

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 21 FEB 2024

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BY:

Hon Owen Baya, MP
Deputy leader, majority party

CLERK-AT
TABLE:

OF

Miriam Njoroge

THE AUDITOR-GENERAL

ON

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

**FOR THE THREE (3) MONTHS PERIOD
ENDED 30 JUNE, 2023**



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE THREE (3) MONTHS PERIOD ENDED
JUNE 30, 2023**

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. Key Entity Information and Management

a) Background information

The State Department for Public Health and Professional Standards is one of the two departments under Ministry of Health. The Department was formed on Jan 2023 through Executive Order No.1 by Splitting the Ministry of Health. However it was fully operationalized from 1st April 2023 upon approval of the supplementary budget for the FY 2022/2023. At Cabinet Level, the Department is represented by the Cabinet Secretary for Health, who is responsible for the general policy and strategic direction of the State Department. The core mandate of the State Department for Public Health and Professional Standards is to develop Public Health and Sanitation Policy; Preventive and Promotive Health Services; Policy on Human Resource Development for Health Care Workers; Health Education Management; Food Quality, Hygiene and Nutrition Policy; Reproductive Health Policy; Quarantine Administration; Radiation Policy; Immunization Policy and Management; and Control and Protection HIV/Aids Management.

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

The State Departments Vision, Mission and core values

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

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

Strategic Objectives

The strategic objectives of the Department are to -

- i. To reinforce and improve access to people-centred essential primary health services
- ii. To increase access to and improve quality of health services at all levels
- iii. To institutionalize emergency preparedness and response, early recovery and resilience
- iv. To build and strengthen partnerships and sector coordination mechanisms
- v. To strengthen the health systems for effective delivery of health services
- vi. To advocate and mobilize for adequate financing for health at all levels

Core Values

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

- People centeredness
- Results oriented
- Integrity

*State Department for Public Health and Professional Standards
Annual Report and Financial Statements for the three (3) months period ended 30th June
2023*

- Professionalism
- Accountability
- Teamwork
- Partnership and Collaboration

Departments

The State Department for Public Health and Professional Standards comprises the following;
 Directorate of Preventive and Promotive
 Directorate of Public Health and Sanitation
 Directorate of Health Standards, Quality Assurance and Regulation
 Director of Health Sector Coordination and Intergovernmental Relations
 Directorate of Health Promotion, Education and Wellness
 General Administration

b) Key Management

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

No.	Designation	Name
1	Cabinet Secretary	Nakhumicha S. Wafula
2	Principal Secretary -Accounting Officer	Mary M. Muriuki, Hsc
3	Director Administration	Aden G. Harakhe

c) Fiduciary Management

The key management personnel who held office during the fourth quarter of year ended 30th June 2023 and who had direct fiduciary responsibility were:

NO.	Designation	Name
1	Cabinet Secretary	Nakhumicha S. Wafula
2	Principal Secretary/Accounting Officer	Mary M. Muriuki, Hsc
3	Director Administration	Aden G.Harakhe
4	Senior Principal Finance Officer	Nixon Oborah
5	Head Accounting Unit	James Oundo
6	Head Procurement	Kerich Chepkemoi

d) Fiduciary Oversight Arrangements

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

Audit Committee Activities

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

Public Finance Management Committee

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

Senior Management Committee

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

Development partner oversight activities

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

e) State Department for Public Health and Professional Standards Headquarters

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

State Department for Public Health and Professional Standards Contacts

Telephone: Nairobi (254) 20-2717077

E-mail: ps.publichealth@health.go.ke

Website: www.ministry.go.ke

f) State Department for Public Health and Professional Standards Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
Nairobi, Kenya

g) Independent Auditors

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

h) Principal Legal Adviser

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

3. Statement of Governance

1. Key leadership structure



**NAKHUMICHA S. WAFULA, EGH
CABINET SECRETARY - MINISTRY OF HEALTH
REPUBLIC OF KENYA**

Nakhumicha S. Wafula is the Cabinet Secretary (Minister) for Health in the Republic of Kenya. She is keen on patient-centred health care services and has prioritized the delivery of Universal Health Coverage to the citizenry of Kenya. Prior to this appointment, Nakhumicha was the Head of supply chain at Global Programs for Research & Training an affiliate of the University of California, San Francisco where she was responsible for achievement of lean initiatives and transformative procurement processes to achieve the highest standard of operational efficiency. Her tenure at the Global Programs was marked by the digitization of the tender management system and development of a procurement manual to guide operations at the Global Programs. An astute health care supplies chain expert, Nakhumicha has steered several organizational supply chains in achieving operational efficiency and customer centric service delivery. Previously she served as the Purchasing Manager for Mission for Essential Drugs and Supplies (MEDS), the second top health supply chain organization in Kenya, leading last mile delivery of commodities to health facilities that are faith based, non-Governmental organizations and more recently to public health facilities. Through her efficiency, tender processes were well coordinated to ensure good product quality and cost effectiveness while maintaining patient safety. She has also served as a council member and chair of the Human Resource Committee at The Kitale National Polytechnic. She has consulting experience as the lead consultant in the Ministry of Health- Malaria treatment guidelines and commodity management training. With over 19 years'

experience in transformational leadership, Nakhumicha holds Harvard Ministerial Training certificate and is pursuing her PHD in Business management, Operation Management, Supply Chain Research and holds a Master's degree in Procurement and Logistics. She has a Bachelor's degree in Purchasing and Supplies management, 1st class honor's Degree. She also has two diplomas in Healthcare Management and in Pharmacy.

His Excellency, the president of the Republic of Kenya, Dr. William Samoei Ruto, has described Nakhumicha as the only person who can deliver universal health coverage within Kenya and more particularly, the elusive reforms on matters procurement of Health Products and Technologies in Kenya.

MARY MUTHONI MURIUKI (MS), HSC



Ms. Mary Muthoni Muriuki, HSC is the Principal Secretary, State Department for Public Health and Professional Standards. Her first posting as a Principal Secretary was at the State Department for Correctional Services. She reported in the State Department for Public Health and Professional Standards on 18th May 2023. Prior to this appointment, she served as the President and Chief Executive Officer for Women in Business Kenya, an organization, where she focused on promoting women empowerment in delivery of Public Service particularly in championing women's access to Government Procurement Opportunities (AGPO). Ms. Mary has also served as the Director Kenya National Chamber of Commerce and Industry representing central region between 2017– 2018. In this role, she was responsible for advocating for inclusive trade and participation in digital economy.

She has also worked closely with other reputable international and local organizations including the World Trade Organization coordinating various trade initiatives on behalf of the private sector. Her experience spans over a decade in public and private sector management including policy, legislation, financial management, stakeholder management, risk management and leadership. She was a Board Member of various educational institutions and community organizations including Tobacco Control Board and Vice Chair, Kirinyaga Investment and Development Authority. Ms. Mary is an all- round public sector leader who is inspired by the idea that a progressive society is dependent on a facilitative government. She also has a deep appreciation of the criminal justice sector; its global and local challenges and opportunities for social-economic growth.

She holds a Master's in Business Administration from Baraton University, Bachelors of Education from the Catholic University of East Africa. She has received various recognition and awards including the Head of State Commendation (2021) for community service, Uzalendo Award (2019), Regional Winner East Africa by the CEO Global for Pan African Awards (2019),

Africa Business Leaders Awards in regards to Gender (2018), and Devolution Warrior Award-Gender Responsive Delivery Category (2017) and was among the Six (6) most influential Women in Kenya (2017).

2. Management Committees established and their roles.

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

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

3. The audit committee

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

4. Risk management, compliance, conflict of interest

The State Department for Public Health and Professional Standards have put measures in place Measures to manage risk, compliance and conflict of interest through internal control measures, laws and regulations and management committees

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

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

6. Public participation activities

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

7. Compliance with laws and regulations among others.

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

4.Statement by the Cabinet Secretary.

The State Department for Public Health and Professional Development is one of the two departments under Ministry of Health, established under Executive Order No 1 of Jan, 2023. The core mandate of the State Department for Public Health and Professional Standards is to develop Public Health and Sanitation Policy; Preventive and Promotive Health Services; Policy on Human Resource Development for Health Care Workers; Health Education Management; Food Quality, Hygiene and Nutrition Policy; Reproductive Health Policy; Quarantine Administration; Radiation Policy; Immunization Policy and Management; and Control and Protection HIV/Aids Management.

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The strategic objectives of the State Department for Public Health and Professional standards are to –

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- (iii) To institutionalize emergency preparedness and response, early recovery and resilience
- (iv) To build and strengthen partnerships and sector coordination mechanisms
- (v) To strengthen the health systems for effective delivery of health services
- (vi) To advocate and mobilize for adequate financing for health at all levels



Nakhumicha S. Wafula, EGH
Cabinet Secretary
Ministry of Health

5.Statement by the Principal Secretary.
1.Budget Execution by Programme and Economic Classification

Program	Item	Description	Approved Budget	Actual Payments	Variance
0401000000		Preventive & Promotive Health Services	2,522,393,312	172,780,555	2,349,612,757
	2210000	Goods and Services	43,219,412	33,029,043	10,190,369
	2220000	Routine Maintenance	21,120,700	20,502,637	618,063
	2630000	Grants & Transfer To Other Govt. Units	1,342,750,000	106,749,999	1,236,000,001
	2640000	Other Transfers and Emergency Relief	1,115,303,200	12,498,875	1,102,804,325
0403000000		Health Research and Development	2,178,750,000	1,336,583,333	842,166,667
	2630000	Grants & Transfer to Other Govt. Units	2,178,750,000	1,336,583,333	842,166,667
0404000000		General Administration, Planning & Support Services	480,006,683	407,956,060	72,041,623
	2110000	Wages and Salary Contributions	00	00	00
	2210000	Goods and Services	131,635,925	77,000,881	54,635,044
	2220000	Routine Maintenance	8,477,833	1,089,180	7,388,653
	2630000	Grants & Transfer to Other Govt. Units	329,875,000	329,874,999	1
	3110000	Acquisition of Fixed Capital Assets	10,017,925	00	10,017,925

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 2023

405000000		Maternal and Child Health	31,565,609	19,046,711	12,518,898
	2210000	Goods and Services	13,994,713	4,047,155	9,947,558
	2220000	Routine Maintenance	465,150	00	465,150
	2630000	Grants & Transfer to Other Govt. Units	11,133,052	9,461,413	1,671,639
	2640000	Other Transfers and Emergency Relief	1,038,144	1,038,143	1
	3110000	Acquisition of Fixed Capital Assets	4,934,550	4,500,000	434,550
		Grand Total	5,212,715,604	1,936,375,660	3,276,339,944

2. Key Achievements of the State Department for Public Health and Professional Standards

Key Achievements in Health System Inputs

- i. Primary health care indicators:
 - a) Developed KQMH standards and disseminated to 10 counties, trained sub-county Quality improvement teams (QITs) and community WITs in the 10 counties
 - b) KEPH guidelines reviewed
 - c) PHC strategic framework was developed.
 - d) Developed the national community health digitization strategy to digitize the community health information system with an aim of improving service delivery and data quality
 - e) Conducted eight (8) COVID-19 KAP survey were conducted to inform on risk communication and IPC measures
 - f) Developed a Primary Care Network guidelines 2021
 - g) PHC Investment Case was developed.
 - h) Costing analyses for PHC and PCN were conducted and published.
 - i) PHC documentation using PHC Progression Model
- ii. NCD indicators:
 - 1) Legislation developed
 - a) The Health Act, 2017
 - b) Tobacco Control Act 2007
 - c) Alcoholic Drinks Control Act, 2010
 - d) Cancer Prevention and Control Act, 2012
 - e) Mental Health Act Cap 248
 - 2) Guidelines developed:
 - a) Cardiovascular diseases

- b) Diabetes Mellitus and Diabetes Retinopathy
 - c) Healthy Diets and Physical Activity
 - d) Tobacco Dependence Treatment and Cessation
 - e) Cancer Screening, Cancer Management and Cancer Treatment Protocols
 - f) Epilepsy
 - g) Asthma
- 3) Health Workforce and capacity building
- a) In-service training curriculum on NCDs for primary care workers has been finalized and is being rolled-out. Digital content available for cancer
 - b) Post-graduate programs for medical and radiation oncology as well as oncology nursing have been initiated in the country.
 - c) Review of pre-service training curriculum for clinical officers and nurses on NCDs ongoing. A third of KMTC clinical medicine lecturers already sensitized.
 - d) Community Health Services
 - e) CHV module for NCDs and job-aids developed
- 4) NCD Health Systems & Infrastructure Support to Counties
- a) Establishment of County NCD structures – NCD focal points
 - b) Integration of NCD prevention, screening and basic management in primary care settings
 - c) Launch of the HPV vaccine
 - d) NCD medications incorporated in the Kenya Essential Medicines List, stocked in KEMSA
 - e) Access programs for NCD medications through Public Private Partnerships for cancer, diabetes, hypertension and asthma
 - f) Through government flagship projects, 98 health facilities have been equipped with diagnostic and treatment equipment which can support NCD management.
 - g) Initiation of 12 public chemotherapy centres to improve the capacity of county hospitals to offer cancer care. The Ministry has also provided them with chemotherapy starter packs to aid them to kick start services.
 - h) Addition of two radiotherapy centre (Mombasa and Nakuru). One on going (Garissa)
 - i) Palliative care has been integrated in 78 health facilities in 42 out of the 47 counties in Kenya.
 - j) Mental Health services and psychosocial support integrated at county level
 - k) Various integration initiatives
 - l) TB/Diabetes bidirectional screening
 - m) Cervical cancer & Breast cancer/Reproductive health
 - n) Cervical cancer/HIV/AIDS
 - o) HIV/Hypertension in western Kenya
- 5) Data/Health Information

- a) Development of the National Cancer Registry to build up on the existing population-based and hospital-based registries
 - b) Diabetes, cardiovascular and cancer screening & treatment data management tools have been developed
 - c) Ongoing discussions on establishment of Trauma registry
 - d) STEPS survey 2015; the next one anticipated in 2024
- iii. Mental health indicators:
- 1) Enactment of the Mental Health Act 2022 which is the legislative framework for mental health
 - 2) Appointment of the Kenya Board of Mental Health to serve as oversight authority for mental health
 - 3) Appointment of Counsellors and Psychologists Board to regulate practice
 - 4) Recruitment of psychologists and social workers to support national referral facilities – capacity building & improved access to psychosocial support
 - 5) Recruitment of 120 psychologists to support mental health service provision in 47 counties- capacity building & improved access to psychosocial support
 - 6) Mathari NTRH became a SAGA- increased financing and improved quality of mental healthcare
 - 7) Finalization of the 1st Mental health clinical guidelines & standards, workplace mental wellness guidelines for HCWs, online self-paced MhGap training module, technical support to counties to strengthen integration of MH in HIV programming
 - 8) Dissemination of Kenya mental health docs; 4 counties have developed costed mental health action plans
 - 9) Launch of Kenya Mental Health Investment Case- Evidence on economic burden of mental ill health and ROI
 - 10) Launch of National suicide Prevention strategy-clear roles of national government, county government and other stakeholders to reduce suicide deaths
 - 11) Face to face MHPSS training in 15 counties-786 HCWs. Counties set up MHPSS teams to be integrated in county emergency preparedness & response.
 - 12) Sensitization and capacity building on QualityRights-977 participants
 - 13) Quality Human rights-based care & inclusion of persons with lived experience in decision making & policymaking
 - 14) A total of 186 CHVs trained on community mental health manual-strengthen early detection, brief intervention & referral
- iv. RMNCAH indicators:
- 1) Increase in pregnant women attending 4 or more ANC – 66%
 - 2) Increased proportion of skilled deliveries conducted in health facilities – 98%
 - 3) Increase no. check-up in mothers 1-2 postnatal delivery – 73%
 - 4) Increase protection against neonatal tetanus – 75%
 - 5) Increased No of PW who took iron supplements - 90.2%
 - 6) No of MM audited – 90.3%

