

REPUBLIC OF KENYA

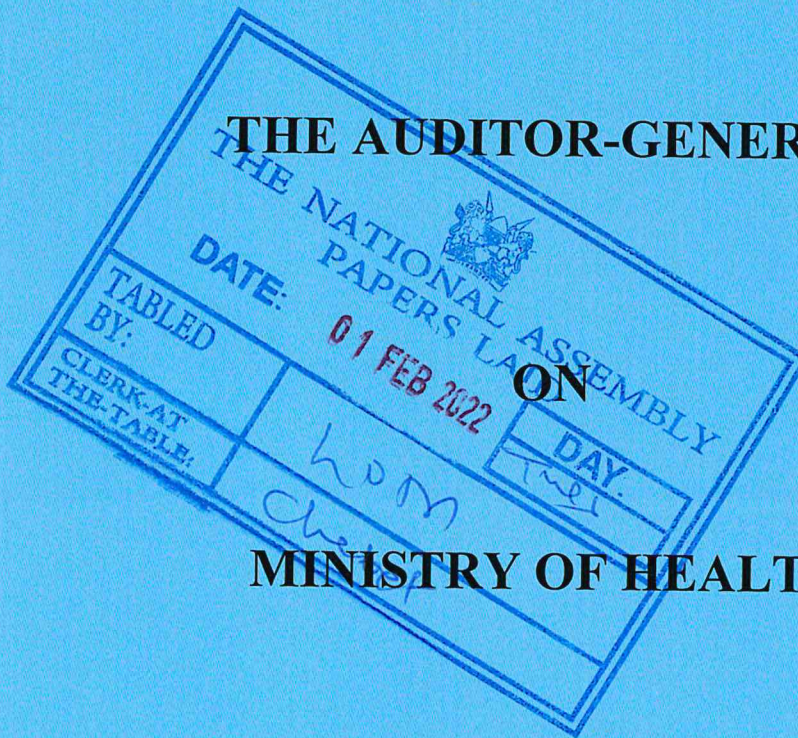


Enhancing Accountability

REPORT

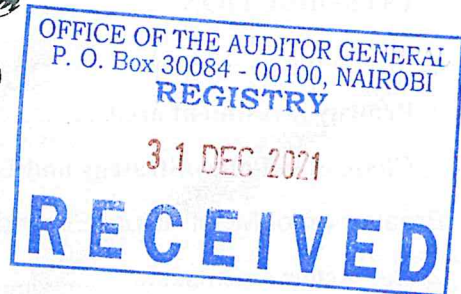
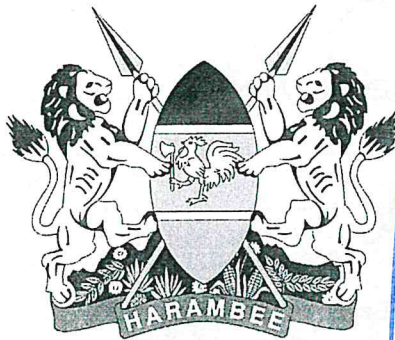
OF

THE AUDITOR-GENERAL



MINISTRY OF HEALTH

**FOR THE YEAR ENDED
30 JUNE, 2021**



MINISTRY OF HEALTH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2021

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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 an efficient and cost-effective medical care system for a healthy Nation, while its mission is to promote and participate in provision of integrated and quality curative and rehabilitative services to all Kenyans with the overall goal of achieving Universal Health Coverage.

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

The following are the key objectives of the ministry:

- 1) To reinforce and improve access to people-centered essential primary health services
- 2) To increase access and improve quality of health services at all levels
- 3) To institutionalize emergency preparedness and response, early recovery and resilience
- 4) To build and strengthen partnerships and sector coordination
- 5) To strengthen the health systems for effective delivery of health services
- 6) To advocate and mobilize for adequate financing for health at all levels

(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

| No. | 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. | Chief Economist | Stephen Macharia |
| 6. | Deputy Accountant General | Ms. Peninah Njugunah |
| 7. | Head of Procurement | Mr. David Ngugi |

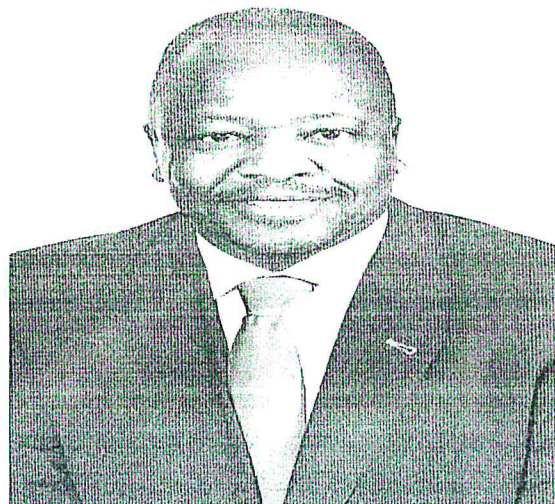
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**Hon. Mutahi Kagwe, EGH
Cabinet Secretary, Health**

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.



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**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.

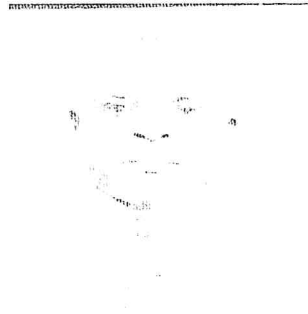
Dr. Amoth's has had expansive experience in civil service having risen from a Medical Officer at Kisumu's Provincial Hospital before becoming the Medical Superintendent in the former Kiambu District Hospital, now Kiambu County Referral Hospital. He also later served as the Director of Medical Services 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.



Chief Finance Officer

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



Deputy Accountant General

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.

Audit and finance committee oversees the activities and financial or audit matters in the ministry

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

(i) Principal Legal Adviser

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

FORWARD BY THE CABINET SECRETARY

INTRODUCTION

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

Vision

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

Mission

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

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

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

There are thirteen Semi-Autonomous Agencies (SAGAs) under the Ministry of Health 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; National Aids Control Council; Kenya Medical Research Institute; Kenya Medical Training College, Kenya Medical Supplies Authority and National Hospital Insurance Fund. There are also eight statutory organizations mainly involved in regulation of health care services in the country, definition of professional standards; establishment of codes of conduct and licensing of facilities, training institutions and professional health workers.

Mandate

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

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

Priority investment areas

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

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

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

Changes in Policy/Strategy and Legal Frame Work

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

As shown in the table below, the approved estimates for national Ministry of Health were at KSh 120.9 billion in 2020/21 which represented a 43 percent increase from KSh 85.1 billion in

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2018/19. The actual expenditures were at KSh 74.5 billion, KSh 108.5 billion and KSh 93 billion for FY 2018/19, FY 2019/20 and FY 2020/21 respectively. This is shown in table below.

Table: Analysis of MOH Budgetary Trends 2018/19– 2020/21

| VOTE Economic Classification | By | Approved Estimates (KSh) Million | | | Actual Expenditures (KSh) Million | | |
|------------------------------------|----|----------------------------------|----------------|----------------|-----------------------------------|----------------|---------------|
| | | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| Total Recurrent | | 53,199 | 76,097 | 68,034 | 48,753 | 71,221 | 58,055 |
| % of Total | | 62% | 64% | 56% | 65% | 66% | 61% |
| Total Development | | 31,944 | 43,198 | 52,865 | 25,781 | 37,285 | 34,913 |
| % of Total | | 38% | 36% | 44% | 35% | 34% | 39% |
| Total Expenditure | | 85,143 | 119,295 | 120,898 | 74,534 | 108,505 | 92,999 |

Table 4.2: Analysis of recurrent approved budget vs actual expenditure amount in KSh Million

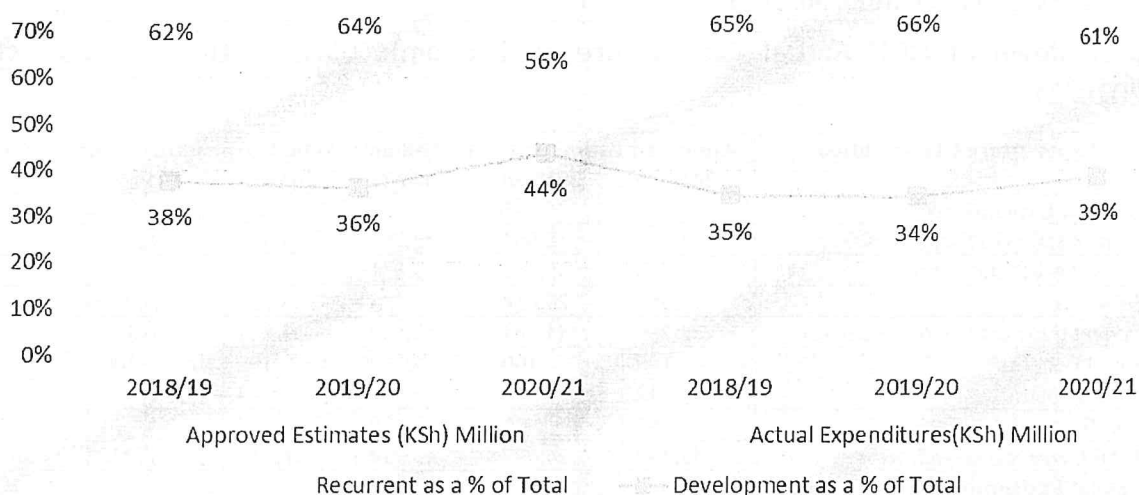
| Budget Category | Approved budget allocations | | | Actual expenditure | | |
|---------------------------|-----------------------------|---------------|---------------|--------------------|---------------|---------------|
| | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| Gross | 53,199 | 76,097 | 68,034 | 48,753 | 71,221 | 66,203 |
| AIA | 11,465 | 14,971 | 16,233 | 9,708 | 13,417 | 53,650 |
| NET | 41,734 | 61,125 | 51,801 | 39,045 | 57,803 | 58,085 |
| Compensation to Employees | 7,096 | 8,904 | 13,265 | 7,137 | 8,092 | 13,325 |
| Transfers | 32,789 | 44,964 | 43,239 | 31,031 | 40,423 | 43,006 |
| Other Recurrent | 13,314 | 22,229 | 11,531 | 10,585 | 22,706 | 1753 |

Table 4.3: Analysis of Development approved budget vs actual expenditure amount in KSh Million

| Category | Approved budget allocations | | | Actual expenditure | | |
|--------------------------|-----------------------------|---------------|---------------|--------------------|---------------|---------------|
| | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| Gross | 31,943 | 43,197 | 52,865 | 25,782 | 36,092 | 41,699 |
| GOK | 16,973 | 26,892 | 32,007 | 15,527 | 25,545 | 28,992 |
| Loans | 5,876 | 10,773 | 10,656 | 3,142 | 6,844 | 7,585 |
| Grants | 9,094 | 5,532 | 10,202 | 7,113 | 3,703 | 5,122 |
| Local AIA | - | - | - | - | - | - |
| Other Development | | | | | | |

Analysis of the breakdown of recurrent and development budgetary allocations and actual expenditures for the Ministry of health shows that the recurrent vote had been allocated 62 percent, 64 percent and 56 percent of the sector resources in FY 2018/19, FY 2019/20 and FY 2020/21 respectively. The Figure below shows the breakdown of recurrent and development expenditures for the period between 2019/20 and 2020/21.

Breakdown of Recurrent versus Development for FY 2018/19- 2020/21



Breakdown of Recurrent versus Development for FY 2018/19 – 2020/21

Breakdown of MOH Actual Expenditure by Economic Classification, FY 2018/19 – 2020/21

Economic classification¹ 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 Centers 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.

Analysis of expenditures by Economic classification indicates transfers to government agencies and other levels of government (conditional grants) consumed the largest share of funds in FY 2020/21 followed by compensation to employees.

¹ Classification of the Functions of Government (COFOG) classifies government expenditure data from the *System of National Accounts* by the purpose for which the funds are used

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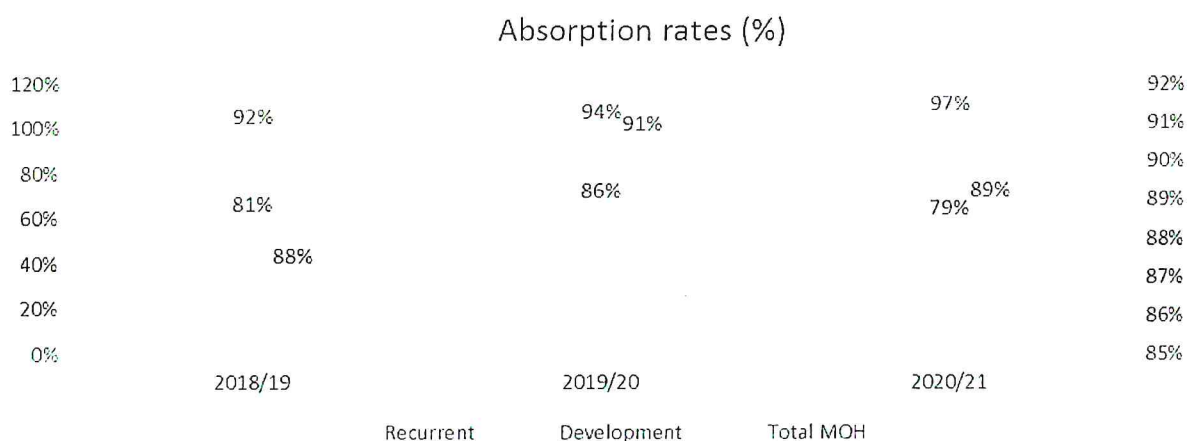
Breakdown of MOH Actual Expenditure by Economic Classification, FY 2018/19-2020/21

| Expenditure Classification | Approved Estimates (KSh) Million | | | Actual Expenditures (KSh) Million | | |
|--|----------------------------------|----------------|----------------|-----------------------------------|----------------|---------------|
| | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| Current Expenditure | | | | | | |
| Compensation to Employees | 7,096 | 8,904 | 13,265 | 7,137 | 8,092 | 13,325 |
| Use of Goods and Services | 2,130 | 2,051 | 1,851 | 2,130 | 1,671 | 1,560 |
| Subsidies | 10,968 | 20,038 | - | 8,254 | 20,901 | - |
| Current transfers to Govt Agencies | 32,789 | 44,964 | 52,840 | 31,031 | 40,423 | 43,007 |
| Social Benefits | 100 | 100 | - | 100 | 100 | - |
| Other Expense | 48 | - | - | 44 | - | - |
| Non-financial Assets | 68 | 40 | 79 | 57 | 34 | 47 |
| Total Current Expenditure | 53,199 | 76,097 | 68,034 | 48,753 | 71,221 | 88,085 |
| Capital Expenditure | | | | | | |
| Use of Goods and Services | 12,758 | 7,409 | 12,404 | 11,568 | 8,461 | 8,657 |
| Subsidies | - | - | - | - | - | - |
| Capital transfers to Govt Agencies | 17,789 | 33,872 | 38,182 | 13,047 | 27,552 | 23,939 |
| Non-financial Assets | 1,397 | 1,917 | 2,279 | 1,166 | 1,272 | 839 |
| Total Capital Expenditure | 31,944 | 43,198 | 52,865 | 25,781 | 34,913 | 41,699 |
| Total Expenditure for the health vote | 85,143 | 119,295 | 120,898 | 74,534 | 108,505 | 92,999 |

MOH Budget Execution by Vote, FY 2018/19 – 2020/21

Figure below shows analysis of budget execution by the Ministry of health for financial year 2018/19 to 2020/21. Overall, budget execution levels for the ministry of health were at 88 percent, 91 percent, and 89 percent respectively for the FY 2018/19, FY 2019/20 and FY 2020/21 respectively.

Budget Execution by Vote, FY 2018/19– 2020/21



The table below shows spending for the FY 2018/19 to 2020/21 by programmes. In 2020/21, National Referral and specialized Services programme was allocated 37 percent of all resources, followed by Health Policy, Standards and Regulations Programme at 25 percent. The other three programmes were allocated a cumulative of 38 percent of all the resources. A breakdown of spending by programmes is provided in the table that follows.

