100%	

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FOR THE YEAR ENDED JUNE 30, 2024

## 8. CORPORATE GOVERNANCE STATEMENT

The Council is committed to upholding the highest standard of integrity, professionalism, ethics, and compliance with the applicable laws in its operations. This ensures adherence to principles and practices of good corporate governance, including the effectiveness of the Board, transparency and disclosure, accountability, risk management, internal controls, ethical leadership, and good corporate citizenship. The Council is further committed to maintaining these in its institutional framework by continuously adopting corporate governance principles and best practices. The Board is responsible for the Council's overall strategic direction and operational guidance.

### Board of Directors

The Board embraces and recognizes the benefits of diversity in skills and experience in its composition to effectively discharge its strategic oversight function. During the reporting period, the Board consisted of nine (9) members comprising the non-executive Chairperson, the Principal Secretary of Treasury, the Principal Secretary of the Ministry of Health, the Hon. Attorney General, the Chief Executive Officer and four (4) independent directors who are appointed by the Cabinet Secretary responsible for Health.

The term of office for board members and the chief executive officer is three years and may be renewed once for a maximum of three years. The appointments are through a notice in the Kenya Gazette.

### Role and Functions of the Board

The Board is responsible for the Council's overall strategic direction and operational guidance. In this regard and as per Mwongozo, the responsibilities of the Board include:

1. Determining the organization's mission, vision, purpose, and core values.
2. Setting and overseeing the overall strategy and approving significant policies of the organization.
3. Ensuring that the strategy is aligned with the purpose of the organization and the legitimate interests and expectations of its stakeholders.
4. Ensuring that the organization's strategy is aligned with its long-term goals on sustainability so as not to compromise the ability of future generations to meet their own needs.
5. Approving the organizational structure and annual budget.
6. Monitoring the organization's performance and ensuring sustainability.
7. Appointing the CEO and Senior Management Staff, including the Corporation Secretary.
8. Ensuring effective communication with stakeholders
9. Enhancing the corporate image of the organization.
10. Ensuring the availability of adequate resources to achieve the organization's objectives.

### Board of Directors Financial Year 2023/2024

No.	NAME	Position
1.	Mr. Geoffrey Mbirua Gitu	<b>Chairperson</b>
2.	Dr. Ruth Laibon-Masha, PhD	<b>CEO/Secretary,</b> National Syndemic Diseases Control Council

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No.	NAME	Position
3.	Mr. Andrew Rukaria	<b>Alternate Member to</b> The Principal Secretary, Ministry of Health
4.	Mr. Patrick Macharia	<b>Alternate Member to</b> The Principal Secretary, National Treasury
5.	Ms. Jennifer Ng'ang'a	<b>Alternate Member to</b> the Attorney General
6.	Mr. Mark J. Obuya	<b>Independent Board Member</b>
7.	Dr. Lorna K. Sangale	<b>Independent Board Member</b>
8.	Ms. Lucy Ghati	<b>Independent Board Member</b>
9.	Prof. Sylvia Ojoo	<b>Independent Board Member</b>

### Directors who exited during the financial year 2023/2024

No.	NAME	Position	Period Served
1.	Ms. Lucy Ghati	<b>Independent Board Member</b>	<b>May 10, 2021 – January 20, 2024</b>
2.	Dr. Lorna K. Sangale	<b>Independent Board Member</b>	<b>May 10, 2021 – May 9, 2024</b>
3.	Mr. Mark J. Obuya	<b>Independent Board Member</b>	<b>May 10, 2021 – May 9, 2024</b>

### BoaDirectors who were appointed during the financial year 2023/2024

There were no board members appointed during the financial year.

The following special meetings and board meetings were held during the financial year 2023/2024.

Full Board

Audit, Compliance and Risk Management Committee

Strategy and Programmes Committee

Human Resource and Administration Committee

Finance & Resource Mobilization Committee

### Board Committees of the Council

The Council has four standing committees which meet regularly as per the approved Board Almanac. These are:

1. Audit, Compliance and Risk Management Committee
2. Finance and Resource Mobilization Committee
3. Strategy and Programmes Committee
4. Human Resource and Administration Committee

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### 1. Audit, Compliance, and Risk Management Committee

The Audit, Compliance, and Risk Management Committee operates within the confines of its Charter which is aligned to Audit Committee Guidelines for National Government, the Code of Corporate Governance for State Corporations (Mwongozo) and best practices as guided by the Institute of Internal Auditors. The Committee is comprised of four (4) members including the Head of Internal Audit; and oversees the internal and external audit function. The Committee receives from the internal audit function a written assessment of the internal controls and risk management system. The Committee held five (5) meetings within the reporting period.

#### No. of Audit, Compliance & Risk Management Committee Meetings Attended by Committee Members

No.	NAME	Position	Number of Meetings attended
1.	Mr. Patrick Macharia	<b>Alternate Member to</b> The Principal Secretary, National Treasury	<b>5 out of 5</b>
2.	Mr. Mark J. Obuya	<b>Independent Board Member</b>	<b>4 out of 5</b>
3.	Dr. Lorna K. Sangale	<b>Independent Board Member</b>	<b>5 out of 5</b>
4.	Mr. Andrew Rukaria	<b>Alternate Member to</b> The Principal Secretary, Ministry of Health	<b>3 out of 5</b>

### 2. Finance and Resource Mobilization Committee

The Finance and Resource Mobilization Committee provides oversight on all financial management issues. The Committee held five (5) meetings within the reporting period.

#### No. of Finance & Resource Mobilization Committee Meetings Attended by Committee Members

No.	NAME	Position	Number of Meetings attended
1.	Mr. Andrew Rukaria	<b>Alternate Member to</b> The Principal Secretary, Ministry of Health	<b>5 out of 5</b>
2.	Ms. Lucy Ghati	<b>Independent Board Member</b>	<b>2 out of 5</b>
3.	Prof. Sylvia Ojoo	<b>Independent Board Member</b>	<b>5 out of 5</b>

### 3. Strategy and Programmes Committee

The Strategy & Programmes Committee is responsible for policies and programmes that support the HIV response in the Country. The Committee held four (4) meetings during the reporting period.

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## No. of Strategy & Programmes Committee Meetings Attended by Committee Members

No.	NAME	Position	Number of Meetings attended
1.	Ms. Jennifer Ng'ang'a	Alternate Member to the Attorney General	4 out of 4
2.	Dr. Lorna K. Sangale	Independent Board Member	4 out of 4
3.	Prof. Sylvia Ojoo	Independent Board Member	4 out of 4
4.	Mr. Andrew Rukaria	Alternate Member to The Principal Secretary, Ministry of Health	3 out of 4

## 4. Human Resource and Administration Committee

The Human Resource and Administration Committee provides guidance on human resources and administration management. The Committee held five (5) meetings during the reporting period.

## No. of Human Resource & Administration Committee Meetings Attended by Committee Members

No.	NAME	Position	Number of Meetings attended
1.	Mr. Andrew Rukaria	Alternate Member to The Principal Secretary, Ministry of Health	5 out of 6
2.	Mr. Mark J. Obuya	Independent Board Member	6 out of 6
3.	Ms. Lucy Ghati	Independent Board Member	5 out of 6

## Board remuneration

The remuneration paid to the Directors during the financial year 2023/2024 is disclosed in Note 11 to the Annual financial statements. The Board of Directors are paid a sitting allowance for every meeting attended and the Chairperson is also paid a monthly honorarium.

## Board and members' performance

Corporate governance best practices require that the Board conduct a self-evaluation of its performance on an annual basis. The Board is guided by a pre-determined annual work plan in providing its oversight role. To this end, the Board undertook an annual evaluation for FY 2022/2023 to assess its performance, efficiency and effectiveness. The evaluation exercise was facilitated by the State Corporations Advisory Committee (SCAC) and was conducted as a self/peer review. The Board attained an overall score of 96.45% which underscores the board's commitment and ability to achieve its objectives.

## Board Charter

The roles and responsibilities of the Board of Directors are stipulated in the Board Charter. It also sets out the powers of the various board committees and the separation of roles between the board and the management and its responsibilities to stakeholders.

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## **Induction and Capacity Building for the Board**

The Board ensures the induction of its members and maintains a continuous process of skill and knowledge development. This enhances their knowledge in various facets thus strengthening their oversight role. In the FY 2023/2024, all board members were trained in Corporate Governance and Board best practices. The trainings were conducted by the Institute of Certified Secretaries, the Institute of Internal Auditors and the Institute for Human Resource Management. All Board Members belonging to professional bodies are in good standing.

## **Internal Audit Assurance**

The Council has established an Internal Audit Function in line with the requirements of Section 73(5) of PFMA 2012. The Internal Audit Function has continued to proactively provide assurance to the Council that the existing internal controls and processes are in place and optimized for effective and efficient risk management. Internal Audit aims at deepening the good governance practices to support the achievement of effective internal controls through continuous monitoring and follow-up while maintaining its objectivity and independence.

During the reporting period, the Internal Audit Division audited the NSDCC operations at the Head Office and 18 decentralized offices that are spread across the country. As a result of the effective monitoring and assurance provision, the Council activities were delivered uninterrupted and within set timelines during the period under review.

## **Risk Management**

The Council is committed to Enterprise Risk Management (ERM) [process aligned to the principles of best practice and corporate governance tenets. Risk reporting assures that pertinent risk information is available at all Council levels and serves as guidance for making both strategic and operational decisions. The Council has established a comprehensive risk management framework to identify, analyze and manage all key operational and strategic risks. The Council oversees the implementation of enterprise risk management by ensuring that strong governance structures are in place. The enterprise risk management processes are managed by the Advisory Committee of the Management on risk and audit issues which reports to the Board through the Audit, Compliance and Risk Management Committee. The Council maintains a risk management register which is reviewed on an annual basis.

## **Ethics and Conduct**

The Council has a zero-tolerance policy towards corruption and bribery. At the entry point staff and Board members are issued with an anti-corruption pack which comprises Whistle Blower Protection Policy, Anti-Corruption Policy, Code of Conduct and Ethics, Risk Management Policy and Corruption and Bribery Policy. All staff are sensitized on the corruption prevention obligations of public officers under the Leadership and Integrity Act 2012 and the Bribery Act 2016. The council has put in place mechanisms to oversee and coordinate the management of ethical culture in its operations. It has an Integrity Committee and a team of integrity Assurance Officers drawn from all operational levels. These Committees were trained by EACC within the Financial Year 2022/2023. The Council is therefore committed to ensuring that ethics and integrity remain at the core of the NSDCC's operations. The Code of Conduct is intended to establish standards of integrity and ethical conduct in the NSDCC. It includes a declaration of conflict of interest during meetings and declaration of gifts received. The Council maintains a conflict of interest and gift register in which staff and board members record the declared interests and gifts received.