- 7) Increase in fully immunized children
 - 8) Increase in children (0-5) exclusive breast feeding
 - 9) Increase in proportion of facilities where MD was audited
 - 10) Reduced facility NND/1000 live births
 - 11) Reduced No of low birth weight
 - 12) Increased PMTCT
 - 13) No of LLITNs distributed to pregnant women
 - 14) Increased No of ANC clients receiving IPT2
 - 15) Increase in No of HFS providing Emergency obstetric care
 - 16) Reduced No of FSB
 - 17) Increased No of CS rate
 - 18) Increased WRA using FP – Increased uptake especially Permanent methods
 - 19) Increase in % of children immunized against measles
 - 20) Increase in % of children fully immunized
 - 21) Increase in % of new-born receiving BCG
 - 22) Increase in % of children <5 attending CWC and found underweight
 - 23) Increase in % of children <5 attending growth monitoring (new visits)
 - 24) Increase in % of children <5 receiving Vit A supplements
 - 25) Increase in No of LLITN distributed to children under 5 years
 - 26) Increase in % of school children correctly dewormed at least once annually/planned period
- v. Nutrition indicators:
- 1) The prevalence of stunting (Height-for-age), which is a measure of chronic malnutrition decreased markedly since 2014 from 26 percent to 17.6 percent in 2022.
 - 2) Obesity among children under five years decreased from 4% in 2014 to 3% in 2022
- vi. Health promotion and education indicators:
- 1) Increase in the production of messages on health promotion, behavior change and advocacy
 - 2) Establishment of the Directorate of Health Promotion and Education (which was initially a division) with two divisions: Health promotion and Health information and education
 - 3) Establishment of a MOH Communication Centre under the Division of Health Promotion

Key Result Areas (KRAs)

- Primary Health Care
- Health Literacy in the Community
- Disability Mainstreaming In Healthcare
- Optimal nutrition through the life course approach

- Improved nutrition care process for malnourished and those with nutrition-related diseases and conditions
- Policy formulation, Development and implementation for provision of quality public health services
- One health approach for supporting public health surveillance systems
- Non-communicable, Communicable and neglected tropical diseases
- Mental health and substance use
- Partnerships and collaborations
- Research, development and innovation

3. Emerging Issues

- i. Need to review indicators on PHC as follows:
- ii. RMNCAH need to focus and improve on:
 - 1) Safe motherhood and FP
 - 2) Children development and school health
 - 3) Adolescent wellbeing/Youth friendly services
 - 4) Gender based violence
 - 5) Use of ICT/AI in scaling up provision of services
- iii. Nutrition
 - 1) Wasting increased from 4% to 5%. (Output: Percent decrease in wasting)
 - 2) Exclusive breastfeeding decreased from 61% to 60 % (Output: Percent increase in exclusive breastfeeding)
 - 3) 60.1% of children born in the last 2 years who were put to the breast within 1 hour of birth. (Output: Percent increase in in children put on the breast within 1 hour of birth)
 - 4) 34% of children below age 24 months were fed from a bottle with a nipple. (Output: Percent decrease in children below 24 months who are bottle fed with a nipple)
 - 5) 37 percent of children age 6–23 months had an adequately diverse diet and had been given foods from the appropriate number of food groups. (Output: percent increase of children 6-23 months who receive adequate diverse diet).
 - 6) 71% had been fed the minimum number of times appropriate for their age. (Output: Percent children 6-23 months who are fed the minimum number of times appropriate for their age)
 - 7) 52% of non-breastfed children age 6–23 months were given at least two milk feeds. (Output: Percent increase of fed the minimum number of times appropriate for their age)
 - 8) 49 percent of children age 6–23 months were fed a sweet beverage the day preceding the survey 26 percent of children were given unhealthy foods during the previous day. (Output: Percent decrease in in children age 6–23 months were fed a sweet beverage)
 - 9) Low birth weight increased from 4.7% in 2025 to 5.5% in 2020 (Output: Percent decrease in Low birth weight)

- iv. Health promotion, education and advocacy:
With technological advancements and emergence of social media as a communication and marketing tool, there is an increase in the public expectation of information on emerging and existing health issues. The country's preparedness to respond to new pandemics and emerging diseases such as Covid-19 has overstretched the health system given its limited resources. Increased cross border travels and regional instability have also led to an increase in emerging and re-emerging diseases.
- ii. Evolving technologies have had both positive and negative implications on the health system. Innovative technologies have created a platform that facilitates service delivery and information sharing. Utilization of ICT has enabled remote patient/client and health provider contact, sending reminders, patient education, and monitoring progression of care. Telemedicine has supported the delivery of medical diagnostic and treatment related services among healthcare professionals. Incorporation of Artificial Intelligence (AI) in service delivery has potential of reducing human touch in healthcare
- iii. There has been a rise in externalization of health care services whereby untrained and non-healthcare professionals are providing medical and surgical procedures in settings not approved by health professional bodies for commercial purposes.
- iv. In the recent past, the Ministry of Education through CUE and the TVETA has been approving training of healthcare related courses without the guidance of MOH
- v. The Country has been relying heavily on donor funding for implementation of its public health programs. However, the country is currently facing reduction and/or cessation of funding for strategic health programs.
- vi. The high burden of non-communicable diseases and increasing incidences of mental health conditions have led to high treatment costs, imposing a direct economic burden on health systems, households, and the society as a whole.
- vii. The healthcare system is faced with a new threat of antimicrobial resistance and there is a need to invest in research and development of new pharmacological agents to address the issue.

4.Risk Management Strategies

- Evaluating adequacy of management procedures with regard to risk management, control and governance
- Formation of various management committees with specific roles.
- Reviewing the internal and external audit findings/recommendation and proposing necessary action
- Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics

- Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.

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

Despite the establishment of community health units, full operationalization remains a challenge as the coverage decreased from 81% to 70% from 2020/2021 to 2021/2022.

Shortage of staffs (HRH)

Lack of regulatory and professional accountability framework – no existing structure of CHVs by regulated health professionals

Inconsistent registration updating of the households by CHVs

Inconsistent remuneration for CHVs

Poor community health unit to facility linkage whereby community members referred to facilities face barriers to accessing services due to transport costs, distance to facilities and poor community perception of health services.

Inadequate reporting tools for data collection and data quality

High rate of dropout by trained CHVs

Based on health expenditure and investments, there is a focus on curative health services and lack of prioritization and funding of PHC by counties.

Inadequate equipment for primary health facilities – poor and inconsistent supply of drugs and commodities, and few healthcare workers leading to slower service delivery or closure of primary health facilities when HCWs are absent. Drug stock outs especially was cited in all counties as the major cause of the community members bypassing primary care facilities which are free to go to the level 4 and 5 facilities where some services are charged.

Availability of commodities and readiness of the primary facilities to provide the services. No county has been able to empanel the community members to specific primary health facilities nor are there any mechanisms, which have been developed to avoid bypassing primary health facilities.

- Increased MMR
- Increased NND
- Increased FSB
- IMR and <5 mortality Still high
- Reduced number of adolescents attending first ANC
- Increased malnutrition rates
- Increased LBW
- Reduced access to services especially critical care services e.g. ICU/HDU

- Inadequate services
- Inadequate infrastructure e.g. ICU
- Inadequate HPT
- Shortage of trained HR
- Manual data/Lack of digitization
- Delayed reimbursement from NHIF
- PFMA all cost sharing funds go to county revenue funds
- Inadequate diagnostic and therapeutic equipment
- Poor linkage between National and County governments
- Inadequate Blood Banks
- Increased teenage pregnancies 15%
- Increased numbers of GBV

Barriers to access to effective mental health services include:

- The absence of mental health from the public health agenda and the implications for funding
- The current organization of mental health services
- Lack of integration within primary care
- Inadequate human resources for mental health
- Lack of public mental health leadership.
- There are five key barriers to increased access to effective mental health services:
- The absence of mental health from the public health agenda and the implications for funding
- The current organization of mental health services
- Lack of integration within primary care
- Inadequate human resources for mental health
- Lack of public mental health leadership

There was no data in the Mid-Term Review of the KHSSP 2018-2023 on the progress in achieving Wellness indicators, which include:

- increase life expectancy by 5 years;
- increase the overall healthy life expectancy by 5 years;
- reduce prevalence of obese overweight and obesity by 8%, and
- decrease proportion of the population with low level of physical activity by 37%.

Nutrition interventions depend purely on partner funding and there seems to be limited budgetary allocation from the national treasury on nutrition matters.

Resource constraints – both financial and human resource

Misinformation and disinformation – especially with the rise of social media and the ability to propagate large amounts of information to massive audiences in a short time

- Inadequate budgetary allocation to support planned programmes and projects.
- The strategic plan only restricted itself to indicators covering only three health cadres.

- Lack of a legislative framework to regulate some health professionals posing a risk to patient safety and quality of care.
- Inadequate collaboration between the health sector and health workers training institutions making it difficult to match training of healthcare workers with the capacity of the relevant training institutions and the demand in the health sector.
- Uncoordinated and independent HRH governance by county governments thus lack of unified approach for achievement of appropriate numbers and skills mix
- Weak governance structures for quality improvement in county governments and at facility level
- Uncoordinated migration of health workforce yet the country has not met the optimal staffing requirements for effective delivery of quality health services
- Lack of an independent body to oversee quality of care in the sector; health facilities registration, licensing, certification and accreditation.

Some health-related laws not aligned to the Constitution of Kenya and the Health Act, 2017, thus causing conflict and overlap of functions.

Over dependence of development partner resources

In order to consolidate the gains realized by the State Department, the following recommendations are proposed:

Service delivery

- Prioritize available health sector resources to invest on interventions and systems supporting primary health care, with more emphasis on health promotion and disease prevention
- Strengthen service delivery referral across levels of care, as outlined in the comprehensive health sector service delivery referral strategy
- Track and evaluate the implementation of the Quality of Care Certification Framework across service health service delivery levels
- Evaluate the implementation of action points agreed upon during the maternal audit.

Leadership and Coordination

- Streamline health sector the planning, budgeting and review process to ensure clear linkages within and across levels of government
- Develop Health Sector Leadership and Governance Guidelines to guide the establishment, composition, and competencies for health sector leadership and governance structures in counties
- Strengthening coordination across national and county level through strengthening of the IGRF and the Kenya Health Forum.
- Strengthen the functioning of the regulatory bodies at both national county level with clear standards and guidelines

Human Resource

- Update legislation and guidelines to guide inter-county HRH transfers/movements
- Update guidelines for guiding in-service training for HRH outlining clear roles of national and county levels
- Re-focus and prioritize recruitment and/or deployment of HRH to primary health services
- Address health worker motivation and chronic health sector labour relation disputes

Health Products and Technologies

- Revise the KEML to incorporate the availability and use of NCDs medicines from level 2 of care as a mechanism towards strengthening PHC
- Improve the commodities order fill rates to counties from KEMSA supplies.
- Strengthen county level capacity for strategic planning and management of health products and commodities
- Activate and operationalize County Medicines & Therapeutic committees to ensure rational drug use and quality management of HPTs
- Decentralize and avail adequate resources both regionally and at satellite blood transfusion centres to ensure provision of adequate safe blood for the country

Health Financing

- National government/treasury to ensure timely disbursements of funds to counties
- Implement and strengthen mechanisms for enhancing routine finance management autonomy for health service deliver and coordination units
- Explore efficiency gains strategies within counties to maximise health outputs with available funds

Infrastructure

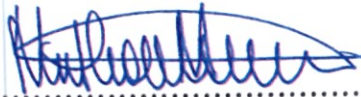
- Improve adherence to health sector infrastructure norms and standards that guide rationalization in the construction (of new) and expansion health facilities across levels
- Strengthen planning and rationalization of infrastructure investments linked to appropriate needs for respective service delivery level
- Develop and implement routine preventive/service maintenance for infrastructure across all health systems levels

Health Information Systems, Monitoring and Evaluation

- Develop and implement guidelines and standards to guide EMR roll out in counties.
- Progressive digitization of reporting tools at all the levels to reduce manual data collection
- Operationalise functional County Department for Health M&E units in all counties
- Strengthen county level capacity for data analysis and information use for decision making
- M&E HIS-system strengthening needed to mainstream reporting of health-related SDG indicators.
- Improve quality of reporting and systems and quality checks.
- Increase funding for M&E and research to conduct surveys e.g. KDHS to measure impact indicators.
- Increase investment in research from domestic sources

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- Improve coordination health research coordination at national and county level.
- Establish a structured mechanism for synthesizing, communicating and translating research evidence into policy and practice



.....
Principal Secretary (Accounting Officer)
State Department for Public Health and Professional Standards

6 Statement of Performance Against Predetermined Objectives for the Period Ended 30th June 2023.

Introduction

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

PHPS is committed to provide effective leadership and participate in the provision of quality public health and sanitation services that are equitable, responsive, accessible and accountable to Kenyans. During the 2023-2027, the Department's programs will be guided by the following specific Strategic Objectives;

The strategic objectives of the Department are to –

- (i) To reinforce and improve access to people-centred essential primary health services
- (ii) To increase access to and improve quality of health services at all levels
- (iii) To institutionalize emergency preparedness and response, early recovery and resilience
- (iv) To build and strengthen partnerships and sector coordination mechanisms
- (v) To strengthen the health systems for effective delivery of health services
- (vi) To advocate and mobilize for adequate financing for health at all levels

Progress on attainment of Strategic Development Objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes.

