

REPUBLIC OF KENYA



Enhancing Accountability

	
THE NATIONAL ASSEMBLY PAPERS LAID	
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REPORT

OF

THE AUDITOR-GENERAL

ON

MINISTRY OF HEALTH

FOR THE YEAR ENDED
30 JUNE, 2019



MINISTRY OF HEALTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019ol

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	1
II. FOREWORD BY THE CABINET SECRETARY	5
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	15
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF HEALTH	16
V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019	17
VI. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019	18
VII. STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 JUNE 2019	19
VIII. SUMMARY OF APPROPRIATION FOR RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019	20
IX. SUMMARY OF APPROPRIATION FOR RECURRENT FOR YEAR THE ENDED 30 JUNE 2019 22	
X. SUMMARY OF APPROPRIATION FOR DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019.....	23
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	24
XII. SIGNIFICANT ACCOUNTING POLICIES.....	25
XIII. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019	29

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Health was formed in March 2014 by merging the former Ministry of Public Health and Sanitation and the Ministry of Medical Services. The Ministry is represented by the Cabinet Secretary for Health who is responsible for the general policy and strategic direction of the Ministry. The Ministry's mission is to build a progressive, responsive and sustainable health care system for accelerated attainment of the highest standard of health to all Kenyans.

The mandate of the Ministry is to coordinate health policy, health regulation, National Referral Health Facilities, capacity building and provide technical assistance to the Counties. The Ministry was ISO 9001:2008 certified in the period under review.

(b) Key Management

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

- 1) Directorate of Preventive and Promotive Health
- 2) Directorate of Health Care Services
- 3) Directorate of Standards, Regulations and Quality Assurance
- 4) Directorate of Health Policy, Research, Monitoring and Evaluation
- 5) Directorate of Public Health
- 6) Directorate of Health Sector Coordination and Inter Governmental affairs
- 7) Directorate of Administrative Services

(c) Fiduciary Management

Ms Sicily K. Kariuki (Mrs.), EGH

Ms Sicily Kariuki, born in Embu, is the Cabinet Secretary for Ministry of Health. In December 2015, Ms Kariuki was appointed as the Cabinet Secretary for Public Service, Youth and Gender Affairs. She served in that capacity until January 2018, when she was appointed Cabinet Secretary for Health.

In her capacity as minister, Ms. Kariuki was appointed by WHO to serve on the Independent High-level Commission on Non-Communicable Diseases from 2018 until 2019.



Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Ms. Susan Mochache, CBS

Principal Secretary, Ministry of Health

Ms. Mochache is the Principal Secretary, Ministry of Health. Prior to joining MoH, Ms. Mochache was the immediate former Principal Secretary, Social Services & East Africa Affairs a position she held since December 2011. She previously served as Assistant Director, Universal Service Obligation and Funding at the Communication Authority of Kenya for over 10 years.



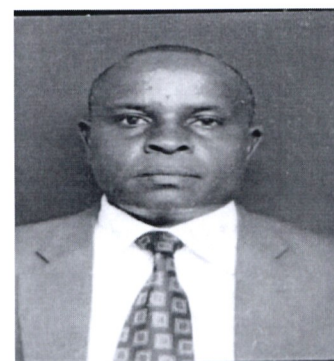
Director General

Dr. Masasabi is the Ag. Director General for Health, Ministry of Health. Dr. Wekesa has over 33 years of experience in Health Systems Management and was instrumental in the formulation of the Kenya Health Policy (2014-2030) while serving as the Head, Department of Policy, Planning and Healthcare Financing, in the Ministry. He holds a Bachelors degree in medicine and surgery and a Masters degree in medicine (General Surgery) from the University of Nairobi. He holds a post graduate diploma in health systems management (Israel) and Policy analysis and implementation in addition to strategic leadership from the Kenya school of Government.



Chief Finance Officer

Mr. Joseph K. Muraga is the current Chief Finance Officer in MOH. He has an MA in Economics from UON and has worked as an Economist for 10 years as well as a Finance Officer for 15 years.



Chief Economist

Samuel R. Nthenge is the Chief Economist for MOH. He has BSC in Mathematics and Statistics as well as MA Economics and Bphil Economics. He has over 30 years of experience in Economics having worked in KNBS 1988-2002, Ministry of Education 2002-2016 and ODPP in 2017-2019.



Head of Accounting

Mr Samson M. Ongalo is the Head of Accounting Unit in MOH. Academic qualifications includes MBA in Finance from UON, BCOM, Accounting from Catholic University as well as CPA (K) He has over 20 years Experience in government as an Accountant.

Head, Procurement

Mr Lugonzo is the Head procurement MOH. His qualifications include, masters in procurement and logistics and he is a full member of MCIPS. He has over 15 years of experience in public service with 3 years in a World Bank funded project.



Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

(d) Fiduciary Oversight Arrangements

- Audit and finance committee activities

Audit committee oversees the financial or audit matters in the ministry

- Budget Execution Committee activities

The role of the Budget Execution Committee is to monitor the implementation of the budget

(e) Entity Headquarters

P.O. Box 30016-01000
Afya House Cathedral Road
Nairobi, Kenya

(f) Entity Contacts

Telephone: (254) 020-2717077
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(g) Entity Bankers

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

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

II. FOREWORD BY THE CABINET SECRETARY

MINISTERIAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30th JUNE, 2019

1. Introduction

1.1. Background

The Health Sector is responsible for the provision and coordination of the health policy formulation, ensuring quality of service delivery and regulation and control of health care. The responsibility should be guided by the understanding that good health ensures a robust population able to contribute to productivity, and overall economic development thus contributing directly to the achievement of the national poverty reduction as outlined in the Sessional Paper No. 10 of 2012 of Kenya Vision 2030.

Vision

“An efficient and cost-effective medical care system for a healthy Nation”

Mission

“promote and participate in Provision of integrated and quality curative and rehabilitative services to all Kenyans”, with the overall goal of achieving Universal Health Coverage.

The Vision and Mission of the Ministry translates to the following strategic objectives.

- a) **Eliminate communicable conditions:** The Health sector will achieve this by reducing burden of communicable diseases, till they are not of major public health concern.
- b) **Halt, and reverse the rising burden of non-communicable conditions** by setting clear strategies for implementation to address all the identified non-communicable conditions in the country.
- c) **Reduce the burden of violence and injuries.** Through directly putting in place strategies that address each of the causes of injuries and violence at the time.
- d) **Provide essential health care** that are affordable, equitable, accessible and responsive to client needs.
- e) **Minimize exposure to health risk factors** by strengthening the health promoting interventions, which address risk factors to health, plus facilitating use of products and services that lead to healthy behaviours in the population.
- f) **Strengthen collaboration with private and other sectors that have an impact on health.** The health sector will achieve this by adopting a ‘Health in all Policies’ approach, which ensures it interacts with and influences design implementation and monitoring processes in all health-related sector actions.

There are seven Semi-Autonomous Agencies (SAGAs) under the Ministry of Health which complement it in discharging its core functions through specialized health services delivery,

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

medical research and training; procurement and distribution of drugs; and financing through health insurance. These SAGAs are the Kenyatta National Hospital, Moi Teaching and Referral Hospital; National Aids Control Council; Kenya Medical Research Institute; Kenya Medical Training College, Kenya Medical Supplies Authority and National Hospital Insurance Fund.

There are also eight statutory organizations mainly involved in regulation of health care services in the country, definition of professional standards; establishment of codes of conduct and licensing of facilities, training institutions and professional health workers.

1.2 Mandate

Schedule 4 of the Constitution assigns the National Government the following functions:

1. Health Policy;
2. National referral health facilities;
3. Capacity building and technical assistance to counties.

1.3 Priority investment areas

In order for the sector to realize the above mandate, the Ministry focused on the following priority areas for investment:

- a) Scaling up Universal Health Coverage (UHC) initiatives including free Maternity Health services, Subsidies for the poor and vulnerable groups and reducing out of pocket/catastrophic health expenditures.
- b) Improving reproductive, maternal, neonatal, child and adolescent Health (RMNCAH) through increased immunization, improved nutrition, increased access to family planning services and improved quality of health services.
- c) Installation and commissioning of specialized medical equipment in 94 hospitals (2 per county) and the four (4) national referral hospitals on a Managed Equipment Service (M.E.S) contract framework that will give emphasis to Critical and Specialized care equipment e.g. Renal, Cancer and Diagnostics.
- d) Increase access to national referral health facilities and specialised services through increased investment in Human resource for health and medical equipment.
- e) Building capacity on preventive, promotive and palliative care for Non-Communicable Diseases.
- f) Reducing morbidity and mortality from Malaria, HIV/AIDs, Tuberculosis and Non-Communicable Diseases

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

- g) Strengthening health research for improved quality of healthcare
- h) Increased quality of health services through availability of norms and standards, and enhanced regulations.
- i) Building capacity in human resources for health.

The above measures are meant not only to enhance the health service delivery at hospital level, but also the primary health facilities, health promotion and prevention. The Ministry is also promoting public private partnership (PPP) and other innovative financing mechanisms in order to mobilize additional financial resources and expertise for health.

2. Changes in Policy/Strategy and Legal Frame Work

Amendment of the Health Act, 2017 to enable the realization of the rights to health as provided for the Constitution of Kenya and to provide uniformity in respect of health services across the nation – implementation of which is underway;

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

FINANCIAL PROGRAMME IMPLEMENTATION: 2018/19

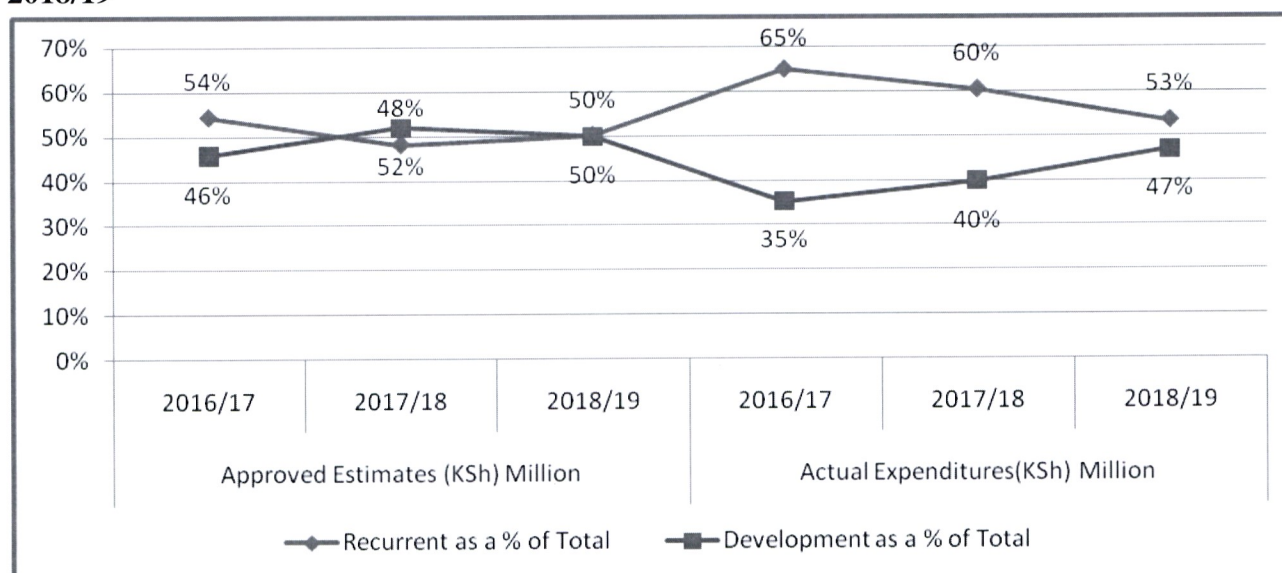
The table below shows spending for the F.Y 2017/2018 by programmes. In summary, the Ministry As shown in the table below, the approved estimates for national Ministry of Health was at KSh 85.1 Billion in 2018/19 which represented a 19 percent increase from KSh 71.4 Billion in 2016/17. The actual expenditures was at KSh 57.4 billion and KSh 54.6 billion KSh 74.5 billion respectively for the years 2016/17, 2017/18 and 2018/19. This is shown in table below.

Analysis of MOH Budgetary Trends 2016/17 – 2018/19

VOTE By Economic Classification	Approved Estimates (KSh) Million			Actual Expenditures(KSh) Million		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Total Recurrent	35,737	48,983	53,199	30,636	33,778	48,752
% of Total	50%	63%	62%	53%	62%	65%
Total Development	35,697	29,381	31,943	26,837	20,837	25,782
% of Total	50%	37%	38%	47%	38%	35%
Total Expenditure	71,434	78,364	85,143	57,472	54,615	74,534

Analysis of the breakdown of recurrent and development budgetary allocations and actual expenditures for the Ministry of Health shows that the recurrent vote had been consuming over two thirds of the resources. The Figure below shows the breakdown of recurrent and development expenditures for the period between 2016/17 and 2018/19.

Breakdown of Recurrent versus Development for FY 2016/17 – 2018/19



Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Analysis of MOH Budgetary Trends by Economic Classification 2016/17 – 2018/19

Expenditure Classification	Approved Estimates (KSh) Million			Actual Expenditures(KSh) Million		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Current Expenditure						
Compensation to Employees	5,928	6,761	7,096	4,857	6,662	7,137
Use of Goods and Services	1,841	1,697	2,130	1,763	1,683	2,130
Subsidies	1,152	5,392	10,968	1,152	5,331	8,254
Current transfers to Govt Agencies	26,591	34,965	32,789	22,658	19,933	31,030
Social Benefits	100	70	100	100	75	100
Other Expense	-	17	48	-	15	44
Non-financial Assets	125	80	68	106	80	57
Total Current Expenditure	35,737	48,983	53,199	30,636	33,778	48,752
Capital Expenditure						
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	14,951	8,110	12,758	10,410	6,919	11,569
Subsidies	-	-	-	-	-	-
Capital transfers to Govt Agencies	19,910	18,482	17,789	16,030	11,402	13,047
Non-financial Assets	837	2,789	1,397	397	2,516	1,166
Total Capital Expenditure	35,697	29,381	31,943	26,837	20,837	25,782
Recurrent and Capital Expenditure						
Compensation to Employees	5,928	6,761	7,096	4,857	6,662	7,137
Use of Goods and Services	16,792	9,807	14,888	12,173	8,602	13,698
Subsidies	1,152	5,392	10,968	1,152	5,331	8,254
Transfers to Govt Agencies	46,501	53,447	50,578	38,688	31,335	44,077
Social Benefits	100	70	100	100	75	100
Non-financial Assets	961	2,869	1,465	503	2,596	1,223
Other Expense	-	17	48	-	15	44
Total Expenditure	71,434	78,364	85,143	57,472	54,615	74,534

PROGRAMME IMPLEMENTATION: FY 2016/17 – 2018/19

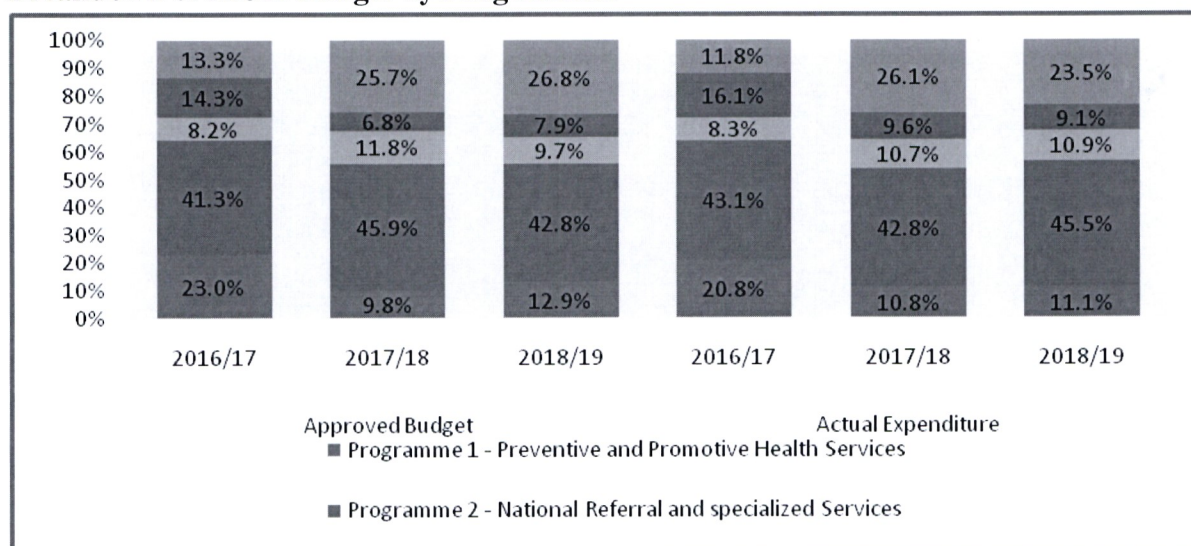
The table below shows spending for the FY 2016/17 to 2018/19 by programmes. In 2017/18, National Referral and specialized Services programme was allocated 43 percent of all resources, followed by Health Policy, Standards and Regulations at 27 percent. The other three programmes were allocated a cumulative of 30 percent of all the resources. A breakdown of spending by programmes is provided in the table that follows.

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Table: Analysis by Programme FY 2016/17 – 2018/19

Programme	Approved Budget (Kshs. Millions)			Actual Expenditure (Kshs. Millions)		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Programme 1 - Preventive and Promotive Health Services	16,398.1	7,700.6	10,942.7	11,939.0	5,891.5	8,250.8
<i>As % of Total</i>	23.0%	9.8%	12.9%	20.8%	10.8%	11.1%
Programme 2 - National Referral and specialized Services	29,488.8	35,985.6	36,464.5	24,749.8	23,387.3	33,876.5
<i>As % of Total</i>	41.3%	45.9%	42.8%	43.1%	42.8%	45.5%
Programme 3 - Health Research and Development	5,851.8	9,233.2	8,242.7	4,762.1	5,837.4	8,140.7
<i>As % of Total</i>	8.2%	11.8%	9.7%	8.3%	10.7%	10.9%
Programme 4 - General Administration & Support Services	10,180.9	5,305.4	6,695.2	9,247.2	5,259.0	6,761.9
<i>As % of Total</i>	14.3%	6.8%	7.9%	16.1%	9.6%	9.1%
Programme 5 - Health Policy, Standards and Regulations	9,514.8	20,169.1	22,797.2	6,774.2	14,239.9	17,503.9
<i>As % of Total</i>	13.3%	25.7%	26.8%	11.8%	26.1%	23.5%
Total Expenditure -Vote	71,434.3	78,393.9	85,142.3	57,472.2	54,615.1	74,533.9

Breakdown of MOH Budget by Programmes



Programme and Sub-Programme expenditure analysis

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

This section shows the breakdown of approved and actual expenditures in FY 2016/17 to 2018/19 disaggregated by programmes and sub programmes.

Table 2.4: Analysis of Programme expenditure (amount in KSh Million)

Programme	Approved Budget (Kshs. Millions)			Actual Expenditure (Kshs. Millions)		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Programme 1 - Preventive and Promotive Health Services						
SP1.1 -Communicable disease prevention	6,093	5,505	5,459	4,548	4,259	4,736
SP1.2 - Non-communicable disease prevention & control	252	236	435	159	204	286
SP1.3 - Radioactive Waste Management	1,086	158	185	302	149	201
SP1.4- RMNCAH	8,515	1,147	4,320	6,519	1,004	2,497
SP1.5 Environmental Health	453	655	544	412	276	530
Total Programme 1	16,398	7,701	10,943	11,939	5,891	8,251
Programme 2 - National Referral and specialized Services						
SP2.1 - National Referral Services	15,770	23,933	23,577	12,625	14,122	23,174
SP2.2 -Specialized Medical Equipment	9,600	7,892	9,150	9,586	7,626	8,872
SP2.3 - Specialized services (Spinal Injury)	1,243			917		
SP2.4 - Forensic and Diagnostics	1,488	1,857	559	1,241	1,256	531
SP2.5 - Health Products and Technologies	1,387	2,304	3,178	380	384	1,299
Total Programme 2	29,489	35,986	36,465	24,750	23,387	33,877
Programme 3 - Health Research and Development						
SP3.1 - Pre-Service and In-Service Training	4,027	6,803	5,584	2,938	3,701	5,584
SP3.2 - Research & Innovations	1,824	2,430	2,659	1,824	2,136	2,557
Total Programme 3	5,852	9,233	8,243	4,762	5,837	8,141
Programme 4 - General Administration & Support Services						
SP 4.1 - General admin	10,114	5,123	5,907	9,197	5,089	5,990
SP4.2 - Finance and planning	67	182	788	50	170	772

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Total Programme 4	10,181	5,305	6,695	9,247	5,259	6,762
Programme 5 - Health Policy, Standards and Regulations						
SP5.1 -Health Policy	7,645	14,368	11,294	5,451	8,525	8,720
SP5.2 -Social Protection in Health	1,642	5,392	10,926	1,152	5,331	8,212
SP5.3 -Health Standards and Regulations	227	409	577	171	384	571
Total Programme 5	9,515	20,169	22,797	6,774	14,240	17,504
Total Health Vote	71,434	78,394	85,142	57,472	54,615	74,534

4.0 Key Achievements of the Ministry

Child and Maternal Health: The country has recorded major improvements in child and maternal health in recent years through interventions initiated by both Government and other partners in the sector. Infant Mortality Rate (IMR) dropped significantly from 52 to 39 per 1000 live births while Under-five mortality rate dropped from 74 to 52 per 1000. Further, Neonatal Mortality Rate declined from 31 in 2008 to 22 per 1,000 live births. The reduction of infant and child mortality rates is attributed to intensified immunization activities including mass campaigns. Similarly, early detection and case management of Malaria as well as proper use of Mosquito nets to avert malaria incidences. Maternal mortality rate declined from 488/100,000 to 362/100,000.