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## 9. MANAGEMENT DISCUSSION AND ANALYSIS

### THE NSDCC'S OPERATIONAL AND FINANCIAL PERFORMANCE FOR PERIOD ENDED JUNE 30, 2024

#### 2.0 ACHIEVEMENTS ON STRATEGIC FOCUS AREAS

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

#### 2.1 STRATEGIC OBJECTIVE 1: EFFECTIVELY COORDINATE THE DEVELOPMENT AND MONITOR

##### THE IMPLEMENTATION OF POLICIES, STRATEGIES, AND GUIDELINES FOR HIV RESPONSE

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

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

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

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

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data review and program analysis and serve as high-level decision-making advisory forums.

## 2.1.1 **Development of the Triple Threat Commitment Plan and Training Manual:**

During the reporting period, the NSDCC convened Mult stakeholders including the National Council for Population and Development, Department of Gender, Ministry of Interior and coordination of National Government to develop and disseminate the following plan and manual:

1. **Commitment Plan to End the Triple Threat** of New HIV infections, mistimed pregnancies and sexual and gender-based violence cases among adolescents and young people. This plan outlines a comprehensive, evidence-based approach that advances the concept of a Whole-of-Government and Society Approach to expedite progress, and foster accountability



2. **Triple Threat Training Manual:** Triple threat Training Manual and Handbook aims at standardizing public education information packages and the training and capacity building of trainers and facilitators engaged in the “End the Triple Threat’ initiative at the community level.

2.1.2 **Development of the National HIV Prevention Acceleration Plan:** The NSDCC, with support from partners, convened a total of 121 multisectoral stakeholders for 3 different meetings to develop and disseminate the National Multisectoral HIV prevention Acceleration plan 2023-2030 which guide the reduction of new HIV infections towards ending AIDS as a public health challenge by 2030. This plan recommends various financing mechanisms to increase domestic investment in HIV prevention and presents monitoring and evaluation indicators for tracking the progress of its implementation and impact.

2.1.3 **Development of the HIV & AIDS Tribunal Communication Strategy:** The HIV and AIDS Tribunal was established under section 25 of the HIV and AIDS Prevention and Control Act (HAPCA), 2006 with the overall objective of adjudicating over complaints arising from any breach of the provisions of the HAPCA 2006. The Tribunal is mandated to conduct full hearings and render judgments on all civil matters arising out of any breach of the provisions of the HAPCA 2006 but without any criminal jurisdiction. However, a large proportion of those for whom this Tribunal exists are unaware of its existence or are unable to access services due to financial constraints. In response to this, the NSDCC convened 11 participants for a 3 day meeting to support the tribunal to develop a comprehensive communication strategic plan to enhance its visibility, communication and engagement with

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stakeholders towards increasing access to justice for people living with HIV and other vulnerable populations.

**2.1.4 Revision of the Adolescent and Young People Plan:** The 2<sup>nd</sup> generation Adolescent and Young People Fast Track Plan was revised to adopt the Human Centered Design approach that puts young people at the center of the response and to ensure that programs and services are designed by and for young people. These revisions were informed by a community survey among 1069 Adolescents and Young People as key informants in 46 counties. This survey also informed the development of county-wise dashboards for performance tracking of Adolescents and Young People data sourced from the Ministries of Health, Education, Interior, Gender, Child Protection, and from implementing partners. The NSDCC further convened 30 stakeholders in each of the 47 counties to review the Adolescents and Young People program and to develop an acceleration plan for the county specific AYP Plan.

**2.1.5 Development of a Training manual for the Kenya Prison Service.** The NSDCC reviewed the training manual on HIV, TB, and Harm Reduction for the Kenya Prison Service to include the latest scientific data and best practices on HIV, TB, and harm reduction, strategies for addressing the specific needs of incarcerated populations regarding these issues and techniques for effectively communicating sensitive topics to inmates.

**2.1.5 Review of the Public Sector workplace policy to ensure nondiscrimination:** During the period under review, the NSDCC convened 44 stakeholders including the Public Service State Department, the divisions of NCDs; mental Health, National Cancer Institute and the Council of Governors to revise the Public Sector Workplace Policy. The policy complies with national laws and international guidelines on non-discrimination provisions for HIV and TB in all public sector workplaces.

**2.1.6 Facilitation of Quarterly Multisectoral Coordinating committee Meetings** with a membership of 25 in all counties with the main objective of tracking the implementation of the County AIDS implementation Plans.

**2.1.7 HIV Inter Agency Coordinating Committee (ICC):** The Interagency Coordinating Committee was established as an advisory organ that meets quarterly with all stakeholders involved in the HIV response to oversee and facilitate planning, prioritization, implementation, and resource mobilization towards attainment of Kenya AIDS Strategic Framework objectives. The NSDCC chaired the quarterly forums that deliberated and guided on remedial actions on issues affecting optimal implementation of the HIV program in the Country including shortages of essential commodities affecting service provision and targets; key performance indicators such as circumcision of males under the VMMC program, knowledge of HIV status under the prevention of mother to child infections program, initiation to Prep under

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the Key Populations program and the development of the 7<sup>th</sup> Global Fund Grant proposal.



*Participants during the HIV Inter Agency Coordinating Committee quarterly forum*

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

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

- 2.2.1 **Oversight of the National Global Fund 7<sup>th</sup> Grant Cycle:** The Global Fund to Fight AIDS, Tuberculosis, and Malaria is a major funding partner for Kenya's Strategic Health Programs including for HIV, TB and Malaria. These funds are availed through a year long process that involves grant and proposal writing. In line with its mandate, the council led and supported the country to develop a successful grant that will provide USD 407, 989, 068 (KES 59.7 billion) for key interventions and program areas.



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

- 2.2.2 **Development of HIV Financing Data Bank:** The NSDCC is committed to developing reliable data sources to guide resource allocation and enhance efficiency in HIV programming. Towards this end, the NSDCC coordinated

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multisectoral stakeholders to develop a comprehensive data bank highlighting sources, summary information and a scalable fact sheet summarizing HIV financing and unit cost data. These unit costs would include those relating to the cost of HIV testing, ARVs consumables, and for provision of non-medical interventions. This HIV unit costs data will be made accessible for use by policy makers and researchers, providing a one-stop shop for financing and costing data in the Country.

- 2.2.3 Provision of technical assistance to counties on costing HIV interventions, data management and resource mobilization:** During the period under review, the NSDCC disseminated the Kenya National AIDS Assessment (KNASA) study results and provided technical support to thirteen (13) counties (Uasin Gishu, West Pokot, Trans Nzoia, Nandi, Elgeyo Marakwet, Narok, Nyandarua, Kisii, Murang'a, Nyeri, Kiambu, Meru and Nakuru) on costing of HIV intervention, data analysis development of HIV financing proposals in line with county MTEF budget Circular. Advocacy on adoption of the Prototype HIV Prevention and Control Bill was conducted to promote ring-fencing of allocated resources.
- 2.2.4 Consultative meeting with Stakeholders from the Road subsector:**  
The NSDCC convened leadership from 20 Ministries, Departments and Agencies (MDAs) involved in the road sub-sector with a view of strengthening the mobilization of domestic resources from infrastructure projects
- 2.2.5 Forums with companies from the private sector to seek resources for the procurement and distribution of condoms and condom dispensers along major road corridors, hot spots, and recreational facilities:** Partnerships were renewed between the NSDCC, Kenya Long Distance Truck Drivers Union (KLDTDU), Long Distance Drivers & Conductors Association (LoDDCA), and Highway Community Health Resource Centre (HCHRC). Long-distance truck drivers and bus drivers were co-opted as champions in the last mile condom distribution to their peers and clientele.
- 2.2.6 County Engagement on Innovative Financing:** To address local development needs and enhance public service delivery county engagement in innovative financing is critical. Innovative financing mechanisms involve leveraging non-traditional funding sources and financial instruments to supplement limited public budgets. In this regard NSDCC Provided Technical Assistance to Turkana County to finalize the county's facility Improvement bill meant to boost revenue collection and utilization for Health and HIV Conducted capacity building for stakeholders on effective and efficient utilization of available resource, in order realize value for money.

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*Turkana County Engagement forum on innovative financing*

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

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

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



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

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

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

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

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

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

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

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## 2.3.3 Local Innovations scaled through Enterprise Networks

**(LISTEN) Program:** The LISTEN Program approach aim at mobilizing communities of practice to develop sustainable solutions based on their needs or priorities; with the overall objective of increasing the uptake of HIV prevention and treatment services. Kenya, through the National Syndemic Diseases Control Council, is supported by the Gates Foundation to implement this program initially in Kiambu and Homa Bay Counties, later supplemented with technical support from Georgetown University to facilitate scale up to other counties. During the year the project,

- Reached 12 000 people including students and their caregivers with Sexual Reproductive Health Education
- Supported promotion of HIV prevention through installation of 52 condom dispensers, distribution of almost 200,000 condoms and HIV tests to 3,200 people and distribution of sanitary products. A further 1,250 were reached with dewormers, 349 vaccinated against COVID-19 and at least 800 provided with screening for TB, sexually transmitted infections and cervical cancer, hypertension and mental health services.
- 1,521 were registered for the Social Health Insurance Fund.

Kenya also hosted a delegation from Botswana, Uganda, Tanzania and Zambia to learn about this best practice.



*A team from the Gates Foundation visits a Community of Practice comprising teen mothers in Kiambu County*



*NSDCC CEO Dr. Ruth Laibon-Masha interacts with teen mothers at a Kiambu youth friendly center*

## 2.3.4 Sensitization on Digital Health Technologies and Impact of Index Testing:

With the technical support of KELIN and financial support from UNDP, 30 members of the joint Human Rights and Gender technical working group on HIV were sensitized on the emerging issues regarding digital health technologies and index testing; Data Protection Act and the Digital health bill; and on policy recommendations from the research on *impact of HIV index testing on access to sexual reproductive health services for women and girls living with HIV in Kenya and on digital health and human rights of young adults in Kenya.*

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**2.3.5 Development of Manuscript on HIV Prevention Cascades:** As a member of the Global Prevention Coalition, Kenya is among the countries that committed to reducing the new HIV infections to fewer than 370,000 by 2025, from more than 1.5 million in 2020. In line with this objective, Kenya adapted the global HIV prevention cascades as reduction in new HIV infections has not been consistent across different locations and populations. A pilot of 3 pillars of HIV prevention ( 1) condoms, 2) voluntary medical male circumcision (VMMC) and 3) Pre exposure prophylaxis (PrEP) was rolled out in Kiambu, Kilifi and Kisumu counties. The results indicated that gaps in HIV prevention programs can effectively be used to develop strategies to address these gaps, and implementing a prevention cascade for monitoring prevention programmes is a viable approach.