Attendant indicators were identified for reasons of tracking progress and performance measurement:

Below we provide the progress on attaining the stated objectives:

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Sub Programme	Objective	Indicator	Outcome	Performance
PROGRAMME 1.0: PREVENTIVE AND PROMOTIVE HEALTH SERVICES				
SP 1.1 Communicable Disease Prevention and Control	To increase provision of quality Promotive and Preventive Health Care	Number of Artemisinin Combination Therapy (ACTs) doses distributed to public health facilities(millions)	Malaria Prevention and Curative Services	Target achieved
		Revised malaria prevention Act	Draft Prevention Act	Draft Malaria Prevention Act
		Number of counties conducted the review meetings	LLIN distribution review meetings with the counties	Review meetings conducted
		No. of meetings	Meeting of County CoE; Facilitation of County-level sub-committees and adhoc meeting	CoE meetings conducted on quarterly basis
		Number of TB cases notified (All forms)	TB Prevention and Curative Services	Therapy (ACTs) doses distributed to public health facilities(millions)TB
		NSP 2024 - 2028 developed	NSP writing meetings held	NSP writing meetings held
		Identification of TB advocacy issues & engage with advocacy platforms in the Counties	Capacity building on TB Advocacy at community level for County TB Team (CTLC, Health Promotion Officer, Communication Officer, CMLC, Community Focal	11 Counties reached

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			Person, CDH, TB Champion)	
SP 1.2 Disease Surveillance and Response	To increase provision of quality Promotive and Preventive Health Care	Influenza pandemic plan	Reviewed and updated Pandemic preparedness plan	Influenza pandemic plan
		Updated bacterial	National meningitis preparedness	EPR plan
		Risk communication for surveillance, disease outbreaks and all hazards	Risk communication strategy and plans developed for surveillance and disease outbreaks	Meeting reports Final risk communication plan
		Report on Non-Polio AFP rate Report on febrile indicators	VDP and environmental surveillance conducted	Filled Case Investigation Form forms
SP 1.3 Public Health Services	To increase provision of quality Promotive and Preventive Health Care	Number of counties with established Public Health Emergency Operations centre's	Public Health Emergency Operations Centre's established	Activity reports, minutes
		Identify Membership for TWGs Hold TWG meetings for outbreaks coordination	TWG meetings formed and held	TWG meetings held
		Public Health Emergency Management (PHEM) curriculum developed	Copy of developed PHEM curriculum	Approved/endorsed PHEM curriculum
SP 1.4 Radiation Safety and Nuclear Security	To increase provision of quality	Number of regulations developed	Nuclear Safety Regulations developed	Draft regulations are ready

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	Promotive and Preventive Health Care	Number of technical guidelines developed	of Technical Guidelines developed	The guidelines need to be updated in line with the Nuclear Regulatory Act
		Fast track Implementation of Radiographers act	Radiography Act	minutes, Radiography Act Document
		Number of Regulations developed	SGCSTC draft Bill Strategic Goods Control (SGC) Bill, 2021 developed	Draft regulations ready The Bill has been forwarded to Cabinet
SP 1.5 Primary Health Care	To increase provision of quality Promotive and Preventive Health Care	Number of Health Promotion Guidelines developed	Health promotion guidelines (IES materials, advocacy, BCC) developed	Health promotion guidelines developed
		No of counties dissemination done	KQMH standards for level 1 to all counties disseminated	KQMH standards for level 1 disseminated in 47 counties
		Number of functional CHUs	Functional Community health units (CHUs) established	CHUs developed
		No. of supervision conducted	Conduct Quarterly Supervision by both national and county level on PCN	Quarterly support supervision on PHC/PCNs conducted
		Number of advocacy meetings convened	Advocacy meetings for increased dedicated funding for PHC including	Advocacy meetings convened

			establishment and scale-up for PCNs in sub-programs in the MOH	
PROGRAMME 2.0: HEALTH RESOURCES DEVELOPMENT AND INNOVATION				
SP 2.1 Capacity Building and Training	To enhance health human capacity for quality health services delivery	Number of skill gaps identified	Conduct skills gaps analysis	Skills gaps assessment tool
		Number of students enrolled	Students enrolled for training	Target surpassed due to increase in infrastructural development and double cohort in the year under review.
		Number. of Chews trained	Community Health Workers Trained (Chews and Chas)	Target achieved and going forward the course has been discontinued by the regulatory authority hence no further target.
		Number of curriculums reviewed	Health Professional training curriculum reviewed	Target surpassed due to emerging issues in the market that necessitated fast tracking of more curriculums
SP 2.2 Research and Innovation on Health	To enhance health human capacity for quality health services delivery	Number of Diagnostic kits produced	Quality diagnostic and specialized laboratory services	The relative deduction is due to reduced demand of our flagship products (kemrub, Tbcide).
		Number of Specialized laboratory tests	Quality diagnostic and specialized laboratory services	The decrease was due to reduced demand of COVID 19 testing numbers.

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			conducted in Millions		
			Number of policy briefs	Policy developed	briefs Target achieved
SP 2.3 Health Profession Services	To enhance health human capacity for quality health services delivery	No. Health Professionals certified	Proportion of health professionals (cohort) certified	Discontinuation of students, natural attrition, inability to attain academic requirements for progression.	
		% of national level facilities or counties sharing specialists' counties/national government	Increased access to specialists at county level	Harmonization of Medical Specialists training and Management Framework	
PROGRAMME 3.0: HEALTH POLICY, STANDARDS AND REGULATIONS					
SP 3.1 Health Standards and Quality Assurance	To strengthen policy and regulatory environment in healthcare	Number of Counties implementing eKQMH	Technical assistance on quality improvement provided electronic Kenya Quality Model for Health (eKQMH)	Target achieved	
		Number of Health facilities assessed and certified using Quality of Care	Quality of Care Certification Framework implemented	Target achieved	
SP 3.2 Health Policy and Regulations	To strengthen policy and regulatory environment in healthcare	Number of health facilities inspected for quality improvement and compliance to standards	Quality improvement and compliance to norms and standards enforced.	The activity was set to take place in two phases. Phase I was conducted in Dec 2021. There was inadequate funding for the second phase	

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		Number of training institutions assessed for compliance to norms and standards	Quality improvement and compliance to norms and standards enforced.	The target was not achieved due to inadequate funding
		Career Progression Guidelines finalized	Career Progression Guidelines document	Document developed and shared with SCAC
		Human Resource Policies and Procedures Manual finalized	Human Resource Policies and Procedures Manual	Document developed and shared with SCAC
PROGRAMME 4.0: GENERAL ADMINISTRATION AND HUMAN RESOURCE MANAGEMENT				
SP 4.1 General Administration & Human Resource Management & Development	To offer governance and enabling services for service delivery	Number of audits conducted to monitor ISMS implementation	Information Security Management System (ISMS) policy and procedures developed and implemented	ISMS Risk registers and ISMS Risk Treatment Plan
		Percentage of feasible employee work environment survey findings and recommendations implemented	Employee work environment survey conducted	findings and recommendations
		Number of health care workers recruited	HealthCare workers recruited	514 specialists declined the offer of appointment
		Number of Health workers trained	Health care workers trained in different	Target not met due to inadequate funding

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			specialties across the country	
SP 4.2 Finance and Planning	To offer governance and enabling services for service delivery	Absorption Rate of financial resources	Absorption of financial resources allocated	Lack of exchequer at the closure of the financial year
		Collection of public health sector financial resources increased	Total AIA collected by the Ministry (Ksh. Billions)	Increased reporting rate for donor funded projects.
		Number of policy briefs	Policy briefs developed	Policy briefs were prepared in line with the National Health Accounts finding for (FY 16/17 - 18/19) which prioritized specific programmes and diseases
		Number of capital projects monitoring progress reports	Capital projects monitored	Capital project m & reports

7 Management Discussion and Analysis

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

The State Department for Public Health and Professional Standards was allocated budget during the 4th quarter of 2022/2023 which was underutilized due to inadequate exchequer releases

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

The State Department did not undertake key projects or investment decision due to the time constraint on 4th quarter budget allocation and inadequate exchequer releases.

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

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

8 Environmental and Sustainability Reporting

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

Its mission is to promote and coordinate skills development through skill enhancement, retooling and strengthening education in industry linkages to enhance employability, and competitiveness and the broad mandate is to provide an institutional framework to devise and implement national, sectoral and workplace strategies to develop and improve skills of the Kenyan workforce.

Below is a brief highlight of our achievements:

(a) Sustainability Strategy and Profile

The labour market is undergoing rapid changes occasioned by technological development, demographic changes and globalization. These trends are affecting the landscape of gainful employment, the type of jobs and the skills required in the labour market.

In order to fit in the dynamic world of work, it is important to reform the education, training and skilling systems and to ensure improved quality and new approaches to lifelong learning. Competing in global economy is complex, therefore, countries not only need skills but also a flexible workforce that can adjust to rapid shift in labour market demand.

(b) Environmental Performance

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

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

(c) Employee Welfare

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

The Public Service Commission undertakes the hiring process for all Ministries, Departments Agencies (MDAs) and take into account the gender ratio, and other

affirmative policies. The Human Resource Department in itself does the management of recruitment, rewarding, Training and separation of human resources. The HR for Public Health has implemented performance management and staff appraisals for year 2022/2023 while undertaking training need assessment, implementation and monitoring.

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

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

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

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

(d) Operational practices/ Market place practices

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

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

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

(e) Community Engagements-

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

9 **Statement of Management Responsibilities**

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

The Accounting Officer in charge of the State Department for Public Health and Professional Standards is responsible for the preparation and presentation of the Department's financial statements, which give a true and fair view of the state of affairs of the Department for and as at the end of the financial period ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Public Health and Professional Standards, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department for Public Health and Professional Standards; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Public Health and Professional Standards accepts responsibility for the Department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Department's financial statements give a true and fair view of the state of Department's transactions during the financial period ended June 30, 2023, and of the Department's financial position as at that date. The Accounting Officer in charge of the State Department for Public Health and Professional Standards further confirms the completeness of the accounting records maintained for the Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the State Department for Public Health and Professional Standards confirms that the Department's has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the Department's funds received during the period under audit were used for the eligible purposes for which they were intended and

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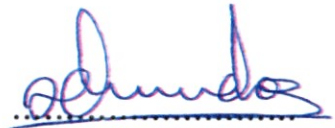
were properly accounted for. Further the Accounting Officer confirms that the Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *State Department for Public Health and Professional Standards* financial statements were approved and signed by the Accounting Officer on 21/9 2023.



Mary M. Muriuki
Hsc
Principal Secretary
Accounting Officer



Name: James Oundo
Head of Accounting Unit
ICPAK M/No.18974

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC HEALTH AND PROFESSIONAL STANDARDS FOR THE THREE (3) MONTHS PERIOD ENDED 30 JUNE, 2023

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Public Health and Professional Standards - Ministry of Health set out on pages 1 to 28, which

Report of the Auditor-General on State Department for Public Health and Professional Standards for the three (3) months period ended 30 June, 2023

comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparison budget and actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Health and Professional Standards as at 30 June, 2023, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers of Kshs.13,537,019 as disclosed in Note 6 to the financial statements. The amount includes Kshs.1,038,143 being membership dues and subscriptions to an International Organization. However, the amount was not supported by a signed Memorandum of Agreement.

In the circumstances, the accuracy and completeness of other grants and transfers of Kshs.1,038,143 could not be confirmed.

2. Undisclosed Bank Balances

The statement of financial assets and financial liabilities reflects bank balances of Kshs.53,912 as disclosed in Note 7A to the financial statements. However, analysis of bank accounts register revealed bank balances of Kshs.73,820,927 for five (5) bank accounts which were not disclosed in the financial statements. In addition, the respective cashbooks, bank statements and certificates of bank balances indicating the account balances were not provided for audit.

In the circumstances, the accuracy and completeness of bank balances of Kshs.53,912 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts combined reflects final receipts budget of Kshs.5,212,715,604 and actual on comparable basis of Kshs.2,152,351,639 resulting to underfunding of Kshs.3,060,363,965 or 59% of the budget. Similarly, the State Department spent an amount of Kshs.2,146,845,029 out of the approved expenditure budget of Kshs.5,212,715,604, resulting in an under expenditure of Kshs.3,065,870,575 or 59% of the budget.

The underfunding and under-expenditure may have affected the State Department's key mandate of developing Public Health and Sanitation Policy, Preventive and Promotive Health Services, Policy on Human Resource Development for Health Care Workers, Health Education Management, Food Quality, Hygiene and Nutrition Policy, Reproductive Health Policy, Quarantine Administration, Radiation Policy, Immunization Policy and Management, and Control and Protection HIV/Aids Management.

2. Pending Accounts Payable

Other important disclosures Note 15 to the financial statements reflects pending accounts payable of Kshs.88,595,209 which Management attributed to unpaid supplies.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Operationalise Institutions

The following institutions had been created but had not been fully operationalised;

1.1 Kenya Health Professionals Oversight Authority

Section 59(3) of the Health Act 2017 indicates that, the Board shall within three months from the end of the financial year to which the accounts relate, submit to the Auditor-General the accounts of the Authority. However, as at 30 June, 2023 six (6) years after the enactment of Health Act 2017, the Board of the Authority had not been constituted.

1.2 Kenya Health Human Resource Advisory Council

Section 43 (3) of the Health Act 2017 indicates that, the Council shall within three months from the end of the financial year to which the accounts relate, submit to the Auditor-General the accounts of the Council. However, as at the time of this audit, six (6) years later, the Advisory Council had not been constituted.

1.3 Kenya National Public Health Institute

Sections 19 (2) of the Kenya National Public Health Institute Order, 2022 states that, the accounts of the Institute shall be audited and reported upon in accordance with the Public Finance Management Act, 2012 and the Public Audit Act, 2015. However, as at the time of this audit, one (1) year later, the Board of the Institute had not been constituted.

1.4 Counsellors and Psychologists Board

Section 43 (2) Counsellors and Psychologists Act of 2014 states the Board shall submit to the Auditor-General the accounts of the Board. However, as at the time of this audit, nine (9) years later, the Board had not been constituted.

1.5 Kenya Nutritionists and Dieticians Institute

Section 60(2)(g) of Health Act, 2017 states that, Kenya Nutritionists and Dieticians Institute is a regulatory body established under Nutritionist and Dieticians Act of 2007. The annual accounts of the Institute shall be prepared, audited and reported upon in accordance with the provisions of Article 226 and 229 of the Constitution and the law relating to public audit. However, as at the time of this audit, four (4) years later, the Institute had not submitted financial statements for audit.

1.6 Public Health Officers and Technicians Council

Section 29(2) of Clinical Officers (Training, Registration and Licensing) Act, 2017 indicates that the Council shall submit to the Auditor-General or to an auditor appointed under this section, the accounts of the Council. However, as at the time of this audit, six (6) years later, the Advisory Council had not been constituted.

1.7 Tobacco Control Fund

Section 8 (3)(d) of Tobacco Control Act, 2007 provides that the financial statements to be submitted to the Auditor General for audit. However, as at the time of this audit, sixteen (16) years later, the Fund had not been operationalized.

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

2. Un-Surrendered Imprest

The statement of financial assets and financial liabilities reflects imprest and advances of Kshs.5,452,698 that had not been surrendered as at 30 June, 2023. As at the time of audit, there was no evidence that management had instituted measures on recovery of long outstanding imprest. This was contrary to Regulations 93(5) and 93(6) of Public Finance Management (National Government) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to the duty station and Accounting Officers to recover the full amount from the salary of the defaulting officers with interest at the prevailing Central Bank Rate.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with 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 Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless

Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 December, 2023

State Department for Public Health and Professional Standards
 Annual Report and Financial Statements for the three (3) months period ended 30th June 2023

11 Statement of Receipts and Payments for three (3) months Period ended 30th June 2023

Description	Note	Period Ended June 30,2023
		2022/2023
		kshs
Receipts		
Exchequer Releases from Treasury	1	775,532,270
Proceeds From Sale of Assets	2	250,496,356
Miscellaneous Receipts	3	1,126,323,013
Total Receipts		2,152,351,639
Payments		
Use of Goods and Services	4	113,693,898
Grants and Transfers to Other Government Entities	5	2,019,614,113
Other Grants and Transfers	6	13,537,019
Total Payments		2,146,845,029
Surplus/(Deficit)		5,506,610

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 21/9 2023 and signed by:

Mary M. Muriuki Hsc.

Principal Secretary
 Accounting Officer

Name: James Oundo
 Head of Accounting Unit
 ICPAK M/No.18974

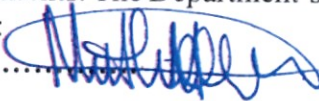
N/B* Period ended June 30,2023

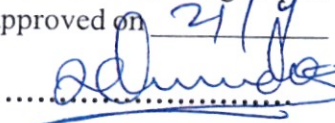
This relates to transactions undertaken from 1st April to 30th June 2023

12 Statement of Financial Assets And Financial Liabilities for three (3) months period As
 At 30th June 2023

Description	Note	Period Ended June 30,2023
		2022/2023
		kshs
Financial assets		
Cash and cash equivalents		
Bank balances	7A	53,912
Cash balances	7B	00
Total cash and cash equivalents		53,912
Imprests and advances	8	5,452,698
Total financial assets		5,506,610
Financial liabilities		
Third party deposits and retention	9	00
Net financial assets		5,506,610
Represented by		
Fund balance b/fwd.	10	00
Prior period adjustment	11	00
Surplus/(Deficit)for the period		5,506,610
Net financial position		5,506,610

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 21/7/2023 and signed by:

.....

Mary M. Muriuki Hsc
Principal Secretary
Accounting Officer

.....