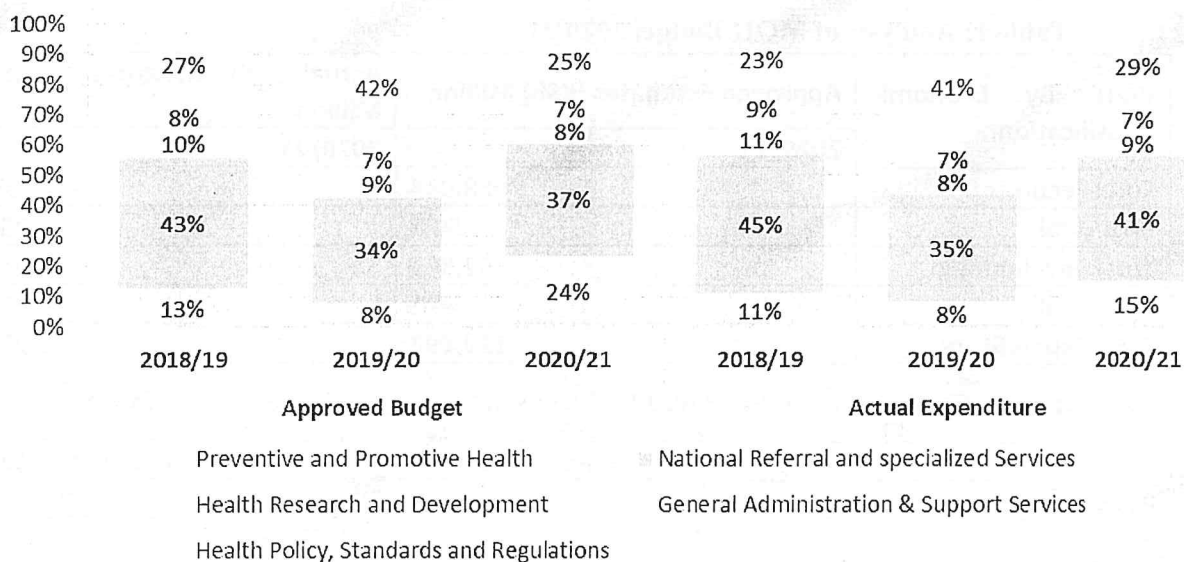
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Expenditure Analysis by Programmes for FY 2018/19– 2020/21

| Programme (s) | Approved Budget | | | Actual Expenditure | | |
|---|-----------------|----------------|----------------|--------------------|----------------|---------------|
| | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| Programme 1: Preventive and Promotive Health | 10,943 | 9,780 | 28,505 | 8,249 | 9,078 | 15,995 |
| <i>As a % of Total</i> | <i>13%</i> | <i>8%</i> | <i>24%</i> | <i>11%</i> | <i>8%</i> | <i>15%</i> |
| Programme 2: National Referral and specialized Services | 36,464 | 41,060 | 44,705 | 33,878 | 38,091 | 38,734 |
| <i>As a % of Total</i> | <i>43%</i> | <i>34%</i> | <i>37%</i> | <i>45%</i> | <i>35%</i> | <i>41%</i> |
| Programme 3: Health Research and Development | 8,243 | 10,570 | 9,774 | 8,141 | 8,814 | 6,434 |
| <i>As a % of Total</i> | <i>10%</i> | <i>9%</i> | <i>8%</i> | <i>11%</i> | <i>8%</i> | <i>9%</i> |
| Programme 4: General Administration & Support Services | 6,696 | 8,213 | 7,983 | 6,762 | 7,622 | 7,856 |
| <i>As a % of Total</i> | <i>8%</i> | <i>7%</i> | <i>7%</i> | <i>9%</i> | <i>7%</i> | <i>7%</i> |
| Programme 5: Health Policy, Standards and Regulations | 22,797 | 49,671 | 29,932 | 17,504 | 44,900 | 23,979 |
| <i>As a % of Total</i> | <i>27%</i> | <i>42%</i> | <i>25%</i> | <i>23%</i> | <i>41%</i> | <i>29%</i> |
| Total Expenditure for MOH | 85,143 | 119,295 | 120,898 | 74,534 | 108,505 | 92,999 |

Breakdown of MOH Budget by Programmes, FY 2018/19– 2020/21

Breakdown of MOH Budget by Programmes



MOH Budget Execution by Programmes, 2018/19– 2020/21

Figure below shows analysis of budget execution by the Ministry of health for financial year 2018/19 to 2020/21 by programmes.

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Figure: MOH Budget Execution by Programmes, FY 2018/19- 2020/21

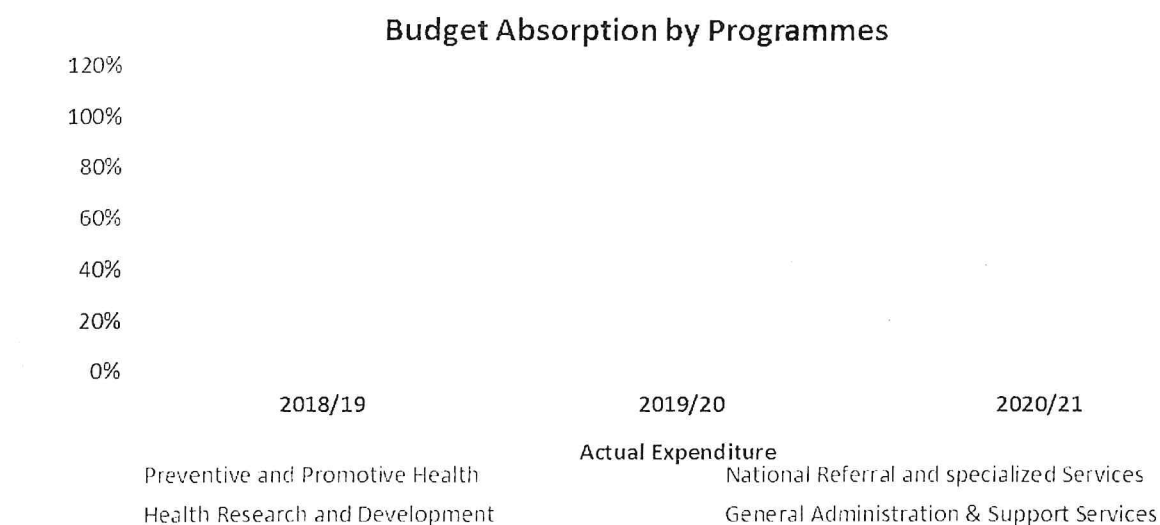


Table 1: Analysis of MOH Budget 2020/21

| VOTE By Economic Classification | Approved Estimates (KSh) Million | Actual Expenditures (KSh) Million |
|---------------------------------|----------------------------------|-----------------------------------|
| | 2020/21 | 2020/21 |
| Total Recurrent | 68,034 | 58,085 |
| % of Total | 56% | 61% |
| Total Development | 52,865 | 34,913 |
| % of Total | 44% | 39% |
| Total Expenditure | 120,898 | 92,999 |

Table 2: Analysis of recurrent approved budget vs actual expenditure amount in KSh

| Budget Category | Approved budget allocations 2020/21 | Actual expenditure 2020/21 |
|---------------------------|-------------------------------------|----------------------------|
| Gross | 68,034 | 66,203 |
| AIA | 16,233 | 8,186 |
| NET | 51,801 | 50,053 |
| Compensation to Employees | 13,265 | 13,325 |
| Transfers | 43,239 | 43,006 |
| Other Recurrent | 11,531 | 1,753 |

Table 3: Analysis of Development approved budget vs actual expenditure amount in KSh Million

| Category | Approved budget allocations 2020/21 | Actual expenditure 2020/21 |
|--------------------------|-------------------------------------|----------------------------|
| Gross | 52,865 | 41,699 |
| GOK | 32,007 | 32,288 |
| Loans | 10,656 | 2,946 |
| Grants | 10,202 | 300 |
| Local AIA | - | - |
| Other Development | - | - |

Key Achievements

The Health Sector has the mandate of implementing the Universal Health Coverage (UHC) in collaboration with counties, coordinating health policy and regulation, management of the national referral health facilities, Capacity building and technical support to the counties. There are five (5) key programmes in the Health Sector as follows:

1. Preventive, Promotive & RMNCAH;
2. National Referral & Specialized Services;
3. Health Research and Development;
4. General Administration, Planning and Support Services;
5. Health Policy, Standards and Regulations

The Ministry has thirteen (13) Semi-Autonomous Government Agencies (SAGAs) namely, Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenyatta University Teaching Research and Referral Hospital (KUTRRH), Kenya Medical Research Institute (KEMRI), Kenya Medical Supplies Authority (KEMSA), Kenya Medical Training College (KMTTC), National Health Insurance Fund (NHIF), National Aids Control Council (NACC), National Cancer Institute of Kenya (NCI-Kenya), Medical Practitioners and Dentist Council (KMPDC), The Mathari National Teaching & Referral Hospital (MNTRH), Nursing Council of Kenya (NCK) and Kenya Nuclear Regulatory Authority (KNRA). The Kenya Health Human Resource Advisory Council (KHHRAC) and the Kenya Health Professions Oversight Authority (KHPOA) are in the final process of being considered as SAGAs.

Significant achievements were realized during the period under review of 2018/19- 2020/21;

Under Preventive, Promotive and RMNCAH, the major interventions were aimed at controlling, eliminating, and eradicating communicable conditions. The HIV and AIDS prevalence reduced from 4.8% in 2019/20 to 4.5% in 2020/21, with the number of people on antiretroviral therapy (ART) increasing from 1,116,260 in 2018/19 to 1,253,423 in 2020/21 and a reduced number of new HIV infections from 77,648 to 52,767 in 2018 and 2020 respectively. Regarding TB, there was a marked increase in the proportion of successfully treated drug resistant TB cases from 68% to 79% in 2018/19 and 2020/21 respectively. In the efforts towards Malaria elimination, the incidence of Malaria per thousand population dropped from 86.2 in 2018/19 to 78.8 in 2020/21. Malaria prevalence stands at 5.6% 2020.

The sector through 'Linda Mama' programme and other health interventions relating to reproductive health, resulted in improved skilled birth attendance from 67% in 2018/19 to 78.3% in 2020/21. Access to modern methods of family planning stands at 43% in 2020/21. The proportion of health facilities offering immunization services increased from 60% to over 90% in 2019/20 to 2020/21, resulting in. There was increased immunization coverage from 81% to 84% in 2018/19 and 2020/21 respectively. Regarding COVID-19 prevention and management, the Ministry began vaccinating against COVID-19 in March 2021, achieving a coverage of fully vaccinated adults of 2.7% by the end of the financial year. The diagnostic capacity for COVID-19 has been maintained at 38 public and private laboratories in 12 counties with 523,998 samples tested in the FY 2020/21. A total of 7,411 isolation beds and 319 ICU beds across the 47 counties.

National Referral and Specialized Services has seen growth in health infrastructure and use of modern technologies. Kenyatta National Hospital has conducted several specialized surgeries including reattachment of a severely chaffed hand and specialized minimally invasive surgeries including heart surgeries. Expansion of the critical care unit from 79 beds to 82 beds, that saw an

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increase in patients admitted from 4,139 in 2018/19 to 5,278 in 2020/21. KNH has also established a tissue typing laboratory reducing the need to send samples to South Africa for tissue typing. KNH-Othaya has also installed a bulk oxygen plant with a capacity of 3000 liters, which offered oxygen to an average of 35 people per day.

Moi Teaching and Referral Hospital (MTRH) continued to provide Specialized and Excellent Quality Health Care in the region through installation and operationalization of Linear Accelerator and Brachytherapy Equipment, Pressure Swing Adsorption Plant (PSA)/Oxygen generating Plant (OGP) producing 2,000 Litres Per Minute. In addition, 31 Bed Capacity COVID-19 Isolation Facilities and 32 Intensive Care Units were commissioned. On specialized healthcare services 9 Corneal Transplants, 2,083 Hemodialysis for Children, 8 Kidney Transplants, 8 Open Heart Surgeries and 1,839 minimally invasive surgeries were conducted. Further, there was introduction of a 24-hour trauma theater that reduced the average length of stay for trauma patients to 12 days.

Kenyatta University Teaching Referral and Research Hospital (KUTRRH) procured highly specialized surgical equipment that has ensured faster recovery of patients with minimal scarring. A comprehensive cancer care center was established, with 180 patients seen daily in the outpatient unit, 70 patients received radiotherapy and 30 received chemotherapy. Dialysis sessions conducted were 6,037 in the FY 2020/21. A solar water system was installed in Gatundu which provides the patients with hot water showers.

Mathari teaching and referral hospital has renovated four wards and the kitchen, and constructed a waiting bay in the psychiatry outpatient, to enhance the quality of care to the patients. The National Spinal Injury Referral Hospital procured specialized physiotherapy equipment and introduced CT scan services, thus improving the quality of care and reducing the need for referral out of patients.

During the period under review a total of seven blood transfusion satellites were set up in Vihiga, Wajir, Migori, Homabay, Makueni, Kwale and Kajiado. The number of blood units collected stands at 178,249 blood units in FY 2020/21. Additionally, there was acquisition of specialised blood component preparation equipment that were placed in satellites across 9 counties.

Under infrastructure, the equipment under the managed equipment services provided more reliable and uninterrupted health services with all equipment meeting the minimum contractual uptime of more than 95%. Kenyatta National Hospital and Moi Teaching & Referral Hospital served as centers of excellence in comprehensive cancer care (hubs) to support 11 regional cancer treatment centers. Construction of three (3) cancer treatment centers in Nakuru, Mombasa and Garissa commenced in the 2017/18 financial year.

Construction of the East Africa Centers of Excellence for Skills & Tertiary Education (EAKI) is ongoing which will have a service delivery complex for teaching, research and service delivery with 4 operating theatres, 18 ICU beds, 160 ward beds, laboratory, 45 dialysis units, lecture theatres and administration offices.

On Health Products and Technologies (HPT), Kenya Medical Supplies Authority (KEMSA) procured HPTs worth KShs. 35.84 billion of which KShs. 6.985 billion were procurement of KEMSA sales items and KShs. 28.499 billion being procurement of program items. They also got into MOUs with two medical organizations to reduce the cost of medical commodities for NCDs. Towards achievement of UHC, KEMSA procured HPTs worth 6.8 billion, and health facilities managed to draw down 97% of these commodities.

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As part of increasing access to healthcare, the sector initiated several infrastructural capital projects, and equalization fund projects that are at different stages of implementation. Under Health Research and Development programme, KMTC introduced e-learning and developed seven curricular to address emerging and reemerging diseases like COVID-19 in certificate and diploma courses. The College collaborated with County Governments and National Government Constituency Development Fund (NGCDF), resulting in the increase of infrastructural development in the form of additional 160 classrooms, 10 Libraries and 4 vehicles in various campuses across the country. This increased student enrollment from 33,245 2018/2019 to 47,459 in 2020/2021. The College admitted 17,214 for FY 2020/2021 against a target of 12,692.

Under Research and Innovation, the Kenya Government has gradually increased funding to KEMRI, enabling the Institute to achieve its mandate, especially provision of research information and policy briefs to inform National Health matters. KEMRI continues to support National Government in implementation of Big Four and V2030 commitments. Specifically, KEMRI is at an advance stage of establishing a Center of Excellence for Stem Cell Research to develop technologies for tissue regeneration and skin replacement and formulations of indigenous technologies for manufacture of niche herbal remedies. KEMRI also spearheaded clinical trials and development of innovative locally produced rapid test kits. Key among them malaria (in support of Africa Leaders Malaria Alliance (ALMA)), HIV and Covid-19 PCR kit. The Institute also conducted 37% of all Countrywide COVID-19 diagnostic tests and performed whole Genom sequencing from samples from thirty-three (33) Counties to track emerging COVID-19 variants to inform policy on management and control. KEMRI also continues to support over 50% of the National Early Infant Diagnostic (EID) PCR HIV testing services in addition to surveillance of measles, polio and detection of hemorrhagic fevers for the Region.

Under the general administration, planning and support services, in terms of capacity building of MOH staff, 1,151 officers who included 248 Senior Management Course, 106 Strategic Leadership Development Program, 143 Supervisory Skills Development, 3 Record Management Course, 21 Secretarial Management, 68 Supervisory Management Skills and Transformative Leadership at Kenya School of Government in Matuga & 560 for Group trainings.

Under the health policy, standards, and regulations programme, we finalized the UHC policy that will guide in the long-term implementation of UHC. Salaries for the 8,299 UHC staff recruited in 2020/21 under the three-year contracts will continue to be paid. The essential benefits package was finalized for operationalization by NHIF. To ensure quality healthcare services, as a key pillar for UHC, 1,264 facilities were inspected with 78% of facilities meeting the basic patient safety and quality standards. To achieve UHC, the ministry collaborated with the Ministry of energy, roads, water, and ICT to increase access to power, roads, water, and internet connectivity at facility level. In the FY 2020/21, 134 facilities have been connected to roads, 20 facilities connected to internet, and 93 facilities connected to water.

On attainment of UHC we identified 1 million extremely poor Kenyans to be put on social insurance, while the elderly, orphans and people with disability continue to benefit from the health insurance. NHIF and KEMSA also underwent reforms to increase efficiency towards UHC. These reforms included biometric registration that has seen 2,937,269 Kenyans registered biometrically, digitization of services including company and member registration, and electronic claims processing.

Regarding COVID-19, we conducted three rapid health facility COVID-19 assessments that informed the status of infrastructure for COVID-19 management. Digitization of patient records

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was initiated for better collection of data for decision making, for UHC with completion of the outpatient module within FY 2020/21.

The total approved estimates for the Ministry of Health for FY 2020/21 was KShs 121.7 Billion which represents 43 percent increase from KShs 85.1 Billion in 2018/19. Analysis by vote indicate that the recurrent vote had been allocated 62 percent, 64 percent and 56 percent of the sector resources in FY 2018/19, FY 2019/20 and FY 2020/21 respectively. The actual expenditure was at KShs 74.5 billion, KShs 108.5 billion and KShs 107.9 billion respectively for the years FY 2018/19, FY 2019/20 and FY 2020/21 respectively.

While implementing the various programmes and projects under the review period, the sector experienced challenges such as inadequate health infrastructure, donor funding reduction or cessation of funding of public health programmes and weak laws to support achievement of UHC through social health insurance among others.

Emerging issues related to the Ministry of Health

1. The increasing Challenge in management and coordination of the limited supply of specialized Health care providers to cover all the counties effectively to ensure fair access to relevant health services to all.
2. Strategic interventions require more financing from current allocation as the package keep increasing
3. The Ministry is currently installing the radiotherapy equipment that produces radioactive wastes. Therefore, there is need to complete the Radiation waste management plant which has financial implication.
4. More funding is required to cater for Personnel Emoluments for Health workers interns
5. Dealing with Emergencies has been a problem because the Ministry does not have budgetary provision for it.
6. There is inadequate allocation to the TB, HIV/AIDS, Malaria and Family planning programs

Implementing Challenges

The Ministry was constrained by several factors including:-

- a) Communicable diseases still continue to pose a threat to health as it contributes largely to morbidity and mortality
- b) There is an inadequate budgetary provision for the procurement and distribution of strategic commodities of public health importance from the exchequer, of which cause lack of financial capacity to operationalize the proposed new structures at the National and County levels.
- c) Rising incidence of non-communicable diseases, e.g diabetes, cancer and heart diseases
- d) Low physical access to services particularly in arid and semi-arid areas. There also exists obsolete health equipment in health facilities that require replacement with modern ones
- e) Due to rebasing of the country's economy to lower middle income, donor support has drastically reduced hence need for government to increase domestic health care financing.
- f) High cost of health care which further pushes poor households further into poverty

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- g) Little provision of training funds to develop human resources in key health specialties to meet the health sector demands in the country
- h) Funding for health research remains donor-driven, fragmented and uncoordinated
- i) Limited coverage of the social health insurance by the National Hospital Insurance Fund within the informal sector.
- j) Physical access to services is a challenge particularly in arid and semi-arid districts while user fees continue to be an obstacle to poor population.
- k) Growing threat of Multi Drug Resistant TB
- l) High maternal mortality
- m) High growth in population (3%), which is unlikely to slow down in the near future. Will continue to strain existing resources.