**2.3.6 Support of the Maisha Youth Movement.** The NSDCC spearheads the Maisha youth movement to increase the meaningful engagement of Adolescents and Young People in the country's HIV Response. The NSDCC supports 432 young people across the 47 counties to carry out peer to peer activities in their respective counties.

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

**2.3.6.2** Additionally, approximately 4, 000 Adolescent Girls and Young Women (AGWY) received the adolescent package of care, while over 1500 received mentorship and were enrolled in Operation Triple Zero clubs.

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*Adolescent girls and young women during a mentorship session in Kiambu County.*

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



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

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- 2.3.6.4** The NSDCC, in partnership with the Meru County Government, chose the Color Festival as a pre-World AIDS Day activity to effectively engage adolescents and young adults. During the event, over 800 participants received HIV prevention, testing, and treatment messages and services. Health services were integrated into the event to promote health-seeking behavior and raise awareness on condom use, HIV prevention, Sexual Reproductive Health and Rights, and addressing the Triple Threat in Kenya.
- 2.3.6.5** Through the Maisha Youth movement, approximately 160 Health students from Mount Kenya University were sensitized on Sexual Reproductive Health (SRH) including HIV, sexually transmitted infections, data dissemination and utilization and the role of young people in HIV prevention.
- 2.3.7 Demand Creation for Condom Programming:** Despite concerted efforts to promote condom use for HIV Prevention, condom use in Kenya remains low at 14.6 condoms per man per year, far below the global target of 40; largely attributed to inconsistent supply. To mitigate this, during the review period, 214 condom dispensers were installed, and 3,844,722 male condoms distributed in non-health settings such as universities, Huduma Centers, Boda Boda sheds, and lodgings. Further, the NSDCC has mobilized the private sector to help bridge the procurement gap.
- 2.3.8 Facilitation of Clinics to Sensitize on Human Rights and Legal Aid:** 110 participants from various counties, including community members living with or at risk of HIV, received human rights sensitization and legal aid advice. Led by legal experts from the HIV & AIDS Tribunal, Next Gen lawyers, KELIN, County AIDS Coordinators, GBV focal point persons, UNAIDS, and NSDCC, discussions focused on addressing human rights violations in HIV contexts and enhancing access to justice for vulnerable populations.

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

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

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



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

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

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

- 2.4.1 The 7th Maisha Conference:** The biennial Maisha Conference provides a forum for scientists, communities, and stakeholders to exchange insights and exemplary approaches in addressing HIV and Sexually Transmitted Infections. The 7th Edition of the Maisha Conference with the theme “Ending Epidemics: Leadership, People, Science and Partnerships” brought together a diverse group of approximately 1,000

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delegates to deliberate on key issues such as addressing the needs of the various population subgroups infected and affected by HIV, such as the legal environment challenges affecting service delivery, documentation of best practices and enhanced collaboration towards data use.



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

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



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

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

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

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

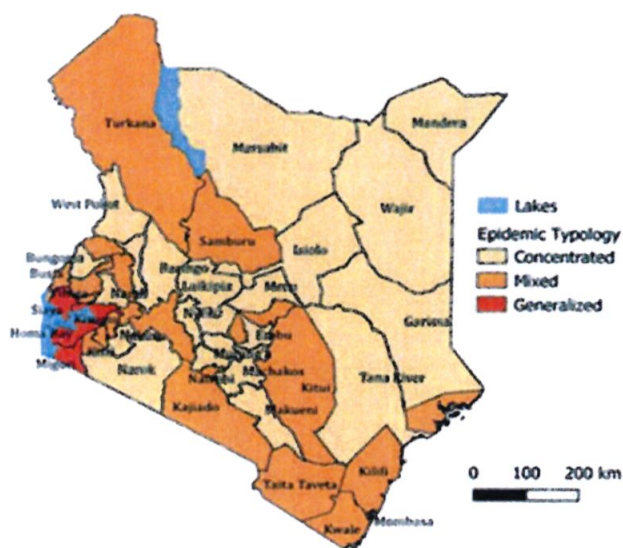
In line with the Global AIDS Strategy 2021-2026 (End Inequalities; End AIDS) which aims to reduce inequalities that drive the AIDS epidemic, the Council with support from UNAIDS undertook the germinal HIV community rights and gender assessment in the country. This assessment provides objective data on how gender inequality shapes Kenya's HIV epidemic, allowing for a gender-transformative, equitable and rights-based approach to the HIV response.

## 2.4.4 Development of the Non-Communicable Disease (NCD) Estimates among People Living with HIV:

Estimates of the prevalence of NCDs including Diabetes, Hypertension, Depression, Cancer and Mental health in the general population and among the people living with HIV were generated to inform development and implementation of responsive interventions, policies, and healthcare strategies. The national epidemiological profile developed would also inform decision making based on economic implications.

## 2.4.5 HIV Epidemic Appraisal:

The new Global AIDS Strategy (2021–2026) seeks to reduce the inequalities that drive the AIDS epidemic towards ending the epidemic as a public health threat by 2030. The HIV epidemic in Kenya displays disparity among populations, geographies and gender. To address this gap, the NSDCC, with support from the University of Manitoba in collaboration with respective county health teams, conducted a county level appraisal to profile the epidemic and allow for efficient monitoring and surveillance.



HIV Epidemic Typology per County

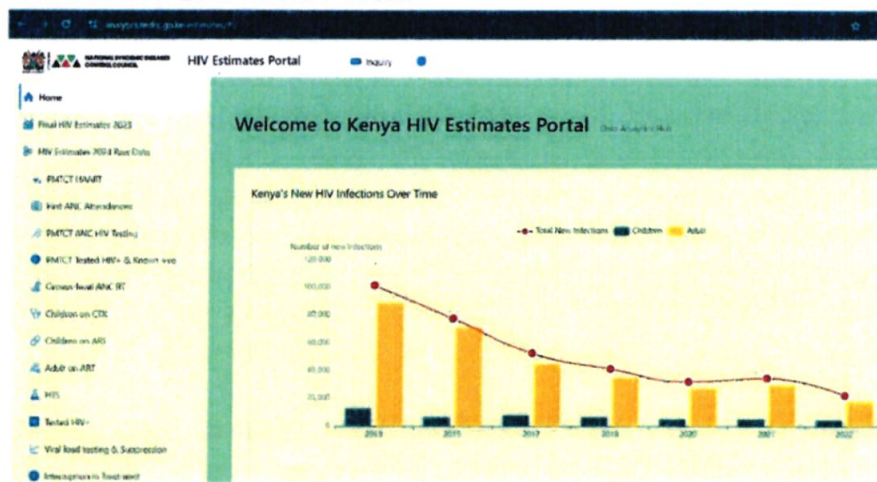
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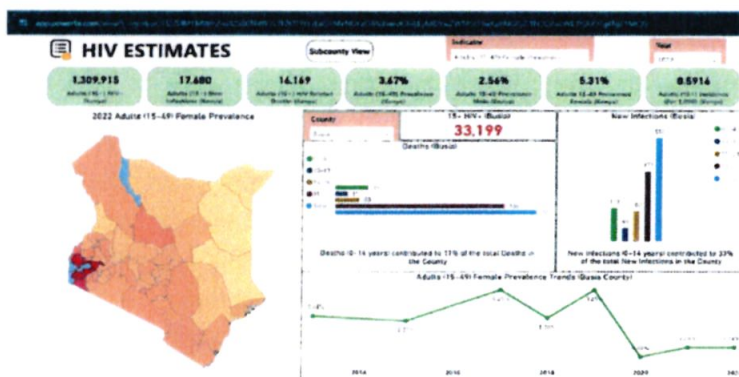
The appraisal provided valuable insights for the NSDCC and stakeholders to develop targeted interventions and strategies to manage and contain the disease within the affected population and County.

**2.4.6 The HIV Estimates Portal:** In FY 2023/2024, the council facilitated the automation and centralization of HIV data providing a central repository for current and historical data. By developing the HIV estimates portal stakeholders are now able to access current and historical estimates making it an indispensable tool for data storage and retrieval. The HIV Estimates portal is accessible through the NSDCC subdomain at HIV Estimates Portal.



HIV Estimates Portal

**2.4.7 The HIV Estimates Visualization Platform:** Data management, visualization, and dissemination are crucial in monitoring and evaluation of the HIV response as they transform raw data into actionable insights. In this regard, the NSDCC updated the Kenya HIV and Health situation room which is an advanced Estimates visualization platform that is designed to present estimates data in a user-friendly manner using maps and trend analysis over time.



HIV Estimates Visualization Platform

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

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

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

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

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

**2.5.1 Harm Reduction Multi-Sectoral Stakeholders Meeting:** The NSDCC convened the inaugural multi-sectoral stakeholders meeting to improve coordination of harm reduction efforts in the country. The 21 Participants included the United Nations Office on Drugs and Crime (UNODC), Kenya Red Cross (KRCs), the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA), National Syndemic Diseases Control Council (NSDCC), county officials, civil society organizations (CSOs), and Key Population (KP) representatives. Discussions focused on social reintegration, civil registration, and enrollment of the People Who Inject Drugs (PWID) to help them acquire legal documents. A key outcome was the establishment of a committee to facilitate civil registration for PWIDs, enabling them to obtain birth certificates, identification cards (IDs), and NHIF membership.

### 2.5.2 Promotion of Country Peer to Peer Learning

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



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

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**2.5.2.2 Hosting of delegations from Zambia, Zimbabwe, Malawi:** The learning visit to the Kenya Harm Reduction Program by the Governments of Zambia, Zimbabwe, Malawi marked a pivotal moment in cross-country public health collaboration. The delegations learned from Kenya's comprehensive harm reduction strategies, including needle and syringe exchange programs, opioid substitution therapy, and outreach services to reduce HIV and AIDS and other infections. This exchange of best practices and lessons learned aims to enhance these countries harm reduction initiatives, fostering a collaborative spirit for more effective public health outcomes.



