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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF HEALTH FOR THE YEAR ENDED 30 JUNE, 2022

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MINISTRY OF HEALTH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

Table of Contents

1. KEY ENTITY INFORMATION AND MANAGEMENT iii
2. STATEMENT BY THE CABINET SECRETARY ix
3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER xi
4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22 1
   I. Non-Financial Achievements 3
   II. Financial Achievements 47
   III. Emerging issues related to the ministry of health 51
   IV. Implementation Constraints, Challenges and way Forward 51
   V. Key risk management strategies. 52
5. Environmental and Sustainability Reporting 54
6. Statement of Management Responsibilities 61
7. Report of the Independent Auditors for The Financial Statement of the Ministry of Health. 63
8. Statement of receipts and payments for the year ended 30th June 2022 64
9. Statement of assets and liabilities as at 30th June 2022 65
10. Statement of cash flows for the year ended 30th June 2022 65
11. Statement of Comparison of budget and Actual Amounts for FY 2021/22 67
12. NOTES TO THE FINANCIAL STATEMENT 74
13. ANNEX 1: ANALYSIS OF OUTSTANDING IMPRESTS 134
14. ANNEX 2: ANALYSIS OF DEPOSITS 146
15. ANNEX 3– SUMMARY OF FIXED ASSET REGISTER 186
16. ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE MINISTRY OF HEALTH 187
17. ANNEX 5 – LIST OF SCS, SAGAS AND PUBLIC FUNDS UNDER THE MINISTRY OF HEALTH 198
18. ANNEX 6 – CONTINGENT LIABILITIES REGISTER 201
19. ANNEX 7: REPORTING OF CLIMATE RELEVANT EXPENDITURES 207
20. ANNEX 8: DISASTER EXPENDITURE REPORTING TEMPLATE 209
21. ANNEX 9- REPORTS GENERATED FROM IFMIS 211

1. 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 vision of the Ministry is to have healthy, productive and globally competitive nation, while its 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 following are the key objectives of the ministry:

1. To eliminate communicable diseases. The Health sector will achieve this by reducing the burden of communicable diseases, until they are not of major public health concern.

2. To Halt and reverse the rising burden of non-communicable diseases by setting clear strategies for implementation to address all the identified non-communicable diseases in the country.

3. To reduce the burden of violence and injuries through directly putting in place strategies that addresses each of the causes of injuries and violence at the time.

4. To provide essential health care that is affordable, equitable, accessible and responsive to client needs.

5. To minimize exposure to health risk factors by strengthening the health prevention and promotion interventions. This addresses risk factors to health, plus facilitating use of products and services that lead to healthy behaviours in the population.

6. To 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.

7. To mainstream Research & Development for relevant evidence for policy, practice guidelines and products.

(b) Key Management

The Ministry's 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

	Designation	Name
1.	Cabinet Secretary	Hon. Mutahi Kagwe, EGH
2.	Principal Secretary	Ms. Susan Mochache, CBS
3.	Ag. Director General, Health	Dr. Patrick Amoth
4.	Chief Finance Officer	Mr. Joseph K. Muraga
5.	Director, Planning	Stephen G. Macharia
6.	Head of Accounting Unit	Ms. Peninah Njugunah
7.	Head of Procurement	Mr. David Ngugi

Hon. Mutahi Kagwe, EGH
Cabinet Secretary,Health



Hon. Mutahi Kagwe is the Cabinet Secretary, Ministry of Health, and Prior to joining the Ministry was a former member of the Senate of the Republic of Kenya, as first Senator to represent the County of Nyeri. He previously served as Cabinet Minister for Information and Communications, and Member of Parliament for Mukurweini Constituency; Chairman of the Senate Standing Committee on Information and Technology; Member Senate Standing Committee on Education and Senate Standing Committee on Finance, Commerce and Budget. Other past positions also include Committee Member, The Commonwealth Parliamentary Association, Member, the parliamentarian network of the World Bank and Chair, The Finance, Trade, Tourism and Planning Parliamentary Committee.

Hon. Mutahi Kagwe Holds a Bachelor of Commerce (Hons.) degree from the University of Nairobi and a master's in business administration from the United States International University. He was also awarded the Marshal trophy of excellence. He has 30 years' experience in various management positions including Group Executive Director, Managing Director, Commercial Operations Director for industry leaders in Kenyan media; has managed contractual relationships, the development of successful growth strategies and the effective oversight of commercial projects; and created dynamic marketing/brand strategies that catapulted profitability and effectively managed P&L on multimillion business lines. Companies served include Trend Publishers, The Standard Group, Media House Limited and Tell-Em Public Relations (EA) Ltd.

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.

Dr. Patrick Amoth
Ag. Director General, Health



Dr. Patrick Amoth is the acting Director General for Health in the Ministry of Health, Kenya. A consultant obstetrician and gynecologist of immense repute, Patrick previously headed the Directorate of Public Health at the Ministry, where spearheaded strategy development for effective delivery of health services in all the 47 counties in Kenya and was centrally involved in the inception and alignment of Universal Health Coverage for the country. Dr. Amoth formerly headed the Department of Health Sector Coordination and Intergovernmental Affairs, an assignment that was preceded by his successful stint as a Chief Medical Specialist and Senior Deputy Director of Medical Services at Mama Lucy Kibaki Hospital Nairobi.

Dr. Amoth's has had expansive experience in civil service having risen from a Medical Officer at Kisumu's Provincial Hospital before becoming the Medical Superintendent in the former Kiambu District Hospital, now Kiambu County Referral Hospital. He also later served as the Director of Medical Services for Kiambu East and Kiambu West Districts, now Kiambu County. During his stint in Kiambu, Dr. Amoth is credited with having had excellent managerial skills as well as robust and successful fundraising for the hospital, initiating various programs, and revolutionizing infrastructural

improvement of most hospitals. Dr. Patrick Amoth is a graduate of the University of Nairobi's Medical School and has a Masters in Obstetrics and Gynecology from the same university. He also holds a Diploma in Health Systems management form Galilee College in Israel.

Head of Finance
Mr. Joseph K. Muraga



Mr. Joseph K. Muraga is the current Senior Chief Finance Officer in the Ministry of Health. He has a Master of Arts in Economics from the University of Nairobi and has worked as an Economist for 10 years as well as a Finance Officer for 15 years.

Director of Planning
Stephen G. Macharia



Mr. Joseph Macharia is the current Director of Planning in the Ministry of Health. He holds a Bachelor of Science in Statistics & information Technology; and a Master of Arts in Demography from the University of Nairobi. He has worked as an Economist/Statistician since December 19th,1994.

Head of Accounting Unit
Mrs. Peninah W. Njugunah



Mrs. Peninah W. Njugunah is the Head of Accounting Unit in the Ministry of Health. She has an MBA in Finance from the UON, BA (Economics) from Moi University as well as CPA (K). She has over 15 years' experience in the public service.

(d) Fiduciary Oversight Arrangements

The Ministry of health has the following key fiduciary committees that are responsible for the day-to-day activities at the Ministry;

1. Audit and finance committee oversees the activities and financial or audit matters in the ministry.
2. Budget Implementation Committee helps in monitoring and 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
E-mail: ps@health.go.ke
Website: www.health.go.ke

(g) Entity Bankers

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

(h) Independent Auditor

Auditor -General
Office of The Auditor General
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

2. STATEMENT BY THE CABINET SECRETARY

Kenya's health sector has made tremendous milestones towards achieving universal health coverage with the aim of providing the highest attainable health standards as enshrined in the Kenyan constitution. This has been achieved through the implementation of the social pillar of the Kenya Vision 2030. The Sector plays a critical role towards the achievement of the Third Medium Term Plan (2018-2022) which will feed into the Fourth Medium Term Plan (2023-2027) and the "Big Four" Agenda programme on Universal health coverage. The Sector also contributes to the fulfilment of various regional and international obligations including the Sustainable Development Goals (SDGs) and Africa Union Agenda 2063.

The Sector envisions a "A healthy, productive and globally competitive nation" achieved through eight (8) policy orientation areas, six (6) strategic objectives under the principles of equity, efficiency, and people centered with a multi sectoral approach as outlined in the Kenya health policy (2014-2030). The Sector comprises five programmes namely: Preventive, promotive and RMNCAH, National Referral Facilities and Specialized services, Research and development, General Administration, Planning & Support Services and Health Policy standards & regulation. The Sector has eighteen (18) Semi-Autonomous Government Agencies (SAGAs).

For the past two years, the sector has been instrumental in the fight against emerging health epidemics. One of the major health concerns that ravaged the country was COVID-19. The government, with advice from the Ministry of Health and in partnership with the county governments, instituted proper measures that helped contain the spread of COVID-19 and lower the fatality rate. Furthermore, the Ministry of Health was key in the drafting of the Post COVID-19 Recovery Strategy that focused on building the resilience of our health systems, supporting households and communities, and strengthening the country's response mechanisms. The Ministry of Health also continues to engage with the county governments through technical assistance to establish solid frameworks to avail the necessary health products and technologies, all geared towards the provision of quality and affordable healthcare services. Further, The Ministry recorded substantial's achievements in the five Programmes that were implemented over the period as measured against the set targets

Over the MTEF period 2019/2020 – 2021/2022, the budgetary allocation for the sector increased from Kshs.119.2 billion in 2019/20 FY to Kshs.120.8 billion in 2020/21 FY and to Kshs. 130.4 billion in 2021/22 FY. The actual expenditure for the period was

Kshs.107.3 billion, Kshs.105.7 billion and Kshs.110.1 billion for 2019/20, 2020/21 and 2021/2022 financial years respectively, translating to absorption rates of 90% in 2019/20 FY, 87% in 2020/21 FY and 84% in 2021/22 FY.

Going forward over the Medium-Term period, there is a need for a more innovative, deliberate, and ambitious use of the substantial resources spent on healthcare to address old and emerging challenges. The sector will build on the momentum of recovery from the Covid 19 pandemic to build back a better healthcare system in the country. The growing burden of non-communicable diseases such as cancers, heart disease and diabetes-related complications is of concern to the sector and needs to be addressed urgently since it may become a threat not only to health but also to the socio-economic wellbeing of the country. There is also the concern of financing programmes that are currently heavily donor-dependent for essential commodities (HIV, TB, malaria, family planning, immunization, and nutrition programmes). The sector will therefore prioritize and accelerate the provision of National Health Insurance Fund coverage for all Kenyans without exclusion in the policy of "Leaving No One Behind".

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SEN. MUTAHI KAGWE, E.G.H
CABINET SECRETARY
MINISTRY OF HEALTH

3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

The Ministry expresses gratitude for the continuous consultations that you facilitate in the process of budget implementation and reporting. The ministry is pleased to submit the financial statements for the Ministry of Health Budget Estimates for FY 2022/23. This report accords us an opportunity to demonstrate to you our achievements over the period based on the priorities the health needs of Kenyans, how far we are in meeting the expectations of Kenyans in health care provision and financing gaps that need further attention and consideration in order to enhance delivery of quality healthcare to the people of Kenya. The Ministry remains committed to working with the you and other stakeholders to ensure provision of quality, accessible and affordable healthcare services to Kenyans is realized. It is our believe that this is necessary for a healthy, productive population that is required to grow our economy.

In the last financial year, the Ministry continued the implementation of Universal Health Coverage focusing on social health insurance to the vulnerable persons, response to COVID-19 pandemic, strategic health programmes, health infrastructural development, enhancing capacity of human resources for health, health sector reforms among others.

The report provides the detailed financial and non-financial achievements and a comprehensive report of the financial statements as outlined in the guidelines for the preparation of the financial statements. The Ministry remains committed to providing any necessary information that may be required in the process.

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SUSAN N. MOCHACHE, C.B.S.
PRINCIPAL SECRETARY
MINISTRY OF HEALTH

4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22

The Government endeavours to use substantial resources on healthcare to address longstanding and emerging challenges that will lead to provision of quality health services to all its people. In this regard, the government is committed to achieving Universal Health Coverage (UHC) built on fully publicly financed primary healthcare, universal seamless health insurance system and National fund for chronic and catastrophic illness and injury costs not covered by insurance to be funded by combination of insurance levy and Government.

The Ministry of Health comprises five programmes namely, Preventive and Promotive and RMNCAH Services; National Referral and Rehabilitative Services; Health Research and Development; General Administration, Planning and Support Services; and Health Policy, Standards and Regulations. The Programmes ensure that the Ministry carries out its mandate as per the Fourth Schedule of the Constitution namely, Health policy, health regulation, national referral facilities, capacity building, technical assistance to Counties and provision of Universal Health Coverage

Vision

"A healthy, productive and globally competitive Nation"

Mission

"To build a progressive, responsive and sustainable Health care system for accelerated attainment of the highest standard of health to all Kenyans"

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

a. **To eliminate communicable diseases:** The Health sector will achieve this by reducing the burden of communicable diseases, until they are not of major public health concern.
b. **To Halt and reverse the rising burden of non-communicable diseases** by setting clear strategies for implementation to address all the identified non-communicable diseases in the country.
c. **To 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. **To provide essential health care** that is affordable, equitable, accessible and responsive to client needs.
e. **To minimize exposure to health risk factors** by strengthening the health prevention and promotion interventions, which address risk factors to health, plus facilitating use of products and services that lead to healthy behaviours in the population.

f. **To 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.
g. **To mainstream Research & Development for relevant evidence for policy, practice guidelines and products.**

The ministry has semi-Autonomous Agencies (SAGAs) which complement it in discharging its core functions through specialized health services delivery, 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; Mathari National, Teaching and Referral Hospital; National Aids Control Council; Kenya Medical Research Institute; Kenya Medical Training College, Kenya Medical Supplies Authority; National Cancer Institute of Kenya; Nursing Council of Kenya; Kenya Medical Practitioners and Dentists Council; Kenya Nuclear Regulatory Authority; Kenya Biovax Institute and National Health Insurance Fund. There are also 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.

Mandate

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

1. Health policy
2. Health regulation
3. National referral Health facilities
4. Capacity building and
5. Technical assistance to Counties

Priority investment areas

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

1. UHC as one of the Big Four government agenda
2. Public health disease surveillance and emergency response e.g. COVID-19 response interventions
3. Preventive and Promotive Healthcare
4. Non-Communicable Diseases Control
5. Medical Research and Tourism
6. Specialized health services and infrastructure
7. Community High Impact intervention

8. Digital Health
9. Capacity building for 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 for the benefit of the public.

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. The Ministry also undertook operational reforms under the State Corporations that are critical in the achievement of the Universal Health Care (UHC) agenda of the country. The institutions include: Mathari National Teaching and Referral Hospital; Kenya National Radiation Authority (KNRA); Kenya Health Professional Oversight Authority (KHPOA); Kenya Health Human Resource Advisory Council (KHHRAC); Kenya Medical Supply Agency (KEMSA) and National Health Insurance Fund (NHIF). Further Kenya Biovax Institute and National Public Health Institute were established to take care of emerging strategic interventions.

Below is the detailed performance of the Ministry over the period under review. Included in this section are;

A. summary of the budget performance against actual amounts for current year/ Key achievements for the Ministry of Health
B. Emerging issues related to the Ministry of Health
C. Highlight key risk management strategies.
D. Implementation challenges and recommended way forward.

I. Non-Financial Achievements

Outlined below are the key non-financial achievements for Ministry during the Financial Year

a) HIV and AIDS Control

Kenya recorded significant progress towards reducing HIV/AIDS. The national HIV prevalence reduced from 4.9% in 2017 to 4.3% in 2021. According to the preliminary 2021 estimates, there were 1,435,271 PLHIVs in Kenya, comprising 1,356,806 adults aged 15+ and 78,465 Children aged 0-14 years. Coverage of the 90:90:90 targets for all people living with HIV (PLHIV) showed that 94% of the PLHIVs had been identified, 83% were on antiretroviral therapy and 85% were virally suppressed.

The number of new HIV infections among young people aged 15-24 reduced by 64.9% from 35,776 in 2015 to 11,229 in 2021. Access to PMTCT services improved from 76% in 2018 to 91% in 2021. In addition, 89.6% (53,083) HIV exposed infants received HIV preventive therapy while 42,638 had an initial HIV DNA PCR test. These efforts contributed to the reduction in maternal-to-child transmission of HIV from 11.5% in 2018 to 9.7% in 2021.

b) Tuberculosis Control

Kenya is among the 30 TB-high burden countries that contribute 80% of the global TB burden (including Drug Resistant TB and TB-HIV co-infection). Although the prevalence survey of 2017 estimated that about 140,000 Kenyans develop TB annually, Kenya identifies only 50% of these cases.

The Ministry has scaled active TB case finding and improved screening for TB by targeting key populations in the transport corridor and screening for TB using automatic self-screening machines. In addition, the Ministry is rolling out new technologies for diagnosis of TB using non-traditional specimens such as stool and urine. The country has adapted shorter treatment regimens for both Drug Susceptible TB and Drug Resistant TB. These led Kenya to achieve the 2020 end TB strategy milestones of reducing TB incidence and mortality by 20% and 30% respectively compared to 2015 (WHO TB report 2021). Although treatment coverage was 60% in 2019, it declined to 51% in 2020 due to the impact of Covid-19 and improved to 55% in 2021.

c) Malaria Control

The prevalence of malaria has been on a steady decline from 11.4% in 2010, 8.2% in 2015 and 5.6% in 2020. This translates to a decline of 32% over the five-year period, and a 50 percent drop from 2010 (KMIS reports 2010, 2015, 2020). Amongst children below 5 years the prevalence decreased from 5 % in 2015 to 3% in 2020. The number of confirmed malaria cases has been decreasing as shown in figure 1.

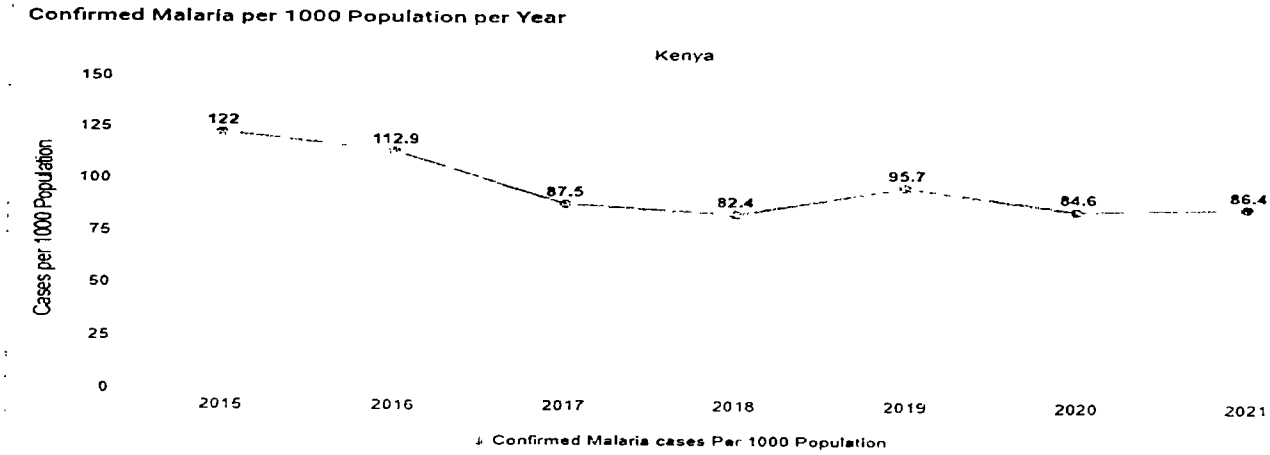


Figure 1: Confirmed malaria cases per 1000 population, Kenya, 2015-2021

This progress has been achieved through robust malaria vector control interventions such as distribution of Long-Lasting Insecticidal Nets (LLIN), Indoor Residual Spraying and Larva Source Management. Community diagnosis and treatment for malaria in the endemic regions have been enhanced by provision of malaria diagnostic and treatment commodities.

4) Neglected Tropical Diseases (NTDs)

Out of the 20 diseases listed as Neglected Tropical Diseases (NTDs) by the World Health Organization (WHO), 16 are considered to be of public Health importance in Kenya. In 2016, the Health Sector reviewed the Multi-Year Strategic Plan of Action for Control of Neglected Tropical Diseases (2011-2015), to prioritize elimination of NTDs in areas where elimination is feasible and sustainably control the diseases in areas where the elimination goal is not readily attainable.

The Soil-Transmitted Helminthiasis/STH (also known as intestinal worms); Schistosomiasis/SCH (commonly known as bilharzia); Lymphatic Filariasis/LF (also known as elephantiasis); Trachoma; Leishmaniasis; Snakebite Envenoming; Dengue and Chikungunya; Scabies and Other Ectoparasites; and Leprosy are confirmed to be endemic in Kenya and hence are considered as being of the greatest public health importance.

During the period 2018 to 2020, fight against LF was consistently implemented in 23 Sub Counties across the 6 coastal Counties of Lamu, Tana River, Kilifi, Mombasa, Kwale and Taita Taveta. The minimum effective coverage of 65% was consistently surpassed. Following the successful introduction of the more effective Ivermectin/Diethylcarbamazine/Albendazole (IDA) triple therapy, the sector achieved interruption of transmission in the 2 (two) Sub Counties in Lamu County and 1 (one) Sub County in Mombasa County. This led to stoppage of MDA in Lamu

East, Lamu West and Jomvu Sub Counties after they passed Transmission Assessment Surveys (TAS). Accordingly, no MDA was implemented in Lamu County in 2020 as illustrated in Figure 2.

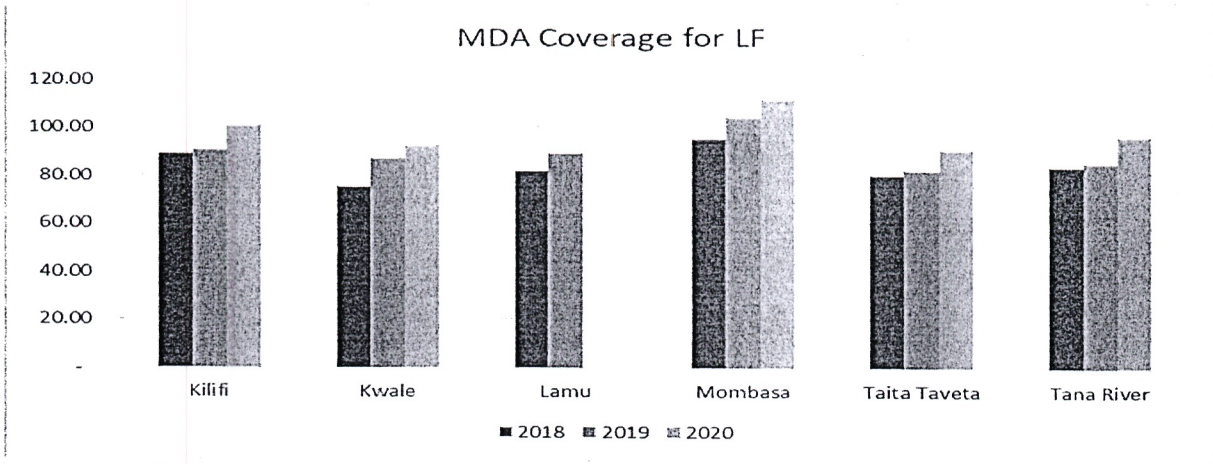


Figure 2: MDA coverage for lymphatic filariasis in Kenya

Out of the estimated 4,500 persons projected to be requiring surgical correction of hydroceles, only 474 were operated upon. This low uptake was attributed to a few operating theatres and scarcity of urologists and general surgeons within the endemic coast region. This led to prioritization of emergency surgical cases over elective surgeries such as hydrocelectomies. Approximately 3,200 trachomatous trichiasis cases were operated upon, leaving a backlog of approximately 7,000 persons not yet reached.

5) Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)

a) Maternal Health

The fourth ante-natal clinic visit coverage registered annual improvement, from 40% in 2016 to 52.8 % in 2021. The proportion of women delivering under a skilled provider has been on an upward trend, rising from 59.6% in 2016, to 79.4% in 2021. Despite these improvements, maternal and neonatal mortality estimates have shown minimal improvement.

The Maternal Mortality Ratio estimates for the year 2020 was 342 deaths per 100,000 live births, a minimal reduction from the 362 deaths (Kenya Demographic and Health Survey, 2014). The neonatal mortality rate estimates for the year 2020 was 21.5 deaths per 1,000 live births, which has remained constant from the KDHS 2014 findings of 22 per 1,000 live births. For set- targets to be met, availability of basic emergency obstetric and newborn care, improved quality of care, stream lining of referral services and availability of blood for transfusion must be prioritized.

Women of reproductive age receiving family planning commodities dropped from 43.2% in 2018 to 36.8% in 2021. This has been attributed to family planning commodities stock-outs caused by reduced funding for family planning (FP) commodities. In 2020 the effect of COVID-19 caused disruptions in the supply chain pipeline leading to delays and reduction of contraceptive prevalence rate among married women (mCPR MW) from 59% in 2018 to 58% in 2021 against a national commitment of 64% by 2030. However, the percentage of demand satisfied by a modern method of family planning has increased from 71% in 2014 to 76.9% in 2021 among married women.

b) Newborn Health

Neonatal mortality declined from 22 deaths per 1,000 live births (KDHS 2014) to 21.5 deaths (UN inter-agency group for child mortality, 2020) against the SDG target for neonatal mortality of 12 deaths per 1,000 live births by 2030.

The leading cause of child morbidity and mortality in Kenya are newborn causes (45%), Pneumonia (15%) and diarrhoea (11%). According to the KHIS, newborn causes of death in Kenya are birth asphyxia (33%), Prematurity (30%) and Sepsis (8%).

The Ministry of Health has developed policies and guidelines that promote intervention of low-cost high impact interventions that have been proved to reduce newborn mortality and morbidity. These interventions include scale up of early essential newborn care, kangaroo mother care; and use of Chlorhexidine digluconate 7.1% (CHX) gel. Currently 7 counties have been trained in early essential newborn care, 40 counties are fully or partially implementing Kangaroo Mother Care for premature babies. Use of CHX gel is at an average of 75% for all newborn babies. These interventions require support for scale up.

c) Child Health

The 2020 estimate by the UN inter-agency group for child mortality showed that the under 5 mortality rates in Kenya is at 43 deaths per 1,000 live births.

Some of the interventions that the ministry has been advocating to keep children healthy and free of pneumonia and diarrhoea include the following:

- Exclusive breastfeeding with adequate complementary feeding of infant and children
- Vitamin A supplementation and deworming
- Use of zinc & ORS co-pack for management of diarrhea in children
- Use of amoxicillin dispersible tablets for management of pneumonia in children under 5 years.

The ministry has strived to ensure that the commodities needed are available in all health facilities that offer treatment to sick children under 5 years.
In addition, the government has leveraged on Community Health Strategy to empower Community Health Volunteers in prevention, control and managing pneumonia and diarrhoea in children by training them on integrated management of childhood illnesses (iCCM).

d) Adolescent Health

There are about 11.6 million adolescents, comprising 24% of Kenya's population. Leading causes of morbidity and mortality among adolescents in the country according to UNICEF estimates are HIV/AIDS, respiratory conditions (including tuberculosis and pneumonia), Vector borne diseases (including malaria), diarrhoea, road traffic accidents, mental health conditions, skin conditions and anaemia.
The Kenya Health Information System (KHIS) shows that 28% (399,028) of all clients attending 1st Antenatal Care (ANC) clinic were among adolescents aged 10-19 years. However, there has been a drop in the percentage of pregnant women who are aged between 10 and 19 years from 27.8% in 2017 to 20.5% in 2020.
The national average of health facilities offering adolescent health services was 62% in 2018. This was a 51% increase compared to 11% in 2015. While there was an overall high readiness to offer adolescent health services in health facilities, such readiness is skewed to specific services such as HIV testing, and reproductive health services.

e) School Health

The 2nd School Health Policy, 2018 focused on improving the health of learners in schools through partnering with the Ministry of Education to deliver health interventions in learning institutions. The School Health Program has consistently dewormed over 6 million school age children annually, contributing to reduced anaemia and malnutrition amongst this population. The policy also advocates for optimal nutrition among learners through the school meals program.
The prevalence of mental disorders among school going children in Kenya is estimated at 37.5%. A National Survey on the Status of Alcohol and Drug Abuse among Secondary School Students in Kenya conducted by NACADA in 2016 showed secondary school students used alcohol (3.8%), prescription drugs (3.6%), miraa (2.6%) and cocaine (0.2%).
The school health program is currently revising its strategies in order to make every school a health promoting school by consolidating school health interventions around mental health, prevention of drug, tobacco and substance use, promotion of vaccines (e.g. HPV vaccine), screening of common communicable diseases (e.g. TB) and non-communicable conditions (e.g. eye checks), as well as prevention of future non-

communicable conditions by eliminating alcohol, tobacco and drug use, discouraging a sedentary lifestyle, and promoting optimal nutrition.

f) Immunization

In 2020/2021, the estimated proportion of children under one fully vaccinated with all their life saving routine infant vaccines (BCG, Oral Polio vaccines, Inactivated Polio Vaccines, Rota virus, Pneumococcal, Diphtheria, Pertussis, Tetanus, Haemophilus influenza Type B, Hepatitis B, Measles and Rubella) was 82.3% in 2021 up from 72.8% in 2016.

The government funds the Extended Program of Immunization (EPI) 100% by meeting costs for procurement of vaccines (Oral Polio vaccines, Tetanus Toxoid, BCG and Measles) through an international agreement with UNICEF (Vaccine Independence Initiative). New Vaccines such as the Rotavirus, Pneumococcal, Inactivated Polio Vaccine, Human Papillomavirus (HPV) Vaccine, Pentavalent and Yellow fever are procured through an international Co-Financing agreement with GAVI, where the Government pays 10% of the vaccine cost, while GAVI pays the rest. The country entered the *accelerated transition phase* from GAVI support in 2021 and is expected to be ultimately self-reliant by 2027.

The country has introduced four (4) new vaccines since 2018 for continuous reduction of child and adult morbidity and mortality. These vaccines are:

1. The Yellow Fever vaccine in high-risk counties-2019
2. The Malaria Vaccine in high-risk counties-2019
3. Human Papillomavirus Vaccine against cervical cancer- 2019
4. COVID-19 vaccines (AstraZeneca, Pfizer, J&J, Moderna and Sinopharm)-2021

Table 2 shows the increasing trend of uptake of these vaccines in the country.

Table 2: Vaccination performance

Vaccine	Doses administered 2019	Doses Administered 2020	Doses Administered 2021
Yellow Fever Vaccine	44,774	62,525	76,311
Malaria Vaccine	99,199	279,806	322,870
HPV Vaccine	170,607	340,926	1,181,105

The proportion of facilities offering immunization services increased from 60% to >90% during the review period. This was attributed to installation of specialized vaccine storage equipment in over 3,500 health facilities and 290 sub-county vaccine depots.

Collaboration between national, counties and development partners resulted in the elimination of maternal and neonatal tetanus disease as well as eradication of wild poliovirus.

6) COVID-19 Health Emergency Response

a) Surveillance and Response

The sector monitored the evolution of the COVID-19 pandemic since the first cases were reported in 2019 in Wuhan, China. The Ministry of Health continued to provide daily situation reports on the pandemic including number of persons tested, number positive, number admitted, number dead and number recovered. The Ministry also looked at the patterns of cases across the country and worked with respective counties to mitigate the effects of the pandemic. This surveillance information also guided overall government response to the pandemic. As part of the response to the pandemic, the Ministry built strong capacities that are and will be useful in responding to any other public health emergencies.

b) Testing

To respond to the COVID-19 pandemic, the Ministry worked closely with key partners including international organizations and technical agencies to rapidly and equitably support access to COVID-19 health products and diagnostics tools kits.

During the FY 2020/21, both polymerase chain reaction (PCR) kits and antigen testing kits were acquired and distributed to various testing laboratories in the country. Cumulatively, 1,721,823 million PCR and another 176,000 antigen tests were conducted in the FY 2020/21. Along with the tests conducted, sample collection kits including nasopharyngeal swabs, oropharyngeal swabs and viral media transport were also sourced and redistributed.

c) Medical Oxygen

Oxygen has in the last one year emerged as one of the essential commodities in the management of COVID-19 specifically for cases requiring breathing support making it critical to have adequate and consistent supply.

Kenya has about 70 Oxygen Pressure Swing Adsorption (PSA) plants, 62 of which are not operating at optimum capacity due to: (i) obsolete technology; (ii) lack of capacity to regularly maintain and service plants, leading to production of poor-quality oxygen at less than 90 percent purity; (iii) failure to factor in population increases in planning; and (iv) historical failure to list oxygen as an essential medicine.

The WHO only listed oxygen as an essential medicine in 2017, while the same was included in the Kenya Essential Medicines Lists in 2019. Therefore, Oxygen remains

a concern and preliminary estimates indicate that oxygen availability remains low particularly in public health facilities at 16%.

Several Projects in the health sector have played a critical role in supporting Kenya's response to COVID-19 by ensuring several facilities have capacity to deliver oxygen. The Ministry of Health with support of development partners embarked to expand availability of oxygen in 79 COVID-19 treatment facilities.

The Ministerial COVID-19 response included supply of oxygen to 5 facilities, namely Coast General Hospital (45,712 L), Jaramogi Oginga Odinga Hospital (78,855 L), Tigoni Level 4 hospital (12,762 L), Kiambu Level 5 County Referral Hospital (22,149L) and Thika Level 5 hospital (16,233 L): totaling to 175,711 liters of medical oxygen supplied by June 2021.