Conclusion

While some gains have been achieved, Kenya has not been able to meet the MDG health targets. In order to sustain the achievements and meet the targets presented through the Sustainable Development Goals, funding of the sector will need to be scaled up. Increasing investments in health systems is particularly critical to support improvements in service delivery.

Finally, I wish to acknowledge the support of the Ministry of Finance (now the National Treasury) for providing funds for Recurrent and Development Expenditure, the Development Partners for supporting the infrastructural projects and other stakeholders in the health sector for their participation in the development of key ministry policy documents.

DR. MUTAHI KAGWE, E.G.H
CABINET SECRETARY

2. STATEMENT OF PERFORMANCE AGAINST MINISTRY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of the Ministry's 2018-2022 plans are to:

- 1) To reinforce and improve access to people-centered essential primary health services
- 2) To increase access and improve quality of health services at all levels
- 3) To institutionalize emergency preparedness and response, early recovery and resilience
- 4) To build and strengthen partnerships and sector coordination
- 5) To strengthen the health systems for effective delivery of health services
- 6) To advocate and mobilize for adequate financing for health at all levels

Progress on attainment of Strategic development objectives

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

| | Key Output | Key Performance Indicators | Target 2020/21 | Actual Achievement 2020/21 |
|--|---|---|----------------|----------------------------|
| Programme 1: Preventive, promotive and RMNCAH | | | | |
| <i>Programme Outcome: Increased access to quality promotive and preventive health care</i> | | | | |
| | human resource for strengthening disease surveillance and epidemic response trained | Number of FELTP residents (MSc Applied Epidemiology) sponsored by the GoK (Has been 100% financed by CDC) | 7 | 3 |
| | Eliminate Lymphatic filariasis a prevalence of 1% | No of people treated for LF | 3.4 | 3.8m |
| | Eliminate Trachoma a prevalence of 5% of active trachoma | | 700,000 | 1.2m |

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|--|---|--|------------|------------|
| | Capacity of laboratory network for referral services enhanced | No. of national reference laboratories and county reference laboratories able to conduct testing of at least 5 priority diseases | 5 | 5 |
| | uptake of HIV and SRH services among adolescents and young people enhanced | Number of adolescents and young people reached with HIV prevention and SRH information through peer to peer approach | 1,500,000 | 298,226 |
| | Uptake of HIV and wellness services by boys and men improved | Number of men reached with information on HIV prevention and SRH and UHC information | 420,000 | 598,339 |
| | PLHIV networks improved to mobilize and promote health among peers | Number of PLHIV networks trained on UHC literacy and NCDs | 30 | 0 |
| | Condoms distributed | Number of condom dispensers in non-health settings | 300 | 545 |
| | | Number of condoms distributed in non-health settings | 15,000,000 | 10,131,843 |
| | Communication strategy for implementation of UHC developed and disseminated to stakeholders | One (1) Communication strategy developed | 1 | 1 |
| | | Number of counties reached with dissemination of the communication strategy | 47 | 47 |
| | Mass media message/episodes targeting the general population developed and disseminated | Number of people reached with HIV prevention and UHC messages via different platforms. | 20,000,000 | 8,300,000 |
| | Uptake of eMTCT, ANC and Pediatric HIV services enhanced in the communities | No of counties reached through Beyond Zero medical safaris clinics | 10 | 2 |

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|--------------------------|---|---|------------|-----------|
| | Domestic Resources Mobilized (DRM) for the HIV response from infrastructure projects | Number of Infrastructure projects implementing Health and HIV prevention Programmes (Road, Energy, Water and Irrigation, Housing) | 50 | 30 |
| | Domestic Resources Mobilized (DRM) for the HIV response from County governments' | Number of counties supported in Capacity development in Health and HIV resources allocation within the MTEF process | N/A | N/A |
| | Unit cost for HIV and Health programming analysed for Decision making | No. of Reports on Unit costing for Health and HIV Programming | N/A | N/A |
| | Situation Room with additional Health indicators Reengineered for UHC | Number of thematic modules introduced into the Situation Room | 3 | 3 |
| | Community Activity Program Reporting system (CAPR) developed and implemented | Number of organizations reporting through the CAPR system | 1,625 | 1,619 |
| | Mathematical modeling projects HIV and NCDs conducted | No of mathematical modeling projects conducted | 2 | 2 |
| | Different sectors and stakeholders engaged to promote HIV and UHC | Number of MDA s reporting on Maisha Certification system | 287 | 236 |
| Access to ARV's improved | Number of people currently on ART | | 1,150,926 | 1,191,367 |
| | Number of people tested for HIV | | 11,245,432 | 6,447,971 |
| | Number of HIV positives identified | | 171,832 | 157,897 |
| | Percentage of HIV pregnant women who received HAART in ANC,PNC and Labour and Delivery. | | 93% | 94% |
| TB burden reduced | Number of TB cases notified (All forms) | | 101,414 | 80,223 |
| | Proportion of successfully treated TB cases (all forms of TB) | | 90% | 84% |
| | Proportion of drug-resistant TB cases detected | | 43% | 45% |
| | Proportion of Childhood TB cases detected | | 50% | 41% |

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|---------------------------------|--|--|-----------|-----------|
| | Malaria treatment improved | Number of Artemisinin Combination Therapy (ACTs) doses distributed to public health facilities | 6,700,000 | 6,747,745 |
| | Testing of Malaria cases in public health facilities enhanced | Proportion of suspected cases presenting to public health facilities tested (microscopy or RDT) | 90% | 56% |
| | | Proportion of Confirmed Malaria Cases treated in accordance to the Kenya Malaria Treatment Guidelines | 70% | 95% |
| | Malaria cases prevented | Number of Routine Long Lasting Insecticidal Nets distributed to public health facilities | 1,700,000 | 1,468,565 |
| SP. 2 Non-Communicable diseases | Women of reproductive age screened for cervical cancer | Number of women of reproductive age screened for cervical cancer | 400,000 | 369,380 |
| | Early detection of cancer improved | Number of cancer centers established | 3 | 5 |
| | Cancer specimen handling and diagnosis improved | Number of health care workers trained on the Cancer specimen handling and diagnosis guidelines | - | - |
| | Cancer prevention and control awareness among HCWs enhanced. | Number of health care workers trained on management of priority cancers using protocols and curriculum | 600 | 0 |
| | Cancer information platforms established in National and County levels to inform policy & practice | Number of National & County cancer registries established | 0 | 0 |
| | Stakeholders engaged to enhance access to cancer prevention and control | Number of counties engaged in resource allocation and prioritization of cancer prevention and control | 2 | 3 |
| | | Number of people reached with cancer Prevention & Control messages | 2,000,000 | 2,399,081 |

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|--|--|--|------|-----|
| | Stakeholders engaged to promote cancer prevention and control in workplaces | Number of ministries; departments and agencies engaged and implementing workplace cancer prevention and control programs | 0 | 0 |
| | Strengthened capacity of NCI-Kenya to deliver on its mandate | Number of officers recruited into NCI-Kenya | 0 | 0 |
| | Policies, strategies and guidelines on Mental Health disseminated under the presidential directive on MH | Number of counties and MDAs (Ministries, Departments and Agencies) (47 counties +10MDAs) disseminated to | 47 | 15 |
| | Awareness and capacity for priority Mental health Interventions enhanced | Health Care Workers Trained on Mental Health interventions guide | 600 | 0 |
| | Number of Community Health Volunteers trained on Mental Health | 3750 Community Health Volunteers Trained on Mental Health | 400 | 300 |
| | Key messages for Mental Health developed and disseminated | Key messages for 10 common MHI conditions developed and disseminated | 5 | 0 |
| | Kenya Board of Mental Health Oversight functions as stipulated in the Mental Health Act | Number of reports from the quarterly meetings carried out | 4 | 2 |
| | Number of Health Care Workers trained on Diabetes and CVDs prevention and management | 10,000 Health Care Workers trained on Diabetes and CVDs prevention and management | 2500 | 800 |
| | Number of Community Health Volunteers trained on Diabetes and CVDs prevention and control | 3750 Community Health Volunteers trained on Diabetes and CVDs prevention and control | 400 | 285 |
| | Policies, strategies and guidelines on Injury Prevention and Control developed and disseminated | Number of Policies, strategies and guidelines on Injury Prevention and Control developed and disseminated | 1 | 1 |

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|--|--|--|-----|-----|
| | Number of Health Care workers trained on trauma prevention and care | 800 Health Care workers trained on trauma prevention and care | 60 | 75 |
| | Trauma information platforms established in National and County levels to inform policy & practice | Number of National & County trauma registries established | 3 | 3 |
| | Number of Health Care Workers trained on implementation of Tobacco Control Act, NTCSP and Cessation Guidelines | Health Care Workers trained on implementation of Tobacco Control Act, NTCSP and Cessation Guidelines | 100 | 150 |
| | Number of enforcement officers trained on Tobacco Control Act | Enforcement officers trained on Tobacco Control Act | 150 | 150 |
| | Establishment of Tobacco cessation clinics | 300 Tobacco cessation clinics established | 5 | 0 |
| | Develop and disseminate an assortment of thematic IEC materials on Tobacco control | IEC materials developed and disseminated for 6 thematic areas on tobacco control | 1 | 1 |
| | Capacity in managing tobacco use among graduating health care workers | 6 cadres of health care workers whose curricular has tobacco control integrated | 2 | 0 |
| | Establish Tobacco Control - TWGs, Participate in NCD ICC, | 6 Tobacco Control-TWGs established | 3 | 3 |
| | Increased proportion of tobacco tax in retail sale price | Tobacco tax in retail sale price increased from 52% to 67% | 58% | 52% |
| | Establish a functional workplace wellness program at Ministry of Health | 1 functional workplace wellness program established at Ministry of Health | 1 | 0 |

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|---|--|---|---|------------|
| | Geriatric centers of excellence developed | 2 Geriatric centers of excellence developed | 2 | 0 |
| | Establish Exercise clinics | 2 exercise clinics established | 2 | 0 |
| | National NCD Strategy 2020-2025 developed | One National NCD Strategy 2020-2025 developed | 1 | 0 |
| SP . 4 RMNCAH | Reproductive Health Services enhanced | Proportion of women of reproductive age receiving family planning commodities | 45% | 45% |
| | | Proportion of deliveries conducted by skilled health workers | 70% | 66% |
| | | ANC Attendance Coverage | 90% | 83% |
| | School age children dewormed | No. of Preschool and school going children dewormed | 6.5million | 6.5million |
| | Pentavalent Vaccination Coverage improved | Proportion of fully immunized children (Proxy Penta 3) | 80% | 81% |
| | Facilities with Functional Cold Chain Equipment improved | Proportion of Health Facilities with Functional Cold Chain Equipment | 80% | 90% |
| | Nutrition interventions as a component of primary health care strengthened | Increase Vitamin A Supplementation (VAS) coverage | 80% | 62% |
| | SP.5 Environmental Health | Villages declared open defecation free | Proportion of open defecation free villages | 20% |
| County referral Health facilities health committees trained | | No. of county referral hospitals health committees trained on health and safety | 10 | 10 |

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| | medical waste microwave equipment Installed and commissioned | No. of health facilities with functional microwave equipment for medical waste treatment | 3 | 3 |
| | | No. of health care workers trained at national and county health referral hospitals on healthcare waste management | 600 | 600 |
| | Management of Border Health Capacity enhanced | No. of Points of Entry (POEs) implementing the Boarder Health Capacity Discussion Guide (BHCDG) | 3 | 3 |
| | | | | |
| SP .6 Primary Health Care | Policy on Health Promotion Reviewed | Policy document reviewed | 1 | - |
| | Centre of Excellency for advocacy and communication operationalized | No. of functional Regional Centers of Excellence for advocacy and communication | 6 | 1 |
| | Health promoting activities enhanced in schools | Percentage of schools with health promoting activities | 80% | 10% |
| | Health promoting activities at work places enhanced | Proportion of organizations with Health Promotion Programs at the work place | N/A | N/A |
| | Capacity of community workers to offer comprehensive community health services enhanced | Proportion of CHEWs trained | 80% | 34% |
| | | Proportion of Community Units established | 80% | 86% |
| No. of CHVs trained on basic modules | | 80,000 | 88,000 | |

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| | No. of CHVs trained on technical modules | 50,000 | 59,000 |
| | No. of CHVS kits procured | 103,000 | 7,500 |

Programme 2: National referral and specialized services

Programme Outcome: Increased access and range of quality specialized health care services

| | | | | |
|---|--|--|-------|-------|
| S.P 1 National Referral Health Services | Specialized health care services offered | Number of open-heart surgeries done | 76 | 47 |
| | | Other Cardiothoracic surgeries | 210 | 408 |
| | | Number of Kidney Transplants conducted | 25 | 15 |
| | | Number of minimally invasive surgeries done | 2,400 | 3,637 |
| | | Number of patients undergoing specialized Burns treatment | 1,493 | 523 |
| | | Number of Research Projects completed and disseminated | 15 | 16 |
| | Reduced average waiting time for specialized diagnostic and treatment services | ALOS for orthopedic patients days | 38 | 38.4 |
| | | Average waiting time (days) for radiotherapy | 28 | 30 |
| | Outreaches conducted | No of outreaches conducted | 65 | 34 |
| | Mentorship and preceptor ship for specialized health personnel conducted | Number of Youth Internships/Industrial Attachment/ Apprenticeship provided | 1,800 | 1,611 |
| | Provision of Specialized Healthcare Services | Average Length of Stay for Orthopedic Surgery (Days) | 12 | 11 |

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| | | | | |
|----------------------------------|--|---|--------|---------|
| | | No. of Kidney Transplants undertaken | 15 | 16 |
| | | Average Length of Stay for Pediatric Burns Patients | 35 | 36.7 |
| | | Number of Minimally Invasive Surgeries | 1,651 | 1,839 |
| | | Patients receiving oncology services- Consultations & Treatment | 15,242 | 17,106 |
| | | Number of Open Heart Surgeries | 27 | 33 |
| | | Number of Corneal Transplants | 12 | 20 |
| | | Number of Hemodialysis Sessions for Children | 1,470 | 1,701 |
| | | Number of Disseminated Research Papers on Health | 12 | 12 |
| | | Number of Outreaches/mentor-ship conducted | 50 | 51 |
| | | Number of Youth Internships/Industrial Attachment/ Apprenticeship | 2,485 | 2,890 |
| SP 2 Specialized Health services | Access to specialized health services improved | No of patients receiving in-patient mental health services | | 234,980 |
| | Wards & Staff houses Modernized | No of modernized wards and staff houses | 5 | 3 |
| | Quality of spinal services improved | No of in-patients receiving spinal services | 190 | 179 |
| | | Number of out-patients receiving spinal services | 1230 | 1254 |

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|---|--|--|---------|--------|
| | | Average Length of Stay (months) | 3 | 2.5 |
| SP. 3 Specialized medical equipment & Infrastructure | Wajir hospital Level 4 hospital Upgraded | % completion of Wajir Level 4 hospital | 10% | 5% |
| | Kisii level 5 cancer center constructed | % completion of Kisii Level 5 cancer center | 10% | 5% |
| | Operational portable clinics | Number of operational clinics | 5% | 10% |
| | Improved management of cancer patients in Mombasa, Garissa and Nakuru | % completion of regional cancer centers (Mombasa, Garissa and Nakuru) | 5% | 20% |
| | Improved service delivery in Rongai Hospital | % completion of Rongai hospital construction | 5% | 0 |
| | Increased number of renal specialist | % completion of EACE construction | 5% | 5% |
| | Improved management of dental and ophthalmology cases in MTRH, CPGH, Nyeri PGH and KNH | % completion of eye & dental centers in MTRH, CPGH, Nyeri PGH and KNH | 5% | 5% |
| | Kapenguria Memorial hospital Constructed | % completion of Kapenguria Memorial Hospital | 5% | 0 |
| | Kenneth Matiba Memorial hospital Constructed | % completion of Kenneth Matiba Memorial hospital | 5% | 0 |
| Access to specialized diagnostic and treatment services increased | No of Public hospitals with specialized equipment | 119 | 119 | |
| SP 4 Forensic and Diagnostic services | | No. of blood units secured | 200,000 | 136305 |
| | Safe blood and blood products available | Percentage of whole blood units collected converted into components | 75% | 60% |

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| | | Percentage of reagents procured to screen for blood infection in collected blood | 100% | 100% |
| | | Percentage of reagents procured to perform ABO and Rh grouping in donated blood | 100% | 100% |
| | | Number of transfusing facilities under Haemovigilance surveillance | 300 | 200 |
| | | No. of specialized commodities and equipment procured for 34 sites | 15 | 10 |
| SP 5 Health Products & Technologies | Health products and technologies available for public health facilities | % order fill rate for HPTs | 90% | 69% |
| | | % UHC Value fill rate for HPTs | 100% | 69% |
| | | Order turnaround time – RHF(Days) | 10 | 17.5 |
| | | Order turnaround time – HOSP(Days) | 7 | 17.5 |
| | National Commodities Storage(supply chain) center established | % completion rate | 80% | 75% |