Reproductive and Child Health – The percentage of skilled deliveries has increased from 61 percent (2016/17), 62 percent (2017/18) to 65 percent (2018/19). On the other hand, the proportion of pregnant women attending four antenatal clinic (ANC) visits has been oscillating around 50 percent (2018/19), 48 percent (2017/18) and 52 percent (2016/17). Women of reproductive age accessing family planning services have slightly decreases from 46 percent (2016/17), 42 percent (2017/18) to 43 percent (2018/19). Key challenges experienced are reaching the most underserved populations, including young people, with services and uncertainty in guaranteeing commodity security in light of dwindling support from development partners.

Immunization-The national immunization coverage for 2018/2019 was 79 percent this a slight decline as compared to 81 percent in both 2017/18 and 2016/2017. For the same period a third of the counties recorded coverage of more than 80 percent. No county had a coverage of less than 50 percent. Key challenges are data quality persist and missing reports from a few counties. The country needs to be well stocked with vaccines at all the supply chain stores (national, regional and sub county level) for efficiency in stock controls and to avert stock challenges particularly that of stock outs among others.

Nutrition -According to the 2018 Global Nutrition Report, Kenya is experiencing the Triple burden of malnutrition – co-existence of under nutrition (stunting, wasting or underweight),

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

overweight/obesity and micronutrient deficiencies.

During the period under review, the Kenya Nutrition Action Plan (KNAP) 2018-2022 was developed. It is a multisectoral and six sectors were technically involved during development. Guidelines were developed to give direction to counties in the development of county specific action plans. In the same period Kenya launched the Cost of Hunger Study in Africa (COHA) for Kenya which is meant to inform on the burden of malnutrition to the health, education and social labour sector for the country.

Non-Communicable Diseases Prevention and Control- The number of cervical cancer cases screened ranged from 310,677 (2016/17), 234,029 (2017/18), to 369, 380 (2018/19).

Malaria Control Tremendous efforts were made to combat malaria throughout the MTP II period. A majority, 63 percent, of households in Kenya now own at least 1 LLIN. About 84 percent of public health facilities also have diagnostic capacity for malaria. Besides, a total of 44.6 million doses of Artemether Combination Therapy (ACT) were distributed over the same period. As a result, the prevalence of malaria in children under 15 years fell from 11 percent (2010) to 8 percent (2016). Malaria has also remained a serious health problem with significant reduction from 14 percent (2010) to 8 percent (2015) of the total morbidity cases. The Lake Region remains with high endemicity of 27 percent. Nearly half of the population (47 percent) lives in areas with a parasite prevalence of 5 – 10 percent and 18 percent live in areas with a parasite prevalence of 20 - 40 percent. Routine data on malaria cases shows a similar picture with majority of the cases from the malaria endemic zone and the lowest cases in the low endemic areas. Malaria control interventions undertaken have led to a gradual drop in the proportion of suspected malaria cases in the outpatient attendance

Managed Equipment Services (MES) – The MES Program has been well embraced in all the counties that were visited with such enthusiasm and appreciation. The utilization of the various equipment is evidenced by workload (Increased workload for some services from 30%- 300%) especially the ultrasound which has made it possible to screen the pregnant mothers during antenatal visits and delivery.

Entirely new services have been introduced in the Counties especially renal, ICU and radiology. The renal equipment was the most successful and had a very high impact. Patients with renal failure are accessing hemodialysis the services in each County yet prior to MES project only less than 5 public facilities were offering the service. The NHIF has made the MES project especially the renal equipment to achieve universal health care as it covers all costs.

Health Workers Training – KMTC expanded from 28 campuses to 67 campuses spread in 44 of the 47 counties of Kenya and the student population increased from 19,000 to over 35,000 students.

Social Protection: - In line with the Ministry's Universal Health Coverage agenda the following were implemented:

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Health Insurance Subsidy Programme (HISP)

As part of social health protection, MOH and NHIF signed a MOU to ensure provision of a subsidy through the Health Insurance Subsidy Programme (HISP) to all the poor and vulnerable in Kenya in line with the Constitutional requirement for the State to ensure widest possible enjoyment of the right to health while protecting the right to the highest attainable standard of health for all Kenyans.

To this end programme covers a total of 181,315 indigent households. It is anticipated that health subsidy will remove these financial barriers to healthcare services faced by the poorest of the poor, and therefore increase their utilization of healthcare services, reduce the level of out-of-pocket expenditure and hence incidences of catastrophic health expenditures.

A total of Ksh 333,078,319 was utilized in FY 2017/18 and there was increase in utilization in FY 2018/2019 of Kshs 405,019,250.

Health Insurance for the Elderly and People with Severe Disabilities Program

The Older Persons and Persons with Severe Disability program commenced in 2015 with total of 231,549 households targeted. A total of Kshs 112,940,990 has been paid for the beneficiaries in the FY 2018/2019

Linda Mama (The Free Maternity Services) Programme

The free Maternity programme was declared by the President in 2013. Its main objective was to address challenges of high maternal mortality that had remained high at 488/100,000 deliveries (KDHS 2008/09).

The Free maternity programme has made great strides in achieving its set objectives.

The initial successes have resulted in access to skilled delivery and the reduction of unskilled deliveries that were initially conducted at home.

The first year recorded a 35% increase, currently the number of women delivering in hospitals 1,0789,55 million from 314,361 in 2013.

cumulative pay to date 11.651431 063 billion Ksh

Health Products and Technologies (HPT):

During the FY 2018/19 the order fill rate for EMMS stood at 83% against a target of 90% while that for programs was 95% against a target of 98%.

Sicily K. Kariuki (Mrs.), EGH
CABINET SECRETARY

III. STATEMENT OF ENTITY 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 entity* shall prepare financial statements in respect of that entity. 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.

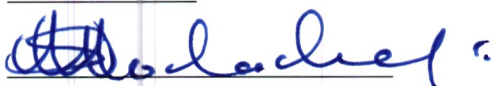
The Accounting Officer in charge of the *Ministry of Health* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. This responsibility 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 entity; (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 entity; (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 *Ministry of Health* accepts responsibility for the entity'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 *Ministry of Health* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the *Ministry of Health* further confirms the completeness of the accounting records maintained for the *Ministry of Health* which have been relied upon in the preparation of the *Ministry of Health* financial statements as well as the adequacy of the systems of internal financial control.

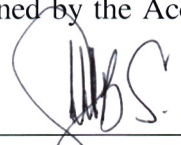
The Accounting Officer in charge of the *Ministry of Health* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Ministry of Health 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 *Ministry of Health* financial statements were approved and signed by the Accounting Officer on _____ 2019



Principal Secretary
Susan Mochache, CBS

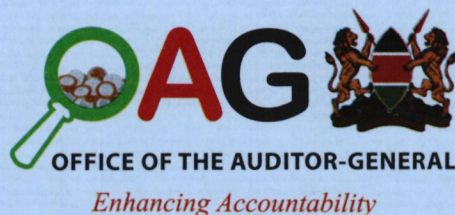


Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF HEALTH

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF HEALTH FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Ministry of Health set out on pages 17 to 56, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects 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 Ministry of Health as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Un-Surrendered Old Deposits Balances from Former Ministries

The statement of assets and liabilities reflects cash and cash equivalent's balance of Kshs.141,471,060 as at 30 June, 2019. However, as previously reported, deposits totalling Kshs.10,956,114,687 that were held in the bank accounts of the former Ministry of Medical Services and Ministry of Public Health and Sanitation, which were later merged to form the Ministry of Health, were not transferred to the new deposit account contrary to the provisions of Treasury Circular No.AG/CONF.17/01/65 of September, 2013 which required deposits in former Ministries to be analyzed and transferred to new the account. Additional information indicate that the bank accounts of the former Ministries were closed on 16 October, 2014 and the Ministry vide letter Ref: No/ACC/AUDIT/12/VOL.II(18) dated 6 March, 2019 sought for approval from The National Treasury to write off the balance. The approval has however, not been granted.

Consequently, the validity and accuracy of the reported cash and cash equivalents balance of Kshs.141,471,060 as at 30 June, 2019 could not be ascertained.

2. Bank Balances

2.1 Recurrent Account

As disclosed under Note 12A to the financial statements, the statement of assets and liabilities reflects a bank balance of Kshs.140,841,550 which includes an amount of Kshs.591,183 held in the recurrent bank account. However, the recurrent cash book reflected a balance of Kshs.36,115,976 resulting in an unexplained variance of Kshs.35,524,793. Further, out of the cash book balance of Kshs.36,115,576, only an amount of Kshs.4,853,999 was transferred to the National Treasury at the end of the reporting period resulting to an unaccounted for balance of Kshs.31,261,977.

In addition, although the June, 2019 bank reconciliation statement reflected receipts in cash book not in bank statement amounting to Kshs.2,117,644,383, an amount of Kshs.15,712,323 of these receipts could not be traced in the cash book. Further, the reconciliation statement reflected payments in cashbook not in bank statement totalling Kshs.672,272,662, receipts in bank statement not in cashbook totalling to Kshs.8,202,963, payments in bank statement not in cashbook totalling to Kshs.295,396,076 and receipts in cashbook not in bank statement totalling to Kshs.432,271,217 for which clearance status as at 31 March, 2020 was not provided.

2.2 Development Account

The bank balance of Kshs.140,841,550 as at 30 June, 2019, includes a balance of Kshs.2,987 relating to the development bank account. However, the bank reconciliation statement for the account reflected payments in cash book not in bank statement amounting to Kshs.3,628,640,131 of which Kshs.1,995,512,927 could not be traced to the cashbook.

2.3 Deposit Account

The bank balance of Kshs.140,841,550 as at 30 June, 2019, further includes an amount of Kshs.140,247,380 held in the deposits bank account. However, although Note 12A to the financial statements reflects a comparative deposit account bank balance of Kshs.51,947,227, the cash book reflected a balance brought forward of Kshs.57,520,674 as at 1 July, 2018 resulting in an unexplained variance of Kshs.5,573,447.

In addition, the June 2019 bank reconciliation statement reflects payments in cashbook not in bank statement totalling Kshs.1,259,580, receipts in bank statement not in cashbook totalling Kshs.1,916,278, payments in bank statement not in cashbook totalling Kshs.788,820 and receipts in cashbook not in bank statement totalling Kshs.25,194,975 for which clearance status as at 31 March, 2020 was not provided.

Further, the bank reconciliation statement reflects receipts in bank statement not in cashbook amounting to Kshs.1,916,278 which includes transfers of Kshs.1,387,180 whose details were not provided. The reconciliation also reflects receipts in cash book not in bank statement amounting to Kshs.41,300,107 which includes an amount of Kshs.6,190,402 whose nature was not disclosed.

In the circumstances, the validity, accuracy and completeness of the reported bank balance of Kshs.140,841,550 as at 30 June, 2019 could not be confirmed.

3. Accounts Receivables - Outstanding Imprest

Note 13 to the financial statements reflects outstanding government imprest balance of Kshs.19,761,950 as at 30 June, 2019. However, included in this balance is an amount of Kshs.14,648,675 which ought to have been accounted for on or before 30 June, 2019 but was still outstanding as at 31 October, 2019. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station. Regulation 93(6), further, provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

The Ministry was, therefore, in breach of the law and full recoverability of the imprest balance of Kshs.19,761,950 as at 30 June, 2019 could not be ascertained.

4. Fund Balance Brought Forward

The statement of assets and liabilities reflects a fund balance brought forward of Kshs.30,802,623 which differs with the closing net financial position balance of Kshs.31,562,536 reflected in the 2017/18 financial statements resulting in an unexplained difference of Kshs.759,913.

In the circumstance, the accuracy of fund balance brought forward of Kshs.30,802,623 could not be confirmed.

5. Accounts Payables

Included in the reported accounts payable - deposits balance of Kshs.140,247,380 is an amount of Kshs.14,958,603 comprised of fines and surcharges, salary recoveries and imprest recoveries from the payroll. No satisfactory explanation was provided as to why the amounts were included under deposits.

In the circumstances, the accuracy of accounts payables balance of Kshs.140,247,380 as at 30 June, 2019 could not be confirmed.

6. Other Receipts

The statement of receipts and payments reflects a balance of Kshs.4,136,816,060 for other receipts which as disclosed in Note 5 to the financial statements includes administrative fees and charges of Kshs.14,223,368. However, the account analysis from the Integrated Financial Management Information System (IFMIS) reflected an amount of Kshs.15,899,324 for the receipts resulting into an unexplained variance of Kshs.1,675,956.

In the circumstances, the accuracy and validity of administrative fees and charges balance of Kshs.14,223,368 could not be confirmed.

7. Unsupported and Double Payment of Compensation of Employees

Included in the compensation of employees figure of Kshs.7,137,164,779 reflected in the statement of receipts and payments is an amount of Kshs.3,066,301 whose payment vouchers and other related supporting documents were not provided for audit review.

In addition, the compensation of employees figure includes a payment of Kshs.29,845,500 (USD 295,500) vide payment voucher number 000650 of October, 2018 to the Principal Secretary, Ministry of Foreign Affairs, being June, 2018 stipend for Cuban doctors. However, a similar payment of Kshs.30,141,000 (USD 295,500) for the month of June, 2018 stipend was made on 21 January, 2019 vide payment voucher number 001713. No explanation was provided for the double payment of the month of June, 2018 stipend.

Consequently, the accuracy of the reported balance for compensation of employees of Kshs.7,137,164,779 could not be confirmed.

8. Use of Goods and Services

8.1 Rentals of Produced Assets - Managed Equipment Services (MES) Scheme

On 06 February, 2015, the Ministry of Health entered into agreements with five (5) medical contractors for lease of medical equipment to ninety-eight (98) hospitals across the forty-seven (47) counties under the Government Managed Equipment Services (MES) Scheme. The equipment was to be delivered in five (5) lots as follows:

Lot	Equipment
Lot 1-Theatre Equipment	Anesthetic machine with ventilator, electrosurgical unit, operating theatre ceiling mounted lamp, operating theatre table major, resuscitaires, instrument trolleys, patient stretcher/side rail, resuscitation patient trolley and linen trolley.
Lot 2-Theatre CSSD Surgical Instruments and Equipment	Surgical instruments set for major operations, gynecological, minor operations, ENT, Ophthalmology and theatre CSSD equipment.
Lot 5-Renal equipment	Dialysis machine, dialysis beds, suction machine, vital signs monitor, oxygen concentrator and drug trolleys.
Lot 6	ICU/HDU Equipment
Lot 7	Radiology Equipment

However, on 16 October, 2017 and 22 November, 2017, the Ministry signed variations of contracts with three suppliers for leasing of additional medical equipment under lot 1, 2, 5 and 6 to twenty-four (24) hospitals in twenty-three (23) counties.

As at 30 June, 2019, the Ministry had paid a total of Kshs.26,342,824,540 to the various medical contractors and consultants, out of which an expenditure of Kshs.8,794,740,483 relates to 2018/2019 financial year. The expenditure of Kshs.8,794,740,483 included Kshs.902,231,552 in respect of the variation of contracts as detailed below:

Lot	Original Contracts (Kshs.)	Variation Contracts (Kshs.)	Total (Kshs.)
1	839,368,980	193,137,595	1,032,506,575
2	1,607,359,354	473,116,838	2,080,476,192
5	4,386,089,500	-	4,386,089,500
6	345,333,190	117,817,292	463,150,482
7	694,648,162	118,159,826	812,807,988
Consultancy	19,709,746	-	19,709,746
Sub- Total	7,892,508,932	902,231,551	8,794,740,483
Administrative Costs			3,635,410
Grand Total			8,798,375,893

The following anomalies were noted;

8.1.1 Lack of a Needs Assessment Survey Report

A needs assessment report which informed the decision to lease additional equipment for the twenty-four (24) hospitals was not availed for audit verification. Consequently, the propriety of the expenditure amounting to Kshs.902,231,553 could not be confirmed.

8.1.2 MES Equipment not in Use

A physical verification exercise carried out in January, 2020 revealed that, lot 1 theatre equipment - a set of which consists of: anesthetic machine with ventilator (1), electrosurgical unit, operating theatre ceiling mounted lamp (1), operating theatre table major (1), resuscitaires -infant radiant warmer (1), instrument trolleys (2), patient stretcher -side rail (1), resuscitation patient trolley (3) and linen trolley (2) - had not been put into use in some hospitals as detailed below:

S/No.	County	Hospital	Comments
1	Kakamega	Kakamega County Referral Hospital	Equipment was still in store as it was not required at the time. Lease paid Kshs.8,047,400.
2	Elgeyo Marakwet	Kamwosor Sub County Hospital	The equipment was not in use as the sub county hospital did not have a theatre and specialists including anaesthetists and theatre nurses. Lease paid Kshs.8,047,400.
3	Muranga	Kigumo Sub County Hospital	Equipment was not in use due to lack of anaesthetists, washing machine and power back up (generator). Lease paid Kshs.8,047,400.

S/No.	County	Hospital	Comments
4	Samburu	Suguta Marmar Sub County Hospital	Equipment was not in use due to lack of theatre nurses and anaesthetists, inadequate power supply, lack of power back up (generator) and water. Lease paid Kshs.8,047,400.
5	Meru	Kanyakine Sub County Hospital	The equipment is only used for minor cases due to lack of specialized personnel including theatre nurses and anaesthetists. Lease paid Kshs.8,047,400.
6	Tharaka Nithi	Magutuini Sub County Hospital	The equipment is only used for minor cases due to lack of specialized personnel including theatre nurses and anaesthetists. Lease paid Kshs.8,047,400.
7	Lamu	Mpeketoni Sub County Hospital	The equipment is only used for minor cases due to lack of specialized personnel including theatre nurses and anaesthetists. Lease paid Kshs.8,047,400.
8	Machakos	Mwala Sub County Hospital	Equipment was not in use due to lack of theatre room. Lease paid Kshs.8,047,400.

Under the circumstances, it was not possible to ascertain whether the public obtained value for money from lease payments totalling Kshs.64,379,200 incurred in respect of the medical equipment delivered but not put into use.

9. Other Grants and Transfers

9.1 Emergency Relief and Refugee Assistance

The statement of receipts and payments reflects payments of Kshs.180,489,639 for other grants and transfers which, as disclosed in Note 9 to the financial statements, includes expenditure of Kshs.176,337,067 on emergency relief and refugee assistance. However, included in the latter balance is an amount of Kshs.52,834,587 for which payment vouchers and other related supporting documents were not provided for audit review. Further, the unsupported expenditure included Kshs.24,219,683 incurred on foreign travel and subsistence allowance.

Consequently, the propriety of expenditure totalling Kshs.52,834,587 and the accuracy of the reported balance for emergency relief and refugee assistance could not be confirmed.

10. Acquisition of Assets

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,204,509,178 under acquisition of assets. The following observations were made with regard to the expenditure:

10.1 Purchase of Vehicles and Other Transport Equipment

The expenditure of Kshs.1,204,509,178 includes an amount of Kshs.13,825,000 incurred on purchase of vehicles and other transport equipment for which payment vouchers were not provided for audit verification.

10.2 Construction of Buildings

Included in the expenditure of Kshs.1,204,509,178 under acquisition of assets is an amount of Kshs.461,740,690 incurred on construction of buildings which includes Kshs.266,678,188 paid to a contractor. However, the contract agreement and payment vouchers relating to the payment were not provided for audit verification. No explanation was provided for this anomaly.

10.3 Research, Studies, Project Preparation, Design and Supervision

Payment vouchers and related documents for an expenditure of Kshs.7,178,010 included under research, studies, project preparation, design and supervision balance of Kshs.236,609,510 were not provided for audit verification.

11. Transfer to Other Government Units

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.53,389,723,735 under transfer to other government units which includes an amount of Kshs.3,981,570,000 disbursed to the National Hospital Insurance Fund (NHIF). However, NHIF confirmed receipt of Kshs.2,300,000,000 resulting to an unexplained variance of Kshs.1,681,570,000.

Consequently, the accuracy and validity of the transfers to the National Hospital Insurance Fund of Kshs.3,981,570,000 could not be confirmed.

12. Pending Bills

As disclosed in Note 17 and Annex 1 to the financial statements, pending bills totalling to Kshs.41,925,635,774 were not settled during the financial year 2018/2019 but were instead carried forward to 2019/2020 financial year. Further, included in the pending bills of Kshs.41,925,635,774 is a balance of Kshs.40,715,355,848 - representing 97.1% of the total pending bills - in respect of court awards and legal fees for which the breakdown and analysis was not provided for audit verification.

In the circumstances, the accuracy and validity of pending bills balance of Kshs.41,925,635,774 could not be confirmed.

13. Unresolved Prior Year Matter - Transfer to Other Government Units

As previously reported, included in other transfers figure of Kshs.63,911,988 for the year ended 30 June 2018 is an amount of Kshs.4,855,887 being refund of ineligible expenditure to Global Fund National Tuberculosis Lung Disease (NTLD) project as a result of imprest issued for activities outside the project's work plan in the year 2007.

No reason was provided for non-recovery of this long outstanding amount from the officers concerned.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Health 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 are no Key Audit Matters to communicate in my report.

Emphasis of Matter

Budgetary Controls and Performance

During the year under review, the Ministry's actual receipts amounted to Kshs.75,664,375,352 against budgeted receipts of Kshs.85,142,343,332 resulting in a shortfall of Kshs.9,477,967,980 or 89% of the budgeted amount. Further, the Ministry's actual expenditure for the year amounted to Kshs.75,674,063,779 against budgeted expenditure of Kshs.85,142,343,332 resulting in an overall under expenditure of Kshs.9,468,279,553 or 89%. Management has attributed the shortfall in expected receipts to unrealized Appropriations-In-Aid (AIA) component of the donor funded projects and unrealized revenue reported by Semi-Autonomous Government Agencies.