Name: James Oundo
Head of Accounting Unit
ICPAK M/No.18974

N/B* Period ended June 30,2023

This relates to transactions undertaken from 1st April to 30th June 2023

State Department for Public Health and Professional Standards
 Annual Report and Financial Statements for the three (3) months period ended 30th June
 2023

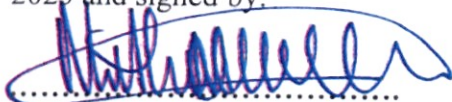
13 Statement of Cash Flows For three (3) months Period Ended 30th June 2023

Description	Notes	Period Ended June 30,2023
		2022/2023
		kshs
Operating Activities		
Receipts		
Exchequer releases from National Treasury	1	775,532,270
Miscellaneous receipts	3	1,126,323,013
Total Receipts		1,901,855,283
Payments		
Use of goods and services	4	113,693,898
Transfers to other government units	5	2,019,614,113
Other grants and transfers	6	13,537,019
Total Payment		2,146,845,029
Net receipts/(payments)		(244,989,746)
Adjusted For:		
Adjustments during the period		
Prior period adjustments	11	00
Decrease/(Increase) in accounts receivable	12	(5,452,698)
Increase/(Decrease) in deposits and retention	13	00
Net Cash Flow from Operating Activities	A	(250,442,444)
Cash flow From Investing Activities		
Proceeds from sale of assets	2	250,496,356
Net Cash Flows from Investing Activities	B	250,496,356
Cash flow From Financing Activities		

State Department for Public Health and Professional Standards
 Annual Report and Financial Statements for the three (3) months period ended 30th June
 2023

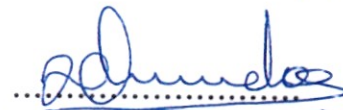
Description	Notes	Period Ended June 30,2023
		2022/2023
		kshs
Proceeds from domestic borrowings		00
Proceeds from foreign borrowings		00
Repayment of principal on domestic & foreign borrowing		00
Net cash flow from financing activities	C	00
Net increase in cash and cash equivalents	A+B+C	53,912
Cash & Cash Equivalent at Start of The Period		00
Cash & Cash Equivalent at End of The Period	8	53,912

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Department's financial statements were approved on 21/9 2023 and signed by:



Mary M. Muriuki Hsc

Principal Secretary
 Accounting Officer



Name: James Oundo
 Head of Accounting Unit

ICPAK M/No.18974

N/B* Period ended June 30,2023

This relates to transactions undertaken from 1st April to 30th June 2023

14 Statement of Comparison of Budget and Actual Amounts: Combined for three (3) months Period Ended June 30th 2023.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	4,034,365,604		4,034,365,604	775,532,270	3,258,833,334	19%
Proceeds from sale of assets	247,875,000		247,875,000	250,496,356	(2,621,356)	101%
Miscellaneous receipts	930,475,000		930,475,000	1,126,323,013	(195,848,013)	121%
Total Receipts	5,212,715,604		5,212,715,604	2,152,351,639	3,060,363,965	41%
Payments						
Use of goods and services	218,913,733		218,913,733	113,693,898	105,219,836	52%
Transfers to other government entities	4,863,983,052		4,863,983,052	2,019,614,113	2,844,368,939	42%
Other grants and transfers	114,866,344		114,866,344	13,537,019	101,329,326	12%
Acquisition of assets	14,952,475		14,952,475	-	14,952,475	0%
Total Payments	5,212,715,604		5,212,715,604	2,146,845,029	3,065,870,576	41%
Surplus/ Deficit				5,506,610	(5,506,610)	

(a) **Variance analysis:** The Underutilization was due to insufficient exchequer issues and over collection of 121% was due to KMTC realizing more A.I.A than budgeted amount.

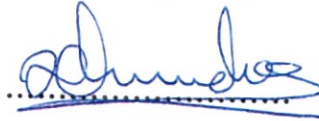
(b) **Reallocations within the period:** No Reallocations was done in the financial period.

The Department's financial statements were approved on 21/9 2023 and signed by:



.....

Mary M. Muriuki
Hsc
Principal Secretary
Accounting Officer



.....

Name: James Oundo
Head of Accounting Unit
ICPAK M/No.18974

N/B Period ended June 30,2023*

This relates to transactions undertaken from 1st April to 30th June 2023

14 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for three (3) months Period Ended June 30th 2023.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
Exchequer releases	1,697,115,604		1,697,115,604	775,532,270	921,583,334	46%
Proceeds from sale of assets	247,875,000		247,875,000	250,496,356	(2,621,356)	101%
Miscellaneous receipts	930,475,000		930,475,000	1,126,323,013	(195,848,013)	121%
Total Receipts	2,875,465,604		2,875,465,604	2,152,351,639	723,113,965	75%
Payments						
Use of goods and services	218,913,733		218,913,733	113,693,898	105,219,836	52%
Transfers to other Government entities	2,626,733,052		2,626,733,052	2,019,614,113	607,118,939	77%
Other grants and transfers	14,866,344		14,866,344	13,537,019	1,329,325	91%
Acquisition of assets	14,952,475		14,952,475		14,952,475	0%
Total Payments	2,875,465,604		2,875,465,604	2,146,845,029	728,620,575	75%
Surplus/Deficit				5,506,610	(5,506,610)	


Notes

(a) *Variance analysis*: The Underutilization was due to insufficient exchequer issues and over collection of 121% was due to KMTC realizing more A.I.A than budgeted amount.

(b) *Reallocations within the period*: : No Reallocations was done in the financial period.

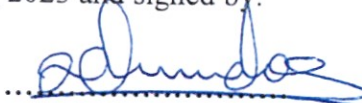
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The Department's financial statements were approved on 21/9 2023 and signed by:


.....

Mary M. Muriuki, Hsc

**Principal Secretary
Accounting Officer**


.....

Name: James Oundo

Head of Accounting Unit

ICPAK M/No.18974

N/B Period ended June 30, 2023*

This relates to transactions undertaken from 1st April to 30th June 2023

14 (b) Statement Of Comparison of Budget and Actual Amounts: Development for three (3) months Period Ended June 30th 2023.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
Exchequer releases	2,337,250,000		2,337,250,000	00	2,337,250,000	00%
Miscellaneous receipts	00		00	00	00	00%
Total Receipts	2,337,250,000		2,337,250,000	00	2,337,250,000	00%
Payments						
Use of goods and services	00		00	00	00	00
Transfers to other Government State Department for Public Health and Professional Standards	2,237,250,000		2,237,250,000	00	2,237,250,000	00%
Other grants and transfers	100,000,000.00		100,000,000.00	00	100,000,000.00	00%
Acquisition of assets	00		00	00	00	00%
Total Payments	2,337,250,000		2,337,250,000		2,337,250,000	00%
Surplus/Deficit						

(a) **Variance analysis:** There was no exchequer issued during the period hence no Expenditure.

(b) **Reallocations within the period:** No reallocations during the period

*State Department for Public Health and Professional Standards
Annual Report and Financial Statements for the three (3) months period ended 30th June
2023*

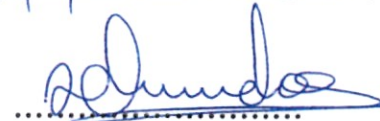
The Department's financial statements were approved on 21/9 2023 and signed by:



.....

Mary M. Muriuki, Hsc

**Principal Secretary
Accounting Officer**



.....

**Name: James Oundo
Head of Accounting Unit
ICPAK M/No.18974**

N/B Period ended June 30, 2023*

This relates to transactions undertaken from 1st April to 30th June 2

State Department for Public Health and Professional Standards
 Annual Report and Financial Statements for the three (3) months period ended 30th June
 2023

4 (c) Budget Execution by Programmes and Sub-Programmes for three(3) months Period
 Ended June 30th 2023

Programme/Sub-programme	Original Budget for the period ended June 30 th 2023	Adjustments	Final Budget	Actual on comparable basis 2023	Budget utilization difference
	Kshs			Kshs	Kshs
0401000000			2,522,393,312	172,780,555	2,349,612,757
0401020000			1,790,356	649,177	1,141,179
0401030000			974,947,600	26,450,747	948,496,853
0401040000			63,750,000	63,749,999	1
0401050000			1,350,009,056	72,357,767	1,277,651,289
0401080000			100,000,000	0	100,000,000
0401090000			31,896,300	9,572,864	22,323,436
0403000000			2,178,750,000	1,336,583,333	842,166,667
0403010000			2,153,750,000	1,311,583,333	842,166,667
0403020000			25,000,000	25,000,000	0
0404000000			480,006,683	407,965,060	72,041,623
0404020000			365,126,908	338,760,483	26,366,423
0404040000			64,879,775	41,399,944	23,479,831
0404050000			50,000,000	27,804,632	22,195,368
0405000000			31,565,609	19,046,711	12,518,898

State Department for Public Health and Professional Standards
 Annual Report and Financial Statements for the three (3) months period ended 30th June
 2023

Programme/Sub-programme	Original Budget for the period ended June 30 th 2023	Adjustments	Final Budget	Actual on comparable basis 2023	Budget utilization difference
0405040000			10,499,557	10,499,556	1
0405050000			21,066,052	8,547,155	12,518,897
		Grand Total	5,212,715,604	1,936,375,660	3,276,339,944

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the State Department for Public Health and Professional Standards. The financial statements encompass the reporting State Department for Public Health and Professional Standards as specified under Section 81 of the PFM Act 2012. There was no development projects implemented in the period.

3. Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is

received. Cash is considered as received when a payment advice is received by the recipient State Department for Public Health and Professional Standards or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the period ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

b) Recognition of payments

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

(i) Compensation of Employees

There was no compensation of employees paid during the period as the personal emoluments were retained at the former ministry of health vote 1081 up to the end of the period.

(ii) Use of Goods and Services

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

(iii) Interest on Borrowing

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

(iv) Principal on borrowing

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

(v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 3 to the financial statements.

(vi) In-kind contributions

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

(vii) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs Nil compared to Kshs Nil in prior period. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This

is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in March 2023 for the period 1st April 2023 to 30th June 2023 as required by Law and there were no supplementary adjustments to the original budget during the period.

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

h) Comparative Figures

There were no comparative figures during the period.

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the period ended 30th June 2023.

j) Prior Period Adjustment

During the period there were no errors adjusted as disclosed in note 12 explaining the nature and amounts.

k) Related Party Transactions

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

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

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

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *State Department for Public Health and Professional Standards* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements

1 Exchequer releases

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Transfers From Exchequer	775,532,270
Total	775,532,270

Total recurrent exchequer received from treasury.

2 Proceeds from Sale of Assets

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Receipts from the Sale of Inventories, Stocks & Commodities	250,496,356
Total	250,496,356

There was over collection of AIA from proceeds of sale of assets
 Receipts received as AIA and spent at Source

3 Miscellaneous Receipts

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Receipts from Administrative Fees and Charges - AIA	1,126,323,013
Total	1,126,323,013

There was over collection of AIA from Miscellaneous receipts
 Receipts received as AIA and spent at Source

Notes to the Financial Statements (Continued)

4 Use of Goods and Services

Description	Period Ended June
	30 th 2023
	2022/2023
	Kshs
Utilities, supplies and services	6,953,435
Communication, supplies and services	2,227,000
Domestic travel and subsistence	13,068,640
Printing, advertising and information supplies & services	79,109
Training expenses	38,501,930
Hospitality supplies and services	13,276,417
Specialized materials and services	5,040,413
Office and general supplies and services	612,016
Fuel Oil and Lubricants	5,143,002
Other operating expenses	28,336,599
Routine maintenance – vehicles and other transport equipment	427,700
Routine maintenance – other assets	27,638
Total	113,693,898

Notes to the Financial Statements (Continued)

5 Grants and Transfers to other Government Entities

Description	Period Ended June
	30 th 2023
	2022/2023
	Kshs
Transfers to National Government entities	
Current grants to government agencies and other level of govt	2,019,614,113
Total	2,019,614,113

(Includes grants and AIA spent at Source)

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5b Grants and transfers to other Government Entities

Description	Recurrent	Appropriation in Aid spent at Source	Development	Total for the period
				2022/2023
	Kshs.		Kshs.	Kshs
Transfers to SAGAS and SCs				
Kenya Biovax Institute	25,000,000		0	25,000,000
National Aids Control Council	32,500,000		0	32,500,000
Kenya Nuclear Regulatory Authority	36,249,999	46,225,324	0	82,475,323
Kenya Medical Practitioners & Dentist Board	114,999,999	31,475,500	0	146,475,499
Nursing Council of Kenya	12,500,000	158,158,132	0	170,658,132
Kenya Medical Training College	412,083,333	1,097,077,513	0	1,509,160,846
National Quality Control Council	0	14,637,400	0	14,637,400
Total	633,333,331	1,347,573,869		1,980,907,200
Other Transfers				
PS Foreign Affairs -Health attache office Geneva	9,461,413	0	0	9,461,413
Port Health	29,245,500	0	0	29,245,500
Total	38,706,913	0	0	38,706,913
Grand Total	672,040,244	1,347,573,869		2,019,614,113

6 Other Grants and Transfers

Explanation	Period Ended June 30 th 2023
	2022/2023
	Kshs
Membership dues and subscriptions to international organizations (Ps Foreign Affairs)	1,038,143
Emergency relief and refugee assistance	12,498,876
Total	13,537,019

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7 Cash and Bank Accounts

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Bank Accounts (Note 19 A)	53,912
Cash on hand (Note 19 B)	00
Total	53,912

7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	Period Ended June 30 th 2023
				2022/2023
				Kshs
Central Bank of Kenya Recurrent Account, No.1000694971 Currency: Khs				53,912
Central Bank of Kenya Development Account, No.1000695013 Currency: Khs				
Central Bank of Kenya Deposit Account, No.100069021 Currency:Khs				00

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Total				53,912
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7B: Cash on hand

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Cash in hand – Held in domestic currency	00
Cash in hand – Held in foreign currency	00
Total	00

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Location 1	00
Location 2	00
Location 3	00
Other Locations (<i>specify</i>)	00
Total	00

Board of survey certificates for recurrent attached.

8 : Imprests and Advances

Description	Perion Ended June 30 th 2023
	2022/2023
	Kshs
Government Imprests	5,452,698
Total	5,452,698

Imprest holders did not provide surrender documents.

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Imprests and advances Aging analysis.

	Period Ended June 30 th 2023	% of the total	2021/2022	% of the total
	2022/2023			
	kshs			
Under one year	5,452,698	100%	00	0%
1-2 years	00	0%	00	0%
2-3 years	00	0%	00	0%
Over 3 years	00	0%	00	0%
Total	5,452,698		00	

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

9 Third party deposits and retention

Description	Period Ended June 30 th 2023	
	2022/2023	
	Kshs	
Retention	00	
Deposits	00	
Total	00	
Ageing analysis:	2022/2023	% of the Total
Under one year	00	%
1-2 years	00	%
2-3 years	00	%
Over 3 years	00	%
Total	00	

10 Fund Balance Brought Forward

Description	Period Ended June 30 th 2022/2023	2021/2022
	Kshs	Kshs

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Bank Accounts	00	00
Cash in hand	00	00
Imprests and advances	00	00
Third party deposits and retention	00	00
Total	00	00

(No Balances Brought Forward)

11 Prior Year Adjustments

Description of the error	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022/2023
	Kshs	Kshs	Kshs
Bank Account Balances	00	00	00
Cash In Hand	00	00	00
Imprests and advances	00	00	00
Third party deposits and retention	00	00	00
Others (<i>Specify</i>)	00	00	00
	00	00	00

12 (Increase)/ Decrease in Advances and Imprests

Description	Period Ended June 30 th 2023
	2022/2023 Kshs
Receivables As At 1 st July (A)	00
Receivables As At 30 th June (B)	5,452,698
(Increase)/ Decrease in Receivables (C=(B-A))	5,452,698

(Receivable as at 1st July for Current FY should be the same as receivable as at 30th June for previous FY)

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

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Payables As At 1 st July	00
Payables As At 30 th June	00
Increase/ (Decrease) In Payables	00

14 Related Party Disclosures

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

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

15 Other Important Disclosures

15.1 Related party transactions:

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Transfers to SCs and SAGAs	633,333,331
Transfers from Related Parties	
Transfers from the Exchequer	0
Total Transfers from Related Parties	633,333,331

Other important disclosures (continued)

15.2 Pending Accounts Payable (See Annex 1)

Description	Period Ended June 30 th 2023
	2022/2023
	Kshs
Construction of Buildings	00
Construction of Civil Works	00
Supply of Goods and services	88,595,209
Total	88,595,209

The liabilities were not paid due to insufficient exchequer issues.