Programme 3: Research and development

Programme Outcome: Increased capacity and provide evidence for policy formulation and practice

| | | | | |
|---|---|---|--------|--------|
| SP:3.1Pre-service and In-service Training | Middle level health professionals trained | Proportion of health professionals graduating | 100% | 95% |
| | Training opportunities available | Number of students enrolled | 12,046 | 14,403 |
| | Community Health Workers Trained (Chews and Chas) | Number .of Chews trained | 2,800 | 80 |
| | | Number of CHAS trained | 400 | 599 |
| | Health Professionals training curriculum reviewed | Number of curriculums reviewed | 10 | 10 |

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|--------------------------------|---|---|-----------|-----------|
| | Increase Human Resource for Health to support primary care | Number .of students attached to the primary health facilities | 5493 | 2650 |
| SP:3.2 Research and Innovation | Evidence for policy making increased | No. of Research projects conducted | 24 | 14 |
| | Innovative research finding in application. | Number of policy contributions | 5 | 2 |
| | Reduction of disease burden | New research protocols developed & approved | 200 | 119 |
| | | Ongoing Research Projects | 400 | 1,042 |
| | Disseminate Research Findings | Published Papers | 302 | 285 |
| | | Abstracts | 190 | 152 |
| | | Hold Scientific & Health Conferences | 4 | 4 |
| | Critical mass of human resource for health in preventive, curative, research and leadership aspects developed | Number of graduate researchers enrolled | 60 | 0 |
| | | Number of graduate researchers enrolled | 60 | 0 |
| | Quality products & services | Diagnostic kits | 251,790 | 651,220 |
| | | Specialized laboratory services | 1,272,896 | 1,234,733 |
| Activity Reports | No of activities | 18 | 20 | |

Programme 4: General Administration, planning and support services

Programme Outcome: Strengthen Governance and Leadership in the sector

| | | | | |
|--|--|---|------|-------|
| | Staff with PWD mapped | No. of staff with PWD appropriately mapped | 100% | 100% |
| | HRH workers recruited towards achievement of UHC | No of health care workers recruited | 115 | 13656 |
| | Capacity building of MoH staff enhanced | No. of staff trained in SMC,SLDP & Supervisory Skills Development | 350 | 350 |
| | Health Workers in different specialties trained | No. of Health workers trained in different health specialties | 120 | 120 |

Ministry of Health
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| | | | | |
|-------------------------------|---|--|------------|--------------|
| | Staff undergoing pre-retirement trained | Number of retirees trained | 115 | 115 |
| | Training Need Assessment | No. of TNA Conducted | 1 | 1 |
| | HR Management | No. of MHRMAC held | 12 | 8 |
| SP4.2: Financing and planning | Financial resources efficiently utilized | Percentage of allocated funds utilized as per plan | 100 | 80 |
| | Public health sector financial resources enhanced | Total of A-in-A collected by the Ministry | 10 Billion | 12.8 Billion |
| | Quarterly budget performance reports reviewed | Number of quarterly reports submitted | 4 | 4 |
| | Financing strategies developed | No. of strategies, plans and guidelines developed | 2 | 2 |

Programme 5: Health Policy standards and regulation

Programme Outcome: Strengthened Health Policy, Standards and Regulations

| | | | | |
|------------------------------------|---|--|-----------|-----------|
| | Policy making guidelines finalized | Number of Policy making guideline documents developed | 1 | 0 |
| | Harmonized health facility assessment done | Number of HHFAs reports | 1 | 1 |
| | Ministry of Health Data centre Enhanced | % completion of the MOH Data centre | 1 | 30% |
| | Major Intergovernmental Health System Policy Issues discussed | Number of Health Sector Intergovernmental Consultative Forums planned and held | 4 | 2 |
| | Annual achievements and challenges in the sector shared | Number of Kenya Health Sector Forums held | 1 | 1 |
| SP5.2: Social Protection in Health | Population Coverage | Service Coverage Index | 83 | 67 |
| | No. of Counties implementing UHC | No. of Counties signed IPA's | 47 | 46 |
| | Reduction of financial barriers to access health care | No. of mothers accessing health care services through the program | 1,231,200 | 1,272,907 |

**Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2021**

| | | | | |
|--|---|---|---------|---------|
| | Reduction of financial barriers to access health care | Number of indigents accessing health care through HISP. | 181,315 | 181,315 |
| | Reduction of financial barriers to access health care | Number of elderly & Persons with severe disabilities accessing health care | 42,000 | 42,000 |
| | County Health Inspectors Trained on Joint Health Inspection Checklist | Number of County Health Inspectors Trained on Joint Health Inspection Checklist | 141 | 71 |
| | Kenya Quality Model for Health rolled out to 47 counties | Number of Counties mainstreaming KQMII | 7 | 7 |
| | Safety and Quality of Care Policy Developed | Safety and Quality of Care Policy approved | 1 | - |
| | Facilities with capacity to detect Antimicrobial Resistance | Number of facilities reporting on Antimicrobial Resistance | 2 | 2 |
| | Organization Structure and Staffing document finalized and implemented | KHHRAC Organization Structure and Staffing | 1 | 50% |
| | Career Progression Guidelines finalized and implemented | Career Progression Guidelines for KHHRAC staff | 1 | 50% |
| | Human Resource Policies and Procedures Manual finalized and implemented | Human Resource Policies and Procedures Manual for the Council | 1 | 50% |
| | Salary Structure finalized and implemented | KHHRAC Salary Structure | 1 | 50% |

3. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a *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.

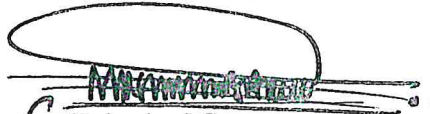
The Accounting Officer in charge of the *Ministry of Health* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This 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, 2021, 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

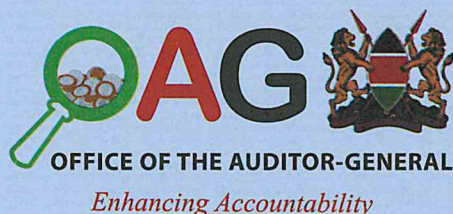
The *Ministry of Health* financial statements were approved and signed by the Accounting Officer on _____
2021


Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10661

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF HEALTH FOR THE YEAR ENDED 30 JUNE, 2021

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 control, 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 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 1 to 74, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended,

Report of the Auditor-General on Ministry of Health for the year ended 30 June, 2021

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Health as at 30 June, 2021, 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. Inaccuracies in the Financial Statements

1.1 Misclassification

Review of the financial statements indicates that an amount of Kshs.3,370,487,640 shown in the table below was misclassified;

| Item | Where Classified | Correct Classification | Amount Kshs. |
|--|--|---|----------------------|
| Direct Purchase of Goods and Services | Grants and transfers to other government agencies | Use of goods and services | 2,703,332,518 |
| Overpaid Salary Recoveries | Receipts | Receivables - decrease | 10,151,132 |
| Research, Covid-19 Response, Allowances and Other Supplies | Acquisition of Assets | Use of goods and services | 424,774,914 |
| Social Security Benefits | Compensation of employees | Transfer to other Government Agencies | 25,000,000 |
| Living Allowance for MOH doctors in Cuba | Compensation of employee | training expenses | 20,901,888 |
| Payment of Allowances to Employees | Rentals of produced assets | Compensation of employee | 5,385,000 |
| Disbursement of Capital Grants to Kenya Medical Supplies Authority | Purchase of Specialized Plant, Equipment and Machinery | Grants and transfers to other Government Entities | 180,942,188 |
| Total | | | 3,370,487,640 |

Management has not given justification or explanations of misclassifications.

1.2 Financial Statements and Vote Book Variances

The statement of receipts and payments reflects total payments of Kshs.92,999,398,612 while vote book revealed Kshs.92,865,306,603 resulting to unreconciled variance of Kshs.134,092,009. In addition, included in the vote book

expenditure of Kshs.92,865,306,603 is unexplained negative Kshs.36,847,803 narrated as payments of Basic Salary for Civil Service which understates expenditure in the vote book.

In the circumstances, the accuracy and completeness of the above balances included in these financial statements for the year ended 30 June, 2021 could not be confirmed.

2. Omitted Rental and Disposal of Assets Income

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects other revenues of Kshs.3,520,703,654. However, this amount excludes an amount of Kshs.14,695,110 in respect of rental income recovered from housed employees through the payrolls and another amount of Kshs.5,672,500 being receipts from disposal of thirty-eight (38) vehicles.

Consequently, the accuracy and completeness of other revenues of Kshs.20,367,610 for the year ended 30 June, 2021 could not be confirmed.

3. Cash and Cash Equivalents

As disclosed in Note 12A to the financial statements, the statement of assets and liabilities reflects bank balances of Kshs.919,612,980. Examination of records revealed the following unsatisfactory matters:

3.1. Undisclosed Bank Balances

The bank balance excludes an amount of Kshs.844,649,218 in respect of three (3) bank accounts under Kenya Italy Debt for Development (KIDDP) Kshs.30,112,829, Ministry of Health Equalization Fund Kshs.583,596,178 and Tobacco Control Fund Kshs.230,940,211. In addition, these bank balances have not been reported separately in the respective Funds financial statements.

3.2. Customer Retention Money

The customer deposit bank account with a balance of Kshs.141,913,154 was used to make payments of Kshs.82,957,521 being transfers to other government agencies and Kshs.13,430,757 for salary payments. These payments do not relate to customer deposits and should not have been paid from the retention money account.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.919,612,980 as at 30 June, 2021 could not be confirmed.

4. Unreconciled Compensation of Employees

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects compensation of employees amount of Kshs.13,325,664,987 while analysis of the IPPD and manual payrolls revealed Kshs.13,517,682,185 resulting to unexplained nor reconciled variance of Kshs.192,017,198. Further, compensation of employees includes Kshs.141,592,062 described as "June, 2021 Uncaptured Salary" that remained unexplained.

In the circumstances, accuracy and completeness of compensation of employees' balance of Kshs.13,325,664,987 for the year ended 30 June, 2021 could not be confirmed.

5. Unreconciled Scholarships and Other Educational Benefits

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other government units balance of Kshs.66,946,401,966 out of which Kshs.38,883,795 was transfers to the Ministry of Health office in Geneva. The office is classified as Semi-Autonomous Government Agency (SAGA) yet it is not self-reporting. However, analysis of bank statements revealed disbursements of Kshs.41,998,224 resulting to unexplained nor reconciled variance of Kshs.3,114,429.

In the circumstances, propriety, accuracy and completeness of transfers to other government units balance of Kshs.38,883,795 for the year ended 30 June, 2021 could not be confirmed.

6. Unsupported Expenditure on Drug Rehabilitation Centre

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.296,066,798 in respect of purchase of specialized plant, equipment and machinery. Included in the amount is an amount of Kshs.17,700,000 being payment for drug rehabilitation center at Coast General Hospital. However, the corresponding Bill of Quantities, tender evaluation report and contract were not provided for audit review. Further, the attached interim certificate did not quantify the preliminaries and work done.

In the circumstances, the propriety of payment of Kshs.17,700,000 payment for drug rehabilitation center at Coast General Hospital for the year ended 30 June, 2021 could not be confirmed.

7. Unsupported Contract Variation

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects construction of buildings balance of Kshs.332,010,654. Included in the construction of building expenditure is an amount of Kshs.71,501,307 paid for the construction of bunkers and supporting supra structures to house linear accelerators in Nakuru, Garissa and Mombasa. The contractor was paid an amount of Kshs.56,230,711 in 2018/2019 and Kshs.314,301,957 in 2019/2020 bringing total payments to Kshs.442,033,975 as at 30 June, 2021. The initial contract sum was Kshs.356,000,479 but on 05 June, 2020 it was varied by Kshs.29,061,067 and on 30 September, 2020 by Kshs.57,820,544. However, variation was not supported by request for contract variation by the contractor and bid documents were not provided for audit.

In the circumstances, the propriety, accuracy and completeness of the construction of building expenditure totalling Kshs.57,820,544 for the year ended 30 June, 2021 could not be confirmed.

8. Unsupported GAVI Vaccines

As disclosed in Note 7 to the financial statements the statement of receipts and payments reflects a balance of Kshs.10,217,138,555 in respect of use of goods and services which includes specialized materials and services of Kshs.1,875,001,340. Included in the expenditure is Kshs.300,000,000 being payment for the procurement of vaccines to meet the GAVI co-financing agreement requirements. It was noted that this budget item had been capped as a procurement and required approval from The National Treasury for any transfers to be made. However, a request made by the Ministry seeking this exemption was not responded to, implying no approval was granted.

In the circumstances, the propriety of Kshs.300,000,000 being payment for the procurement of vaccines to meet the GAVI co-financing requirement for the year ended 30 June, 2021 could not be confirmed

9. Unsupported Medical Drugs Drawing Rights

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,875,001,340 on specialized materials and services. The amount includes Kshs.51,000,000 being transfers to Kenya Medical Supplies Authority (KEMSA) to enable the Hospitals to get drawing rights for drugs on need basis. However, a ledger for this arrangement indicating the opening balance, disbursements to KEMSA for the year, number of drugs drawn in the year and outstanding balance was not provided for audit review. Only an Authority to Incur Expenditure (AIE) was attached to the payment voucher.

In the circumstances, the accuracy, propriety and completeness of Kshs.51,000,000 transfers for the year ended 30 June, 2021 could not be confirmed.

10. Unsupported Legal Charges

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,875,001,340 on specialized materials and services. The amount includes an amount of Kshs.11,349,544 paid to Solicitor General for case number 626 of 2017. However, the expenditure is not supported by the Attorney General advisory on the same and Court ruling details were also not attached to the voucher.

In the circumstances, the propriety, accuracy and completeness of Kshs.11,349,544 legal charges for the year ended 30 June, 2021 could not be confirmed.

11. Unauthorised Expenditure on Purchase of Specialized Plant, Equipment and Machinery

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.296,066,798 on purchase of specialized plant, equipment and machinery. The Ministry paid Kshs.9,000,000 for supply and delivery of HPV DNA sample collection kits whose budget was Kshs.5,000,000 resulting to over expenditure of Kshs.4,000,000. Further, seven dental accessories with a budget of Kshs.239,000 were purchased at Kshs.1,965,324 resulting to over payment of Kshs.1,726,934. In addition, cancer equipment and consumables budgeted for

Kshs.20,341,000 were purchased at Kshs.37,560,231 resulting to over payment of Kshs.17,219,231.

In the circumstances, the propriety of Kshs.22,946,165 over expenditure on purchase of specialized plant, equipment and machinery for the year ended 30 June, 2021 could not be confirmed.

12. Undisclosed Project Costs

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects construction of buildings of Kshs.332,010,654 out of which Kshs.101,085,000 was for construction works in four (4) medical training colleges. However, these projects were not budgeted under the Kenya Medical Training College as the implementing government agency but were budgeted separately and paid directly to the individual colleges. Further details of these projects including procurement process, total project cost, payment vouchers, project duration and the project implementation status were not provided for audit review.

Consequently, propriety of the expenditure of Kshs.101,085,000 for the year ended 30 June, 2021 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.

Emphasis of Matter

1. Budget Execution

The summary statement of appropriation: recurrent and development reflects final budget of Kshs.121,748,688,866. However, the following observations were made;

1.1. Budgetary Control and Performance

As reflected in the summary statement of appropriation: recurrent and development combined, the Ministry's actual receipts amounted to Kshs.93,850,411,784 against budgeted receipts of Kshs.121,748,688,866 resulting into a shortfall of Kshs.27,898,277,082 (or 23%). The Ministry's actual expenditure was limited to the receipts realized.

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

1.2. Over Expenditure on Budgeted Items

Included in the total expenditure of Kshs.92,999,398,612 is Kshs.5,688,186,817 in respect to forty-nine (49) expenditure items whose budget amounted to Kshs.3,401,184,419 resulting to over expenditure of Kshs.2,287,002,398. This

contravenes Regulation 52(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which states that 'AIE holders shall be made to understand that the limit to which they may spend is that prescribed by the Authority and not their expectations, however justified this may seem.

2. Exchequer Release Not Supported by Appropriations-in-Aid

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects grants and transfers to other government entities of Kshs.66,946,401,966 out of which Kshs.14,753,450,055 is exchequer support to eight (8) Semi-Autonomous Government Agencies with Nil appropriations-in-Aid. However, this support was provided without determining the revenue raising measures of these Institutions contrary to Paragraph 37 of the National Treasury Circular No.16/2020 dated 26 August, 2020 which states that the sector working groups should critically analyse the revenue generating potential of SAGAs in their respective sectors.

3. Non-Payment of Pending Bills

As disclosed under Note 20 to the financial statements, pending bills totalling to Kshs.41,789,113,924 were not settled during the year but were instead carried forward to financial year 2021/2022. Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect to the above matters.

Key Audit Matters

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

Other Matters

1. Terminated Loan Agreements

The Ministry signed two (2) loan agreements with Arab Bank for Economic Development in Africa for the construction of Wajir and Rongai hospitals of Kshs.1,250,000,000 with the Ministry expected to provide additional funding of Kshs.550,000,000 all totalling Kshs.1,800,000,000. The Wajir hospital start date was 07 January, 2012 ending on 13 August, 2021 while that of Rongai was to start on 09 March, 2013 ending on 9 March, 2021. However, the payments that have been made to date revealed that both projects had not commenced as at 30 June, 2021. Management indicated that the loan agreements had been cancelled but details of the loan, repayment terms, reasons and consequences of the cancellation were not provided. This is despite the Ministry allocating Kshs.640,000,000 towards the projects which have remained unutilized.