In a bid to mitigate the effects of COVID-19, various referral facilities including MTRH, KNH and KNH-Othaya invested in providing oxygen. Towards this, KNH-Othaya acquired a 3,000 liters Oxygen tank, with KNH installing 20,000 bulk oxygen tanks for liquid Oxygen at Mbagathi. In addition, the Moi Teaching and Referral Hospital completed the construction of a new oxygen plant with a capacity of producing 2,000 litres per minute of oxygen.

Arising from the challenges identified in the Oxygen Availability Assessment Report, the Ministry has embarked on developing National Guidelines for the production and use of medical oxygen and other medical gasses.

d) COVID-19 Vaccination

In the FY 2020/21, the Ministry established a robust policy, governance, leadership framework and plan to improve the vaccine supply chain. The Ministry through the National COVID-19 Vaccine Deployment Task Force developed the National COVID-19 Vaccine Deployment Plan 2021-2023 (NVDP) to guide vaccination strategy against COVID-19 as well as support the mobilization of the required resources. The strategy outlined in the NVDP is to vaccinate a total of 27 million Kenyans by June 2022 with an initial target of 10 million Kenyans by December 2021.

The NVDP estimates the cost of vaccinating 27 million people to be Kshs. 46 billion. In this regard, GAVI committed to support vaccination of 11 million people through procurement of Vaccines and Injection Devices at an estimated cost of Kshs. 20 billion.

On the other hand, the Ministry entered into a Participation Agreement with the African COVID-19 Acquisition Trust (AVAT) for delivery of over 10 million doses for COVID-19 vaccines towards achievement of accelerated COVID-19 Vaccination targeting 27 million by June, 2022.

The Ministry launched the National COVID-19 vaccinations on the 5th March 2021

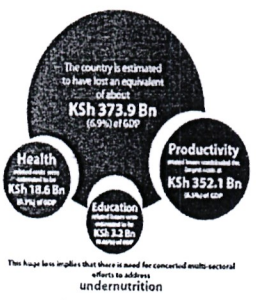
The initial phase of vaccination targeted frontline health workers, teachers, security officers and those above 58 years of age. As of 30th June 2022, a total of 20,493,898 doses had been administered, out of which 17,454,531were adults and 1,820,705 teenagers (15-17 years). The proportion of fully vaccinated adults stood at 33.8% as of 30th June 2022. A total of 960,171 booster doses had also been administered.

e) COVID-19 Training

The ministry in Collaboration with HRH Kenya Mechanism project developed e-courses:-Outline for Infection Prevention and Control Case Management Critical Care Course and for Community Health Assistants (CHAs) Course hosted on HRH Kenya Mechanism e-learning platform- http://elearning.hrhkenya.or.ke/ and https://elearning.health.go.ke/. As at end of November 2020, a total of **402** health workers from 41 counties had completed the COVID-19 course on Critical Care Management of Patients and a total of **1,031** health workers from **47** counties completed the COVID-19 course for Community Health Assistants.

7. Nutrition

Although Kenya has made improvement in some of the nutrition indicators, malnutrition remains a significant public health problem, a hindrance to achieving the country's developmental agenda with huge economic losses estimated at KSh 374 billion annually Additionally, the Human Capital Index (HCI) for Kenya stands at 0.55 meaning that a child born today in Kenya (provided all indicators stay at the level they are today) is only 55% productive of what he/she could be with complete education and full health. Further evidence shows that the return on investment for nutrition in Kenya stands at 22 USD for every 1 USD invested towards nutrition, making nutrition a worthwhile investment.



During the report period the following achievements were realized: Vitamin A supplementation (VAS) for children 6-59 months and iron and folic acid supplementation (IFAS) for pregnant women are given free in all public health facilities. VAS coverage has improved from 67.4% in 2019; 82.1% in 2020 to 86.3% in 2021, thereby realizing the global and national target of 80%. However, some counties have been reporting low coverage especially in routine VAS. IFAS coverage has shown steady improvements from 77.5% in 2019; 76.4% in 2020 to 80.2% in 2021. Breast milk substitutes (General) Regulations, 2021 were developed and came to force on 30th May 2022.

BFCI training package has been developed, 76 CHVs and 650 HCW have been trained, and a total of 12,500 beneficiary households reached with nutrition counselling. Under promotion of healthy diets 50 TOTs were trained, Teacher's reference manual on food and nutrition content in the revised school curriculum developed, Kenya Nutrient Profile Model (KNPM) was developed, the basis of which the Front of Pack Nutrition labelling (FOPNL) standard has been drafted. FOPNL is one of the diet-based interventions in prevention, control and management of NCDs.

8. Primary Health Care

The Division of Health Promotion in 2020/2021 started the process of developing a health promotion Policy and reviewing of the health promotion strategy. The documents are in the final stages of development. The division got involved in the development of messages and communication during COVID-19 pandemic. Guidelines for IEC material development and advocacy were developed and are the final stage before they are signed and disseminated to counties. IEC materials on COVID-19 and various aspects of the pandemic were developed and disseminated to all counties and through media.

9. Community Health

The Sector provided support to counties to recruit and train an additional 30,000 community health volunteers. These CHVs were expected to be assigned CHUs where they would commence their work.

The Division of community health developed and piloted the electronic community health information system in 2020-2021, we had planned to roll out to an initial 5 counties, however after the pilot it was necessary to co-design and enhance the e-CHIS application so that it can respond to the concerns by the users during the pilot. The process has taken a while due to limited capacity to support e-CHIS enhancement. The process is however on course with deployment of dedicated developers by different partners. Kisumu and Isiolo are currently using the e-CHIS.

10. NCD Prevention and Control

NCDs are increasingly imposing a major public health and economic burden in the country, accounting for 43.5% of hospital deaths in 2020/21, compared to 35.4% in 2017. There has been a 30% and 45% increase in the incidence of outpatient visits attributed to hypertension and diabetes respectively between 2017/18 and 2020/21.

In July 2021, Kenya launched its 2nd National NCD Strategic Plan 2021/22 - 2025/26 that will cost approximately KES 377 billion to implement over a period of 5 years. The plan has a funding gap of 94%.

In response to the increasing burden of hematological conditions, the country launched the national guidelines for control and management of sickle cell disease in July 2021. National guidelines for the management of hemophilia were also launched

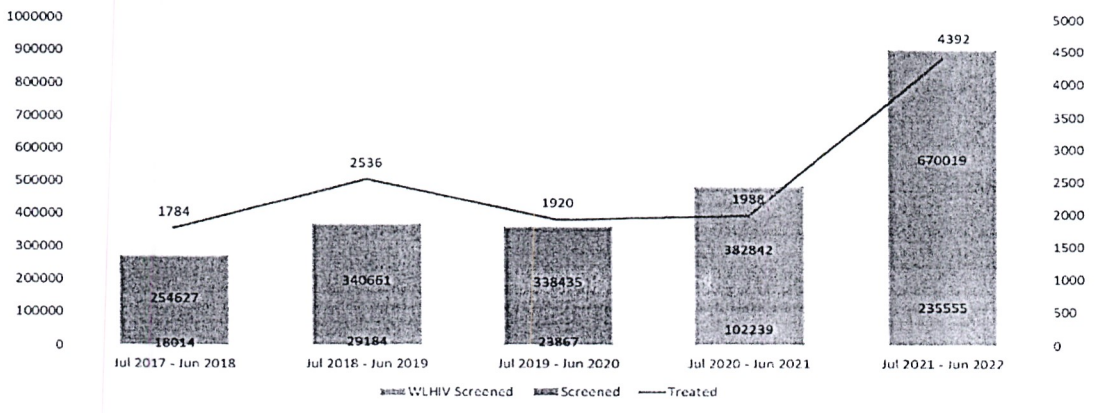
in April, 2022. To date, 12 hemophilia clinics have been established, providing medication at no cost to patients through the support of the World Federation of Hemophilia. Working closely with partners like PATH, the department of NCD developed a digital tool for mapping NCD stakeholders and website for NCD Inter agency coordinating committee ICC. In addition, an electronic NCD Medicines Forecasting Tool was developed and piloted in a few selected counties and is progressively being rolled out.

There has been enhanced reporting of diabetes and hypertension indicators through KHIS due to improved adoption of electronic reporting and integration with KHIS.

11. National Cancer Control Program

Cancer is the third leading cause of deaths in Kenya after infectious and cardiovascular diseases. The burden of the disease has increased from causing about 3% overall mortality in 2000 to about 8% overall mortality in 2019. In the year under review, the first National Palliative Care Policy 2021-2030 and Breast Cancer Screening and Early Diagnosis Action Plan 2021-2025 were launched and disseminated to all the 47 counties to provide policy guidance to counties in establishing palliative care and breast cancer early detection services respectively.

Cervical cancer is the leading cause of cancer deaths in the country, yet it is preventable. In 2021, a cervical cancer screening scale up was implemented in 25 counties where 6,300 health care workers were trained, 800 thermoablation devices, 100,000 speculums and 100 LEEP machines distributed. HPV testing was introduced at 25 county referral hospitals. The number of women screened for cervical cancer increased to 670,019 as compared to 382,842 in the previous year.



Trends in Cervical Cancer Screening and Treatment - July 2017-Jun 2022 (Source: DHIS2)

The footprint of facilities able to offer cervical cancer screening services increased from 1,658 to about 3,200 in the 25 counties. The National Guidelines for Cancer Specimen Handling were disseminated to 27 counties and the National Cancer

Reference Laboratory provided technical support and mentorship to 27 counties on cytology, histology and HPV testing to improve cancer diagnostic service availability. In line with the National Cancer Control Strategy 2017-2022 and UHC agenda, the Ministry has collaborated with ten (10) County Governments of Meru, Nakuru, Mombasa, Garissa, Kisumu, Embu, Meru, Kakamega, Nyeri and Machakos to establish regional cancer centers in a "hub" and "spoke" model with the three National Referral Hospitals as the "hubs" and the ten regional sites as the "spokes". Of the ten regional cancer centers, radiotherapy bunkers and its supra-structures were completed and equipped with a state-of-the-art linear accelerator, CT simulator and brachytherapy machines in Nakuru, Garissa and Mombasa. Mombasa and Nakuru radiotherapy centers are now fully operational with Garissa also set to begin providing radiotherapy services anytime soon. The regional centers are expected to lead the provision of comprehensive cancer services along the care continuum from prevention, screening, diagnosis, and treatment and build the requisite multi-specialties to serve as "centers of excellence" for specific types of cancer.
The ten centers received 16 out of the 104 essential chemotherapy medicines that are to be provided at no cost to the patients to reduce the costs of care and improve cancer treatment completion rates. An online National Oncology Dashboard was operationalized to streamline chemotherapy drugs supply chain management and reduce stockouts with linkage to KEMSA and a supply chain TWG established.

Equalization Fund Information And Management

(a) Background information on Equalization Fund

Equalization Fund is established by and derives its authority and accountability from Article 204 of the Constitution of Kenya 2010 which states that there shall be paid one half percent of all the revenue collected by the national government each year calculated on the basis of the most recent audited accounts of revenue received, as approved by the National Assembly. The fund is meant to provide basic services such as water, roads, heath facilities and electricity to the marginalized areas as identified by the Commission on Revenue Allocation. This fund was to last for 20 years to try and uplift areas that had lagged behind in development across the country. Any unexpended money in the fund at the end of a particular year remains in the fund for use during any subsequent financial year.

In the 2011/12, 2012/13 and 2013/14 financial years there was no allocation to the Equalisation Fund due to delay in approval of the Commission on Revenue Allocation (CRA) first policy and criteria for sharing revenue among the marginalized areas. This was finally approved in December, 2015 and allocations were made for financial

years 2014/15, 2015/16 and 2016/17 totalling KES 12.4 Billion. The guiding administrative framework was the Public Finance Management (Equalization Fund) Guidelines, 2015 for implementing the first policy.
However the operations of the Fund were halted by a court order on 5th November 2019, following petition No. 292 of 2016, which disbanded the Equalization Fund Advisory Board and stopped any further expenditure from the Fund. As such, no activities took place from November 2019 as attempts were made to come up with new regulations.

The Ministry of Health implements the function of Equalization fund that provides basic health services to the marginalized areas as identified by the Commission on Revenue Allocation to try and uplift these areas in terms of basic health facilities such as dispensaries and health centres. As at November 2019 when the operations of the fund were halted by court, the ministry was implementing health projects in 10 counties namely; Narok, Wajir, Lamu, Isiolo, Marsabit, West Pokot, Turkana, Kilifi, Kwale and Taita Taveta counties. The total number of projects identified in these counties was 84, out of which 10 were completed while 74 were in different stages of development.

The development expenditure vote book report for the period from 1 July 2018 to 30 November 2019 was as indicated in the table below;

Table: Development expenditure from 1 July 2018 to 30 November 2019 (Kshs)

Approved Estimates	Cumulative Expenditure	Outstanding Commitments	Total payments and commitments	Balance
1,964,219,396	1,163,561,835	0	1,163,561,835	800,657,561

(b) Public Finance Management (Equalization Fund Administration) Regulations, 2021

The Cabinet Secretary of the National Treasury & Planning made the Public Finance Management (Equalization Fund Administration) Regulations, 2021 which were published in the Kenya Gazette on 29 April 2021. These regulations were developed to:

(a) Establish an unincorporated Board to advise the Cabinet Secretary on the proper and effective performance of the Fund;

(b) Provide guidance on the administration and management of the Equalization Fund;
(c) Facilitate completion of ongoing projects under the first policy through payment of pending certificates;
(d) Provide for identification and implementation of new projects under the Second Policy and all subsequent policies; and
(e) Provide for the procedures in relation to winding up of the fund.

(c) Administration of the Equalization Fund

The Equalization Fund Advisory Board is established by the Public Finance Management (Equalization Fund Administration) Regulations, 2021, and is comprised of a chairman and seven other members. The board's functions are also outlined in the regulations.

Kenya-Italy Debt for Development Programme (KIDDP)

The project is winding up and the project management team is working on closure report.

Tobacco Control Fund

The fund was meant to promote cessation of use of Tobacco Products, Research, Provision of Cancer care services and facilities, and promotion of good health and rehabilitation from use of Tobacco Products.

However, during 2021/2022 Financial Year, the fund was supposed to purchase cancer machines to Kenyatta University Hospital but tendering process was not completed owing to lack of Cancer Machines within the Country.
In this current financial year 2022/2023, the same plan is on except that the work plan has not been approved by the Accounting Officer thus no expenditure have been incurred to date.

Progress on attainment of Strategic development objectives

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

Analysis of Programme targets and actual targets

Programme	Institution	Key Output	Key Performance Indicators	Planned Targets 2021/22	Achieved Targets 2021/22	Reason for variance
Programme Outcome: Increased access to quality promotive and preventive health care						
SP 1.1 Communicable disease control		Suspected non-polio Acute flaccid paralysis case detected per 100,000 population	Acute flaccid paralysis case detection rate	2.3	4.06	Target surpassed due to technical support from WHO
		Community Event Based Surveillance (CEBS) in counties established	Number of Counties with Functional CEBS	5	8	Target surpassed due to organized groups which were not anticipated
		Event Based Surveillance established in Hospitals.	Number of Hospitals with Functional Event Based Reporting System	6	61	Target surpassed as a result of health facilities embracing EBS
		Public Health Emergency Operations Centers established	Number of counties with established Public Health Emergency Operations Centers	11	18	Target was surpassed owing to synergy between National and County government through COG
		People treated for Lymphatic Filariasis (LF), Trachoma, bilharzia, and intestinal worms	No. of people treated for Lymphatic Filariasis (Millions)	2.5	30	Target was surpassed following search for treatment from surrounding Sub counties
			Number of people treated for trachoma (Millions)	1.5	2.05	Target was surpassed as a result of accelerated elimination in 4 Sub

						counties where treatment was two times in the year
			Number of people treated for Bilharzia and intestinal worms. (Millions)	4	10.5	Region targeted for treatment is usually the coast. It was up scaled to Western region (Total people treated, 3.5 for bilharzia and 7 million for intestinal worms)
		National Public Health Institute /Centre for Diseases Control (NPHI/CDC) established	NPHI/CDC Established	1	1	
		Laboratory diagnostic capacity for priority diseases expanded	Number of laboratories with expanded capacity to conduct testing of at least 5 priority diseases	23	27	Target was surpassed as a result of support from CHAI for capacity building of Laboratory officers in county referral hospitals in cancer screening and diagnosis.
		Oncology laboratory capacity increased for cancer sample analysis	Number of cancer samples analysed	3000	4822	The achieved targets exceeded the planned targets due to support from the national Cancer Control Program which launched a cervical cancer screening rapid initiative funded by CHAI within Nairobi and nearby counties
		COVID-19 tests conducted	Number of COVID-19 tests conducted (Millions)	1,900,000	1,375,986	The target was not achieved due to reduced COVID-19 test demand.
		HIV Prevention and Management Services	Number of condom dispensers installed in non-health settings	1000	3,800	Target was surpassed due to opening of bars and lodgings (which formed

						over 84% of the identified points during mapping) after lifting of the COVID19 restrictions
			Number of condoms distributed in non-health settings (Millions)	20	6.5	Target not achieved due to national and global supply chain challenges of essential commodities including condoms.
			Mother To Child New HIV Infections Transmission rate	10.8	9.7	The country managed to decrease the number of Mother to child HIV transmission rates and gradually getting to the global target of less than 5%
		HIV Prevention and Management Services	Number of people Currently on ART	1,254,840	1,291,110	The target surpassed due to implementation of test and treat strategy for clients who test HIV positive, MOH and partners efforts in minimizing likelihood of Loss to Follow Up (losing clients initiated to ART due to various reasons) and deaths.
			Number of HIV Positive Identified	189,390	103,154	Delayed procurement and distribution of HIV rapid test kits to the service delivery points.
			Estimated percentage of children newly infected with HIV from mother-to-child transmission among women living	9.6	10.8	The variance is attributed to ANC coverage, testing rates, enrolment to HAART, adherence and EID testing for children.

			with HIV delivering in the past 12 months			There was a stock out of commodities for testing.
			Percentage of HIV pregnant women who received HAART in ANC, PNC and Labor and Delivery	95	93	The variance is due to women opting out of treatment for various reasons.
						A lot of effort in both the public and private sector is needed to change behaviour.
		TB Prevention and Curative Services	Number of TB cases notified (All forms)	100,617	82,517	The deviation is mainly attributed to the effects of the COVID-19 pandemic (reduced access to health services, stigma among patients with respiratory symptoms, and reluctance by health workers to attend to patients with respiratory symptoms for fear of COVID-19 infection).
			Number of MDR-TB cases notified	1,036	**736**	The decline in drug resistant TB cases is attributed to shortage of diagnostic commodities (Gene Xpert cartridges, culture and Drug susceptibility testing)
			Proportion of successfully treated TB cases (all forms of TB)	90	84	The decline in treatment success rate is attributed to the effects of the COVID-19 pandemic, which was at its peak in 2020.
			Proportion of Multi drug resistant TB successfully treated	78	77	Due to loss of follow-up due to severe acute malnutrition, late

						presentation, and advanced HIV disease.
		Malaria Prevention and Curative Services	Number of Artemisinin Combination Therapy (ACTs) doses distributed to public health facilities(millions)	7	5	This is attributed to stock outs of medicines during the first quarter.
			Proportion of suspected cases tested (microscopy or Rapid Diagnosis kit)	100	84	Due to limited commodities on testing especially in the first quarter.
			Proportion of Confirmed Malaria Cases treated	100	97	The gap is mainly due to lack of medicines for those who were tested.
			Number of Routine Long Lasting Insecticidal Nets distributed(millions)	2.2	1.47	Availability of LLINs was delayed due to logistic arrangements in the first quarter.
			Proportion of Larval breeding habitats identified and appropriately managed	90	75	The activity started late and the spraying window (dry season) elapsed before the target was achieved.
SP 1.2 Non-Communicable diseases		Cancer Prevention Services	Number of women of reproductive age screened	400,000	670,019	Target surpassed due to increased screening uptake as a result of scale up program in 25 counties through integration with capacity building and provision of pre-cancer treatment equipment
		Comprehensive regional cancer centers established	Number of regional cancer centres	3	3	The 3 cancer centers are now complete.
		Cancer information platforms established in national and county levels	Number of cancer registry hubs established	17	21	The target was surpassed because a facility cancer registry is a mandatory requirement before a center is designated.

		Cancer care centers certified	Number of cancer care centers certified	20	58	The target was surpassed due to an increase in demand for designation by the cancer treatment facilities. This was as a result of an MOU between NHIF and NCI-Kenya where NHIF included accreditation by NCI-Kenya as a requirement for all treatment centres prior to accreditation by NHIF
		Health Care Workers Trained on Mental Health and psychosocial support	Number of Healthcare Workers trained	10,000	786	The target was not achieved due to inadequate health workers available for psychosocial support.
		Community Health Workers trained on mental health Interventions	Number of community health workers trained	500	120	The target was surpassed as a result of support funding from Kenya Red Cross to train 120 community health workers from 4 counties.
		Nation NCDs STEPWISE Survey conducted	STEPWISE survey report	1	0	This target was not achieved because inadequate funding
		Diabetes and hypertension curative services	Number of diabetes patients receiving treatment	150,000	142,223	This target was not achieved because the funding was inadequate.
			Number of hypertensive patients receiving treatment	250,000	240000	This target was not achieved because of inadequate funding.
		Community Health Volunteers trained on Diabetes and CVDs prevention and control	Number of Community Health Volunteers trained	400	1151	The target was surpassed because the program leveraged on the training of CHVs under UHC and the Division of Community Health Services

		Community Health Volunteers trained on prevention and control of violence and injury	Number of CHVs trained	1500	0	This target was not achieved because of inadequate funding
		Tobacco cessation clinics established	Number of Tobacco cessation clinics	4	4	The target was achieved through integration of tobacco cessation to existing health services
		Functional workplace wellness programme established at Ministry of Health	Number of functional workplace wellness programs	1	0	This target was not achieved because of inadequate funding
		Rapid geriatric assessment (RGA) conducted on Geriatric patients	Number of RGAs conducted	1000	1200	Target was surpassed through training of CHVs
SP 1.3- Radiation Safety and Nuclear Security		Nuclear Safety Regulations developed	Number of regulations developed	4	4	Draft regulations are ready
		Strategic Goods Control (SGC) Bill, 2021 developed	STC draft Bill	1	1	The Bill has been forwarded to Cabinet
			Number of SGC Regulations developed	1	1	Draft regulations ready
		Facilities inspected and licensed on radiation protection	Number of facilities inspected and licensed	5000	4200	Target was not achieved due to budgetary constraints
		Radio-analysis of consumer goods and motor vehicles certificates issued	Number of radio-analysis certificates. issued on foods, food related raw materials & environmental samples	80,000	79,000	The target was not achieved due to slight reduction in imports of concern hence drop in number of samples
			Number of radio-analysis certificates. issued on imported used motor vehicle units	90,000	92,000	The target was surpassed due to increase in number of radio analysis certificates issued as a result of increased efficiency of the Kentrade Single Window System

SP 1.4 Reproductive Maternal Neonatal Child and Adolescent Health - Nutrition- (RMNCAH-N)		Family Planning Services	Proportion of Women of reproductive age receiving FP commodities	50	52.4	There was a deliberate effort to increase uptake of COC (Combined Oral Contraceptive).
		Maternal Neonatal and Child Health Services	Proportion of pregnant women attending at least 4 ANC visits	57	52.8	The target was not achieved due to adoption of 8 antenatal care contacts that had not been fully rolled out and therefore FANC training and TA's on Antenatal care services were put on hold.
			Proportion of women receiving post-natal care within 2-3 days of delivery	50	12	The target was not achieved owing to data quality issues identified and audit recommended.
			Number of MCH books distributed in Millions	0	0	The target was not achieved owing to inadequate resources to print booklets.
			Facility based maternal mortality rate per 100,000 deliveries	103	110.3	The target set was not met because of an incomplete audit cycle, where recommendations made during audits are not actioned due to inadequate funds/resources.
			Number of facilities based neonatal deaths per 1000 live births	23	9.3	The target is a reducing one hence training of HCW on early essential newborn care, development of comprehensive newborn care protocols, scale up of use of CHX 7.1% Digluconate gel for umbilical cord care and scale up of use of Kangaroo

						Mother Care for management of pre-term % Low Birth Weight babies aided it.
			Proportion of Vitamin A Supplementation (VAS)coverage	80	86	The achievement was above the target as a result external financing (UNICEF, NI and HKI) and better facilitation in utilization of community health structures in VAS delivery.
			Number of Pre-school and school going children de-wormed in Millions	6	5.4	Target was not met due to inadequate commodities
		Vaccines and Immunization Services	Proportion of fully immunized children (Proxy Penta 3)	84	88	Target surpassed due to targeted campaigns.
			Proportion of Health Facilities with Functional Cold Chain Equipment	92	88	The target was not achieved owing to delayed deployment of equipment from the Cold Chain Equipment Optimization Platform.
			Number of Covid 19 vaccines doses administered(millions)	37.6	19	The target was not met due to reduced uptake of vaccine thus low risk perception as Covid-19 prevalence rates fall
			Proportion of fully immunized adults with Covid 19	100	32	The target was not met due to reduced uptake of vaccine thus low risk perception as Covid-19 prevalence rates fall

SP 1.5 Environmental Health		Villages certified as open defecation free	Proportion of Villages certified as open defecation free	25,000	23,492	Target was not achieved due to a budget shortfall from UNICEF.
		National Integrated food safety surveillance system developed and established	Percentage of Integrated food safety surveillance system developed	100	20	Target was not achieved due to budget cuts.
		Medical waste microwaves installed and commissioned	Number of medical waste microwaves installed and commissioned	11	11	
		Border Health Capacity Discussion Guide (BHCDG) implemented in Point of Entry's (POEs)	Number of Points of Entry (POEs) implementing BHCDG	3	3	
		Standard Operating Procedures guidelines for epidemic response developed	Number of Standard Operating procedures developed and validated	15	15	
		Tobacco Control Policy developed	Tobacco control policy document	1	0	The target was not achieved owing to the expiry of the term of 4th Board
SP 1.6 Primary Health Care		Health promotion guidelines (IES materials, advocacy, BCC) developed	Number of Guidelines developed	1	0	The target was not met due to inadequate resources to complete the guidelines.
		Functional Community health units (CHUs) established	Number of functional CHUs	8663	8772	The target was surpassed as a result of most Community Health Units (CHUs) were uploaded on the Kenya Master community health Unit listing and more CHUs were established

		Collection and reporting of community health data strengthened	Number of counties using e-CHIS to collect and report data on KHIS	5	2	The target was not met due to inadequate resources to roll out to 7 additional counties that have been oriented and trained on the eCHIS.
		Primary care networks operationalized	Number of hospitals accredited as hubs for the PHC Networks	47	7	The target was not met due to inadequate resources limited the ability to roll out to all 47 counties.
			Number of counties with functional primary care networks (PCNs)	12	7	The target was not met due to inadequate resources limited the ability to roll out beyond the 7 counties supported by partners.
		Level 4- Sub- County PHC referral hospital fully equipped as hubs for the PHC Networks (47) as per IGA	Number of level 4- Sub-County hospitals equipped	2	2	The Hubs (level 4) in Isiolo and Kisumu were equipped.
Programme 2: National referral and specialized services						
Programme Outcome: Increased access and range of quality specialized health care services						
S.P 2.1 National Referral Health Services	**KNH**	Specialized health care services	Number of Heart surgeries done	359	465	The target was met owing to establishment Cardiothoracic Critical Care Unit dedicated for heart surgery patients as well as acquisition of additional specialized equipment
			Number of Other Cardiothoracic surgeries conducted	1024	1142	Target was surpassed as a result of acquisition of specialized equipment
			Number of Kidney Transplants conducted	15	16	Target surpassed due to operationalization of Human leukocyte antigen

						(HLA) as well as annual kidney transplant project
			Number of minimally invasive surgeries done	5,756	6,044	The increase is attributed to the acquisition of five additional Laparoscopic towers and full operationalization of day care centre
			Number of patients undergoing specialized Burns treatment (OBD)	561	553	Target not achieved due increased county investment on burns management thus a workload shift from KNH.
			Number of cancer patients on (Chemotherapy and radiotherapy	41,970	38639	The target was not met as a result of operationalization of regional and national cancer centres had led to reduction of cancer patients
		Health Research disseminated	Number of new Research Projects disseminated	17	18	The target has been met due to the hospital having expanded the knowledge repository and provided a platform for research mentorship program.
	MTRH	Average waiting time for specialized diagnostic and treatment services reduced	ALOS for trauma patient's (days)	36	39.7	The target was not met hence the hospital has initiated RRI for reduction of ALOS and allocation of additional specialized dedicated theatre
			Average waiting time (days) for radiotherapy	20	17.5	Target surpassed due to introduction of specialized radiotherapy teams and strict adherence to NHIF booking.

			Average waiting time (days) for chemotherapy	18	14	Target surpassed due to introduction of additional 4 satellite chemotherapy centres
		Specialized health care services	Number of minimally invasive surgeries done	1,468	1,698	Target surpassed due to introduction of laparoscopic tower leasing model and operationalization of two theatres.
			Average waiting time for chemotherapy services (days)	14	11	Target was met due to acquiring and installing additional five chemotherapy chairs as well as training nurses on specialized oncology.
			Number of dialysis sessions conducted	3,258	4,025	The target was surpassed as a result of operationalization of the facility 24/7 renal unit operations and acquisition of additional dialysis machines.
			Average length of stay for orthopedics surgery (days)	15	17.8	Target not achieved due to influx of accident-related cases requiring specialized surgical procedures.
			Number of specialized clinics	18	21	Surpassed due to training of more specialists, implementation of doctor weekly visitation model and acquisition of specialized surgical equipment.
			Number of screening sessions for NCDs	2	7	Target was surpassed owing to training of more specialists, implementation

						of doctor weekly visitation model.
		Average length of stay reduced	Average Length of Stay for Orthopedic Surgery (Trauma Patients) Days	12	11.3	Achievement due to timely specialized diagnostic services, adoption of 24 hrs. Theatres operations, consistent supply of drugs and non-pharmaceuticals
			Average Length of Stay for Pediatric Burns Patients(days)	34.1	30.6	Achievement due to timely interventions to patients (Consultant's daily ward rounds), availability of drugs/supplies, and timely discharges.
		Specialized Healthcare Services	Number of Kidney Transplants undertaken	17	18	Achievement due to continued screening & recruitment of patients from the Clinics and Wards as well as investment in Specialized HRH and Medical Equipment.
			Number of Minimally Invasive Surgeries	2,500	3,118	Achievement due to the continuous training of staff and investment in modern theatre equipment
			Number of Patients receiving oncology services-Consultations & Treatment	17,130	17,536	Achievement due to the specialized training of staff as well as the availability of drugs and other essential supplies.
			Number of Open-Heart Surgeries conducted	40	56	Achievement due to continuous investment in specialized Human Resources for Health (HRH), modern equipment, drugs, and supplies.

			Number of patients receiving external beam radiotherapy services	420	10004	Achievement attributed to scheduling of patients, timely treatment planning and maintenance of equipment.
			Number of patients receiving Brachytherapy services	36	131	Achievement attributed to scheduling of patients, timely treatment planning and maintenance of equipment.
			Number of Corneal Transplants conducted	14	16	Achievement is attributed to the availability of highly trained staff, modern equipment, adequate drugs, and essential supplies.
			Number of Hemodialysis Sessions for Children done	1,900	2,200	Achievement is attributed to the availability of highly trained staff, modern equipment, adequate drugs, and essential supplies. MTRH is the only Public Hospital in Kenya doing Children's Haemodialysis.
			Number of Cardiothoracic Surgeries done	410	436	The achievement was realized due to the availability of Specialized staff, well-equipped theatres, and Intensive Care Unit/ Cardiac Care Unit.
		Health Research disseminated	Number of Research Papers on Health Disseminated	22	21	Achievement is due to the MTRH Intra-Mural research fund.
	KUTTRH	Specialized Health care Services	Number of Open-Heart Surgeries done	4	13	The target was exceeded due to increase in demand

						and the Hospital engaged more specialists.
			Number of Kidney transplant undertaken	0	0	There were no cases undertaken in 2021/22. Operationalization of kidney transplantation is planned for 2022/23
			Number of minimally invasive surgeries done	120	762	The target was met due to The hospital operationalized more theatres and engaged more professionals hence the exceeding of the target.
			Number of sessions of chemotherapy and radiotherapy Treatment given	17,000	24,181	Achievement was due to the Hospital introducing three shifts for radiotherapy thereby serving more patients.
			Number of Hemodialysis Sessions conducted	7,000	11,802	Achievement was as a result of the Hospital carrying out 3 shifts for dialysis sessions thereby serving more patients
			Number of PET Scan examinations done	3,000	1,169	Target was not met due to PET/CT Services were started in January 2022 hence the numbers are for half year
			Number of SPECT CT-Scan examinations done	750	0	Target was not achieved since SPECT/CT Services did not start in the period under review.
			Number of Brachytherapy sessions conducted	900	395	Target was not met due to brachytherapy services started in October 2021. The demand was low at the beginning.