*Dr Ruth Laibon-Masha, CEO of the National Syndemic Diseases Control Council, hosted a delegation from Zambia to discuss implementation progress for Harm Reduction in Kenya as a best practice in the region*

**2.5.5 High-level engagement with Delegation from the Sierra Leone Judiciary delegation on a learning visit to the HIV and AIDS Tribunal in Kenya:** The NSDCC facilitated the Sierra Leone Judiciary delegation on a visit to the HIV and AIDS Tribunal in Kenya. Discussions focused on addressing the legal and regulatory gaps in HIV programming resulting in strengthened commitment to Human rights-centred program implementation to address the social challenges, particularly HIV-related Stigma and Discrimination.

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*NSDCC hosted a delegation from Sierra Leone Judiciary during a study tour on Kenya's HIV legal framework.*

**2.5.6 High Level Advocacy Visits by the NSDCC Board of Directors:** High level advocacy visits by the NSDCC Board of Directors to Embu, Meru, Lamu, Kisumu, Busia and Bungoma Counties engaged county leadership towards the creation of enabling environments for HIV programming; particularly for marginalized populations and those at conflict with the law.

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

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

**2.5.6.2 Tailored Media Engagements:** Training media personnel for reporting on the HIV response is essential to ensure accurate, sensitive, and impactful coverage. Quarterly media roundtable cafes were held with 100 science and health journalists, focusing on emerging public health challenges, particularly COVID-19 and HIV. Over 100 journalists, including from the HIV and AIDS Coalition Network, from Mombasa, Machakos, Kisumu, and Meru Counties were sensitized on the HIV and AIDS situation in Kenya and trained on story mining from community experiences. Two hundred and eighty-three (283) stories were published: 137 on radio, 62 on TV, and 84 in print media.

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

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

**2.5.8 Messaging on Behavior Change:** The NSDCC partnered with representatives of the Adolescents and Young People Program to develop and disseminate tailored messages on behavior change on its Facebook social media platform. The Facebook campaign achieved 161,614 impressions and 13,643 engagements, averaging 52 clicks per post, accelerating HIV prevention in this priority group.



*Representatives of the adolescents and young people during the development and pretesting of messages on behavior change.*

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## 2.5.9 Commemoration of Key National and International Events:

**2.5.9.1** On December 1st, **World AIDS Day** unites the world in the fight against the HIV epidemic, honoring those lost to AIDS-related illnesses and reaffirming commitment to ending AIDS as a public health threat. The 2023 World AIDS Day theme, 'Let Communities Lead', emphasized community-led approaches in combating HIV-related stigma, promoting prevention education, and supporting treatment adherence. The NSDCC coordinated observance of World AIDS Day across all 47 counties, reaching over 10 million Kenyans with HIV messages through various media. Environmental efforts included planting over 6,000 trees, while over 20,000 adolescent girls and young women received dignity kits as part of efforts to mitigate the increased HIV risk attributed to menstrual poverty.



*The 2023 World AIDS Day commemoration in Meru County*

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

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

- 2.5.9.2.1** A robust social media campaign for World AIDS Day 2023 and ICD 2024 utilized influencers to post messages and photos on various social media platforms—making the events top trending topics. The World AIDS Day campaign, using hashtags #WorldAIDSDay2023 and #LetCommunitiesLead, reached 440,324 people with 79 contributors, achieving an 83.7 sentiment score and trending as the number one topic in Kenya. Leveraging hashtags including #InternationalCondomDay and #SaferisSexy, the campaign reached 1,161,274 people, recorded 3,156,230 impressions, and had an 89.77% sentiment score, making #InternationalCondomDay the third trending topic on Twitter.
- 2.5.9.2.2** On **International Women's Day**, 2,700 people in Kitui, Makeni, and Machakos Counties were sensitized on HIV and the elimination of mother-to-child transmission of HIV. In Makeni County, leadership from 181 facilities received training on sexual and gender-based violence management.

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

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

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



*Women Leadership Summit in Homabay*



*Women Leadership Summit in Bungoma*

**2.5.11 Multisectoral stakeholders' forums/meetings with the Beach Management Units (BMUs) and interpersonal engagement with fisherfolk communities:** The NSDCC conducts interpersonal engagements targeting fisherfolk and vulnerable populations along lakeshores, providing comprehensive health services. During the review period, sensitization forums were held for Beach Management Units (BMUs) and fisherfolk communities in Turkana, Marsabit, Homabay, Migori, and Busia Counties. This outreach effort reached 7,029 individuals with HIV prevention, testing, and counseling services. Additionally, 227 leaders from fisherfolk communities, including BMU members, and 160 people with disabilities in Mombasa, Kwale, Kilifi, and Marsabit Counties were sensitized on HIV prevention,

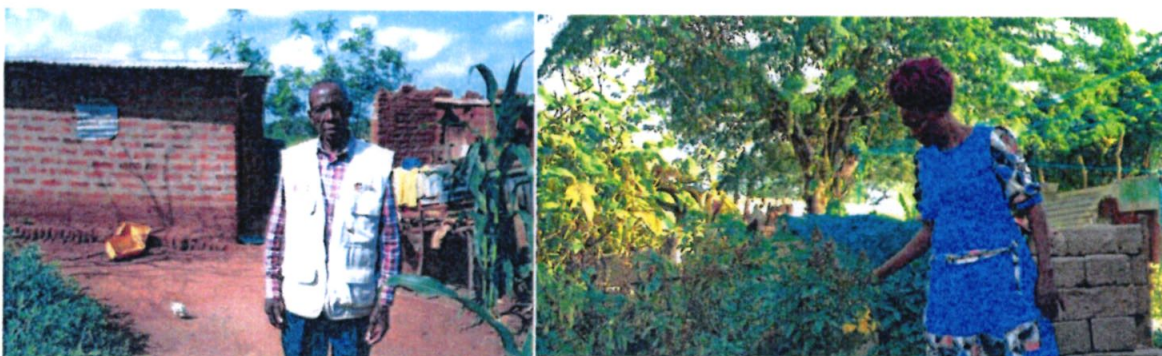
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non-communicable diseases (NCDs), and addressing the Triple Threat of new HIV infections, adolescent pregnancies, and sexual and gender-based violence. Over 140 BMU members and 63 people with disabilities were tested for HIV, while more than 150 fisherfolk/BMU leaders and 120 people with disabilities were screened for NCDs. In Marsabit, 51 fisherfolk members were also sensitized on boat and fishing licensing through the eCitizen platform.

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



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

**2.5.13 Distribution of Relief Food:** In collaboration with the County and the Office of the County Commissioner, the NSDCC facilitated the distribution of food packages to people living with HIV from vulnerable households in Garissa, Mandera, Wajir, Tana River, and Turkana Counties. These packages included 50 kgs of maize, 750 kgs of beans, 750 kgs of rice, 160 liters of cooking oil, and 250 kgs of sugar. Additionally, Embu County provided 350 lunch boxes to orphaned and vulnerable children (OVCs) at St. Anne's School for the Mentally Challenged.

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**10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

**I. SUSTAINABILITY STRATEGY AND PROFILE**

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

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

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

**II. ENVIRONMENTAL PERFORMANCE**

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

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

**Electronic Document Management System (EDMS)**

The NSDCC has implemented an integrated finance, procurement, and human resources system through an enterprise resource planning (ERP) system. The EDMS infrastructure within the ERP facilitates online processing and archiving of documents, significantly reducing paper transactions and promoting digital efficiency.

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

**Production of multi-purpose Information Education Communication materials**

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

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## III. EMPLOYEE WELFARE

### Staff Welfare

The NSDCC human resources policies are designed to attract and retain staff with the skills, attitudes and competencies required for the achievement of its mandate. The policies further promote compliance with legal regulations within the workplace and contribute to a positive work culture, employee satisfaction, and organizational success. The NSDCC human resources consists of a team that is technically and professionally sound to meet its mandate and handle future changes. The staff compliment is made up of 57% male and 43% female employees which is in conformity with the one-third gender rule.

The NSDCC has the following policies that promote employee welfare:

- HIV & AIDS Workplace policy
- Drug & Substance Abuse Policy
- Health and Safety Policy
- Conflict of Interest Policy
- Complaints Handling Procedures
- NSDCC Code of Conduct and Ethics guidelines
- Disability Mainstreaming Guidelines
- Occupational Safety and Health policy

### Competence Development

Employee competence development is based on capacity gaps as identified in the staff appraisal. The council also facilitate staff members to attend Continuous Professional Development trainings and remain in good standing with professional associations. The following policies guide the staff competence development:

- Staff Training Policy
- Human Resources Policy
- Employee Career Guidelines
- Employee induction policy
- Code of Conduct and Ethics

These policies and guidelines are continuously revised using a participatory and multi-stakeholders' approach to meet the changing dynamics and address the employee needs.

During the year, 51 staff members were trained to enhance their technical and behavioural competencies, and to learn best practices in various jurisdictions.

### Enterprise Resource Planning System

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

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

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

## Multisectoral Disability committee

In compliance with the Sustainable Development Goal (SDG) 10 on Reduced Inequalities, the Council's percentage of Persons with Disability (PWD) in the workforce stood at 2.7%. To achieve the 5% target set by the National Council for Persons with Disability (NCPWD), the Council encourages qualified PWDs to apply for available job vacancies.

## Youth Internship

The NSDCC is committed to empowering young people and preparing them for future job challenges and engagements. During the year, there was varied skills transfer to 52 youth who were on internship and attachment programme through mentorship and on the job training in preparing them for the job market.

## IV. MARKET PLACE PRACTICES

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

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

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

- **Compliance on Anti-Corruption Commission Regulations:** The NSDCC awarded 134 contracts valued at Kshs.500,000 and above, totaling Kshs.204,530,608 million during the FY 2023/2024. Submitted quarterly reports, including the firm's Directors list, awarded to Ethics and Anti-Corruption Commission (EACC).
- **Implementation of the Preference and Reservation for Special Groups: The NSDCC set aside** Kshs.185,138,723.4 million worth of procurement opportunities for special groups, 30% of the procurement budget for the period under review. The Award for each quarter under the AGPO and Procurement of Local Content were as follows:

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**Contracts Awarded to AGPO for FY 2023/2024**

Quarter	Contracts Awarded	Total Procurement Awarded	% of Contracts Awarded
Q1	15757030	65158696	24.18
Q2	32088581	68077883	47.13
Q3	32066545	49053095	65.37
Q4	34230785	64492447	53.07
<b>Total</b>	<b>114142941</b>	<b>246782121</b>	46.25

**Contracts Awarded to Procurement of Local Content**

Quarter	Contracts Awarded	Total Procurement Awarded	% of Contracts Awarded
Q1	65158696	65158696	100
Q2	68077883	68077883	100
Q3	49053095	49053095	100
Q4	64492447	64492447	100
<b>Total</b>	<b>246782121</b>	<b>246782121</b>	100

- **Responsible Supply Chain and Supplier Relations:** The NSDCC processed all procurements and program-based invoices to provide goods, services, and works. All duly supported invoices were duly settled during the period under review.