2. Signing of Agreement Without Budgetary Allocation

The Ministry entered into a 'Commitment Undertaking' on 26 May, 2021 to procure ten million (10,000,000) doses of Johnson and Johnson vaccine at a price of USD.10 per

dose totalling to USD.100,000,000 (Kshs.10,967,000,000). However, only a budgetary allocation of Kshs.7,613,217,632 had been approved resulting to over commitment of Kshs.3,353,782,368. At the time of the audit in December, 2021 the country had received 23,279,820 vaccines with only 1,552,800 vaccines being purchased from Johnson and Johnson and balance of 21,727,020 being donations.

Under the circumstances, it is not clear whether the commitment undertaken was beneficial to the government.

3. 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 and The National Treasury's Circular Ref. AG.4/16/2 Vol.3(72) dated 30 June, 2021.

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 Prepare Financial Statements

The following financial statements were not prepared and presented for audit as required by the respective laws.

| Financial Statements | Amount- Bank Balance 30 June, 2021 Kshs. | Applicable Law |
|-----------------------------|---|---|
| Tobacco Control Fund | 230,940,211 | Section 8 (3) (a) and (b) of the Tobacco Control Act, 2007 requires the officer administering the Fund to cause to be kept proper books of account and other books and records in relation to the Fund as well as to all the various activities and undertakings of the Fund and submit the same to the Auditor-General in respect of each financial year |

| Financial Statements | Amount-Transfers 30 June, 2021 Kshs. | Applicable Law |
|---|---|--|
| Kenya Health Human Resource Advisory Council | 62,216,554 | Section 43 (3) of the Health Act, 2017 states that the Council shall, within three months from the end of the financial year to which the accounts relate, submit to the Auditor-General the accounts of the Council together with a statement of income and expenditure during the year; a statement of the assets and liabilities of the Authority as of the last day of that year; a cash flow statement for the financial year; and any other statements and accounts that may be necessary to fully disclose the financial position of the Authority. |
| Kenya Health Professions Oversight Authority | 52,127,276 | Section 59 (3) of the Health Act 2017 states that the Board shall, within three months from the end of the financial year to which the accounts relate, submit to the Auditor-General the accounts of the Authority together with a statement of income and expenditure during the year; a statement of the assets and liabilities of the Authority as of the last day of that year; a cash flow statement for the financial year; and any other statements and accounts that may be necessary to fully disclose the financial position of the Authority. |
| Construction of a Cancer Centre in Kisii Level 5 Hospital | 9,993,800 | section 4.01 of the loan agreement requires the borrower to keep separate accounts for the project and have them audited by the Auditor-General or an independent auditor appointed by the Auditor-General. However, no financial statements in respect of this project were prepared contrary to the loan agreement |
| Total | 124,337,630 | |

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

2. Capacity Building Training on Mental Health Champions

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects current grants government agencies and other levels of government of Kshs.42,998,971,347 which includes Kshs.20,000,000 for psychological support to health workers. This amount was meant to cushion frontline health care workers in all forty-seven (47) counties during the Covid-19 pandemic for a period of three (3) months with effect from April, 2020. However, the amount was paid on 30 June, 2021 to Kenya Medical Training College to implement the program about one year after the validity period. Further, the program activities entailed holding brief sessions with counsellors daily, having a dedicated line with tele counselling for health workers, psychological support to families of health workers who turn positive of Covid-19, expansion of psychological support to cover all employees and citizenry and to develop targeted messages on Covid-19 to reach all citizenry through mass and social media. However, there was no evidence that the Institution utilized the funds to

undertake the stated activities in all forty-seven (47) counties. This contravenes paragraph 4.2.2 (iii) of the Guidelines on Managing Training in the Public Service, 2017 which requires all applications of course approval be accompanied by a letter of admission to a recognized training institution complete with fees structure and/or a detailed proforma invoice and course duration; and extracts of approved minutes of the Ministerial Human Resource Management and Advisory Committee meeting recommending the training.

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

3. Emergency Medical Treatment Fund

Note 9 to the financial statements reflects emergency relief and refugee assistance of Kshs.1,595,904,537. However, the Ministry has not established an emergency medical treatment fund to provide for unforeseen situations. In addition, the Ministry did not have policy guidelines, maintenance standards and coordination mechanisms for provision of emergency healthcare in the event of unforeseen calamity. This is contrary to Section 15(1)(x) of the Health Act, 2017 which states that the national government Ministry responsible for health shall establish an emergency medical treatment fund for emergencies to provide for unforeseen situations calling for supplementary finance.

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

4. Unjustified Use of Restricted Tendering

As disclosed under Note 11 to the financial statements the statement of receipts and payments reflects acquisition of assets balance of Kshs.886,174,137 out of which Kshs.33,016,760 is refurbishment of buildings. The amount includes Kshs.14,074,730 for office renovations at Afya House paid to two (2) contractors. Management used restricted tendering to procure refurbishment works awarded at Kshs.38,316,644. However, the nature of the works did not meet the conditions set for use of restricted tendering under Section 102 of the Public Procurement and Asset Disposal Act, 2015 and no explanations were given for not using open tendering.

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

5. Compensation of Employees

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects compensation of employees' balance of Kshs.13,325,664,987 whose audit revealed the following observations:

5.1. Unremitted NSSF Contributions

Records availed for audit revealed that the management failed to deduct and remit National Social Security Fund contributions amounting to Kshs.4,808,600. This is contrary to Section 19 (1) and Section 20 (1) of the National Social Security Fund 2013 which requires every employer who, under a contract of service, employs one employee or more shall register with the Fund as a contributing employer and shall,

register his employee or employees, as members of the Fund and pay to the Pension Fund in respect of each employee in his or her employment.

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

5.2. Unremitted Pension Contributions

Analysis of the payrolls revealed that pension contribution amounting to Kshs.16,678,328 for seven hundred and three (703) employees below the age of 45 years who were engaged on permanent and pensionable terms was not deducted and remitted. Therefore, management had not fully implemented the Defined Contribution Scheme as directed by the Head of Public Service through circular Ref. No. PO/CAB.1/8A dated 20 November, 2020.

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

6. Delayed Construction of a Cancer Centre in Kisii Level 5 Hospital

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects construction of buildings of Kshs.332,010,654 out of which Kshs.9,993,800 was for the construction of a Cancer Centre at Kisii Level 5 Hospital. The project was through a loan agreement signed on 03 June, 2015 between the Republic of Kenya (Borrower) and Arab Bank for Economic Development in Africa (BADEA) of USD.10,000,000 with the government expected to provide additional funding of USD.2,800,000 totalling to USD.12,800,000 (or Kshs.1,280,000,000). The project duration was six (6) years from 10 August, 2016 to 10 August, 2022. However, as at 30 June, 2021 about five (5) years after the start date, the project was less than 1% complete with only Kshs.9,993,800 having been spent. Total loan amount disbursed since the inception of the project has also not been stated.

In the circumstances, continued funding from the donor is not guaranteed and the project is likely to stall.

7. Demurrage Charges

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.1,875,001,340 on specialized materials. The amount includes Kshs.30,444,254 being demurrage charges incurred due to delay in port clearance, Kshs.7,091,793 was payment to transporters while Kshs.2,171,587 related to other service providers on medical donations.

In the circumstances, the value for money on donations and avoidable demurrage charges for the year ended 30 June, 2021 could not be confirmed.

8. Mathari National Teaching and Referral Hospital (MNTRH)

8.1. Encroachment

The Ministry owns a parcel of land No.42/13/97/3 which houses Mathari Teaching and Referral Hospital measuring approximately 34.3 hectares. Physical verification revealed the land was partially fenced by Nairobi Metropolitan Services (NMS). However, no documentary evidence was provided to support this explanation. It was

observed that an undisclosed developer has erected a temporary fence on the unfenced portion of the land.

8.2. Relocation of the Hospital

Available records indicate the hospital will be relocated to new location in Ngong, Kajiado County where a Modern Neuropsychiatric National Teaching and Referral Hospital will be established at a cost of Kshs.5,000,000,000 over a two-year period. According to the proposal, the parcel of land measuring 34.3 hectares will be exchanged by a new parcel of land in Ngong measuring 81.69 hectares. However, the terms of the exchange have not been spelt out clearly stating whether the parcel will remain in the custody of the Ministry and consideration of land values for the two (2) parcels that are being exchanged.

8.3. Renovation Works

Physical verification in the month of December, 2021 revealed ongoing renovation works at the hospital valued at Kshs.74,178,392. However, the rationale of the ongoing renovation works despite the planned relocation after two years could not be confirmed.

8.4. Missing Title Deed

The Ministry is not in possession of title deed for the parcel of land that the hospital sits on instead only allotment letter was provided to confirm ownership.

In the circumstances, the value of money and ownership of the land could not be established.

8.5. Outstanding NHIF Dues

A scrutiny of the records held by the Hospital revealed that the Hospital has accumulated over Kshs.135 Million since 2016-2019 which is owed to the National Hospital Insurance Fund (NHIF).

8.6. Dilapidated Sections of Administration Block

Some sections of the hospital building have ceiling boards worn out and loosely hanging and walls are broken posing danger to staff occupying the respective offices.

To this extent, Regulation 139(1) of The Public Finance Management (National Government) Regulations, 2015 which states that the accounting officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that (a) preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; (b) movement and conditions of assets can be tracked has not been complied with.

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. Compensation of Employees

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects compensation of employees' balance of Kshs.13,325,664,987 whose audit revealed the following observations:

1.1. Weakness in Processing of Manual Payroll

Analysis of compensation of employees revealed payment of Kshs.4,171,978,129 that was processed through manual payrolls (Excel). However, there were twenty (20) duplicate identification numbers, twelve (12) duplicate bank accounts shared by twenty-six (26) employees and two hundred and sixty-eight (268) staff were remunerated both as Universal Health Care (UHC) contract staff and UHC contract intern.

1.2. Weakness in Processing of IPPD Payroll

Analysis of IPPD payrolls revealed that one hundred and ninety-two (192) duplicate bank accounts and six hundred and ninety-three (693) employees were earning below a third of their basic pay.

1.3. Transition from Manual to IPPD Payroll

In the year under review, the Ministry operated manual payroll from July, 2020 to December, 2020 for eight thousand six hundred and twenty-two (8,622) Universal Health Care (UHC) staff on a three (3) year contract. However, two hundred and two (202) UHC interns and two hundred and forty-eight (248) registered clinical officers were not assigned payroll numbers on transitioning to IPPD.

Consequently, the checks during transition from manual to IPPD payrolls were weak.

2. Lack of Training Needs Assessment

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects use of goods and services of which includes Kshs.465,121,890 on training expenses out of which Kshs.214,211,848 is for tuition fees and allowances for employees. However, these trainings were conducted without a training needs

assessment identifying performance gaps and linking the trainings to closing such gaps. This is contrary to Paragraph 3.0 of the guidelines to managing training in public service 2017 which states that "As per the Human Resource Development policy and other Human Resource Management & Development guidelines in the public service, planning for training shall be guided by the outcome of training needs assessment and shall be designed in line with identified performance gaps linking training to closing of such gaps. Training will be planned to upgrade core competencies, knowledge, skills and attitudes of public servants, with the aim of enhancing service delivery."

In the circumstances, trainings may not be aligned to performance gaps.

3. Summary of Fixed Assets

Annex 4 to the financial statements for the year ended 30 June, 2021 reflects summary of fixed assets register historical cost of Kshs.2,198,541,403 (2020 – Kshs.1,312,367,266). The following observations were made;

3.1. Fixed Assets Register

The Ministry did not maintain a fixed asset register to record the assets acquired and no valuation was done for the existing assets. Therefore, the balances and nature of the fixed assets disclosed were not supported with sufficient purchase details, unique identification numbers (title documents numbers).

3.2. Residential Housing Units

The summary of fixed asset register includes land and building of Kshs.516,616,229. However, this balance excludes two hundred and thirty-five (235) housing units at Mathari Teaching and Referral Hospitals whose values has not been disclosed.

3.3. Logbooks not in Custody of the Ministry

The summary of fixed asset register reflects transport equipment balance of Kshs.36,544,320. Available records indicate a list of two hundred and seventy-four (274) vehicles. However, only forty-eight (48) logbooks were provided for audit resulting to a difference of two hundred and twenty-six (226) that were not in the custody of the Ministry.

3.4. Undisclosed Land and Buildings

Annex 4 to the financial statements for the year ended 30 June, 2021 reflects land and building balance of Kshs.516,616,299. The Ministry has various parcels of land across the country including land on the ongoing construction of Cancer Centres in Mombasa, Nakuru and Garissa. However, a list of these parcels of land, buildings and ownership documents have not been provided. Further excluded from this balance is land and buildings along Cathedral Road where the Ministry of Health Headquarters is located.

In the circumstances, the existence of an effective mechanism to safeguard the assets could not be established.

4. Mathari National Teaching and Referral Hospital (MNTRH)

4.1. Motor Vehicle Records

A review of motor vehicle records held by the Ministry of Health (MOH) and the Mathari National Teaching and Referral Hospital revealed that there were some discrepancies regarding the description of the motor vehicles as is stated below; -

| Item Records | MOH Records | MNTRH |
|---------------------|--------------------|--------------|
| GK B 704U | Toyota Double Cab | Van |
| GK A 233U | Nissan Navara | Van |
| Tractor | GK A795U | GK A 785U |

In the circumstances, the ownership of two (2) vans at MNTRH could not be confirmed.

4.2. Transition of the Hospital to a State Corporation

Legal Notice 165 of 21 August, 2020 established Mathari National and Teaching Referral Hospital (MNTRH) as a state corporation classifying it as a level 6 hospital. The notice is yet to be fully operationalized since there is no substantive Chief Executive Officer, staff at the hospital are from the Ministry, payroll and other operations like budget approval are still being controlled by the Ministry.

4.3. Forensic Department

The hospital's largest population is from Forensic Department/Maximum Security Unit (MSU) which accounts for 30% and deals with in-patient that are law offenders hospitalised for an average of two (2) years. However, for the last seven (7) years the hospital has not received amount of Kshs.868,501,000 from the Prisons Department to cater for these patients. There is no signed memorandum of understanding between the Prisons Department and the hospital on the financing arrangements.

To this extent, the hospital is being stretched financially and may not offer the services as envisioned.

5. Governance Structure

The Note 6 to the financial statements reflects basic salaries permanent employees of Kshs.1,433,608,063 out of which Kshs.39,683,292 relates to payment of salaries to four (4) key management personnel under job group 'U'. The positions of these officers are between the office of the Director General and the Principal Secretary but their reporting channels have not been included in the organizational structure neither have their designations disclosed in the financial statements under fiduciary management. In addition, the key entity information and Management section to the financial statements indicates seven (7) directorates while the organizational structure indicates six (6) resulting to a variance of one (1). Also, there are four (4) acting officers at senior Management level for more than six (6) months. This contravenes Public Service Human Resources guidelines. Furthermore, effective decision making may be hampered due to not holding positions in substantive manner.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether

effective processes and systems of internal control, risk management and 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 control, risk management and governance.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 appropriate 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

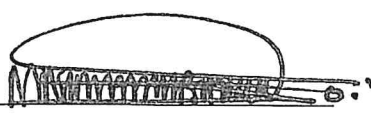
31 December, 2021


Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2021

5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2021

| | Note | 2020/2021 | 2019/2020 |
|---|------|-----------------------|------------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Proceeds from Domestic and Foreign Grants | 1 | 299,947,089 | 135,000,000 |
| Transfers from National Treasury | 2 | 82,417,757,209 | 92,556,737,593 |
| Proceeds from Foreign Borrowings | 3 | 2,946,156,251 | 996,396,873 |
| Proceeds from Sale of Assets | 4 | 4,665,847,582 | 8,252,948,617 |
| Other Revenues | 5 | 3,520,703,654 | 4,890,825,724 |
| TOTAL REVENUES | | 93,850,411,784 | 106,831,908,807 |
| PAYMENTS | | | |
| Compensation of Employees | 6 | 13,325,664,987 | 8,149,395,769 |
| Use of goods and services | 7 | 10,217,138,555 | 8,597,415,769 |
| Transfers to Other Government Units | 8 | 66,946,401,966 | 85,544,463,723 |
| Other grants and transfers | 9 | 1,599,018,966 | 3,159,808,772 |
| Social Security Benefits | 10 | 25,000,000 | 100,000,000 |
| Acquisition of Assets | 11 | 886,174,137 | 1,265,744,065 |
| TOTAL PAYMENTS | | 92,999,398,612 | 106,816,828,098 |
| SURPLUS/DEFICIT | | 851,013,172 | 15,080,709 |

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 _____ 2021 and signed by:



Principal Secretary
Susan Mochache, CBS



Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10661

6. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

| | Note | 2020/2021 | 2019/2020 |
|--|------|--------------------|--------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 12A | 919,612,980 | 113,640,928 |
| Cash Balances | 12B | 2,762,900 | 3,853,725 |
| Total Cash And Cash Equivalents | | 922,375,880 | 117,494,653 |
| Accounts Receivables - Outstanding Imprest and Clearence Accounts | 13 | 75,263,726 | 18,446,372 |
| TOTAL FINANCIAL ASSETS | | 997,639,605 | 135,941,025 |
| LESS: FINANCIAL LIABILITIES | | | |
| Accounts Payables - Deposits | 14 | 141,913,154 | 113,372,292 |
| NET FINANCIAL ASSETS | | 855,726,451 | 22,568,733 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 15 | 22,568,733 | 21,114,196 |
| Prior year adjustments | 16 | (17,855,454) | (13,626,172) |
| Surplus/Deficit for the year | | 851,013,172 | 15,080,709 |
| NET FINANCIAL POSITION | | 855,726,452 | 22,568,733 |

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 _____ 2021 and signed by:

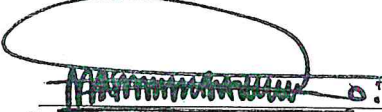

Principal Secretary
Susan Mochache, CBS



Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10

7. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

| | Note | 2020/2021 | 2019/2020 |
|---|------|------------------------|------------------------|
| | | Kshs | Kshs |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts for operating income | | | |
| Proceeds from Domestic and Foreign Grants | 1 | 299,947,089 | 135,000,000 |
| Transfers from National Treasury | 2 | 82,417,757,209 | 92,556,737,593 |
| Other Revenues | 5 | 3,520,703,654 | 4,890,825,724 |
| | | 86,238,407,952 | 97,582,563,317 |
| Payments for operating expenses | | | |
| Compensation of Employees | 6 | 13,325,664,987 | 8,149,395,769 |
| Use of goods and services | 7 | 10,217,138,555 | 8,597,415,769 |
| Transfers to Other Government Units | 8 | 66,946,401,966 | 85,544,463,723 |
| Other grants and transfers | 9 | 1,599,018,966 | 3,159,808,772 |
| Social Security Benefits | 10 | 25,000,000 | 100,000,000 |
| | | 92,113,224,475 | 105,551,084,033 |
| Adjusted for: | | | |
| Changes in receivables | 17 | (56,817,354) | 1,444,144 |
| Changes in payables | 18 | 28,540,862 | (26,875,088) |
| Adjustments during the year | 16 | (17,855,454) | (13,626,172) |
| Net cashflow from operating activities | | (5,920,948,469) | (8,007,577,832) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 4 | 4,665,847,582 | 8,252,948,617 |
| Acquisition of Assets | 11 | (886,174,137) | (1,265,744,065) |
| Net cash flows from Investing Activities | | 3,779,673,445 | 6,987,204,552 |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from Foreign Borrowings | 3 | 2,946,156,251 | 996,396,873 |
| Net cash flow from financing activities | | 2,946,156,251 | 996,396,873 |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| | | 804,881,227 | 23,976,407 |
| Cash and cash equivalent at BEGINNING of the year | | 117,494,653 | 141,471,060 |
| Cash and cash equivalent at END of the year | | 922,375,880 | 117,494,653 |

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 _____ 2021 and signed by:


Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10661

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2021

8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

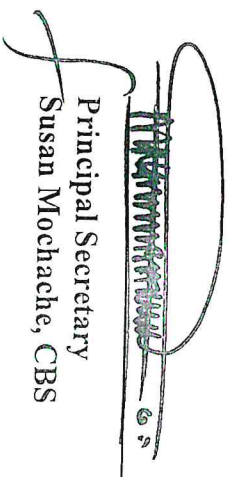
| Revenue/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=c-d | % of Utilisation Difference to Final Budget f=d/c % |
|---|------------------------|-----------------------|------------------------|---------------------------------------|--|--|
| RECEIPTS | | | | | | |
| Proceeds from Domestic and Foreign Grants | 0 | 5,045,000,000 | 5,045,000,000 | 299,947,089 | 4,745,052,912 | 6% |
| Exchequer releases | 92,560,336,712 | 2,443,519,869 | 95,003,856,581 | 82,417,757,209 | 12,586,099,372 | 87% |
| Proceeds from Foreign Borrowings | 3,660,325,655 | 1,807,000,000 | 5,467,325,655 | 2,946,156,251 | 2,521,169,404 | 54% |
| Proceeds from Sale of Assets | 8,082,256,630 | 750,000,000 | 8,832,256,630 | 4,665,847,582 | 4,166,409,048 | 53% |
| Other Receipts | 7,399,750,000 | 500,000 | 7,400,250,000 | 3,520,703,654 | 3,879,546,346 | 48% |
| Total Receipts | 111,702,668,997 | 10,046,019,869 | 121,748,688,866 | 93,850,411,784 | 27,898,277,082 | 77% |
| Payments | | | | | | |
| Compensation of Employees | 11,365,309,998 | 1,899,214,520 | 13,264,524,518 | 13,325,664,987 | (61,140,469) | 100% |
| Use of goods and services | 10,939,833,176 | 3,315,053,477 | 14,254,886,653 | 10,217,138,555 | 4,037,748,098 | 72% |
| Transfers to Other Government Units | 85,443,198,094 | 2,184,750,295 | 87,627,948,389 | 66,946,401,966 | 20,681,546,423 | 76% |
| Other grants and transfers | 613,152,574 | 3,530,159,583 | 4,143,312,157 | 1,599,018,966 | 2,544,293,191 | 39% |
| Social Security Benefits | 100,000,000 | 0 | 100,000,000 | 25,000,000 | 75,000,000 | 25% |
| Acquisition of Assets | 3,241,175,155 | (883,158,006) | 2,358,017,149 | 886,174,137 | 1,471,843,012 | 38% |
| Grand Total | 111,702,668,997 | 10,046,019,869 | 121,748,688,866 | 92,999,398,612 | 28,749,290,254 | 76% |
| Surplus/Deficit | | | | 851,013,172 | (851,013,172) | |

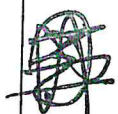
Notes:-

Ministry of Health
Reports and Financial Statements
For the year ended June 30, 2021

- i. *Compensation of employees-Number of Interns under-training was less than the approved establishment.*
- ii. *Transfer to Other government Units-the semi-Autonomous units retain their A-I-A collections in the Financial year, and disbursement to Sagas however, are net of A-I-A*
- iii. *Use of Goods and Services- the 28% under utilization is due to inadequate budgeted amount in different chargeable items as at the close of the financial year*
- iv. *Other Grants and Transfers- the 61% is due to non-remittances of Invoices by International Organisations within the financial reporting year*
- v. *Use of goods and services, Transfer to other government units and acquisition of Assets- Non-receipt of returns by spending entities to facilitate capturing of A-I-A for donors*
- vi. *Proceeds from Foreign Borrowings -the 46% under realisation relates to non-remittances of support documents from the spending entities for capture in Ifms within the financial year*

The entity financial statements were approved on 31/12/ 2021 and signed by:


Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10661

Ministry of Health
 Reports and Financial Statements
 For the year ended June 30, 2021

9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

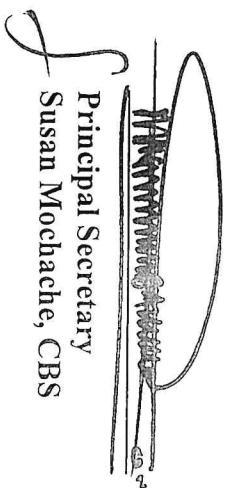
| Revenue/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=d-c | Utilisation Difference to Final Budget % of f=d/c % |
|-------------------------------------|-----------------------|-------------------------|--------------------------|------------------------------------|--|--|
| RECEIPTS | | | | | | |
| Exchequer releases | 48,968,678,518 | 2,832,810,633.00 | 51,801,489,151.00 | 50,129,162,036 | 1,672,327,115 | 97% |
| Proceeds from Sale of Assets | 8,082,256,630 | 750,000,000.00 | 8,832,256,630.00 | 4,665,847,582 | 4,166,409,048 | 53% |
| Other Receipts | 7,399,750,000 | 500,000.00 | 7,400,250,000.00 | 3,520,703,654 | 3,879,546,346 | 48% |
| Total Receipts | 64,450,685,148 | 3,583,310,633.00 | 68,033,995,781.00 | 58,315,713,273 | 9,718,282,508 | 86% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 11,365,309,998 | 1,899,214,520.00 | 13,264,524,518.00 | 13,325,664,987 | (61,140,469) | 100% |
| Use of goods and services | 1,378,833,176 | 472,156,952.00 | 1,850,990,128.00 | 1,559,671,191 | 291,318,937 | 84% |
| Transfers to Other Government Units | 51,370,679,900 | 1,175,821,638.00 | 52,546,501,538.00 | 43,006,931,680 | 9,539,569,858 | 82% |
| Other grants and transfers | 193,152,574 | - | 193,152,574.00 | 121,768,280 | 71,384,294 | 63% |
| Social Security Benefits | 100,000,000 | - | 100,000,000.00 | 25,000,000 | 75,000,000 | 25% |
| Acquisition of Assets | 42,709,500 | 36,117,523.00 | 78,827,023.00 | 46,845,629 | 31,981,394 | 59% |
| Grand Total | 64,450,685,148 | 3,583,310,633.00 | 68,033,995,781.00 | 58,085,881,767 | 9,948,114,014 | 85% |
| Surplus/Deficit | | | | 229,831,506 | (229,831,506) | |


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Notes:-

i) *Acquisition of Assets— the underutilization of 31% respectively relates to non-receipt of returns by spending entities to facilitate capturing of A-I-A for donors.*

The entity financial statements were approved on 31/12/ 2021 and signed by:


Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Peninah W. Njuguna
ICPAK Member Number: 10661

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10. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-----------------------|-------------------------|--------------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Proceeds from Domestic and Foreign Grants | 0 | 5,045,000,000.00 | 5,045,000,000.00 | 299,947,089 | 4,745,052,912 | 6% |
| Exchequer releases | 43,591,658,194 | -389,290,764.00 | 43,202,367,430.00 | 32,288,595,172 | 10,913,772,258 | 75% |
| Proceeds from Foreign Borrowings | 3,660,325,655 | 1,807,000,000.00 | 5,467,325,655.00 | 2,946,156,251 | 2,521,169,404 | 54% |
| Total Receipts | 47,251,983,849 | 6,462,709,236.00 | 53,714,693,085.00 | 35,534,698,512 | 18,179,994,573 | 66% |
| PAYMENTS | | | | | | |
| Use of goods and services | 9,561,000,000 | 2,842,896,525.00 | 12,403,896,525.00 | 8,657,467,364 | 3,746,429,161 | 70% |
| Transfers to Other Government Units | 34,072,518,194 | 1,008,928,657.00 | 35,081,446,851.00 | 23,939,470,286 | 11,141,976,565 | 68% |
| Other grants and transfers | 420,000,000 | 3,530,159,583.00 | 3,950,159,583.00 | 1,477,250,686 | 2,472,908,897 | 37% |
| Acquisition of Assets | 3,198,465,655 | -919,275,529.00 | 2,279,190,126.00 | 839,328,508 | 1,439,861,618 | 37% |
| Grand Total | 47,251,983,849 | 6,462,709,236.00 | 53,714,693,085.00 | 34,913,516,845 | 18,801,176,240 | 65% |
| Surplus/Deficit | 0 | - | - | 621,181,667 | (621,181,667) | |

Notes:-

i. Proceeds from Foreign Borrowings – the 46% under realization is due to non-remittances of support documents from the spending entities.

The entity financial statements were approved on _____ 2021 and signed by:


Principal Secretary
Susan Mochache, CBS


Deputy Accountant General
Peninah W. Njunga
ICPAK Member Number: 10661

11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | | Adjustments | | Final Budget | | Actual on comparable basis | | Budget utilization difference |
|---|------------------------|------|-----------------------|------|------------------------|------|----------------------------|------|-------------------------------|
| | 2021 | Kshs | Kshs | Kshs | 2021 | Kshs | Date, 2021 | Kshs | |
| 0401000000- Preventive and Promotive Health Services | 11,586,159,825 | | 17,768,366,511 | | 29,354,526,336 | | 15,995,950,997 | | 13,358,575,339 |
| 0401010000-Communicable Disease Control | 0 | | | | 0 | | 241,500 | | (241,500) |
| 0401020000-Health Promotion | 496,711,286 | | (130,000,000) | | 366,711,286 | | 246,903,027 | | 119,808,259 |
| 0401030000-Non-communicable Disease Prevention & Control | 4,322,046,881 | | 3,725,216,237 | | 8,047,263,118 | | 4,458,785,663 | | 3,588,477,455 |
| 0401040000-Government Chemist | 141,815,733 | | 0 | | 141,815,733 | | 82,812,801 | | 59,002,932 |
| 0401050000-Radiation Protection | 6,153,335,925 | | 212,628,313 | | 6,365,964,238 | | 5,563,141,404 | | 802,822,834 |
| 0401080000- | 320,000,000 | | 14,046,380,025 | | 14,366,380,025 | | 5,498,140,424 | | 8,868,239,601 |
| 0401090000- | 152,250,000 | | (85,858,064) | | 66,391,936 | | 145,926,178 | | (79,534,242) |
| 0402000000-Curative Health Services | 42,409,201,293 | | 2,295,942,488 | | 44,705,143,781 | | 38,734,005,122 | | 5,971,138,659 |
| 0402010000-National Referral Services | 29,747,699,419 | | 3,347,410,795 | | 33,095,110,214 | | 28,322,556,130 | | 4,772,554,084 |
| 0402040000-Forensic and Diagnostics | 2,319,452,481 | | (613,968,307) | | 1,705,484,174 | | 854,229,975 | | 851,254,199 |
| 0402050000-Free Primary Healthcare | 7,788,646 | | 0 | | 7,788,646 | | 7,788,646 | | 1 |
| 0402060000- | 6,205,000,000 | | 0 | | 6,205,000,000 | | 6,204,909,175 | | 90,825 |
| 0402090000- | 4,129,260,747 | | (437,500,000) | | 3,691,760,747 | | 3,344,521,196 | | 347,239,551 |
| 0403000000-Health Research and Development | 9,927,723,677 | | (154,055,000) | | 9,773,668,677 | | 6,433,990,349 | | 3,339,678,328 |
| 0403010000-Capacity Building & Training | 7,228,434,424 | | (98,915,000) | | 7,129,519,424 | | 3,842,290,350 | | 3,287,229,074 |
| 0403020000-Research & Innovations | 2,699,289,253 | | (55,140,000) | | 2,644,149,253 | | 2,591,699,999 | | 52,449,254 |
| 0404000000-General Administration, Planning & Support Services | 8,532,815,429 | | 139,597,788 | | 8,672,413,217 | | 7,855,914,355 | | 816,498,862 |
| 0404010000-Health Policy, Planning & Financing | 1,972,278,786 | | (105,784,034) | | 1,866,494,752 | | 1,302,262,860 | | 564,231,892 |
| 0404020000-Health Standards, Quality Assurance & Standards | 328,438,029 | | 258,867,752 | | 587,305,781 | | 456,154,543 | | 131,151,238 |
| 0404030000-National Quality Control Laboratories | 101,901,555 | | 0 | | 101,901,555 | | 101,901,555 | | 0 |
| 0404040000-Human Resource Management | 6,130,197,059 | | (13,485,930) | | 6,116,711,129 | | 5,995,595,397 | | 121,115,732 |
| 040505000000-Maternal and Child Health | 39,246,768,773 | | 10,003,831,918 | | 29,242,936,855 | | 23,979,537,789 | | 5,263,399,066 |
| 0405040000- | 23,006,877,059 | | (8,247,586,836) | | 14,759,290,223 | | 11,370,347,262 | | 3,388,942,961 |
| 0405050000- | 273,511,676 | | (5,485,642) | | 268,026,034 | | 241,846,590 | | 26,179,444 |
| 0405070000- | 15,966,380,038 | | (1,750,759,440) | | 14,215,620,598 | | 12,367,343,937 | | 1,848,276,661 |
| TOTAL | 111,702,668,997 | | 10,046,019,869 | | 121,748,688,866 | | 92,999,398,612 | | 28,749,290,254 |

12. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

5. a) Recognition of Receipts

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

- **Tax Receipts**

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

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of Employees**

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

• **Use of Goods and Services**

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

• **Interest on Borrowing**

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

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

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

• **Acquisition of Fixed Assets**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. In-kind contributions

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

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/ restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30 June 2021, this amounted to Kshs 141,913,154 compared to Kshs 109,563,791 in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

15. Related Party Transactions

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

16. 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 xx** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

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13. NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2021

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Name of Donor | 2020-2021 | 2019-2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Grants Received from Multilateral Donors (International Organisations) | | |
| UNICEF | 299,947,089 | 135,000,000 |
| TOTAL | 299,947,089 | 135,000,000 |

(The 2019/2020 Multi-lateral Grants are direct payments made by UNICEF as Appropriations in Aid under donor funding)

2. EXCHEQUER RELEASES

| Description | 2020-2021 | 2019-2020 |
|--|-----------------------|-----------------------|
| | Kshs | Kshs |
| Total Exchequer Releases for quarter 1 | 9,047,630,688 | 8,409,337,562 |
| Total Exchequer Releases for quarter 2 | 15,742,405,042 | 15,314,207,074 |
| Total Exchequer Releases for quarter 3 | 9,644,962,402 | 21,180,834,255 |
| Total Exchequer Releases for quarter 4 | 37,962,440,962 | 38,498,266,614 |
| Total Exchequer Issues-Level 5 Hospitals | 4,326,000,000 | 4,326,000,000 |
| Total Exchequer Issues-DANIDA | 854,730,000 | 1,272,312,500 |
| Total Exchequer Issues-World Bank-THUSCP | 3,939,588,116 | 2,655,779,587 |
| Total Exchequer Issues- User Fees Foregone | 900,000,000 | 900,000,000 |
| TOTAL | 82,417,757,209 | 92,556,737,592 |

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. 82,417,757,209 against the Net approved budget for Vote 1081 of Ksh 95,003,856,581

3. PROCEEDS FROM FOREIGN BORROWINGS

| | 2020-2021 | 2019-2020 |
|-------------------------------------|----------------------|--------------------|
| | Kshs | Kshs |
| Foreign Borrowing - Direct Payments | 2,946,156,251 | 996,396,872 |
| TOTAL | 2,946,156,251 | 996,396,872 |

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PROCEEDS FROM SALE OF ASSETS

| | 2020-2021 | 2019-2020 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Receipts from the Sale of Vehicles and Transport Equipment | | |
| Receipts from the Sale of other Inventories, Stocks and Commodities | 4,665,847,582 | 8,252,948,616 |
| Receipts from the Sale of Inventories, Stocks and Commodities | | |
| TOTAL | 4,665,847,582 | 8,252,948,616 |