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

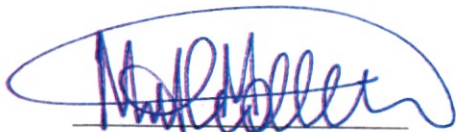
The State Department had not been audited before as it was established through Executive Order No: 1 Of January 2023.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your State Department for Public Health and Professional Standards responsible for implementation of each issue.

- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Mary M. Muriuki Hsc.

Principal Secretary

Accounting Officer



James Oundo

Head of Accounting Unit

16 Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier	Invoice Number	Particulars	Original Amount	Balance beginning of the year	Additions during the year	Amount Paid during the year	Outstanding balance
				a	b	c	d=a+b-c
SILVER AFRICA TOURS AND SAFARIS LTD	12737	PROCUREMENT OF AIR TICKETS FOR 2 OFFICERS TRAVELLING TO BUJUMBURA ON OFFICIAL VISIT	0	0	480,780.00	0	480,780.00
HOTEL WATERBUCK LIMITED	7535	PROCUREMENT OF CONFERENCE FACILITIES FOR REPORT WRITING	0	0	105,400.00	0	105,400.00
TRAWELL COMPANY LIMITED	625	COMMERCIAL AIRPLANE TRAVEL	0	0	30,500.00	0	30,500.00
ELKA AIR TRAVEL AND TOURS LIMITED	91	PROCUREMENT OF ONE WAY AIR TICKET FOR DANIEL MUTINDA ATTENDING ORIENTATION MEETING ON NUTRITION IN MOMBASA	0	0	15,680.00	0	15,680.00
67 AIRPORT HOTEL	14972-2	PROCUREMENT OF CONFERENCE FACILITIES (14 PAX FOR 5 DAYS) AT MACHAKOS	0	0	105,000.00	0	105,000.00

LONGROCK TOURS AND TRAVEL LIMITED	TIN23050 381	THREE RETURN AIR TICKETS TO GENEVA FOR OFFICERS ATTENDING 35TH COMMON WEALTH HEALTH MINISTERS MEETING	0	0	901,350.00	0	901,350.00
ENZA AIRPORT HOTEL LIMITED	1923	PROCUREMENT OF CONFERENCE FACILITIES AT PRIDEINN PLAZA HOTEL BETWEEN 23/3/2023	0	0	98,000.00	0	98,000.00
VESTINE MERCHANT	1	SUPPLY AND DELIVERY OF STATIONERY	0	0	684,000.00	0	684,000.00
GRANDLYN AGENCIES	8	SUPPLY AND DELIVERY OF FURNITURE	0	0	549,000.00	0	549,000.00
WORLD BOMOH INVESTMENT	123	SECRETARIAL CHAIRS LEATHERETTE BACK AND SEAT	0	0	240,000.00	0	240,000.00
LUBERN ENTERPRISES	31	WORKSTATION DESK: FOUR WAY	0	0	250,000.00	0	250,000.00
NAINAXS SUPPLIES	2	SUPPLY AND DELIVERY OF STATIONERY	0	0	357,800.00	0	357,800.00
ZACKNASH ENTERPRISES	1	SUPPLY AND DELIVERY OF EXTENSION CABLES WITH POWER SURGE	0	0	169,750.00	0	169,750.00
INAMIK ENTERPRISES LIMITED	722	SUPPLY AND DELIVERY OF PHOTOCOPYING MACHINE	0	0	1,209,790.00	0	1,209,790.00
SILVER AFRICA TOURS AND SAFARIS LIMITED	12788	PROCUREMENT OF AIR TICKETS FOR 7NO. OF OFFICERS TRAVELLING TO ELDORET FOR WORLD TB DAY COMMEMORATION	0	0	179,200.00	0	179,200.00

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ENZA AIRPORT HOTEL LIMITED	2369	PROVISIONING OF AIRTICKETING SERVICES	0	0	402,500.00	0	402,500.00
MOMBASA BEACH HOTEL	117909	PROVISION OF CONFRENCE FACILITY	0	0	1,155,000.00	0	1,155,000.00
ELKA AIRTRAVEL AND TOURS LIMITED	85	PROVISIONING OF AIRTICKETING SERVICES	0	0	117,150.00	0	117,150.00
HOTEL WATERBUCK LIMITED	7611	PROVISION OF CONFRENCE FACILITY	0	0	439,200.00	0	439,200.00
KENYA PIPELINE COMPANY LIMITED	1.8E+09	PROVISION OF CONFRENCE FACILITY	0	0	376,000.00	0	376,000.00
CFAO MOTORS KENYA LIMITED	MI0002440	SUOOLY AND DELIVERY OF ONE TOYOTA HILUX GUN125R	0	0	6,840,000.00	0	6,840,000.00
MWADANJE ENTERPRISES	124	SUPPLY AND DELIVERY OF PRINTING PAPERS	0	0	446,784.00	0	446,784.00
MOMBASA BEACH HOTEL	118089	PROVISION OF FULL DAY CONFERENCE FACILITY	0	0	262,500.00	0	262,500.00
BURCHS RESORT NAIVASHA LIMITED	1973	PROVISION OF FULL DAY CONFERENCE FACILITY	0	0	272,000.00	0	272,000.00
KILALI TRADING LIMITED	2222/2223	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	991,450.00	0	991,450.00
ROVANCES INVESTMENT LIMITED	133	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	479,680.00	0	479,680.00
HAIFA EAST AFRICA LIMITED	914	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	870,000.00	0	870,000.00

ALLOSCAR GENERAL SUPPLIES	254	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	1,203,900.0 0	0	1,203,900.0 0
ALLIED MEDICAL SUPPLIES LIMITED	16310	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	1,367,200.0 0	0	1,367,200.0 0
BIOSURGIC LIMITED	106	SUPPLY AND DELIVERY OF LABORATORY CONSUMABLES	0	0	1,632,100.0 0	0	1,632,100.0 0
SIMANNE AGENCIES	8405	VISITORS CHAIRS	0	0	985,500.00	0	985,500.00
AGOT AGENCIES	00000001- 322260	PHOTOCOPYING PAPERS	0	0	180,000.00	0	180,000.00
LILWAN AGENCIES	54	SUPPLY AND DELIVERY OF EXECUTIVE OFFICE	0	0	360,000.00	0	360,000.00
M/S PABEAM INVESTMENTS	27	SUPPLY OF BIOHAZARD DISPOSAL BAGS	0	0	109,200.00	0	109,200.00
M/S FAIKIO ENTERPRISES	4	SUPPLY AND DELIVERY OF MICROWAVES, WATER DISPENSOR AND GAS COMPRESSORS	0	0	138,500.00	0	138,500.00
GOLDEGE SUPPLIERS	118	SUPPLY OF FLORESCENT TUBE CHOKE STARTERS	0	0	1,196,000.0 0	0	1,196,000.0 0
PS SD OF BROADCASTING AND TELECOMMUNICA TION	5873	PAYMENT FOR TENDER ADVERTISEMENT ON AIR TICKETING SERVICES FOR SDPH&PS DATED 25TH APRIL, 2023	0	0	212,115.00	0	212,115.00
M/S. VANAYA INVESTMENTS	2	SUPPLY OF METHYL RED INDICATOR AR 25G	0	0	1,875,000.0 0	0	1,875,000.0 0

LTD P.O BOX 375-00900, KIAMBU							
M/S. SHARZAT GENERAL	351	SUPPLY OF ARSENIC AAS STANDARD SOLUTION1000 MG/L AL IN DILUTED HN	0	0	1,520,000.00	0	1,520,000.00
SUPPLIES, P.O BOX 252-40700, KISUMU			0	0		0	-
M/S LLEYCHARMA AGENCIES P.O BOX 9554-00100, NAIROBI	359	SUPPLY OF MICROSCOPE SLIDES	0	0	1,740,000.00	0	1,740,000.00
BRIMAR HOLDINGS LIMITED, P.O BOX 913-00100, NAIROBI	55	CLEAR STRAPPING	0	0	1,330,000.00	0	1,330,000.00
PATREDA GLOBAL ENTERPRISES P.O BOX 73392-00200, NAIROBI	98	MICRO PIPETTES 5-10UL	0	0	495,000.00	0	495,000.00
EUTYCHUS MERCHANTS, P.O. Box 5699-00200, Nairobi	87	SUPPLY OF MICROPIPETTE 100-1000 UL,	0	0	350,000.00	0	350,000.00
M/S. TRADELOGIC BUSINESS SOLUTIONP.O. Box 36508-00200, Nairobi.	5	BLOOD AGAR: - BASE PACK OF 500GMS	0	0	2,350,000.00	0	2,350,000.00

M/S NEXGEN HARVARD LIMITED P.O BOX 105453-00101, Nairobi	INV 365	SUPPLY OF MAGNESIUM CHLORINE PACK 500GMS	0	0	1,654,000.00	0	1,654,000.00
M/s VINKON SUPPLIES P.O BOX 58-40309, ASUMBI	28	SODIUM THIOSULPHATE AR	0	0	1,820,000.00	0	1,820,000.00
M/s LEGASHEMU ENTERPRISES LTD, P.O BOX 538-00902, Nairobi	5	NITRIC ACID(AR) 2.5LTRS	0	0	1,800,000.00	0	1,800,000.00
M/s NIKIPENAH BUSINESS ENTERPRISES P.O BOX 3705-30200, KITALE	16	MATERIAL HANDLING RACKS; CRYOVIALS RACKS	0	0	2,320,000.00	0	2,320,000.00
M/S GUREY AFRICA LIMITED, P.O BOX 587-70200, WAJIR	347	EXTRACTION THIMBLES 1.5 MM, 25 X 90, 25/PACK	0	0	2,496,000.00	0	2,496,000.00
M/s JENROBMATT ENTERPRISE LTD P.O BOX 69-20210 NRB	382	STARCH AR	0	0	1,936,000.00	0	1,936,000.00
M/s EXCEL GENERAL CONTRACTORS LIMITED P. O BOX 29611-00100 NRB	11	STERILE CULTURE PLATES 100MM X 15MM	0	0	1,817,600.00	0	1,817,600.00

LAKY VENTURES LIMITED	WIP	REFURBISHMENT OF 4TH AND 5TH FLOOR AS PER QUOTATION NO MOH/SDPHSP/ADMN/RFQ/014/2022-2023	0	0	4,777,790.00	0	4,777,790.00
GOVERNMENT ADVERTISING AGENCY (GAA)	6198	TENDER INVITATION NOTICE	0	0	292,106.30	0	292,106.30
SOWINO ENTERPRISES LIMITED	505	PHOTOCOPYING PAPERS	0	0	184,500.00	0	184,500.00
PLATINUM GLOBAL INVESTMENTS	601	MENTHYLATED SPIRIT	0	0	1,920,000.00	0	1,920,000.00
GAKENI MERCHANTS	818	LYSOL	0	0	1,355,000.00	0	1,355,000.00
SQUARE EDGE SERVICES	982	INSECTICIDES AND LABORATORY DRUM PUMPS, GLADIATOR	0	0	2,385,000.00	0	2,385,000.00
ALLYWAKS OFFICE SOLUTION AND SUPPLIES	3	EXTENSION CABLES WITH POWER SURGE	0	0	169,750.00	0	169,750.00
ALLAKEN GENERAL MERCHANTS	1062	SUPPLY AND DELIVERY OF STATIONERIES	0	0	632,900.00	0	632,900.00
CIDOA MOTORS AND SPARES LIMITED	235023	REPAIR OF VEHICLE NO GKB AS PER MECHANICAL INSPECTION	0	0	378,696.00	0	378,696.00
ROALI AGENCIES	698	SUPPLY AND DELIVERY OF STATIONERY	0	0	711,938.00	0	711,938.00

FIRST FIT AUTO CARE LTD	2323-139	REPAIR OF MOTOR VEHICLE REG. NO. GKB370	0	0	286,000.00	0	286,000.00
TIMO CHEM GENERAL SUPPLIES	73	HIGH CHAIRS OR ACCESSORIES: EXECUTIVE HIGH BACK CHAIR, SWIVEL, LEATHER PADDED ARMS, BLACK COLOR	0	0	900,000.00	0	900,000.00
TIMO CHEM GENERAL SUPPLIES	72	SUPPLY AND DELIVERY OF EXECUTIVE HIGH BACK CHAIR, SWIVEL, LEATHER PADDED ARMS, BLACK COLOR AS PER SAMPLE	0	0	420,000.00	0	420,000.00
PRIMATE TOURS	6333	PROCUREMENT OF AIRTICKET TO JAHANSEN ODUOR TO MALINDI FOR OFFICIAL DUTY	0	0	47,449.00	0	47,449.00
WAYRREN ENTERPRISES LIMITED	106	SUPPLY AND DELIVERY OF DESKTOP COMPUTER	0	0	1,849,500.00	0	1,849,500.00
DWIGHT ENTERPRISES	19	SUPPLY AND DELIVERY OF LAPTOP	0	0	2,978,880.00	0	2,978,880.00
SUULINK ENTERPRISE LTD	379	LASER JET PRINTER COLOUR - DUPLEX	0	0	420,000.00	0	420,000.00
RITMA AGENCIES	5	SUPPLY AND DELIVERY OF STATIONERIES	0	0	798,500.00	0	798,500.00
OVERSIGHT COMMUNICATION LIMITED	2306-002	SUPPLY AND DELIVERY GRAPHITE FURNACE ATOMIZER	0	0	235,000.00	0	235,000.00
		HAND SANITIZING GEL 5L	0	0		0	-

EASTPORT MERCHANTS	8	TONER CF410	0	0	731,400.00	0	731,400.00
SUBALINK INVESTMENT LIMITED	252	SUPPLY AND DELIVERY OF MACBOOK PRO AS PER SPECIFICATIONS	0	0	2,754,000.00	0	2,754,000.00
PRIMATE TOURS	6607	PROVISION OF AIR TICKETS FOR P WAMWEA ATTENDING RETREAT TO DEVELOP STRATEGIC PLAN IN MOMBASA AND DR LENAI TRAVELLING TO KISUMU	0	0	70,410.00	0	70,410.00
JEPMUR SOLUTIONS	61	MEDICAL DRUG; KEROL	0	0	399,500.00	0	399,500.00
BRIDGEFORD ENTREPRISES LIMITED	2	SUPPLY AND DELIVERY OF STATIONERIES	0	0	815,000.00	0	815,000.00
NENDIC SUPPLIES	771	AUTOMOBILE WHEELS SIZE 265/70R17	0	0	491,000.00	0	491,000.00
MAGIC JUICES	123	SUPPLY AND DELIVERY OF LASER JET PRINTER	0	0	215,000.00	0	215,000.00
PASERKY VENTURES	6602	PUBLISHING AND PRINTING SERVICES	0	0	160,000.00	0	160,000.00
URIEL AGENCIES	6	SUPPLY AND DELIVERY OF STATIONERIES	0	0	95,000.00	0	95,000.00
BOSICAN SUPPLIES	6	SUPPLY AND DELIVERY OF BOTTLED WATER	0	0	167,640.00	0	167,640.00
ALLAKEN GENERAL	1063	SUPPLY AND DELIVERY OF STATIONERY	0	0	1,511,500.00	0	1,511,500.00
PRISCONET SYSTEMS LIMITED	123	SUPPLY, DELIVERY, INSTALLATION, TRAINING AND COMMISIONING OF	0	0	2,124,600.00	0	2,124,600.00