			Number of specialized Gynecology procedures conducted	340	174	The target was not met due to operationalization of Specialized Gynecology Services in the middle of the year.
		Average waiting time for specialized diagnostic and treatment services reduced	Average waiting time (days) for radiotherapy	17	14	Achievement was due to the hospital introducing additional shift to reduce backlog
			Average waiting time (days) for Chemotherapy	17	7	Achievement was due to the hospital introducing additional shift to reduce backlog
			Average turnaround time for oncology patients (hours)	2	2	
			ALOS for orthopedic patients' (days)	15	16	The hospital did not meet the target due to the complicated nature of most cases referred.
			ALOS (days) for elective general surgery patients	7	7	Acquisition of laparoscopic equipment that aided in timely surgeries
		Studies & Research conducted	Number of research conducted & completed	2	6	Achievement is due to the Hospital escalating research activities through collaborations and exceeding the target.
		Diagnosis and Cancer Treatment Facilities Developed	Percentage of completion of Integrated Molecular Imaging Center (construction and equipping)	100	100	The centre was completed and Officially commissioned by the President in October 2021
			Percentage of completion for the expansion of the	60	40	Target not met due to construction that is currently ongoing. There

			Cancer Center (Manu Chandaria Comprehensive Cancer Care Center)			were delays in the procurement process.
			Percentage of procurement, installation, and operationalization of Cyber Knife completed.	70	60	The target was not met due to procurement of equipment that will be delivered in September 2022. The bunker where it will be installed is complete
	MNTRH	Specialized mental health services	Number of patients receiving in-patients specialized mental health services.	259,066	189,182	Target was not met due to closure of some wards for renovation
			Number of patients receiving out-patient specialized mental health services	296,985	254,913	Target was not met due to slow recovery post COVID 19
			ALOS for civil psychiatric in-patients	55	48	Achievement is due to Improvement in quality of care, facilities and treatment
			Number of community mental health outreaches conducted for early detection and treatment	2	16	Improvement in quality of care –facilities and treatment
			Number of clients assessed for mental status	600	407	Target was surpassed due to recovery post COVID 19
			Number of forensic clinics to prisons conducted	16	0	Target was not met due to inadequate psychiatrists for both in-hospital and out-hospital clinics

		Patients Re-integrated into the community	Number of re-integrated patients into the community	90	280	Achievement was due to improvement in funding for clinical services
		Specialized spinal services	Number of in-patients receiving spinal services	226	204	Target not met due to the ward renovation the bed capacity was affected because the ward were closed for renovation
	Spinal Injury Hospital		Number of out-patients receiving spinal services	1820	2126	Modern diagnostic equipment and consultants increased access to specialized spine services
			Average Length of Stay (days) for Spinal patients	83.7	84	Achievement was due to purchase of specialized drugs, spine implants, and diagnostic equipment. MRI,CT SCAN enhanced quality treatment
			Number of orthopedic spine surgeries	156	180	Achievement was due to procurement of spine sets and implants and consultants enabled the hospital to achieve its target
			Number of Plastic surgeries	152	160	Achievement was due to availability of consultants to do wound flaps.
			Number of Patients re-integrated	190	106	Target not achieved due to ward renovation which led to a reduction to half capacity
SP 2.3 Health Infrastructure and Equipment		Managed Equipment Services	Number of Public hospitals with MES equipment	118	118	
		UHC portable medical clinics	Number of the functional P. medical clinics	100	24	The target was not met due to counties taking long to give list of prequalified

						contractors to be awarded the construction works
		Equalization funds health projects	percentage of the projects completed	0	0	The project has encountered legal related issues
		Establishment of Mental hospital at Ngong	Completion rate of the new mental hospital established at Ngong	1	0	The project is at design stage. Groundbreaking was done. Concept note has been developed,
SP 2.4 Forensic and Diagnostic services		Blood transfusion services	Number of blood units Collected	400,000	273,349	Effects of Covid 19; inadequate human resource and lack of vehicles for use in donor mobilization and collection.
			Percentage of whole blood units collected and converted to components	87	57	Most of the newly established sites had not begun component preparation as they awaited training and availability of component separation equipment.
			Number of transfusing facilities under Hemovigilance surveillance	450	498	The implementation of the Inter-Governmental framework for Coordination of Blood Service management led to an increase in the number of facilities reporting
			Number of Kenya National Blood Transfusion Sites (KNBTS) supplied with specialized commodities and equipment	35	48	There was need to equip the additional satellites which were established in the period under review

			Number of New blood collection centres established	15	14	Delay by county in identification of the site for 1 satellite
		Proper quantification of Health Products and Technologies conducted	Percentage of Counties with quantification data for HPTs	79	100	The first national wide forecasting and quantification (F&Q) of HPT needs was conducted for all 47 county governments, all the six national referral facilities, and the strategic programs culminating in a national F&Q report.
		Nursing policy 2021-2030 developed	Nursing policy developed	1	1	
		Comprehensive Ophthalmic centers established	Number of new ophthalmic training Centers	1	1	Achieved at MTRH
			Number of New Centers offering Diabetic eye care	5	3	Equipment are in procurement processes for Thika L5, Embu and Meru level5 only.
			Number of Centers offering Refractive and Low Vision Services	15	0	Target not met due to inadequate Budgetary allocations
		Disability classification tools reviewed	Number of disability classification tools reviewed	1	7	1 tool was reviewed and out of the one tool 5 were formed (Physical disability, visual impairment, maxillofacial, hearing, speech & language and communication, progressive disorders and mental intellectual disabilities)

		Policy guidelines and regulatory framework for traditional and alternative medicine (TAM) established	Traditional & Alternative Policy guideline developed	1	0	Draft in place and ongoing
			Number laws/Regulations developed	1	1	Draft TAM Bill in place
		Health & wellness center for staff mainstreamed to all MDAs	Number of Health and wellness Health care setups in MDAs	22	1	Target not met however TWG guidelines finalized that will inform mainstreaming
		Health Facilities with the capacity to deliver oxygen	Number of Health facilities with the capacity to deliver oxygen	31	0	Target not met due to delay in procurement was experienced
SP 2.5 Health Products & Technologies		Health Products & technologies availed	Percentage of order fill rate for HPTs	90	50%	The performance was affected by stock outs of various HPTs that suppliers have delayed to deliver
			Order turnaround time(days) PHFs	10	19.8	Delays in payments by counties and lack of order scheduling and queue management system..
			Order turnaround time(days) Hospitals	7	14.7	
		National Commodities Storage(supply chain) center established	% completion rate (Initial Contract)	90	91	The project was delayed because funds were not available as per the budget estimates.
Programme 3: Research and Development						
Programme Outcome: Increased capacity and provide evidence for policy formulation and practice						
		Students enrolled for training	Number of students enrolled	16,800	21,700	Target surpassed due to increase in infrastructural development and double cohort in the year under review.
		Community Health Workers Trained (Chews and Chas)	Number. of Chews trained	57	57	Target achieved and going forward the course has been discontinued by the

						regulatory authority hence no further target.
			Number of CHAS trained	600	700	Target surpassed as more counties, donors and the National Government came on board for sponsorship.
		Students attached to the primary health facilities	Number. of students attached to the primary health facilities	4,000	8,000	The target surpassed due to inclusion of nursing and clinical medicine students on board.
		Research protocols approved	Number of ongoing Research Projects	410	522	This is the cumulative number of ongoing multi-year projects including the new ones formulated within the reporting period.
		Research Findings Disseminated	Number of research Papers published	325	432	The number of publications are significantly higher than the target, maintaining the positive trends over the last three years in the medium term.
		Quality diagnostic and specialized laboratory services	Number of Diagnostic kits produced	770,000	286,664	The relative deduction is due to reduced demand of our flagship products (kemrub, Tbcide).
			Number of Specialized laboratory tests conducted in Millions	1.63	638,427	The decrease was due to reduced demand of COVID 19 testing numbers.
Programme 4: General Administration, planning and support services						
SP4.1: General Administration		Information Security Management System (ISMS) policy and procedures developed and implemented	Number of audits conducted to monitor ISMS implementation	2	2	
		HealthCare workers recruited	Number of health care workers recruited	1,159	605	514 Covid-19 specialists declined the offer of appointment

		Health care workers trained in different specialities across the country	Number of Health workers trained	261	228	Target not met due to inadequate funding
SP4.2: Financing and planning		Collection of public health sector financial resources increased	Total AIA collected by the Ministry (KShs. Billions)	16	17.3	Increased reporting rate for donor funded projects.
		Quarterly budget performance reports submitted	Number of budget reports submitted	4	4	Target was achieved in the plan period
		Capital projects monitored	Number of capital projects monitoring progress reports	2	4	Reports for the projects done in each quarter.
		National and County Budget AnalysisforFY 2020/21 conducted and published	Number of National and County Budget Analysis	1	1	The department carried out a national and county budget analysis and generated a report that was published.
Programme 5: Health Policy standards and regulation						
Programme Outcome: Strengthened Health Policy, Standards and Regulations						
SP 5.1: Health Policy		UHC policy 2020-2030 disseminated	Number of dissemination fora on final UHC policy 2020-2030	2	2	Target achieved, dissemination done.
		Policy on transfer of facilities from County to National Government developed	Policy making guideline on transfer of facilities from County to National Government	1	1	Committee already in place and an outline of the policy has been developed.
		Policy making guidelines finalized	Proportion of Policy making guideline document developed	100%	50%	Draft policy making guideline in place, awaiting internal and external validation from stakeholders.
		National Health Research Committee (NHRC) Operationalized	Number of NHRC fora held	2	1	NHRC committee is yet to be gazetted hence no meeting has been

						conducted, follow up ongoing.
		Harmonized health facility assessment (HHFAs) conducted	HHFAs report in place	1	0	The target was not achieved due to inadequate budget.
		Kenya Demographic and Health Survey (KDHS) conducted	KDHS report	1	0	The target was not achieved because the data collection for the KDHS began in January 2022, and ended in July 2022. The preliminary report is expected in December 2022.
		COVID-19 impact assessment carried out	Impact assessment report	1		The target was not achieved due to inadequate budget.
		Kenya Health Information System (KHIS) upgraded	Percentage of KHIS upgraded	100	100	The KHIS was recently upgraded to Version 2.3.5 in FY 2020/2021 and the upgrade will occur when there is need.
		Health sector Data centre completed and operationalized	Percentage of data centre completed and operationalized	100	100	Target achieved, the MOH National Health Data Centre is fully operational.
		Intergovernmental Health System Policy Issues discussed	Number of Health Sector Intergovernmental Consultative Fora held	4	3	Achieved 3 instead of 4 due to budgetary constraints
		Partnership & Coordination Framework Operationalized	Number of ICC (Interagency Coordination Committee)meetings held	10	10	
		Population service Coverage	Service Coverage Index	92	86	This was affected by COVID-19

SP5.2. Social Protection in Health			Number of Households Covered under UHC Scheme (Millions)	1.5	1	The resources provided for was not adequate to cover 1.5million households
		Service Access increased	Service Access Index	92	83	Inadequate community mobilization
		Health Financing Communication strategy developed	Health Financing Communication strategy in place	1	1	Kenya Health Financing Strategy 2020-2030 finalized and officially launched in February 2022 as part of UHC Scale up
		Reduced financial barriers to access to healthcare	% Population with social Health Insurance	62%	55%	Target not achieved due to adverse selection in the informal sector as well as difficult economic times brought about by the Covid-19 pandemic
			Number of indigents accessing healthcare through HISP	253,400	253,400	
			Number of elderly & persons with severe disabilities accessing healthcare	58,800	58,800	
			Number of elderly persons accessing Inua Jamii Subsidy program	484,086	0	The 484,086 members were registered but the premiums were not received from the exchequer
			Number of mothers accessing healthcare services through the Linda mama program	1,231,200	1,186,004	The target was based on the number of deliveries in a year. However, we fell short of the target by 3% due to the fact that some mothers delivered using other insurance covers

			Average claims processing period (days)	27	23	Introduction of the E-Claim processing system led to a lower processing period
SP5.3 Health Standards and Regulation		Health Facilities with Antimicrobial Resistance laboratory Services	Number of facilities with laboratory capacity to detect and report on Antimicrobial Resistance	17	17	
		Infection Prevention and Control (IPC) Mainstreamed in Training Institutions	Number of Training Institutions with IPC Mainstreamed	15	1	Target not achieved due to insufficient funding.
		Health Act, 2017 operationalized	Number of Bills /Regulations developed to operationalize the Health Act, 2017	3	2	Target not achieved due to insufficient funding and challenges with stakeholder buy-in.
		Technical assistance on quality improvement provided electronic Kenya Quality Model for Health(eKQMH)	Number of Counties implementing eKQMH	30	47	Target surpassed due to availability of extra funds Through resource mobilization from the Global fund.
		Quality of Care Certification Framework implemented	Number of Health facilities assessed and certified using Quality of Care Certification Framework	50	50	Target achieved
		Quality improvement and compliance to norms and standards enforced.	Number of health facilities inspected for quality improvement and compliance to standards	1500	809	The target was not achieved due to inadequate funding
		Master register for all health professionals maintained	Master register for all health professionals developed	1	0.5	Draft uniform norms and standards for master register were developed awaiting stakeholder validation

		National Health Workforce Accounts (NHWA) in the Country implemented	Number of counties trained to implement the NHWA	43	43	The council received extra support from WHO and PFMR and was able to surpass the target
			Number of faith based and private health facilities implementing NHWA	10	0	The data sharing agreement has not been finalized to enable the private sector and FBO to share their data with the reporting unit
		Undertake training in the counties on Workload Indicators of Staffing Need (WISN).	Number of Counties trained on Workload Indicators of Staffing Need (WISN)	3	9	The council received extra support from WHO and PFMR and was able to surpass the target
		New Health Institutions and health facilities registered and licensed	Number of new health institution and health facilities registered and licensed	7,000	7,050	The target was surpassed owing to the increase of new health institutions to undertake licensing
		Eligible candidates examined for nursing licensure examination	Number of eligible candidates examined	8,000	12,418	The target was surpassed mainly because the Council fully automated its examination system hence reducing the turnaround time. secondly due to Covid 19 decreasing levels more students were able to turn up for exams
		Nurses and Midwives Registered	Number of nurses and midwives registered	8,857	6,238	The target was not achieved due to inadequate financial budget
		Renewed licenses for Nurses and midwives	Number of Nurses and Midwives license renewed	60,000	45,994	Target not achieved due to inadequate awareness among nurses and midwives. Inadequate

						collaboration from all stakeholders
		Access to quality drugs and medical devices	Proportion of medical drugs tested for quality and safety of the citizens	100%	69.40%	lack of enough staff, Chemicals/reagents, standards and also obsolete.

II. Financial Achievements

Expenditure Trends

The table below shows the allocation and expenditure trends for the sector for the period under review. The approved sector estimates for FY 2019/20, 2020/21, and 2021/22 were Kshs. 119.3 billion, Kshs. 120.9 billion and Kshs 130.5 billion respectively. The total expenditure over the period was Kshs 107.3 billion, 105.8 billion and Kshs.107.345 billion for FY 2019/20, 2020/21, and 2021/22 respectively. This translates to 90%, 87%, and 82% absorption rate for FY FY 2019/20, 2020/21, and 2021/22 respectively.

Table: Analysis of MOH Budgetary Trends 2019/20– 2021/22

Category	Approved budget allocations			Actual expenditure		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Recurrent	76,097	68,034	66,661	71,221	64,169	65,617
Development	43,197	52,864	63,809	36,092	41,609	41,728
Total	**119,294**	**120,898**	**130,469**	**107,313**	**105,778**	**107,345**
Absorption				**90%**	**87%**	**82%**

Table: Analysis of recurrent approved budget vs actual expenditure amount in KSh Million

Budget Category	Approved budget allocation			Actual expenditure		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Gross	**76,097**	**68,034**	66,661	**71,221**	**64,169**	65,618
AIA	14,971	16,233	18,448	13,417	14,421	18,370
NET	**61,126**	**51,801**	**48,213**	**57,804**	**49,748**	**47,247**
Compensation to Employees	8,904	13,264	13,743	8,091	13,264	13,742
Transfers	65,102	52,840	50,391	61,424	49,026	49,371
Other Recurrent	**2,091**	**1,930**	**2,527**	**1,704**	**1,879**	**2,504**
Insurance Costs	2	2	0	2	1	0
Utilities	112	113	147	112	110	136
Rent	11	11	8.35	11	11	8.18
Contracted Professionals (Guards & Cleaners)	57	58	60.96	57	56	59.99
Others	1,909	1,745	2,311	1,522	1,701	2,300

For the FY 2021/22 approved recurrent budget comprised of 76% of grant transfers, 21% of compensation to employees and 4% of the other recurrent.

Table: Analysis of Development approved budget vs actual expenditure amount in KSh Million

Category	Approved budget allocations			Actual expenditure		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Gross	43,197	52,864	63,809	37,283	41,609	41,728
GOK	26,892	32,007	35,479	25,545	28,902	28,678
Loans	10,773	11,005	19,524	8,035	7,585	10,442
Grants	5,532	9,852	8,805	3,703	5,122	2,628
Local AIA	-	-	-	-	-	-
Other Development						

The government increased the allocation to the development vote from KSh.43.2 billion in FY 2019/20 to KSh.63.8 billion in 2021/22 as shown above. This is due to government prioritization of Health Sector towards achievement of UHC as part of the Big Four Agenda and also strengthened efforts towards the management of COVID-19 pandemic. The Actual expenditure also increased from Ksh.37.3 billion to KSh.41.7 over the same period. However, the absorption rates for the development budget remained low at 65% and this is mainly due to non-disbursement of funds from some of the development partners.

Breakdown of MOH Actual Expenditure by Economic Classification, FY 2019/21 – 2021/22

Economic classification distinguishes between various categories of current and capital expenditure in nature. The main categories in the economic classification of recurrent and development expenditure includes:

- **Compensation to employees** - (salaries and personnel emoluments);
- **Use of goods and services** - including general administrative expenses and purchases of other goods and services which are not of a capital nature including drugs and medical consumables;
- **Grants, Transfers and Subsidies** - within this, grants to County referral hospitals, Health Centres and Dispensaries are included;
- **Acquisition of Non-financial Assets** – this comprises expenditure on construction, the purchase of equipment and other physical assets.
- **Social benefits** - Current transfers received by households intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances. They are transfers made (in cash or in kind) to persons or families to lighten the financial burden of protection from various risks.

Breakdown of MOH Actual Expenditure by Economic Classification, FY 2019/20–2021/22

Expenditure Classification	Approved Budget (KSh. Millions)			Actual Expenditure (KSh. Millions)		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Current Expenditure	**76,097**	**68,034**	**66,660**	**71,219**	**64,170**	**65,617**
Compensation to Employees	8,904	13,264	13,742	8,091	13,264	13,698
Use of Goods and Services	2,051	1,851	2,397	1,670	1,803	2,102
Subsidies	20,038	-	-	20,901	-	-
Current transfers to Govt Agencies	44,964	52,740	50,292	40,423	48,927	49,529
Social Benefits	100	100	100	100	100	100
Other grants and transfers	-	-	-	-	-	97
Non-financial Assets	40	79	129	34	76	91
Capital Expenditure	**43,197**	**52,864**	**63,808**	**37,285**	**41,609**	**41,728**
Compensation to Employees	-	-	17	-	-	15
Use of Goods and Services	7,408	12,404	14,386	8,461	8,838	10,081
Other Grants and Transfers	-	-	-	-	-	2,096
Capital transfers to Govt Agencies	33,871	38,181	45,575	27,552	31,747	27,626
Non-financial Assets	1,918	2,279	3,830	1,272	1,024	1,910
Total	**119,294**	**120,898**	**130,468**	**108,504**	**105,779**	**107,345**

Expenditure Analysis by Programmes for FY 2019/20– 2021/22

Programme	Approved Budget (KSh. Millions)			Actual Expenditure (KSh. Millions)		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Programme 1 - Preventive and Promotive Health Services						
SP1.1 -Communicable disease prevention	4,364	6,367	6,391	3,218	5,581	3,774
SP1.2 - non-communicable disease prevention & control	423	367	535	420	333	394
SP1.3 - Radioactive Waste Management	142	142	235	88	142	235
SP1.4- RMNCAH	1,357	8,047	7,648	2,654	4,445	3,232
SP1.5 Environmental Health	61	66	128	57	146	75
SP1.6 Disease Surveillance and Response	3,432	13,516	15,139	2,640	5,485	7,045
Total Expenditure Programme 1	**9,779**	**28,505**	**30,077**	**9,077**	**16,132**	**14,755**
Programme 2 - National Referral and specialized Services						
SP2.1 - National Referral Services	29,324	33,095	37,098	28,682	31,883	35,887

SP2.2 -Specialized Medical Equipment	6,205	6,205	7,205	6,189	6,195	7,205
SP2.3 - Free Primary Healthcare	8	8		4	8	
SP2.4 - Forensic and Diagnostics	658	1,705	1,988	346	1,035	985
SP2.5 - Health Products and Technologies	4,864	3,692	3,990	2,871	3,817	3,933
Total Expenditure Programme 2	**41,059**	**44,705**	**50,281**	**38,092**	**42,938**	**48,010**
Programme 3 - Health Research and Development						
SP3.1 - Pre-Service and In-Service Training	7,955	7,130	7,860	6,288	5,850	7,760
SP3.2 - Research & Innovations	2,615	2,643	3,493	2,527	2,701	3,461
Total Expenditure Programme 3	**10,570**	**9,773**	**11,353**	**8,815**	**8,551**	**11,221**
Programme 4 - General Administration & Support Services						
SP 4.1 - General admin	7,234	6,117	6,574	6,842	6,088	6,570
SP4.2 - Finance and planning	980	1,866	1,527	780	1,193	963
Total Expenditure Programme 4	**8,214**	**7,983**	**8,102**	**7,622**	**7,281**	**7,534**
Programme 5 - Health Policy, Standards and Regulations						
SP5.1 -Health Policy	37,356	14,759	17,748	33,189	17,436	15,629
SP5.2 -Social Protection in Health	11,162	14,216	12,504	10,764	12,598	9,794
SP5.3 -Health Standards and Regulations	1,154	957	406	945	843	401
Total Expenditure Programme 5	**49,672**	**29,932**	**30,657**	**44,898**	**30,877**	**25,825**
Total Expenditure Health Vote	**119,294**	**120,898**	**130,469**	**105,778**	**105,778**	**107,345**

III. Emerging issues related to the ministry of health

- The country is experiencing the emergence of novel and re-emerging health products and innovations which are posing regulatory challenges as well as undermining the existing legislation.
- Rising cost of healthcare services (medical inflation) placing them out of reach of many Kenyans due to poverty levels.
- The Ministry continues to make Kenya a medical tourism hub by expanding the existing health infrastructure to meet the increasing health need, digital platform, adapting technologies, and innovations like telemedicine for health service provision.
- Implementation of Post Covid-19 recovery strategies like reorganization and strengthening departments dealing with disease outbreak preparedness and response
- Implementation of bio-security measures in various strategic sectors and laboratories dealing with dangerous pathogens.
- Donor transition- donor financial support to strategic disease programs has been steadily and rapidly reducing, the country is working to be self-reliant.
- Community event based surveillance to capture diseases and infectious outbreaks for early intervention.
- Mental illnesses are often associated with suicidal behaviour leading to high burden of suicide in the country, the sector is working to establish and operationalize suicide prevention programs at national and county level to counter this silent epidemic and save lives.
- Investment case that has shown that mental health disorders cost the Kenyan economy Khs. 61 billion (0.6% of GDP) through lost productivity and health expenditure. It is pivotal to strengthen the government and society approach to reduce the burden and impact of mental health conditions.
- Implementation of substance use prevention, treatment and rehabilitative programs in the counties is essential to reduce the increasing burden of substance use disorders in the population

IV. Implementation Constraints, Challenges and way Forward

The sector experienced some challenges over the review period that affected the service delivery to the public. Some of the challenges in the sector amongst others include;

- Lack of optimal human resources at the national and county levels for programmes based on the approved establishment compared to in-post.

- Unpredictable/ uneven supply of essential commodities in public health facilities.
- Inadequate provision of commodities for HIV, Malaria, and TB due to their heavy reliance on donor funding which has gradually been diminishing.
- The country is experiencing the emergence of novel and re-emerging products which are posing regulatory challenges as well as undermining the existing legislations.
- Triple burden of malnutrition due to prolonged drought in the ASALs areas leading to increased cases of malnourished children (stunting, wasting or underweight); overweight/obesity and micronutrient deficiencies.
- Budgetary constraints as a result of emergencies and other competing priorities.
- Low awareness of the benefit package among the beneficiaries.
- Insurance apathy where Kenyans generally are reluctant to pay for an unforeseen occurrence.
- Rising cost of healthcare services (medical inflation) which many Kenyans are unable to meet.
- Constant stock outs of family planning commodities which results to an unexpected population upsurge, increase in adolescent pregnancies and unsafe abortions leading to high morbidity and infant mortality.
- KEMSA has had a decreasing order fill rate due to tied up revolving funds on debt by the counties at Kshs. 5.3 billion as at 30th June 2022 and stock at hand of Kshs. 5.8 billion. This therefore, has constrained the cash conversion cycle at the Authority. The long turnaround time in settlement of these amounts has further negatively affected the Authority's service delivery more so on the order fill rates due to delayed supplier payments for commodities supplied, due to pending bills.

V. Key risk management strategies.

The operations in the ministry are guided by the constitution of Kenya **Chapter 12 on Public Finance** and **Public Finance Management Act, 2012.** The Ministry has therefore put in place the following measures to ensure risk mitigation and adhere to the Principles of Governance.

Risk Area	Measures taken	Progress achieved	Remark

Good Governance	Budget Execution	a) Budget implementation committee in place **(BIC)** b) Timeliness of payments d) Checks and balances in processing payments hence reduction of corruption and fraud	Value for money achieved and projects implemented on time Customer satisfaction Improved corporate image
Integrity	Budget preparation Projects Implementation	a) public participation in budget preparation through sector working group b) Project committee in place	
Transparency and Accountability	Reporting	a) Quarterly, and annual reporting on expenditure and projects to both The National Treasury and Controller of Budget b) Timely submission of statutory reports.	
	Government directive on Online Procurement and processes	a) Use of IFMIS for procurement of goods and services and processing of payments. Checks and balances achieved.	

5. Environmental and Sustainability Reporting

The Ministry of Health exists to transform lives with a mandate among others to minimize exposure to health risk factors by strengthening the health prevention and promotion interventions, which addresses risk factors to health, plus facilitating use of products and services that lead to healthy behaviours in the population. Further, the Ministry has the mandate of strengthening 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.

Below is a brief highlight of the sustainability activities conducted in the year.

a) Sustainability strategy and profile

The ministry has adopted the WHO Global Strategy on Health, Environment and Climate Change. This strategy aims to provide a vision and way forward on how the world and its health community need to respond to environmental health risks and challenges until 2030, and to ensure safe, enabling and equitable environments for health by transforming our way of living, working, producing, consuming and governing. Environmental risks to health, in the framework of this strategy, are defined as all the environmental physical, chemical, biological and work-related factors external to a person, and all related behaviours. It focuses especially on the part of the environment that can reasonably be modified.

b) Environmental performance /climate change/ mitigation of natural disasters

Water Sanitation and Hygiene (WASH)

The Ministry of Health with the support from UNICEF, USAID and other Water Safety and Sanitation players established and launched the Kenya Sanitation Alliance (KSA) in December 2021. KSA is a sanitation Movement that envisions elimination of Open Defecation in the 15 biggest open defecation contributing counties namely Turkana, Marsabit, West Pokot, Samburu, Narok, Isiolo, Tana River, Garissa, Kilifi. Kwale, Homabay, Kajiado, Baringo, Wajir and Mandera.

The KSA first quarterly meeting was held in April 2022 with Representation by County Executive committee members for Health from all the priority Counties. Four Counties have signed a commitment to finance sanitation and hygiene activities to the tune of KSH 10M.

During the quarterly meeting of the Kenya Sanitation Alliance, three documents were launched namely Urban Sanitation guidelines, Menstrual Hygiene Management Teachers handbook and Hygiene Promotion Teachers handbook.

Quality assurance in the context of Open defecation free campaign includes random selection of open defecation free villages and undertaking a transect walk in the villages to confirm if they are actually open defecation free as claimed by a third party. This exercise was carried out in six counties namely Kilifi, Kwale,Narok, Homabay, West Pokot, Turkana. One sub county in each county was certified as open defecation free.

Health Care Waste Management, Pollution and Climate Change

Medical waste incinerators emit toxic air pollutants and are a major source of dioxins in the environment. They also produce potentially hazardous ash. To mitigate this, medical waste microwave equipment provides alternative to incineration of waste for they greatly reduce the risk of pollution and respiratory diseases. In realization of above, a total of 9 out of 10 microwave equipment, for medical waste sterilization, were installed and commissioned in 9 targeted sites in Kisii, Kisumu, Nakuru, MTRH, Embu, Machakos, KNH, Kakamega and Mombasa. In line with these installations, 100 technical staff were trained on operations and maintenance. Installation in Nyeri County remains pending. Two additional microwaves were installed at Migori and Busia County referral hospitals with support from United Nations Development Programme Japan (UNDP)

During the United Nations Framework Convention on Climate Change (UNFCCC) Conference of Parties (COP) 26, the country made commitments / ambitions on developing a health system that is resilient to the impacts of climate change and developing a health system that is sustainable with low carbon emissions by contributing to meeting the emission targets of the Paris Agreement.

Food safety and Quality Control

The establishment of the national food safety surveillance system aims at enhancing monitoring of food safety hazards to inform timely action through synchronizing surveillance activities across the country. In the year under review the ministry completed the conceptual design of the proposed system.

The Ministry developed the Guideline on Surveillance and Enforcement for Food Fortification in Kenya with the aim of strengthening enforcement of mandatory required food as per CAP 254 and Kenyan Standards through building capacity PHOs at the county level thereby increasing compliance by the Food Business Operators

(FBOs). A total of 22 TOTs were trained from 10 counties who later cascaded further to another 156 PHOs from their respective counties.

The government of Kenya through legal 162 of 2012 and 157 of 2015 under food drugs and chemicals act CAP 254 and various Kenyan standards made it mandatory for packaged maize meal and wheat flour among other three food commodities to be mandatorily fortified. In order to increase compliance of these products' the ministry embarked on building capacity of large and medium scale millers across the country. A total of 6 associations of millers and 208 millers were trained don various aspects of ensuring compliance to not only the regulations and Standards but also on the safe production of such flours. The areas covered included flour fortification, Good Manufacturing Practices (GMP), premix quality assurance through Hazard Analysis Critical Control Points (HACCP).

The Kenya School Meals Food Safety and Quality Guideline was developed in 2019 to guide matters of food safety and quality in learning institutions. It is a reference document for PHOs, School Boards of Management (BOM) and Suppliers of food to schools. It provides practical guidance on how to implement and manage an effective food safety and quality system for schools. The implementation of the guideline leads to the realization of article 43 (1) (c & d) of the Constitution of Kenya on freedom from hunger and access to adequate food of acceptable quality. Dissemination of this guideline to these target groups has been a priority for the Division of Food Safety. In the FY 2021/2022 the ministry disseminated to PHOs from 12 counties and School BOM from 5 counties.

Every 7th of June since 2019 each year the world celebrates the myriad benefits of food safety. Kenya commemorated this day for the fourth time through a hybrid conference and social media drives where 4,771,081 people were reached through the social media platforms with 3,357engagement, while there were 64 people attending physically and 250 others attending virtually.

Port Health Services

The spread of infectious diseases are not only a health concern but affect many sectors in society. In the case of the COVID-19 pandemic education, tourism and trade were among those that were hardest hit. With this realization, the East African Community with support from Japan International Corporation Agency (JICA) conducted a survey focusing on points of entry to assess epidemic preparedness and response across the region with a special focus on COVID-19 in a bid to mitigate spread of the disease.

Among the interventions that were put in place to mitigate gaps identified during the survey included: provision of hand washing facilities at targeted points of entry (Lwakhakha, Suam, Taita Taveta, Illasit and Nadapal) as well as water tanks with

of 5000l; provision of screened booths at Nadapal and Lwakhakha borders and; Training of border management committees from Malaba, Busia, Namanga, Illasit, Lwakhakha and Isebania. Additionally, through joint efforts with International Organization for Migration, the EAC installed handwashing facilities to serve adults, children and people with disabilities in Nmanga, LungaLunga and Miritini. An ablution block was constructed at the Miritini testing site for truckers to deal with issues ofs open defecation.

Moreover, given digitization of traveler clearance at points of entry, a Command Center was set up at the Ministry of Health headquarters to provide customer service to the end users, escalate system issues, and enable information sharing among EAC Partner States and carryout data analysis that would inform COVID-19 interventions. Two staff were hired with support from EAC through TradeMark EA to man the Command Center.

Furthermore through partnership with International Organization for Migration a Handbook covering fifteen (15) Standard Operating Procedures (SOPs) was developed and validated.

Finally, the Port Health Services participated in cross-border engagements with Tanzania that resulted in the signing of the General Memorandum of Understanding for Health between Kenya and Tanzania and a simulation exercise at Kilimanjaro Airport in Arusha.

Occupational Health and Safety

The Occupational Safety and Health Act 2007 require that every workplace with more than 20 employees must establish and train safety and health committees. The safety and health committees help in prevention of injuries and illnesses on the job; increase awareness of health and safety issues among workers, supervisors, and managers; and develop strategies to make the work environment safe and healthy for health workers to offer Universal Health Coverage services without interruption. To comply with this requirement the Ministry Of Health planned to establish and train 10 safety and health committees from 10 counties in the reporting period 2019/20. However, this was not achieved due to the emergence of COVID-19 pandemic which required that actions be directed to combating spread of the infection. With the health and safety challenges witnessed during COVID-19 pandemic, the Ministry established and trained safety and health committees in the remaining 10 National and County Health Referral Facilities. The Ministry also did risk assessment in three level 4 facilities in Kilifi, Nyeri and Kirinyaga Counties.

Disinfection, Vector and Vermin Control

Over the years improved sanitation in homes, provision of clean water has helped control the infestation of most vectors. Interventions such as the integrated vector management strategy has resulted in the control of a few select vectors such mosquitoes.
The division coordinated the commemoration of the National Jigger Day which is marked annually on the 3rd day in the month of March every year. This year's commemoration was undertaken in Busia County, Teso South Sub County. The Division also took part in a survey conducted in Muranga County to assess the level of Jigger's infection among school going children. This activity was conducted in three primary schools in Muranga County.