5. OTHER REVENUES

| | 2020-2021 | 2019-2020 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Receipts from Administrative Fees and Charges | 3,510,192,122 | 4,889,943,352 |
| Receipts from Administrative Fees and Charges - Collected as AIA | - | - |
| Other Receipts Not Classified Elsewhere | 10,511,532 | 882,372 |
| TOTAL | 3,520,703,654 | 4,890,825,724 |

6. COMPENSATION OF EMPLOYEES

| | 2019-2020 | 2019-2020 |
|--|-----------------------|----------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 1,433,608,063 | 1,058,840,293 |
| Basic wages of temporary employees | 9,628,543,253 | 4,599,179,629 |
| Personal allowances paid as part of salary | 2,121,921,609 | 2,491,375,847 |
| Jun-21 Un captured Salary | 141,592,062 | - |
| TOTAL | 13,325,664,987 | 8,149,395,769 |

7. USE OF GOODS AND SERVICES

| | 2020-2021 | 2019-2020 |
|---|-----------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 82,872,973 | 89,559,262 |
| Communication, supplies and services | 11,386,242 | 16,841,948 |
| Domestic travel and subsistence | 108,382,626 | 42,661,377 |
| Foreign travel and subsistence | 1,556,883 | 3,316,949 |
| Printing, advertising and information supplies & services | 6,383,600 | 7,601,187 |
| Rentals of produced assets | 6,210,294,175 | 6,021,637,158 |
| Training expenses | 465,121,890 | 571,344,476 |
| Hospitality supplies and services | 172,318,450 | 49,444,724 |
| Insurance costs | 1,080,329 | 3,600,000 |
| Specialised materials and services | 1,875,001,340 | 1,041,348,380 |
| Office and general supplies and services | 46,717,390 | 12,407,887 |
| Other operating expenses | 1,126,236,453 | 642,068,146 |
| Routine maintenance – vehicles and other transport equip | 16,498,234 | 15,857,029 |
| Routine maintenance – other assets | 51,539,573 | 55,607,393 |
| Fuel Oil and Lubricants | 41,748,397 | 24,119,853 |
| TOTAL | 10,217,138,555 | 8,597,415,769 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

| Description | 2020-2021 | 2019-2020 |
|---|-----------------------|-----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | | |
| Current Grants to Government Agencies and other Levels of Government- 2630100 | 42,998,971,347 | 60,908,048,385 |
| Capital Grants to Government Agencies and other Levels of Government -2630200 | 18,731,772,116 | 14,033,842,543 |
| Other Current Transfers, Grants and Subsidies -2640400 | 7,960,334 | 21,340,004 |
| Other Capital Grants and Trans -2640500 | 5,207,698,170 | 10,581,232,791 |
| TOTAL | 66,946,401,966 | 85,544,463,723 |

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

| Description | 2020-2021 | 2020-2021 | 2020-2021 | 2020-2021 | 2019-2020 |
|--|-------------------------|--------------------------|---------------------------|--------------------------|--------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| | AIA | Recurrent Disbursements | Development Disbursements | Totals | Totals |
| TRANSFERS TO SAGAS AND SCS | | | | | |
| KENYA MEDICAL TRAINING COLLEGE | 353,170,926.00 | 3,011,000,000.00 | 394,610,000.00 | 3,758,780,926.00 | 6,730,886,297.00 |
| KENYATTA NATIONAL HOSPITAL | 1,961,160,772.00 | 10,865,999,999.85 | 215,854,999.00 | 13,043,015,770.85 | 17,096,043,226.15 |
| KENYA MEDICAL RESEARCH INSTITUTE | 0.00 | 2,362,999,998.90 | 55,140,000.00 | 2,418,139,998.90 | 2,363,139,631.00 |
| KENYA MEDICAL SUPPLIES AUTHORITY | 3,157,021,196.00 | 167,362,184.00 | 3,075,778,733.00 | 6,400,162,113.00 | 16,029,919,953.30 |
| MOI TEACHING AND REFERRAL HOSPITAL | 2,703,350,000.00 | 8,018,000,001.00 | 523,931,465.00 | 11,245,281,466.00 | 10,801,343,586.40 |
| NATIONAL AIDS CONTROL COUNCIL | 0.00 | 722,270,000.00 | 266,475,000.00 | 988,745,000.00 | 1,055,180,000.00 |
| KENYATTA UNIVERSITY TEACHING AND REFERRAL HOSPITAL | 0.00 | 1,904,239,910.00 | 2,894,660,000.00 | 4,798,899,910.00 | 1,783,966,150.00 |
| NATIONAL HOSPITAL INSURANCE FUND | 0.00 | 1,862,700,442.00 | 4,098,000,000.00 | 5,960,700,442.00 | 5,789,631,500.00 |
| GENEVA OFFICE-IHO | 0.00 | 38,883,795.00 | 0 | 38,883,795.00 | 37,845,649.50 |
| KENYA MEDICAL PRACTITIONERS AND DENTISTS COUNCIL | 0.00 | 386,950,000.00 | - | 386,950,000.00 | 0.00 |
| KENYA NUCLEAR REGULATORY AUTHORITY | 0.00 | 119,579,604.00 | - | 119,579,604.00 | 0.00 |
| | 8,174,702,894.00 | 29,459,985,934.75 | 11,524,450,197.00 | 49,159,139,025.75 | 61,687,955,993.35 |
| TRANSFERS TO COUNTY GOVERNMENTS | | | | | |
| 7 COUNTIES-USER FEES FOREGONE | 0 | 900,000,000.00 | 0.00 | 900,000,000 | 900,000,000.00 |
| COUNTIES CONDITIONAL GRANTS-ANIDA | 0.00 | 0.00 | 854,730,000.00 | 854,730,000 | 1,272,312,500.00 |
| COUNTIES CONDITIONAL GRANTS-IS-UC | 0.00 | 0.00 | 3,939,588,116.00 | 3,939,588,116 | 2,655,779,587.55 |
| COVID-19 RESPONSE-COUNTY GOVERNMENTS | 1,330,270,300.15 | 0.00 | 0.00 | 1,330,270,300 | 9,011,281,115.60 |
| CONDITIONAL GRANTS-LEVEL FIVE HOSPITALS | 0 | 4,326,000,000.00 | 0 | 4,326,000,000 | 4,326,000,000.00 |
| | 1,330,270,300.15 | 5,226,000,000.00 | 4,794,318,116.00 | 11,350,588,416.15 | 18,165,373,203.15 |

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| | | | | | |
|---|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| ANALOGUES TO PROJECTS-GOK | | | | | - |
| INTERPART FUNDING | | | | | |
| HEALTH SYSTEMS FOR UNIVERSAL RE PROJECT | - | - | 378,206,600.35 | 378,206,600.35 | 435,786,616.65 |
| UNYA MEDICAL PRACTITIONERS DENTISTS COUNCIL | - | - | 5,594,280.00 | 5,594,280.00 | - |
| OBAL FUND -MALARIA ROUND 10 - SPECIAL | - | - | 1,753,760,000.00 | 1,753,760,000.00 | 378,985,677.00 |
| OBAL FUND-HIV/AIDS-CURRENT | - | - | 437,760,000.00 | 437,760,000.00 | 819,516,711.45 |
| OBAL FUND-TUBERCULOSIS-NEW GRANT | - | - | 246,649,357.35 | 246,649,357.35 | 417,710,008.80 |
| OBAL Fund GRANT KEN-T-TNT (Exchange Rate Difference) | - | - | 84,086.75 | 84,086.75 | 61,967,920.75 |
| ANSFORMATIVE HEALTH STEMS-WORLD BANK | - | - | - | - | - |
| ANSFORMATIVE HEALTH STEMS-MEDICAL SUPPLIES | - | - | 20,507,349.00 | 20,507,349.00 | 545,316,152.15 |
| ANSFORMATIVE HEALTH STEMS-PROJECT | - | - | 310,159,483.75 | 310,159,483.75 | 380,527,256.00 |
| EAST AFRICAN CENTRE OF EXCELLENCE-GOK | - | - | 40,821,808.85 | 40,821,808.85 | 15,744,396.00 |
| EAST AFRICAN CENTRE OF EXCELLENCE-A-I-A | 451,838,706.70 | - | - | 451,838,706.70 | 283,485,317.00 |
| WORLD HEALTH ORGANIZATION VACCINES- AVI | - | - | 1,000,000,000.00 | 1,000,000,000.00 | 961,000,000.00 |
| COVID-19 VACCINES | - | - | 1,645,050,000.00 | 1,645,050,000.00 | - |
| NATIONAL CANCER INSTITUTE | - | 80,000,000.00 | 0.00 | 80,000,000.00 | 14,000,000.00 |
| | 451,838,706.70 | 80,000,000.00 | 5,838,592,966.05 | 6,370,431,672.75 | 4,314,040,055.80 |
| OTHERS | | | | | |
| PROSECUTOR GENERAL-STATE LAW OFFICE | 0 | 0 | 0.00 | - | 751,461,683.90 |
| HEALTH FINANCE SECRETARIAT(EXPENSES-VARIOUS) | 0 | 7,960,333.60 | 0 | 7,960,333.60 | 8,570,859.00 |
| RADIATION PROTECTION BOARD(EXPENSES-VARIOUS) | 0 | 0.00 | 0 | - | 12,769,145.00 |
| UNYA RED CROSS | 0 | 0.00 | 0 | - | 268,000,000.00 |
| GOVERNMENT CLEARING AGENT | 0 | 0 | 0.00 | - | 839,780.00 |
| HEALTH PROGRAMME-NATIONAL | 0 | 0.00 | 0 | - | 335,453,002.90 |
| SILVER AFRICA TOURS & TRAVEL | 0 | 58,282,519.00 | 0.00 | 58,282,519.00 | - |
| | - | 66,242,852.60 | - | 66,242,852.60 | 1,377,094,470.80 |
| TOTAL | 9,956,811,900.85 | 34,832,228,787.35 | 22,157,361,279.05 | 66,946,401,967.25 | 85,544,463,722.75 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER GRANTS AND TRANSFERS

| | 2020-2021 | 2019-2020 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Scholarships and other educational benefits | 3,114,429.00 | 4,152,572 |
| Emergency relief and refugee assistance | 1,595,904,537 | 3,154,296,199 |
| TOTAL | 1,599,018,966 | 3,159,808,771 |

10. SOCIAL SECURITY BENEFITS

| | 2020-2021 | 2019-2020 |
|--|-------------------|--------------------|
| | Kshs | Kshs |
| Government pension and retirement benefits | 25,000,000 | 100,000,000 |
| TOTAL | 25,000,000 | 100,000,000 |

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

11. ACQUISITION OF ASSETS

| | 2020-2021 | 2019-2020 |
|--|--------------------|----------------------|
| | Kshs | Kshs |
| Non-Financial Assets | | |
| Construction of Buildings | 332,010,654 | 151,588,886 |
| Refurbishment of Buildings | 33,016,760 | - |
| Purchase of Vehicles and Other Transport Equipment | - | 6,357,248 |
| Purchase of Office Furniture and General Equipment | 15,201,000 | - |
| Purchase of Specialized Plant, Equipment and Machinery | 296,066,798 | 784,628,246 |
| Research, Studies, Project Preparation, Design & Supervision | 209,878,926 | 323,169,685 |
| Sub Total | 886,174,137 | 1,265,744,065 |
| Financial Assets | - | - |
| TOTAL | 886,174,137 | 1,265,744,065 |

12A: BANK ACCOUNTS

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | Exc rate (if in foreign currency) | 2020-2021 | 2019-2020 |
|--------------------------------------|---------------------------------|--|-----------------------------------|--------------------|--------------------|
| | | | | Kshs | Kshs |
| CBK, 1000181688 | Shs. | Development | - | 673,880,545 | 201,808 |
| CBK, 1000181478 | Shs. | Recurrent | - | 103,819,281 | 3,875,329 |
| CBK 1000181168 | Shs. | Deposit | - | 141,913,154 | 109,563,791 |
| Total | | | | 919,612,980 | 113,640,928 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | 2,762,900 | 3,853,725 |
| Cash in Hand – Held in foreign currency | | |
| Total | 2,762,900 | 3,853,725 |

Cash in hand analysed as follows:

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Location 1 (Ministry Headquarters-Cash Office) | 2,762,900 | 3,853,725 |
| Total | 2,762,900 | 3,853,725 |

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

| Description | 2020-2021 | 2019-2020 |
|-------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Government Imprests (ANNEX I) | 69,725,097 | 18,446,372 |
| Other Receivables | 5,538,629 | - |
| TOTAL | 75,263,726 | 18,446,372 |

14. ACCOUNTS PAYABLE

| Description | 2020-2021 | 2019-2020 |
|---------------|--------------------|--------------------|
| | Kshs | Kshs |
| Cash Deposits | - | - |
| Bank Deposits | 141,913,154 | 113,372,292 |
| Total | 141,913,154 | 113,372,292 |

15. FUND BALANCE BROUGHT FORWARD

| Description | 2020-2021 | 2019-2020 |
|----------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank accounts | 113,640,928 | 140,841,550 |
| Cash in hand | 3,853,725 | 629,510 |
| Accounts Receivables | 18,446,372 | 19,890,516 |
| Accounts Payables | (113,372,292) | (140,247,380) |
| Total | 22,568,733 | 21,114,196 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. PRIOR YEAR ADJUSTMENTS

| | Balance b/f FY 2019/2020 as per Financial statements | Adjusted Balance b/f FY 2018/2019 |
|-------------------------------------|---|---|
| Description of the error | Kshs | Kshs |
| Adjustment on Bank account Balances | (4,301,443) | (4,856,984) |
| Cash in hand | 0 | 0 |
| Accounts Payables | 0 | 0 |
| Adjustment on Receivables | (13,554,010) | (8,769,188) |
| | (17,855,454) | (13,626,172) |

17. CHANGES IN RECEIVABLE

| Description of the error | 2020 - 2021 | 2019 - 2020 |
|---|-------------------|-------------------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July 2020 (A) | 18,446,372 | 19,890,516 |
| Imprest issued during the year (B) | 51,924,922 | 1,055,547,423 |
| Imprest surrendered during the Year (C) | (13,544,010) | (1,056,991,567) |
| Net changes in account receivables D= A+B-C | 56,827,284 | 18,446,372 |

18. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

| Description of the error | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July 2019 (A) | 140,247,380 | 140,247,380 |
| Deposit and Retentions held during the year (B) | 0 | 85,236,120 |
| Deposit and Retentions paid during the Year (C) | (26,875,088) | (112,119,984) |
| Net changes in account receivables D= A+B-C | 113,372,292 | 113,363,516 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

19. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the Ministry of Health.

- i) Other Ministries Departments and Agencies and Development Projects;
- ii) County Governments; and
- iii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

| | 2020-2021 | 2019-2020 |
|--|--------------------------|-----------------------|
| | Kshs | Kshs |
| <u>Transfers to related parties</u> | | |
| Transfers to SCs and SAGAs | 49,159,139,025.75 | 61,687,955,993 |
| Transfers to Development Project | 6,370,431,672.75 | 4,314,040,055 |
| Transfers to County Governments | 11,350,588,416.15 | 18,165,373,203 |
| Other Transfers | 66,242,852.60 | 1,377,094,470 |
| Total Transfers to related parties | 66,946,401,967.25 | 85,544,463,722 |
| <u>Transfers from related parties</u> | | |
| Transfers from the Exchequer | 82,417,757,209 | 92,556,737,593 |
| Total Transfers from related parties | 82,417,757,209 | 92,556,737,593 |

20. PENDING ACCOUNTS PAYABLE (See Annex II)

| | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Construction of buildings | 17,737,152 | 0 | 17,737,152 | 0 |
| Supply of goods | 43,208,206 | 42,839,816 | 41,237,185 | 44,810,837 |
| Supply of services | 41,596,627,273 | 147,675,814 | 41,596,627,273 | 41,744,303,087 |
| Total | 41,657,572,631 | 190,515,630 | 41,655,601,610 | 41,789,113,924 |