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. Provision of Health Care Information Technology (HCIT) Solutions for Managed Equipment Service (MES) Project

On 2 October, 2017, the Ministry entered into a contract with an ICT firm for provision of health care information technology solutions for the Managed Equipment Service Project (MES) Scheme at a contract sum of Kshs.4.9 billion. The project was to take five (5) years

commencing on the contract date and was to cover ninety-eight (98) hospitals under the Government's Managed Equipment Service (MES) plan. The project's scope entailed provision of health care information technology solutions including software and hardware interfaces, training and on-going maintenance.

Information available indicates that, although the project had not commenced as at 30 June, 2019, the Ministry vide letter dated 18 November, 2019, terminated the contract without notice thereby exposing the Government to the risk of litigation and damages. The Ministry while terminating the contract cited among other reasons some unrealistic clauses in the contract including clause 39.2 which provided that in the event of termination by the procuring entity, the entity shall pay to the contractor for all services undertaken, and an additional amount equivalent to eighty (80) per cent of the remaining outstanding contractor's fees as detailed under schedule 13 of the contract.

Management has not explained why the contract was signed with the unfavorable clauses and why the input of the Attorney-General was not sought before the contract was signed, as provided under Section 5 of the Office of the Attorney General Act, 2012. The Section empowers the Attorney General to negotiate, draft, vet and interpret local and international agreements and treaties for and on behalf the government and its agencies.

2. Proposed Upgrading of Othaya District Hospital

As previously reported, the Ministry awarded a contract for the upgrading of facilities at Othaya Sub District Hospital to a contractor at a contract sum of Kshs.436,300,799 which was later revised to Kshs.501,745,919. The initial completion period of 85 weeks was extended to 123 weeks with the new completion date being 25 October, 2012. A status report dated 21 February, 2014 – 69 weeks after lapse of the contract period of 123 weeks - indicated cumulative payments of Kshs.501,745,918 representing 99.9% of the revised contract sum of Kshs.501,574,918.

Inspection of the project in November, 2015 revealed that the contractor and subcontractors were not on site. Although it was indicated that the project had been terminated on mutual agreement, no documentary evidence was made available for audit verification. Further, no evidence was provided that the performance guarantee had been recalled and discharged against the uncompleted works. Additional information also revealed that another company had been awarded a new contract to complete the remaining works at a contract sum of Kshs.141,959,487. The total expenditure for the construction of the hospital had accumulated to Kshs.578,542,747 by 30 June, 2016.

In addition, the Ministry reported an expenditure of Kshs.145,154,150 for construction of Othaya District Hospital during the financial year 2016/2017 which brought accumulated expenditure on the hospital to Kshs.723,696,897 by 30 June, 2017. This expenditure when compared against the initial contract value of Kshs.436,300,798 gives rise to a variation of Kshs.287,396,099 or 66%. Further, the Ministry incurred expenditure of Kshs.20,880,390 comprising of upgrading of facilities of Kshs.827,520, stand by diesel generator of Kshs.16,564,061 and consultancy fees of Kshs.3,488,810 during the year under review. This has raised the initial contract of Kshs.436,300,798 to Kshs.744,577,287 leading to a variation of Kshs.308,276,489 (71%). The project

progress reports availed have not addressed the variation, completion and handing over of the facility. An update report in the month of February, 2019 indicated that the hospital was not yet operational although the Ministry has been planning to operationalize the new hospital as a National Government facility. This was after the County Government of Nyeri cited budgetary challenges and requested the Ministry to take over the hospital.

Consequently, it has not been possible to confirm value for money on the expenditure of Kshs.744,577,287 incurred on the hospital as at 30 June, 2019.

3. Long Outstanding County Debts

As previously reported, in the 2013/2014 financial year, the Ministry paid salaries totalling Kshs.19,208,279,767 on behalf of the county governments. The payments were to be recovered in the same financial year. However, documents and information available indicated that the Ministry only recovered Kshs.14,837,973,350 in the 2013/2014 financial year leaving a balance of Kshs.4,370,306,417 which remained outstanding as at 23 July, 2020 when the audit was finalized as detailed below:

No.	County	Total Per County (Kshs.)	Payment by the County (Kshs.)	Unpaid Balance as at 30 June, 2019 (Kshs.)
1	Baringo	436,539,829	203,160,522	33,379,307
2	Bomet	149,939,230	109,228,726	40,710,504
3	Bungoma	542,025,992	169,903,393	372,122,599
4	Busia	345,973,625	70,000,000	275,973,625
5	Embu	524,931,828	-	524,931,828
6	Garissa	292,081,394	62,762,901	229,318,493
7	Homa Bay	394,803,167	129,949,868	264,853,299
8	Isiolo	194,420,152	113,038,625	81,381,527
9	Kajiado	294,670,327	130,287,386	164,382,941
10	Kakamega	713,869,102	337,034,472	376,834,630
11	Keiyo Marakwet	324,977,919	295,200,242	29,777,678
12	Kericho	422,131,231	251,000,000	171,131,231
13	Kiambu	1,089,527,249	784,583,346	304,943,904
14	Kilifi	397,785,611	239,951,407	157,834,205
15	Kirinyaga	334,363,915	-	334,363,915
16	Kisii	582,690,520	366,131,142	216,559,378
17	Kisumu	709,470,408	357,612,798	351,857,619
18	Kitui	391,677,718	391,677,718	-
19	Kwale	231,334,998	231,334,998	-
20	Laikipia	266,319,862	-	266,319,862
21	Lamu	113,266,122	52,101,740	61,164,382

No.	County	Total Per County (Kshs.)	Payment by the County (Kshs.)	Unpaid Balance as at 30 June, 2019 (Kshs.)
22	Machakos	591,362,876	169,654,816	421,708,060
23	Makueni	406,610,824	145,828,399	260,782,424
24	Mandera	90,891,534	90,891,534	-
25	Marsabit	183,407,716	141,430,191	41,977,526
26	Meru	576,851,358	576,851,358	-
27	Migori	276,885,532	110,382,633	166,502,899
28	Mombasa	682,711,689	-	682,711,689
29	Muranga	436,763,133	150,000,000	286,763,133
30	Nairobi County	1,650,432,382	200,000,000	1,450,432,382
31	Nakuru	1,120,516,450	240,000,000	880,516,450
32	Nandi	316,123,713	-	316,123,713
33	Narok	272,498,842	125,275,446	147,223,396
34	Nyamira	211,470,903	96,202,703	115,268,200
35	Nyandarua	374,637,572	118,933,341	255,704,231
36	Nyeri	744,981,628	-	744,981,628
37	Samburu	137,563,771	137,563,773	(2)
38	Siaya	271,951,370	-	271,951,370
39	Taita Taveta	233,302,147	184,390,146	48,912,001
40	Tana River	121,374,421	56,306,932	65,067,489
41	Tharaka	270,821,606	-	270,821,606
42	Trans Nzoia	371,743,296	331,620,768	40,122,528
43	Turkana	155,882,043	87,372,822	68,509,221
44	Uasin Gishu	410,059,769	188,495,202	221,564,568
45	Vihiga	209,312,955	93,376,411	115,936,544
46	Wajir	126,188,331	126,188,331	-
47	West Pokot	211,133,707	172,249,260	38,884,447
	Total for County's	19,208,279,766	7,837,973,349	11,370,306,417
	Recoveries from The National Treasury		7,000,000,000	(7,000,000,000)
	Total	19,208,279,766	14,837,973,349	4,370,306,417

The Ministry has not explained why the amounts remained outstanding and why no disclosure was made in the financial statements.

4. Irregular Payment on Portable Clinics

As previously reported, the Ministerial Tender Committee awarded the contract for Supply of Portable Medical Clinics to an Investments Company vide Ministerial Tender Committee Minute No. MOH/MTC/.37/2014-2015 of the meeting held on 29 June, 2015. The Company was to supply one hundred (100) portable medical clinics at a unit price of Kshs.10,000,000 (totalling to Kshs.1 billion). On 17 July, 2015, the contract to Supply, Install, Commission and Hand Over the clinics was signed between the Investment Company and the Ministry. The contract period was to be from the date of signing of the contract to the end of financial year 2015/2016. During the 2015/2016 financial year, the Ministry paid Kshs.800,000,000 for portable clinics before installing, commissioning and handing over thus contravening the contractual agreement.

Further, in 2018/19, the Ministry incurred Kshs.2,417,100 on allowances to officers from the Ministry involved in verifying the contents of the portable clinics, carrying out repairs, rebranding and writing a comprehensive operationalization plan of 89 clinics allegedly vandalized at Miritini, Mombasa. No explanations were provided on the whereabouts of eleven (11) clinics and why the Ministry incurred an extra Kshs.2,417,100 on the clinics that are not in its possession.

Consequently, it has not been possible to confirm that the Government obtained value for money on the expenditure of Kshs.802,417,100.

5. Computed Tomography (CT) Scanners

As previously reported, the Ministry in 2017/18 financial year paid Kshs.1,740,000,000 for computed Tomography (CT) scanners. This was 20% of the contract value which was paid as a condition precedent for the Government of Kenya to obtain a loan of Kshs.7,000,000,000 from the People's Republic of China to finance the purchase of the CT scanners. The scanners were procured through Neusoft Medical Systems Co. Ltd. However, no procurement documents for Neusoft Medical Systems had been provided at the time of conclusion of the audit review. Information available indicate that Neusoft Medical Systems was proposed by the Government of the Peoples Republic of China as a leading manufacturer of CT scans. Consequently, it was not possible to ascertain whether due diligence and fidelity to the Public Procurement and Asset Disposal Act, 2015 was observed. In particular, Section 85 which requires tenders to be evaluated by the Evaluation Committee of the procuring entity for the purpose of making recommendations to the Accounting Officer through the Head of Procurement to inform the decision of the award of the contract to the successful tenderers.

Under the circumstances, procurement laws and regulations may have been flouted as the necessary procurement documents were not provided for audit review.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every National Government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the regulations. However, although the Audit Committee members were inducted in October, 2018, the Chairman of the Committee later resigned. In the absence of a functioning Audit Committee, monitoring and review of the effectiveness of the internal audit process, review of internal controls, risk management systems and financial statements among other functions of the Audit Committee did not take place which may have hindered good corporate governance at the Ministry.

2. Lack of well Documented Enterprise Wide Risk Management Process and IT Strategic Committee

As previously reported, the Ministry did not have a well-documented enterprise wide risk management process or policies in place to effectively guide the enterprises risk management processes at large. This is contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer shall ensure that the National Government entity develops - (a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations.

The Ministry also did not have an IT Strategic Committee; an IT Strategic Plan that supports business requirements and ensures that IT spending remains within the approved IT Strategic Plan; formally approved IT Security Policy to ensure data confidentiality, integrity and availability; formal, documented and tested emergency procedures; or copies of the IT continuity and disaster recovery plans kept off-site and backups stored in a secure off-site location.

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 control, risk management and 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Ministry's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the Ministry 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 financial reporting process, reviewing the effectiveness of how the entity 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 control 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 control 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 judgement and maintain professional skepticism 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 Ministry's ability to continue 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 Ministry to cease to continue 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 Ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

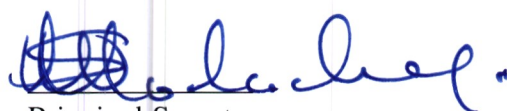
11 December, 2020

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

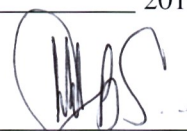
V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018-2019	2017-2018
		Kshs	Kshs
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	1,860,642,454	-
Transfers from National Treasury	2	61,397,284,750	51,370,008,738
Proceeds from Foreign Borrowings	3	1,025,440,405	1,098,970,428
Proceeds from Sale of Assets	4	7,244,191,683	12,956,270
Other Receipts	5	4,136,816,060	1,206,000
TOTAL RECEIPTS		75,664,375,352	52,483,141,436
PAYMENTS			
Compensation of Employees	6	7,137,164,779	6,793,884,157
Use of goods and services	7	13,662,176,448	6,779,704,000
Transfers to Other Government Units	8	53,389,723,735	36,004,834,419
Other grants and transfers	9	180,489,639	405,885,213
Social Security Benefits	10	100,000,000	75,000,000
Acquisition of Assets	11	1,204,509,178	2,392,695,718
TOTAL PAYMENTS		75,674,063,779	52,452,003,507
SURPLUS/DEFICIT		(9,688,427)	31,137,929

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS



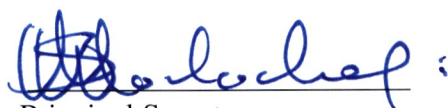
Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

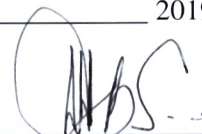
VI. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	140,841,550	52,707,139
Cash Balances	12B	629,510	2,247,329
Total Cash And Cash Equivalents		141,471,060	54,954,468
Accounts Receivables - Outstanding Imprest and Clearance Accounts	13	19,890,516	28,693,994
TOTAL FINANCIAL ASSETS		161,361,576	83,648,462
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	14	140,247,380	52,085,926
NET FINANCIAL ASSETS		21,114,196	31,562,536
REPRESENTED BY			
Fund balance b/fwd	15	30,802,623	424,607
Surplus/Deficit for the year		(9,688,427)	31,137,929
NET FINANCIAL POSITION		21,114,196	31,562,536

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS



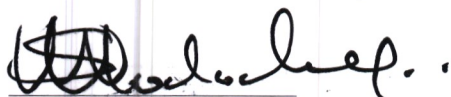
Deputy Accountant General
Samson M. Ongalo
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Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

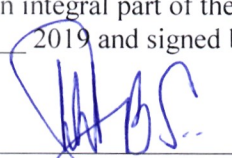
VII. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018-2019	2017-2018
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	1,860,642,454	-
Transfers from National Treasury	2	61,397,284,750	51,370,008,738
Other Receipts	5	4,136,816,060	1,206,000
		67,394,743,264	51,371,214,738
Payments for operating expenses			
Compensation of Employees	6	7,137,164,779	6,793,884,157
Use of goods and services	7	13,662,176,448	6,779,704,000
Transfers to Other Government Units	8	53,389,723,735	36,004,834,419
Other grants and transfers	9	180,489,639	405,885,213
Social Security Benefits	10	100,000,000	75,000,000
		74,469,554,601	50,059,307,789
Adjusted for:			
Changes in receivables		8,803,478	(17,287,042)
Changes in payables		88,161,454	15,014,580
Adjustments during the year	15	(759,912)	(77,047,705)
Net cashflow from operating activities		(6,978,606,318)	1,232,586,782
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	4	7,244,191,682	12,956,270
Acquisition of Assets	11	(1,204,509,178)	(2,392,695,718)
Net cash flows from Investing Activities		6,039,682,505	(2,379,739,448)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	1,025,440,405	1,098,970,428
Net cash flow from financing activities		1,025,440,405	1,098,970,428
NET INCREASE IN CASH AND CASH EQUIVALENT		86,516,592	(48,182,238)
Cash and cash equivalent at BEGINNING of the year		54,954,468	103,136,706
Cash and cash equivalent at END of the year		141,471,060	54,954,468

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2019

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable D	Utilisation Difference e=d-c	% of Utilisation f=d/c %
Proceeds from Domestic and Foreign Grants	3,025,050,000	130,700,000	3,155,750,000	1,860,642,454	1,295,107,546	59%
Exchequer releases	68,324,719,032	-	68,324,719,032	61,397,284,750	6,927,434,282	90%
Proceeds from Sale of Assets	3,650,003,315	3,650,003,315	7,300,006,630	7,244,191,683	55,814,947	99%
Other Receipts	2,082,500,000	2,082,500,000	4,165,000,000	4,136,816,060	28,183,940	99%
Proceeds from Foreign Borrowings	9,665,001,335	-7,468,133,665	2,196,867,670	1,025,440,405	1,171,427,265	47%
Total Receipts	86,747,273,682	-1,604,930,350	85,142,343,332	75,664,375,352	9,477,967,980	89%
PAYMENTS						
Compensation of Employees	3,798,057,031	3,298,057,031	7,096,114,062	7,137,164,779	-41,050,717	100%
Use of goods and services	14,568,529,942	367,566,621	14,936,096,562	13,662,176,448	1,273,920,114	91%
Transfers to Other Government Units	38,765,099,829	22,590,254,156	61,355,353,985	53,389,723,735	7,965,630,250	87%
Other grants and transfers	99,641,838	90,517,838	190,159,675	180,489,639	9,670,036	95%
Social Security Benefits	50,000,000	50,000,000	100,000,000	100,000,000	0	100%
Acquisition of Assets	8,187,470,000	-6,722,850,952	1,464,619,048	1,204,509,178	260,109,870	82%
Grand Total	65,468,798,639	19,673,544,693	85,142,343,332	75,674,063,779	9,468,279,553	89%
Surplus/Deficit	21,278,475,043	-21,278,475,043	-	-9,688,427	9,688,428	

Notes: -

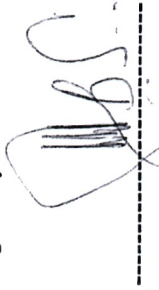
- Proceeds from Domestic and Foreign Grants- the under realisation of 41% is due to non-remittances of support documents from the spending entities.*
- Exchequer releases-the 10% under realisation is due to in adequate exchequer funding from the National Treasury in relation to the allocated budgetary provisions.*
- Proceeds from Foreign Borrowings –the 53% under realisation relates to non-remittances of support documents from the spending entities for capture in Ifmis within the financial year*
- Use of Goods and Services- the 9% under utilisation is due to in adequate exchequer funding as at the close of the financial year*

- v. *Transfer to Other government Units-the semi-Autonomous units retain their A-I-A collections in the Financial year, and disbursement to Sagas however, are net of A-I-A*
- vi. *Other Grants and Transfers- the 5% is due to non-remittances of Invoices by International Organisations within the financial reporting year*
- vii. *Transfer to other government units and acquisition of Assets-*
-Non-receipt of returns by spending entities to facilitate capturing of A-I-A for donors
-In adequate exchequer funding at the close of the financial year

The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS



Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number:3128

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

I. SUMMARY OF APPROPRIATION FOR RECURRENT FOR YEAR THE YEAR ENDED 30 JUNE 2019

Revenue/Expense Item.	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	41,733,851,701	-	41,733,851,701	39,363,513,615	2,370,338,086	94%
Proceeds from Sale of Assets	3,650,003,315	3,650,003,315	7,300,006,630	7,244,191,682	55,814,948	99%
Other Receipts	2,082,500,000	2,082,500,000	4,165,000,000	4,136,816,060	28,183,940	99%
Total Receipts	47,466,355,016	5,732,503,315	53,198,858,331	50,744,521,357	2,454,336,974	95%
PAYMENTS						
Compensation of Employees	3,798,057,031	3,298,057,031	7,096,114,062	7,137,164,779	-41,050,717	100%
Use of goods and services	747,943,607	1,430,352,956	2,178,296,562	2,116,872,876	61,423,686	97%
Transfers to Other Government Units	19,843,951,516	23,722,501,516	43,566,453,032	41,175,772,232	2,390,680,800	95%
Other grants and transfers	99,641,838	90,517,838	190,159,675	180,489,639	9,670,036	95%
Social Security Benefits	50,000,000	50,000,000	100,000,000	100,000,000	-	100%
Acquisition of Assets	22,755,000	45,080,000	67,835,000	48,398,215	19,436,785	71%
Grand Total	24,562,348,991	28,636,509,340	53,198,858,331	50,758,697,741	2,440,160,590	95%
Surplus/Deficit	22,904,006,025	-22,904,006,025	-	-14,176,384	14,176,384	

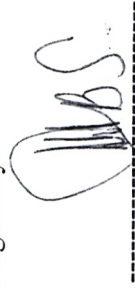
Notes:-

- Transfer to Other government Units-Semi-Autonomous units retain their A-I-A collections however, disbursement to SAAGAS are net of A-I-A*
- Use of Goods and Services, Acquisition of Assets –the under utilisation of 3% and 29% respectively is due to in adequate exchequer funding as at the close of the financial year*
- Other Grants and Transfers-Non-remittances of Invoices by International Organisations within the financial reporting year*

The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS



Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

X. SUMMARY OF APPROPRIATION FOR DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Receipts	a	b	c=a+b	d	e=c-d	f=d/c %
Proceeds from Domestic and Foreign Grants	3,025,050,000	130,700,000	3,155,750,000	1,860,642,454	1,295,107,546	59%
Exchequer releases	26,590,867,331	-	26,590,867,331	22,033,771,135	4,557,096,196	83%
Proceeds from Foreign Borrowings	9,665,001,335	-7,468,133,665	2,196,867,670	1,025,440,405	1,171,427,265	47%
Total Receipts	39,280,918,666	-7,337,433,665	31,943,485,001	24,919,853,994	7,023,631,007	78%
Payments						
Use of goods and services	13,820,586,335	-1,062,786,335	12,757,800,000	11,545,303,572	1,212,496,428	90%
Transfers to Other Government Units	18,921,148,313	-1,132,247,360	17,788,900,953	12,213,951,504	5,574,949,449	69%
Acquisition of Assets	8,164,715,000	-6,767,930,952	1,396,784,048	1,156,110,963	240,673,085	83%
Grand Total	40,906,449,648	-8,962,964,647	31,943,485,001	24,915,366,039	7,028,118,962	78%
Surplus/Deficit	-1,625,530,982	1,625,530,982	-	4,487,955	-4,487,955	

Notes:-

- Proceeds from Domestic and Foreign Grants- the under realisation of 41% is due to non-remittances of support documents from the spending entities.*
- Exchequer releases- the 17% under realisation is due to in adequate exchequer funding from the National Treasury in relation to the allocated budgetary provisions in the Development vote*
- Proceeds from Foreign Borrowings – the 53% under realization is due to non-remittances of support documents from the spending entities.*
- Use of goods and services, Transfer to other government units and acquisition of Assets-*
 - The under utilisation of 10%, 31% and 17% respectively relates to non-receipt of returns by spending entities to facilitate capturing of A-I-A for donors.*
 - The under utilisation on fixed assets is also due to in adequate exchequer from the National treasury.*

The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
Susan Mochache, CBS



Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
401000000		Preventive & Promotive Health Services	10,942,654,804	8,377,354,047	2,565,300,757
	401020000	Health Promotion	434,923,444	306,518,437	128,405,007
	401030000	Non-communicable Disease Prevention & Control	4,319,522,683	2,646,075,486	1,673,447,197
	401040000	Government Chemist	184,876,662	184,892,701	(16,039)
	401050000	Radiation Protection	5,458,969,101	4,715,363,939	743,605,162
	401090000		544,362,914	524,545,253	19,817,661
402000000		Curative Health Services	36,464,546,477	35,372,255,171	1,092,291,306
	402010000	National Referral Services	23,577,146,073	23,413,648,134	163,497,939
	402040000	Forensic and Diagnostics	552,079,875	522,792,243	29,287,632
	402050000	Free Primary Healthcare	7,417,711	7,417,711	-
	402060000		9,150,000,000	8,792,914,573	357,085,427
	402090000		3,177,902,818	2,635,495,510	542,407,308
403000000		Health Research and Development	8,242,737,792	8,242,735,789	2,003
	403010000	Capacity Building & Training	5,583,552,715	5,583,550,713	2,002
	403020000	Research & Innovations	2,659,185,077	2,659,185,076	1
404000000		General Administration, Planning & Support Services	6,695,214,150	6,759,011,203	(63,797,053)
	404010000	Health Policy, Planning & Financing	788,142,532	783,874,535	4,267,997
	404020000	Health Standards, Quality Assurance & Standards	183,513,372	183,512,955	417
	404030000	National Quality Control Laboratories	104,560,166	105,370,941	(810,775)
	404040000	Human Resource Management	5,618,998,080	5,686,252,772	(67,254,692)
405000000		Maternal and Child Health	22,797,190,109	16,923,510,974	5,873,679,135
	405040000		11,294,186,111	7,773,443,272	3,519,884,755
	405050000		577,003,998	570,248,571	6,755,427
	405070000		10,926,000,000	8,578,961,047	2,347,038,953

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the *Ministry of Health*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

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.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

- **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

- **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 entity.