During the year under review, the division responded to the yellow fever outbreak in Isiolo County. The response activities included providing technical support to the County Health Department by provision of Vector Control Commodities such as fungicides and chemicals and equipment, identification and destruction of mosquito breeding site through Indoor residual spraying and outdoor spraying.

c.) Employee welfare

i.) Key Recent Reforms/Changes

In the year 2021/22, the Ministry in collaboration with the Ministry of State for Public Service (MSPS) undertook a workload/workforce analysis to determine optimal staffing levels and ensure smooth operationalization in service delivery in the Ministry. This was aimed at strengthening the institutional framework for administration and implementation of policies and programmes under the Ministry. In essence, the restructuring is aimed at addressing duplications, overlaps and harmonizing the reporting relationships. Additionally, the restructuring will address gaps arising from devolution and new & emerging health technologies.

The Ministry also undertook operational reforms in the following State Corporations that are critical in the achievement of the Universal Health Care (UHC) agenda of the country The HR instruments are at different stages of completion.

- Mathari National Teaching and Referral Hospital;
- Kenya Nuclear Regulatory Authority (KNRA);
- Kenya Health Practitioners Oversight Authority (KHPOA);
- Kenya Health Human Resource Advisory Council (KHHRAC);

- Kenya National Strategic Authority;
- Clinical Council
- Kenya Biovax Institute; and
- The Kenya Medical Research Institute (KEMRI)

ii.) Industrial Relations

The Ministry has been facing a series of industrial unrests which have adversely affected service delivery. The Ministry came up with an alternative dispute resolution mechanism that has improved the relationship between the Ministry and the various health workers Unions thus averting pending strikes. Currently as a Ministry we are experiencing unprecedented industrial peace and harmony.

iii.) Training and Development

In the year under review, training was emphasized on increasing the pool of specialized health workforce. The Ministry trained three hundred (300) officers various disciplines of General Surgery, Neurology, Critical Care, Anesthesia, Diagnostic Radiology, Nephrology, Urology, Mental Health and Psychiatry, Ophthalmology, Family Health, Emergency care, Internal Medicine, Palliative Care and Geriatrics. Additionally, six hundred and sixty (660) officers were trained in development programmes restructured to enable develop skills on Change Management, Conflict Resolution, Public Relations and Customer Care as well we as sponsoring group training to undertake various courses at the Kenya School of Government (KSG).

iv.) Internship programme

The number of institutions and interns has increased leading to a disproportionate number of placement positions available for interns thereby leading to long waiting periods. Notably, within the last two decades, more competency-based health care professional cadres in the country are introducing internship programmes, thereby increasing the complexity in management of the internship programmes.

Additionally, completion of a prescribed internship period at an approved internship Centre is mandatory for all eligible health care interns to achieve registration as a practitioner with the relevant regulatory body. It is against this background that the Ministry developed internship policy and enabling guidelines to provide policy direction on eligibility and streamline the management of the Internship program. It is envisaged that the policy will address the challenges currently facing management of the internship programme in the health sector to conform to government planning cycle and relevant policy guidelines.

v.) Recruitment of COVID-19 specialists

The Ministry through the Public Service Commission targeted to recruit one thousand, one hundred and nineteen (1119) staff to handle the increased workload in combating the disease spread, management of COVID - 19 patients and tracing of case contacts at both the National and County Government levels. Six hundred and five (605) out of the targeted (1119) health care workers are currently on board for a period of three years (3) years. An additional three hundred and twenty-nine (321) health workers were contracted through the COVID-19 Health Emergency Response Project (CHERP) supported by the World Bank in 2021 and eight one (81) contracted under Agency Francaise De Development (AFD).

6. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a *Ministry of Health* 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 (period) ended on June 30, 2022. 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, 2022, 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 _____ 2022

.....
Name:
Principal Secretary

.....
Name Paninah Njuguah
Head of Accounting Unit
ICPAK
M/No...10661.....

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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF HEALTH FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Health set out on pages 64 to 133, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Health as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Expenditure

The financial statements presented for audit contained the following misclassifications;

Item	Classification in Financial Statements	Correct Classification	Amount Kshs
Lease of land intended for construction of a level three (3) hospitals	Transfer to another government entity	Rentals of Produced Assets	16,299,222
Financial support towards the international hybrid conference on harmonization of the curriculum and training of health professional	Facilitation of procurement of family planning commodities	Training	15,000,000
Payment to Kenyatta National Hospital	Social security benefits	Transfer to other Government agencies	99,999,999
Server to KHPOA	Maintenance of motor vehicles	Purchase of Computers, Printers and other IT Equipment	1,430,000
Conference facilities for KHHRAC	Maintenance of motor vehicles	Hospitality Supplies and Services	285,400
Conference fees	Maintenance of motor vehicles	Hospitality Supplies and Services	340,000
Transfer to KEMRI as expenditure in Research Studies, Project Preparation, Design and Supervision	Asset additions in summary of fixed asset register	Transfer to other government units	151,195,000
Refurbishment of buildings	Asset additions in summary of fixed asset register	Acquisition of assets	41,044,534
Total			**325,594,155**

In the circumstances, the classification, accuracy and completeness of the above balances included in these financial statements could not be confirmed.

2. Unsupported Other Operating Expenses

The statement of receipts and payments reflects use of goods and services of Kshs.12,183,660,271 as disclosed in Note 7 to the financial statements. The amount includes other operating expenses balance of Kshs.2,070,212,450 out of which Kshs.24,200,000 was paid to a Company being 1st installment for consultancy services on public awareness campaigns to reduce Covid-19 vaccine hesitancy. However, Management did not provide for audit the bidders' documents for the eight (8) companies that tendered to offer the services.

In the circumstances, the proprietary, accuracy and completeness of operating expenses balance of Kshs.24,200,000 could not be confirmed.

3. Unsupported Specialized Materials and Services

Note 7 to the financial statements reflects specialized materials and services amount of Kshs.1,733,665,386 which includes Kshs.104,328,000 that was captured as adjustment for items wrongly charged in Governance for Enabling Service Delivery and Public Investment in Kenya (GESDEK). However, no payment vouchers or journal vouchers to support these expenditures were provided for audit. In addition, the supporting schedule reflects credit entries of Kshs.1,750,637 whose respective payment vouchers and other documents were not provided for audit.

In the circumstances, the proprietary, accuracy and completeness of specialized materials and services amount of Kshs.104,328,000 and Kshs.1,750,637 both totalling Kshs.106,078,637 could not be confirmed.

4. Unreleased Deposit Amounts

The statement of assets and liabilities reflects accounts payable – deposits of Kshs.243,197,236 as disclosed in Note 14 of the financial statements. Included in the amount is Kshs.109,105,844 due for payment which has been outstanding for more than six (6) months and after the lapse of defect liability period.

In circumstances, the pay off, accuracy and completeness of accounts payable – deposits of Kshs.243,197,236 could not be confirmed.

5. Unsupported Credit Entry

The statement of receipts and payments reflects payment of other grants and transfers of Kshs.2,168,422,341 as disclosed in Note 9 to the financial statements. The amount includes Kshs.2,164,269,767 for emergency relief and refugee assistance whose ledger revealed a credit entry of Kshs.106,959,911 which was not supported by journal vouchers to support the corrections or adjustments made.

In the circumstances, the accuracy and completeness of credit entry of Kshs.106,959,911 could not be confirmed.

6. Unsupported Disbursements

The statement of receipts and payments reflects transfers to other Government units of Kshs.77,155,075,338 as disclosed in Note 8 to the financial statements. The amount includes current grants to Government Agencies and other level of government of Kshs.49,519,739,794 out of which Kshs.2,848,630 was disbursed to an International Company for settlement of outstanding amounts for a vector control project and a

further Kshs.10,499,556 to the health attaches office in Geneva which were not supported. In additions, Kshs.37,845,650 was transferred to the same office without detailed explanations on purpose of the funds.

In the circumstances, the proprietary, accuracy and completeness of transfers to other Government units of Kshs.2,848,630; Kshs.10,499,556 and Kshs.37,845,650 all totalling Kshs.51,193,836 could not be confirmed.

7. Unconfirmed Commitments of Goods, Works and Services

The statement of comparison of budget and actual amounts reflects actual expenditure of Kshs.107,345,805,714. Review of the budget revealed negative commitments of Kshs.769,494,918. However, an analysis indicating the description of the goods, works and services and the respective dates of commitments was not provided for audit.

In the circumstances, the accuracy and completeness of negative commitments balance of Kshs.769,494,918 could not be confirmed.

8. Unsupported Contingent Liabilities - Court Awards

Annex 6 to the financial statements reflects contingent liabilities amount of Kshs.39,613,135,462 after partial settlement of court awards amounting to Kshs.934,304,623. However, a breakdown of this settlement indicating details of Court awards, date of award and breakdown of each award were not provided for audit.

In the circumstances, the accuracy and completeness of contingent liabilities settlement amount of Kshs.934,304,623 could not be confirmed.

9. Undisclosed Asset Disposals

The summary of fixed asset register in Annex 3 reflects historical cost amount of Kshs.4,198,764,838 with no disposals during the year under review. However, Note 4 to the financial statements indicates proceeds from sale of assets of Kshs.10,742,319,287. Further, the details of specific items disposed were not provided for audit.

In the circumstances, the accuracy and completeness of assets' historical cost of Kshs.4,198,764,838 could not be confirmed.

10. Delayed Construction of Kisii Cancer Centre

The statement of receipts and payments reflects acquisition of assets amount of Kshs.2,000,223,435 as disclosed in Note 11 to the financial statements. The amount includes construction of buildings of Kshs.1,088,277,999 out which Kshs.6,420,100 was a payment on behalf of the donor by the Ministry of Health but there was no evidence of its refund after renewal of the contract. In addition, a payment of Kshs.3,210,500 for consultancy services was not supported by payment voucher and other supporting documents. Further, the project duration was six (6) years from 10 August, 2016 to 10 August, 2022 but the construction had not commenced by 30 June, 2022.

In the circumstances, the proprietary and value for money of Kshs.6,420,100 and Kshs.3,210,500 both totalling Kshs.9,630,600 could not be confirmed.

11. Unaccounted for Expenditure on Construction of Paediatric Emergency Centre and Burns

The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,000,223,435 as disclosed in Note 11 to the financial statements. The amount includes Kshs.1,088,277,999 for the construction of buildings out of which an amount of Kshs.40,655,752 was paid for construction of paediatric emergency centre and burns management centre. However, payment vouchers, procurement file detailing how the contractor was identified and to show the bills of quantities were not provided for audit. In addition, physical inspection carried out revealed that no works were ongoing at the centre.

In the circumstances, proprietary and value for money of Kshs.40,655,752 could not be confirmed.

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 were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.130,469,107,784 and actual on comparable basis of Kshs.107,376,446,249, resulting to underfunding of Kshs.23,092,661,535 or 17% of the budget. Similarly, the Ministry spent an amount of Kshs.107,345,805,714 out of the approved expenditure budget of Kshs.130,469,107,784, resulting in an under expenditure of Kshs.22,123,302,070 or 17% of the budget.

The underfunding and underperformance may have affected the Ministry's key mandate of coordinating health policy, health regulations, National Referral Health Facilities, capacity building and providing technical assistance to the counties.

2. Variances Between Financial Statements and Vote Book

The financial statements presented for audit contained the following variances;

1.1 The summary statement of appropriation recurrent reflects actual payments of Kshs.65,617,522,427 while the vote book reflects Kshs.65,729,576,464 resulting to a variance of Kshs.112,054,037.

1.2 The summary statement of appropriation development reflects final budget amount of Kshs.63,808,568,046 while the vote book reflects Kshs.63,861,568,258 resulting to a variance of Kshs.53,000,212.

1.3 The summary statement of appropriation development reflects actual payments of Kshs.41,728,283,288 while the vote book reflects Kshs.42,771,351,525 resulting to a variance of Kshs.1,043,068,237.

In the circumstances, the accuracy and completeness of the above balances included in these financial statements could not be confirmed.

3. Undisclosed Pending Bills

Note 19 to the financial statements reflects pending bills amount of Kshs.106,671,192. However, the Ministry's pending bills report for financial year 2021/2022 dated 26 July, 2022 reflects outstanding amounts of Kshs.45,899,794,836 resulting to an undisclosed pending bills of Kshs.45,793,123,644.

In the circumstances, the accuracy and completeness of pending bills amount of Kshs.106,671,192 could not be confirmed.

4. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Operationalise Institutions

The following institutions have been created but not fully operationalised as detailed below;

No.	Institution	Breached Law
1	Mathari Teaching and Referral Hospital	Health Act, 2017
2	Kenya Health Human Resource Advisory Council	Health Act, 2017
3	Kenya Health Professions Oversight Authority	Health Act, 2017
4	Tobacco Control Fund	Tobacco Control Act, 2007

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

2. Unremitted National Social Security Fund (NSSF) Contributions

Review of Ministry's Integrated Personnel and Payroll Data base records revealed that Management did not deduct and remit an amount of Kshs.93,359,823 to the National Social Security Fund. This was contrary to Section 19 (1) and Section 20 (1) (a) (b) of the National Social Security Fund Act, 2013.

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

3. Delayed Closure of Donor Funded Projects

The following donor projects had not been closed despite them not having any transactions or activities during the year under review;

i. Support of the Health Financing Strategy-Output Based Approach Programme (OBA);

ii. Ministry of Health - United Nations Population Fund - (UNFPA);

iii. East Africa Public Health Laboratory Networking Project (KEMSA);

iv. Health Sector Services Fund (HSSF) Grant No.4771-Ke and TF-16027;

v. Health Sector Support Project (KEMSA); and,

vi. Support of the Health Financing Strategy - Output Based Approach - Reproductive Health (OBA-RH) No 20106- 5853

This is contrary to Regulation 74(6)(c) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer of a National Government entity to ensure that the assets are handed over within three months from the date of the closure of the project.

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

4. Unremitted Pension Contributions

Review of Integrated Personnel and Payroll Data base records revealed that Management did not deduct Kshs.2,245,580 pension contribution for employees below the age of 45 years who were engaged on permanent and pensionable terms.

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

5. Irregular Use of Low Value Procurement

Note 7 to the financial statements reflects routine maintenance – vehicles and other transport equipment of Kshs.23,319,869 out of which Kshs.8,723,434 relates to repair of vehicles paid through cash advances to employees. This is contrary to second schedule of the Public Procurement and Asset Disposal Regulations, 2020 which sets the maximum low value procurement at Kshs.50,000 per item per financial year.

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

6. Upgrading of Kigumo Sub-County Hospital

The statement of receipts and payments reflects grants and transfers to other Government entities balance of Kshs.77,155,075,338 as disclosed in Note 8 to the financial statements. The amount includes capital grants to government agencies and other level of Government amount of Kshs.15,537,403,394 out of which Kshs.23,375,738 was paid on account of an interim payment certificate No. 2 from contract sum of Kshs.383,242,795. However, procurement records of tender advertisement, bid documents, tender opening, evaluation and comparison minutes, professional opinion, notification and acceptance of the award letters, schedules and summary of the other principal terms and conditions of the tender were not provided for audit. In addition, the Project had a start date of 23 June, 2021 and completion date 21 December, 2022 but the contractor has sought for extension by twenty-four (24) weeks which has not been granted.

In the circumstances, value for money, the procurement process and competitiveness of the award could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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. Weaknesses on Compensation of Employees

The statement of receipts and payments and reflects compensation of employees amount of Kshs.13,712,918,331 as disclosed in Note 6 to the financial statements. However, one hundred and sixty-eight (168) had their net pay less than a third of their basic pay and eight (8) employees shared bank accounts. In addition, an amount of Kshs.54,253,428 was paid to interns and clinical officers outside the IPPD system as well as salary paid under AFD projects of Kshs.6,544,585. Further, two thousand two hundred and ninety-six (2296) employees were paid Kshs.93,987,280 as basic pay and Kshs.58,880,866 as special salary which was not explained.

In the circumstances, the controls on compensation of employees could not be confirmed.

2. Failure to Maintain Fixed Assets Register

The Ministry did not maintain a fixed asset register to record the assets indicating their nature, date of purchase, amount, unique identifier, depreciation among other details.

Further, details of assets acquired and those disposed were not recorded.

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Ministry's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 Ministry's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the

provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 December, 2022

8. Statement of receipts and payments for the year ended 30th June 2022

	Note	2021/2022 (Kshs)	2020/2021 (Kshs)
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	299,947,089
Transfers from National Treasury	2	84,638,005,991	82,417,757,209
Proceeds from Foreign Borrowings	3	5,158,136,069	2,946,156,251
Proceeds from Sale of Assets	4	10,742,319,287	4,665,847,582
Other Revenues	5	6,812,478,903	3,520,703,653
TOTAL REVENUES		**107,350,940,250**	**93,850,411,784**
PAYMENTS			
Compensation of Employees	6	13,712,918,331	13,325,664,987
Use of goods and services	7	12,183,660,271	10,217,138,555
Transfers to Other Government Units	8	77,155,075,338	66,946,401,967
Other grants and transfers	9	2,168,422,341	1,599,018,966
Social Security Benefits	10	99,999,999	25,000,000
Acquisition of Assets	11	2,000,223,435	886,174,137
TOTAL PAYMENTS		**107,320,299,715**	**92,999,398,612**
SURPLUS/DEFICIT		**30,640,535**	**851,013,172**

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 1st December 2022 and signed by:

.....
Name: Susan Mochache
Principal Secretary

.....
Name Peninah Njuguna
Head of Accounting Unit
ICPAK
M/No.....10661.....

9. Statement of assets and liabilities as at 30th June 2022

	Note	2021/2022 (Kshs)	2020/2021 (Kshs)
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	245,754,940	919,612,980
Cash Balances	12B	2,053,554	2,762,900
Total Cash and Cash Equivalents		**247,808,494**	**922,375,880**
Accounts Receivables - Outstanding Imprest and Clearance Accounts	13	106,671,192	75,263,726
TOTAL FINANCIAL ASSETS		**354,479,686**	**997,639,606**
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	14	243,197,236	141,913,154
NET FINANCIAL ASSETS		**111,282,450**	**855,726,452**
REPRESENTED BY			
Fund balance b/fwd	15	**855,726,452**	**22,568,734**
Prior year adjustments	16	**(775,084,537)**	**(17,855,454)**
Surplus/Defict for the year		**30,640,535**	**851,013,172**
NET FINANCIAL POSSITION		**111,282,450**	**855,726,452**

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 1st December 2022 and signed by:

.....
Name: Susan Mochache
Principal Secretary

.....
Name Pauline Njuguna
Head of Accounting Unit
ICPAK
M/No.....10661.....

10. Statement of cash flows for the year ended 30th June 2022

Description	Notes	2021-2022	2020 -2021
		Kshs	Kshs
Receipts for Operating Income			
Proceeds from domestic and foreign grants	1	-	299,947,089
Exchequer releases	2	84,638,005,991	82,417,757,209

Other receipts	5	6,812,478,903	3,520,703,654
		91,450,484,894	**86,238,407,952**
Payments For Operating Expenses			
Compensation of employees	6	13,712,918,331	13,325,664,987
Use of goods and services	7	12,183,660,271	10,217,138,555
Transfers to other government units	8	77,155,075,338	66,946,401,967
Other grants and transfers	9	2,168,422,341	1,599,018,966
Social security benefits	10	99,999,999	25,000,000
		105,320,076,280	**92,113,224,475**
Adjusted For:			
Adjustments during the year			
Decrease/(Increase) in accounts receivable	17	-31,407,466	-56,817,354
Increase/(Decrease) in deposits and retention	18	101,284,082	28,540,862
Prior year adjustments	16	-775,084,537	-17,855,454
Net Cash Flow from Operating Activities		**-14,574,799,307**	**-5,920,948,469**
Cash flow From Investing Activities			
Proceeds from sale of assets	4	10,742,319,287	4,665,847,582
Acquisition of assets	11	-2,000,223,435	-886,174,137
Net Cash Flows from Investing Activities		**8,742,095,852**	**3,779,673,445**
Cash flow From Borrowing Activities			
Proceeds from foreign borrowings	3	5,158,136,069	2,946,156,251
Net cash flow from financing activities		**5,158,136,069**	**2,946,156,251**
Net increase in cash and cash equivalent		-674,567,386	804,881,227
Cash & Cash Equivalent at Start of The Year	12	**922,375,880**	**117,494,653**
Cash & Cash Equivalent at End of The Year	12	**247,808,494**	**922,375,880**

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 14 October 2022 and signed by:

.....
Name: Susan Mochache
Principal Secretary

.....
Name: Peninah Nyaguthii
Head of Accounting Unit
ICPAK
M/No.....10661.....

11. Statement of Comparison of budget and Actual Amounts for FY 2021/22

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	3,900,947,000	876,119,450	4,777,066,450	-	4,777,066,450	0%
Exchequer releases	92,137,717,014	4,444,560,409	96,582,277,423	84,638,005,991	11,944,271,432	88%
Proceeds from foreign borrowings	7,631,600,616	3,030,163,295	10,661,763,911	5,183,642,069	5,478,121,842	49%
Proceeds from sale of Assets	9,988,500,000	1,028,000,000	11,016,500,000	10,742,319,287	274,180,713	98%
Other Receipts	7,431,500,000	0	7,431,500,000	6,812,478,902	619,021,098	92%
Total Receipts	**121,090,264,630**	**9,378,843,154**	**130,469,107,784**	**107,376,446,249**	**23,092,661,535**	**83%**
Payments						
Compensation of employees	12,980,601,960	778,975,410	13,759,577,370	13,712,918,331	46,659,039	100%
Use of goods and services	14,618,304,970	2,113,293,417	16,731,598,387	12,183,660,271	4,547,938,116	73%
Transfers to other Government entity	82,669,026,930	6,131,840,170	88,800,867,100	77,155,075,338	10,645,791,762	88%
Other grants and transfers	6,862,204,801	255,939,086	7,118,143,887	2,193,928,341	4,924,215,546	31%
Social Security Benefits	100,000,000	0	100,000,000	99,999,999	1	100%
Acquisition of assets	3,860,125,969	98,795,071	3,958,921,040	2,000,223,435	1,958,697,605	51%
Total Payments	**121,090,264,630**	**9,378,843,154**	**130,469,107,784**	**107,345,805,714**	**22,123,302,070**	**83%**
Surplus/Deficit	**0**	**0**	**0**	**30,640,535**	**(30,640,535)**	

The entity financial statements were approved on 1st Dec. 22 2022 and signed by:

Name Susan Mochache
Principal Secretary

Name Njuguna
Head of Accounting Unit
ICPAK M/No.....10661.....

11 (a) Summary Statement of Appropriation: Recurrent for FY 2021/22

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	47,450,742,503	761,797,235	48,212,539,738	48,212,539,738	0	100%
Proceeds from sale of assets	9,988,500,000	1,028,000,000	11,016,500,000	10,742,319,287	274,180,713	98%
Other receipts	7,431,500,000		7,431,500,000	6,812,478,902	619,021,098	92%
Total Receipts	**64,870,742,503**	**1,789,797,235**	**66,660,539,738**	**65,767,337,927**	**893,201,811**	99%
Payments						
Compensation of employees	12,966,277,370	776,300,000	13,742,577,370	13,698,349,937	44,227,433	100%
Use of goods and services	1,900,349,755	497,773,651	2,398,123,406	2,102,111,505	296,011,901	88%
Transfers to other Government entities	49,663,347,426	528,324,001	50,191,671,427	49,528,954,594	662,716,833	99%
Other grants and transfers	99,152,574		99,152,574	97,432,794	1,719,780	98%
Social security benefits	100,000,000		100,000,000	99,999,999	1	100%
Acquisition of assets	141,615,378	(12,600,417)	129,014,961	90,673,598	38,341,363	70%
Other payments						
Total Payments	**64,870,742,503**	**1,789,797,235**	**66,660,539,738**	**65,617,522,427**	**1,043,017,311**	**98%**
Surplus/Deficit	0	-	-	**149,815,500**	**-149,815,500**	

The entity financial statements were approved on 15th Dec 2022 and signed by:

.....

Name: Susan mochache
Principal Secretary

.....

Name: Peninah Njugunah
Head of Accounting Unit
ICPAK M/No.....10661.....

11 (b) Summary Statement of Appropriation: Development for FY2021/22

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	3,900,947,000	876,119,450	4,777,066,450	-	4,777,066,450	21%
Exchequer releases	44,686,974,511	3,682,763,174	48,369,737,685	36,425,466,253	11,944,271,432	75%
Proceeds from foreign borrowings	7,631,600,616	3,030,163,295	10,661,763,911	5,183,642,069	5,478,121,842	49%
Total Receipts	**56,219,522,127**	**7,589,045,919**	**63,808,568,046**	**41,609,108,322**	**20,199,459,724**	67%
Payments						
Compensation of employees	14,324,590	2,675,410	17,000,000	14,568,394	2,431,606	86%
Use of goods and services	12,717,955,215	1,615,519,766	14,333,474,981	10,081,548,766	4,251,926,215	70%
Transfers to other Government entity	33,005,679,504	5,603,516,169	38,609,195,673	27,626,120,744	9,983,074,929	74%
Other grants and transfers	6,763,052,227	255,939,086	7,018,991,313	2,096,495,547	4,922,495,766	30%
Acquisition of assets	3,718,510,591	111,395,488	3,829,906,079	1,909,549,837	1,920,356,242	50%
Total Payments	**56,219,522,127**	**7,589,045,919**	**63,808,568,046**	**41,728,283,288**	**21,080,284,758**	**67%**
Surplus/Deficit	**0**	-	-	**-119,174,967**	**119,174,967**	

The entity financial statements were approved on 1st October *2022and signed by:*

.....
Name Susan Mochache
Principal Secretary

.....
Name Pauline Njuguna
Head of Accounting Unit
ICPAK M/No.....10661.....

11 (c) Budget Executions by Programmes and Sub-Programmes for FY2021/22

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
0401000000- Preventive and Promotive Health Services	**29,970,643,919**	**0**	**29,970,643,919**	**15,149,800,907**	**14,820,843,012**
0401010000-Communicable Disease Control			0	-64,000	64,000
0401020000-Health Promotion	429,154,322		429,154,322	330,907,665	98,246,658
0401030000-Non-communicable Disease Prevention & Control	7,648,241,180		7,648,241,180	3,214,387,330	4,433,853,850
0401040000-Government Chemist	235,000,000		235,000,000	235,000,000	0
0401050000-Radiation Protection	6,391,030,736		6,391,030,736	3,820,461,944	2,570,568,792
0401060000-			0		0
0401080000-	15,139,009,027		15,139,009,027	7,477,081,924	7,661,927,103
0401090000-	128,208,654		128,208,654	72,026,044	56,182,610
0402000000-Curative Health Services	**50,387,106,887**	**0**	**50,387,106,887**	**46,884,668,103**	**3,502,438,784**
0402010000-National Referral Services	37,097,553,028		37,097,553,028	35,318,457,369	1,779,095,659
0402020000-Mental Health			0		0
0402030000-Specialized services (Spinal Injury)			0		0
0402040000-Forensic and Diagnostics	1,988,453,435		1,988,453,435	770,432,378	1,218,021,057
0402050000-Free Primary Healthcare			0		0
0402060000-	7,205,000,000		7,205,000,000	7,204,999,520	481
0402090000-	4,096,100,424		4,096,100,424	3,590,778,837	505,321,587
0403000000-Health Research and Development	**11,353,000,000**	**0**	**11,353,000,000**	**11,221,281,300**	**131,718,700**
0403010000-Capacity Building & Training	7,860,300,000		7,860,300,000	7,760,300,000	100,000,000
0403020000-Research & Innovations	3,492,700,000		3,492,700,000	3,460,981,300	31,718,700

0404000000-General Administration, Planning &Support Services	**8,101,644,151**	**0**	**8,101,644,151**	**7,500,584,048**	**601,060,103**
0404010000-Health Policy, Planning & Financing	1,527,262,037		1,527,262,037	983,615,361	543,646,677
0404020000-Health Standards, Quality Assurance & Standards	926,944,807		926,944,807	920,262,225	6,682,582
0404030000-National Quality Control Laboratories	103,931,856		103,931,856	103,931,856	0
0404040000-Human Resource Management	5,543,505,451		5,543,505,451	5,492,774,606	49,730,845
040505000000-Maternal and Child Health	**30,656,712,827**	**0**	**30,656,712,827**	**26,589,471,357**	**2,067,241,470**
0405010000-Family planning services			0		0
0405020000-Maternity			0		0
0405030000-Immunization			0		0
0405040000-	17,747,539,265		17,747,539,265	15,649,050,266	1,098,488,999
0405050000-	405,564,572		405,564,572	385,619,138	19,945,434
0405070000-	12,503,608,990		12,503,608,990	10,554,801,953	1,948,807,037
TOTAL	**130,469,107,784**	**0**	**130,469,107,784**	**107,345,805,715**	**22,123,302,070**

12. NOTES TO THE FINANCIAL STATEMENT

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.

5. 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)

i) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.
Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient 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 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iii) 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.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) 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.

v) Acquisition of Fixed Assets

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

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 financial statements.

vi) 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.

c) 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.

d) Cash and Cash Eequivalents

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.

e) 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 2022, this amounted to Kshs 243,197,237 compared to Kshs 141,913,136 in prior period as indicated on note 12.There were no other restrictions on cash during the year.

f) 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.

g) 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.

h) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items 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.

i) 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 2021 for the period 1st July 2021 to 30th June 2022 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.

j) Comparative Figures

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

k) 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 30th June 2022.

l) 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.

m) 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.

n) Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *Ministry of Health* does not recognize a contingent liability but discloses details of

any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 28.6** and ***Annex 7*** of this financial statement is a register of the contingent liabilities in the year.