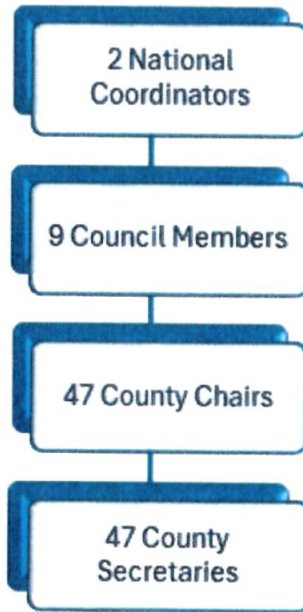
**V. CORPORATE SOCIAL RESPONSIBILITY/ COMMUNITY ENGAGEMENTS**

The Council undertook the following activities in collaboration and partnership with the community:

**Maisha Youth County Chapters:** The NSDCC trained 5 young people in each of the 47 counties as Maisha youth TOTs. The TOTs trained more young people in their respective counties. Cumulatively, a total of 376 trained Maisha Youth members (55% female and 45% male) were engaged to support peer-to-peer engagement through the NSDCC devolved structures in response to the youth empowerment strategy and prevention of HIV among the adolescent and young people.

The Maisha Youth County Chapters under the leadership of the NSDCC operate in all the 47 Counties. Below is the structure of the Maisha Youth.

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**11. REPORT OF THE DIRECTORS**

The Directors submit their report together with the financial statements for the year ended June 30, 2024, which show the state of the NSDCC affairs.

**i. Principal activities**

The principal activities of the entity are:

- Provision of policy and a strategic framework
- Mobilization and coordination of resources
- Prevention of HIV transmission
- Care and support for those infected and affected by HIV and AIDS

**ii. Results**

The results of the NSDCC for the year ended June 30, 2024 are set out on page 1.

**iii. Directors**

The members of the Board who served during the year are shown on pages xii to xv.

**iv. Surplus remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The NSDCC did not generate any surplus and hence no remittance to the Consolidated Fund.

**v. Auditors**

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

By Order of the Board



.....  
Dr. Ruth Laibon - Masha  
Secretary to the Board/Chief Executive Officer

09/12/2024

.....

# NATIONAL SYNDOMIC DISEASES CONTROL COUNCIL

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## 12. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act Cap 446 requires the Directors to prepare financial statements in respect of NSDCC, which give a true and fair view of the state of affairs of NSDCC at the end of the financial year and the operating results of NSDCC for that year. The Directors are also required to ensure that NSDCC keeps proper accounting records which disclose with reasonable accuracy the financial position of NSDCC. The Directors are also responsible for safeguarding the assets of NSDCC.

The NSDCC Board is responsible for the preparation and presentation of the NSDCC's financial statements, which give a true and fair view of the state of affairs of the NSDCC for and as at the end of the financial year ended on June 30, 2024. This responsibility includes:

1. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
2. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NSDCC.
3. 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.
4. Safeguarding the assets of the NSDCC.
5. Selecting and applying appropriate accounting policies; and
6. Making accounting estimates that are reasonable in the circumstances.

The NSDCC Board accepts responsibility for the NSDCC's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act. The Board is of the opinion that the NSDCC's financial statements give a true and fair view of the state of NSDCC's transactions during the financial year ended June 30, 2024, and of the NSDCC's financial position as at that date. The Board further confirms the completeness of the accounting records maintained for the NSDCC which have been relied upon in the preparation of the NSDCC's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board to indicate that the NSDCC will not remain a going concern for at least the next twelve months from the date of this statement.

### Approval of the financial statements

The NSDCC's financial statements were approved by the Board August 30, 2024 and signed on its behalf by:



Mr. Geoffrey Mbirua Gitu  
Chairperson of the Board



Dr. Ruth Laibon - Masha  
Chief Executive Officer

# REPUBLIC OF KENYA

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*Enhancing Accountability*

**HEADQUARTERS**  
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P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL SYNDemic DISEASES CONTROL COUNCIL FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Syndemic Diseases Control Council set out on pages 1 to 30, which comprise of the statement of financial

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*Report of the Auditor-General on National Syndemic Diseases Control Council for the year ended 30 June, 2024*

position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Syndemic Diseases Control Council as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Aids Control Council (Amendment) Order, 2022 published vide Legal Notice No. 143 of 2022 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects final income budget of Kshs.2,009,488,195 and actual on comparable basis amount of Kshs.1,626,250,133 resulting to an underfunding of Kshs.383,238,062 or 19%. Similarly, the Council spent Kshs.1,598,786,567 against actual receipts of Kshs.1,626,250,133 resulting to under expenditure of Kshs.27,463,566.

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

#### **2. Long Outstanding Doubtful Debts**

The statement of financial position and as disclosed in Note 18 to the financial statements reflects receivables from non-exchange transactions balance of Kshs.535,088. It was noted that the Council is owed Kshs.81,560,092 which remained outstanding for more than three (3) years without recovery.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

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

### **Other Information**

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

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

### **Missed Performance Targets**

Review of the Council's performance revealed that Reduction of New HIV Infections, Sexual Gender Based Violence and Teenage Pregnancy (Triple Threat) among Adolescents and Young People (10-24 years) had a target of five thousand eight hundred and forty-seven (5,847) but only five thousand and thirty was achieved resulting to missed target of eight hundred and seventeen (817). Further, Access to Government Procurement Opportunities (AGPO) had a target of Kshs.185,100,00 but only Kshs.129,800,000 was achieved resulting to missed target of Kshs.55,300,000.

In the circumstances, the Council may not achieve its strategic mandate.

## 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 effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Failure to Submit Car Loan and Mortgage Financial Statements**

The statement of financial position and as disclosed in Note 15 to the financial statements reflects cash and cash equivalents balance of Kshs.334,025,084. Included in the balance is Kshs.3,295,269 for the staff mortgage scheme and a nil balance for car loan scheme both managed by a bank. However, the financial statements for the car loan and mortgage scheme were not provided for audit verification. This was contrary to Regulation 101(4) Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three (3) months after the end of the financial year and submit them to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury.

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Understaffing of the Council**

During the year under review, the Council had an approved establishment of two hundred and thirty-nine (239) members of staff. However, only one hundred and forty-six (146) were in post resulting to the understaffing by ninety-three (93) positions.

In the circumstances, the effectiveness of the Council with the existing staff deficits could not be confirmed.

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

### **Responsibilities of the Management and the Board of Directors**

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

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

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

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

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

and risk management, and ensuring the adequacy and effectiveness of the control environment.


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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**16 December, 2024**

**NATIONAL SYNDemic DISEASES CONTROL COUNCIL**  
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**14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2023/2024	2022/2023
		Ksh	Ksh
<b>Revenue from non-exchange transactions</b>			
Transfers from other government entities			
Un-conditional grants	6 (a)	1,440,760,831	959,090,304
Transfers from Ministries, Departments and Agencies (MDAs)	6 (b)	5,615,378	-
Public contributions and donations	7	4,735,476	80,146,805
Deferred revenue		-	300,000,000
		<b>1,451,111,685</b>	<b>1,339,237,109</b>
<b>Revenue from exchange transactions</b>			
Other income	8	6,891,586	3,627,188
<b>Total revenue</b>		<b>1,458,003,271</b>	<b>1,342,864,297</b>
<b>Expenses</b>			
Use of Goods and services	9	1,123,794,786	901,387,096
Employee costs	10	435,182,017	437,830,777
Council Expenses	11	18,404,538	10,891,912
Depreciation and amortization expense	12	36,390,020	43,175,903
Repairs and maintenance	13	21,405,226	14,960,392
<b>Total expenses</b>		<b>1,635,176,587</b>	<b>1,408,246,080</b>
<b>Other gains/(losses)</b>			
Gain on sale of assets	14	93,040	156,020
<b>Deficit for the period</b>		<b>(177,080,276)</b>	<b>(65,225,763)</b>


**Note:**

The reported deficit was financed from funds available as at the beginning of the financial year. This balance is disclosed in the statement of cashflows (page 4) and in the statement of comparison of budget and actual amounts (page 5).

The notes set out on pages 7 to 28 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 28 were signed on behalf of the Board by:

  
 Dr. Ruth Lajbon-Masha  
 BOARD SECRETARY/CEO

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

  
 Mr. Geoffrey Mbirua Gitu  
 CHAIR, NSDCC BOARD

Date 09/12/2024

Date 09/12/2024

Date 09/12/2024

**NATIONAL SYNDemic DISEASES CONTROL COUNCIL**  
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<b>15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024</b>			
<b>Assets</b>	<b>Note</b>	<b>2023/2024</b>	<b>2022/2023</b>
		<b>Ksh</b>	<b>Ksh</b>
<b>Current assets</b>			
Cash and cash equivalents	15	334,025,084	591,847,910
Inventories	16	8,937,398	1,791,236
Receivables from exchange transactions	17	166,066,458	31,642,992
Receivables from non-exchange transactions	18	535,088	3,632,844
		<b>509,564,028</b>	<b>628,914,982</b>
<b>Non-current assets</b>			
Property, plant and equipment	19	134,684,035	140,971,798
Intangible assets	20	25,875,561	29,508,575
<b>Total non-current assets</b>		<b>160,559,597</b>	<b>170,480,373</b>
<b>Total assets</b>		<b>670,123,625</b>	<b>799,395,355</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	21	24,492,326	138,870
Provisions	22	4,200,000	4,200,000
Employee benefit obligation	23	121,276,734	94,401,734
Taxation	24	-	106,946
<b>Total current liabilities</b>		<b>149,969,060</b>	<b>98,847,550</b>
<b>Non-Current liabilities</b>			
Deferred Revenue	25	189,499,425	186,000,000
<b>Total non-current liabilities</b>		<b>189,499,425</b>	<b>186,000,000</b>
<b>Total liabilities</b>		<b>(339,468,485)</b>	<b>(284,847,550)</b>
<b>Net assets</b>		<b>330,655,140</b>	<b>514,547,805</b>
<b>Funds and reserves</b>			
Revaluation reserve	26	138,239,751	138,239,752
Accumulated surplus		192,415,389	376,308,053
<b>Total funds and liabilities</b>		<b>330,655,140</b>	<b>514,547,805</b>