- **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

5

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 entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30 JUNE 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other 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 Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

- **Compensation of Employees**

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

- **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.

- **Interest on Borrowing**

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

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

6. Third Party Payments

Included in the receipts and payments, are payments made on its 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.

7. Cash and Cash Equivalents

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

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. As at 30 JUNE 2019, this amounted to Kshs **140,247,380** compared to Kshs **52,085,926** in prior period as indicated on note 24.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2018 for the period 1st July 2018 to 30 JUNE 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year 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-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 JUNE 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

XII. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018-2019	2017-2018
Grants Received from Multilateral Donors				-
UNICEF			1,860,642,454	-
TOTAL			1,860,642,454	-

(The are direct payments made by UNICEF as Appropriation in aid under donor funding))

2 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	5,855,469,874	7,550,468,662
Total Exchequer Releases for quarter 2	13,710,876,188	14,100,197,178
Total Exchequer Releases for quarter 3	12,262,429,968	11,355,122,748
Total Exchequer Releases for quarter 4	21,371,561,135	11,348,134,142
Total Exchequer Issues-Level 5 Hospitals	4,326,000,000	4,199,999,998
Total Exchequer Issues-DANIDA	1,012,500,000	1,116,086,011
Total Exchequer Issues-World Bank-THUSCP	1,958,447,585	1,250,000,000
Total Exchequer Issues- User Fees Foregone	900,000,000	449,999,999
Total	61,397,284,750	51,370,008,738

Other Exchequer issues refers to payments made by the National Treasury through the Exchequer account on behalf of MOH budgeted Expenditure

The Ministry received Exchequer issues of Ksh. 61,397,284,750 against Net approved budget for Vote 1081 of Ksh 68,324,719,032

3 PROCEEDS FROM FOREIGN BORROWINGS

	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing - Direct Payments	1,025,440,405	1,098,970,428
Total	1,025,440,405	1,098,970,428

These refers to expenditure of capital in nature received through donor appropriation in Aid

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

4 PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment		1,833,632
Receipts from the Sale of Inventories, Stocks and Commodities	7,244,191,683	11,122,638
TOTAL	7,244,191,683	12,956,270

5 OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Administrative fees and charges-AIA	4,122,592,692	-
Administrative fees and charges	14,223,368	1,206,000
TOTAL	4,136,816,060	1,206,000

6 COMPENSATION OF EMPLOYEES

	2018-2019	2017 -2018
	Kshs	Kshs
Basic salaries of permanent employees	1,421,767,771	1,285,742,558
Basic wages of temporary employees	3,216,364,705	2,688,763,677
Personal allowances paid as part of salary	2,499,032,303	2,585,440,199
Personal allowances paid as reimbursements	-	3,275,416
Employer Contributions Compulsory national social security schemes	-	230,662,307
Total	7,137,164,779	6,793,884,157

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

7 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	83,507,595	82,359,422
Communication, supplies and services	17,705,057	13,704,518
Domestic travel and subsistence	55,022,066	51,914,073
Foreign travel and subsistence	5,969,034	1,424,171
Printing, advertising and information supplies & services	4,574,545	2,968,997
Rentals of produced assets	8,798,375,893	5,200,995,733
Training expenses	586,524,773	197,634,945
Hospitality supplies and services	47,804,997	10,927,412
Insurance costs	17,004,043	-
Specialised materials and services	3,713,311,551	979,340,730
Office and general supplies and services	31,704,354	11,163,370
Other operating expenses	214,092,644	135,000,340
Routine maintenance – vehicles and other transport equipment	22,081,120	18,753,480
Routine maintenance – other assets	18,990,899	38,507,335
Fuel Oil and Lubricants	44,707,877	35,009,474
TOTAL	13,662,176,448	6,779,704,000

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

8 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
(SCOA Codes		
2630100	41,347,573,782	24,414,420,167
2630200	11,601,052,625	8,798,375,206
2640400	23,748,466	53,899,002
2640500	417,348,862	2,738,140,044
TOTAL	53,389,723,735	36,004,834,419

The above transfers were made to the following self-reporting entities in the year:

Description	2018-2019	2018-2019	2018-2019	2017-2018
	Ksh	Ksh	Kshs	KSH
TRANSFERS TO SAGAS AND SCS	AIA	DISBURSEMENTS	CUMMULATIVE	CUMMULATIV
KENYA MEDICAL TRAINING COLLEGE	1,868,000,000	3,585,366,608	5,453,366,608	3,577,950,000
KENYATTA NATIONAL HOSPITAL	4,668,999,999	7,360,988,172	12,029,988,171	7,475,990,77
KENYA MEDICAL RESEARCH INSTITUTE	102,000,000	2,328,385,079	2,430,385,079	2,087,547,216
KENYA MEDICAL SUPPLIES AUTHORITY	2,152,592,693	560,402,818	2,712,995,511	383,520,00
MOI TEACHING AND REFERAL HOSPITAL	2,575,000,000	6,773,344,142	9,348,344,142	5,692,391,84
NATIONAL AIDS CONTROL COUNCIL	-	1,084,566,350	1,084,566,350	958,043,453
GENEVA OFFICE-IHO	-	37,845,648	37,845,648	20,999,11
KENYATTA UNIVERSITY TEACHING & REF.HOSP	-	655,000,000	655,000,000	
NATIONAL HOSPITAL INSURANCE FUND	-	3,981,570,000	3,981,570,000	1,980,250,00
	11,366,592,692	26,367,468,817	37,734,061,509	22,176,692,39
TRANSFERS TO COUNTY GOVERNMENTS			-	-
47 COUNTIES-USER FEES FOREGONE	-	900,000,000	900,000,000	899,999,99
CONDITIONAL GRANTS -LEVEL FIVE HOSPITAL	-	4,326,000,000	4,326,000,000	4,199,999,99
	-	-	-	
	-	5,226,000,000	5,226,000,000	5,099,999,99
TRANSFERS TO PROJECTS-GOK COUNTERPART FUNDING			-	-
EAST AFRICA PUBLIC LABORATORY NETWORKING PROJECT	-	203,030,478	203,030,478	181,275,96
GLOBAL FUND -MALARIA ROUND 10 - SPECIAL	-	579,135,685	579,135,685	708,897,99
GLOBAL FUND-HIV/AIDS ROUND 7	-		-	490,253,961
GLOBAL FUND-HIV/AIDS-CURRENT	-	1,008,406,625	1,008,406,625	319,083,98
TUBERCULOSIS ROUND 6	-		-	462,747,73

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

TUBERCULOSIS ROUND 7	-		-	331,141,960
GLOBAL FUND-TUBERCULOSIS-NEW GRANT	-	810,755,537	810,755,537	-
TRANSFORMATIVE HEALTH SYSTEMS-UHC DANIDA	-	1,012,500,000	1,012,500,000	1,116,086,011
TRANSFORMATIVE HEALTH SYSTEMS-WORLD BANK	-	1,958,447,585	1,958,447,585	1,250,000,000
TRANSFORMATIVE HEALTH SYSTEMS-MEDICAL SUPPLIES	-	477,200,310	477,200,310	432,549,712
TRANSFORMATIVE HEALTH SYSTEMS-PROJECT	-	301,003,620	301,003,620	318,928,525
EAST AFRI. CENTRE OF EXCELLENCE PROJECT	-	77,525,215	77,525,215	35,206,650
EAST AFRI. CENTRE OF EXCELLENCE-GOK	-	50,039,745	50,039,745	-
EAST AFRICAN CENTRE OF EXCELLENCE-A-I-A	-	93,042,052	93,042,052	215,983,375
OTHERS GRANTS-CUBAN DOCTORS	-	-	0	69,341,224
KENYA HEALTH SECTOR SUPPORT	-	1,349,796	1,349,796	2,732,732,946
UNICEF-WASH	-	50,750,000	50,750,000	
UNICEF-IMMUNIZATION VACCINES-GAVI	-	415,999,066	415,999,066	-
NATIONAL CANCER INSTITUTE	0	13,767,000	13,767,000	
	-	7,052,952,714	7,052,952,714	8,664,230,036
OTHERS			-	
NTDL-RELATED PAYMENT		-	-	4,855,887
UHC PROGRAMME-NATIONAL	-	3,001,809,073	3,001,809,047	
STAFF EMOLUMENTS-HQ		351,151,999	351,151,999	
OTHER PAYMENTS-VARIOUS	-	23,748,466	23,748,466	59,056,101
	-	3,376,709,538	3,376,709,538	63,911,988
TOTAL	11,366,592,691	42,023,131,069	53,389,723,735	36,004,834,419

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

9 OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	4,152,572	41,382,261
Emergency relief and refugee assistance	176,337,067	364,502,952
Total	180,489,639	405,885,213

10 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	100,000,000	75,000,000
Total	100,000,000	75,000,000

This refers to disbursements made to Kenyatta National Hospital to cater for Early retirees

11 ACQUISITION OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings	461,740,690	81,685,222
Purchase of Vehicles and Other Transport Equipment	13,825,000	
Purchase of Household Furniture and Institutional Equipment	87,413	155,311
Purchase of Office Furniture and General Equipment	1,079,044	3,452,946
Purchase of Specialised Plant, Equipment and Machinery	265,789,678	1,768,522,49
Research, Studies, Project Preparation, Design & Supervision	236,609,510	48,750,00
Purchase of Specialised Plant	225,377,843	490,129,74
TOTAL	1,204,509,178	2,392,695,718

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

12A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit e.t.c	2018-2019	2017-2018
		Kshs	Kshs
CBK, 1000181688	Development	2,987	445,330
CBK, 1000181478	Recurrent	591,183	314,582
CBK 1000181168	Deposit	140,247,380	51,947,227
Total		140,841,550	52,707,139

12B: CASH IN HAND

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	629,510	2,247,329
TOTAL	629,510	2,247,329

	2018-2019	2017-2018
	Kshs	Kshs
Headquarters, MOH Cash office-Recurrent	629,510	2,108,629
Headquarters, MOH Cash office-Deposit	-	138,700
TOTAL	629,510	2,247,329

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019	2017-2018
	Kshs	Kshs
Government Imprests	19,761,950	28,388,120
Salary advances	128,566	305,874
TOTAL	19,890,516	28,693,994

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

14. ACCOUNTS PAYABLE

	2018-2019	2017-2018
	Kshs	Kshs
Deposits	140,247,380	52,085,927
TOTAL	140,247,380	52,085,927

15. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	52,707,139	101,185,294
Cash in hand	2,247,329	1,951,412
Receivables - Outstanding Imprests	28,693,994	11,406,952
Payables - Deposits	(52,085,927)	(37,071,346)
Prior Year Adjustment	(759,912)	(77,047,705)
TOTAL	30,802,623	424,607

Note: Prior Year adjustment refers to Bank balances of Ksh.445,330 and Ksh 314,582 for Development and Recurrent votes as at 30 JUNE 2019 that were subsequently swept by National Treasurer at the close of the year.

15. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances	52,707,139	101,185,294
Adjustments on cash in hand	2,247,329	1,951,412
Adjustments on payables	28,693,994	11,406,952
Adjustments on receivables	(52,085,927)	(37,071,346)
Others (<i>specify</i>)	(759,912)	(77,472,312)
	30,802,623	424,607

Note:

FY 2017/18- *Adjustment on Bank account Balances comprises of Kshs.1, 364,997 and Kshs64,353,351* being balances for Development bank and Recurrent Bank accounts respectively, recovered by National Treasury from MOH after the close of the financial year 2016/17

-Adjustments *on accounts receivables of Ksh 11,329,357* relates to outstanding imprest at the close of Financial year **2016/17** which was subsequently recovered in the same financial year.

-FY 2018/19-Prior Year adjustment refers to Bank balances of Ksh.445,330 and Ksh 314,582 for Development and Recurrent votes as at 30th June 2018 that were subsequently swept by National Treasurer at the close of the year.

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

16. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of Health

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

Related party transactions:

	2018-2019	2017-2018
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	26,253,968,817	22,176,692,398
Transfers to Development Project	7,039,185,715	8,664,230,036
Transfers to County Governments	5,226,000,000	5,099,999,997
Total Transfers to related parties	38,519,154,532	35,940,922,431
<u>Transfers from related parties</u>		
Transfers from the Exchequer	61,397,284,750	51,370,008,738
Total Transfers from related parties	61,397,284,750	51,370,008,738

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued..)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	ADJUSTMENTS	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs
Construction of buildings	8,276,577	8,276,577	-
Construction of civil works	5,379,362	94,309,739	99,689,101
Supply of goods	680,330,849	(629,279,261)	51,051,588
Supply of services	3,740,485,998	38,014,518,571	41,755,004,569
Total	4,434,472,786	37,471,272,472	41,905,745,258

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description	FY 2017-2018	Adjustment during the year	FY 2018-2019
Government Imprests	28,388,120	(8,626,170)	19,761,950
Salary advances	305,874	(177,308)	128,566
TOTAL	28,693,994	(8,803,478)	19,890,516

17.3: OTHER PENDING PAYABLES (See Annex 3)

	FY 2017/2018	Additions for the period	Paid during the year	FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties- Retention	18,457,172	98,243,218	(13,584,518)	103,115,872
Total	18,457,172	98,243,218	(13,584,518)	103,115,872

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor for Financial Statements of 2017/2018 financial year. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
1	Inaccuracies in the Financial Statements The Statement of cash flows and note 15B to the financial statements reflects adjustments during the year of Kshs. 77,047,705 and whose analysis was not availed for audit verification. In the circumstances, the accuracy of the financial statements for the year ended 30th June 2018 could not be confirmed.	It is true that the statement of assets and liabilities and the statement of cash flows reflects prior year adjustment of Kshs. 77,047, 705. The figure is comprised of adjustment of prior year imprests amounting to Kshs. 11,329,357 surrendered during the year under review but accounted for in the previous year's financial statements. The Ministry has addressed the issue of the prior year adjustment of Ksh. 77,047,705 in the statement of assets and liabilities and the statement of cash flows and reinstated the financial statements.	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
2	Un-Surrendered Old Deposits Balances from former Ministries The Statement of Assets and Liabilities as at 30th June 2018 reflects cash and cash equivalent balance of ksh. 52,707,139; and Deposits totalling ksh. 10,956,114,687 were never transferred to the new Deposits Account of the Ministry of Health that was formed after the merger of Ministry of Public Health and Sanitation and Medical Services; thus the validity and accuracy of the deposits balance of ksh. 52,085.926 could not be ascertained.	The matter was discussed in the Public Accounts Committee appearance in March 2019 and the report adopted by Parliament on 5th December 2019 recommended in paragraph 210 that Accounting officer liaise with National Treasury on the best approach of dealing with the matter and report to the National within 3 months. The Ministry has written letters to the National Treasury to seek concurrence on clearance of the old deposit accounts based on proposed adjustments	Samson M. Ongalo	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (<i>Resolved / Not Resolved</i>)	Timeframe
3.	Cash and cash equivalent The Statement of assets and liabilities as at 30th June 2018 reflected a bank balance of ksh. 52,707,138. Development cashbook as at 30th June 2017 reflected a closing balance of ksh. 1,364,997, out of which only ksh. 75, 835.90 was recalled by the central bank, leaving a balance of Ksh. 1,289,161.35 un-accounted for in the cash book. Further review of the recurrent account reconciliation statement reflects receipts in bank statement not in cash book of Ksh. 95,345 and receipts in cash book not in bank statement of Ksh. 6,066,022; and thus accuracy and validity of Kshs. 52,707,139 in the statement of financial assets and liabilities could not be confirmed as at 30th June 2018.	It is true that the statement of assets and liabilities as at 30 June 2018 reflected a bank balance of Ksh. 52,707,139. The Ministry has accounted for the balance of Ksh. 1,289,161.35 and credited the amount in the Ministry's cash book and availed the cash book extract to confirm the recording of KSH. 95,345. The reconciliation has been provided for review. Further, the outstanding items for receipts in cash book not in bank statement totalling Ksh 6,066,022 reflected in Bank reconciliation as at 30th June, 2018 were cleared in July, 2018 and provided to external auditors for review as evidenced in Bank reconciliation statement extract for July, 2018	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (<i>Resolved / Not Resolved</i>)	Timeframe
4	Accounts Receivables- Outstanding Imprests and Advances The Statement of financial Assets and Liabilities as at 30th June 2018 reflects outstanding imprests and advances of Ksh. 28,693,994; out of which an amount of ksh. 10,945,734 ought to have been surrendered on or before 30th June 2018 was still outstanding as at 31st January 2019, contrary to section 93(5) of the Public Finance Management Regulations 2015.	It is true that the statement of assets and liabilities reflects an Accounts Receivables- outstanding Imprests and Clearance accounts of Kshs. 28,693,994. It is further true that Included in the imprest balance is an amount of Kshs. 10,945,734 which ought to have been accounted for on or before 30 June 2018 but which was still outstanding as at January, 2019. The Ministry has since made efforts to recover Ksh. 5,805,630 to date in addition to the recovery instructions written to Human Resource to recover the outstanding balance of Ksh. 5,140,104.	Samson M. Ongalo	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (<i>Resolved / Not Resolved</i>)	Timeframe
5.	Accounts Payables-Deposits Accounts payable balance of Ksh. 52,085,926 in the Statement of Receipts and payments includes an amount of Ksh. 3,141,159 for fines and charges, salary and imprest recoveries wrongly classified as payables and thus undermining the accuracy of Accounts payable balance.	It is true that the schedules provided in the financial statements reflected an amount of Kshs. 3,141,159.00 made up of fines and surcharges, salary recoveries and imprest recoveries from payroll. It is further true that the amount was wrongly classified as a payable. The Ministry however prepared a payment voucher for payment to the National Treasury and effected the payment on 21st February 2020, and adjusted the financial statements accordingly with concurrence of the office of the Auditor General.	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