12. Notes to the Financial Statements

1. Proceeds from Domestic and Foreign Grants

Name of Donor	2021-2022	2020-2021
	Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)-IDA	-	-
Grants received from Multilateral Donors (International Organizations)-UNICEF	-	299,947,089
Total	-	**299,947,089**

(The 2021/2022 Multi-lateral Grants are direct payments made by IDA as Appropriations in Aid under donor funding)

2. Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	12,822,296,998	9,047,630,688
Total Exchequer releases for quarter 2	19,658,223,045	15,742,405,042
Total Exchequer releases for quarter 3	20,756,654,197	9,644,962,402
Total Exchequer releases for quarter 4	31,400,831,751	37,962,440,962
Total Exchequer Issues-Level 5 Hospitals	-	4,326,000,000
Total Exchequer Issues-DANIDA	-	854,730,000
Total Exchequer Issues-World Bank-THUSCP	-	3,939,588,116
Total Exchequer Issues-User Fees Forgone	-	900,000,000
Total	**84,638,005,991**	**82,417,757,209**

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. 84,638,005,991 against the Net approved budget for Vote 1081 of Ksh. 96,635,277,635.00

Notes to the Financial Statements (Continued)

3. Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing – Drawdowns through Exchequer	5,158,136,068.70	2,946,156,251.00
Total	**5,158,136,068.70**	**2,946,156,251.00**

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

4. Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	10,742,319,287	4,665,847,582
Total	**10,742,319,287**	**4,665,847,582**

5. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges	6,807,384,360	3,510,192,122
Receipts not classified elsewhere	5,094,542	10,511,532
Total	**6,812,478,902**	**3,520,703,654**

6.Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	10,170,204,733	1,433,608,063
Basic wages of temporary employees	1,410,701,818	9,628,543,253
Personal allowances paid as part of salary	2,132,011,780	2,121,921,609
JUN-21 UNCAPTURED SALARY	-	141,592,062
Total	**13,712,918,331**	**13,325,664,987**

Notes to the Financial Statements (Continued)

7. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	130,911,262	82,872,973
Communication, supplies and services	13,563,358	11,386,242
Domestic travel and subsistence	94,078,278	108,382,626
Foreign travel and subsistence	1,596,359	1,556,883
Printing, advertising and information supplies & services	14,427,056	6,383,600
Rentals of produced assets	7,213,175,342	6,210,294,175
Training expenses	493,894,394	465,121,890
Hospitality supplies and services	210,381,825	172,318,450
Insurance costs	-	1,080,329
Specialized materials and services	1,733,665,386	1,875,001,340
Office and general supplies and services	41,190,203	46,717,390
Fuel Oil and Lubricants	60,409,598	41,748,397
Other operating expenses	2,070,212,449.65	1,126,236,453
Routine maintenance – vehicles and other transport equipment	23,319,869	16,498,234
Routine maintenance – other assets	82,834,891	51,539,573
Exchange rate losses	-	-
Total	**12,183,660,271**	**10,217,138,555**

8. Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt -2630100	49,519,739,794	42,998,971,347
Capital grants to government agencies and other level of govt-2630200	15,537,403,394	18,731,772,116
Current grants to government agencies and other level of govt -2640400	9,214,800	7,960,334
Capital grants to government agencies and other level of govt-2640500	12,088,717,350	5,207,698,170
Total	**77,155,075,338**	**66,946,401,967**

Notes to the Financial Statements (Continued)

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

Description	2021/2022 AIA	2021/2022 Recurrent Disbursements	2021/2022 Development	2021/2022 Total	2020/2021 Total
	Kshs	Kshs	Kshs	Kshs	Kshs
TRANSFERS TO SAGAS AND SCS					
KENYA MEDICAL TRAINING COLLEGE	3,640,000,000	3,581,000,000	581,300,000	7,802,300,000	3,758,780,926
KENYATTA NATIONAL HOSPITAL	5,382,000,000	9,680,000,000	476,300,982	15,538,300,982	13,043,015,770
KENYA MEDICAL RESEARCH INSTITUTE	184,000,000	2,602,500,000	27,550,000	2,814,050,000	2,418,139,998
KENYA MEDICAL SUPPLIES AGENCY	2,983,384,360	767,850,000	3,087,719,896	6,838,954,256	6,400,162,113
MOI TEACHING AND REFERRAL HOSPITAL	3,434,319,287	7,740,999,989	326,340,000	11,501,659,277	11,245,281,466
KENYATTA UNIVERSITY TEACHING & REFERRAL HOSPITAL	1,700,000,000	3,092,680,712	450,000,000	5,242,680,713	4,798,899,910
MWAI KIBAKI TEACHING & REFERRAL HOSPITAL	40,000,000	760,000,000	-	800,000,000	-
KENYA NUCLEAR REGULATORY AUTHORITY	100,000,000	135,000,000	-	235,000,000	119,579,604
KENYA MEDICAL PRACTITIONERS AND DENTISTS COUNCIL	86,000,000	525,507,280	-	611,507,280	386,950,000
NATIONAL AIDS CONTROL COUNCIL	-	747,000,000	375,500,000	1,122,500,000	988,745,000
NATIONAL HOSPITAL INSURANCE FUND	-	1,873,200,000	10,098,000,000	11,971,200,000	5,960,700,442
NURSING COUNCIL OF KENYA	-	78,544,384	-	78,544,384	-
NATIONAL CANCER INSTITUTE	-	163,610,000	-	163,610,000	80,000,000
KENYA BIO VAX INSTITUTE	-	95,831,300	400,000,000	495,831,300	-
INTERNATIONAL HEALTH OFFICE GENEVA (IHO)	-	37,845,650	-	37,845,650	38,883,795
	17,549,703,647	**31,561,569,316**	**15,822,710,878**	**65,253,983,841**	**49,239,139,025**
Transfers to Projects-GoK counterpart funding					
PRIMARY HEALTH CARE-DANIDA	-	-	325,986,258	325,986,258	378,206,600
GLOBAL FUND –TUBERCULOSIS PROGRAMME	-	-	852,521,253	852,521,253	246,649,357
GLOBAL FUND –HIV AND AIDS PROGRAMME	-	-	116,730,000	116,730,000	437,760,000

Description	2021/2022 AIA	2021/2022 Recurrent Disbursements	2021/2022 Development	2021/2022 Total	2020/2021 Total
	Kshs	Kshs	Kshs	Kshs	Kshs
GLOBAL FUND –MALARIA PROGRAMME	-	-	580,696,138	580,696,138	1,753,760,000
TRANSFORMATIVE HEALTH SYSTEMS -*AIA*	29,379,240	-	-	29,379,240	20,507,349
TRANSFORMATIVE HEALTH SYSTEMS-IDA	-	-	359,352,117	359,352,117	310,159,483
TRANSFORMATIVE HEALTH SYSTEMS-UC	-	-	1,445,456,880	1,445,456,880	40,821,808
TRANSFORMATIVE HEALTH SYSTEMS-PROJECT	-	-	1,699,567,992	1,699,567,992	1,645,050,000
EAST AFRI. CENTRE OF EXCELLENCE-GOK	459,359,188	-	98,066,960	557,426,148	
ACQUSITION OF COVID-19 VACCINES-GAVI	-	-	362,694,528	362,694,528	
VACCINES AND IMMUNISATION-GAVI	-	-	1,000,000,000	1,000,000,000	
UNICEF-COVID-19 VACCINES PROGRAMME	-	-	2,362,290,208	2,362,290,208	1,000,000,000
SUPPLY OF MEDICAL EQUIPMENT- FSE SARL	-	-	1,703,692,144	1,703,692,144	
SUPPLY OF MEDICAL EQUIPMENT-CROWN AGENTS JAPAN UNDER COVID-19	-	-	-	-	-
	488,738,428	**320,000,000**	**10,907,054,478**	**11,395,792,905**	**6,370,431,672**
OTHERS					
NATIONAL INTELLIGENCE SERVICE	-	68,000,000	-	68,000,000	-
HEALTH FINANCE SECRETARIAT(EXPENSES-VARIOUS)	-	9,214,800	-	9,214,800	7,960,333
MINISTRY OF FOREIGN AFFAIRS	-	2,848,631	-	2,848,631	-
KENYA FOREST SERVICE	-	16,300,000	-	16,300,000	-
OTHER PAYMENTS-VARIOUS	-	1,318,200	407,616,961	408,935,161	58,282,519
	-	**97,681,631**	**407,616,961**	**505,298,592**	**66,242,852**
TOTAL	**18,038,442,075**	**47,052,983,353**	**23,537,735,549**	**77,155,075,338**	**66,946,401,967**

N/B: -We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix 1 to this financial statement.

-Kindly note that the above reported figures from the recipient entities contains only the amounts reportedly charged under the 2600000 budget line item, and other components charged under 'use of goods item' to sum up the total for each recipient entity.

Notes to the Financial Statements (Continued)

9.Other Grants and Transfers

Explanation	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	4,152,574	3,114,429
Emergency relief and refugee assistance	2,164,269,767	1,595,904,537
Total	**2,168,422,341**	**1,599,018,966**

The above other Grants and transfers were made to the following beneficiaries in the year:

	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
	Ksh	Ksh	Ksh	Kshs	KSH
OTHER GRANTS AND TRANSFERS	**AIA**	**Recurrent Disbursements**	**Development Disbursements**	**Totals**	**Totals**
KENYA MEDICAL SUPPLIES AUTHORITY		-	128,435,923	128,435,923	1,360,000
KENYATTA NATIONAL HOSPITAL		40,000,000		40,000,000	190,000,000
MOI TEACHING AND REFERAL HOSPITAL		30,000,000		30,000,000	30,000,000
MINISTRY OF FOREIGN AFFAIRS	-	4,152,574		4,152,574	10,000,000
TOTALS	-	**74,152,574**	**128,435,923**	**202,588,497**	**221,360,000**
TRANSFERS TO PROJECTS-GOK COUNTERPART FUNDING					
COVID-19 EMERGENCY RESPONSE PROJECT	371,228,614	-	1,570,096,515	1,941,325,129	976,415,500
TOTALS	**371,228,614**	-	**1,570,096,015**	**1,941,325,129**	**976,415,500**
OTHERS					
VARIOUS PAYMENTS-HQS		23,304,720	1,203,995	24,508,715	401,243,566
TOTAL		**23,304,720**	**1,806,720,844**	**1,965,833,844**	**1,377,659,066**
GRAND TOTAL	**371,228,614**	**97,457,294**	**1,806,720,844**	**2,168,422,341**	**1,599,018,966**

Notes to the Financial Statements (Continued)

10. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	99,999,999	25,000,000
Total	**99,999,999**	**25,000,000**

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

11. Acquisition of Assets

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	1,088,277,999	332,010,654
Refurbishment of Buildings	41,044,534	33,016,760
Purchase of Vehicles and other Transport Equipment	29,381,154	-
Purchase of Household Furniture and Institutional Equipment	22,471,854	15,201,000
Purchase of Specialized Plant, Equipment and Machinery	467,852,894	296,066,798
Research, Studies, Project Preparation, Design & Supervision	151,195,000	209,878,926
Purchase of Specialized Plant	200,000,000	-
Total	**2,000,223,435**	**886,174,137**

12.Cash and Bank Accounts

12A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2021-2022	2020-2021
		Kshs	Kshs
Name of Bank, Account No. & currency	Development	2,320,952	673,880,545
Name of Bank, Account No. & currency	Recurrent	236,752	103,819,281
Name of Bank, Account No. & currency	Deposit	243,197,236	141,913,154
Total		**245,754,940**	**919,612,980**

Notes to the Financial Statements (Continued)

12B: Cash on hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in domestic currency	2,053,554	2,762,900
Cash in hand – Held in foreign currency	-	-
Total	2,053,554	**2,762,900**

Detailed Cash is as follows:

Description	2021-2022	2020-2021
	Kshs	Kshs
Location 1	2,053,554	2,762,900
Total	2,053,554	**2,762,900**

13.Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	106,671,192	69,725,097
Clearance accounts	-	5,538,629
Total	**106,671,192**	**75,263,726**

14.Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	-	-
Deposits	243,197,236	141,913,154
Total	**243,197,236**	**141,913,154**

15.Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	919,612,980	113,640,928
Cash in hand	2,762,900	3,853,725
Accounts Receivables	75,263,726	18,446,372
Accounts Payables	(141,913,154)	(113,372,292)
Total	**855,726,451**	**22,568,733**

Notes to the Financial Statements (Continued)

16.Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f FY 2020/2021 Kshs
Bank Accounts	919,612,980	(775,084,536)	144,528,443
Cash in hand	2,762,900	-	2,762,900
Accounts Receivables	75,263,726	-	75,263,726
Accounts Payables	(141,913,154)	-	(141,913,154)
	855,726,452	(775,084,536)	**80,641,915**

Prior year adjustments to the bank accounts were made up of funds swept from the Recurrent and Development bank accounts at the end of the Financial Year as follows:

Description	Date Kshs	EFT No	2020-2021 Kshs
Development Bank Account	23rd July 2021	FT212048XZ8C	673,252,651.30
Recurrent Bank Account	23rd July 2021	FT212044FHLN	101,831,886.45
Total			**775,084,537.75**

17.(Increase)/ Decrease in Advances and Imprests

Description	2021-2022 Kshs	2020-2021 Kshs
Receivables As At 1st July (A)	75,263,726	18,446,372
Receivables As At 30th June (B)	106,671,192	75,263,726
(Increase)/ Decrease in Receivables (C=(B-A))	**31,407,466**	**56,817,354**

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

Description	2021-2022 Kshs	2020-2021 Kshs
Payables As At 1st July	141,913,154	113,372,292
Payables As At 30th June	243,197,236	141,913,154
Increase/ (Decrease) In Payables	**101,284,082**	**28,540,862**

19.Pending bills (See Appendix 1 attached)
The Pending bills amounted to Kshs. As in appendix 1 attached

Notes to the Financial Statements (Continued)

20. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court cases against *Ministry Of Health*	40,507,440,085.00	40,919,371,087.35
Bank guarantees in favour of subsidiary	-	-
Contingent liabilities arising from PPPs	-	-
Total	**40,507,440,085.00**	**40,919,371,087.35**

N/B: -These amounts relates to court cases that have been determined by the Courts. Some of the cases have pending appeals; some are still being determined; and some still have pending judgements and therefore may vary from time to time.

Notes to the Financial Statements (Continued)

21. Progress on follow up of Prior Years Auditor-General's recommendations

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

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
429	**Un-Surrendered and Unsupported Cash and Cash and Equivalents**	This was discussed in the parliamentary Accounts Committee appearance on 30th August 2021. The Ministry is awaiting Public Accounts Committee (PAC) Report.	-	-
430	**Unexplained Variance in Proceeds from Sale of Assets**	The variance of Kshs. 32,418 was due to un-attached account analysis from the amounts under chargeable items itemized as *3520500* and *3520300* respectively; and whose analysis and attachments were provided to the committee for further review and verification. Kindly take note that these were just analysis not	-	Appropriate measures have been put in place to ensure that all figures in the various line items chargeable are duly supported and analysed in the subsequent Financial Statements prepared and submitted.

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		previously attached and thus had no effect/ change in the submitted Financial Statements figures.		
2019/2020	**431: Accounts Receivables**			
	431.1: Outstanding Imprest and Advances	Out of the outstanding imprest balance of Kshs. 18,446,372, an amount of kshs. 13, 887,242.00 was recovered/ accounted for, leaving a balance of Kshs. 4, 559,130. Names of the officers whose imprests were not recovered were re-submitted to IPPD for recoveries and cleared.	-	Outstanding imprests have reduced drastically as can be evidenced by Financial Year 2020/2021 Audit report. This is due to constant follow-ups with the recipients as well as recovery of outstanding imprest amounts.
	431.2: Unsupported Imprest	The amount of Kshs. 748,566 reported as 'other imprests, and included in the accounts receivable balance related to Benson Okeno Okioma (an amount of kshs 620,000 outstanding imprest which	-	Detailed analysis being done on items falling under *6700000* series to ensure no further mix-up in the Accounts receivable items in the subsequent Financial

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		had since been recovered and cleared); and kshs. 128,566 Salary advance mis-reported as other imprests. These had been reconciled and updated as reflected in the revised Financial Statements submitted.		Statements being prepared and submitted; the commonly used ones being salary advances, R/D cheques and imprests).
2019/2020	**432: Compensation of Employees**			
	432.1: Unexplained Variance in Compensation of Employees	The difference in basic salary of Kshs 48,277,607 and in personal allowances of Kshs 74,445,475 totaling Kshs. 122,723,082 respectively was caused by some transactions omitted in the schedules that had been attached during audit. This is proved by the Journal Entries from IFMIS attached and availed to the Committee.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
	432.2: Unauthorized over Establishment	The employment was in light of the approval by the Public Service Commission (PSC). The Public Service Commission, vide their letter Ref no. PSC/ADM/91/III/ (44) dated 16th November 2016 approved the Ministry's Authorised Establishment of 3,961 posts, and the Ministry's current in-post at the time stood at 2,492. In light of the above, the existing vacancies were 1469.A copy of the approved Authorized Establishment was availed for review by the Committee	-	-
	432.3: Irregular Salary Payment	The Schedule from Human Resource Department showing employees with negative salaries was submitted for review.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	433: Unsupported Expenditure on Other Grants and Transfers	The payment vouchers for the Kshs. 28,105,636 relating to Emergency relief and Refugee Assistance were attached and availed for audit review by the Committee.	-	-
2019/2020	434: Unsupported Expenditure on Rentals of produced assets	-A detailed schedule relating to payments for rentals of produced assets, the recognized forex gains and losses relating to the payments as well as commissions paid, together with all the relevant vouchers supporting the payments were availed. -Payment vouchers for the quarterly payments for hire of transport amount of Kshs. 3,017,711; and variations for leased managed equipment	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		services of Kshs. 1,126,359,946 were also availed for audit review.		
2019/2020	435: **Unexplained Variance in Transfer to Other Government Units**	-The total transfer to Government entities for 2019/2020 Financial Year amounted to **Kshs. 85,544,463** as reported in the Financial Statements and not Kshs. **85,545,063,722** and therefore no difference of the Kshs. 599,999 as indicated in the audit report. It should however be noted that this comprises only the amounts remitted to these entities and charged under *2600000* budget line item. -All confirmations for the disbursed amounts from the	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		recipient entities were availed for audit review and verification.		
2019/2020	436: Acquisition of Assets			
	436.1: Unsupported and Excess Expenditure on Construction of Buildings	-All the payment vouchers for the Kshs. 151, 588,886 incurred on construction of buildings were availed for audit review and verified. -Further, the journal adjustments made on 30 June, 2020 for kshs. 82,716,028.80 were in respect of payments made to Vaghjiyani Enterprises Ltd for construction of Burns and Pediatric Emergency Centre; and for provision of professional services for electrical and mechanical engineering for the proposed	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		completion of Nanyuki Hospital, all of which were availed for review and verified.		
	436.2: Research, Studies, Project Preparation, Design and Supervision	The supporting documents and payment vouchers for the expenditure of Kshs. 80,007,220 were availed for audit review and verification.	-	-
2019/2020	**437: Budgetary Control and Performance**	The Ministry's actual expenditure was limited to the receipts realized; and the underfunding was as a result of non-issue of exchequer by the National Treasury and non-receipt of returns by spending units to facilitate capturing of A-I-A for donors.	-	-
2019/2020	**438: Unresolved Prior Year Audit Matters**	These were discussed in the parliamentary Accounts	-All the matters were marked as	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		Committee appearance on 30th August 2021; and includes the following issues; **1.** Provision of Health Care Information Technology (HCIT) solutions for (MES) Managed Equipment Service Project **2.** Proposed Upgrading of Othaya District Hospital **3.** Long Outstanding County Debts **4.** Irregular Payment on Portable Clinics **5.** Computed Tomography (CT) Scanners	**'resolved'** with various recommendations by the Committee, except for Provision of Health Care Information Technology (HCIT) solutions for (MES) Managed Equipment Service Project issue that was marked as **'Not Resolved'.** The Committee pended this matter awaiting the outcome of the Court proceedings; and further resolved that since the matter falls under National Assembly	

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		6. Lack of well Documented Enterprise Wide Risk Management Process and IT Strategic Committee **7.** Unresolved Prior Year Matter – Transfer to Other Government Units (KEPI Accounts)	Standing Order Number 89, the Accounting Officer should, within three months after the tabling and adoption of this report, submit a brief on the status of the Court case to the National Assembly.	
2019/2020	**439: Pending Bills**			
	439.1: Non- Payment of Bills	Bills amounting to Kshs. 942,217,384 were paid except for bills of Kshs. 41,540,287,848 relating to supply of services which constitutes Kshs. 40,715,355,848 for Court awards and legal fees; and Kshs. 824,932,000 for Partec East Africa Limited.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
	439.2: Unsupported Pending Bills	The stated documents that the audit observed as not being availed for audit were part of the payments vouchers. The use of computer-generated invoices/delivery notes and having the same invoices number and delivery note number in a payment voucher does not in any way suggest any irregularity as it is at the prerogative of the supplier how to generate and present their invoices and delivery notes. However, the amount, quantities and description of such goods must match the goods/services in the Purchase Order. Additionally, the suppliers are supposed to attach copies of the stated documents.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
	439.3: Pending Legal Bills and Court Awards	The Pending Legal Bills are historical and Hon. Attorney General has advised that the Ministry negotiates with the plaintiffs in order to stop interest accrual and settle. Therefore, the issues validity of the court awards does not arise since the claims are *res judicata* or have been determined before a competent court and the Ministry has minimum chance of success in appeal.	-	-
	439.4: Awards Relating to Goods Supplied in 1996	-The Hon. Attorney General advised that there are limited judicial options for the resolution of the matter and further delay in settling the matter would result in interest accrual and expose the Government to greater loss of public funds.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		-The Ministry is committed to settling all pending legal bills/arbitral awards including the matter of Vulcan that has a balance of Kshs. 1 billion. However, we are not able settle the decretal amount due to budgetary constraints.		
	439.5: Court Awards Relating to Supply of Insecticides and Other Hospital Supplies	The Hon. Attorney General advised that there are limited judicial options for the resolution of the matter and further delay in settling the matter would result in interest accrual and expose the Government to greater loss of public funds, and a joint Negotiation committee comprising of representatives from Ministry of Health, the	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		Office of Attorney General & Department of Justice and National Treasury & Planning was constituted.		
	439.6: Accumulated Interest Due to Delayed Payments	The matter is pending before court. The Hon. Attorney General advised that the Ministry settles the matter ex parte taking into account the colossal amount claimed by the Plaintiff in the suit *vis-a-vis* the substantial saving to be made owing to the concessions offered by the Plaintiff.	-	-
2019/2020	440: Staff Payroll and Human Resource	**Missing KRA Tax PIN** These are employees with pending discipline cases whose salaries were stopped. **Missing ID numbers in payroll**	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		Most of these are officers whose salaries were stopped longtime ago due to discipline cases. Some were stopped way back in 2004 and others in 2011. (see attachments) **Duplicate Account** This was occasioned by the HAZINA SACCO whereby the Sacco opened two accounts for one of their members.		
2019/2020	**441: Employees in Service Beyond the Retirement Age**	These are officers who are holders of higher offices like the CAS and others are officers living with disabilities who are supposed to retire upon attaining the age of sixty-five (65) years. Staffs over 60 years paid in payroll are staff living with	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		disabilities and political appointees such as CAS.		
2019/2020	442: Non-Compliance with the One Third of Basic Salary Rule	People earning below a third of their salaries was occasioned by recovery of government liabilities like house rent and outstanding imprests.	-	-
	DONOR FUNDED PROJECTS			
	GLOBAL FUND PROGRAM – EXPANDING HIV PREVENTION, CARE AND TREATMENT SERVICES TO REACH UNIVERSAL ACCESS			
2019/2020	444: Bank Balances	This was discussed in the parliamentary Accounts Committee appearance on 30th August 2021. The Ministry is awaiting Public Accounts Committee (PAC) Report.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	445: Inability to utilize the Grant within the Project Period	The NFM1 grant was USD 259, 463,767.77 with an expenditure of USD 244,627,865.54 representing an absorption rate of 94%. The prolonged health care workers' strike in Dec 2016 to April 2017 disrupted implementation of NFM 1 grant.	-	-
	EAST AFRICA PUBLIC HEALTH LABORATORY NETWORKING PROJECT (EAPHLN) CREDIT NO.5616-KE			
2019/2020	448: Budgetary Control and Performance	The under collection was mainly due to non-release of funds by the World Bank. The under- expenditure was as a result of a number of planned activities and procurements that were not	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		completed before end of the year under review but later completed during the FY 2020/2021.		
	KENYA HEALTH SECTOR SUPPORT (EMMS) PROJECT (IDA NO.4771 AND 50340 – KE)			
2019/2020	**451: Cash and Cash Equivalents**	It is true that the project had an opening cash balance of Kshs. 135,997,035 as at 1 July 2019. The EMMS Component of KHSSP was a basket consisting of World Bank, Danida and Gok funds. During the Financial Year 2019/20, a total of Kshs. 16,217,383 was refunded back to the Royal Danish Embassy being the unutilized Danida balance in the basket; the balance of Kshs. 117,399,653 recalled by The National Treasury	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		and the bank account at Central Bank closed as evidenced by the Copy of the bank statement and payment voucher to the Royal Danish Embassy.		
2019/2020	452: Receivables	It is true that there was a double payment made to a supplier by the name Hill Converters Ltd. This happened when Payment System was being transitioned from G-Pay to Internet Banking which affected many payments. Other suppliers who were double paid during this transition period refunded the extra amounts, but this specific supplier refused to refund, stating that the payment took long to be processed and that he is recovering interest on the	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		same. The matter was handed over to the Legal Office to commence legal action against the supplier with a view to recovering the funds as evidenced by a copy of letter to the Legal department.		
2019/2020	453: Unresolved Prior Year Matter-Transfer to Other Government Entities	The exchange loss was due to the difference in the Interim Financial Reports (IFRs) which were being prepared and submitted to World Bank on a quarterly basis using a dollar rate of 87 as per the Financing Agreement and not the Central Bank rates (which ranged between 94 to 103) from Project inception to closure. In view of this, the World Bank requested for a refund of an amount of Kshs. 81,545,999.61 as the	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		outstanding balance. Part of this money was paid under a different component. The supporting documents including Payment voucher and letters from World Bank demanding the Payment have since been availed for audit review.		
2019/2020	454: Late Submission of Financial Statements	It is true that the reports were submitted late contrary to the Public Audit Act. This happened because the Project Manager was out of the country for official duties and so could not sign the financial statements in time. This is regretted and will not be repeated.	-	-
	KENYA HEALTH SECTOR SUPPORT PROJECT –SWAP SECRETARIAT (IDA CR. NO. 4771-KE AND CR. NO.5367-KE)			

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	457: Budgetary Control and Performance	An amount of Kshs. 289,140,119 was received back from KEMSA after project closure; and it consists of balances from several disbursements made to KEMSA during project life that were not fully utilized. The bank charges were also incurred since the funds were held in the bank and the bank had to charge their fees. The project has not been closed fully because of some pending issues in relation to funds that were disbursed to other implementing agencies whereby the World Bank has requested for an audit to be undertaken to verify if there were any unutilized funds from the agencies for onward	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		transmission to the World Bank.		
	EAST AFRICA'S CENTRE OF EXCELLENCE FOR SKILLS AND TERTIARY EDUCATION IN BIOMEDICAL SCIENCES –PHASE 1 (LOAN NO.2100150031997) PROJECT			
2019/2020	**461:Budget Control and Performance**	The under-expenditure was due to delays in the approval of hiring of personnel at the Project Coordinating Unit (PCU), delayed MHRMAC approval for training of students, as well as delay in getting approval for procurement of equipment.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	462: Delay in Project Implementation	A major milestone was marked by commencement of construction works in April 2020 and initiation of the process of delivery of Batch II equipment in February 2020. These two aspects take the biggest chunk of the budget and hence it's expected that this will improve the project performance and disbursement.	-	-
	GLOBAL FUND TUBERCULOSIS GRANT PROGRAM (GRANT)			
2019/2020	465: Budget Control and Performance	-The under-utilization of funds is majorly attributed to the COVID-19 pandemic that disrupted implementation of program activities for the months of March – June 2020.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		- The opening cash balance for the financial year 2019/20 was Kshs. 424,552,261; and which forms part of the budget provision for the year. This implies that only the difference is disbursed to the program from Global Fund. In the year under review the Kshs. 421,825,238 is what was disbursed by Global Fund.This implies that the total cash available for the project was Kshs. 846,377,499 or 98% of the budgeted receipts for the financial year 2019/2020.		
2019/2020	466: Failure to Recover Long Outstanding Imprests	An amount of **Kshs. 1,268,300** was surrendered and the outstanding balance comprised of **Kshs. 2,520,400** worth of imprests pertaining to four officers, and **Kshs.**	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		784,650 to the Provincial administrative units abolished by the new constitution.		
	GLOBAL FUND - MALARIA ROUND 10 PROJECT GRANT NO. KEN-011-G13-M AND NO. KEN-M-TNT-1546			
2019/2020	**465: Budget Control and Performance**	The Malaria programme received funding from the global fund to support overall malaria control efforts as guided by the Kenya Malaria Strategy 2019 - 2023. One of the key activities funded in the financial year 2019/2020 was for the facilitation of distribution of Long-lasting Nets to the communities in	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		malaria transmission areas across the country. The distribution was scheduled to take place from March 2020. The activity was deferred as a result of the emergence of Covid-19 in Kenya. As a result, the programme was required to develop a revised distribution mechanism that was aligned to Covid19 mitigation measures put into place by the Ministry of Health. The amended distribution plan and schedule was completed and approved by the Global Fund.		
	HEALTH SECTOR SUPPORT PROJECT -HEALTH SECTOR SERVICES FUND			

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	472: Unsupported Bank Balances	It is true that documents for unsupported cash balance amounting to Kshs. 139,795,011 had not been availed and that the balances had not been adjusted in the books of accounts. The anomaly dates back to 7 years ago when disbursements to Health Facilities in the 47 Counties were treated as expenditure and at the same time the Health Facilities bank balances reported in the books of accounts.	-	-
	SUPPORT OF THE HEALTH FINANCING STRATEGY – OUTPUT BASED APPROACH (OBA) PROGRAMME			

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	475: Non-Compliance with International Public Sector Accounting Standards (IPSAS) No.1	The project financial statements were prepared following guidelines from the National Treasury and public sector accounting standards board (IPSASB) through issuance of templates for preparation of financial statements to all MDAs, projects, SAGAs, County Governments and parastatals. The 2019/2020 financial statements were prepared using the 2018/2019 project's templates availed for audit review, and which allowed for such net offs.	-	-
2019/2020	476: Discrepancy in Project Timelines	The issue was discussed in the Ministry's appearance on 30th August 2021 and resolved.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
	477: Lack of Programme Extension and Undrawn Balances	The issue was discussed in the Ministry's appearance on 30th August 2021 and resolved	Resolved	-
	SUPPORT OF THE HEALTH CARE FINANCING STRATEGY – REPRODUCTIVE HEALTH – OUTPUT BASED APPROACH (RH-OBA) PROJECT			
2019/2020	480: Emphasis of Matter	The issue was discussed during the Ministry's appearance on August 30, 2021 and resolved as per the PAC report for 2018/2019 Financial Year.	-	-
	TRANSFRORMING HEALTH SYSTEMS FOR UNIVERSAL CARE (THS-UC) PROJECT GRANT			
2019/2020	483: Long Outstanding Imprests and Advances	The issue was discussed during the Ministry's	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		appearance on August 30, 2021 and resolved.		
2019/2020	484: Budget Control and Performance	The reduction in funding by Kshs 523,678,159 was as a result of a supplier (Merck Sharp & Dohme B.V (MSD B.V); the only listed supplier of the family planning commodity under the World Bank, being blacklisted by the bank and barred for 12 months from supplying the Etonogestrel implants at a cost of USD 4.9 million. However, there was enough stock at KEMSA since procurement is done based on the forecast.	-	-
2019/2020	485: Pending Bills	During the year, there were some specialized equipment procured on behalf of Lamu	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		and Marsabit counties. The equipment were received towards the end of the financial year and had to be inspected and accepted by a committee including user department before payments were made. In addition, there were trainings and workshops that had been approved and were taking place in the month of June, and it was not possible to raise POs for the conference facilities because the requisition mode of procurement had already been closed, hence the invoices were raised but could not be paid for.		
2019/2020	**486: Prior Year Audit Matters**			
	486.1: Comingling of Funds	The issue was discussed during the Ministry's	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		appearance on August 30, 2021 and resolved.		
	486.2: Irregular Procurement of Conference Facilities in Kiambu County	The issue was discussed during the Ministry's appearance on August 30, 2021 and resolved.	-	-
	486.3: Transfer to Other Government Entities	The issue was discussed during the Ministry's appearance on August 30, 2021 and resolved.	-	-
2019/2020	487: Purchase of Goods and Service	This is a matter that is still under investigation.	-	-
2019/2020	488: Lack of Audit Committee Reports	The issue was discussed during the Ministry's appearance on August 30, 2021 and resolved.	-	
	GLOBAL FUND HIV AIDS PROGRAM			
2019/2020	489: Unsupported cash and cash equivalents	-A copy of the Mpesa certificate for Kshs. 15,000,000 received on 25th June 2020; as well as the	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		bank certificate was provided for review by the Committee. -The transaction of Kshs. 614,000 payment in the bank statement not in the cashbook was corrected in the cash book hence clearing the outstanding amount in the bank reconciliation. Letter from the bank confirming correction of the error was also provided to the Committee. -Cheque no. 414 amounting to Kshs. 111,700 was payment for June 2019 staff NHIF but the bank paid Kshs. 117,000 leaving an overpayment of kshs. 5,300 which was reversed back to the account by the bank.		

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	490: Unaccounted for Imprests	The breakdown of Kshs. 1,112,660 was as follows: - **Kshs. 848,080** paid to county health workers and community stakeholders; **Kshs. 330,000** lost from the officer when they were raided and robbed on 7th October 2018 while on transit to Marsabit to finalise implementation of the activity; and whose case was reported to the Marsabit police station and still pending investigation. The balance of **Kshs. 41,860** was banked back by the officer as evidenced in the various correspondences availed to the Committee. -**Kshs. 769,440** issued to Barbara Mambo was fully surrendered on 26th October 2020.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		-**Kshs. 13,220** was an imprest balance to be surrendered by Caroline Ogeto; and was banked back to the account on 26th October 2020 as evidenced by the bank statement availed.		
2019/2020	**491: Payments Made Inclusive of VAT Contrary to Guidelines**	The Program noted that a VAT amount of Kshs. 4,577,869 was paid to suppliers, which was an omission.	-	-
	UNITED NATIONS POPULATION FUND (UNFPA) 8TH COUNTRY PROGRAMME FOR KENYA			
2019/2020	**494: Budgetary Control and Performance**	It is true that there was an under expenditure of Kshs. 19,337,390. The Financial Year for United Nations Population	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		Fund (UNFPA) ends in December whereas the Financial Year for the National Government ends in June; and since the funds were released in June 2020, they could not be utilized within the short period hence the low absorption.		
	OTHER DONOR FUNDED PROJECTS IMPLEMENTED BY AGENCIES UNDER THE MINISTRYOF HEALTH			
	HEALTH SECTOR SUPPORT PROJECT (CREDIT NO.4771-KE) –KENYA MEDICAL SUPPLIES AUTHORITY (KEMSA)			

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	505: Purchase of Asset, Equipment and Consumables	- Expenditure for the year for Purchase of Asset, Equipment & Consumables was Kshs. 641,309,540.17 against the deferred income of Kshs. 616,263,192.00. As per accounting standards, grants in monetary form are carried as Deferred Income and used to reimburse costs in the period the expenditures are incurred. -The income recognized for the year was to the extent of the amount of deferred income and was netted off against purchases in the accounts hence creating an additional expenditure of **Kshs. 25,046,348.17.**	-	-
2019/2020	506: Non-Compliance with Public Procurement and Asset Disposal Act, 2015	Justification to undertake procurement through Direct	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		Procurement from Mission for Essential Drugs and Supplies (MEDs) for Supply of Dispensing Plastic Resalable Envelops and Pharmaceuticals; together with the approved MEMO were availed for review by the Committee. Further, KEMSA had contracted (MEDS) who are not for profit, faith based institution to provide EMMS to fill the gaps to mitigate against stock outs of critical selected commodities.		
2019/2020	507: Delay in Delivery of Goods	Suppliers are expected to make deliveries within the agreed timelines. However, due to various reasons such as warehouse space constrains, logistics challenges on the suppliers'	-	

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		side and availability of adequate stocks in KEMSA warehouse, deliveries are sometimes delayed.		
2019/2020	508: Variation of Contract Price	The price variation was approved by the accounting officer following a request from the supplier citing increased cost of raw materials and foreign exchange fluctuations. Following the COVID-19 global pandemic, cost of raw materials also increased especially China where majority of materials are sourced from. This is as evidenced vide the Letter from Njimia Kenya Ltd, requesting for review of award of unit price attached and availed to the Committee.		