The Financial Statements set out on pages 1 to 28 were signed on behalf of the Board by:

  
 Dr. Ruth Laibon-Masha  
 BOARD SECRETARY/CEO

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

  
 Mr. Geoffrey Mbirua Gitu  
 CHAIR, NSDCC BOARD

Date 09/12/2024

Date 09/12/2024

Date 09/12/2024

**NATIONAL SYNDIC DISEASES CONTROL COUNCIL**  
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<b>16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024</b>			
	<b>ACCUMULATED SURPLUS</b>	<b>REVALUATION RESERVE</b>	<b>TOTAL</b>
	Ksh	Ksh	Ksh
Balance as at July 1, 2022	441,533,816	137,961,121	579,494,938
Surplus for the year	(65,225,763)	-	(65,225,763)
Adjustment during the year	-	278,630	278,630
Balance as at June 30, 2023	<b>376,308,053</b>	<b>138,239,751</b>	<b>514,547,805</b>
Balance as at July 1, 2023	376,308,053	138,239,751	514,547,804
Surplus for the year	(177,080,276)	-	(177,080,276)
Adjustment during the year	(6,812,388)		(6,812,388)
Balance as at June 30, 2024	<b>192,415,389</b>	<b>138,239,751</b>	<b>330,655,140</b>

**Note**

During the year under review, a joint team of NSDCC and KRA undertook reconciliation of NDSCC's tax ledger. From the reconciliation exercise, it was determined that NDSCC had outstanding tax liability arising from past periods amounting to Ksh 6,812,387. This amount was fully settled during the reporting period.

**NATIONAL SYNDOMIC DISEASES CONTROL COUNCIL**  
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<b>17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024</b>			
		<b>2023/2024</b>	<b>2022/2023</b>
	<b>Note</b>	<b>Ksh.</b>	<b>Ksh.</b>
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities		1,449,875,634	959,090,304
Less: Deferred revenue		(3,499,425)	-
Public contributions and donations		4,735,476	80,146,805
Other income		6,891,586	3,627,188
<b>Total receipts</b>		<b>1,458,003,271</b>	<b>1,042,864,297</b>
<b>Payments</b>			
Use of goods and services		1,175,241,816	858,474,224
Employee costs		367,588,054	437,830,777
Board Expenses		18,404,538	10,891,912
Repairs and maintenance		21,405,226	14,960,392
Tax arrears paid		6,812,388	-
Staff Mortgage and car loan deposit payment		99,997,870	-
<b>Total payments</b>		<b>1,689,449,892</b>	<b>1,322,157,305</b>
<b>Net cash flows from/(used in) operating activities</b>	28	<b>(231,446,621)</b>	<b>(279,293,008)</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and Intangible assets		(26,469,245)	(21,729,366)
Proceeds from sale of PPE		93,040	156,020
<b>Net cash flows from/(used in) investing activities</b>		<b>(26,376,205)</b>	<b>(21,573,346)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(257,822,826)</b>	<b>(300,866,354)</b>
Cash and cash equivalents at 1 July	15	591,847,910	892,714,264
<b>Cash and cash equivalents at 30 June</b>		<b>334,025,084</b>	<b>591,847,910</b>

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

<b>18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024</b>						
	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Performance difference(%)
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	
	Ksh	Ksh	Ksh	Ksh	Ksh	
<b>Revenue</b>						
Balance of funds brought forward	168,246,861	-	168,246,861	168,246,861	-	0%
Appropriations In Aid (AIA)	20,000,000		20,000,000	10,350,854	9,649,146	48%
Government grants and subsidies-recurrent	966,999,997	-	966,999,997	966,999,997	-	0%
<b>Government grants &amp; subsidies-development</b>						
i) Elimination of Mother to Child Transmission of HIV	52,000,000		52,000,000	26,000,000	26,000,000	50%
ii) Data infrastructure -situation room	78,400,000	(78,400,000)	-	-	-	
Grants from development partners	447,000,000	348,241,337	795,241,337	447,760,834	347,480,504	44%
Interest on deposits	7,000,000		7,000,000	6,891,586	108,414	2%
<b>Total income</b>	<b>1,739,646,858</b>	<b>269,841,337</b>	<b>2,009,488,195</b>	<b>1,626,250,133</b>	<b>383,238,063</b>	19%
<b>Expenses</b>						
Compensation of employees	529,289,536	-	529,289,536	435,182,017	94,107,519	18%
Rent paid	59,585,800	-	59,585,800	56,580,259	3,005,541	5%
Other payments (program and admin costs)	1,020,371,522	348,241,337	1,368,612,859	1,081,024,291	287,588,569	21%
i) Elimination of Mother to Child transmission of HIV	52,000,000	-	52,000,000	26,000,000	26,000,000	50%
ii) Data infrastructure -situation room	78,400,000	(78,400,000)	-	-	-	
<b>Total expenditure</b>	<b>1,739,646,858</b>	<b>269,841,337</b>	<b>2,009,488,195</b>	<b>1,598,786,567</b>	<b>410,701,629</b>	20%
<b>Operating surplus</b>	-	-	-	<b>27,463,566</b>		

**NATIONAL SYNDROMIC DISEASES CONTROL COUNCIL**  
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**Statement of Budget /Statement of Financial Performance reconciliation**

<b>Operating surplus as per statement of budget</b>	<b>27,463,566</b>
<b>Adjustment for:</b>	
Fund balance brought forward	(168,246,861)
Depreciation	(36,390,020)
Gain on disposal	93,040
<b>Deficit as per statement of financial performance</b>	<b>(177,080,276)</b>

# NATIONAL SYNDemic DISEASES CONTROL COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

## 19. NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

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

### 2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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

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

### 4. ADOPTION OF NEW AND REVISED STANDARDS

- i. ***New and amended standards and interpretations in issue effective in the year ended 30 June 2024.***

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

- ii. ***New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024***

Standard	Effective date and impact:
IPSAS 43	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <b><i>This standard has no effect on NSDCC</i></b>
IPSAS 44: Non- Current Assets Held	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The Standard requires,

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

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Standard	Effective date and impact:
	entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <b><i>This standard has no effect on NSDCC</i></b>
IPSAS 49- Retirement Benefit Plans	<b><i>Applicable 1<sup>st</sup> January 2026</i></b> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <b><i>This standard has no effect on NSDCC</i></b>

iii. Early adoption of standards

The NSDCC did not early – adopt any new or amended standards in year 2023/2024

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## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### a) Revenue recognition

#### i) Revenue from non-exchange transactions

##### **Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized as deferred revenue in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

#### ii) Revenue from exchange transactions

##### **Rendering of services**

The NSDCC recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

##### **Interest income**

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

### b) Budget information

The original budget for the current financial year was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. The NSDCC did not have additional appropriations for the financial year.

The NDSCC's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to

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reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under Statement of Comparison of Budget and Actual of these financial statements.

### c) Taxes

#### *Current income tax*

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

The NSDCC's operations are fully funded by the National Government and are therefore not subject to taxes. Taxes withheld from employees and suppliers of goods and services are remitted as required. Any unremitted amounts are included in trade and other payables.

### d) Property, plant and equipment

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

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

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

### e) Leases

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

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## **f) Intangible assets**

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

## **g) Financial instruments**

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

### **a. Financial assets**

#### **Classification of financial assets**

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

#### **Subsequent measurement**

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

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## **Amortized cost**

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

## **Fair value through net assets/ equity**

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

## **Trade and other receivables**

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

## **Fair value through surplus or deficit**

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

## **Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 5

## **b. Financial liabilities**

### **Classification**

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

### **h) Inventories**

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

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## **i) Provisions**

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

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

## **j) Contingent liabilities**

The NSDCC does not recognize 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.

## **k) Contingent assets**

The NSDCC does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

## **l) Nature and purpose of reserves**

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

## **m) Changes in accounting policies and estimates**

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

## **n) Employee Benefits**

### *Retirement benefit plans*

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

## **o) Foreign currency translations**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

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## **p) Related parties**

The NSDCC regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the NSDCC, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

## **q) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents do not include short term cash imprest and advances to authorized public officers and/ or institutions which were not surrendered or accounted for at the end of the financial year.

## **r) Comparative figures**

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

## **s) Subsequent events**

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

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## 5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

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

### Estimates and assumptions.

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

### Useful lives and residual values

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

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

### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 22 - 24. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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	<b>2023/2024</b>	<b>2022/2023</b>
<b>6</b> Transfers from Other Government entities	Ksh	Ksh
<b>a) Un-conditional grants</b>		
GOK-Operational grant	966,999,997	690,250,000
GOK-Development grant	26,000,000	69,000,000
Global Fund grant	443,530,834	199,840,304
UNFPA grant	4,230,000	-
	<b><u>1,440,760,831</u></b>	<b><u>959,090,304</u></b>

During the financial year, the NSDCC received and later refunded to the Ministry of Health Ksh 200 million that had been erroneously disbursed. This amount has not been recognized as part of the reported revenue for the year.

<b>b) Transfers from Ministries, Departments and Agencies (MDAs)</b>	<b>5,615,378</b>	-
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Name of The Entity Sending the Grant	Amount recognized to Statement of Financial performance.	Amount deferred under deferred income.	Total transfers 2023/24	Total transfers 2022/23
Cancer Institute	5,615,378	500,000	6,115,378	-
Kenyatta Hospital Teaching and Referral Hospital	-	1,000,000	1,000,000	-
Mathari Teaching and Referral Hospital	-	999,425	999,425	-
Kenya Biovax Institute	-	1,000,000	1,000,000	-
	<b>5,615,378</b>	<b>3,499,425</b>	<b>9,114,803</b>	-

**7 Public contributions and donations**

**Funding partner**

Georgetown University	-	78,402,580
UNICEF	1,185,000	1,544,225
Other miscellaneous donations and support	3,550,476	200,000
	<b><u>4,735,476</u></b>	<b><u>80,146,805</u></b>

**8 Other Income**

This represents interest earned from bank deposits during the period.