		WATER PURIFICATION SYSTEMS					
BEVIK SALES	130	SUPPLY AND DELIVERY OF SURVEILLANCE TOOLS	0	0	1,106,560.00	0	1,106,560.00
CIDOA MOTORS AND SPARES LIMITED	2362023	REPAIR OF MOTOR VEHICLE GKB 705U AS PER MOTOR VEHICLE INSPECTION REPORT	0	0	301,276.00	0	301,276.00
ROALI AGENCIES	653	SUPPLY AND DELIVERY OF ASSORTED STATIONERY AS PER THE REQUISITION	0	0	1,263,000.00	0	1,263,000.00
TRISSAMY BUSINESS ENTREPRENEURS	15	SUPPLY OF BIOHAZARD DISPOSAL BAGS	0	0	109,200.00	0	109,200.00
BEWADA ENTERPRISES LTD		REPAIR AND SERVICE OF GKB 817G	0	0	518,835.00	0	518,835.00
SCARBEX SERVICES		REPAIR ND SERVICE OF GKB 358U	0	0	377,200.00	0	377,200.00
LETIMBOKA ENTERPRISES		SUPPLY AND DELIVERY OF SURVEILLANCE TOOLS MOH 505 (1000 qty) AS PER SAMPLE FOR DDSR	0	0	910,000.00	0	910,000.00
HUSSAMO INVESTMENT LTD		INBUILT COMPUTER DESKTOPS	0	0	3,000,000.00	0	3,000,000.00
QUINBRIGHT CONTRACTORS		SUPPLY OF SODIUM HYPOCRITE, INSECTISIDES & STORM BLOCKS	0	0	842,000.00	0	842,000.00
PERMED TECH CO, LTD		SUPPLY OF BURRETS 25ML	0	0	615,000.00	0	615,000.00

LONG ROCK TOURS AND TRAVEL LTD		PROVISION OF RETURN AIR TICKET FOR DR. KURIA FRANCIS TO NEWYORK, USA	0	0	357,450.00	0	357,450.00
			0	0	88,595,209.30	0	88,595,209.30

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2022/2023
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings		00	00	00	00
ICT Equipment		00	00	00	00
Machinery and Equipment		00	00	00	00
Biological assets		00	00	00	00
Infrastructure Assets- Roads, Rails		00	00	00	00
Heritage and cultural assets		00	00	00	00
Intangible assets		00	00	00	00
Work in Progress		00	00	00	00
Total		00	00	00	00

There Were No Fixed Assets Acquired During The Year.

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

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department for Public Health and Professional Standards reconciliations done?(yes/no)
1	National Aid Control Council	32,500,000	Yes
2	Nursing Council of Kenya	12,500,000	Yes
3	Kenya Medical Training College	412,083,333	Yes
4	Kenya Medical & Dentists Board	114,999,999	Yes
5	Kenya Nuclear Regulatory Authority	36,249,999	Yes
6	Kenya Biovax Institute	25,000,000	Yes

Annex 4- List of outstanding Imprest holders for the Period Ended June 30th 2023.

Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

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Department: <u>ACCOUNTS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMIN</u>			
PF/NO	Vendor Name	Desgination	Amount
2013024423	JAPHETH ATHANASIO ONG'OR OMONDI	N.A.	72,200.00
20210337728	PAUL MULAKI KILEMBWA	N.A.	50,400.00
20220193760	MIKE MAINA MUCHIRI	N.A.	29,400.00
Department Outstanding:			152,000.00
Department: <u>ADMIN. SERVICES - HQ.</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMIN.SERVICES HQS</u>			
PF/NO	Vendor Name	Desgination	Amount
2007040742	DUNCAN KIMEU WAMBUA	N.A.	4,900.00
Department Outstanding:			4,900.00
Department: <u>ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMINISTRATION - HEADQUARTERS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMINISTRATION AND PLANNING</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMINISTRATION HEADQUARTERS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ADMINISTRATION POLICE</u>			
PF/NO	Vendor Name	Desgination	Amount
2008059215	ISAAC WAITHAKA NGINYA	N.A.	31,500.00
2008069919	NICHOLAS MWANGI GAKUNYA	N.A.	31,500.00
Department Outstanding:			63,000.00
Department: <u>ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			

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Department: <u>ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>AGRICULTURAL SECTOR SUPPORT PROGRAMME</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>BUNGOMA</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>CHIEF NURSING DIVI</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>CHIEF PUBLIC HEALTH OFFICER</u>			
PF/NO	Vendor Name	Desgination	Amount
1991068570	JANET MUKULE MULE	N.A.	33,600.00
1996112633	SAHARA SHEIKH ALI	N.A.	33,600.00
		Department Outstanding:	67,200.00
Department: <u>CLINICAL SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>COMMERCE AND TOURISM</u>			
PF/NO	Vendor Name	Desgination	Amount
2009108596	NJERI CAROLINE NJAGI	N.A.	50,400.00
		Department Outstanding:	50,400.00
Department: <u>COMMUNICABLE DISEASE CONTROL</u>			
PF/NO	Vendor Name	Desgination	Amount
1992034304	ZEPHANIA IRURA	N.A.	33,600.00
		Department Outstanding:	33,600.00
Department: <u>CURATIVE AND REHABILITATIVE HEALTH SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>DEPARTMENT OF HEALTH</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>DIRECTOR, MEDICAL SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount

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Department: <u>DIRECTOR, MEDICAL SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>DISTRICT DEVELOPMENT SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>DIVISION OF MALARIA CONTROL</u>			
PF/NO	Vendor Name	Desgination	Amount
2004013699	SOTI OOKO DAVID	N.A.	105,800.00
		Department Outstanding:	105,800.00
Department: <u>DIVISION OF PRIMARY HEALTH CARE</u>			
PF/NO	Vendor Name	Desgination	Amount
1997007205	GLADYS MOGOTU MUGAMBI	N.A.	50,400.00
1999047285	ISSACK M BASHIR	MOH Family health	500,760.00
		Department Outstanding:	551,160.00
Department: <u>DIVISION OF REPRODUCTION HEALTH</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>Development of Blue Economy Initiatives</u>			
PF/NO	Vendor Name	Desgination	Amount
1996034924	ADRINE WACUKA KAMAU	SDFABE REQ2	50,400.00
		Department Outstanding:	50,400.00
Department: <u>EAST AFRICA AFFAIRS</u>			
PF/NO	Vendor Name	Desgination	Amount
00000759	DAVID NJERU MWAURA	N.A.	1,337,488.00
		Department Outstanding:	1,337,488.00
Department: <u>ENVIRONMENTAL HEALTH SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>FINANCE MANAGEMENT SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>FISHERIES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>Financial Management Services - HQ</u>			

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Department: <u>Financial Management Services - HQ</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>Government Transactions</u>			
PF/NO	Vendor Name	Desgination	Amount
2015095742	TERRY CHELANGAT ROTICH	N.A.	72,200.00
		Department Outstanding:	72,200.00
Department: <u>HEAD QAURTERS ADMINISTRATIVE SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTER- FINANCE & PROCUREMENT</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS</u>			
PF/NO	Vendor Name	Desgination	Amount
1996020315	MARTIN MAKOKHA SITUMA	N.A.	42,000.00
		Department Outstanding:	42,000.00
Department: <u>HEADQUARTERS & GENERAL ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEADQUARTERS - POLICE (CIVILIAN)</u>			
PF/NO	Vendor Name	Desgination	Amount
1996012281	STEPHEN KHAEMBA WAMBULWA	N.A.	376,500.00
		Department Outstanding:	376,500.00
Department: <u>HEADQUARTERS ADMINISTRATIVE SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
1991076442	NATHANIEL NAKUTI MUTEKWA	N.A.	105,800.00
		Department Outstanding:	105,800.00
Department: <u>HEALTH</u>			
PF/NO	Vendor Name	Desgination	Amount
2014016527	FREDRICK ONSONGO ANGWENYI	N.A.	72,200.00
2018100175	MOLEEN CHEPTOO	N.A.	72,200.00
		Department Outstanding:	144,400.00
Department: <u>HEALTH EDUCATION UNIT</u>			
PF/NO	Vendor Name	Desgination	Amount
2000002387	SALIM ALI HUSSEIN	N.A.	170,000.00

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Department: <u>HEALTH EDUCATION UNIT</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	170,000.00
Department: <u>HEALTH MGM INF SYSTEM</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HEALTH SECT REFORM SECRETARIAL</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HRM</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>HUMAN RESOURCE DEVELOPMENT</u>			
PF/NO	Vendor Name	Desgination	Amount
1997098492	DAVID KUNG'U NJOROGE	N.A.	75,600.00
		Department Outstanding:	75,600.00
Department: <u>HUMAN RESOURCE DIVISION</u>			
PF/NO	Vendor Name	Desgination	Amount
2007029267	CHRISTINE AKINYI OPILE	N.A.	42,000.00
		Department Outstanding:	42,000.00
Department: <u>Health Standards and Regulatory Services</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>IMMIGRATION AND REGISTRATION - NYANDO</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>IMMIGRATION AND REGISTRATION - T/TAVETA</u>			
PF/NO	Vendor Name	Desgination	Amount
2009049459	FANCY WAKESHO NGWATU	N.A.	76,700.00
		Department Outstanding:	76,700.00
Department: <u>Infrastructure Science Technology and Innovations</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>Kenya Health Professions Oversight Authority (KHPOA)</u>			
PF/NO	Vendor Name	Desgination	Amount
2007068845	JOSEPH STAMOS AJOWI	1083 PO/REQ USER	131,100.00

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Department: <u>Kenya Health Professions Oversight Authority (KHPOA)</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	131,100.00
Department: <u>LANDS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>Laikipia County- Ministry of Health</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>MAMA LUCY KIBAKI HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>MANAGEMENT CONSULTANCY SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
1990058386	DAVID NJUE KANJI	SDPSYA DIRECTOR MCS	75,600.00
1996026816	MICAL OLUTEYO INGANGA	N.A.	63,000.00
		Department Outstanding:	138,600.00
Department: <u>MED. SUPT. MBAGATHI</u>			
PF/NO	Vendor Name	Desgination	Amount
1985100924	ZAKAYO JAKAIT EMUNGASI	N.A.	56,000.00
		Department Outstanding:	56,000.00
Department: <u>MINISTRY OF HEALTH</u>			
PF/NO	Vendor Name	Desgination	Amount
1994035055	ANTHONY MUNGAI WAINAINA	N.A.	169,500.00
1994055623	STEPHEN GITHINJI MACHARIA	N.A.	194,800.00
		Department Outstanding:	364,300.00
Department: <u>MINISTRY OF PUBLIC WORKS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>MINISTRY OF ROADS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>MITIGATION & RESETTLEMENT</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>MO INCHARGE GATUNDU HOSPITAL</u>			

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Department: <u>MO INCHARGE GATUNDU HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
1995034379	JACOB ANDREW TORO	KIA CHIEF OFFICER	320,800.00
Department Outstanding:			320,800.00
Department: <u>MO INCHARGE PORT REITZ HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
1990099675	JOHN KIREMA NDUNGU	N.A.	105,000.00
Department Outstanding:			105,000.00
Department: <u>MOH BUTERE-MUMIAS DISTRICT HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOH KAPSABET DISTRICT HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOH KIAMBU DISTRICT HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
1996109915	DAVID GICHERU KARIUKI	N.A.	50,400.00
Department Outstanding:			50,400.00
Department: <u>MOH KISII DISTRICT HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOH KITALE DISTRICT HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOH MARAGOLI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOH MATHARI HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MONITORING AND EVALUATION- CPU</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Ministry of Health</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

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Department: <u>Ministry of Sports Culture and Arts</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
1997004087	JAMES BARASA OUNDO	N.A.	6,850.00
2002059160	JOEL KIPROTICH BII	N.A.	50,400.00
Department Outstanding:			57,250.00
Department: <u>NASCOB</u>			
PF/NO	Vendor Name	Desgination	Amount
2005046433	HENRY MUREITHI THEURI	N.A.	19,600.00
2006003195	ROSE NEKESA WAFULA	N.A.	89,000.00
Department Outstanding:			108,600.00
Department: <u>NATIONAL PUBLIC HEALTH LAB SERVICE</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NEW YORK</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NURSING COUNCIL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ORTHOPAEDIC SECTION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Office of Performance Management and Coordination</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>PDMS, NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
2005002714	HADLEY MATENDECHERO SULTANI	N.A.	300,600.00
Department Outstanding:			300,600.00
Department: <u>PDMS, RIFT VALLEY PROVINCE</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

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Department: <u>PLANNING</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>PLANNING AND DEVELOPMENT</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>PLANNING DIVISION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>PMO NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
2007013046	ELIZABETH NAUKUSI WANGIA	1082 SDMS AIE	89,000.00
		Department Outstanding:	89,000.00
Department: <u>PMO NYANZA PROVINCE</u>			
PF/NO	Vendor Name	Desgination	Amount
1991097325	JACKSON KIOKO KIMEU	MOH Oversight	57,900.00
		Department Outstanding:	57,900.00
Department: <u>PMO RIFT VALLEY PROVINCE</u>			
PF/NO	Vendor Name	Desgination	Amount
1996110128	DULACHA EJERSA WAQO	MOH HAO	89,000.00
		Department Outstanding:	89,000.00
Department: <u>PRIMARY HEALTH SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>PRISONS</u>			
PF/NO	Vendor Name	Desgination	Amount
1996103202	PETER CHEGE KAMUNYU	N.A.	18,900.00
		Department Outstanding:	18,900.00
Department: <u>SPINAL INJURY HOSPITAL</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>SPORTS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>STANDARD AND REG SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount

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Department: <u>STANDARD AND REG SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>State Department for Interior</u>			
PF/NO	Vendor Name	Desgination	Amount
20190433862	COLLINS MUNYALO WILLIAMS	N.A.	14,700.00
		Department Outstanding:	14,700.00
Department: <u>THE NATIONAL TREASURY</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>THIKA</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>TRANSPORT SECTION</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>TRS</u>			
PF/NO	Vendor Name	Desgination	Amount
342941	PAUL KIPKORIR MUTAI	N.A.	29,400.00
		Department Outstanding:	29,400.00
Department: <u>VETERINARY DEPT SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
Department: <u>YOUTH DEVELOPMENT AND TRAINING</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
		Total Outstanding:	5,452,698.00



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	775,532,270.00	0.00
TOTAL		775,532,270.00	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt	1330400	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	200,100,500.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	930,475,000.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		930,475,000.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		0.00	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,953,435.15	0.00
Communication, Supplies and Services	2210200	2,227,000.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	13,068,640.20	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	0.00
Printing , Advertising and Information Supplies and Services	2210500	79,108.50	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	38,501,929.70	0.00
Hospitality Supplies and Servi	2210800	13,276,417.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	6,540,412.50	0.00
Office and General Supplies and Services	2211100	612,016.00	0.00
Fuel Oil and Lubricants	2211200	5,143,002.25	0.00
Other Operating Expenses	2211300	28,336,598.70	0.00
Routine Maintenance - Vehicles	2220100	427,700.00	0.00
Routine Maintenance - Other Assets	2220200	20,502,637.50	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		135,668,897.50	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
Capital Grants to Government Agencies and other Levels of Government	2630200	910,000,000.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,746,895,244.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	1,038,143.00	0.00
Emergency Relief and Refugee Assistance	2640200	12,498,875.50	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		13,537,018.50	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	4,500,000.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	775,651,582.10	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	5,452,698.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		5,452,698.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.10	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		0.10	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00