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
2019/2020	509: Unresolved Prior Year Issue - Delay in Distribution of Equipment	The issue was discussed during the Ministry's appearance on August 30, 2021 and resolved. Also marked as 'resolved' in the 2018/2019 PAC report.	-	-
	GLOBAL FUND HIV/AIDS PROJECT GRANT-NATIONAL AIDS CONTROL COUNCIL			
2019/2020	511: Long Outstanding Imprests	-Kshs. 770,900 outstanding imprets were fully recovered and communication on the recovery made to the Office of the Auditor General (OAG) on December 7, 2020 as evidenced by the schedule of recovery/communication to the Auditor General submitted and attached.	-	-

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		-Out of the total amount **of Kshs. 2,235,186** disbursed to the NACC Regional offices, Kshs. 1,082,471 was recovered and the balance of Kshs. 1,152,715 held by the Regional Accountant, Nyanza, Mr. Omenge Momanyi who deserted office and thereafter terminated from employment determined as irrecoverable. The Matter was reported to the Police and a request for Write off to the National Treasury made. The amount of Kshs. 500,250 was fully refunded vide Payment Voucher No 1249 dated November 7, 2020 and the refund communicated to		

Reference No. on the external audit report	Issue/Observation from Auditor	Management comments	Recommendations By Pac	Action Taken
		the OAG on December 7, 2020.		
2019/2020	512: Unconfirmed Funds from Previous Grant	The issue was discussed in the Ministry's appearance on 30th August 2021 and marked as 'Resolved' in the PAC report for 2018/2019 Financial Year.	-	-
2019/2020	513: Budgetary Control and Performance	- The under absorption was occasioned by the Funds Flow challenges with the GF resources being received towards the end of the Financial year in June.	-	-

13. ANNEX 1: ANALYSIS OF OUTSTANDING IMPRESTS

P/NO	NAME OF OFFICER	AMOUNT	WARRANT NO
6739	NICHOLUS KINGONDU	70,000	IMP4592042
342941	PAUL KIPKORIR MUTAI	34,300	IMP3671483
342941	PAUL KIPKORIR MUTAI	34,300	IMP3671483
96113744	ROSE. NAFULA MUDIBO	1,244,300	IMP4258628
96113744	ROSE. NAFULA MUDIBO	511,700	IMP4051792/1
1979161530	SAMUEL MWANGI NGUGI	123,800	
1981086479	KEPHA MOGERE OMBACHO	76,000	IMP4442041
1981086479	KEPHA MOGERE OMBACHO	113,800	IMP4442041
1982039417	ISAAC CHEROGONY KANDAGOR	97,900	IMP4427564
1982053534	RICHARD MWIHIA KIBOCHA	16,000	IMP3294595
1982065701	JOHN OLUOCH NYAMUNI	28,000	IMP3696240
1982087606	JOHN KAHIGA MACHARIA	126,000	IMP4258618
1982118300	JOSEPH MUTANGILI. NGOVI	110,600	IMP4442011
1983060267	PATRICK WANJUKI WARUTERE	55,400	IMP4374755
1983074559	AGNES JAMES NGINA	98,800	IMP4374782
1984004688	ANSELMINA CIRINDI MURIANKI	113,474	IMP.3344005
1984058239	JOHNNY MWENDWA MUSYOKA	115,500	IMP.4082180
1984059895	HANNAH NYOKABI GITUNGO	45,000	IMP4268675
1984126723	PETER ONGORO	100,000	IMP4082138
1985053402	PAULINE KATHUGU NGARI	28,000	IMP3344061
1985096484	DAVID OLOO OGUTU	64,100	IMP4398013
1985102007	TIMOTHY N. WAKIAGA	100,800	IMP3344436
1986025614	RUTH ATIENO KOGA	386,582	IMP36960090
1986068808	ALICE SIFUMA NGONI	106,543	IMP4017630
1986068939	RACHEL NYAGUTHI GITHIOMI	84,000	IMP4442030
1986069854	SAMUEL MARINDICH KIGEN	100,800	IMP3784850

1986073196	JOSEPH LIBONDO MUHAMBI	29,400	IMP3696088
1986073829	ANNAH NYAKARA NYAKUNDI	150,800	IMP4335362
1987046964	KAMENE MWANZIA	20,000	IMP4323938
1987067944	JACKSON GITHINJI MURIITHI	235,160	IMP4258993
1987069093	HILLARY KIMELI LIMO	30,200	IMP4442134A
1987071529	DANIEL MUISYO KAVOO	42,000	IMP3943369
1987105970	DANIEL NJAGI NYAGA	500	IMP4051658
1987118842	JOSEPHINE WANJIKU MWAURA	24,500	IMP4082255A
1988015102	CHARLES OHIWA ODUOR	20,000	IMP4582868
1988043650	BENJAMIN KIRIMI KINOTI	40,600	IMP4398079
1988076221	SAMSON KINYOSI MOSIERE	50,400	IMP4051594
1988108858	DAVID MURIUKI NDEGWA	16,800	IMP4323587
1988117019	ABDI SOLA ISAACK	30,000	IMP4592395
1988129074	STALIN KIPKORIR CHEPKWONY	89,600	IMP4335356
1989008417	PHOEBE ADHIAMBO	72,000	IMP4530520
1989075189	DANIEL ODHIAMBO OGWAYO	86,000	IMP4530519
1989075189	DANIEL ODHIAMBO OGWAYO	109,200	IMP4530519
1989079531	PETER KUNGU KAMAU	578,400	IMP4258548
1989132363	ALICE AKINYI OLANGO	3,000	IMP4546343
1989132363	ALICE AKINYI OLANGO	239,000	IMP4112786
1990013302	LYDIA WAMBUI WARUI	21,000	IMP4268682
1990023080	TITUS WAMBUA LITI	70,000	IMP4592039
1990026054	CATHERINE WANGARI NGANGA	809,818	IMP3746339
1990027822	GEORGE NJUKU MARARO	64,100	IMP4398012
1990027822	GEORGE NJUKU MARARO	32,200	MP4592027
1990033873	WAMBUA MUSEE MUSEE	189,000	IMP4051868
1990053768	MARY WANJIKU NGUGI	1,682,700	IMP4530576
1990058386	DAVID NJUE KANJI	537,782	IMP3344438
1990077746	EDWIN MBURU MUNIU	104,300	IMP3344475

1990099675	JOHN KIREMA NDUNGU	1,830,206	IMP4530573
1990101333	GRACE AMAI WASIKE	56,000	IMP4592046
1990101333	GRACE AMAI WASIKE	1,326,800	IMP4374646
1990109161	ERICK LANGAT KECHEI	252,200	IMP4530977
1990109161	ERICK LANGAT KECHEI	800	
1990118801	BENARD ONYANGO ODINDO	35,600	IMP4546082
1990139580	ALICE NJERI MULWA	1,508,500	IMP4374554
1990145858	ZACHARY ODHIAMBO ALOYO	343,000	IMP4592385
1990149234	ALICE NJERI CHEGE	2,387,700	IMP4530794
1990149234	ALICE NJERI CHEGE	609,000	IMP4374746 B
1991004152	ROSEMARY WANJIKU GITHINJI	30,000	IMP4427848
1991019092	OSCAR OMARI WEKHOBA	80,000	4582938A
1991019571	DAVID NGATI WAMBUA	71,000	IMP4082240
1991024398	DANIEL NJOROGE MBURU	72,000	IMP4530521
1991042443	EDWARD ODHIAMBO OLOO WERE	185,800	IMP4461902
1991064372	WAMBUA KONGO KINAI	201,700	IMP1081011976
1991068570	JANET MUKULE MULE	37,400	IMP4564848
1991076442	NATHANIEL NAKUTI MUTEKWA	1,533,000	IMP4374551
1991080881	MARGARET WANGUI GITAU	103,600	IMP4374684
1991080946	ALLISTAIRS MUTUA KIILU	2,493,300	IMP4398370
1991084762	MICHAEL MAINA WAMBUGU	19,600	IMP4323971
1991091109	FLORENCE WANJIRU GACHIHI	56,000	IMP4323956
1991098046	LYDIA OLANGA OCHWANYI	20,000	IMP4323536
1992004854	GORDON KAMANDE WANYOIKE	84,000	IMP4461943
1992005745	JOSPHINE MWELU MAWA	45,669	IMP4258730
1992023476	ALICE SHIHUNDU	67,200	IMP3943184A
1992031209	ROSE WANJIKU WAMBU	22,400	IMP4112512
1992031461	PAUL MALUSI	50,400	IMP4051590
1992047226	IDAH PAM OMBURA	55,400	IMP4374997

1992048688	MOSES NJERU MBARUKU	503,400	IMP4592382
1992050326	JANE SARANGE MOGIRE	2,058,000	IMP4582676
1992050326	JANE SARANGE MOGIRE	100,400	IMP3943240
1992052221	NICK KIPTANUI BARIWOTT	388,800	IMP4592452
1992053926	FRANCIS ODUOR OUMA	157,500	IMP4051872
1992055449	HELLEY NYABUTO OBANYI	1,586,500	IMP4364807
1993020057	JULIUS OSANA THOMAS OGATO	85,600	IMP4051554
1993020780	PATRICK OMWANDA AMOTH	261,600	
1993020780	PATRICK OMWANDA AMOTH	68,400	IMP4323701
1993020798	KIGEN BARMASAI BARTILOL	105,000	IMP4442024
1993020798	KIGEN BARMASAI BARTILOL	63,000	IMP4268751A
1993021312	CHARLES KIPLAGAT KANDIE	268,000	IMP4374504
1993073767	EPHANTUS MURIUKI MAREE	151,200	IMP4582686
1994005076	MIRIAM WAMOTHO MURIITHI	52,500	IMP4112575
1994007426	GEORGE OTIENO AYIERA	126,000	IMP3344435
1994013223	ALBERT DEQUIRE MOKUA	75,600	IMP3943373
1994013794	JAMES KIPKOECH LELEY	449,768	IMP3344437
1994032007	BETH MUTHONI GIKONYO	12,600	IMP4258757
1994033207	SAMSON CHEGE THUO	30,200	IMP4442131A
1994035055	ANTHONY MUNGAI WAINAINA	52,500	IMP4051779
1994037934	NELSON MAINGI KARIUKI	1,785,600	IMP4530574
1994053443	CHRISTINE KARIMI YEGON	55,400	IMP4112754
1994055021	PEPELA WANJALA	67,000	IMP4427965
1994061153	MOHAMED NOOR BADEL	3,997,300	IMP4564824-
1994072243	HENRY MWAURA GAKIO	63,000	IMP4017508
1995004798	PACIFICAH KERUBO ONYACHA	180,400	IMP4258674
1995034230	SOLOMON MURUI KAROKI	1,579,200	IMP3729376A
1995034379	JACOB ANDREW TORO	77,600	IMP4017886
1995034670	JULIUS KIAMA MUNYIRI	21,000	IMP3307918

1995058632	CHRISTINE WANGECHI MIANO	25,200	IMP4202617
1995075935	PETER KARIUKI KIARAHU	12,600	IMP4017636
1995087445	FAHAD MUTHEE	63,000	IMP4082060
1996010734	DAVID MUTHII GACHUA	100,800	IMP4582689
1996012281	STEPHEN KHAEMBA WAMBULWA	331,140	180-194640
1996025577	WILLY KIMUTAI CHEPTOO	500,489	IMP4427799
1996025577	WILLY KIMUTAI CHEPTOO	1,533,000	IMP4374553
1996048402	GLADYS MORAA NYAIRO	20,000	IMP4323767
1996056992	ESTHER WAITHIRA KANYUA	20,000	IMP4323719
1996093253	MILDRED KAVULANI OBEDE	20,000	IMP4582975
1996109711	ANNE WAMBUI NGANG'A	42,000	IM4582706
1996110102	ISAAC MWANGI KIMANI	86,000	IMP4323751
1996110102	ISAAC MWANGI KIMANI	73,500	IMP3344458
1996110128	DULACHA EJERSA WAQO	187,864	IMP3746080
1996110885	FREDRICK OCHIENO	62,000	IMP3075947
1996114512	ROSE ILUSA KINGANGA	30,000	IMP4592394
1996118524	ELIZABETH NYAGICHAI WAINAINA	2,058,000	IMP4564779
1996120563	LUKA MUSAU MWAKA	14,700	IMP4546138
1996120563	LUKA MUSAU MWAKA	29,400	IMP4112829
1997001275	MUKINA ROSALIA KALANI	1,013,000	IMP4546238
1997001275	MUKINA ROSALIA KALANI	42,000	IMP4112931
1997003510	ABDULLAHI KIMOGOL GOBANAE	41,600	IMP4374690
1997007001	HENRY MWALE LUYALI	89,600	IMP4442005
1997007069	JUDITH RHODA NASENGO	105,000	IMP3666425
1997009142	GLADYS NYOKABI MUCEE	21,000	IMP4268683
1997013450	ERNEST KIPKOECH SOME	1,675,000	IMP4247490
1997016296	IRENE JEMUTAI ORGUT	53,400	IMP4112753
1997022001	HELGAR KASWII MUTUA	44,000	IMP4082293
1997077713	MAURICE NYONGESA WAKWABUBI	557,800	IMP4374513

1997079626	BRADFORD WABWIRE SIKALI	540,000	IMP4374655
1997084320	WILSON CHERUIYOT BOR	16,800	IMP.3344395
1997087158	DANIEL KIPNYANGO KONGAI	53,200	IMP4582556
1997087637	IRENE NACHIRO FAITH MWATSAMA	42,000	IMP4112934
1997091979	EDWINA MILLICENT ANYANGO	1,553,500	IMP4112767
1997092909	WAQO GUFU BORU	306,400	IMP4202517
1998010683	SOPHIA MUTHONI NGUGI	109,000	IMP4323564
1998010798	FRANCIS KILONZO MUMA	346,000	IMP4374514
1998013291	SUSAN KARIUKI NYAWIRA	486,400	IMP4582674
1998043270	REBECCA JEMUTAI KIPTUI	35,200	IMP4051552
1998044412	ELIZABETH AWINO ONYANGO	48,000	IMP4398193
1999004334	MICHAEL KAMALIZA MAJENGOH	171,500	IMP4546347
1999006580	ANNA MUEKE MUANGE	308,800	IMP4374505
1999006742	RISPAH ITENYO LUMIDI	53,600	IMP.3344070
1999047285	ISSACK M BASHIR	114,000	IMP4597601
1999047285	ISSACK M BASHIR	112,000	IMP4112502
1999048037	PETER KIHARA KAMAU	21,000	IMP4268880
1999048304	DANIEL KIBET LANG'AT	166,800	IMP4427879
1999048972	MARTIN SIRENGO WAFULA	446,400	IMP4530852
1999048972	MARTIN SIRENGO WAFULA	52,500	IMP4268770
1999049059	ATHANASIUS KASERA OCHIENG	1,024,700	IMP4374640
2000002387	SALIM ALI HUSSEIN	170,000	IMP4530855
2000002905	LABAN MACHIRA THIGA	186,400	IMP4051553
2000003008	ALBERT NDWIGA KABURI	114,000	IMP4597627
2001052872	CATHERINE RACHEL AHONGE	1,861,300	
2001059565	SAMUEL KAZI KADIVANE	52,500	
2001059670	STEPHEN MWANZIA KALITI	110,800	IMP4582798A
2001059824	MWANGI WANGECHI ANNE	20,000	IMP4082277
1995058137	FLORENCE AKINYI OTIENO YONGA	430,000	

2002044725	RACHEL NJERI GITAU	53,600	IMP4546301
2002054738	MARTIN MBALU KILUNGYA	31,500	IMP4335289
2003002823	ANNE JEPCHUMBA KENDAGOR	66,000	IMP4546269
2003002823	ANNE JEPCHUMBA KENDAGOR	56,400	IMP4112896A
2003007035	VIC COBURN KATHURIMA	75,600	IMP4442069A
2003007035	VIC COBURN KATHURIMA	38,500	IMP294-18900
2003007043	JAMES KURIA GITAU	49,000	IMP4202589
2003008269	EVERLINE AKETCH ANTONE	36,000	IMP4546168
2003034537	LEONARD B DOYLE	133,400	IMP4017834
2003037103	AMOS OMONDI OYOKO	67,000	IMP4112825A
2003037941	GERALD NDERITU MACHARIA	98,000	IMP4530786
2003046225	RICHARD NDUNGU NJOROGE	21,000	IMP4398338
2003047247	CONSOLATA MARI OGGOT	314,000	IMP4323512
2003047247	CONSOLATA MARI OGGOT	147,000	IMP4051790
2003047718	KEFA MAKOYO BOTA	102,600	IMP4082452
2003070012	GIDEON KIPCHUMBA	36,800	IMP3344494
2004003246	SAMSON MUTHIANI MWONGE	91,000	IMP4398098
2004003929	NICKSON WACHIRA NYAGA	577,500	IMP4398178
2004003929	NICKSON WACHIRA NYAGA	91,700	IMP4112744
2004005395	DAVID KARIUKI NGUGI	341,000	4427558
2004008987	LINET MATARIA MBURUNG'A	84,000	MP4461948
2004014807	DICKSON ABDALLA LUGONZO	212,000	IMP4017589
2004018869	MARTIN NJUGUNA KARIUKI	19,600	IMP4323974
2004019302	JAQUELINE ESTHER ANYANGO RESSA	25,200	IMP4374741A
2004020002	ERIC MUTINDA NGOTHO	66,000	IMP3075940
2004022884	MAUREEN KAMENE KIMENYE	212,000	IMP4017619
2005000665	MARY FLAVIAN NYANGASI	70,000	IMP4592147
2005001409	SAMMY NGECU MAHUGU	44,500	IMP4398144A
2005002625	JARRED OKOYO NYAKIBA	132,500	IMP4398348

2005002714	HADLEY MATENDECHERO SULTANI	2,994,000	IMP4530959
2005004928	HARRISON GACHIGUA KURIA	105,000	IMP4051935
2005005063	EVANS MBUGUA KAMAU	16,800	IMP3307920
2005007366	HENRY MURIITHI NYIKA	344,722	IMP4582661
2005025372	KIPRONO NGETICH	134,200	IMP4461816
2005045217	REGINA NJERI NGOTHO	50,800	IMP3075940
2005046441	DANIEL MAINA MAINGI	1,392,000	IMP4461751
2005046459	ISAAC MWANGI KAMAU	687,800	IMP4530599
2005046475	MICHAEL SILA NGALAKA	98,000	IMP3943209
2005062243	ABDIKADIR SHEIKH MOHAMED	283,094	IMP.3344140
2006003195	ROSE NEKESA WAFULA	318,500	IMP4597626
2006005804	PERIS WANGUI MBUGUA	66,000	IMP4546270
2006012097	BENARD MASESE MOTWANGA	9,800	MP4398340
2006039811	BONAYA DANIEL MANGA	69,200	IMP4398116
2006040561	WICKLIPH IMBWAGA AGUFANA	1,547,000	IMP4374650
2006043797	JOHN NGITUNGI KAMUIRU	86,000	IMP4530517
2006060018	JOHN KAMAU MAINA	323,900	IMP3344489
2006060294	KIBOI GEOFFREY KABUKWES	134,200	IMP4461817
2006861724	KEN KIMATHI MBORI	500,000	IMP4530975
2007011078	LILIAN MULAMA LYANZUKHA	2,434,200	IMP4530961A
2007013305	JOSEPH LENAI KAMARIO	50,400	IMP4546287
2007027370	NAOM CHELAGAT	50,400	IMP4398009
2007030527	TIMOTHY OKOTH OWINO	967,900	IMP4051947
2007046968	ROSEMARY WAMBUI NJUGUNA	30,000	IMP4546200
2007056979	FREDRICK ODHIAMBO	362,400	IMP4351028
2007057577	EVERLYNE CHEROTICH RONO	30,200	IMP4442132A
2007066021	JONAH OLOGOVA KAIGA	41,500	IMP4398449A
2007072153	JUDITH NAMONO OKUTE	42,000	IMP3943375
2007074058	ALBERT KINYANJUI	37,800	IMP1081011790

2007074115	REUBEN MARIGA GWARO	31,500	IMP4323958
2007105110	CHRISTOPHER MWACHARO KINA	44,800	IMP4323585
2007127887	TIPIS KUYA	98,000	IMP3943202
2007133325	MARY OSANO	85,000	IMP4546118
2008015546	VITALIS OCHIENG JUMA	25,200	IMP4268691
2008016047	JONAH ONENTIA MAGARE	908,100	IMP4530600
2008016047	JONAH ONENTIA MAGARE	105,000	IMP4258549
2008016348	AGNES NAKATO JUMBA	105,000	IMP4461941A
2008035944	DAVID KINYANJUI NJUGUNA	127,600	IMP4082477
2008042501	NANCY V. BONARERI MAKORY	42,000	IMP4335463A
2008042666	GEORGE SAMUEL KADONDI KASERA	212,000	IMP4017618
2008042789	ANN P. MUTHONI GICHU	838,000	IMP4112611
2008087137	ERIC MWANGI NDERITU	53,500	IMP4398482
2008091681	KEZIAH WANJALA SHAKO	63,000	IMP4427592
2008094524	EVERLYNE NYAKERARIO OENGA	462,400	IMP439815
2008097954	BENTER ACHIENG OGOLA	204,800	IMP3344438
2008100066	PATRICK OTIENO OGOYE	19,600	IMP4546288
2009009132	SAMSON OKUMU MAKOKHA	25,200	IMPIMP4082380A
2009009221	STEPHEN OBURU OGECHI	29,400	IMP3943152
2009012290	ABDI MOHAMED IBRAHIM	31,500	IMP4442072
2009034551	PATRICK KIBE MWANGI	125,300	IMP4442070
2009043801	EVELYNN NJERI CHEGE	469,800	IMP4112758
2009045015	ESTHER NYAMBURA MUINGA	46,200	IMP4202624
2009047423	PURITY WAHINYA GATONYE	73,500	
2009057779	MOSES KIARIE RANJI	2,049,300	IMP4530976
2009061168	DORIS WANGUI GITHUA	65,000	IMP4017801
2009062300	JOYCE LUTOMIA MUTETE	37,800	IMP3943187A
2009063770	PETER ONDIEKI ONGUBO	3,384,500	IMP4564772
2009075117	HENRY NYAKUNDI OMWERI	600	IMP4597732

2009081582	RUTH NYAMBURA NGURE	2,748,900	IMP4323807
2009106405	JOSHUA KIETI MUIA	1,466,000	IMP4582745
2009108481	DENNIS HOSSAN AJUK	84,000	IMP4323952
2009111549	SAMWEL KIPSANG MAIYO	36,000	
2009112676	JAMES NGE'THE NJOROGE	1,368,000	IMP4592033
2009120962	BANCY MULI NGUTHI	77,200	IMP4461955
2009125603	JOSEAH KOSGEY KIPNGENO	112,000	IMP4112872
2010000573	ROBERT SINNI MASIBO	60,400	IMP4442215
2010000573	ROBERT SINNI MASIBO	50,400	IMP4017514
2010001210	CATHERINE WANGUI KIMIRA	108,400	IMP4323955
2010001333	NELSON KIRAGU KANDE	159,600	IMP4546123
2010001333	NELSON KIRAGU KANDE	25,200	IMP4258591
2010003880	JOSPHINE MWANGO MOGAKA	222,000	MP3943267
2010005264	ABDULLAHI HASSAN OSMAN	92,775	IMP3696211A
2010005507	SHADRACK IRUNGU NDEGWA	29,400	IMP4051581
2010005670	ADHIAMBO LUDY OLUOKO	114,400	IMP4082268
2010010104	MAUREEN NYAMBURA KIMANI	291,940	IMP4546186
2010011655	SOLOMON MATIKO RIRO	68,400	IMP3746100
2010014556	SAMUEL GICHIRA MUNJIRU	826,000	IMP4582939
2010030780	HILARY KIPRONO MURREY	16,800	IMP3307922
2010030934	DAVID MUTHOMI GITUMA	16,800	IMP3307921
2010031621	OMAR AWADH ABEID	105,000	IMP4082053
2010037025	JOSEPHINE NYAMBURA GITHAIGA	1,939,200	IMP4051531A
2010041121	SWABAHA BAISHE BAKARI	26,400	IMP4017504
2010041545	ATHANAS O OMONYI	45,000	IMP4582970A
2010045060	EVALINE WAMBUI KAMAU	2,783,500	IMP4530551
2010055340	ROBINA MWENESI ADAKA	393,742	IMP4592006
2010055984	STEPHEN MBUGUA KABORO	133,400	IMP4017831
2010056011	BENSON MURIMI WACHERA	20,000	IMP4258777

2010105886	RHODA MUENI KIILU	102,000	IMP3498962
2010105959	RICHARD NTHENGE MUTUA	236,000	IMP4592315
2010105959	RICHARD NTHENGE MUTUA	98,000	IMP4051944
2011000039	JOYCATHERINE NYAMBURA NJERU	1,449,000	IMP4374556
2011003605	ANNETTE BOSIBORI OMWOYO	93,000	IMP4017888
2011009724	DEBRA RABERA KENYANYA	168,000	IMP4017578
2011040495	MOSES WAGURA WAIREGI	268,800	IMP4530863
2011240310	GORDON OTIENO OWINO	35,000	IMP3943438
2011242776	MARY WANGARI KIHANYA	234,299	IMP4546403
2012006889	IRENE BONARERI MANYIBE	26,048	IMP3307642
2012034689	DENNIS NYANDWARO ORINA	126,000	IMP4051877
2013024423	JAPHETH ATHANASIO ONG'OR OMONDI	300	
2014017717	IAN WERE CHESSA	42,000	IMP4427775
2015038185	ALLAN NJUGUNA KARIUKI	407,098	IMP4546100
2015095742	TERRY CHELANGAT ROTICH	66,000	IMP4592025
2016000116	SHELDON BEGISEN MBANDU	65,000	IMP4017890
2016000325	MICHAEL MAURICE OGOSSO	65,000	IMP4017827
2016004503	MARY WANJIKU MUGUNDA	72,000	IMP4530522
2016004503	MARY WANJIKU MUGUNDA	126,000	IMP4051887
2016004510	AGNES WAYUA KYALO	1,764,000	IMP4374611
2016007902	VICTOR MUGENDI NTHIGA	40,000	IMP4335364
2016008894	STELLA NALIAKA GEMO	745,500	IMP4398184
2016008894	STELLA NALIAKA GEMO	868,000	IMP4374609
2018100199	MICHEAL MURITHII WANJOHI	32,000	
2018107372	ALI MWAKOMBO CHITSOMA	16,800	IMP3307919
2018108353	FARAH MUHUMED GURREH	58,500	IMP4323776
20140084359	ELIJAH MAKONO OMBATI	157,500	IMP4112602
20150071828	WILFRED MUTUNGA KOMU	111,650	IMP4082403
20180053598	MICHAEL KAMENJU MUNYWOKI	898,800	IMP4398395

20200012871	JULIA WAMBUI MBUTHIA	201,600	IMP4112526
20200017122	JAMES MUNDIA MURABU	19,600	IMP4323968
20200029179	PATRICK NGUNJIRI GATUIRIA	1,235,092	IMP4442065
20200029179	PATRICK NGUNJIRI GATUIRIA	660,000	IMP4374910
20200038453	WANGAI KIMARU MAINA	30,000	IMP4530963
20200038453	WANGAI KIMARU MAINA	27,500	IMP4258784A
20200099637	TIMOTHY MBURUGU GIKUNDA	446,736	IMP4564785
20200192215	GIDEON KIBET KIGEN	14,700	IMP437478
20200281519	MIRRIAM MUTINDA MWIKALI	35,400	IMP4398287
DOD19312	FRANCIS NJOROGE KURIA	727,200	IMP4427939
GLOBALFUND	ROSE WANJIRU MUTHEE	45,000	IMP4258785
		106,671,192	

14. ANNEX 2: ANALYSIS OF DEPOSITS

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 30th June,2022	Outstanding Balance 30th June 2021
		a	b	c		d=a-c
Amounts due as Rention Monies						
BLUE STREAM ENTERP.	10%Retention	1,088,645	**4-Jul-17**	1,088,645	-	-
BLUE STREAM ENTERP.	10%Retention	1,180,324	**24-Jul-17**	1,180,324	-	-
LUNAO ENTERPRISES	10%Retention	1,024,369	**30-Jun-17**	-	1,024,369	1,024,369.00
LUNAO ENTERPRISES	10%Retention	231,498	**30-Jan-17**	-	231,498	231,498.00
BOWL PLUMBERS	10%Retention	593,176	**30-Jan-17**	-	593,176	593,176.00
SASAH CONSTRUCTION	10%Retention	622,028	**16-Aug-17**	-	622,028	622,028.00
SASAH CONSTRUCTION	10%Retention	16,550	**16-Aug-17**	-	16,550	16,550.00
GLAMA ELECTRICALS	10%Retention	128,320	**30-Jan-17**	-	128,320	128,320.00
GLAMA ELECTRICALS	10%Retention	1,236,795	**30-Jan-17**	412,706	824,090	824,089.50
SUNJUA BUILDERS	10%Retention	322,205	**29-Aug-17**		322,205	322,205.00

SUNJUA BUILDERS	10%Retention	66,373	**21-Jul-17**	-	66,373	66,373.00
SUNJUA BUILDERS	10%Retention	38,074	**10-Jul-17**	-	38,074	38,074.00
VAGHJIYANI ENTERP.	10%Retention	2,858,725	**27-Jul-17**	-	2,858,725	2,858,725.00
PONG AGENCIES	10%Retention	175,406	**25-Jul-17**	175,406	-	-
REFCON ENGINEERING	10%Retention	259,774	**13-Jul-17**	-	259,774	259,774.00
Thammwa Building Ltd	10%Retention	723,077	**11/3/2017**	-	723,077	723,077.00
Savoy Contractors	10%Retention	247,500	**18-Apr-18**	-	247,500	247,500.00
Prokure Contractors	10%Retention	740,000	**18-Apr-18**	-	740,000	740,000.00
Interlink Industries	10%Retention	65,749	**13-Jun-18**	-	65,749	65,749.00
Sender Services Ltd	10% Retention	953,763	**15-Nov-17**	833,768	119,995	119,995.00
PACIFICONNINVESTENTS	10%Retention	956,703	18-Oct-18	-	956,703	956,703.00
SOOL ENTERPRISES	10% Retention	1,045,896	18-Oct-18	-	1,045,896	1,045,896.00
BRIMA CONTRACTORS	10%Retention	162,817	18-Oct-18	162,818	(1)	162,817.00
INTERLINK INDISTRIES	10%Retention	847,266	18-Oct-18	-	847,266	847,266.00

HOMROS HLDINGS	10% Retention	612,237	18-Oct-18	-	612,237	612,237.00
SAACHIN INVESTMENTS	10%Retention	570,105	18-Oct-18	-	570,105	570,105.00
WHITESPAN ENTERPRISES	10% Retention	410,657	18-Oct-18	-	410,657	410,657.00
YASHOM CONTRACTORS	10%Retention	402,295	18-Oct-18	-	402,295	402,295.00
SHIMA GROUP LTD	10%Retention	392,179	18-Oct-18	-	392,179	392,179.00
SAMBEATS INVESTMENTS	10% Retention	321,411	18-Oct-18	-	321,411	321,411.00
GAJESH ENTERPRISES	10%Retention	232,290	18-Oct-18	-	232,290	232,290.00
KAMKAM LTD	10% Retention	175,044	18-Oct-18	-	175,044	175,044.00
ROBCONSULT DESIGN	10%Retention	142,135	18-Oct-18	-	142,135	142,135.00
BRIMA CONTRACTORS	10%Retention	937,815	11-Oct-18	-	937,815	937,815.00
NASSAN BLD	10% Retention	73,862	11-Oct-18	-	73,862	73,862.00
SAMOKAHAFA AGENCY	10%Retention	130,995	11-Oct-18	-	130,995	130,995.00
BIMSPORT MAINTAINACE	10% Retention	273,438	11-Oct-18	-	273,438	273,438.00
DAVEMART ENTERPRISES	10%Retention	307,656	11-Oct-18	-	307,656	307,656.00

SACRED VENTURES	10%Retention	385,867	11-Oct-18	-	385,867	385,867.00
SORENTO INVESTMENTS	10% Retention	446,201	11-Oct-18	-	446,201	446,201.00
YASMOH CONSTRUCTION	10%Retention	514,835	11-Oct-18	-	514,835	514,835.00
DULLAH LTD	10% Retention	529,117	11-Oct-18	-	529,117	529,117.00
HARMOS ENTERPRISES	10%Retention	602,681	11-Oct-18	-	602,681	602,681.00
U&S CAPITAL	10%Retention	640,234	11-Oct-18	-	640,234	640,234.00
PRAMIGO HOLDINGS	10% Retention	662,266	11-Oct-18	-	662,266	662,266.00
SEPTECK CONTRUTIONS	10%Retention	708,940	11-Oct-18	-	708,940	708,940.00
HALGO TRADERS	10% Retention	722,163	11-Oct-18	-	722,163	722,163.00
KENRICK INVESTMENTS	10%Retention	882,052	11-Oct-18	-	882,052	882,052.00
WHITESPAN ENTERPRISES	10%Retention	1,090,516	11-Oct-18	-	1,090,516	1,090,516.00
GARISSA BROTHERS COUTR	10% Retention	1,117,988	11-Oct-18	-	1,117,988	1,117,988.00
FOROLE BUILDINGS	10%Retention	1,275,121	11-Oct-18	-	1,275,121	1,275,121.00
ROBCONSULT DESIGN	10% Retention	142,135	16-Oct-18	-	142,135	142,135.00