Interest earned	<b>6,891,586</b>	<b>3,627,188</b>
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	<b>2023/2024</b>	<b>2022/2023</b>
<b>9 Use of Goods and Services</b>	Ksh	Ksh
Program travel expense	632,611,828	476,381,782
Design printing and publishing	27,248,824	82,703,833
Hire charges	140,008,509	91,178,376
Advertisement	32,916,387	18,548,372
Consulting fees	90,663,981	35,825,458
Audit fees	3,700,000	3,700,000
Consumables	3,437,842	7,908,826
Utilities	5,034,047	2,318,747
Fuel and Lubricants	34,397,963	24,339,536
General Insurance	13,123,047	5,467,906
Licenses and permits	13,943,375	14,842,406
Postage	301,239	373,361
Stationery	12,193,099	23,307,473
Rent	56,580,259	72,427,766
Security costs	2,549,000	1,764,191
Telecommunication	25,339,457	16,120,541
Staff Training	7,841,403	8,606,741
Membership and subscriptions	1,216,674	1,470,957
Other General expenses	14,231,341	10,215,878
Bank charges	6,456,509	3,884,946
	<b><u>1,123,794,786</u></b>	<b><u>901,387,096</u></b>
<b>10 Employee costs</b>		
Basic Salary	221,053,221	218,170,932
House Allowance	55,408,093	55,912,287
Remuneration Allowances	28,496,366	28,895,380
Staff Gratuity	67,593,963	74,428,470
Staff Medical Insurance	41,228,844	43,750,325
Other Allowances	6,424,743	4,383,960
Non-Practicing allowance	960,000	960,000
Acting/Special duty Allowance	-	169,411
Leave allowance	3,383,364	3,388,516
Employer NSSF Contribution	2,606,040	1,015,120
Employer Housing Fund Contribution	4,047,000	-
Deployed staff responsibility allowances	3,826,382	6,648,376
Casual wages	154,000	108,000
	<b><u>435,182,017</u></b>	<b><u>437,830,777</u></b>

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	<b>2023/2024</b>	<b>2022/2023</b>
<b>11 Council Expenses</b>	Ksh	Ksh
Sitting Allowance	8,798,494	5,440,000
Meal Allowance	534,160	264,000
Travel allowance	4,412,400	2,560,652
Chair Honoraria	1,044,000	1,042,530
Medical insurance	465,886	567,320
Other Expenses	692,875	1,017,410
Board Training	2,456,723	
	<b><u>18,404,538</u></b>	<b><u>10,891,912</u></b>
<b>12 Depreciation and amortization expense</b>		
Motor Vehicles Depreciation	19,099,844	22,093,958
Computer equipment depreciation	7,980,831	9,787,093
Office Equipment Depreciation	2,921,428	3,558,848
Furniture & Fittings Depreciation	2,754,904	3,597,458
Computer software amortization	3,633,013	4,138,546
	<b><u>36,390,020</u></b>	<b><u>43,175,903</u></b>
<b>13 Repairs and maintenance</b>		
Repairs and Maintenance General	6,576,489	6,411,783
Motor Vehicles Repairs & Maintenance	12,198,722	7,076,113
Office Equipment Repairs	2,630,015	1,472,496
	<b><u>21,405,226</u></b>	<b><u>14,960,392</u></b>
<b>14 Gain on sale of assets</b>		
During the year under review, NSDCC received compensation for lost items resulting a gain		
Proceeds from insurance compensation/sale	93,040	156,020
Less Cost of items disposed	150,000	251,800
Add Accumulated depreciation	(150,000)	(251,800)
	<b><u>93,040</u></b>	<b><u>156,020</u></b>

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	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>15 Cash and cash equivalents</b>		
During the financial year, the NSDCC closed inactive Stanchart -UNDP Project account		
ABSA Bank -Recurrent vote account	84,277,567	62,859,730
Stanchart -UNDP project account	-	2,579,816
NCBA Bank -UNFPA Operating project account	46,527	223,165
ABSA Bank -Development vote account	174,396,783	299,831,784
NCBA GLOBA FUND-KN-H-TNT-1547	14,475,397	105,387,132
NCBA Bank- Gratuity Fund Account	54,479,270	20,861,004
KCB-NSDCC Staff Mortgage scheme	3,295,269	70,000,000
KCB-NSDCC Car Loan Scheme	-	30,000,000
Co-op Bank Coast	2,823	805
Co-op Bank Garissa and Tana River	3,646	-
Co-op Bank Wajir and Mandera	-	463
Co-op Bank Machakos	5,929	569
Co-op Bank Nairobi	1,365	31,193
Co-op Bank Eastern (Isiolo)	9,356	3,402
Co-op Bank Eastern (Embu)	4,781	1,417
Co-op Bank South Rift (Nakuru)	38,341	2,473
Co-op Bank Nyanza -Kisii	21,413	-
Co-op Bank Nyanza - H/Bay	1,385,161	3,001
Co-op Bank Nyanza - Kisumu	1,425,873	25,050
Co-op Bank Western - Bungoma	9,914	10,386
Co-op Bank Western - Kakamega	18,603	6,368
Co-op Bank North Rift - Lodwar	22,273	3,043
Co-op Bank North Rift - Kitale	2,113	-
Co-op Bank North Rift - Eldoret	48,711	364
Co-op Bank - Central- Nyeri	18,012	16,608
Co-op Bank - South Rift (Nyahururu)	35,959	137
	<b>334,025,084</b>	<b>591,847,910</b>
<b>16 Inventories</b>		
Office consumables	<b>8,937,398</b>	<b>1,791,236</b>
<b>17 Receivables from exchange transactions</b>		
Deposits	10,009,348	10,009,348
Prepayments	56,059,240	21,633,644
KCB Staff loans receivable	99,997,870	-
	<b>166,066,458</b>	<b>31,642,992</b>

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**17(b) Aging analysis of receivable from exchange transactions**

Description	2023/2024		2022/2023	
	Ksh		Ksh	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	56,059,240	34%	21,633,644	68%
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	110,007,218	66%	10,009,348	32%
<b>Total</b>	<b>166,066,458</b>		<b>31,642,993</b>	

	2023/2024	2022/2023
	Ksh	Ksh
<b>18 Receivables from non-exchange transactions</b>		
NSDCC Field Office Advance	1,203,400	4,148,912
Advances to District Technical Committees	19,820,858	19,820,858
Advance to TOWA project Financial Management Agency	47,020,210	47,020,210
Direct advances to implementers	3,316,375	3,316,375
Advances to Constituency AIDS Committees	676,066	909,127
Advances - World AIDS Day	2,161,700	2,161,700
AIDS Control Units Advances	3,835,024	3,835,024
Staff Imprest Advances	3,885,591	3,722,872
Other advances	175,956	257,858
Less Impairment	(81,560,092)	(81,560,092)
	<b>535,088</b>	<b>3,632,844</b>

**18(b) Ageing Analysis- Receivables from non- exchange transactions**

Description	2023/2024		2022/2023	
	Ksh		Ksh	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	5,264,947	6%	8,129,642	10%
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	76,830,233	94%	77,063,294	90%
Sub Total	82,095,180		85,192,936	
Less Impairment	(81,560,092)		(81,560,092)	
<b>Total</b>	<b>535,088</b>		<b>3,632,844</b>	

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## 19. Property, plant and equipment

	Motor Vehicles	Computers	Office Equipment	Furniture & fittings	Total
Cost	Ksh	Ksh	Ksh	Ksh	Ksh
<b>At 1 July 2022</b>	<b>368,547,108</b>	<b>173,281,694</b>	<b>104,873,442</b>	<b>110,518,274</b>	<b>757,220,518</b>
Adjustments	-	379,972	-	-	379,972
Disposal	-	251,800	-	-	251,800
Additions	-	18,888,846	1,547,520	-	20,436,366
<b>At 30 June 2023</b>	<b>368,547,108</b>	<b>192,802,312</b>	<b>106,420,962</b>	<b>110,518,274</b>	<b>778,288,656</b>
Disposal	-	(150,000)	-	-	(150,000)
Additions	13,490,000	12,086,445	720,000	172,800	26,469,245
<b>At 30 June 2024</b>	<b>382,037,108</b>	<b>204,738,757</b>	<b>107,140,962</b>	<b>110,691,074</b>	<b>804,607,900</b>
<b>Depreciation</b>					
<b>At 1 July 2022</b>	<b>280,171,275</b>	<b>148,679,851</b>	<b>87,437,964</b>	<b>81,637,270</b>	<b>597,926,359</b>
Depreciation	22,093,958	9,787,093	3,558,848	3,597,458	39,037,357
Disposal	-	251,800	-	-	251,800
Transfer/adjustment	-	-	-	101,342	101,342
<b>At 30 June 2023</b>	<b>302,265,233</b>	<b>158,718,744</b>	<b>90,996,812</b>	<b>85,336,070</b>	<b>637,316,858</b>
Depreciation	19,099,844	7,980,831	2,921,428	2,754,904	32,757,007
Disposal	-	(150,000)	-	-	(150,000)
<b>At 30 June 2024</b>	<b>321,365,077</b>	<b>166,549,576</b>	<b>93,918,240</b>	<b>88,090,973</b>	<b>669,923,865</b>
<b>Net book values</b>					
<b>At 30 June 2023</b>	<b>66,281,875</b>	<b>34,083,568</b>	<b>15,424,150</b>	<b>25,182,204</b>	<b>140,971,798</b>
<b>At 30 June 2024</b>	<b>60,672,031</b>	<b>38,189,181</b>	<b>13,222,721</b>	<b>22,600,101</b>	<b>134,684,035</b>

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### 20 Intangible assets

<b>Computer Software</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Cost</b>	<b>Cost</b>	Ksh
At beginning of the year	35,059,786	33,766,786
Additions		1,293,000
<b>At end of the year</b>	<b>35,059,786</b>	<b>35,059,786</b>
<b>Amortization and impairment</b>		
At the beginning of the year	(5,551,211)	(1,412,665)
Amortization	(3,633,013)	(4,138,546)
<b>At end of the year</b>	<b>(9,184,225)</b>	<b>(5,551,211)</b>
<b>Net Book Value</b>	<b>25,875,561</b>	<b>29,508,575</b>

### 21 Trade and other payables from exchange transactions

Payable to suppliers of goods and services	24,385,901	138,000
Other payables	106,425	870
	<b>24,492,326</b>	<b>138,870</b>

### 21(b)

Description	2023/2024		2022/2023	
	Ksh		Ksh	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	24,492,326	100%	138,870	100%
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	-		-	
<b>Total</b>	<b>24,492,326</b>		<b>138,870</b>	

### 22 Provisions

Audit fees	Opening balance	4,200,000	7,900,000
	Payments during the year	(3,700,000)	(7,400,000)
	Provision for the year	3,700,000	3,700,000
	Closing balance	<b>4,200,000</b>	<b>4,200,000</b>