Budget Execution by Heads and Programmes

Entity: 1083-State Department for Public Health and Professional Standards

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1083000100		Non-Communicable Diseases	1,790,356.00	649,177.50	1,141,178.50
	0401000000	Preventive & Promotive Health Services	1,790,356.00	649,177.50	1,141,178.50
1083000200		Physiotherapy Services	1,079,425.00	687,025.00	392,400.00
	0405000000	Maternal and Child Health	1,079,425.00	687,025.00	392,400.00
1083000300		Kenya Coordinating Mechanism for Global Fund (KCM-GF) Secretariat	2,475,000.00	0.00	2,475,000.00
	0401000000	Preventive & Promotive Health Services	2,475,000.00	0.00	2,475,000.00
1083000400		National Aids Control Programme	637,108.00	276,970.00	360,138.00
	0401000000	Preventive & Promotive Health Services	637,108.00	276,970.00	360,138.00
1083000500		National Quality Control Laboratories	8,272,725.00	6,371,050.00	1,901,675.00
	0405000000	Maternal and Child Health	8,272,725.00	6,371,050.00	1,901,675.00
1083000600		Nursing Services	444,950.00	210,600.00	234,350.00
	0405000000	Maternal and Child Health	444,950.00	210,600.00	234,350.00
1083000700		Health Standards and Regulatory Services	1,133,225.00	506,080.00	627,145.00
	0405000000	Maternal and Child Health	1,133,225.00	506,080.00	627,145.00
1083000800		Nutrition	1,531,250.00	1,522,320.00	8,930.00
	0401000000	Preventive & Promotive Health Services	1,531,250.00	1,522,320.00	8,930.00
1083001100		Kenya Biovax Institute (KBVI)	25,000,000.00	25,000,000.00	
	0403000000	Health Research and Development	25,000,000.00	25,000,000.00	
1083001200		Environmental Health Services	10,365,050.00	8,109,544.00	2,255,506.00
	0401000000	Preventive & Promotive Health Services	10,365,050.00	8,109,544.00	2,255,506.00
1083001300		Port Health Control	25,049,703.00	20,990,500.00	4,059,203.00
	0401000000	Preventive & Promotive Health Services	25,049,703.00	20,990,500.00	4,059,203.00
1083001400		Family Planning Maternal and Child Health	5,501,275.00	4,554,767.95	946,507.05
	0401000000	Preventive & Promotive Health Services	5,501,275.00	4,554,767.95	946,507.05
1083001500		Health Education- International Health Office	10,499,557.00	10,499,556.00	1.00
	0405000000	Maternal and Child Health	10,499,557.00	10,499,556.00	1.00
1083001600		National Public Health Laboratory Services	8,464,088.00	840,400.00	7,623,688.00
	0405000000	Maternal and Child Health	8,464,088.00	840,400.00	7,623,688.00
1083001700		Control of Malaria	59,875.00	52,644.00	7,231.00
	0401000000	Preventive & Promotive Health Services	59,875.00	52,644.00	7,231.00
1083001800		Kenya Expanded Programme Immunization	8,000,375.00	6,144,004.40	1,856,370.60
	0401000000	Preventive & Promotive Health Services	8,000,375.00	6,144,004.40	1,856,370.60
1083001900		Special Global Fund	1,524,550.00	107,150.00	1,417,400.00
	0401000000	Preventive & Promotive Health Services	1,524,550.00	107,150.00	1,417,400.00
1083002000		Primary Health Care	13,945,950.00	15,751,974.90	(1,806,024.90)
	0401000000	Preventive & Promotive Health Services	13,945,950.00	15,751,974.90	(1,806,024.90)

		Oversight Authority (KHPOA)			
	0404000000	General Administration, Planning & Support Services	24,172,050.00	5,028,320.00	19,143,730
083002600		Kenya Human Resource Advisory Council - HQ	11,079,858.00	3,618,614.80	7,461,243
	0404000000	General Administration, Planning & Support Services	11,079,858.00	3,618,614.80	7,461,243
083002700		Kenya Nuclear Regulatory Authority (KENRA) - HQ	63,750,000.00	63,749,999.00	1
	0401000000	Preventive & Promotive Health Services	63,750,000.00	63,749,999.00	1
083002800		Field Epidemiology (FELTP) - HQ	5,773,770.00	5,437,115.60	336,654
	0401000000	Preventive & Promotive Health Services	5,773,770.00	5,437,115.60	336,654
083002900		Kenya Medical Practitioners & Dentists Council	182,250,000.00	146,475,499.00	35,774,501
	0404000000	General Administration, Planning & Support Services	182,250,000.00	146,475,499.00	35,774,501
083003000		Nursing Council of Kenya	147,625,000.00	147,625,000.00	0
	0404000000	General Administration, Planning & Support Services	147,625,000.00	147,625,000.00	0
083003100		Headquarters Administrative Services	50,000,000.00	27,965,562.65	22,034,437
	0404000000	General Administration, Planning & Support Services	50,000,000.00	27,965,562.65	22,034,437
083003200		Kenya Medical Training College	1,964,750,000.00	1,311,583,333.00	653,166,667
	0403000000	Health Research and Development	1,964,750,000.00	1,311,583,333.00	653,166,667
083100100		Dietetics Services Improvement	20,000,000.00	0.00	20,000,000
	0401000000	Preventive & Promotive Health Services	20,000,000.00	0.00	20,000,000
083100400		Procurement of Anti TB Drugs Not covered under Global fund TB Progr	51,500,000.00	0.00	51,500,000
	0401000000	Preventive & Promotive Health Services	51,500,000.00	0.00	51,500,000
083100500		Procurement of Family Planning & Reproductive Health Commodities	297,500,000.00	0.00	297,500,000
	0401000000	Preventive & Promotive Health Services	297,500,000.00	0.00	297,500,000
083100600		Vaccines and Immunizations	650,000,000.00	0.00	650,000,000
	0401000000	Preventive & Promotive Health Services	650,000,000.00	0.00	650,000,000
083100700		Construction of buildings- Tuition blocks at KMTC	33,000,000.00	0.00	33,000,000
	0403000000	Health Research and Development	33,000,000.00	0.00	33,000,000
083100800		Construction and equipping of laboratory and class rooms KMTC	126,000,000.00	0.00	126,000,000
	0403000000	Health Research and Development	126,000,000.00	0.00	126,000,000
083100900		Situation Room for Real Time Data & Information on HIV & AIDS - NACC	19,500,000.00	0.00	19,500,000
	0401000000	Preventive & Promotive Health Services	19,500,000.00	0.00	19,500,000
083101100		Beyond Zero Campaign-NACC	13,000,000.00	0.00	13,000,000
	0401000000	Preventive & Promotive Health Services	13,000,000.00	0.00	13,000,000
083101200		Kenya COVID-19 Emergency Response Project	100,000,000.00	0.00	100,000,000
	0401000000	Preventive & Promotive Health Services	100,000,000.00	0.00	100,000,000
083101500		Special Global Fund HIV Grant NFM3	771,750,000.00	0.00	771,750,000
	0401000000	Preventive & Promotive Health Services	771,750,000.00	0.00	771,750,000

Prepared By: _____

Date: _____

viewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1083-State Department for Public Health and Professional Standards

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0401000000		Preventive & Promotive Health Services	2,522,393,312.00	172,951,105.35	2,349,442,20
	0401020000	Health Promotion	1,790,356.00	649,177.50	1,141,17
	0401030000	Non-communicable Disease Prevention & Control	974,947,600.00	26,450,747.25	948,496,85
	0401040000	Government Chemist	63,750,000.00	63,749,999.00	
	0401050000	Radiation Protection	1,350,009,056.00	72,469,317.60	1,277,539,73
	0401080000		100,000,000.00	0.00	100,000,00
	0401090000		31,896,300.00	9,631,864.00	22,264,43
0403000000		Health Research and Development	2,178,750,000.00	1,336,583,333.00	842,166,66
	0403010000	Capacity Building & Training	2,153,750,000.00	1,311,583,333.00	842,166,66
	0403020000	Research & Innovations	25,000,000.00	25,000,000.00	
0404000000		General Administration, Planning & Support Services	480,006,683.00	371,952,010.65	108,054,67
	0404020000	Health Standards, Quality Assurance & Standards	365,126,908.00	302,747,433.80	62,379,47
	0404040000	Human Resource Management	64,879,775.00	41,239,014.20	23,640,76
	0404050000		50,000,000.00	27,965,562.65	22,034,43
0405000000		Maternal and Child Health	31,565,609.00	19,114,711.00	12,450,89
	0405040000		10,499,557.00	10,499,556.00	
	0405050000		21,066,052.00	8,615,155.00	12,450,89
		Grand Total	5,212,715,604.00	1,900,601,160.00	3,312,114,44

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1083-State Department for Public Health and Professional Standards
 Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0401000000		Preventive & Promotive Health Services	2,522,393,312.00	172,951,105.35	2,349,442,20
	2210000	Goods and Services	43,219,412.00	33,199,593.35	10,019,81
	2220000	Routine Maintenance	21,120,700.00	20,502,637.50	618,06
	2630000	Grants & Transfer To Other Govt. Units	1,342,750,000.00	106,749,999.00	1,236,000,00
	2640000	Other Transfers and Emergency Relief	1,115,303,200.00	12,498,875.50	1,102,804,32
0403000000		Health Research and Development	2,178,750,000.00	1,336,583,333.00	842,166,66
	2630000	Grants & Transfer To Other Govt. Units	2,178,750,000.00	1,336,583,333.00	842,166,66
0404000000		General Administration, Planning & Support Services	480,006,683.00	371,952,010.65	108,054,67
	2110000	Wages and Salary Contributions	0.00	0.00	
	2210000	Goods and Services	131,635,925.00	77,423,811.65	54,212,11
	2220000	Routine Maintenance	8,477,833.00	427,700.00	8,050,13
	2630000	Grants & Transfer To Other Govt. Units	329,875,000.00	294,100,499.00	35,774,50
	3110000	Acquisition of Fixed Capital Assets	10,017,925.00	0.00	10,017,92
0405000000		Maternal and Child Health	31,565,609.00	19,114,711.00	12,450,89
	2210000	Goods and Services	13,994,713.00	4,115,155.00	9,879,55
	2220000	Routine Maintenance	465,150.00	0.00	465,15
	2630000	Grants & Transfer To Other Govt. Units	11,133,052.00	9,461,413.00	1,671,63
	2640000	Other Transfers and Emergency Relief	1,038,144.00	1,038,143.00	
	3110000	Acquisition of Fixed Capital Assets	4,934,550.00	4,500,000.00	434,55
		Grand Total	5,212,715,604.00	1,900,601,160.00	3,312,114,44

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



BANK RECONCILIATION

From Date : 01-JUL-22 To : 15-JUL-23

REC - STATE DEPT FOR PUBLIC HEALTH F

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000694971

Balance as per bank certificate

53,912.10

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

53,912.10

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-22 To : 15-JUL-23

REC - STATE DEPT FOR PUBLIC HEALTH

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000694971

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	775,532,270.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	200,100,500.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	930,475,000.00	0.00
TOTAL RECEIPTS		1,906,107,770.00	0.00
PAYMENTS			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	135,668,897.50	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,746,895,244.00	0.00
Other Grants and Transfers	16	13,537,018.50	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	4,500,000.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,900,601,160.00	0.00
SURPLUS/DEFICIT		5,506,610.00	0.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

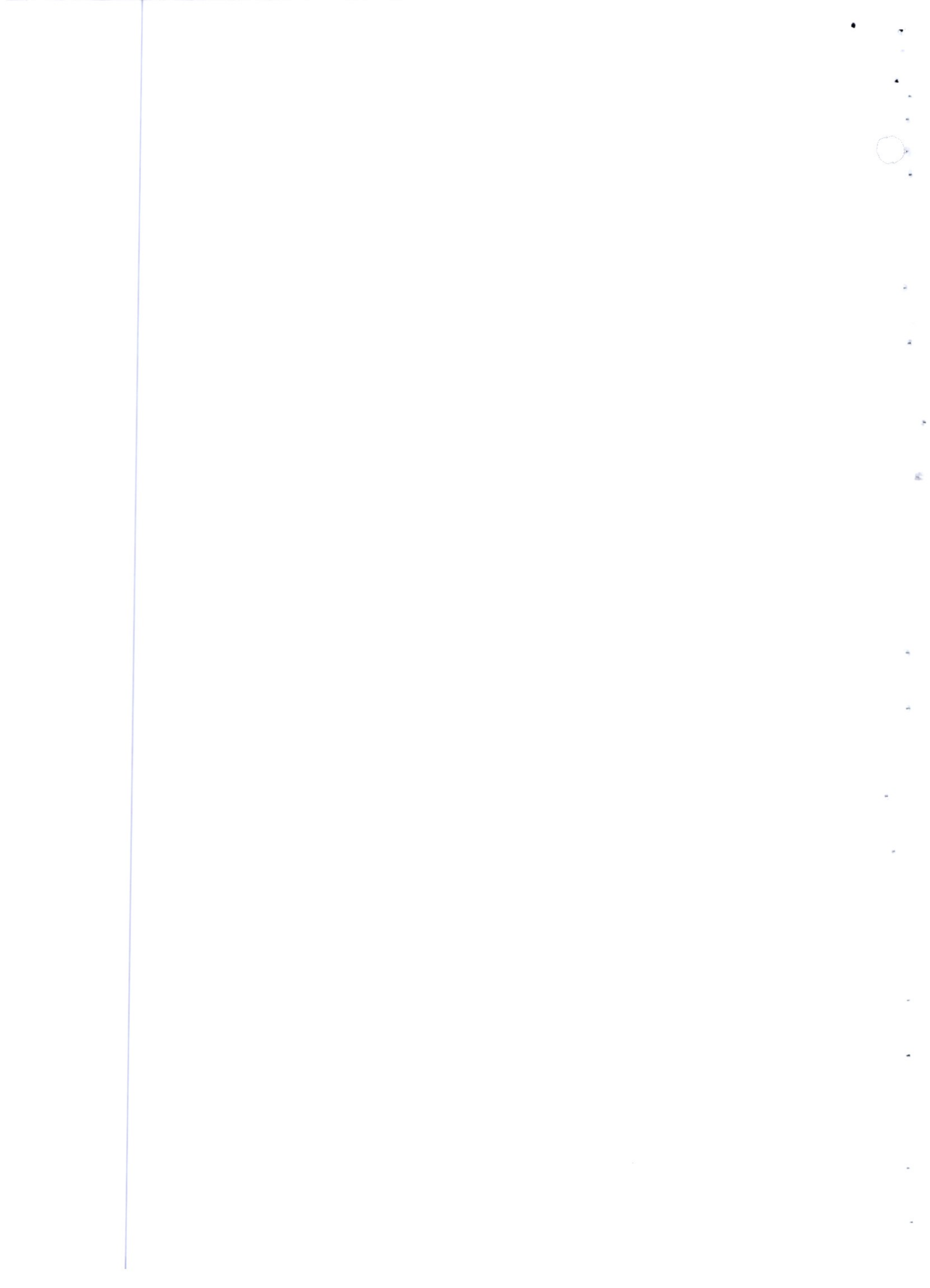
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Budget Execution - Development Expenditure