6.	Compensation of Employees An amount of Ksh. 6,793,884,157 relating to compensation of employees includes an expenditure amount of Ksh.4,246,449 whose payment vouchers and other related supporting documents were not availed for audit review	It is true that the payment vouchers were not availed for verification during the time of audit. The Documents have since been obtained and availed to external auditors for audit review	Samson M. Ongalo	Resolved
				-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
7.	Use of goods and services 7.1 Specialized materials and services An expenditure of Ksh. 979,340,730 reported under note 7 in the statement of receipts and payments contains an amount of Ksh. 46,137,718 whose payment vouchers and other related supporting documents were not available for audit review.	It is true that the payment vouchers were not available for verification during the time of audit. Documents have since been obtained and the documents and availed to external auditors for audit review.	Samson M. Ongalo	Resolved	-
	7.2 Rental of produced assets An expenditure of Ksh. 5,200,995,733 reported under note 7 in the statement of receipts and payments contains an amount of Ksh. 2,149,755 whose payment vouchers and other related supporting documents were not available for audit review.	It is true that the payment vouchers were not available for verification during the time of audit. We have however since obtained the documents and availed to external auditors for audit review.	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
8.	Transfer to other Government Units Note 8 to the financial statements reflects an expenditure on transfers amounting to Ksh. 36,004,834,419 out of which payment vouchers and other related supporting documents amounting to Ksh. 9,994,101 were not availed for audit review. In addition, an amount of Ksh. 4,855,877 included in other grants and transfers figure of Ksh. 63,911,988 is for refund of ineligible expenditure to NTLD project as a result of imprest issued outside the project's work plan in 2007.	It is true that the financial statements reflect expenditure on transfer to other government units of Kshs. 36,004,834,419 out of which payment vouchers and other related supporting records amounting to Kshs. 9,994,101 were not availed for audit review. The vouchers and other supporting records amounting to Kshs. 9,994,101 have since been provided for audit verification. However, the Ministry has not recovered the Kshs. 4,855,887.10 for the NTLD project work plan	Samson M. Ongalo	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
9.	Other Grants and Transfers 9.1 Membership dues and subscriptions An amount of Ksh. 51,881,817 under note 9 are membership dues and subscriptions to international organizations whose payment vouchers and other relating supporting documents amounting to Ksh. 2,206,076 were not availed for audit review. 9.2 Emergency Relief and Refugee assistance Note 9 to the financial statements includes expenditure on emergency relief and refugee assistance of Ksh. 364,502,952 out of which vouchers and other related supporting documents amounting to Ksh.46,067,114 were not availed for audit review. In addition, an expenditure totaling kshs. 14,021,158 Ought to have been classified under	It is true that the payment vouchers and other supporting records amounting to Ksh. 2,206,076 were not availed for verification during the time of audit. We have since obtained the documents and available for audit review It is true that payment vouchers amounting to ksh. 46,067,114 were not availed for verification during the time of audit. The documents have since been availed for review. The funding for the activities related to emergency and disaster management are provided under one item-2640201 - Emergency Relief and Refugee Assistance, therefore, Ksh.14, 021,158 relate to procurement for goods and services incurred in the course of undertaking activities under the sub programme and therefore not misclassified in anyway	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
10.	Acquisition of assets Included in the receipts and payments statements is an amount of sh.82,592,762 out of which there is an expenditure of Ksh. 2,392,695,718 whose supporting documents were not availed for audit review. Again, an expenditure amounting to Ksh.5,703,714 made up of stationery items of printing and supply of promotional materials, household goods and surgical gloves, and other specialized materials were wrongly charged to acquisition of assets instead of use of goods and services	It is true that payment vouchers and other related supporting records amounting to Kshs. 82,592,762 were not availed for audit review. The payment vouchers have since been availed for audit review. The payments amounting to ksh. 5,703,724 have since been transferred to the correct chargeable items vide various journals.	Samson M. Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
11.	Pending Bills Pending bills totaling to ksh. 4,434,472,786 not settled in the year 2017/2018 were instead carried forward to 2018/2019; and had the bills been paid, the statement of receipts and payments would have reflected a deficit of ksh. 4,403,334,857 instead of a surplus of ksh. 31,137,929	It is true that the Ministry reported Pending bills amounting to Ksh. 4,434,472,786 and a surplus of Ksh. 31,137,929 in the financial statements for financial year 2017/18. The total budget for the Ministry in the financial year 2017/18 amounted to Ksh. 60,001,003,134 out which the Ministry incurred an expenditure of Ksh. 52,452,371,243 recording an under-expenditure of Ksh. 7,548,631,891. Therefore, had the Ministry received full exchequer requested, the Pending Bills would have been cleared without recording a deficit as alluded.	Joseph Muraga	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
12.	Budgetary Performance Actual receipts amounting to ksh 52,483,141,437 against the budgeted receipts of ksh. 78,391,624,264 resulted to a shortfall of ksh.25,908,482,827 or 67% during the year under review. Again, actual expenditure of ksh.52,452,003,508 against budgeted expenditure of ksh.78,391,624,264 resulted to under absorption of Ksh.25,391,624,264 or 67%	The under expenditure and the under collection of Ksh. 25,939,620,757 and Ksh. 25,968,482,827 respectively was as a result of the exchequer under-funding of Ksh. 8,630,994,396 from National Treasury, and unrealized Appropriation in Aid of Ksh. 17,288,941,860. Further, Appropriations In Aid (support in kind) relating to donor funded projects was also not provided for capturing of expenditure in Ifmis. The expenditure has since been captured and the issue addressed.	Joseph Muraga	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
13	Computed Tomography (CT) Scanners Included in the receipts and payments figure of ksh. 2,392,695,718 as at 30th June 2018 is an expenditure on acquisitions of ksh. 1,740,000.000 under specialized plant, equipment and machinery paid for CT Scanners, which was 20% of the contract value paid as a condition precedent for Kenyan government to obtain a loan; and no procurement documents provided at the time of conclusion of the audit review.	It is true included in the receipts and payments figure of ksh. 2,392,695,718 as at 30th June 2018 is an expenditure on acquisitions of assets of ksh. 1,740,000.000 under specialized plant, equipment and machinery paid for CT Scanners, which was 20% of the contract value paid as a condition precedent for Kenyan government to obtain a loan; and no procurement documents provided at the time of conclusion of the audit review. The ministry however confirms that due diligence and fidelity to the public procurement and disposal act of 2015 was observed. Contract documents have also been presented for audit review.	Dr.Laban Nthiga	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: <i>(Resolved / Not Resolved)</i>	Timeframe
14	Proposed upgrading of Othaya District Hospital The Ministry awarded a contract for the upgrading of facilities at Othaya District Hospital at a price of ksh. 436,300,798.80 which was later revised to ksh. 501,745,918.50. As at 21st February 2014, the cumulative payments were Ksh. 501,745,918.70 or 99.9% and 192 weeks had elapsed out of contract period of 123 weeks.	The matter was discussed in the Public Accounts Committee appearance in March 2019 and the report adopted by Parliament on 5th December 2019 recommended in paragraph 217 that within 3 months after adoption of the report, Auditor General to undertake a comprehensive performance audit to evaluate whether the citizens got value for money and submit a report to parliament for tabling and debate. The Accounting officer wrote a letter to the Auditor general highlighting the recommendations from parliament for their action.	Dr.Sirengo	Not resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
15	Long outstanding county debts The Ministry only managed to recover an amount of Ksh. 14,837,973,349 out of the 19,208,279,767 long outstanding County Debts paid as salaries on behalf of the county government; leaving a balance of Ksh. 4,370,306,417 which has remained outstanding to date.	The matter was discussed in the Public Accounts Committee appearance in March 2019 and the report adopted by Parliament on 5th December 2019 recommended in paragraph 218 that within 3 months after adoption of the report, the Accounting Officer should liaise with National Treasury with a view of recovering the Ksh.4, 370,306,416 outstanding. The report further	Samson M.Ongalo	Resolved	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (<i>Resolved / Not Resolved</i>)	Timeframe
16.	Irregular payment on portable clinics The contract for supply of portable medical clinics elapsed in financial year 2015/2016 despite the fact that the contract has not been executed. The ministry also paid a sum of Ksh. 800,000,000 before installing, commissioning and handing over, therefore contravening the contractual agreement and thus, no possibility to determine whether the government obtained value for money for the expenditure.	The matter was discussed in The Public Accounts Committee appearance in March 2019 and the report adopted by Parliament on 5th December 2019 recommended in paragraph 219 that within 3 months after adoption of the report, Auditor General to undertake a comprehensive performance audit to evaluate whether the citizens got value for money and submit report to parliament for tabling and debate. The Accounting officer wrote a letter to the Auditor general highlighting the recommendations from parliament for their action.	Laban Nthiga	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
17	Lack of an Independent Audit Committee There was lack of an Independent Audit Committee in 2017/2018 Financial Year, as required by section 73(5) of the Public Finance Management Act 2012, which may have affected good corporate Governance in the Ministry.	The audit committee was approved in 2017/2018 but the National Treasury delayed to provide guidance and training to the members since most of them came from the private sector. The first induction course for the members was held at the Kenya School of Government in October, 2018. The Chairman of the audit committee later resigned on 14th January, 2019 and the letter received on 5th April, 2019. The Ministry is currently in the process of recruiting a new chairman of the committee to enable the committee commences work.	Edward O. Were	Not Resolved	2020/2021

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe
18	Lack of well documented Enterprise Risk management process During the year under review, there was lack of well documented Enterprise Wide Risk Management Process and IT Strategic Committee to effectively guide the enterprise risk management process; contrary to Public Finance Management Regulations 2015.	An IT Strategic Committee was constituted in 2019 to plan and put in place a Strategic Plan that supports business requirements and an IT Security Policy by April 2020. The issue has since been addressed.	Jane Otoko	Resolved	-

Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Samson M. Ongalo
ICPAK Member Number: 3128

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

DESCRIPTION	OUTSTANDING 2017/18	ADJUSTMENT 2018/19	OUTSTANDING 2018/19	REMARKS
	KSHS	KSHS	KSHS	
CONSTRUCTION BUILDING				
ELDO ROSTA CONSTRUCTION LTD	8,276,577	8,276,577	-	
SUB-TOTAL	8,276,577	8,276,577	-	
CONSTRUCTION OF CIVIL WORKS				
REETZA BUILDING & CON. COMP	1,998,189	1,998,189	-	
RICADA BUSINESS SUPPORT SYSTEMS	3,381,173	3,381,173	-	
M/S HIGHVIEW CONTRACTORS LTD	-	-	10,770,260	
HIGHWAY CONTRACTORS LTD	-	-	10,447,152	
PONG AGENCIES LTD	-	-	12,080,179	
LUNAO ENTERPRISES	-	-	8,170,799	
DUNGA HILL CAMP LTD	-	-	7,290,000	
SANDHU BUILDERS & CONTRACTORS	-	-	19,329,419	
SIGNON GLOBAL LOGISTICS	-	-	28,635,670	
MECOY CONSULTANTS LTD	-	-	2,965,622	
SUB-TOTAL	5,379,362	5,379,362	99,689,101	
SUPPLY OF GOODS				
VALUE DIAGNOSTICS LTD	37,146,751	37,146,751	-	
EPITOME TECHNOLOGY	823,800	823,800	-	
TROPA INTERNATIONAL LTD	1,657,500	1,657,500	-	
SAVOY CONTRACTORS LTD	1,148,000	1,148,000	-	
JOSTAKA ENTERPRISES	952,000	952,000	-	
KIRATA AFRICA LTD	5,947,210	5,947,210	-	
GREEN SPAR INVESTMENT LTD	1,042,500	1,042,500	-	
DIAL UP ASSOCIATES CO. LTD	1,777,500	1,777,500	-	
PHILIPS PHARMACEUTICALS LTD	1,200,000	1,200,000	-	
BEDSCAPES ENTERPRISES	38,600	38,600	-	
GLOBUS TOURS AND TRAVEL LTD	59,820	59,820	-	
MINGWA GENERAL MERCHANTS	942,000	942,000	-	
AUTO QUICK ENTERPRISES	577,500	577,500	-	
PHARMATRADE PHARMACY LTD	3,529,900	3,529,900	-	
HADLEY GREEN LTD	116,350	116,350	-	

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

TOP SCORE ENTERPRISES	411,570	411,570	-
CLEON VENTURES	1,100,000	1,100,000	-
JUMLA MAX SUPPLIERS	855,000	855,000	-
QUESEVEN LTD	3,829,760	3,829,760	-
TRIAM ENTERPRISES	942,400	942,400	-
GOBEM GEN. SUPPLIES	1,094,800	1,094,800	-
MULIKA SOLUTIONS	1,190,000	1,190,000	-
STAGOM INVESTMENT	681,000	681,000	-
DOREK OFFICE SUPPLIES	598,400	598,400	-
ACCORD HEALTHCARE (K) LTD	1,800,000	1,800,000	-
KAIGI ENTERPRISES	132,000	132,000	-
INCALIS LOGISTICS	241,022	241,022	-
SETMATRIX LIMITED	318,300	318,300	-
FRONTLINE INFORMATION SERVICES	370,000	370,000	-
FOREFRONT VENTURES LTD	6,900,000	6,900,000	-
GYPSE LTD	415,000	415,000	-
DAKAR BIKI AGENCIES	432,000	432,000	-
KATE BABY SHOP	435,000	435,000	-
AMARA BB LTD	1,301,782	1,301,782	-
JAMON SOLUTIONS LTD	2,197,200	2,197,200	-
MEDICARE INTERNATIONAL LTD	40,375,000	40,375,000	-
STANLINE ENTERPRISES	8,376,000	8,376,000	-
MITHINI ENTERPRISES	12,269,250	12,269,250	-
LULU EAST AFRICA LTD	6,344,000	6,344,000	-
GLOBAL MEDLINK LTD	32,026,000	32,026,000	-
ACCESS CODE COMMUNACATION	5,232,500	5,232,500	-
TEE E.A LTD	13,229,000	13,229,000	-
GAMU PRIME SUPPLIES	9,270,000	9,270,000	-
SARASAREA SUPPLIES	106,220	106,220	-
EASTCOPE ENTERPRISES	822,000	822,000	-
KENYATTA UNIVERSITY	1,581,600	1,581,600	-
CELTECH SUPPLIES	2,775,320	2,775,320	-
ALLAKEN GENERAL MERCHANTS	1,330,000	1,330,000	-
JEEP SOLUTIONS LTD	3,245,900	3,245,900	-
JOTESH GENERAL ENTERPRISES	1,025,000	1,025,000	-
MANJEKAH INVESTMENTS	1,150,000	1,150,000	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

JUNHA MARKET VENTURES	1,266,650	1,266,650	-
PRIME ACE VENTURES	1,882,000	1,882,000	-
JUNHA MARKET VENTURES	1,880,000	1,880,000	-
QUALIMARK RADIOSAFETY	1,308,000	1,308,000	-
EPHRAIM TECHNOLOGIES	503,960	503,960	-
VALUE DIAGNOSTIC LTD	14,400,000	14,400,000	-
RICHATECH SUPPLIES	203,160	203,160	-
GOSHEN SOLUTIONS	638,285	638,285	-
KEEPERS CONSULTANTS LTD	168,100	168,100	-
PEGAT ENTERPRISES	1,846,000	1,846,000	-
PHYLTECH COMMUNICATIONS	3,500,000	3,500,000	-
BITS & BITS LTD	5,087,400	5,087,400	-
CHRISOM INVESTMENT	298,500	298,500	-
ALLENSHAL GENERAL SUPPLIES	360,000	360,000	-
VALUE DIAGNOSTIC LTD	21,147,260	21,147,260	-
EMERALD TECHNOLOGIES	2,851,400	2,851,400	-
MILUSA PRESTIGE	14,600,000	14,600,000	-
THWAMA BUILDING SERVICES	4,936,237	4,936,237	-
MCLAIN HANSONS	602,000	602,000	-
MADUKHA OFFICE SUPPLIES	194,000	194,000	-
EPHRAIM TECHNOLOGIES	627,620	627,620	-
TENKA ENTERPRISES	1,783,864	1,783,864	-
MISSION FOR ESSENTIAL DRUGS	500,000	500,000	-
BALTECH EQUIPMENT	471,400	471,400	-
STEWART BUSINESS SOLUTION	1,328,205	1,328,205	-
EPITOME TECHNOLOGY	948,960	948,960	-
NDEGE AGENCIES	250,000	250,000	-
DOUBLELINK ENTERPRISES	815,500	815,500	-
FOURAFRIQUE	775,100	775,100	-
GOSHEN SOLUTIONS	499,500	499,500	-
YOUNG PROMISE	1,000,000	1,000,000	-
SOIMAK INVESTMENTS	1,604,500	1,604,500	-
DYNAMIC MATRIX LTD	800,000	800,000	-
ULTRA ENGINEERING SYSTEMS	416,000	416,000	-
KIBLO LTD	960,000	960,000	-
RUMATHI ENTERPRISES	981,900	981,900	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NEOTEL SOLUTIONS	950,000	950,000	-
ZIYALE INVESTMENT	4,907,000	4,907,000	-
NYAKI AGENCIES	15,750,000	15,750,000	-
KIMGEN SUPPLIES	50,750,000	50,750,000	-
SULKA EA LTD	5,256,000	5,256,000	-
RIPEWOOD SERVICES	2,708,300	2,708,300	-
ALCOVE SUPPLIES	1,317,000	1,317,000	-
JEEP SOLUTIONS LTD	6,752,430	6,752,430	-
CONVERGENT INVESTMENT	5,869,500	5,869,500	-
GHEEMAX ENTERPRISES	1,990,600	1,990,600	-
LIMAH EA LTD	8,853,042	8,853,042	-
FRANKAN ENTERPRISES	3,162,500	3,162,500	-
MIMS SUPPLIES	8,576,690	8,576,690	-
SKYSPACE SYSTEMS	902,964	902,964	-
MOTOR RENEWERS	28,000	28,000	-
SHANNIAN ENTERPRISES	2,998,681	2,998,681	-
AGROSELINE AGENCIES	314,500	314,500	-
DOTTO COMPUTER AGENCIES	157,000	157,000	-
EDNAS ENTERPRISES	147,000	147,000	-
REASONS INVESTMENT	1,280,000	1,280,000	-
SEANWILLS INVESTMENT	5,034,000	5,034,000	-
JOSTEL ENTERPRISES	1,968,375	1,968,375	-
HANDMOGO COMMERCIAL	1,470,720	1,470,720	-
SCARBEX SERVICES	597,900	597,900	-
ALCOVE SUPPLIES	794,400	794,400	-
CASELAB LIMIED	664,000	664,000	-
OLLEZANDA LINK INVESTMENT	1,320,000	1,320,000	-
MADIC BUSINESS SUPPLIERS	1,702,360	1,702,360	-
RAIA INVESTMENTS	1,920,000	1,920,000	-
JOTAYA ENTERPRISES	677,500	677,500	-
COPYLITE TECHNOLOGY	478,000	478,000	-
DENPAH INVESTMENTS	487,700	487,700	-
DOTTO COMPUTER AGENCIES	887,780	887,780	-
MIMS SUPPLIES	3,455,000	3,455,000	-
PROF KIAMA WANGAI &CO	732,999	732,999	-
CANON AGENCIES	2,430,000	2,430,000	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

RICHIN TRADERS	3,116,320	3,116,320	-
MUFLOWA ENTERPRISESE	138,780	138,780	-
LIFE IN AFRICA LTD	2,482,000	2,482,000	-
TIMINAH OWADE ENTERPRISES	2,980,000	2,980,000	-
SOSONI ENTERPRISES	2,977,000	2,977,000	-
ECLIPSE SERVICES	400,000	400,000	-
FANISI WORLD	1,200,000	1,200,000	-
PHAROJ GENERAL MERCHANTS	492,500	492,500	-
G. NORTH & SON LIMITED	500,000	500,000	-
JAMWA LOGISTICS	320,400	320,400	-
NARROW BRIDGE HOLDINGS LTD	1,250,000	1,250,000	-
ZIYALE INVESTMENTS	1,250,000	1,250,000	-
KENYA MEDICAL TRAINING COLLEGE	97,000	97,000	-
MIMS GENERAL SUPPLIES	796,000	796,000	-
GINA MOTORS	145,000	145,000	-
COMDA INVESTMENT	1,244,000	1,244,000	-
DYNAMIQUE VENTURES	100,850	100,850	-
DANPHIS ENTERPRISES LTD	278,052	278,052	-
DOUBLE SEVEN SUPPLIES & SERVICES	400,000	400,000	-
KLIQ ENTERPRISES	400,000	400,000	-
GEKAM ENTERPRISES	1,416,000	1,416,000	-
HAKSSON MEDPHARM SUPPLIERS	1,045,000	1,045,000	-
KENNUEL LIMITED	320,400	320,400	-
STARINE AGENCY	1,104,773	1,104,773	-
NARROW BRIDGE HOLDINGS LTD	12,875,000	12,875,000	-
MARVEL SYSTEMS LTD	6,125,000	6,125,000	-
GREENWICH INTERCOM NETWORK	770,000	770,000	-
WADWA VENTURE	750,000	750,000	-
MAXINE INVESTMENTS	2,616,000	2,616,000	-
SPAREMART AGENCIES	3,258,000	3,258,000	-
NEWGEN ENTERPRISES	1,033,700	1,033,700	-
IMBASH VENTURES	1,599,850	1,599,850	-
PRIME ACE VENTURES	1,475,000	1,475,000	-
PINETOWN AGENCIES	4,950,000	4,950,000	-
SHIBRI ENETERPRISES	2,509,000	2,509,000	-
FINELYNX	5,300,000	5,300,000	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

SANWAM SERVICES	2,292,000	2,292,000	-
IKAN AGENCIES	2,382,000	2,382,000	-
HEBRON COMMUNICATION	2,744,000	2,744,000	-
RAINERS GENERAL SUPPLIES	1,194,000	1,194,000	-
BUYWORTH ENTERPRISES	1,950,000	1,950,000	-
KIBLO LTD	2,250,000	2,250,000	-
CHANNAH SUPPLIES	1,386,000	1,386,000	-
ESSAH GENERAL SUPPLIES	1,140,500	1,140,500	-
ELIRSHA SUPPLIES	1,205,000	1,205,000	-
GOSHEN SOLUTIONS	905,000	905,000	-
ONE SOURCE COMP.	7,625,000	7,625,000	-
BERCENG SUPPLIES	1,950,000	1,950,000	-
JAMWA LOGISTICS	950,000	950,000	-
BETHUM BENERAL MERCHANTS	1,642,000	1,642,000	-
KEW CREATIONS	9,500,000	9,500,000	-
IBSEN LIMITED	6,320,000	6,320,000	-
PMK INVESTMENTS	1,388,850	1,388,850	-
WAMUNJU ENTERPRISES	575,000	575,000	-
INNOVATION AFRICA	936,896	936,896	-
VISHECRY	556,600	556,600	-
TECHWAIT ENTER	205,200	205,200	-
HARDWELL ENTER.	1,450,000	1,450,000	-
CURATIVE & MEDICAL SUPPORT	49,998,650	49,998,650	-
FORTUNE FORTE	573,180	573,180	-
BRUDAH COMPANY	268,400	268,400	-
NUTTY PRINTERS AND GENERAL SUPPLIES	1,600,000	1,600,000	-
JUMIA MAX SUPPLIERS	3,164,840	3,164,840	-
NETANEL ENTERPRISES	6,900,000	6,900,000	-
MODKEN INDUSTRIAL SERVICES	7,277,135	7,277,135	-
TOYOTA KENYA	13,825,000	13,825,000	-
VIRGO HOLDINGS LTD	82,400	82,400	-
TRIPPLE M STORES	2,304,580	2,304,580	-
ELTE EXPRESS	4,575,000	4,575,000	-
DARIR	533,300	533,300	-
VIEWSEAL AGENCIES	652,800	652,800	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