### 23 Employee benefit obligation

Staff gratuity	Opening balance	94,401,734	80,819,287
	Payments during the year	(40,718,964)	(60,846,023)
	Provision for the year	67,593,963	74,428,470
	Closing balance	<b>121,276,734</b>	<b>94,401,734</b>

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	<b>'2022/2023</b>	<b>'2022/2023</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>24 Tax payable</b>		
Tax payable at beginning of the year	106,946	1,096,409
Income tax charge for the year	6,812,387	-
Income tax paid during the year	(6,919,333)	(989,463)
At end of the year	<u>-</u>	<u><b>106,946</b></u>
<b>25 Deferred revenue</b>		
This refers to funds disbursed for capital projects that had not been utilized		
Opening balance	186,000,000	486,000,000
Addition during the year	3,499,425	-
Transferred during the year	-	(300,000,000)
	<u><b>189,499,425</b></u>	<u><b>186,000,000</b></u>
<b>26 Revaluation reserve</b>		
The NSDCC carried out a revaluation of all non-current asset during the FY 2021/22 resulting in creation of a Ksh 205,022,345 revaluation reserve as follows:		
Opening balance	138,239,752	137,961,122
Adjustments -Property plant and equipment		278,630
Adjustments -Intangible assets	-	-
	<u><b>138,239,752</b></u>	<u><b>138,239,752</b></u>
<b>27 Provision for doubtful debts</b>		
The outstanding advances listed below were considered doubtful		
First World AIDS Day	2,161,700	2,161,700
Commemoration Advance		
AIDS Control Units Advances	3,697,926	3,697,926
District Technical Committees	19,613,358	19,613,358
Advances to former employees	2,216,487	2,216,487
Community Based Organizations	782,283	782,283
TOWA Project Sub-implementers		
Advances	53,088,338	53,088,338
	<u><b>81,560,092</b></u>	<u><b>81,560,092</b></u>
<b>28 Cash generated from operations</b>		
<b>(Deficit)for the year before tax</b>	(177,080,276)	(65,225,763)
<b>Adjustments for:</b>		
Depreciation	36,390,020	43,175,903
Deferred revenue	(3,499,425)	(156,020)
Gain on disposal of assets	93,040	
<b>Working capital changes</b>		
Increase in trade and other payables	51,121,890	(303,831,299)
Increase in inventories	(7,146,162)	11,722,791
Decrease in trade and other receivables	(131,325,710)	35,021,380
<b>Cash flows from operating activities</b>	<u><b>(231,446,622)</b></u>	<u><b>(279,293,008)</b></u>

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## 29. Financial Risk Management

The NSDCC activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The corporation's overall risk management program focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The NSDCC board has the overall responsibility for the establishment and oversight of the risk management framework. Compliance with policies and exposure limits is reviewed by the internal auditors on a continuous basis.

The NSDCC's financial risk management objectives and policies are detailed below

### 1) Credit risk

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

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

The NSDCC maximum exposure to credit risk as at 30<sup>th</sup> June 2024 is analyzed in the table below:

	<b>Total Amount Kshs</b>	<b>Fully Performing Kshs</b>	<b>Past Due Kshs</b>	<b>Impaired Kshs</b>
<b>At 30 June 2024</b>				
Receivables from exchange transactions	166,066,458	166,066,458	-	-
Receivables from non-exchange transactions	82,095,180	535,088	-	81,560,092
Bank balances	334,025,084	334,025,084	-	-
<b>Total</b>	<b>582,186,722</b>	<b>500,626,630</b>	<b>-</b>	<b>81,560,092</b>
<b>At 30 June 2023</b>				
Receivables from exchange transactions	31,642,992	31,642,992	-	-
Receivables from non-exchange transactions	85,192,936	3,632,844	-	81,560,092
Bank balances	591,847,910	591,847,910	-	-
<b>Total</b>	<b>708,683,838</b>	<b>627,123,746</b>	<b>-</b>	<b>-</b>

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## 2) Liquidity risk management

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

## 3) Market risk

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

### a) Foreign currency risk

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

The main foreign currency risk faced by the NSDCC relates to the payment of lease obligations for the corporations Head Office occupancy. These payments are made in US dollars and an adverse effect in US dollars would mean higher lease rentals. The Kenya shilling depreciated on an average 9% to the US Dollar making the rent payments in Kenya Shillings appreciate by the same percentage rate. A further weakening of the shilling would make future lease obligations more expensive. This results in exposure to exchange rate fluctuations. The Council does not hedge its foreign currency risk.

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

### b) Interest rate risk

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

### Management of interest rate risk.

To manage the interest rate risk, management has endeavored to bank with banking institutions that offer favorable interest.

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## 30. Related Party Disclosures

### Nature of related party relationships

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

### Government of Kenya

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

### Other related parties include:

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

Description	FY 23/24	FY 22/23
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Sales to related parties</b>		
Conference fees from govt agencies	125,000	-
Shared services reimbursement from govt. Agencies	5,615,378	-
<b>Total</b>	<b>5,740,378</b>	<b>-</b>
<b>B) purchases from related parties</b>		
Hire of facilities from govt agencies	14,664,072	14,047,401
Procured services from govt agencies	9,597,000	2,254,252
Training services from govt agencies	857,397	2,267,685
<b>Total</b>	<b>24,261,072</b>	<b>16,301,653</b>
<b>b) Grants /transfers from the government</b>		
Grants from national govt	1,436,530,831	959,090,304
<b>Total</b>	<b>1,436,530,831</b>	<b>959,090,304</b>
<b>c) Key management compensation</b>		
Directors' emoluments	18,404,538	10,891,912
Compensation to key management	88,775,662	88,016,635
<b>Total</b>	<b>107,180,199</b>	<b>98,908,547</b>

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**31. Events after the Reporting Period**

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

**32 Ultimate and Holding Entity**

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

**33 Currency**

The financial statements are presented in Kenya Shillings (Ksh).

**34 Surplus Remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The NSDCC did not make any surplus during the year and hence no remittance to the Consolidated Fund.

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## 20. APPENDICES

### APPENDIX I

#### PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe :
Key audit matters	A prior year audit issue on budget control and performance remained unresolved as at June 2021. Management has not provided reasons for delays in resolving prior year issues. Further the unresolved prior year issue is not disclosed under progress on follow up of auditors recommendations section of the financial statements as required by the Public Sector Accounting Standards Board reporting template	NSDCC management acknowledges the observation regarding unresolved prior year matter and regrets the failure to disclosure this information in the FY 2020/21 financial statements.	Unresolved	FY 2024/25
Emphasis of matter- Budgetary control and performance	The statement of comparative budget and actual budget amounts reflects income budget of Ksh 1,784,118,968 and actual on comparable basis of Ksh 1,529,945,655 resulting to revenue shortfall of Ksh 254,173,313 or 14% of the budget. Similarly, the Council spent 1,365,070,176 compared to approved budget of 2,194,529,776 resulting in under absorption of Ks 898,459,600 or 38%. The underfunding and underperformance may have affected the council's key mandate of coordinating HIV and AIDS response in Kenya.	NSDCC management acknowledges the observation regarding budgetary performance and offers explanation as follows. During FY 2022/23, the council did not receive quarter three allocation for recurrent vote amounting to Ksh 186,750,000 and Ksh 61,000,000 for development vote occasioning the reported revenue shortfall.	Unresolved	FY 2024/25
Emphasis of matter-	The Statement of financial performance reflects a deficit of Ksh 65,225,763 while statement of	NSDCC management acknowledges the	Unresolved	FY 2024/25

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<i>Reference on the external audit Report</i>	<i>Issue / Observations from Auditor</i>	<i>Management comments</i>	<i>Status:</i>	<i>Timeframe</i>
Decline in Accumulated Surplus balance	changes in net assets reflects an accumulated surplus balance of 376,308,053 which has declined from accumulated surplus balance of Ksh 629,570,629 as at June 2021 on account of deficits registered in the past two years totaling to Ksh 253,262,576 which management has attributed to non-remittance of recurrent budgetary allocation.	<i>observation regarding declining accumulated surplus balance and concurs with this observation.</i>		



**Dr. Ruth Laibon-Masha**

**Chief Executive Officer**

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**APPENDIX II**

**PROJECTS IMPLEMENTED BY THE NSDCC**

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

<b>Project title</b>	<b>Project Number</b>	<b>Donor</b>	<b>Period/ duration</b>	<b>Donor commitment</b>	<b>Separate donor reporting required as per the donor agreement (Yes/No)</b>	<b>Consolidated in these financial statements (Yes/No)</b>
1 Report For The Global Fund HIV/AIDS Project	Grant Number Ken-H-Tnt-2065	The Global Fund	July 2021 to June 2024	Ksh 892,073,176	Yes	Yes

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## APPENDIX III

### INTER -ENTITY TRANSFERS

Name of entity transferring funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Deferred Income	Total Transfers during the Year
Ministry of Health	08/21/23	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	09/13/23	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	10/23/23	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	11/21/23	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	12/14/23	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	01/05/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	02/14/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	03/13/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	03/13/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	04/18/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	05/20/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	06/17/24	Recurrent	80,583,333	80,583,333	-	80,583,333
Ministry of Health	21-12-23	Development	4,230,000	4,230,000	-	4,230,000
Ministry of Health	02/28/24	Development	13,000,000	13,000,000	-	13,000,000
Ministry of Health	02/28/24	Development	13,000,000	13,000,000	-	13,000,000
Ministry of Health	10/19/23	Development	204,275,811	204,275,811	-	204,275,811
Ministry of Health	12/22/23	Development	246,865,503	246,865,503	-	246,865,503
Ministry of Health	02/17/24	Development	192,389,520	192,389,520	-	192,389,520
Ministry of Health	05/20/24	Development	(200,000,000)	(200,000,000)	-	(200,000,000)

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Cancer Institute	03/01/24	Recurrent	5,615,378	5,615,378	-	5,615,378
Cancer Institute	05/20/24	Recurrent	250,000	-	250,000	250,000
Cancer Institute	05/20/24	Recurrent	250,000	-	250,000	250,000
Kenyatta Hospital Teaching and Referral Hospital	06/11/24	Recurrent	1,000,000	-	1,000,000	1,000,000
Mathari Teaching and Referral Hospital	05/13/24	Recurrent	999,425	-	999,425	999,425
Kenya Biovax Institute	05/09/24	Recurrent	1,000,000	-	1,000,000	1,000,000
			<b>1,449,875,633</b>	<b>1,446,376,208</b>	<b>3,499,425</b>	<b>1,449,875,633</b>