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Bl
		a	b	c	d=a+b+c	e	
RECEIPTS							
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	0.00	0.00	0.00	
PAYMENTS							
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	
Subsidies	14	0.00	0.00	0.00	0.00	0.00	
Transfers to Other Government Units	15	0.00	0.00	2,237,250,000.00	2,237,250,000.00	0.00	
Other Grants and Transfers	16	0.00	0.00	100,000,000.00	100,000,000.00	0.00	
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	
Acquisition of Assets	18	0.00	0.00	0.00	0.00	0.00	
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	
Other payments	21	0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	2,337,250,000.00	2,337,250,000.00	0.00	



The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution - Recurrent Expenditure

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Bi
		a	b	c	d=a+b+c	e	
RECEIPTS							
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	
Exchequer releases	4	0.00	0.00	0.00	0.00	775,532,270.00	
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	
Proceeds from Sales of Assets	8	0.00	0.00	247,875,000.00	247,875,000.00	200,100,500.00	
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	
Other Receipts	11	0.00	0.00	930,475,000.00	930,475,000.00	930,475,000.00	
Total		0.00	0.00	1,178,350,000.00	1,178,350,000.00	1,906,107,770.00	
PAYMENTS							
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	
Use of goods and Services	13	0.00	0.00	218,913,733.00	218,913,733.00	135,668,897.50	
Subsidies	14	0.00	0.00	0.00	0.00	0.00	
Transfers to Other Government Units	15	0.00	0.00	2,626,733,052.00	2,626,733,052.00	1,746,895,244.00	
Other Grants and Transfers	16	0.00	0.00	14,866,344.00	14,866,344.00	13,537,018.50	
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	
Acquisition of Assets	18	0.00	0.00	14,952,475.00	14,952,475.00	4,500,000.00	
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	
Other payments	21	0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	2,875,465,604.00	2,875,465,604.00	1,900,601,160.00	



The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Bl
		a	b	c	d=a+b+c	e	
RECEIPTS							
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	
Exchequer releases	4	0.00	0.00	0.00	0.00	775,532,270.00	
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	
Proceeds from Sales of Assets	8	0.00	0.00	247,875,000.00	247,875,000.00	200,100,500.00	
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	
Other Receipts	11	0.00	0.00	930,475,000.00	930,475,000.00	930,475,000.00	
Total		0.00	0.00	1,178,350,000.00	1,178,350,000.00	1,906,107,770.00	
PAYMENTS							
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	
Use of goods and Services	13	0.00	0.00	218,913,733.00	218,913,733.00	135,668,897.50	
Subsidies	14	0.00	0.00	0.00	0.00	0.00	
Transfers to Other Government Units	15	0.00	0.00	4,863,983,052.00	4,863,983,052.00	1,746,895,244.00	
Other Grants and Transfers	16	0.00	0.00	114,866,344.00	114,866,344.00	13,537,018.50	
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	
Acquisition of Assets	18	0.00	0.00	14,952,475.00	14,952,475.00	4,500,000.00	
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	
Other payments	21	0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	5,212,715,604.00	5,212,715,604.00	1,900,601,160.00	



The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1083-State Department for Public Health and Professional Standards

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00

Principal Secretary
Controller

Principal Accounts

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1083-State Department for Public Health and Professional Standards
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	775,532,270.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	930,475,000.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	135,668,897.50	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,746,895,244.00	0.00
Other Grants and Transfers	16	13,537,018.50	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(5,452,697.90)	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(195,546,587.90)	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	200,100,500.00	0.00
Acquisition of Assets	18	4,500,000.00	0.00
Net Cash Flow From Investing Activities	B	195,600,500.00	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	53,912.10	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	53,912.10	0.00





Trial Balance Comparison Report

Entity: 1083-State Department for Public Health and Professional Star

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous per
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs
1420299 Other Receipts from Administrative Fees and Charges	0.00	930,475,000.00	0.00
1420200 Administrative Fees and Charges	0.00	930,475,000.00	0.00
1420000 Sales of Goods and Services	0.00	930,475,000.00	0.00
2210101 Electricity	6,478,865.10	0.00	0.00
2210102 Water and Sewerage Charges	474,570.05	0.00	0.00
2210100 Utilities, Supplies and Services	6,953,435.15	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,227,000.00	0.00	0.00
2210200 Communication, Supplies and Services	2,227,000.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,259,279.00	0.00	0.00
2210302 Accommodation - Domestic Travel	4,451,222.20	0.00	0.00
2210303 Daily Subsistence Allowance	5,358,139.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	13,068,640.20	0.00	0.00
2210502 Publishing & Printing Services	79,108.50	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	79,108.50	0.00	0.00
2210701 Travel Allowance	8,673,906.70	0.00	0.00
2210703 Production and Printing of Training Materials	765,033.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	188,000.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	0.00
2210710 Accommodation Allowance	650,900.00	0.00	0.00
2210711 Tuition Fees Allowance	28,224,090.00	0.00	0.00
2210700 Training Expenses	38,501,929.70	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,141,749.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	10,134,668.00	0.00	0.00
2210800 Hospitality Supplies and Servi	13,276,417.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	2,224,662.50	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00
2211005 Chemicals and Industrial Gases	225,000.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	45,000.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	2,396,150.00	0.00	0.00
2211015 Foods and Rations	0.00	0.00	0.00
2211026 Purchase of Vaccines and Sera	1,649,600.00	0.00	0.00
2211000 Specialised Materials and Supp	6,540,412.50	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	482,016.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	130,000.00	0.00	0.00
2211100 Office and General Supplies and Services	612,016.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	5,143,002.25	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
ations -- Non-Residential				
20210 Maintenance of Computers, Software, and Networks	0.00	0.00	0.00	
20200 Routine Maintenance - Other Assets	20,502,637.50	0.00	0.00	
20000 Routine Maintenance	20,930,337.50	0.00	0.00	
30101 Current Grants to Semi-Autonomous Government Agencies	836,895,244.00	0.00	0.00	
30100 Current Grants to Government Agencies and other Levels of Government	836,895,244.00	0.00	0.00	
30201 Capital Grants to Semi-Autonomous Government Agencies	910,000,000.00	0.00	0.00	
30203 Capital Grants to Other levels of Government	0.00	0.00	0.00	
30200 Capital Grants to Government Agencies and other Levels of Government	910,000,000.00	0.00	0.00	
30000 Grants & Transfer To Other Govt. Units	1,746,895,244.00	0.00	0.00	
40104 Scholarships and other Educational Benefits -- Primary Education	1,038,143.00	0.00	0.00	
40100 Scholarships and other Educational Benefits	1,038,143.00	0.00	0.00	
40201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	12,498,875.50	0.00	0.00	
40200 Emergency Relief and Refugee Assistance	12,498,875.50	0.00	0.00	
40401 Non-Profit Non - Governmental Organizations	0.00	0.00	0.00	
40400 Other Current Transfers, Grants and Subsidies	0.00	0.00	0.00	
40501 Capital Transfer to n-Profit	0.00	0.00	0.00	
40503 Other Capital Grants and Transfers	0.00	0.00	0.00	
40500 Other Capital Grants and Transfers	0.00	0.00	0.00	
40000 Other Transfers and Emergency Relief	13,537,018.50	0.00	0.00	
10701 Purchase of Motor Vehicles	0.00	0.00	0.00	
10700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	
11001 Purchase of Office Furniture and Fixtures	0.00	0.00	0.00	
11000 Purchase of Office Furniture and General Equipment	0.00	0.00	0.00	
11101 Purchase of Medical and Dental Equipment	4,500,000.00	0.00	0.00	
11100 Purchase of Specialised Plant, Equipment and Machinery	4,500,000.00	0.00	0.00	
10000 Acquisition of Fixed Capital Assets	4,500,000.00	0.00	0.00	
20299 Receipts from Sales of Other Inventories, Stocks and Commodities- Other Budget)	0.00	200,100,500.00	0.00	
20200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	200,100,500.00	0.00	
20000 Receipts from Sales of Inventories	0.00	200,100,500.00	0.00	
30101 Ministry HQ Recurrent Bank A/C	775,651,582.10	0.00	0.00	
30100 Recurrent Bank Accounts	775,651,582.10	0.00	0.00	
30000 Recurrent Bank Accounts	775,651,582.10	0.00	0.00	
80101 Cash	0.00	0.00	0.00	
80104 Cash in Transit	0.00	775,597,670.00	0.00	
80100 Cash in Hand	0.00	775,597,670.00	0.00	
80000 Cash in Hand	0.00	775,597,670.00	0.00	
40101 Prepayment	0.00	0.00	0.00	
40102 R/D Cheques	0.00	0.00	0.00	
40100 Other Debtors & Pre-payments	0.00	0.00	0.00	
40000 Other Debtors & Pre-payments	0.00	0.00	0.00	

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	
9910201 Exchequer Releases/ Provisioning Account	0.00	775,532,270.00	0.00	
9910200 Exchequer Provisions	0.00	775,532,270.00	0.00	
9910000 Provisions	0.00	775,532,270.00	0.00	
Total	2,681,705,440.10	2,681,705,440.10	0.00	

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

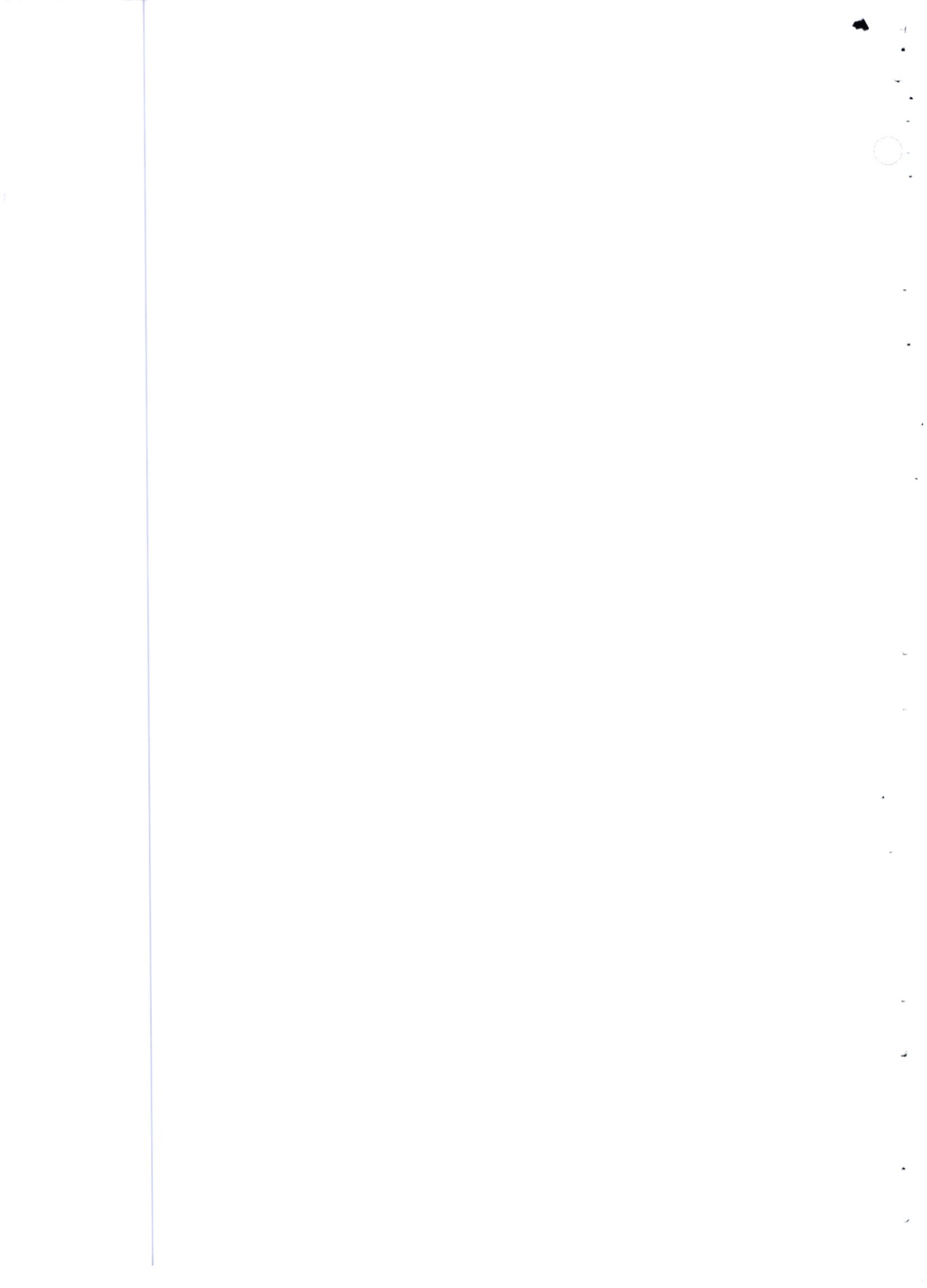
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



TO CAPTURE EXCESS AIA COLLECTED BY VARIOUS SAGAS

A Proceeds from Sale of Assets		B Other Revenues		C MISCLASSIFICATION OF EXPENDITURE		D TO CORRECT EXPENDITURE CHARGED UNDER WRONG ITEMS	
1 National Quality Control Laboratories	Budgeted Amount	2630101-00002001-040505999-00000001	6,000,000.00	1 National Quality Control Laboratories	Budgeted Amount	2630101-00002001-040505999-00000001	6,000,000.00
	Excess AIA	3520299-00002001-040505999-00000001	8,637,400.00		Excess AIA	3520299-00002001-040505999-00000001	8,637,400.00
			14,637,400.00				14,637,400.00
2 Kenya Nuclear Regulatory Authority (KENRA) - HQ	Budgeted Amount	2630101-00002001-040505999-00000001	27,500,000.00	4 Nursing Council of Kenya	Budgeted Amount	2630101-00002001-040402999-00000001	135,125,000.00
	Excess AIA	3520299-00002001-040104999-00000001	18,725,324.00		Excess AIA	3520299-00002001-040104999-00000001	18,725,324.00
			46,225,324.00				46,225,324.00
3 Kenya Medical Practitioners & Dentists Council	Budgeted Amount	2630101-00002001-040402999-00000001	31,475,500.00	1 Port Health Control	Budgeted Amount	2630101-00002001-040105999-00000001	29,245,500.00
	Excess AIA	3520299-00002001-040402999-00000001	31,475,500.00		Excess AIA	3520299-00002001-040402999-00000001	29,245,500.00
			31,475,500.00				29,245,500.00
4 Kenya Medical Training College	Budgeted Amount	2630101-00002001-040402999-00000001	1,097,077,513.00	2 Kenya Medical Training College	Budgeted Amount	2630101-00002001-040301999-00000001	1,097,077,513.00
	Excess AIA	3520299-00002001-040402999-00000001	1,126,323,013.00		Excess AIA	3520299-00002001-040301999-00000001	1,126,323,013.00
			1,126,323,013.00				1,126,323,013.00
	TOTAL		250,496,356.00		TOTAL		250,496,356.00
			158,158,132.00				158,158,132.00
			23,033,132.00				23,033,132.00
			135,125,000.00				135,125,000.00
			31,475,500.00				31,475,500.00
			46,225,324.00				46,225,324.00
			18,725,324.00				18,725,324.00
			27,500,000.00				27,500,000.00
			31,475,500.00				31,475,500.00
			1,097,077,513.00				1,097,077,513.00
			1,126,323,013.00				1,126,323,013.00
			160,930.00				160,930.00
			500,550.00				500,550.00
			1,500,000.00				1,500,000.00
			4,500,000.00				4,500,000.00
			20,475,000.00				20,475,000.00
			20,475,000.00				20,475,000.00

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