NGINU POWER ENGINEERING EA LTD	1,152,064	1,152,064	-	-
NETANEL ENTERPRISES	51,000	51,000	-	-
UMBA COMPANY	799,500	799,500	-	-
VENDOURS SYSTEM ENTERPRISES	498,000	498,000	-	-
JAGMA GENERAL ENTERPRISES	2,023,257	2,023,257	-	-
FAYTECH AGENCIES	409,500	409,500	-	-
PIEZAS SERVICES	819,500	819,500	-	-
KAPPEX ENTERPRISES LIMITED	1,020,000	1,020,000	-	-
TINSEL TOWN SUPPLIES	984,750	984,750	-	-
JAGMA GENERAL ENTERPRISES	843,550	843,550	-	-
JAGMA GENERAL ENTERPRISES	620,875	620,875	-	-
LUED (A)CHEMICALS	1,000,000	1,000,000	-	-
SUNNY CARAVAN SUPPLIERS	-	-	906,000	-
GILLY FRANCO ENTERPRISES	-	-	500,000	-
LORIINAH BUSINESS SYSTEMS	-	-	1,510,000	-
SIRIRIA AGENCIES	-	-	904,500	-
ONLINE VISIONERY SUPPLIES	-	-	1,629,225	-
LORIINAH BUSINESS SYSTEMS	-	-	1,250,000	-
TOPWISE GENERAL SUPPLIES	-	-	1,144,000	-
BN CHEGE FLORIST	-	-	315,000	-
AFROSAFE COMMUNITY	-	-	1,395,231	-
PAIP CONSULTANCY SERVICES	-	-	796,694	-
SOLOH WORLD INTER-ENTERPRISE	-	-	1,500,000	-
ACK KAJIADO TENEKO HOUSE	-	-	115,600	-
TOPSCORE ENTERPRISES	-	-	170,000	-
M/S KINGSWAY TYRES LTD	-	-	205,500	-
OMAFERA PHARMACEUTICALS	-	-	341,576	-
WABSTECH ENTERPRISES	-	-	592,672	-
KINGSWAY TYRES LTD	-	-	140,000	-
EXXON TECHNOLOGIES	-	-	856,290	-
ALCON MED EQUIPMENT	-	-	1,466,500	-
LOWSON ENTERPRISES	-	-	1,465,000	-
MYLAN LABPHARM	-	-	1,928,300	-
MYLAN LABPHARM	-	-	1,898,000	-
LOWSON ENTERPRISES	-	-	911,200	-
AKIOM ENTERPRISES	-	-	3,527,400	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

LOWSON ENTERPRISES	-	-	970,000
ALCON MED EQUIPMENT	-	-	484,500
MYLAN LABPHARM	-	-	1,877,500
WELL SUPPLIERS	-	-	1,458,500
LOWSON ENTERPRISES	-	-	1,443,000
MYLAN LABPHARM	-	-	3,215,400
BECRIQUIP	-	-	970,800
ALCON MED EQUIPMENT	-	-	3,837,200
MYLAN LABPHARM	-	-	2,396,600
LOWSON ENTERPRISES	-	-	3,711,600
ALCON MED EQUIPMENT	-	-	1,917,800
TENBEAT GENERAL MERCHANT	-	-	3,300,000
SUB-TOTAL	680,330,849	680,330,849	51,051,588
SUPPLY OF SERVICES			
KILASIKU NEWSPAPER SUPPLIERS	148,680	148,680	-
CMC MOTORS GROUP LTD	306,031	306,031	-
TOYOTA KENYA LTD	357,939	357,939	-
CEBETH ENTERPRISES	363,743	363,743	-
KENYA POWER & LIGHTING CO. LTD	1,518,018	1,518,018	-
GANSON ENTERPRISES	585,000	585,000	-
SERENA HOTEL	36,000	36,000	-
MADARA MOTOR SERVICES	165,000	165,000	-
PHYLTECH COMMUNACATIONS	1,562,500	1,562,500	-
ACCESS KENYA GROUP	468,000	468,000	-
UNIVERSITY OF NAIROBI	924,600	924,600	-
MOI UNIVERSITY	532,600	532,600	-
HIGH FLYERS VENTURES	273,300	273,300	-
TOYOTA KENYA LTD	133,445	133,445	-
DT DOBIE	509,306	509,306	-
DT DOBIE	162,800	162,800	-
PROSUP NICHEL LTD	331,528	331,528	-
KCB LEADERSHIP CENTRE	120,600	120,600	-
TOYOTA KENYA LTD	305,670	305,670	-
KEMSA	7,999,992	7,999,992	-
MARA TOURS AND TRAVEL	88,085	88,085	-
SILVER AFRICA	461,830	461,830	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

KIWAKA GENERAL MERCHANT	2,000,000	2,000,000	-
AFRI MAJIK COMPANY LTD	1,286,730	1,286,730	-
SAROVA WHITE SANDS RESORT	4,916,611	4,916,611	-
AIRTEL NETWORKS	140,076	140,076	-
POSTAL CORPORATION	10,960	10,960	-
KPLC	295,901	295,901	-
AIMAT CO LTD	275,364	275,364	-
NAIROBI CONNECTION SERVICES	1,900,200	1,900,200	-
AIRTEL NETWORKS	67,762	67,762	-
SIMBANET COM	87,000	87,000	-
SILVER AFRICA	265,950	265,950	-
MARA TOURS AND TRAVEL	55,245	55,245	-
PAGO AIRWAYS	1,563,820	1,563,820	-
PAGO AIRWAYS	428,779	428,779	-
ROWAMU ENTERPRISES	496,000	496,000	-
MOTOR RENEWERS	95,700	95,700	-
MARA TOURS AND TRAVEL	39,600	39,600	-
SILVER AFRICA	485,950	485,950	-
TRENDY TECHNOLOGIES KENYA LTD	1,570,000	1,570,000	-
TOYOTA KENYA LIMITED	29,051	29,051	-
SIMBA CORPORATION LIMITED	211,622	211,622	-
ESERIANI LIMITED	195,000	195,000	-
KENYA MEDICAL TRAINING COLLEGE	588,000	588,000	-
GLOBUS TOURS LTD	94,495	94,495	-
AIRWAYS TOURS LTD	279,400	279,400	-
AIRWAYS TOURS LTD	425,600	425,600	-
MINDRAY MEDICAL KENYA	169,182,833	169,182,833	-
PHILIPS MEDICAL SYSTEM	91,490,000	91,490,000	-
PHILIPS MEDICAL SYSTEM	134,239,076	134,239,076	-
PHILIPS MEDICAL SYSTEM	42,608,379	42,608,379	-
TRANSGLOBAL CARGO CENTER	56,691,628	56,691,628	-
GE EAST AFRICA SERVICES	320,000,000	320,000,000	-
ESTEEM INDUSTRIES	323,817,187	323,817,187	-
MASH PARK HOTEL	225,000	225,000	-
JUMUIA GUEST HOUSE	477,400	477,400	-
ABBEEY RESORT	300,000	300,000	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

AEGIS DEVELOPMENT SOLUTIONS	5,220,000	5,220,000	-	-
KENYA ASSOCIATION OF UROLOGICAL SURGEONS	845,000	845,000	-	-
NAIROBI CITY COUNTY	5,479,010	5,479,010	-	-
SEVERIN SEA LODGE	1,234,500	1,234,500	-	-
PRINTECH MEDIA	80,000	80,000	-	-
DEVANI	1,999,941	1,999,941	-	-
KBC	172,260	172,260	-	-
KENYA WILDLIFE SERVICES	1,089,360	1,089,360	-	-
KENYA WILDLIFE SERVICES	564,270	564,270	-	-
PAGO AIRWAYS TRAVEL SERVICES	326,570	326,570	-	-
MAVUNO (K) AUTO MASTERS	38,000	38,000	-	-
TOYOTA KENYA LTD	-	-	350,512	-
WINDOR GOLF HOTEL	-	-	2,418,300	-
ELITE TIMES VENTURES	-	-	22,800	-
BRECON HUB	-	-	90,000	-
ESTEC LTD	-	-	103,298	-
AEGIS DEV. SOLUTION	-	-	3,442,188	-
SILKROAD AGENCIES	-	-	1,498,750	-
M/S BOMAS	-	-	165,000	-
AKARIM AGENCIES CO	-	-	268,605	-
SILVER AFRICA TOURS	-	-	59,850	-
MARA WAYS	-	-	35,500	-
UTALII HOTEL	-	-	553,300	-
ELECTRO WATTS LTD	-	-	135,720	-
ACCESS KENYA GROUP	-	-	468,000	-
LEGEND HOTELS LTD	-	-	1,594,000	-
APEX SECURITY SERVICES LTD	-	-	263,900	-
NAIROBI SERENA HOTEL	-	-	166,499	-
VIVIENNES SUPER FLORIST	-	-	574,500	-
AIMAT COMPANY LIMITED	-	-	331,500	-
LINA ENTERPRISES	-	-	55,000	-
RESOLUTION INSURANCE COMPANY LTD	-	-	1,563,384	-
SAFARICOM LIMITED	-	-	404,997	-
SAFARICOM LIMITED	-	-	119,997	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

GELIAN HOTEL, MACHAKOS	-	-	1,512,500	
WINDSOR HOTEL LTD	-	-	945,000	
PINE COURT HOTEL	-	-	769,000	
TOYOTA KENYA LTD	-	-	152,496	
TOYOTA KENYA LTD	-	-	15,082,000	
THE KYAKA HOTEL LTD	-	-	181,085	
PRIMATE TOURS LTD	-	-	282,445	
PINE COURT HOTEL	-	-	122,500	
TOYOTA KENYA LTD	-	-	531,560	
SOULCO KENYA LTD	-	-	618,015	
SILVER SPRINGS HOTEL	-	-	143,600	
THE LUKENYA GETAWAY	-	-	532,000	
DAIRY TRAINING INSTITUTE	-	-	277,500	
GELIAN HOTEL, MACHAKOS	-	-	168,000	
SUN GLAM HOTEL	-	-	190,000	
ST. JOHNS AMBULANCE	-	-	168,000	
THE KYAKA HOTEL LTD	-	-	186,620	
GLOBUS TOURS AND TRAVEL LTD	-	-	265,545	
MEDIAMAX NETWORK LTD	-	-	3,294,400	
MAVUNO (K) AUTOMASTERS LTD	-	-	498,800	
SILVER AFRICA TOURS	-	-	136,280	
SILVER AFRICA TOURS	-	-	146,340	
SAI ROCK HOTEL	-	-	1,627,500	
SAI ROCK HOTEL	-	-	5,208,000	
AKARIM AGENCIES COMPANY	-	-	268,605	
MBAITU 92.5 FM EASTERN				
BROADCASTING CORPORATION LTD	-	-	2,000,000	
ROYAL MEDIA SERVICES LTD	-	-	13,982,640	
COURT AWARD AND LEGAL FEES	-	-	40,715,355,848	
PARTEC EAST AFRICA LTD	-	-	824,932,000	
SUB-TOTAL	1,191,239,897	1,191,239,897	41,604,263,879	
OTHER PENDING PAYABLES			-	
NATIONAL AIDS CONTROL COUNCIL	100,000,000	100,000,000	-	
NHIF	1,980,250,000	1,980,250,000	-	
KENYATTA NATIONAL HOSPITAL	45,077,800	45,077,800	-	
MTRH	85,000,000	85,000,000	-	

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

KMTC	98,250,000	98,250,000	-	-
NATIONAL AIDS CONTROL COUNCIL	8,875,000	8,875,000	-	-
NATIONAL AIDS CONTROL COUNCIL	94,567,379	94,567,379	-	-
KEMRI	3,750,000	3,750,000	-	-
KNH	9,999,994	9,999,994	-	-
KEMRI	10,934,750	10,934,750	-	-
KEMRI	5,315,250	5,315,250	-	-
MTRH	93,958,558	93,958,558	-	-
PS- MFA	10,499,556	10,499,556	-	-
KENYA PAEDIATRIC ASSOCIATION	27,000	27,000	-	-
CAREN CHEPKIRUI	62,135	62,135	-	-
DR GETRUDE WAMBUI	1,321,920	1,321,920	-	-
DR GRACE OTIENO	1,234,950	1,234,950	-	-
MERINA SILVANA	121,809	121,809	-	-
SUB-TOTAL	2,549,246,101	2,549,246,101	-	-
TOTAL	4,434,472,787	4,434,472,787	41,755,004,568	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES-OUTSTANDING IMPREST S

S.NO	NAME OF OFFICER	PERS.NO	DATE issued	W.NO	AMOUNT	DUE DATE
1	ABDULLAHI H.OSMAN	2010005264	4/5/2019	3632478	33,600	4/15/2019
2	AGNES NGINA	1983074559	9/3/2018	3176552	14,000	31/9/2018
3	ALI CHITSOMA	2018107372	2/4/2019	3307919	16,800	2/15/2019
4	ALICE WAIRIMU GACHOGU	1980057053	6/7/2019	3696071	172,500	6/30/2019
5	ANNE C MURIANKI	1984004688	9/14/2018	3344005	113,474	9/30/2018
6	ANNE KIBET	1998013883	1/21/2019	3344449	98,000	2/1/2019
7	ANYUMBA NYAMWAYA	1985098266	6/3/2019	3696139	42,000	6/20/2019
8	BARAKA GODANA GUYO	2009130226	3/21/2019	3307849	11,200	3/25/2019
9	BENSON MUGAMBI	1986071398	8/7/2018	3344062	17,000	8/31/2018
10	BENSON MUGAMBI	1986071398	1/21/2019	3344474	84,300	2/1/2019

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

11	BENSON MUGAMBI	1986071398	5/6/2019	3672514	16,800	5/30/2019
12	BENTER OGOLLA	2008097954	6/13/2019	3696012	104,000	6/30/2019
13	BENTER OGOLLA	2008097954	1/15/2019	3344438	100,800	2/15/2019
14	BENSON K GATIMU	1983080961	1/21/2019	3307361	1,087,500	2/1/2019
15	BENSON OKENO OKIOMA	1980034005		3075863 /3294652	620,000	6/30/2019
16	BERNARD MUTURE	1988094960	3/5/2019	3439744	48,000	3/15/2019
17	CATHERINE AHONGE	2001052872	6/7/2019	3696079	54,400	6/30/2019
18	CATHERINE NDISO	1990101804	6/19/2019	3696187	48,000	6/30/2019
19	CATHERINE SILALI	1997011016	1/23/2019	3307562	963,700	2/15/2019
20	DALIP H ABDI	2003063390	12/28/2018	3344399	405,000	2/1/2019
21	DALIP H ABDI	2003063390	1/21/2019	3344451	98,000	2/1/2019
22	DALMAS AYIEKO		6/3/2019	3307632	157,300	6/20/2019
23	DAVID KANJI	1990058386	6/10/2019	3696094	240,582	6/30/2019
24	DAVID KANJI	1990058386	6/13/2019	3696008	146,000	6/30/2019
25	DAVID KANJI	1990058386	1/15/2019	3344434	151,200	2/15/2019
26	DAVID KARIUKI	1996109915	11/23/2018	3344329	50,400	12/19/2018
27	DAVID MUTHONI	2010030934	2/4/2019	3307921	16,800	2/15/2019
28	DOYIE LEONARD	2003034537	6/19/2019	3729330	49,000	6/30/2019
29	DR.BASHIR IBRAHIM		27/2/2019	3307938	89,000	3/15/2019
30	DR.CATHERINE NGUGI		1/21/2019	3344448	98,000	2/1/2019
31	DR.COLLINS W TABU		1/21/2019	3307564	912,300	2/1/2019
32	DR.DANIEL LANGAT	1999048304	6/7/2019	3696089	67,000	6/30/2019
33	DR.EMMANUEL OKUNGA	99048605	4/9/2019	3632494	87,000	4/30/2019
34	EDWATTO OBBO	80097388	4/8/2019	3632303	70,200	4/30/2019
35	EDWIN MILLICENT ANYANGO		1/21/2019	3307566	382,400	2/1/2019
36	EDWIN MUNIU	199077746	1/21/2019	3344475	104,300	2/1/2019

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

37	ERICK KECHEI LANGAT	1990109161	5/9/2019	3671481	163,100	5/30/2019
38	ELLY NGENGA		8/14/2018	3344073	30,600	8/31/2018
39	ESTHER NGIGE	2008101339	5/2/2019	3601836	10,800	5/5/2019
40	EVANS KAMAU	2005005063	2/4/2019	3307920	16,800	2/15/2019
41	FLORENCE C TUM	2334	1/4/2019	3307667	35,600	1/15/2019
42	FRANCIS OGOLLA	2005002641	9/14/2018	3344009	14,000	9/30/2018
43	FRANCIS OGOLLA	2005002641	11/8/2018	3344241	8,400	11/15/2018
44	FREDRICK OMIAH	1990106163	9/21/2018	3344032	343,400	9/5/2018
45	GEORGE GATUHA NJORGE	2003040392	4/29/2019	3294992	315,000	6/30/2019
46	GORDON OTIENO OWINO	2011240310	1/22/2019	3307805	15,000	2/28/2019
47	GIDEON KIPCHUMBA MUTAI	2003070012	8/15/2018	3344079	31,800	8/31/2018
48	GIDEON KIPCHUMBA MUTAI	2003070012	11/8/2018	3344234	36,800	11/15/2018
49	GIDEON KIPCHUMBA MUTAI	2003070012	11/8/2018	3344245	14,900	11/15/2018
50	GIDEON KIPCHUMBA MUTAI	2003070012	12/4/2019	3344494	36,800	2/15/2019
51	GIDEON KIPCHUMBA MUTAI	2003070012	2/5/2019	3307863	67,000	2/15/2019
52	GIDEON KIPCHUMBA MUTAI	2003070012	2/12/2019	3307882	50,200	2/23/2019
53	GIDEON KIPCHUMBA MUTAI	2003070012	2/27/2019	3307809	41,800	3/8/2019
54	GEORGE AYIERA		1/15/2019	3344435	126,000	2/15/2019
55	GLORIA KAARI	2010125763	5/29/2019	3307993	51,000	6/10/2019
56	HELLEN KIARIE	2002043876	12/21/2018	3344393	28,000	12/27/2018
57	HILLAM MURREY	2010030788	2/4/2019	3307922	16,800	2/16/2019
58	DR IZAQ ODONGO	1986085698	10/19/2018	3344148	240,582	10/31/2018
59	DR IZAQ ODONGO	1986085698	2/5/2019	3307557	63,000	2/15/2019
60	DR IZAQ ODONGO	1986085698	3/22/2019	3307844	146,171	4/2/2019
61	DR IZAQ ODONGO	1986085698	6/7/2019	3696076	79,600	6/20/2019
62	DR IZAQ ODONGO	1986085698	2/5/2019	3307861	52,500	2/15/2019
63	DR IZAQ ODONGO	1986085698	4/3/2019	3632468	42,000	4/10/2019

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

64	ISAAC KIMANI	1996110102	2/5/2019	3307861	52,500	2/15/2019
65	ISAAC KIMANI	1996110102	4/3/2019	3632468	42,000	4/10/2019
66	DR. ISABELLA AYAGAH	2006001175	4/5/2019	3632480	235,386	4/20/2019
67	DR. ISSABELLA MAINA	1996109800	12/21/2018	3344383	21,000	12/27/2018
68	DR. ISSABELLA MAINA	1996109800	1/21/2019	3344457	88,200	2/1/2019
69	IBRAHIM WAQU BORIU	1990010396	1/21/2019	3344454	58,800	2/1/2019
70	DR. ISAAC KIMANI	1996110102	1/21/2019	3344458	73,500	2/1/2019
71	JOSIAH KIROREI	2001003700	8/16/2018	3344080	9,800	8/31/2018
72	JOSEPH LIVONDO MUHAMBI	1986073196	6/7/2019	3696088	29,400	6/30/2019
73	JOHANSEN ODUOR	2000006284	9/6/2018	3074374	70,600	9/30/2018
74	JOHANSEN ODUOR	2000006284	4/11/2019	3632313	24,000	4/22/2019
75	DR. JULIUS OGATO	1990047691	9/19/2018	3344195	273,200	11/15/2019
76	DR. JULIUS OGATO	1990047691	10/2/2018	3344157	52,500	10/10/2019
77	DR. JULIUS OGATO	1990047691	1/23/2019	3307910	151,200	2/1/2019
78	DR. JULIUS OGATO	1990047691	3/1/2019	3307816	63,000	3/15/2019
79	JULIUS OGATO	1993020057	10/5/2018	3344142	78,000	10/15/2018
80	JEREMIAH MUMO	2003032894	12/21/2018	3344387	21,000	12/27/2018
81	JAMES LELEI	1994013794.0	1/15/2019	3344437	126,000	2/15/2019
82	JAMES LELEI	1994013794.0	6/10/2019	3696072	198,768	6/30/2019
83	JAMES LELEI	1994013794.0	6/13/2019	3696011	125,000	30/6/2019
84	JULIUS K MUNYIRI	1995034670	2/4/2019	3307918	21,000	2/15/2019
85	JUDITH AWINJA	1991069631	6/13/2019	3696019	125,000	6/30/2019
86	JOHNSON MURIUKI	1988044321	5/28/2019	3666424	29,400	6/30/2019
87	JAMES MATENDE	1983034062	5/23/2019	3681027	421,200	5/30/2019
88	JENNIFER MWILU	2004017790	6/26/2019	3439607	25,200	6/30/2019
89	JOHNNY MUSYOKA	1985078216	6/26/2019	3439609	25,200	6/30/2019
90	JOHN MURIMA	1995033975	10/4/2018	3344135	100,000	6/30/2019