TANEEM GEN.SUP	10%Retention	187,974	16-Oct-18	-	187,974	187,974.00
KENEDY'S CONSTRUCTION	10%Retention	746,668	16-Oct-18	-	746,668	746,668.00
TANEEM GEN.SUP	10% Retention	157,752	24-Oct-18	-	157,752	157,752.00
GAJESH GEN.STORES	10%Retention	264,843	24-Oct-18	-	264,843	264,843.00
SAMBEATS INVESTMENTS	10% Retention	321,411	24-Oct-18	-	321,411	321,411.00
HANLKER RNTERPRISES	10%Retention	554,845	24-Oct-18	-	554,845	554,845.00
MARSABIT CENTRAL CONT	10%Retention	790,055	31-Oct-18	-	790,055	790,055.00
INTERLINK INDISTRIES	10% Retention	422,679	31-Oct-18	-	422,679	422,679.00
ROBCONSULT DESIGN	10%Retention	153,934	31-Oct-18	-	153,934	153,934.00
ECO PARTERS LTD	10% Retention	972,935	16-Nov-18	-	972,935	972,935.00
WHITESPAN ENTERPRISES	10%Retention	297,068	30-Nov-18	-	297,068	297,068.00
FAMO CONSTRUCTION	10%Retention	1,653,464	14-Dec-18	-	1,653,464	1,653,464.00
INTERLINK INDISTRIES	10% Retention	702,014	14-Dec-18	-	702,014	702,014.00
INTERLINK INDISTRIES	10%Retention	951,498	14-Dec-18	-	951,498	951,498.00

BASHIN TRANSPORT	10% Retention	484,010	24-Jan-19	-	484,010	484,010.00
DIANI CORNERS	10%Retention	181,324	24-Jan-19	-	181,324	181,324.00
SAMANTO ENTERPRISES	10%Retention	392,839	28-Feb-19	-	392,839	392,839.00
VALLARTA ENGINEERING	10% Retention	297,104	14-Mar-19	-	297,104	297,104.00
INTERLINK INDISTRIES	10%Retention	403,732	14-Mar-19	-	403,732	403,732.00
INTERLINK INDISTRIES	10% Retention	521,861	14-Mar-19	-	521,861	521,861.00
HADHAN AGENCIES	10%Retention	890,041	14-Mar-19	-	890,041	890,041.00
TITII BLD COURT	10%Retention	1,049,210	28-Mar-19	-	1,049,210	1,049,210.00
KARACHI H/WARE	10% Retention	1,123,267	28-Mar-19	-	1,123,267	1,123,267.00
GAKUO COUNTY &NET COURT	10%Retention	1,324,867	28-Mar-19	-	1,324,867	1,324,867.00
NAJULA CIVIL BLDG	10% Retention	1,510,060	28-Mar-19	-	1,510,060	1,510,060.00
HAMIOS ENTERPRISES	10%Retention	909,507	28-Mar-19	-	909,507	909,507.00
GREEN EDEN LTD	10%Retention	823,784	28-Mar-19	-	823,784	823,784.00
EIBUH CO.LTD	10% Retention	1,185,109	28-Mar-19	-	1,185,109	1,185,109.00

NEPTECK CONSTRRUCTION	10%Retention	632,476	28-Mar-19	-	632,476	632,476.00
NIFFCOM LTD	10% Retention	447,686	28-Mar-19	-	447,686	447,686.00
DIBE MARCHANTS	10%Retention	368,830	28-Mar-19	-	368,830	368,830.00
DOVE INVESTMENTS	10%Retention	309,800	28-Mar-19	-	309,800	309,800.00
FAMO COTRACTORS	10% Retention	1,239,867	28-Mar-19	-	1,239,867	1,239,867.00
ECO PARTERS LTD	10%Retention	1,056,475	28-Mar-19	-	1,056,475	1,056,475.00
BILAL LTD	10% Retention	1,004,501	28-Mar-19	-	1,004,501	1,004,501.00
SAMOKAHAFA AGENCY	10%Retention	221,907	4-Mar-19	-	221,907	221,907.00
GUBBA INVESTMENTS	10%Retention	974,059	4-Mar-19	-	974,059	974,059.00
REEITZA BLD &CONST	10% Retention	248,926	4-Apr-19	-	248,926	248,926.00
SOOL ENTERPRISES	10%Retention	965,538	10-Apr-19	-	965,538	965,538.00
PHEMA TECHNOLOGIES	10% Retention	461,307	10-Apr-19	-	461,307	461,307.00
SAFI INVESTMENTS	10%Retention	613,784	18-Apr-19	-	613,784	613,784.00
MARSABIT CENTRAL CONT	10%Retention	288,947	18-Apr-19	-	288,947	288,947.00

HOMROS HOLDINGS LTD	10% Retention	401,357	18-Apr-19	-	401,357	401,357.00
FOROLE BUILDINGS CONST	10%Retention	621,243	18-Apr-19	-	621,243	621,243.00
SORRENTO INEST	10% Retention	710,833	18-Apr-19	-	710,833	710,833.00
RENRIC INVEST	10%Retention	740,567	18-Apr-19	-	740,567	740,567.00
HALGO TRADERS	10%Retention	860,651	18-Apr-19	-	860,651	860,651.00
AHKAM INVEST	10% Retention	934,144	18-Apr-19	-	934,144	934,144.00
MARA JOINT COURT	10%Retention	1,101,667	18-Apr-19	-	1,101,667	1,101,667.00
N &S CAPITAL	10% Retention	1,695,985	18-Apr-19	-	1,695,985	1,695,985.00
SACRED VENTURES	10%Retention	653,064	30-Apr-19	-	653,064	653,064.00
SHIMA GROUP LTD	10%Retention	1,005,481	15-May-19	-	1,005,481	1,005,481.00
PACIFICONNINVESTENTS	10% Retention	647,015	15-May-19	-	647,015	647,015.00
BRIMA CONSTRACTION	10%Retention	299,093	23-May-19	-	299,093	299,093.00
KENEDY'S CONSTRUCTORS	10% Retention	497,067	23-May-19	-	497,067	497,067.00
HAISON COMPUTINGS	10%Retention	305,533	23-May-19	-	305,533	305,533.00

HODHAN AGENCY	10%Retention	1,573,359	23-May-19	-	1,573,359	1,573,359.00
GARISSA BROTHERS COURT	10% Retention	1,914,860	24-May-19	-	1,914,860	1,914,860.00
NGIMU POWER ENG	10%Retention	115,206	24-May-19	-	115,206	115,206.00
MARSABIT CENTRAL CONT	10% Retention	44,692	25-Jun-19	-	44,692	44,692.00
ROBCONSULT DESIGN	10%Retention	136,641	26-Jun-19	-	136,641	136,641.00
ROBCONSULT DESIGN	10%Retention	124,212	26-Jun-19	-	124,212	124,212.00
BIMSPORT MAINTAINACE	10% Retention	147,389	26-Jun-19	-	147,389	147,389.00
ROBINS &ROBINS COURT	10%Retention	520,182	26-Jun-19	-	520,182	520,182.00
INTERLINK INDISTRIES	10% Retention	1,211,962	28-Jun-19	-	1,211,962	1,211,962.00
INTERLINK INDISTRIES	10%Retention	884,591	28-Jun-19	-	884,591	884,591.00
SACHIN INVESTMENTS	10%Retention	675,725	29-Jun-19	-	675,725	675,725.00
SACHIN INVESTMENTS	10% Retention	1,074,183	29-Jun-19	-	1,074,183	1,074,183.00
GREEN EDEN LTD	10%Retention	597,777	29-Jun-19	-	597,777	597,777.00
GREEN EDEN LTD	10%Retention	188,878	29-Jun-19	-	188,878	188,878.00

SAMBEATS INVESTMENTS	10%Retention	173,972	29-Jun-19	-	173,972	173,972.00
SAMBEATS INVESTMENTS	10%Retention	78,014	29-Jun-19	-	78,014	78,014.00
WHITESPAN ENTERPRISES	10% Retention	197,215	29-Jun-19	-	197,215	197,215.00
WHITESPAN ENTERPRISES	10%Retention	170,960	29-Jun-19	-	170,960	170,960.00
ROBCONSULT DESIGN	10% Retention	190,673	29-Jun-19	-	190,673	190,673.00
ROBCONSULT DESIGN	10%Retention	128,566	29-Jun-19	-	128,566	128,566.00
BISHIN TRANSPORTERS	10%Retention	433,550	29-Jun-19	-	433,550	433,550.00
BISHIN TRANSPORTERS	10% Retention	393,345	29-Jun-19	-	393,345	393,345.00
NAJULA CIVIL &BLDG	10%Retention	967,936	29-Jun-19	-	967,936	967,936.00
GUBBA INVESTMENTS	10% Retention	1,044,716	29-Jun-19	-	1,044,716	1,044,716.00
U&S CAPITAL	10%Retention	1,157,439	29-Jun-19	-	1,157,439	1,157,439.00
PRAMIGO HOLDINGS	10%Retention	138,570	29-Jun-19	-	138,570	138,570.00
YASMOH CONSTRUCTION	10% Retention	468,015	29-Jun-19	-	468,015	468,015.00
SAFI INVESTMENTS	10%Retention	314,371	29-Jun-19	-	314,371	314,371.00

INTERMASS TEC	10% Retention	522,877	29-Jun-19	-	522,877	522,877.00
DOVE INVESTMENTS	10%Retention	155,542	29-Jun-19	-	155,542	155,542.00
SACRED VENTURES	10%Retention	231,535	29-Jun-19	-	231,535	231,535.00
GARISSA BROTHERS COURTS	10% Retention	731,945	29-Jun-19	-	731,945	731,945.00
SORRENTO INEST	10%Retention	326,032	29-Jun-19	-	326,032	326,032.00
BIMSPORT MAINTAINACE	10% Retention	339,558	29-Jun-19	-	339,558	339,558.00
HANLKAR ENTERPRISES	10%Retention	370,110	29-Jun-19	-	370,110	370,110.00
DIANI CORNERS	10%Retention	410,861	29-Jun-19	-	410,861	410,861.00
MARSABIT CENTRAL CONT	10% Retention	412,350	29-Jun-19	-	412,350	412,350.00
BILAL LTD	10%Retention	488,085	29-Jun-19	-	488,085	488,085.00
SOOL ENTERPRISES	10% Retention	582,948	29-Jun-19	-	582,948	582,948.00
FOROLE BLDG CONST	10%Retention	641,167	29-Jun-19	-	641,167	641,167.00
AHKAM INVEST	10%Retention	644,242	29-Jun-19	-	644,242	644,242.00
HALGO TRADERS	10% Retention	688,020	29-Jun-19	-	688,020	688,020.00

SHAJUBA ENTERP	10%Retention	486,856	29-Jun-19	-	486,856	486,856.00
LILAAF COURT	10% Retention	301,594	29-Jun-19	-	301,594	301,594.00
MECOY CONSULT	10%Retention	82,751	29-Jun-19	-	82,751	82,751.00
BOUNTY SUPPLIES	10%Retention	256,264	29-Jun-19	256,264	(0)	(0.40)
MECOY CONSULT	10% Retention	348,881	29-Jun-19	-	348,881	348,881.00
NEWTON KARK COURT	10%Retention	415,165	29-Jun-19	-	415,165	415,165.00
NEWTON KARK COURT	10% Retention	478,544	29-Jun-19	-	478,544	478,544.00
THAMWA BLD SVCS	10%Retention	493,623	29-Jun-19	-	493,623	493,623.00
MECOY CONSULT	10%Retention	983,089	29-Jun-19	-	983,089	983,089.00
TECHNIQUES GEN SUPP.	10% Retention	1,028,478	29-Jun-19	432,231	596,247	596,247.00
TOP CHOICE SERVAILLANCE	10%Retention	1,656,400	29-Jun-19	1,301,844	354,556	354,555.90
MILIKI PER.CO.LTD	10% Retention	2,032,955	29-Jun-19	2,032,955	-	32,955.00
MILIKI PER.CO.LTD	10%Retention	5,623,071	29-Jun-19	5,623,071	-	5,623,071.00
HAISOR COMPUTING AND TECH	10%Retention	165,956	15-Aug-19	158,035	7,920	7,920.35

ELDORATA CONSTRUCTION	10%Retention	827,658	15-Aug-19	-	827,658	827,657.70
THUAMA BUILDING SERVICES	10%Retention	359,363	15-Aug-19		359,363	359,363.05
MIKA INVESTMENTS	10%Retention	41,119	15-Aug-19		41,119	41,119.00
MECOY CONSULTANTS	10%Retention	249,189	15-Aug-19		249,189	249,188.85
SYNGERITA E.A	10%Retention	254,600	30-Aug-20		254,600	254,600.00
MILIKI DEV CO	10%Retention	4,845,238	7-Jan-20	839,330	4,005,908	4,845,238.20
MILIKI DEV CO	10%Retention	3,545,306	7-Jan-20		3,545,306	3,545,306.40
MECOY LTD	10%Retention	217,821	29-Apr-20		217,821	217,821.10
MILIKI DEV.CO.	10%Retention	7,394,986	30-Jun-20	7,394,986	-	7,394,986.35
DELIGENT TECH	10%Retention	494,207	30-Jun-20	494,207	0	0.40
LUNAO ENTERPRISE	10%Retention	817,080	30-Jun-20		817,080	817,079.90
MECOY CONSULTANT	10%Retention	119,489	30-Jun-20		119,489	119,489.30
MECOY CONSULTANT	10%Retention	78,741	30-Jun-20		78,741	78,741.15
MECOY CONSULTANT	10%Retention	53,403	30-Jun-20		53,403	53,402.80

FELAM GENERAL MERCHANTS				1,800,000	(1,800,000)	(1,800,000.00)
UPSCALE SOLUTIONS				1,937,500	(1,937,500)	(1,937,500.00)
NEWTON KARK COURT	10%Retention	224,168	25-Jun-21		224,168	224,168.00
BARCO CONSTRUCTION COMPANY	10%Retention	1,770,000	25-Jun-21		1,770,000	1,770,000.00
MILIKI DEVELOPMENT COMPANY	10%Retention	5,215,704		5,215,704	-	5,215,703.50
PEWANJO ENTERPRISES	10%Retention	175,177	18-Mar-22	175,177	-	175,177.00
SMARTBRIC MARKETS	10%Retention	217,200			217,200	217,200.00
LOAN FORWARD VENTURES	10%Retention	237,850			237,850	237,850.00
SMARTBRIC MARKETS	10%Retention	332,095			332,095	332,095.00
SEVEN SPEED	10%Retention	406,603			406,603	406,603.00
ELDORATA CONSTRUCTION	10%Retention	1,316,270			1,316,270	1,316,269.60
EACON CONSTRUCTION	10%Retention	47,937			47,937	47,937.00
MTEJA AGENCIES	10%Retention	2,144,550	8-Feb-22	2,144,550	-	2,144,550.00
PETMART SERVICES	10%Retention	224,563			224,563	224,563.00

CLIFF MAX ENTERPRISES	10%Retention	83,614			83,614	83,614.00
YASMAH CONSTRUCTION	10%Retention	247,050			247,050	247,050.00
HODHAN AGENCIES	10%Retention	446,057			446,057	446,056.70
PETMART SERVICES	10%Retention	446,467			446,467	446,467.05
NEOSCOPE ARCH SYSTEMS	10%Retention	1,359,536			1,359,536	1,359,536.00
NOTHERN DYNAMICS	10%Retention			179,210	(179,210)	(179,210.00)
CITROLAM CONTRACTORS LIMITED			24-Dec-21	852,500	(852,500)	-
PLENSER LIMITED	10%Retention	304,673	24-Jan-22		304,673	
INTERLINK INDUSTRIES	10%Retention	2,486,952	24-Jan-22		2,486,952	
KIANGO CONSTRUCTION COMPANY LIMITED	10%Retention	499,932	24-Jan-22	499,932	-	
NEWTON KARK CONSTRUCTION COMPANY LIMITED	10%Retention	69,246	1-Feb-22		69,246	
FAPEHA LIMITED	10%Retention	648,365	1-Feb-22	648,365	-	
FAPEHA LIMITED	10%Retention	510,366	1-Feb-22	510,366	0	

JUNHA MARKET VENTURES	10%Retention	401,080	1-Feb-22		401,080	
CITROLAM CONTRACTORS LIMITED	10%Retention	136,301	1-Feb-22		136,301	
INTERLINK INDUSTRIES	10%Retention	2,337,574	8-Feb-22		2,337,574	
DANGOTE TECHNOLOGIES LIMITE	10%Retention	174,945	21-Feb-22	174,945	-	
Worldwide Technologies Limited	10%Retention	996,684	26-Feb-22	996,684	-	
BARIZE CONSTRUCTION LIMITED	10%Retention	743,807	21-Feb-22		743,807	
Greenlife Pharma Limited	10%Retention	1,361,635	13-Jan-22		1,361,635	
Greenlife Pharma Limited	10%Retention	1,475,922	18-Jan-22		1,475,922	
PETMART SERVICES LIMITED	10%Retention	368,995	21-Feb-22		368,995	
AMAROLLE CIVIL CONTRACTORS LIMITED	10%Retention	378,509	21-Feb-22	378,509	-	
Neoscape Arch Systems Limited	10%Retention	721,762	21-Feb-22		721,762	
AMAROLLE CIVIL CONTRACTORS LIMITED	10%Retention	705,181	28-Feb-22	705,181	-	

Neoscape Arch Systems Limited	10%Retention	2,958,186	18-Mar-22	2,958,186	-	
AQUA BOIL CONTRACTORS LIMITED	10%Retention	186,905	18-Mar-22		186,905	
DANGOTE TECHNOLOGIES LIMITE	10%Retention	305,223	18-Mar-22	305,223	-	
Worldwide Technologies Limited	10%Retention	204,015	30-May-22	204,015	-	
JANTECH EXPRESS LTD	10%Retention	986,378	30-May-22		986,378	
JANTECH EXPRESS LTD	10%Retention	1,186,670	30-May-22		1,186,670	
STADOLE INTERNATIONAL	10%Retention	109,760	30-May-22		109,760	
BREMA CONSTRUCTION COMPANY LIMITED	10%Retention	1,184,672	7-Jun-22		1,184,672	
Jedcomm Communications Limited	10%Retention	213,663	7-Jun-22		213,663	
FRANKS REFRIGERATION AND ELECTRICAL ENTERPRISES LIMITED	10%Retention	1,316,079	7-Jun-22		1,316,079	
FRANKS REFRIGERATION AND ELECTRICAL ENTERPRISES LIMITED	10%Retention	1,125,777	7-Jun-22		1,125,777	

Magutu Provision Stores LimiteD	10%Retention	630,738	7-Jun-22		630,738	
INTERLINK INDUSTRIES	10%Retention	2,169,063	29-Jun-22		2,169,063	
PLENSER LIMITED	10%Retention	1,707,702	29-Jun-22		1,707,702	
MIVCOM AGENCIES	10%Retention	628,063	29-Jun-22	684,081	(56,018)	
SCALEM LIMITED	10%Retention	2,027,429	30-Jun-22		2,027,429	
MILIKI DEVELOPMENT COMPANY	10%Retention	824,306	30-Jun-22		824,306	
MILIKI DEVELOPMENT COMPANY	10%Retention	1,407,089	30-Jun-22		1,407,089	
USHERS GATE	10%Retention	1,967,057	30-Jun-22		1,967,057	
BREMA CONSTRUCTION COMPANY LIMITED	10%Retention	325,779	30-Jun-22		325,779	
ELEGANT RALPH TECH LTD	10%Retention	498,516	30-Jun-22		498,516	
Jedcomm Communications Limited	10%Retention	636,759	30-Jun-22		636,759	
Magutu Provision Stores LimiteD	10%Retention	1,304,508	30-Jun-22	-	1,304,508	-
Sub-Total		**177,254,128**	**9,797,217**	**42,756,717**	**134,497,411**	**126,777,724**
General Deposits						

Radiation Board- 2019/20		16,601,945	15-Aug-19	84,757,174	(68,155,229)	(68,155,229.15)
Radio analysis 2020/21		292,054	31-Aug-21	150,400	141,654	274,054.00
G.E (E.A)		18,826,345	20-Dec-18	-	18,826,345	18,826,345.00
VECTOR BORNE		250,810	20-Dec-18	95,409	155,401	155,401.00
VIBHUTI PONDA		10,000	24-Jan-19	-	10,000	10,000.00
MALA NISHIO		10,000	24-Jan-19	-	10,000	10,000.00
AMEET CHANDRA		10,000	24-Jan-19	-	10,000	10,000.00
MANGNET STOWER		10,000	31-May-19	-	10,000	10,000.00
JACKLYNE WAMALWA		20,000	13-Jun-19	-	20,000	20,000.00
E.A.P.H.L.N Project		331,895	15-Aug-19	5,903,417	(5,571,522)	(5,571,522.25)
CBK EFT		27,186,382	15-Aug-19	257,021	26,929,361	27,180,655.20
LAWRENCE M. NZAMBU		1,430,839	30-Aug-19	-	1,430,839	1,430,838.60
CHARLOTTE SALAME MWANZIA		3,306,873	30-Aug-19	-	3,306,873	3,306,873.00
STATE DEPARTMENT FOR GENDER		204,000	18-Oct-19		204,000	204,000.00

LAWRENCE M. NZAMBU		529,306	20-Dec-19		529,306	529,306.40
EQURA HEALTH (K)		7,410	18-Feb-20		7,410	7,410.00
KRA		1,655	27-Feb-20		1,655	1,655.00
MERCY MWANGANGI		173,871	29-Apr-20		173,871	173,871.00
YES TELKOM		1,024,821	30-Jun-20		1,024,821	1,024,820.70
TENDER WITHDRAWALS		-	31-Aug-20	1,165,000	(1,165,000)	(1,165,000.00)
KAMAL PATTNI		10,000	30-Sep-20		10,000	10,000.00
TENDER WITHDRAWALS		-	30-Sep-20	250,000	(250,000)	(250,000.00)
POLYCARE WELLENSS CENTRE		20,000	30-Oct-20		20,000	20,000.00
ELEGANT CARE		10,000	30-Oct-20	-	10,000	10,000.00
DR HAMISI KOT		10,000	30-Oct-20	-	10,000	10,000.00
LI CHUAN		10,000	30-Oct-20	-	10,000	10,000.00
R.H PALMER		10,000	21-Dec-20	-	10,000	10,000.00
PESHNA SHAH		10,000	21-Dec-20	-	10,000	10,000.00

Dr KIM SUN		10,000	22-Jan-21		10,000	10,000.00
DR JONG GWAN		10,000	22-Jan-21		10,000	10,000.00
DR RINJONG HWA		10,000	22-Jan-21		10,000	10,000.00
DR PAK HYE SIM		10,000	22-Jan-21		10,000	10,000.00
SANKAL REDNEKER		10,000	25-Feb-21		10,000	10,000.00
LEE SUNG GYO		10,000	25-Feb-21		10,000	10,000.00
PAMELA EVERLYNE		10,000	25-Feb-21		10,000	10,000.00
ALLY AMIRAL		10,000	25-Feb-21		10,000	10,000.00
MARIE LONICE		10,000	18-Mar-21		10,000	10,000.00
JIAN HOU		10,000	18-Mar-21		10,000	10,000.00
AGARWAL AMEET		10,000	18-Mar-21		10,000	10,000.00
MURRAY MWANGI		10,000	18-Mar-21		10,000	10,000.00
RACHEL NJERI GITAU		74,750	18-Mar-21		74,750	74,750.00
DR SHAH ANUPA		10,000	23-Mar-21		10,000	10,000.00

DR SUBMISSIONS		30,000	1-Apr-21		30,000	30,000.00
GUO JUN		10,000	29-Apr-21		10,000	10,000.00
PETER MUTHUE		10,000	27-May-21		10,000	10,000.00
CHEN ZHOU		10,000	23-Jun-21		10,000	10,000.00
CATHERINE MUDAVADI		10,000	23-Jun-21		10,000	10,000.00
SALLY KARIUKI		10,000	23-Jun-21		10,000	10,000.00
MIHIR SHAH		10,000	25-Jun-21		10,000	10,000.00
MANJI TAYAH		10,000	25-Jun-21		10,000	10,000.00
JACQUELINE SAENYI		2,000	30-Sep-21		2,000	-
YASH NEBRASKI		10,000	30-Sep-21		10,000	-
CITIBANK-SYNGENTA AFRICA (EFFICACY TESTING)		259,793	28-Oct-21		259,793	-
ESTHER WACHIRA		10,000	28-Oct-21		10,000	-
NINA SUPUKO		10,000	28-Oct-21		10,000	-
LIU XINXIN		10,000	1-Feb-22		10,000	-

SANKPAL		10,000	8-Feb-22		10,000	-
simpak		10,000	21-Feb-22		10,000	-
GOUNFON		10,000	21-Feb-22		10,000	-
ryoaytiwe		10,000	21-Feb-22		10,000	-
pongsung		10,000	21-Feb-22		10,000	-
ALLY		10,000	28-Feb-22		10,000	-
PEREIN		10,000	28-Feb-22		10,000	-
HUSSEIN MOHAMED		14,000	28-Feb-22		14,000	-
BAYESA KEKELE		10,000	28-Feb-22		10,000	-
ANTONETTE		10,000	28-Feb-22		10,000	-
SONG LEE		10,000	18-Mar-22		10,000	-
SPORTS FUND		72,306,000	29-Jun-22		72,306,000	-
TRANSFORMING HEAITH SERVICES		1,400,000,000	10-Jun-22	1,398,166,826	1,833,174	-
PS MOH TENDER		(3,675,366)	30-Jun-20	485,000	(4,160,366)	(4,160,366.00)

CHERP- RETURNED CHEQUES			13-Jan-21	267,000	(267,000)	-
NHIF SUPPORT FUNDS- DR MAUREEN KIMANI			1-Feb-22	249,940	(249,940)	-
Sub-Total		**1,539,659,382**		**1,491,747,187**	**47,912,195**	**(25,742,138)**
Other General Deposits						
STAFF DEDUCTION 2018/19		4,850,715		7,642,807	(2,792,092)	(2,792,092)
MWALIMU CENTRE		300	"	-	300	300
WEFR		50	"	-	50	50
MEDICAL DRIVER ASS.		30	"	-	30	30
SWA FORFEIGN		400	"	-	400	400
" SHERIA		500	"	-	500	500
NCC JAMII		200	"	-	200	200
FIDELITY INSUR		679	"	-	679	679
PHARMACEUTICAL SACCO		1,668	"	-	1,668	1,668
FINE SURCHARGES		1,409	"	-	1,409	1,409

RADIATION MOH		200	"	-	200	200
MASS FUND		320	"	-	320	320
O/PAYMENT		220,297	"	-	220,297	220,297
SALARY ADVANCE		46,493	"	-	46,493	46,493
TRAINING LEVY		10,015	"	-	10,015	10,015
PROVIDENT FUND		10,731	"	-	10,731	10,731
WEFR		50	"	-	50	50
HAZINA HOUSING		100	"	-	100	100
RATIONS MASS		200	"	-	200	200
NCC JAMII		200	"	-	200	200
MWALIMU CENTRE		300	"	-	300	300
SWA SHERIA		500	"	-	500	500
FINE SURCHERGEN		1,409	"	-	1,409	1,409
TRAINING LEVY		11,015	"	-	11,015	11,015

WASA SACCO		12,795	"	-	12,795	12,795
TRAINING LEVY		11,015	"	-	11,015	11,015
SALARY ADVANCE		51,522	"	-	51,522	51,522
CAR ADVANCE		102,239	"	-	102,239	102,239
O/PAY		165,000	"	-	165,000	165,000
FIDELITY INSUR		679	"	-	679	679
MEDICAL DRIVERS ASS.		300	7-Aug-18	-	300	300
MWALIMU CENTRE		30	7-Aug-18	-	30	30
MEDICAL DRIVERS ASS.		30	7-Aug-18	-	30	30
WEFR		50	7-Aug-18	-	50	50
HAZINA HOUSING		100	7-Aug-18	-	100	100
NCC JAMII		200	7-Aug-18	-	200	200
MWALIMU CENTRE		300	7-Aug-18	-	300	300
SWA SHERIA		500	7-Aug-18	-	500	500

FIDELITY INSUR		679	7-Aug-18	-	679	679
SURCHARGEN		1,409	7-Aug-18	-	1,409	1,409
TRAINING LEVY		11,015	7-Aug-18	-	11,015	11,015
WASA SACCO		12,795	7-Aug-18	-	12,795	12,795
SURCHANGEN		1,409	7-Aug-18	-	1,409	1,409
O/PAY		86,700	7-Aug-18	-	86,700	86,700
SALARY ADVANCES		81,648	7-Aug-18	-	81,648	81,648
TRAINING LEVY		222,221	7-Aug-18	-	222,221	222,221
WASA SACCO		12,615	7-Aug-18	-	12,615	12,615
TRAHAWEL SHG		250	7-Aug-18	-	250	250
MWALIMU CENTRE		300	7-Aug-18	-	300	300
FIDELITY INSUR		679	7-Aug-18	-	679	679
MWALIMU CENTRE		30	7-Aug-18	-	30	30
WEFR		50	7-Aug-18	-	50	50

HAZINA HOUSING		100	7-Aug-18	-	100	100
NCC JAMII		200	7-Aug-18	-	200	200
RATIONS MASS		200	7-Aug-18	-	200	200
PHAMACITICAL SACCO		1,668	14-Dec-18	-	1,668	1,668
WEFR		50	14-Dec-18	-	50	50
HAZINA HOUSING		100	14-Dec-18	-	100	100
RATIONS MASS		200	14-Dec-18	-	200	200
MWALIMU CENTRE		300	14-Dec-18	-	300	300
MEDICAL DRIVERS		300	14-Dec-18	-	300	300
FIDELIOTY INSUR		679	14-Dec-18	-	679	679
FINE SURCHANGE		1,409	14-Dec-18	-	1,409	1,409
WASA SACCO		12,525	14-Dec-18	-	12,525	12,525
TRAINING LEVY		27,747	14-Dec-18	-	27,747	27,747
TRAHAWEL SHG		250	31-Dec-18	-	250	250

RATIONAL MASS		200	31-Dec-18	-	200	200
WEFR		50	31-Dec-18	-	50	50
MEDICAL DRIVER ASS.		30	31-Dec-18	-	30	30
TRAINING LEVY		27,747	31-Dec-18	-	27,747	27,747
FINE SURCHAGEN		1,409	31-Dec-18	-	1,409	1,409
WASA SACCO		795	31-Dec-18	-	795	795
FIDELITY INSUR		300	31-Dec-18	-	300	300
MWALIMU CENTRE		1,047,549	31-Dec-18	-	1,047,549	1,047,549
IMPREST RECOVERY		300	31-Dec-18	-	300	300
MASS FUND		200	31-Dec-18	-	200	200
MASS FUND		63,700	31-Dec-18	-	63,700	63,700
W /POKOT COUNTY		56,231	31-Dec-18	-	56,231	56,231
SALARY ADVANCE		100	31-Dec-18	-	100	100
HAZINA HOUSING		200	31-Dec-18	-	200	200

MASS FUND		200	28-Feb-19	-	200	200
TRAHAWAL SHG		250	28-Feb-19	-	250	250
IMPREST RECOVERY		1,260,349	28-Feb-19	-	1,260,349	1,260,349
MEDICAL DRIVERS		30	28-Feb-19	-	30	30
WEFR		50	28-Feb-19	-	50	50
RATIONS FUND		200	28-Feb-19	-	200	200
NCC JAMII		200	28-Feb-19	-	200	200
KMTC		250	28-Feb-19	-	250	250
KMTC		300	28-Feb-19	-	300	300
MWALIMU CENTRE		300	28-Feb-19	-	300	300
WASA SACCO		795	28-Feb-19	-	795	795
FINE SURCHANGEN		1,409	28-Feb-19	-	1,409	1,409
TRAINING LEVY		27,747	28-Feb-19	-	27,747	27,747
O/PAY		133,657	28-Feb-19	-	133,657	133,657

IMPREST RECOVERY		520,668	28-Feb-19	-	132,668	132,668
SALARY ADVANCE		32,201	28-Feb-19	-	32,201	32,201
MEDICAL DRIVERS		30	28-Feb-19	-	30	30
MASS FUND		300	28-Feb-19	-	300	300
FIDELTY INSUR		679	13-Mar-19	-	679	679
MEDICAL DRIVERS		30	13-Mar-19	-	30	30
WEFR		50	13-Mar-19	-	50	50
NCC JAMII		200	13-Mar-19	-	200	200
MASS/KMTC		250	13-Mar-19	-	250	250
MWALIMU CENTRE		300	13-Mar-19	-	300	300
SWA SHERIA		500	13-Mar-19	-	500	500
FINE SURCHARGEN		1,409	13-Mar-19	-	1,409	1,409
TRAINING LEVY		12,105	13-Mar-19	-	12,105	12,105
SALARY ADVANCE		18,197	13-Mar-19	-	18,197	18,197

TRAINING LEVY		23,747	13-Mar-19	-	23,747	23,747
SALARY ADVANCE		32,201	13-Mar-19	-	32,201	32,201
O/PAY REC.		111,647	13-Mar-19	-	111,647	111,647
O/PAY REC.		20,000	13-Mar-19	-	20,000	20,000
IMPREST RECOVERY		213,827	13-Mar-19	-	213,827	213,827
COTU		54,700	13-Mar-19	-	54,700	54,700
MEDICAL DRIVERS		30	28-Mar-19	-	30	30
WEFR		50	28-Mar-19	-	50	50
NCC JAMII		200	28-Mar-19	-	200	200
TRAHAWEL SHG		250	28-Mar-19	-	250	250
MWALIMU CENTRE		300	28-Mar-19	-	300	300
SHERIA SACCO		500	28-Mar-19	-	500	500
FIDEKTY SACCO		1,409	28-Mar-19	-	1,409	1,409
PROVIDENT FUND		12,105	28-Mar-19	-	12,105	12,105