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

91	JENNIFER BARCHOK	198044410	9/28/2018	3344115	20,000	6/30/2019
92	KAMAU MAINA	2006050018	11/8/2018	3344232	21,000	11/15/2018
93	KAMAU MAINA	2006050018	1/2/2019	3344489	292,400	2/15/2019
94	KAMAU MAINA	2006050018	2/12/2019	3307880	31,500	2/23/2019
95	KAMAU MAINA	2006050018	4/29/2019	3666500	52,000	5/15/2019
96	DR.LABAN THIGA	200002905	8/7/2018	3344059	42,000	8/31/2018
97	LAWRENCE MWENDA	2009128863	2/20/2019	3075886	250,000	3/8/2019
98	LYNDAH MAKAYOTO	2005001425	2/27/2019	3307937	896,500	3/15/2019
99	LILIAN MAHIRI	1989115832	5/15/2019	3681129	76,000	5/20/2019
100	LAWRENCE M MWIKYA	1982055382	8/15/2018		585,200	8/30/2018
101	LENSON KARIUKI	2012024363	11/19/2018	3344319	252,000	12/15/2018
102	LENSON KARIUKI	2012024363	3/14/2019	3307777	22,000	3/28/2019
103	LYDIA KAMAU	1990102915	6/19/2019	3696180	48,000	30/6/219
104	MARGARET GITAU	1991080881	2/12/2019	3307726	23,700	2/17/2019
105	DR.MOHAMEDS A SHEIKH	2005062243	5/10/2018	3344140	67,500	15/10/2018
106	MARY MAGUBO	20040056236	15/4/2018	3344170	281,500	2/11/2018
107	MATHEW BOR	2009031260	8/11/2018	3344236	9,800	15/11/2018
108	MATHEW BOR	2009031260	4/2/2019	3344495	9,800	15/2/2019
109	MORANGA MOREKWA	1987091511	5/2/2019	3307859	52,500	15/2/2019
110	MORANGA MOREKWA	1987091511	12/2/2019	3307878	31,500	23/3/2019
111	MICHAEL MWANIA	1990099510	19/2/2019	3294600	66,800	28/2/2019
112	MICHAEL ALOGO	2007057165	29/4/2019	3294994	252,000	30/6/2019
113	MESHACK VUNDI KAMINZA	200504514	9/5/2019	3671484	34,300	30/5/2019
114	MORANGA MOREKWA	1987091511	10/5/2019	3671493	21,000	30/5/2019
115	NICHOLAS KILISIO		23/11/2018	3344336	43,600	19/12/2018
116	NELSON AKENGA	2004053997	23/10/18	3294845	169,500	31/10/18
117	NELLY MUKIRI NJAMBI	19920477705	20/3/2019	3439750	112,200	174/4/19

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

118	NANCY SALOME	1990096731	27/11/2018	3344413	35,200	13/12/2018
119	NASHION KINYANJUI	2007048009	26/3/2019	3601854	247,325	1/4/2019
120	NELSON KARIUKI	1995070595	6/5/2019	3672493	82,400	30/5/2019
121	OKOYO WILLIAM	1990064727	28/9/2018	3344110	16,800	15/10/2018
122	OSCAR OMARI	1991019092	29/5/2019	3696223	19,600	10/6/2019
123	PETER K TUM	19891342550	16/8/2018	3344078	29,200	31/8/2018
124	PETER K TUM	19891342550	8/11/2018	3344231	29,200	15/11/2018
125	PETER K TUM	19891342550	5/2/2019	3307856	58,400	15/2/2019
126	PAPELA WANJALA	1994055021	21/12/2018	3344391	28,000	27/12/2018
127	DR. PAULINE DUYA	2006003925	19/10/2018	3344200	196,000	15/11/2018
128	PAUL MUTAI	342941	9/5/2019	3671483	34,300	30/5/2019
129	PATRICK MBURUGU	2001056533	23/4/2019	3666494	21,000	15/5/2019
130	PRISCAH GEORGE	2010124628	6/5/2019	3601868	58,800	20/5/2019
131	PASCHAL NDAKA	1996094762	26/6/2019	3729253	14,700	30/6/2019
132	PATRICK WARUTERE	1983060267	15/8/2018		421,600	30/8/2018
133	PETER MWANGI KIMANI	2007074090	5/3/2019	3439745	14,700	20/3/2019
134	DR.RASHID AMAN	2018101769	20/3/2019	3307843	294,112	2/4/2019
135	DR.RUTH KITETU	1994005042	2/10/2018	3344121	130,000	15/10/2018
136	RICHARD M KIBOCHA	1982053534	30/1/2019	3294595	16,000	5/2/2019
137	ROBERT MASIBO	2010000573	22/10/2018	3344206	33,600	31/10/2018
138	REAGAN MUINDE KINIU	2005046483	6/12/2018	3344362	32,600	15/12/2018
139	RUTH KOGA	1986025614	10/6/2019	3696095	240,582	30/6/2019
140	RUTH KOGA	1986025614	13/6/2019	3696009	146,000	30/6/2019
141	RICHARD MWENGA GICHANE	1993029205	5/3/2019		48,000	20/3/2019
142	SALESIUS KIRUJA	1985080946	5/3/2019	3632777	52,500	15/2/2019
143	STEPHEN CHERUIYOT	2005003825	5/10/2018	3344144	57,000	15/10/2018
144	STEPHEN CHERUIYOT	2005003825	23/4/2019	3672453	29,400	10/5/2019

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

145	STEPHEN KHAEMBA	1996012281	22/10/2018	3344203	42,000	31/10/2018
146	STEPHEN KHAEMBA	1996012281	26/10/2018	3344222	28,000	2/11/2018
147	STEPHEN KHAEMBA	1996012281	25/3/2019	2632451	100,700	31/3/2019
148	STEPHEN KHAEMBA	1996012281	6/6/2019	3696064	105,000	30/6/2019
149	STEPHEN KHAEMBA	1996012281	10/6/2019	3696097	198,768	30/6/2019
150	STEPHEN KHAEMBA	1996012281	14/6/2019	3696023	80,000	30/6/2019
151	SUSAN W MWANGI	2010126159	21/1/2019	3307565	800,000	1/2/2019
152	STELLA GEMO	2016008894	14/6/2019	3696024	66,000	30/6/2019
153	SAMUEL KARIUKI	2010001375	23/10/2018	3294647	33,600	16/11/2018
154	SUSAN GITHII	1990108149	3/12/2018	3344288	42,000	15/12/2018
155	SAMUEL MURIITHI	2012060036	17/4/2019	3632397	24,500	30/4/2019
156	SAMSON MUSIERE	1988076221	19/6/2019	3696185	42,000	30/6/2019
157	TIMOTHY WAKIAGA		15/1/2019	3344436	100,800	15/2/2019
158	TECLA J KOGO	1997081174	21/1/2019	3307563	404,900	1/2/2019
159	WILSON CHIRCHIR	1984034196	28/12/2018	3344395	16,800	2/12/2018
160	WILSON KUNGU NGONDU	201205035	20/3/2019	3439748	136,500	17/4/2019
	TOTAL				19,761,950	

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES- RETENTIONS AND GENERAL

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
					30th June, 2019	30th June 2018
		a	b	c		d=a-c
Amounts due as Retention Monies						
1.INTERLINK INDUSTRIES	10%Retention	612,535	42,893.00	612,535	-	612,535
2.INTERLINK INDUSTRIES	10%Retention	1,917,903	21/7/2017	1,917,903	-	1,917,903
3. BLUE STREAM ENTERP.	10%Retention	2,432,554	42,893.00	2,432,554	-	-
4. BLUE STREAM ENTERP.	10%Retention	1,088,645	42,832.00	286,997	801,648	801,648
5. BLUE STREAM ENTERP.	10%Retention	1,180,324	24/7/2017	-	1,180,324	1,180,324
6.LUNAO ENTERPRISES	10%Retention	1,024,369	30/6/2017	-	1,024,369	1,024,369
7.LUNAO ENTERPRISES	10%Retention	231,498	30/1/2017	-	231,498	231,498
8.BOWL PLUMBERS	10%Retention	593,176	30/1/2017	-	593,176	593,176
9.SENDERS SERVICES	10%Retention	1,401,217	22/2/2017	1,401,217	-	1,401,217
10.SASAH CONSTRUCTION	10%Retention	622,028	30/1/2017	-	622,028	622,028
11.SASAH CONSTRUCTION	10%Retention	16,550	16/8/2017	-	16,550	16,550
12.GLAMA ELECTRICALS	10%Retention	128,320	30/1/2017	-	128,320	128,320

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

13. GLAMA ELECTRICALS	10% Retention	1,236,795	30/1/2017	-	1,236,795	1,236,795
14. TECHNIQUES GEN. MER.	10% Retention	857,916	30/1/2017	857,916	-	857,916
15. TECHNIQUES GEN. MER.	10% Retention	727,180	22/3/2017	727,180	-	727,180
16. SUNJUA BUILDERS	10% Retention	322,205	29/8/2017		322,205	322,205
17. SUNJUA BUILDERS	10% Retention	66,373	21/7/2017	-	66,373	66,373
18. SUNJUA BUILDERS	10% Retention	38,074	43,015.00	-	38,074	38,074
19. VAGHIYANI ENTERP.	10% Retention	2,858,725	27/7/2017	-	2,858,725	2,858,725
20. PONG AGENCIES	10% Retention	175,406	25/7/2017	-	175,406	175,406
21. REFCON ENGINEERING	10% Retention	259,774	13/7/2017	-	259,774	259,774
23. Thammwa Building Ltd	10% Retention	723,077	3/11/2017	-	723,077	723,077
25. Blackwood Ltd	10% Retention	1,050,685	20/3/2018	1,050,685	-	1,050,685
26. Savoy Contractors	10% Retention	247,500	18/4/2018	-	247,500	247,500
27. Senders Services Ltd	10% Retention	558,145	18/4/2018	558,145	-	558,145
28. Prokure Contractors	10% Retention	740,000	18/4/2018	-	740,000	740,000
30. Interlink Industries	10% Retention	65,749	13/6/2018	-	65,749	65,749
32. Mavicom Agencies Ltd	10% Retention	1,199,440	13/6/2018	1,199,440	-	-
33. Sender Services Ltd	10% Retention	630,350	15/11/2017	630,350	-	-
34. Sender Services Ltd	10% Retention	643,597	15/11/2017	643,597	-	-
35. Sender Services Ltd	10% Retention	953,763	15/11/2017	833,768	119,995	
36. PACIFICONNINVESTES NTS	10% Retention	956,703	18.10.2018	-	956,703	-
37. SOOL ENTERPRISES	10% Retention	1,045,896	18.10.2018	-	1,045,896	-
38. BRIMA CONTRACTORS	10% Retention	162,817	18.10.2018	-	162,817	-
39. INTERLICK INDUSTRIES	10% Retention	847,266	18.10.2018	-	847,266	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

40.HOMROS HLDINGS	10% Retention	612,237	18.10.2018	-	612,237	-
SAACHIN INVESTMENTS	10%Retention	570,105	18.10.2018	-	570,105	-
WHITESPAN						
ENTERPRISES	10% Retention	410,657	18.10.2018	-	410,657	-
YASHOM						
CONTRACTORS	10%Retention	402,295	18.10.2018	-	402,295	-
SHIMA GROUP LTD	10%Retention	392,179	18.10.2018	-	392,179	-
SAMBEATS						
INVESTMENTS	10% Retention	321,411	18.10.2018	-	321,411	-
GAJESH ENTERPRISES	10%Retention	232,290	18.10.2018	-	232,290	-
KAMKAM LTD	10% Retention	175,044	18.10.2018	-	175,044	-
ROBCONSULT DESIGN	10%Retention	142,135	18.10.2018	-	142,135	-
BRIMA CONTRACTORS	10%Retention	937,815	11/10/18	-	937,815	-
NASSAN BLD	10% Retention	73,862	11/10/18	-	73,862	-
SAMOKAHAF AGENCY	10%Retention	130,995	11/10/18	-	130,995	-
BIMSPORT						
MAINTAINACE	10% Retention	273,438	11/10/18	-	273,438	-
DAVEMART						
ENTERPRISES	10%Retention	307,656	11/10/18	-	307,656	-
SACRED VENTURES	10%Retention	385,867	11/10/18	-	385,867	-
SORENTO INVESTMENTS	10% Retention	446,201	11/10/18	-	446,201	-
YASMOH						
CONSTRUCTION	10%Retention	514,835	11/10/18	-	514,835	-
DULLAH LTD	10% Retention	529,117	11/10/18	-	529,117	-
HARMOS ENTERPRISES	10%Retention	602,681	11/10/18	-	602,681	-
U&S CAPITAL	10%Retention	640,234	11/10/18	-	640,234	-
PRAMIGO HOLDINGS	10% Retention	662,266	11/10/18	-	662,266	-
SEPTECK CONTRUTIONS	10%Retention	708,940	11/10/18	-	708,940	-
HALGO TRADERS	10% Retention	722,163	11/10/18	-	722,163	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

KENRICK INVESTMENTS	10% Retention	882,052	11/10/18	-	882,052	-
WHITESPAN ENTERPRISES	10% Retention	1,090,516	11/10/18	-	1,090,516	-
GARISSA BROTHERS COUTR	10% Retention	1,117,988	11/10/18	-	1,117,988	-
FOROLE BUILDINGS	10% Retention	1,275,121	11/10/18	-	1,275,121	-
ROBCONSULT DESIGN	10% Retention	142,135	16/10/2018	-	142,135	-
TANEEM GEN.SUP	10% Retention	187,974	16/10/2018	-	187,974	-
KENEDY'S CONSTRUCTION	10% Retention	746,668	16/10/2018	-	746,668	-
TANEEM GEN.SUP	10% Retention	157,752	24/10/2018	-	157,752	-
GAJESH GEN.STORES	10% Retention	264,843	24/10/2018	-	264,843	-
SAMBEATS INVESTMENTS	10% Retention	321,411	24/10/2018	-	321,411	-
HANLKER RNTERPRISES	10% Retention	554,845	24/10/2018	-	554,845	-
MARSABIT CENTRAL CONT	10% Retention	790,055	31/10/2018	-	790,055	-
INTERLUCK INDUSTRIES	10% Retention	422,679	31/10/2018	-	422,679	-
ROBCONSULT DESIGN	10% Retention	153,934	31/10/2018	-	153,934	-
ECO PARTERS LTD	10% Retention	972,935	16/11/2018	-	972,935	-
WHITESPAN ENTERPRISES	10% Retention	297,068	30/11/2018	-	297,068	-
FAMO CONSTRUCTION	10% Retention	1,653,464	14/12/2018	-	1,653,464	-
INTERLUCK INDUSTRIES	10% Retention	702,014	14/12/2018	-	702,014	-
INTERLUCK INDUSTRIES	10% Retention	951,498	14/12/2018	-	951,498	-
BASHIN TRANSPORT	10% Retention	484,010	24/1/2019	-	484,010	-
DIANI CORNERS	10% Retention	181,324	24/1/2019	-	181,324	-
SAMATO ENTERPRISES	10% Retention	392,839	28/2/2019	-	392,839	-
VALLARTA ENGINEERING	10% Retention	297,104	14/3/2019	-	297,104	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

INTERLUCK INDUSTRIES	10% Retention	403,732	14/3/2019	-	403,732	-
INTERLUCK INDUSTRIES	10% Retention	521,861	14/3/2019	-	521,861	-
HADHAN AGENCIES	10% Retention	890,041	14/3/2019	-	890,041	-
TITII BLD COURT	10% Retention	1,049,210	28/3/2019	-	1,049,210	-
KARACHI H/WARE	10% Retention	1,123,267	28/3/2019	-	1,123,267	-
GAKUO COUNTY & NET COURT	10% Retention	1,324,867	28/3/2019	-	1,324,867	-
NAJULA CIVIL BLDG	10% Retention	1,510,060	28/3/2019	-	1,510,060	-
HAMIOS ENTERPRISES	10% Retention	909,507	28/3/2019	-	909,507	-
GREEN EDEN LTD	10% Retention	823,784	28/3/2019	-	823,784	-
EIBUH CO.LTD	10% Retention	1,185,109	28/3/2019	-	1,185,109	-
NEPTECK	10% Retention	632,476	28/3/2019	-	632,476	-
CONSTRUCTION	10% Retention	447,686	28/3/2019	-	447,686	-
NIFFCOM LTD	10% Retention	368,830	28/3/2019	-	368,830	-
DIBE MERCHANTS	10% Retention	309,800	28/3/2019	-	309,800	-
DOVE INVESTMENTS	10% Retention	1,239,867	28/3/2019	-	1,239,867	-
FAMO COTRACTORS	10% Retention	1,056,475	28/3/2019	-	1,056,475	-
ECO PARTERS LTD	10% Retention	1,004,501	28/3/2019	-	1,004,501	-
BILAL LTD	10% Retention	221,907	03/04/19	-	221,907	-
SAMOKAHAF AGENCY	10% Retention	974,059	03/04/19	-	974,059	-
GUBBA INVESTMENTS	10% Retention	248,926	04/04/19	-	248,926	-
REETZA BLD & CONST	10% Retention	965,538	10/04/19	-	965,538	-
SOOL ENTERPRISES	10% Retention	461,307	10/04/19	-	461,307	-
PHEMA TECHNOLOGIES	10% Retention	613,784	18/4/2019	-	613,784	-
SAFI INVESTMENTS	10% Retention					-
MARSABIT CENTRAL CONT	10% Retention	288,947	18/4/2019	-	288,947	-
HOMROS HOLDINGS LTD	10% Retention	401,357	18/4/2019	-	401,357	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

FOROLE BUILDINGS CONST	10% Retention	621,243	18/4/2019	-	621,243	-
SORRENTO INEST	10% Retention	710,833	18/4/2019	-	710,833	-
RENRIC INVEST	10% Retention	740,567	18/4/2019	-	740,567	-
HALGO TRADERS	10% Retention	860,651	18/4/2019	-	860,651	-
AHKAM INVEST	10% Retention	934,144	18/4/2019	-	934,144	-
MARA JOINT COURT	10% Retention	1,101,667	18/4/2019	-	1,101,667	-
N & S CAPITAL	10% Retention	1,695,985	18/4/2019	-	1,695,985	-
SACRED VENTURES	10% Retention	653,064	30/4/2019	-	653,064	-
SHIMA GROUP LTD	10% Retention	1,005,481	15/5/2019	-	1,005,481	-
PACIFICONNINVEST S	10% Retention	647,015	15/5/2019	-	647,015	-
BRIMA CONSTRUCTION	10% Retention	299,093	23/5/2019	-	299,093	-
KENEDY'S CONSTRUCTORS	10% Retention	497,067	23/5/2019	-	497,067	-
HAISON COMPUTINGS	10% Retention	305,533	23/5/2019	-	305,533	-
HODHAN AGENCY	10% Retention	1,573,359	23/5/2019	-	1,573,359	-
GARISSA BROTHERS COURT	10% Retention	1,914,860	24/5/2019	-	1,914,860	-
NGIMU POWER ENG	10% Retention	115,206	24/5/2019	-	115,206	-
MARSABIT CENTRAL CONT	10% Retention	44,692	25/6/2019	-	44,692	-
ROBCONSULT DESIGN	10% Retention	136,641	26/6/2019	-	136,641	-
ROBCONSULT DESIGN	10% Retention	124,212	26/6/2019	-	124,212	-
BIMSPORT MAINTAINACE	10% Retention	147,389	26/6/2019	-	147,389	-
ROBINS & ROBINS COURT	10% Retention	520,182	26/6/2019	-	520,182	-
INTERLUCK INDUSTRIES	10% Retention	1,211,962	28/6/2019	-	1,211,962	-
INTERLUCK INDUSTRIES	10% Retention	884,591	28/6/2019	-	884,591	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

SACHIN INVESTMENTS	10% Retention	675,725	29/6/2019	-	675,725	-
SACHIN INVESTMENTS	10% Retention	1,074,183	29/6/2019	-	1,074,183	-
GREEN EDEN LTD	10% Retention	597,777	29/6/2019	-	597,777	-
GREEN EDEN LTD	10% Retention	188,878	29/6/2019	-	188,878	-
SAMBEATS INVESTMENTS	10% Retention	173,972	29/6/2019	-	173,972	-
SAMBEATS INVESTMENTS	10% Retention	78,014	29/6/2019	-	78,014	-
WHITESPAN ENTERPRISES	10% Retention	197,215	29/6/2019	-	197,215	-
WHITESPAN ENTERPRISES	10% Retention	170,960	29/6/2019	-	170,960	-
ROBCONSULT DESIGN	10% Retention	190,673	29/6/2019	-	190,673	-
ROBCONSULT DESIGN	10% Retention	128,566	29/6/2019	-	128,566	-
BISHIN TRANSPORTERS	10% Retention	433,550	29/6/2019	-	433,550	-
BISHIN TRANSPORTERS	10% Retention	393,345	29/6/2019	-	393,345	-
NAJULA CIVIL & BLDG	10% Retention	967,936	29/6/2019	-	967,936	-
GUBBA INVESTMENTS	10% Retention	1,044,716	29/6/2019	-	1,044,716	-
U&S CAPITAL	10% Retention	1,157,439	29/6/2019	-	1,157,439	-
PRAMIGO HOLDINGS	10% Retention	138,570	29/6/2019	-	138,570	-
YASMOH CONSTRUCTION	10% Retention	468,015	29/6/2019	-	468,015	-
SAFI INVESTMENTS	10% Retention	314,371	29/6/2019	-	314,371	-
INTERMASS TEC	10% Retention	522,877	29/6/2019	-	522,877	-
DOVE INVESTMENTS	10% Retention	155,542	29/6/2019	-	155,542	-
SACRED VENTURES	10% Retention	231,535	29/6/2019	-	231,535	-
GARISSA BROTHERS COURTS	10% Retention	731,945	29/6/2019	-	731,945	-
SORRENTO INEST	10% Retention	326,032	29/6/2019	-	326,032	-

Ministry of Health

Reports and Financial Statements

For the year ended June 30, 2019

For the year ended June 30, 2012						
BIMSPORT	10% Retention	339,558	29/6/2019	-	339,558	-
MAINTAINACE	10% Retention	370,110	29/6/2019	-	370,110	-
HANLKAR ENTERPRISES	10% Retention	410,861	29/6/2019	-	410,861	-
DIANI CORNERS	10% Retention					
MARSABIT CENTRAL CONT	10% Retention	412,350	29/6/2019	-	412,350	-
BILAL LTD	10% Retention	488,085	29/6/2019	-	488,085	-
SOOL ENTERPRISES	10% Retention	582,948	29/6/2019	-	582,948	-
FOROLE BLDG CONST	10% Retention	641,167	29/6/2019	-	641,167	-
AHKAM INVEST	10% Retention	644,242	29/6/2019	-	644,242	-
HALGO TRADERS	10% Retention	688,020	29/6/2019	-	688,020	-
SHAJUBA ENTERP	10% Retention	486,856	29/6/2019	-	486,856	-
LILAAF COURT	10% Retention	301,594	29/6/2019	-	301,594	-
MECOY CONSULT	10% Retention	82,751	29/6/2019	-	82,751	-
BOUNTY SUPPLIES	10% Retention	256,264	29/6/2019	-	256,264	-
MECOY CONSULT	10% Retention	348,881	29/6/2019	-	348,881	-
NEWTON KARK COURT	10% Retention	415,165	29/6/2019	-	415,165	-
NEWTON KARK COURT	10% Retention	478,544	29/6/2019	-	478,544	-
THAMWA BLD SVCS	10% Retention	493,623	29/6/2019	-	493,623	-
MECOY CONSULT	10% Retention	983,089	29/6/2019	-	983,089	-
TECHNIQUES GEN SUPP.	10% Retention	1,028,478	29/6/2019	432,231	596,247	-
TOP CHOICE						
SERVAILLANCE	10% Retention	1,656,400	29/6/2019	-	1,656,400	-
MILIKI PER.CO.LTD	10% Retention	2,032,955	29/6/2019	-	2,032,955	-
MILIKI PER.CO.LTD	10% Retention	5,623,071	29/6/2019	-	5,623,071	-
Sub-Total		116,700,390		13,584,518		18,457,172
General Deposits						

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

Radiation Board-Bfwd	30/6/2018	21,571,727		21,571,727	-	10,082,456
Radiation Board -2018/19	23/8/2019	12,037,983		12,037,983	-	-
ALTERNATIVE						
MEDICINE		50,000		50,000	-	50,000
1.AGRAWEL E.A.		200,350		200,350	-	200,350
2.NBK		747,049		747,049	-	747,049
3.AGRAWEL E.A.		267,475		267,475	-	267,475
4.REBECCA BOIT		30,000		30,000	-	30,000
5.GREENLIFE CROP PROTEC.		423,020		423,020	-	423,020
6.HIGHCHEM MARKETING		893,350		893,350	-	893,350
7.DHO A/RIVER		4,200,000		4,200,000	-	4,200,000
8.CBK		5,196,245		5,196,245	-	5,196,245
9.OSHO CHEMICALS		245,680		245,680	-	245,680
10.R.H. DEVANI		114,630		114,630	-	114,630
11.Osho Chemicals		1,031,179	29/6/2018	1,031,179	-	1,031,179
12.Merry Chemicals Co		549,775	3/5/2018	549,775	-	549,775
13.Tropical Brands K LTD		217,945	29/9/2017	217,945	-	217,945
14.Agha Khan University		3,315,528	29/12/2017	3,315,528	-	3,315,528
15.Allenges Medical		75,321	29/6/2018	75,321	-	75,321
16.Pesmatic Ltd		217,945	29/9/2017	217,945	-	217,945
SUN CHINESE CLINIC		10,000	28/8/2018	10,000	-	-
THOMAS CONRFORT		10,000	21/9/2018	10,000	-	-
CHEN ZHON		10,000	21/9/2018	10,000	-	-
EVERLYN PEREIRA		10,000	16/11/2018	10,000	-	-
ALLY DHARAMSHI		10,000	16/11/2018	10,000	-	-
K.R.A		9,311,393	20/12/2018	9,311,393	-	-
G.E (E.A)		18,826,345	20/12/2018	-	18,826,345	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

SYNGETA		619,975	20/12/2018	619,975	-	-
VECTOR BORNE		250,810	20/12/2018	95,409	155,401	-
VIBHUTI PONDA		10,000	24/1/2019	-	10,000	-
MALA NISHIO		10,000	24/1/2019	-	10,000	-
AMEET CHANDRA		10,000	24/1/2019	-	10,000	-
MANGNET STOWER		10,000	31/5/2019	-	10,000	-
JACKLYNE WAMALWA		10,000	13/6/2019	-	10,000	-
Sub-Total		80,493,725		61,461,979	19,031,746	27,857,948
Other General Deposits						
STAFF DEDUCTION						
2018/19		4,850,715		282,230	4,568,485	4,850,715
MWALIMU CENTRE		300	"	-	300	-
WEFR		50	"	-	50	-
MEDICAL DRIVER ASS.		30	"	-	30	-
SWA FORFEIGN		400	"	-	400	-
" SHERIA		500	"	-	500	-
NCC JAMII		200	"	-	200	-
FIDELITY INSUR		679	"	-	679	-
PHAMACITUAL SAC		1,668	"	-	1,668	-
FINE SUTCHARGEN		1,409	"	-	1,409	-
RADITION MOH		200	"	-	200	-
MASS FUND		320	"	-	320	-
O/PAYMENT		220,297	"	-	220,297	-
SALARY ADVANCE		46,493	"	-	46,493	-
TRAINING LEVY		10,015	"	-	10,015	-
PROVIDENT FUND		10,731	"	-	10,731	-
WEFR		50	"	-	50	-
HAZINA HOUSING		100	"	-	100	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

RATIONS MASS		200	"	-	200	-
NCC JAMII		200	"	-	200	-
MWALIMU CENTRE		300	"	-	300	-
SWA SHERIA		500	"	-	500	-
FINE SURCHERGEN		1,409	"	-	1,409	-
TRAINING LEVY		11,015	"	-	11,015	-
WASA SACCO		12,795	"	-	12,795	-
TRAINING LEVY		11,015	"	-	11,015	-
SALARY ADVANCE		51,522	"	-	51,522	-
CAR ADVANCE		102,239	"	-	102,239	-
O/PAY		165,000	"	-	165,000	-
FIDELITY INSUR		679	"	-	679	-
MEDICAL DRIVERS ASS.		300	7/8/2018	-	300	-
MWALIMU CENTRE		30	7/8/2018	-	30	-
MEDICAL DRIVERS ASS.		30	7/8/2018	-	30	-
WEFR		50	7/8/2018	-	50	-
HAZINA HOUSING		100	7/8/2018	-	100	-
NCC JAMII		200	7/8/2018	-	200	-
MWALIMU CENTRE		300	7/8/2018	-	300	-
SWA SHERIA		500	7/8/2018	-	500	-
FIDELITY INSUR		679	7/8/2018	-	679	-
SURCHARGEN		1,409	7/8/2018	-	1,409	-
TRAINING LEVY		11,015	7/8/2018	-	11,015	-
WASA SACCO		12,795	7/8/2018	-	12,795	-
WEST POKOT COUNTY		57,500	7/8/2018	57,500	-	-
SURCHANGEN		1,409	7/8/2018	-	1,409	-
O/PAY		86,700	7/8/2018	-	86,700	-
SALARY ADVANCES		81,648	7/8/2018	-	81,648	-
W/POKOT		57,500	7/8/2018	57,500	-	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

TRAINING LEVY		222,221	7/8/2018	-	222,221	-
WASA SACCO		12,615	7/8/2018	-	12,615	-
TRAHAWEL SHG		250	7/8/2018	-	250	-
MWALIMU CENTRE		300	7/8/2018	-	300	-
FIDELITY INSUR		679	7/8/2018	-	679	-
MWALIMU CENTRE		30	7/8/2018	-	30	-
WEFR		50	7/8/2018	-	50	-
HAZINA HOUSING		100	7/8/2018	-	100	-
NCC JAMII		200	7/8/2018	-	200	-
RATIONS MASS		200	7/8/2018	-	200	-
PHAMACITICAL SACCO		1,668	14/12/2018	-	1,668	-
WEFR		50	14/12/2018	-	50	-
HAZINA HOUSING		100	14/12/2018	-	100	-
RATIONS MASS		200	14/12/2018	-	200	-
MWALIMU CENTRE		300	14/12/2018	-	300	-
MEDICAL DRIVERS		300	14/12/2018	-	300	-
FIDELIOTY INSUR		679	14/12/2018	-	679	-
FINE SURCHANGE		1,409	14/12/2018	-	1,409	-
WASA SACCO		12,525	14/12/2018	-	12,525	-
TRAINING LEVY		27,747	14/12/2018	-	27,747	-
TRAHAWEL SHG		250	31/12/2018	-	250	-
RATIONAL MASS		200	31/12/2018	-	200	-
WEFR		50	31/12/2018	-	50	-
MEDICAL DRIVER ASS.		30	31/12/2018	-	30	-
TRAINING LEVY		27,747	31/12/2018	-	27,747	-
FINE SURCHAGEN		1,409	31/12/2018	-	1,409	-
WASA SACCO		795	31/12/2018	-	795	-
FIDELITY INSUR		300	31/12/2018	-	300	-
MWALIMU CENTRE		1,047,549	31/12/2018	-	1,047,549	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

IMPREST RECOVERY		300	31/12/2018	-	300	-
MASS FUND		200	31/12/2018	-	200	-
MASS FUND		63,700	31/12/2018	-	63,700	-
O/PAY		57,500	31/12/2018	57,500	-	-
W /POKOT COUNTY		56,231	31/12/2018	-	56,231	-
SALARY ADVANCE		100	31/12/2018	-	100	-
HAZINA HOUSING		200	31/12/2018	-	200	-
NCC JAMII			31/12/2018	-	-	-
MASS FUND		200	28/2/2019	-	200	-
TRAHAWAL SHG		250	28/2/2019	-	250	-
W/POKOT COUNTY		57,500	28/2/2019	57,500	-	-
IMPREST RECOVERY		1,260,349	28/2/2019	-	1,260,349	-
MEDICAL DRIVERS		30	28/2/2019	-	30	-
WEFR		50	28/2/2019	-	50	-
RATIONS FUND		200	28/2/2019	-	200	-
NCC JAMII		200	28/2/2019	-	200	-
KMTC		250	28/2/2019	-	250	-
KMTC		300	28/2/2019	-	300	-
MWALIMU CENTRE		300	28/2/2019	-	300	-
WASA SACCO		795	28/2/2019	-	795	-
FINE SURCHANGEN		1,409	28/2/2019	-	1,409	-
TRAINING LEVY		27,747	28/2/2019	-	27,747	-
W/POKOT COUNTY		57,500	28/2/2019	57,500	-	-
O/PAY		133,657	28/2/2019	-	133,657	-
IMPREST RECOVERY		520,668	28/2/2019	-	520,668	-
SALARY ADVANCE		32,201	28/2/2019	-	32,201	-
MEDICAL DRIVERS		30	28/2/2019	-	30	-
MASS FUND		300	28/2/2019	-	300	-
FIDELTY INSUR		679	13/3/2019	-	679	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

MEDICAL DRIVERS		30	13/3/2019	-	30	-
WEFR		50	13/3/2019	-	50	-
NCC JAMII		200	13/3/2019	-	200	-
MASS/KMTC		250	13/3/2019	-	250	-
MWALIMU CENTRE		300	13/3/2019	-	300	-
SWA SHERIA		500	13/3/2019	-	500	-
FINE SURCHARGEN		1,409	13/3/2019	-	1,409	-
TRAINING LEVY		12,105	13/3/2019	-	12,105	-
SALARY ADVANCE		18,197	13/3/2019	-	18,197	-
TRAINING LEVY		23,747	13/3/2019	-	23,747	-
SALARY ADVANCE		32,201	13/3/2019	-	32,201	-
O/PAY REC.		111,647	13/3/2019	-	111,647	-
O/PAY REC.		20,000	13/3/2019	-	20,000	-
IMPREST RECOVERY		213,827	13/3/2019	-	213,827	-
COTU		54,700	13/3/2019	-	54,700	-
MEDICAL DRIVERS		30	28/3/2019	-	30	-
WEFR		50	28/3/2019	-	50	-
NCC JAMII		200	28/3/2019	-	200	-
TRAHAWEL SHG		250	28/3/2019	-	250	-
MWALIMU CENTRE		300	28/3/2019	-	300	-
SHERIA SACCO		500	28/3/2019	-	500	-
FIDEKTY SACCO		1,409	28/3/2019	-	1,409	-
PROVIDENT FUND		12,105	28/3/2019	-	12,105	-
SALARY ADVANCE		18,197	28/3/2019	-	18,197	-
TRAINING LEVY		23,747	28/3/2019	-	23,747	-
SALARY ADVANCE		32,201	28/3/2019	-	32,201	-
COTU		54,700	28/3/2019	-	54,700	-
O/PAY REC		111,647	28/3/2019	-	111,647	-
IMPREST RECOVERY		213,823	28/3/2019	-	213,823	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

KMTC MASS FUND		300	28/3/2019	-	300	-
THE MONARCH		5,811	28/3/2019	-	5,811	-
FIDELITY INSUR		679	28/3/2019	-	679	-
NCC JAMII		200	15/5/2019	-	200	-
RATIONS		200	15/5/2019	-	200	-
TRAHAWEL SHG		250	15/5/2019	-	250	-
MWALIMU CENTRE		300	15/5/2019	-	300	-
SWA SHERIA		500	15/5/2019	-	500	-
FINE SURCHAGEN		1,409	15/5/2019	-	1,409	-
TRAINING LEVY		19,747	15/5/2019	-	19,747	-
SALARY ADVANCES		32,201	15/5/2019	-	32,201	-
FINE SURCHAGEN		46,630	15/5/2019	-	46,630	-
IMPREST REC.		6,454,154	15/5/2019	-	6,454,154	-
MEDICAL DRIVERS		30	15/5/2019	-	30	-
WEFR		50	15/5/2019	-	50	-
MWALIMU CENTRE		300	15/5/2019	-	300	-
SWA SHERIA		500	15/5/2019	-	500	-
FIDELTY INSUR		679	15/5/2019	-	679	-
MONARCH INSUR		5,811	15/5/2019	-	5,811	-
MEDICAL DRIVERS		30	25/6/2019	-	30	-
TRAHAWEL SHG		250	25/6/2019	-	250	-
TRANSPORT W/F		500	25/6/2019	-	500	-
FIDELITY INSUR		679	25/6/2019	-	679	-
FINE SURCHERGEN		1,409	25/6/2019	-	1,409	-
O/PAY		1,700	25/6/2019	-	1,700	-
MONARCH INS		5,811	25/6/2019	-	5,811	-
O/PAY		6,000	25/6/2019	-	6,000	-
TRAINING LEVY		19,747	25/6/2019	-	19,747	-
SALARY ADVANCE		32,001	25/6/2019	-	32,001	-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

IMPREST RECOVERY		334,303	25/6/2019	-	334,303	-
WEFR		50	25/6/2019	-	50	-
NCC JAMII		200	25/6/2019	-	200	-
RATIONS		200	25/6/2019	-	200	-
MWALIMU CENTRE		300	25/6/2019	-	300	-
RATIONS MASS		300	25/6/2019	-	300	-
FINE SURCHARGEN		1,409	29/6/2019	-	1,409	-
TRAINING LEVY		19,747	29/6/2019	-	19,747	-
SALARY ADVANCE REC		41,238	25/6/2020	-	41,238	-
O/PAY RAC		300,184	29/6/2019	-	300,184	-
IMPREST REC		929,366	29/6/2019	-	929,366	-
Sub-Total		18,669,492		569,730	18,099,762	4,850,715
Grand Total		215,863,607		75,616,227	140,247,380	51,165,835

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 20XX/20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 20XX/20XX
Transport equipment					
Land Cruiser Prado	-	10,500,000	-	-	10,500,000
Hardtop Landcruiser	-	19,687,072	-	-	19,687,072
Office equipment, furniture and fittings	-		-	-	
Way work station	-	2,030,000	-	-	2,030,000
Office Chair	-	456,000	-	-	456,000
Cabinet	-	136,800	-	-	136,800
ICT Equipment	-		-	-	
Laptops	-	2,459,030	-	-	2,459,030
LCD	-	82,500	-	-	82,500
Printers	-	11,271,800	-	-	11,271,800
Total	-	46,623,202	-	-	46,623,202

NB: The figures carried above relate to procurement of assets for the year 2018/19 only.

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY Ministry of Health

Ref	Project Name	Principal activity of the project	Principal Project Coordinator	Project consolidated in these financial statements(yes/no)
1.	East African Public Health Network	Providing national laboratory services in research, and consultancy	Dr. John W. Masasabi Ag.Director General-Health	No
2.	OBA	Offer Quality Reproductive Health Care Services to economically disadvantaged	Dr. David Kariuki	No
3.	East Africa Centre of Excellence	Training, Research and Service Delivery	Mr. David Waititu	No
4.	Kenya Italy Debt for Development	Developing of Community Health Strategy through rehabilitation of health facilities	Ms Eunice Ambani	No
5.	Global Fund HIV AIDs Funding	Reduce HIV Infections and AIDs Related Diseases	Dr.Kigen Bartilol	No
6.	Global Fund Tuberculosis	Reduce transmission and enhance the quality care	Dr. Kamene Kimenye	No
7.	Global Fund Malaria	Reduce Malaria infections through strategic preventive and curative intervention	Dr Waqo Ejesa	No
8.	OBA	Design and Implement Social Health Insurance System to economically disadvantaged	Dr. David Kariuki	No
9.	The Medical Waste Management Project	Clinical Waste Disposal System	Dr. Kepha Ombacho	No
10.	Rapid Testing Quality Improvement Initiative	HIV Testing	Dr. Jackson Kioko	No
11.	National Quality Control Laboratory	Medicine Quality Standard	Dr. H. Chepkwony	No
12.	Transforming Health Systems for Universal Care Project	Improve Primary Health care	Dr. Elizabeth Wangia	No

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY Ministry of Health

Ref	Transfers to SAGAs and SCs	Amount transferred during the year (Ksh.)	Inter- entity reconciliations done?(yes/no)
A		Ksh	
	TRANSFERS TO SAGAS AND SCs		
	KENYA MEDICAL TRAINING COLLEGE	3,585,366,608	Yes
	KENYATTA NATIONAL HOSPITAL	7,324,988,172	Yes
	KENYA MEDICAL RESEARCH INSTITUTE	2,328,385,079	Yes
	KENYA MEDICAL SUPPLIES AUTHORITY	482,902,818	Yes
	MOI TEACHING AND REFERRAL HOSPITAL	6,773,344,142	Yes
	NATIONAL AIDS CONTROL COUNCIL	1,084,566,350	Yes
	GENEVA OFFICE-IHO	37,845,648	Yes
	KENYATTA UNIVERSITY TEACHING & REF.HOSP	655,000,000	Yes
	NATIONAL HOSPITAL INSURANCE FUND	3,981,570,000	
		26,253,968,817	
			Yes
B	TRANSFERS TO PROJECTS-GOK COUNTERPART FUNDING		Yes
	EAST AFRICA PUBLIC LABORATORY NETWORKING PROJECT	203,030,478	Yes
	GLOBAL FUND -MALARIA ROUND 10 - SPECIAL	579,135,685	Yes
	GLOBAL FUND-HIV/AIDS-CURRENT	1,008,406,625	Yes
	GLOBAL FUND-TUBERCULOSIS-NEW GRANT	810,755,537	Yes
	TRANSFORMATIVE HEALTH SYSTEMS-UHC DANIDA	1,012,500,000	Yes
	TRANSFORMATIVE HEALTH SYSTEMS-WORLD BANK	1,958,447,585	Yes

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

	TRANSFORMATIVE HEALTH SYSTEMS-MEDICAL SUPPLIES	477,200,310	Yes
	TRANSFORMATIVE HEALTH SYSTEMS-PROJECT	301,003,620	Yes
	EAST AFRI. CENTRE OF EXCELLENCE PROJECT	77,525,215	Yes
	EAST AFRI. CENTRE OF EXCELLENCE-GOK	50,039,745	Yes
	EAST AFRICAN CENTRE OF EXCELLENCE-A-I-A	93,042,052	Yes
		6,571,086,853	Yes
	TOTAL	32,825,055,670	Yes

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK
- ii. IFMIS Comparison Trial Balance
- iii. FO30 (Bank reconciliations) for all bank accounts
- iv. GOK IFMIS Receipts and Payments Statement
- v. GOK IFMIS Notes to the Financial Statements
- vi. GOK IFMIS Statement of Budget Execution
- vii. GOK IFMIS Budget Execution by Programme and Economic Classification
- viii. GOK IFMIS Budget Execution by Heads and Programmes
- ix. GOK IFMIS Budget Execution by Programmes and Sub-programmes

100