SALARY ADVANCE		18,197	28-Mar-19	-	18,197	18,197
TRAINING LEVY		23,747	28-Mar-19	-	23,747	23,747
SALARY ADVANCE		32,201	28-Mar-19	-	32,201	32,201
COTU		54,700	28-Mar-19	-	54,700	54,700
O/PAY REC		111,647	28-Mar-19	-	111,647	111,647
IMPREST RECOVERY		213,823	28-Mar-19	-	213,823	213,823
KMTC MASS FUND		300	28-Mar-19	-	300	300
THE MONARCH		5,811	28-Mar-19	-	5,811	5,811
FIDELITY INSUR		679	28-Mar-19	-	679	679
NCC JAMII		200	15-May-19	-	200	200
RATIONS		200	15-May-19	-	200	200
TRAHAWEL SHG		250	15-May-19	-	250	250
MWALIMU CENTRE		300	15-May-19	-	300	300
SWA SHERIA		500	15-May-19	-	500	500

FINE SURCHAGEN		1,409	15-May-19	-	1,409	1,409
TRAINING LEVY		19,747	15-May-19	-	19,747	19,747
SALARY ADVANCES		32,201	15-May-19	-	32,201	32,201
FINE SURCHAGEN		46,630	15-May-19	-	46,630	46,630
IMPREST REC.		6,454,154	15-May-19	1,006,000	5,448,154	5,448,154
MEDICAL DRIVERS		30	15-May-19	-	30	30
WEFR		50	15-May-19	-	50	50
MWALIMU CENTRE		300	15-May-19	-	300	300
SWA SHERIA		500	15-May-19	-	500	500
FIDELTY INSUR		679	15-May-19	-	679	679
MONARCH INSUR		5,811	15-May-19	-	5,811	5,811
MEDICAL DRIVERS		30	25-Jun-19	-	30	30
TRAHAWEL SHG		250	25-Jun-19	-	250	250
TRANSPORT W/F		500	25-Jun-19	-	500	500

FIDELITY INSUR		679	25-Jun-19	-	679	679
FINE SURCHERGEN		1,409	25-Jun-19	-	1,409	1,409
O/PAY		1,700	25-Jun-19	-	1,700	1,700
MONARCH INS		5,811	25-Jun-19	-	5,811	5,811
O/PAY		6,000	25-Jun-19	-	6,000	6,000
TRAINING LEVY		19,747	25-Jun-19	-	19,747	19,747
SALARY ADVANCE		32,001	25-Jun-19	-	32,001	32,001
IMPREST RECOVERY		334,303	25-Jun-19	-	334,303	334,303
WEFR		50	25-Jun-19	-	50	50
NCC JAMII		200	25-Jun-19	-	200	200
RATIONS		200	25-Jun-19	-	200	200
MWALIMU CENTRE		300	25-Jun-19	-	300	300
RATIONS MASS		300	25-Jun-19	-	300	300
FINE SURCHARGEN		1,409	29-Jun-19	-	1,409	1,409

TRAINING LEVY		19,747	29-Jun-19	-	19,747	19,747
SALARY ADVANCE REC		41,238	29-Jun-19	-	41,238	41,238
O/PAY RAC		300,184	29-Jun-19	-	300,184	300,184
IMPREST REC		929,366	29-Jun-19	-	929,366	929,366
Unpaid July-19 Deductions		915,692	15-Aug-19	360	915,332	915,692
AUG-19 DEDUCTIONS		77,403	12-Sep-19		77,403	77,403
TOWER SACCO		-	16-Sep-19	295,335	(295,335)	(295,335)
SEP-19 DEDUCTIONS		41,975	18-Oct-19		41,975	41,975
OCT-19 DEDUCTIONS		181,040	19-Nov-19		181,040	181,040
NOV-19 DEDUCTIONS		592,571	20-Dec-19		592,571	592,571
DEC-19 DEDUCTIONS		1,635,701	27-Dec-19		1,635,701	1,635,701
DEC-19 DEDUCTIONS		42,292	7-Jan-20		42,292	42,292
JAN-20 DEDUCTIONS		784,068	17-Feb-20		784,068	784,068
KIFEDHA		-	27-Feb-20	30,680	(30,680)	(30,680)

FEB-20 DEDUCTIONS		997,167	12-Mar-20		997,167	997,167
NATIONAL TREASURY		-	31-Mar-20	3,141,159	(3,141,159)	(3,141,159)
MAR-20 DEDUCTIONS		582,187	31-Mar-20		582,187	582,187
APR-20 DEDUCTIONS		676,058	8-May-20		676,058	676,058
MAY-20 DEDUCTONS		124,377	17-Jun-20		124,377	124,377
JUN-20 DEDUCTIONS		262,220	30-Jun-20		262,220	262,220
JUL-20 DEDUCTIONS		430,714	31-Aug-20	-	430,714	430,714
AUG-20 DEDUCTIONS		235,897	30-Sep-20	-	235,897	235,897
SEP-20 DEDUCTIONS		294,793	30-Oct-20		294,793	294,793
HARAMBEE SACCO		83,501	6-Nov-20		83,501	83,501
OCT-20 DEDUCTIONS		927,308	23-Nov-20		927,308	927,308
NOV-20 DEDUCTIONS		9,854,340	21-Dec-20		9,854,340	9,854,340
DEC-20 DEDUCTIONS		3,061,025	22-Jan-21		3,061,025	3,061,025
JAN-21 DEDUCTIONS		2,632,374	25-Feb-21	2,535,224	97,150	97,150

FEB-21 DEDUCTIONS		1,154,561	18-Mar-21	1,619,400	(464,839)	(464,839)
IMPREST CLAIM			23-Mar-21	91,000	(91,000)	(91,000)
THE NATIONAL TREASURY			23-Mar-21	7,500,767	(7,500,767)	(7,500,767)
MAR-21 DEDUCTIONS		16,721,274	29-Apr-21	674,218	16,047,056	16,047,056
APR-21 DEDUCTIONS		3,671,242	27-May-21	902,700	2,768,542	2,768,542
MAY-21 DEDUCTIONS		230,292	23-Jun-21	819,000	(588,708)	(588,708)
JUN-21 DEDUCTIONS		2,647,385	25-Jun-21	147,000	2,500,385	2,500,385
2019 UNPAID DEDUCTIONS		431,393	30-Jun-21		431,393	431,393
JUL& AUG-21 SALARY DEDUCTIONS		6,640,807	30-Sep-21	5,660,015	980,792	-
SEP-21 SALARY DEDUCTIONS		1,917,815	28-Oct-21		1,917,815	-
OCT-21 SALARY DEDUCTIONS		1,330,310	11-Nov-21		1,330,310	-
IMPREST CLAIMS 2021-22			11-Nov-21	890,391	(890,391)	-
NOV-21 SALARY DEDUCTIONS		867,902	9-Dec-21		867,902	-
NOV-21 SALARY DEDUCTIONS		4,465,703	8-Dec-21		4,465,703	-

DEC-21 SALARY DEDUCTIONS		911,143	6-Jan-21		911,143	-
JAN-22 SALARY DEDUCTIONS		910,713	8-Feb-22		910,713	-
SALARY DEDUCTION-FIRST COMMUNITY BANK		28,775	8-Feb-22		28,775	-
SALARY DEDUCTION-TRUST AND GROW SACCO		487,139	8-Feb-22	487,139	-	-
AUG-21 SALARY DEDUCTIONS		2,177,748	25-Feb-22		2,177,748	-
FEB-22 SALARY DEDUCTIONS		3,831,684	18-Mar-22		3,831,684	-
MAR-22 SALARY DEDUCTIONS		729,961	12-Apr-22		729,961	-
MAR-22 SALARY DEDUCTIONS		178,525	12-Apr-22		178,525	-
APR-22 SALARY DEDUCTIONS		94,106	30-May-22		94,106	-
MAY-22 SALARY DEDUCTIONS		1,547,627	7-Jun-22		1,547,627	-
APR-22 SALARY DEDUCTIONS		587,381	7-Jun-22		587,381	-
JUN-22 SALARY DEDUCTIONS		1,158,054	20-Jun-22		1,158,054	-
			20-Jun-22	1,750,968	(1,750,968)	-

JUN-22 SALARY DEDUCTIONS		830,455	29-Jun-22		830,455	-
JUN-22 SALARY DEDUCTIONS		13,108	30-Jun-22		13,108	-
				10,000	(10,000)	-
					-	-
Sub-Total		**96,379,796**		**35,204,165**	**60,787,632**	**40,877,549**
Grand Total		**1,645,836,395**		**1,569,708,069**	**243,197,237**	**141,913,136**

15. ANNEX 3– SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Buildings and structures	516,616,299.00	1,129,322,532.85	-	-	1,645,938,831.85
Transport equipment	36,544,320.00	29,381,154.00	-	-	65,925,474.00
Office equipment, furniture and fittings	17,823,800.00	22,471,854.00	-	-	40,295,654.00
ICT Equipment	13,813,330.00	200,000,000.00	-	-	213,813,330.00
Machinery and Equipment	1,080,695,044.00	467,852,894.30	-	-	1,548,547,938.30
Intangible assets	533,048,610.00	151,195,000.00	-	-	684,243,610.00
Total	**2,198,541,403.00**	**2,000,223,435.15**	-	-	**4,198,764,838.15**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry. Additions during the year ties to note 18 on acquisition of assets during the year and it covers all the Ministry's assets.

16. ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE MINISTRY OF HEALTH

Ref	Project Name	Principal Activity of the project	Accounting Officer	Project Consolidated in these Financial Statements
1	*Vote head 1081101600* Wajir District Hospital	To offer specialized healthcare services in Wajir	PS – MOH	YES
2	*Vote head 1081101700* Kenyatta National Hospital Burns and Pediatrics Centre	To reduce morbidity and mortality of burns patients and children in Kenya	CEO – KNH	YES
3	*Vote head 1081101800* National Commodities Warehousing Centre (KEMSA)	To improve access to essential medicines, by ensuring regular, shorter supply chains and continuous availability of medicines in the public health facilities	CEO - KEMSA	YES
4	*Vote head 1081102100* East Africa Public Laboratory Networking Project	To improve the delivery of diagnostic services around the country through a general modernization plan of clinical laboratories and provision of diagnostic radiological services.	PS – MOH	YES
5	*Vote head 1081102500* East Africa's Centre of Excellence for Skills & Tertiary Education	To provide high quality, competitive and skilled kidney care workforce in the EAC for social and economic development	PS – MOH	YES
6	*Vote head 1081102700* Rongai Hospital Project	To provide level 4 health services to victims of numerous road traffic	PS – MOH	YES

		accidents that occur in thee Salgaa/Rongai area		
7	*Vote head 1081103200* Dietics Services Improvement (Nutrition)	To accelerate and scale up efforts towards the elimination of malnutrition in Kenya	PS – MOH	YES
8	*Vote head 1081103500* Health System Management	Strengthening the capacity of health systems for better immunization outcomes	PS – MOH	YES
9	1081103700 Clinical Waste Disposal System Project(Phase II)	To reduce exposures to health risks resulting from poor and inadequate treatment of health care wastes	PS – MOH	YES
10	*Vote head 1081104000* Clinical Laboratory and Radiology Services Improvement	To equip 42 hospitals with laboratory equipment	PS – MOH	YES
11	*Vote head 1081104100* Expansion of Ileho Health Centre (KIDDP).	Renovation and Improvement of facilities(Meant for payment of pending bills for the already improved facility)	PS – MOH	YES
12	*Vote head 1081104400* Managed Equipment Service-Hire of Medical Equipment for 98 Hospital	To equip the level 4 and level 5 hospitals with specialized, modern and state of the art medical equipment	PS – MOH	YES
13	*Vote head 1081104500* Free Maternity Program (Strategic Intervention)	To Reduce Maternal and Perinatal mortality	PS – MOH	YES
14	*Vote head 1081104800*	Improved access to and quality of health care services	PS – MOH	YES

	Modernize Wards & Staff house- Mathari Teaching & Referral Hospital			
15	*Vote head 1081104900* Construct a Wall, renovation & Procure Equipment at National Spinal Injury Hospital	To expand and modernize the hospital to improve service delivery	PS – MOH	YES
16	*Vote head 1081105100* Procurement of Equipment at the National Blood Transfusion Services	Provision of adequate supply of blood and blood products hence reducing burden of disease	PS – MOH	YES
17	*Vote head 1081105200* Procurement of Anti TB Drugs Not covered under Global fund Tb programme	Prevention in the general population through free access to first line TB treatment across the country.	PS – MOH	YES
18	*Vote head 1081105300* Procurement of Family Planning & Reproductive Health Commodities	Provision of quality and accessible family planning services in order to prevent unwanted pregnancies	PS – MOH	YES
19	*Vote head 1081105500* (Vaccines and Immunizations)	To offer efficient and high-quality immunization services that are accessible, equitable, and affordable to every Kenyan.	PS – MOH	YES

20	*Vote head 1081105502* Acquisition of Covid - 19 Vaccines	To procure COVID 19 vaccines to support the accelerate the vaccination programme	PS – MOH	YES
21	*Vote head 1081105503* COVID - 19 Vaccine Acquisition & Development-KEPSA	To support against COVID 19 in the country.	PS – MOH	YES
22	*Vote head 1081105700* Construction of buildings-Tuition blocks at KMTC	To expand training capacity through infrastructural development	CEO – KMTC	YES
23	*Vote head 1081105800* Construction and equipping of laboratory and class rooms KMTC	To expand training capacity through acquisition of new and replacement of teaching/medical equipment	CEO – KMTC	YES
24	*Vote head 1081106100* Establishing of Regional Cancer Centres	To promote access to quality and affordable diagnostic and treatment services for persons with cancer	PS – MOH	YES
25	*Vote head 1081106400* Completion and Equipping Day-care Centre – KNH		CEO – KNH	YES
26	*Vote head 1081107000* Cancer & Chronic Disease Management Centre – MTRH	To offer early diagnosis of cancer and hence effective treatment.	CEO – MTRH	YES
27	*Vote head 1081107100*	To offer comprehensive medical care to children	CEO – MTRH	YES

	Construction and Equiping Children Hospital- MTRH			
28	*Vote head 1081107200* Equipping Maternity Unit(Mother & Baby Unit)	To equip the maternity unit with equipment for the delivery rooms, maternity theatre, Maternity ICU & HDU and Equipment for the neonatal unit	CEO – MTRH	YES
29	*Vote head 1081107300* Expansion and Equipping of ICU-MTRH	Project to address the need for access of specialized care for ICU patients	CEO – MTRH	YES
30	*Vote head 1081107500* Situation Room for Real Time Data & Information on HIV & AIDS – NACC	Promote utilization of Strategic Information for decision making at all levels through management of a robust M&E system that effectively monitors the Health and HIV Response.	CEO – NACC	YES
31	*Vote head 1081107900* Construction and upgrading of KEMRI Laboratories (Nairobi, Kwale,Busia)	Improve quality of diagnosis of ill-health among Kenyans	CEO – KEMRI	YES
32	*Vote head 1081109400* Rollout of Universal Health Coverage	To offer access to essential services they need for their health and wellbeing through an explicit essential benefit package without the risk of financial catastrophe.	PS – MOH	YES

33	*Vote head 1081109500* Construction of a Cancer Centre at Kisii Level 5 Hospital	To provide high quality cancer care prevention, treatment and control services in the western region of Kenya.	PS - MOH	YES
34	*Vote head 1081110200* Support to Universal Health Care in the Devolved system in Kenya	To improve utilization and quality of primary health care services with a focus on reproductive, maternal, newborn, child, and adolescent health services	PS – MOH	YES
35	*Vote head 1081110300* Transforming Health Systems for Universal care Project	To improve utilization and quality of primary health care services with a focus on reproductive, maternal, newborn, child, and adolescent health services	PS – MOH	YES
36	*Vote head 1081110700* Strengthening of Cancer Management at KNH	To improve clinical outcomes in the management and treatment of cancer	CEO – KNH	YES
37	*Vote head 1081110800* Research and Development - KEMRI	To Improve Human Health and Quality of Life through Research, Capacity Building, Innovation and Service Delivery	CEO – KEMRI	YES
38	*Vote head 1081111300* Special Global Fund HIV Grant KEN-H-TNT-(GLOBAL FUND)	Access to comprehensive HIV prevention, treatment and care for all.	PS – MOH	YES

39	*Vote head 1081111400* Special Global Fund Malaria Grant KEN-M-TNT-(GLOBAL FUND)	Reducing the morbidity and mortality attributable to malaria in the various epidemiological zones	PS – MOH	YES
40	*Vote head 1081111500* Special Global Fund TB Grant KEN-T-TNT-(GLOBAL FUND)	To accelerate the reduction of TB burden	PS – MOH	YES
41	*Vote head 1081111900* PHG-Case Study on Integrated Delivery of Selected NCD-MTRH	To carry out research on 4 NCDs (diabetes, cervical cancer, breast cancer and hypertension) in two counties (Busia & Trans Nzoia	CEO – MRTH	YES
42	*Vote head 1081117600* Beyond Zero Campaign-NACC	To ensure reduction of mother to child transmission through prevention, increased access and sustaining treatment	CEO – NACC	YES
43	*Vote head 1081117800* Health Sector Support to Universal Health Coverage	To support roll-out and scale up of Universal Health Coverage	PS – MOH	YES
44	*Vote head 1081117900* Reconstruction of drugs Rehabilitation centre at Coast General Hospital	Renovation and Improvement of facilities	PS – MOH	YES
45	*Vote head 10811180000* Construction of a hospital in Kiyawara- Kieni East	Renovation and Improvement of facilities	PS – MOH	YES

46	*Vote head 1081118100* Integrated Molecular Imaging Centre	To construct and equip the Integrated Molecular Imaging Centre to offer specialized diagnostic and treatment services to Cancer Patients	PS – MOH	YES
47	*Vote head 1081118200* Kenya COVID-19 Emergency Response Project	To Prevent, detect and respond to COVID-19 and strengthen national systems for public health emergency preparedness	PS – MOH	YES
48	*Vote head 1081118203* COVID 19 Vaccines Programme	To accelerate COVID - 19 vaccination programme under the World bank Project	PS – MOH	YES
49	*Vote head 1081118600* Infrastructural Support to Kigumo Hospital	To upgrade Kigumo hospital to offer specialized treatment services and skilled healthcare services.	PS – MOH	YES
50	*Vote head 1081118800* Renovation & Improvement for Gatundu Level 5 Hospital	Renovation and Improvement of facilities	CEO – KUTRRH	YES
51	*Vote head 1081118900* Equipping of Bildad Kaggia Level 4 Hospital Muranga	The project is yet to start due to land disputes in the proposed site	PS – MOH	YES
52	*Vote head 1081119000* Customized Ambulances For COVID - 19 Response	To procure ten Customized Ambulances for COVID-19 Response	PS – MOH	YES
53	*Vote head 1081119100* Supply of Medical	Rehabilitation of the maternal and baby care units at MTRH and to	PS – MOH	YES

	Equipment and Associated Sevices	support COVID-19 Emergency Response		
54	*Vote head 1081119200* GESDeK COVID 19 Response Project	To control and prevention of COVID-19- 19 in the country	PS – MOH	YES
55	*Vote head 1081120100* Monitoring and Evaluation of KIDDP Projects		PS – MOH	YES
56	*Vote head 108119301* Special Global Fund HIV Grant NFM3-NASCOP	The programme aims to increase access of ARVs and awareness creation to prevent spread of HIV/AIDS	PS – MOH	YES
57	*Vote head 1081119400* Special Global Fund Malaria Grant NFM3 - DOMC	Programme seeks interventions towards control of Malaria scourge by enhancing availability of diagnosis and treatment services	PS – MOH	YES
58	*Vote head 1081119500* Special Global Fund TB Grant NFM3	Programme for enhancing the quality of TB services in the country through capacity development, strengthening HRH in the counties	PS – MOH	YES
59	*Vote head 1081119600* Procurement of Cyber knife Radiotherapy Equipment for KUTRRH	To procure a stereotactic radiosurgery treatment technology for patients with inoperable/tumours in the Kenya	CEO – KUTRRH	YES
60	*Vote head 1081119800* 9TH GoK/ UNFPA County Programmes	To support procurement of family planning commodities in the country	PS – MOH	YES

61	*Vote head 1081119900* Primary Health Care in the Devolved Context	To cater for level II and III public hospitals	PS – MOH	YES
62	*Vote head 10811200* Supply of Medical Equipment for Covid - 19	To support COVID 19 interventions that were transferred to Crown Agents	PS – MOH	YES
63	*Vote head 1081120200* Infrastructure Support to Diff Hospital in Wajir	Support at Diff Hospital in Wajir	PS – MOH	YES
64	*Vote head 1081120300* Human Vaccine Production (KBVI)	Refurbishment and operationalization of the BIOVAX warehouse in Embakasi	PS – MOH	YES
65	*Vote head 1081120400* Nueropsychiatric National Teaching & Referral Hospital	To offer specialized psychiatry services and training for mental health	PS – MOH	YES
66	*Vote head 1081205000* Construction of New Level III Hospitals	To construct 50 new level III hospitals in line with third financial stimulus programme targeting strategic interventions	PS – MOH	YES
67	*Vote head 1081120600* Infrastructure Support to Narok Hospital	To improve infrastructural support at Narok Hospital	PS – MOH	YES
68	*Vote head 1081120700* Refurbishment/Renovation of Infrastructure -KNH	Renovation and rehabilitation of Tower Block	CEO – KNH	YES

69	*Vote head 1081120800* Expansion of Comprehensive Cancer Centre -KUTRRH	To offer oncology services in the hospital	CEO – KUTRRH	YES

17. ANNEX 5 – LIST OF SCS, SAGAS AND PUBLIC FUNDS UNDER THE MINISTRY OF HEALTH

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Kenyatta National Hospital (KNH)	To receive patients on referral	Chief Executive Officer	10,554,404,403.60	**Yes**
2	Moi Teaching and Referral Hospital (MTRH)	To receive patients on referral	Chief Executive Officer	8,097,339,989.70	**Yes**
3	Kenyatta University Teaching Referral and Research Hospital (KUTRRH)	To receive patients on referral	Chief Executive Officer	3,552,680,712.75	**Yes**
4	Mathari National, Teaching and Referral Hospital	Specialized psychiatry services	Chief Executive Officer	-	**Funds are itemised in the Ministry's Budget**
5	Kenya Medical Training College (KMTC)	College education for national health manpower requirements	Chief Executive Officer	4,180,817,000.00	**Yes**
6	Kenya Medical Supplies Authority (KEMSA)	Medical logistics provider	Chief Executive Officer	4,811,287,467.85	**Yes**

7	Kenya Medical Research Institute (KEMRI)	Conduct health, biomedical and public health research for human health	Chief Executive Officer	2,781,150,000.00	**Yes**
8	National Health Insurance Fund (NHIF)	Social Health insurance	Chief Executive Office	11,971,200,000.00	**Yes**
9	National AIDS Control Council	Manage Syndemic diseases, including HIV, sexually transmitted infections, malaria, leprosy, tuberculosis and lung disease.	Chief Executive Officer	1,358,500,000.00	**Yes**
10	National Cancer Institute of Kenya	Coordinate and centralize cancer prevention and control in Kenya	Chief Executive Officer	163,610,000.00	**Yes**
11	Kenya Nuclear Regulatory Authority (KENRA)	Ensure the safe, secure and peaceful use of nuclear science and technology	Chief Executive Officer	135,000,000.00	**Yes**
12	Kenya Medical Practitioners and Dentists Council (KPDMC)	Establish and maintain uniform norms and standards on the learning of medicine and dentistry in Kenya	Chief Executive Officer	527,027,280.00	**Yes**
13	Nursing Council of Kenya (NCK)	Provision for the training, registration, enrolment	Chief Executive Officer	78,544,384.00	**Yes**

		and licensing of nurses and midwives			
14	Kenya Biovax Institute (KBI)	To manufacture and commercialize specialized human health products and technologies (HPTs)	Director General	495,831,300.00	**Yes**
15	The Kenya Health Professions Oversight Authority (KHPOA)	Provide oversight roles of the regulatory boards and councils, with the mandate of providing oversight in training, registration and licensing of health professionals	Chief Executive Officer	-	**Funds are itemised in the Ministry's Budget**

18. ANNEX 6 – CONTINGENT LIABILITIES REGISTER

NO	Nature of Contingent Liability	Details of Court Awards	Date of Award	AMOUNT (SHS)
1.	Court Award	DR. SAMUEL KABERERE NJENGA –VS- AG& PS File No. 450/2011	2011	1,427,538.00
2.	Court Award	VULCAN LTD VS. AG File No.NRBI HCCC 1361/2000	2000	1,000,000,000
3.	Court Award	ABEDNEGO OCHOLA V AG File No.KSM H/C , MISC CIV APP NO' 86/2013	2013	612,032
4.	Court Award	FARAM E.A. LTD VS THE AG & 2 OTHERS File No.HCC AT NAIROBI NO. 245 OF 2013	2013	190,813,115
5.	Court Award	SIMON KAMAU NJOROGE VS. PRINCIPAL SECRETARY File No.411/2014	2014	169,999
6.	Court Award	ELDORET CHILDRENS CASE EUNIFER JEROTICH VS. DAVID KIBIWOTT File No.44/2004	2004	144,000
7.	Court Award	DR.LAWRENCE NJOGU CHEGE VS THE ATTORNEY GENERAL File No.372/2016	2016	219,748
8.	Court Award	SUSAN WAMAITHA KAMAU VS PRINCIPAL SECRETARY MINISTRY OF HEALTH File No.NRBI HC JR NO. 173 OF 2016	2016	637,02.40

9.	Court Award	CAROLINE WAMAITHA(SUING THROUGH NEXT OF FRIENDS) ESTHER NJOKI WANJIRU V MURIGI CHEGE, MOH MARAGWA DISTRICT HOSPITAL & AG File No.PMC AT KANDARA CIVIL CASE NO 188 OF 2015	2015	1,363,118
10.	Court Award	EQUIP AGENCIES LTD VS. AG File No.MILIMANI HCCC 55 /2017 FORMERLY (1459/1999)	1999	15,250,000,000
11.	Court Award	MAGGY AGULO CONSTRUCTION CO. LIMITED VS. MINISTRY OF PUBLIC HEALTH AND 4 OTHERS File No.HIGH COURT KAKAMEGA CIVIL SUIT NO. 01 OF 2017	2017	42,447,990
12.	Court Award	IN THE MATTERS OF ARBITRATION BETWEEN MELLECH ENGINEERING &COOSTUCTION LTD AND HENRY M. JACKSON FOUNDATION & ANOTHER	2017	1,032,500.000
13.	Court Award	UNITED MEDICAL SUPPLIES VS THE AG File No.HIGH COURT SUIT AT NAIROBI NO. 2332 OF 1995	1995	17,839,728,834
14.	Court Award	PETER BUTALIU SABWAMI VS ARCHDIOCESE OF NAIROBI KENYA ,DR. LILIAN WANGU & DR MUCHAI GACHOGO File No.HCC NO 399 OF 2010	2010	5,045,879

15.	Court Award	UASIN GISHU MEMORIAL HOSPITAL VS MOI TEACHING & REFERAL HOSPITAL BOARD, MOH AND THE AG File No.CIVIL APPEAL AT NRB NO 184 OF 2012	2012	1,738,630,267
16.	Court Award	ELIZABETH AWINO ONYANGO VS CABINET SECRETARY, MIN OF HEALTH & 2 OTHERS File No.MISC CIV SUIT NO 391 OF 2013	2013	244,839
17.	Court Award	KEVIN MUZINDI WAMBUGU VS THE HON. ATTORNEY GENERAL File No.NAIROBI CMCC NO. 11160 OF 2004	2004	244,730.00 As at 21st December 2012
18.	Court Award	ROCKEY AFRICAN LIMITED File No.HCCC 1361 OF 2000	2000	1,869,390,102
19.	Court Award	EMMANUEL MUNENE –VS- THE ATTORNEY GENERAL & HYLINE MEMBA File No.CMCC NO. 1558 OF 2013	2013	12,204,618
20.	Court Award	EUROTECH INTERNATIONAL – V- THE ATTORNEY GENERAL File No.HCCC NO. 1460 of 1999	1999	2,250,000,000
21.	Court Award	ROSE MUMBI MUTURI VS. DIRECTOR NATIONAL YOUTH SERVICE, ATTORNEY GENERAL & ANOTHER File No.THIKA CMCC NO. 820 OF 2012	2012	615,788
22.	Court Award	YUNITA AKUNGU VS TEDDY OKUKU OPIYO & HON. ATTORNEY GENERAL	2015	832,188

		File No.MBITA PMCC NO. 14 OF 2015		
23.	Court Award	ANTHONY SAA MWATEBWE VS FRANKLIN MWAMBENI & THE HON. ATTORNEY GENERAL File No.KILIFI SPMCC 349 OF 2018	2018	5,178,924
24.	Court Award	EUGENE REEKSTING VS THE HON. ATTORNEY GENERAL File No.NAIVASHA HCCC NO.8 OF 2019(FORMERLY NAKURU HCCC NO. 25 OF 2013)	2013	3,893,309
25.	Court Award	EMMANUEL ODUMO VS THE HON. ATTORNEY GENERAL File No.BUSIA CMCC NO. 9 OF 2018	2018	427,314
26.	Court Award	KENYA NATIONAL UNION OF NURSES VS THE PERMANENT SECRETARY MINISTRY OF HEALTH & 2 OTHERS File No.NAIROBI ELRC CAUSE NO. 1116 OF 2012	2012	385,164.00
27.	Court Award	REPUBLIC VS PRINCIPAL SECRETARY MINISTRY OF HEALTH & THE HONOURABLE ATTORNEY GENERAL Ex parte GEOFFREY GATWAI MWANGI File No.NAIROBI HIGH COURT JUDICIAL REVIEW MISC. APPLICATION 202 OF 2017	2017	127,995
28.	Court Award	EMMANUEL MUNENE(A minor suing through mother and next friend CHRISTINE	2013	17,046,364

		NTHOKI MUANGE) VS THE HON. ATTORNEY GENERAL & 2 OTHERS File No.MOMBASA CMCC 1558 OF 2013		
29.	Court Award	FARAM E.A LIMITED VS HON. ATTORNEY GENERAL AND ANOTHER File No.NAIROBI HIGH COURT COMMERCIAL CASE NO. 103 OF 2018	2018	33,555,476
30.	Court Award	BENARD WASONGA VS AG File No.SRMCC No. 250/08	2008	153,072
31.	Court Award	MICHAEL N. SIMIYU V A.G File No.Nairobi 3/16	2016	462,500
32.	Court Award	ELIZABETH GATHONI MITEY File No.Nairobi 98/15	2015	727,750
33.	Court Award	JAPHET MURIUKI V AG File No.MERU CMCC No. 232A/011	2011	738,210
34.	Court Award	KIMEU MUSYOKI File No.13/16	2016	926,856
35.	Court Award	SIMON MUTHUMA NGANGA File No.421/18	2018	1,255,189
36.	Court Award	ELISHA OKINYO OGOLA VS AG File No.17/11	2011	1,976,770
37.	Court Award	SEKUNDU MURIIRA IBAYA VS DR. NGATIA & 3 OTHERS File No.MERU CMCC 190/2016	2016	7,158,000
38.	Court Award	ELRC CAUSE NO. 37(N) OF 2010. AGNES MUTHONI & 34 OTHERS VS KEMRI	18th October 2021	214,833,044

39.	Court Award	CIVIL SUIT NO 2473 OF 1998 BETWEEN GERRISHON KAMAU KIRIMA V/S ATTORNEY GENERAL OF THE REPUBLIC OF KENYA	25th September 2007	53,363,161
TOTAL LEGAL PENDING BILLS				**40,547,440,085**
LESS SETTLED CASES				**934,304,623**
TOTAL LEGAL PENDING BILLS AT 30TH JUNE 2022				**39,613,135,462**

19. ANNEX 7: REPORTING OF CLIMATE RELEVANT EXPENDITURES

Name of Organization: Ministry of Health
Telephone Number: +254-20-2717077
Email Address: psh@health.go.ke
Name of CEO/MD/Head:
Name and Contact Details of Contact Person (in case of any Clarifications):

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source of Funds	Implementing Partners
108110 3700 Clinical Waste Disposal System Project (Phase II)	The project aims to reduce exposure to health risks for 15 counties.	Reduce exposures to health risks resulting from poor and inadequate treatment of health care wastes	• Site identification • Approvals from relevant regulatory bodies • Site preparation • Housing construction and provision of amenities • Installation • Commissioning • Operation	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	BELGIUM	- MOH - County Governments -Govt of Belgium

N/B: *Phase one has been done and concluded in the first ten (10) Counties which lasted for three years to implement. The Counties include Nairobi, Machakos, Embu, Nyeri, Mombasa, Kisii, Kisumu, Kakamega, Uasin-Gishu and Nakuru.*

-Phase two is now on to cover the next fifteen (15) counties which will also last for the next three years.

20. ANNEX 8: DISASTER EXPENDITURE REPORTING TEMPLATE

Date: 28/9/2022 Entity Ministry of Health						
Period to which this report refers (FY)	Year 2021/22			Quarter –Full Year		
Name of Reporting Officer	Dr. Ann N'gang'a					
Contact details of the reporting officer:	Email anniewambui@gmail.com			Telephone N/A		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Preventive & promotive services	SP1.6-Disease Surveillance and Response	Pandemic	Kenya Covid-19 Emergency Response Project	2640201-Emergency Relief	4,479,222,146	Funds to Prevent, detect and respond to COVID-19 and strengthen national systems for public health emergency preparedness

21. ANNEX 9- REPORTS GENERATED FROM IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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