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PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor for Financial Statements of 2018/2019 financial year. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|---|---|-----------------------------------|-----------|
| 1 | <p>444. Un-Surrendered Old Deposits Balances from Former Ministries</p> <p>The Statement of Assets and Liabilities reflects Cash and Cash equivalent's balance of Kshs. 141, 471,060 as at 30 June, 2019. However, as previously reported, deposits totaling Kshs. 10, 956,141,687 that were held in the bank accounts of the former Ministry of Medical Services and Ministry of Public Health and Sanitation, which were later merged to form the Ministry of Health, were not transferred to the new deposit account contrary to the provisions of Treasury Circular No.AG/CONF.17/01/65 of September, 2013 which required deposits in former Ministries to be analyzed and transferred to new account. Additional information indicate that the bank accounts of the</p> | <p>The matter was discussed in the Public Accounts Committee appearance in September 2021 and the report adopted by Parliament recommending in paragraph 210 that Accounting officer liaise with National Treasury on the modalities of clearing the same. The Ministry had since analyzed and reconciled the two books of Accounts and submitted to the office of the Auditor General.</p> | Joseph K. Koech | Resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|--|---|-----------------------------------|-----------|
| 2 | <p>former Ministries were closed on 16 October, 2014 and the Ministry vide letter Ref: No/ACC/AUDIT/12/Vol. II (18) dated 6 March, 2019 sought for approval from The National Treasury to write off the balance. The approval has however, not been granted. Consequently, the validity and accuracy of the reported cash and cash equivalent balance of Kshs. 141, 471,060 as at 30 June, 2019 could not be ascertained.</p> <p>447. Funds Balances Brought Forward</p> <p>The Statement of Assets and Liabilities reflects a fund balance brought forward of Kshs. 30,802,623 which differs with the closing net financial position balance of Kshs. 31,562,536 reflected in the 2017/18 financial statements resulting in an unexplained difference of Kshs. 759,913.</p> <p>In the circumstance, the accuracy of fund balance brought forwarded of Kshs. 30, 802,623 could not be</p> | | | | |
| | | <p>The unexplained difference of Kshs. 759, 913 constitutes bank account balances for Recurrent and Development respectively, that were swept back to the exchequer by the National Treasury after the end of the 2017/2018 Financial Year. The recurrent closing balance was Kshs. 314,582. However, the amount swept back by the National Treasury was kshs. 395,398.55(as per the attached transaction slip). The amount was swept back after commencement of new Financial Year 2019/2020 operations, and after a receipt of kshs. 80,815.55 was banked, and</p> | <p>Peninah W.Njuguna</p> | <p>Resolved</p> | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|---|---|-----------------------------------|-----------|
| | confirmed. | <i>thus the opening balance of Ksh. 30,802,623.00 as reported in the financial statements FY 2018/2019.</i> | | | |
| 3. | <p>450. Unsupported and Double Payment of Compensation of Employees:</p> <p>Included in compensation of employees figure of Kshs. 7,137,164,779 reflected in the Statement of Receipts and Payments is an amount of Kshs. 3,066,301 whose payment vouchers and other related supporting documents were not provided for audit review.</p> | <p>It is true that an amount of Kshs. 7,137,164,779 was incurred in compensation of employees for 2018/2009 F/Y. The Kshs. 3,066,301 worth of payment vouchers and other related supporting documents forwarded to the office of auditor general for audit review. The matter was discussed in the Public Accounts Committee appearance in September 2021 and resolved.</p> | Penina W. Njuguna | Resolved | - |
| 4. | 451. Use of Goods | The matter was discussed in the Public Accounts Committee | Jonah Onentiah | Not resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|--|---|-----------------------------------|-----------|
| | <p>Rentals of Produced Assets – Managed Equipment Services (MES) Scheme</p> <p>On 06 February, 2015, the Ministry of Health entered into agreements with five (5) medical contractors for lease of medical equipment to ninety-eight (98) hospitals across the forty-seven (47) counties under the Government Managed Equipment Services (MES) Scheme. The equipment was to be delivered in five (5) lots.</p> <p>The following anomalies were noted;</p> <p>451.1 Lack of a Needs Assessment Survey Report</p> <p>451.2 MES Equipment not in Use</p> | <p>appearance in September 2021 and the matter was not resolved. However, the Committee requested for further information as follows and whose responses were provided in the annexes as indicated:</p> <ol style="list-style-type: none"> 1. Previous report on MES presented to PAC <p><i>Annex 451.2(a): brief on Managed Equipment Services (MES) project</i></p> <ol style="list-style-type: none"> 2. Role of County VS Ministry of Health, including on disbursement of MES funds <p><i>Annex 451.2(b): MOU's between Ministry of Health and County Governments</i></p> <ol style="list-style-type: none"> 3. Confirmation of source of funds <p><i>Annex 451.2(c): Letter from National Treasury confirming the source of funds</i></p> <ol style="list-style-type: none"> 4. Current status MES payments: 5. Counties where equipment are lying idle and why | | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor Report | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|---|---|-----------------------------------|-----------|
| 5. | <p>452. Other Grants and Transfers</p> <p>452.1 Emergency Relief and Refugee Assistance</p> <p>The Statement of Receipts and Payments reflects payments of Kshs. 180,489,639 for Other Grants and Transfers which, as disclosed in Note 9 to the Financial Statements, include expenditure of Kshs. 176,337,067 on Emergency Relief and Refugee Assistance; out of which kshs. 52,834,587 worth of payment vouchers were not availed for audit. The matter was discussed in the Public Accounts Committee appearance in September 2021 and resolved.</p> | <p>6. Counties where equipment are being utilized and the output/benefits being achieved by the citizens.</p> | Peninah W. Njuguna | Resolved | |
| 6. | <p>453. Acquisition of Assets</p> <p>453.1 Purchase of Vehicles and</p> | <p>The payment of Kshs. 13,825,000 was made to Toyota Kenya Limited vide payment voucher no. 000023T</p> | Peninah W. Njuguna | Resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|---|---|-----------------------------------|-----------|
| | <p>Other Transport Equipment</p> <p>The expenditure of Kshs. 1,204,509,178 includes an amount of Kshs. 13, 825,000 incurred on purchase of vehicles and other transport equipment for which payment vouchers were not provided for audit verifications.</p> | <p>and it was in respect of purchase of Motor vehicle model Toyota KDJ-150R GK AEY-VXL Registration Number GK B542U/KCS 006B. The respective payment voucher <i>no.0000237</i> was forwarded to the Auditor General's office for audit verification.</p> | | | |
| | <p>453.2 Construction of Buildings</p> <p>Included in the expenditure of Kshs. 1,204,509,178 include an amount of Kshs. 461,740,690 incurred on construction of buildings which includes Kshs. 266,678,188 paid to a contractor. However, the contract agreement and payment vouchers relating to the payment were not provided for audit verification. No explanation was provided for this anomaly.</p> | <p>Included in Kshs. 461,740,690 for construction of buildings was an amount of Kshs. 266,678,188 paid to VAGHJYANI ENTERPRISES for construction of Pediatric Emergency and Burns Management Centre at Kenyatta National Hospital.</p> <p>The two matters were discussed in the Public Accounts Committee appearance in September 2021 and resolved.</p> | | | |
| 7. | <p>456. Pending Bills</p> <p>As disclosed in Note 17 and Annex 1 to the Financial Statements, pending</p> | <p>The matter was discussed in the Public Accounts Committee appearance in September 2021 and the Committee recommended that the</p> | Benard Kuria | Not Resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|---|---|-----------------------------------|-----------|
| 8. | <p>453.3 Research, Studies, Project Preparation, Design and Supervision</p> <p>Payment vouchers and related documents for an expenditure of Kshs. 7,178,010 included under Research, Studies, Project preparation, Design and Supervision</p> | <p>Ministry's Legal Department drafts a proposed amendment bill on the civil cases that aim at curbing the interest rates and any other relevant matter that may facilitate the Committee to follow up with State Law Office.</p> | <p>Peninah W.Njuguna</p> | <p>Resolved</p> | <p>-</p> |
| | <p>In the circumstances, the accuracy and validity of pending bills balance of Kshs. 41, 925,635,774 could not be confirmed.</p> | | | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|--|---|---|-----------------------------------|-----------|
| | balance of Kshs. 236,609,510 were not provided for audit verification. | | | | |
| 9. | <p>457. Unresolved Prior Year Matter – Transfer to Other Government Units</p> <p>As previously reported, included in other transfers figure of Kshs. 63,911,988 for the year ended 30 June 2018 is an amount of Kshs. 4,855,887 being refund of ineligible expenditure to Global Fund National Tuberculosis Lung Disease (NTLD) project as a result of imprest issued for activities outside the project' work plan in the year 2007.</p> | <p>From the outstanding imprests and advances reported in the audit for financial year 2018/19 of Kshs. 4,432,469 for Global Fund National Tuberculosis Lung Disease (NTLD) programme, an amount of Kshs.1, 268,300 was surrendered leaving an outstanding balance of Kshs. 3,305,050. The balance comprised Kshs.2,520,195 outstanding imprests and Kshs. 784,650 advances to defunct provincial administration for BCG vaccines. The new constitution abolished the Provincial administrative units; thus, the former Provincial Directorate of Public Health offices became defunct.</p> | Naumy Kemboi | Not Resolved | - |
| 10. | <p>Provision of Health Care Information Technology (HCIT) solutions for Managed Equipment Service (MES) Project review.</p> <p>On 2 October, 2017, the Ministry entered into a contract with an ICT</p> | <p>The afore mentioned issue has an active court case.</p> | Jonah Onentiah | Not Resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|------------------------|---|-----------------------------------|-----------|
| | <p>firm for provision of health care information technology solutions for the Managed Equipment Service Project (MES) Scheme at a contract sum of Kshs. 4.9 billion. The project was to take five (5) years commencing on the contract date and was to cover ninety-eight (98) hospitals under the Government's Managed Service (MES) plan. The project's scope entailed provision of health care information technology solutions including software and hardware interfaces, training and on-going maintenance.</p> | | | | |
| <p>11.</p> <p>Computed Tomography (CT) Scanners</p> <p>Included in the receipts and payments figure of ksh. 2,392,695,718 as at 30th June 2018 is an expenditure on acquisitions of assets of ksh. 1,740,000.000 under specialized plant, equipment and machinery paid for CT Scanners, which was 20% of the contract value paid as a condition precedent for Kenyan government to obtain a loan; and no procurement</p> | <p>The matter was discussed in The Public Accounts Committee appearance on 19th of May 2021 and the following documents requested for by the committee attached.</p> <p><i>Annex 5(a) - List of Delegation Mission Travel to China</i></p> <p><i>Annex 5(b) - Copies of payment vouchers and Travel Clearance for the officers, and the contract between</i></p> | <p>Dr.Laban Nthiga</p> | <p>Not Resolved</p> | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|--|---|-----------------------------------|-----------|
| | documents provided at the time of conclusion of the audit review. | <i>the Government of the Republic of Kenya through the Ministry of Health and Neusoft Medical Systems for supply and installation of the CT Scanners and The Due Diligence report for the Ministry of Health</i> | | | |
| 12. | <p>Proposed upgrading of Othaya District Hospital</p> <p>The Ministry awarded a contract for the upgrading of facilities at Othaya District Hospital at a price of ksh. 436,300,798.80 which was later revised to ksh. 501,745,918.50. As at 21st February 2014, the cumulative payments were Ksh. 501,745,918.70 or 99.9% and 192 weeks had elapsed out of contract period of 123 weeks.</p> | <p>The matter was discussed in the Public Accounts Committee appearance in September 2021 and resolved. However, the Committee requested for a policy on establishment of referral hospitals as well as guidelines on the taking over of referral hospitals, and the following documents requested for by the committee provided.</p> <p><i>Annex 2(a): Draft cabinet memo on the establishment of a National Referral Hospitals Authority (NRHA)</i></p> <p><i>Annex 2(b): Draft Legal notice on the State Corporations Act (cap 446)</i></p> | Dr.Sirengo | Resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|--|---|-----------------------------------|-----------|
| 13 | <p>Long outstanding county debts The Ministry only managed to recover an amount of Ksh. 14,837,973,349 out of the 19,208,279,767 long outstanding County Debts paid as salaries on behalf of the county government; leaving a balance of Ksh. 4,370,306,417 which has remained outstanding to date.</p> | <p>The Ministry is not obligated to recover the long outstanding debt since the budget expenditure lapsed in the financial year 2013/2014. The national treasury with the approval of parliament may consider to factor this in the budget for the counties to be able to pay.</p> | Joseph K. Koech | Not Resolved | - |
| 14. | Irregular payment on portable clinics | The matter was discussed in The Public Accounts Committee | Laban Nthiga | Resolved | - |

Ministry of Health
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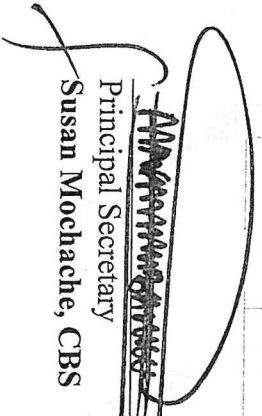
| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|---|--|---|-----------------------------------|-----------|
| | <p>The contract for supply of portable medical clinics elapsed in financial year 2015/2016 despite the fact that the contract has not been executed. The ministry also paid a sum of K.sh. 800,000,000 before installing, commissioning and handing over, therefore contravening the contractual agreement and thus, no possibility to determine whether the government obtained value for money for the expenditure.</p> | <p>appearance on 19th of May 2021 and the matter resolved. However, the Committee requested for the Ethics and Anti –corruption letter granting the Ministry authority to distribute the portable clinics. <i>Annex 4-Authority letter from EACC for Acquisition and distribution of the Portable clinics</i></p> | | | |
| 15 | <p>463. Lack of Audit Committee The Committee requested to be furnished with information as to why the Audit Committee chair resigned.</p> | <p>After the appointment of the chair to the Audit Committee, and before the Committee could take off, the chair got appointed to another Committee in another Ministry. In accordance to the Public Finance Management (PFM Act), the said chair could not be in two Committees at the same time. The Ministry has since</p> | Edward O. Were | Resolved | - |

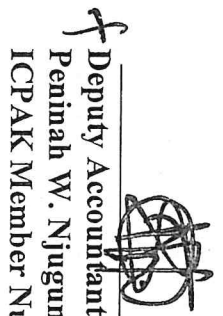
Ministry of Health
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (<i>Resolved / Not Resolved</i>) | Timeframe |
|--|--|--|---|---|-----------|
| | | <p>appointed a new Audit Committee with a Chair and the Committee is active.</p> | | | |
| 16 | <p>445. Bank Balances 445.1 Recurrent Account 445.2 Development Account: 445.3 Deposit Account</p> <p>The Recurrent, Development and Deposit bank balances reflects unexplained variances at the end of the reporting period resulting to an unaccounted for balances, and thus affecting the validity of the Financial Statements.</p> | <p>The matter was discussed in the Public Accounts Committee appearance in September 2021 and various Accounting Documents presented reflecting the reconciliations and adjustments between the cash book and bank statements for both the recurrent, Development and Deposit. The Ministry had since analyzed and reconciled the books of Accounts and submitted to the office of the</p> | Joseph K. Koech | Resolved | - |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue | Status: (Resolved / Not Resolved) | Timeframe |
|--|-----------------------------------|---------------------|---|--------------------------------------|-----------|
| | | Auditor General. | | | |


 Principal Secretary
 Susan Mochache, CBS


 Deputy Accountant General
 Penimah W. Njgunah
 ICPAK Member Number: 10661

Minist of Health
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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| SN | PAYEE | AMOUNT | REMARKS |
|----|--|---------------|---|
| 1 | HERMANOS SYSTEMS | 17,180,000.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 2 | LIBRATECH VERSATILE SOLUTIONS | 5,424,000.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 3 | PEAK PERFORMANCE INTERNATIONAL LIMITED | 1,948,800.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 4 | JUNHA MARKET VENTURES | 4,010,800.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 5 | BLUE STREAM ENTERPRISES | 737,578.67 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 6 | DANGOTE TECHNOLOGIES LIMITED | 3,052,238.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 7 | HILLEY CONSULTANTS LTD | 1,351,293.10 | MONEY RETURNED DUE TO WRONG BANK DETAILS |
| 8 | JOYLIN INVESTMENTS | 490,000.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 9 | STADOLE INTERNATIONAL LIMITED | 2,374,038.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 10 | PETMART SERVICES LIMITED | 3,689,946.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 11 | VOOMANTICS KENYA | 11,700.00 | COULD NOT BE PROCESSED DUE TO CLOSURE OF PAYMENT MODULE |
| 12 | PHAROJ GENERAL MERCHANTS | 578,353.45 | RETURNED FUNDS DUE TO WRONG BANK DETAILS |
| 13 | CASTEL TECHNOLOGIES | 487,448.30 | RETURNED FUNDS DUE TO WRONG BANK DETAILS |

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|----|---------------------------|--------------------------|---|
| | LIMITED | | |
| 14 | GIJAY GENERAL SUPPLIES | 1,503,620.70 | RETURNED FUNDS DUE TO WRONG BANK DETAILS |
| 15 | FAIDI HEALTHCARE LIMITED | 1,971,020.70 | PENDING BILL 2019/2020-RETURNED FUNDS DUE TO WRONG BANK DETAILS |
| 16 | PARTEC EAST AFRICA LTD | 824,932,000.00 | INSUFFICIENT FUNDS |
| 17 | VARIOUS COURT CASE AWARDS | 40,919,371,087.35 | INSUFFICIENT BUDGETARY PROVISION |
| | | 41,789,113,924.27 | |

ANNEX 2- LIST OF OUTSTANDING IMPRESTS

| P/NO | NAME OF OFFICER | AMOUNT |
|------------|-----------------------------|------------|
| 1975092454 | FRANCIS KURIA KERUNGE | 62,000.00 |
| 1978028242 | MARTIN MUNYAO MUTISO | 2,480.00 |
| 1979117638 | NANCY SALOME ATIENO | 35,200.00 |
| 1980034005 | BENSON OKENO OKIOMA | 200,000.00 |
| 1981086479 | KEPHA MOGERE OMBACHO | 183,800.00 |
| 1982053534 | RICHARD MWIHA KIBOCHA | 16,000.00 |
| 1982065701 | JOHN OLUOCH NYAMUNI | 28,000.00 |
| 1982087606 | JOHN KAHIGA MACHARIA | 126,000.00 |
| 1983060267 | PATRICK WANJUKI WARUTERE | 55,400.00 |
| 1983074559 | AGNES JAMES NGINA | 98,800.00 |
| 1984004688 | ANSELMINA CIRINDI MURIANKI | 113,474.00 |
| 1984058239 | JOHNNY MWENDWA MUSYOKA | 115,500.00 |
| 1984059895 | HANNAH NYOKABI GITUNGO | 45,000.00 |
| 1984126723 | PETER ONGORO | 100,000.00 |
| 1985034084 | MAALIM ABDULLAHI IBRAHIM | 50,400.00 |
| 1985053402 | PAULINE KATHUGU NGARI | 28,000.00 |
| 1985078216 | GRACE NYABOKE ATANDI MAINYE | 133,600.00 |
| 1985080946 | SALESIOUS KIRUNJA IGNATIUS | 52,500.00 |
| 1985102007 | TIMOTHY N. WAKIAGA | 100,800.00 |
| 1986025614 | RUTH ATIENO KOGA | 386,582.00 |
| 1986068808 | ALICE SIFUMA NGONI | 106,543.00 |
| 1986069854 | SAMUEL MARINDICH KIGEN | 100,800.00 |
| 1986073196 | JOSEPH LIBONDO MUHAMBI | 29,400.00 |
| 1986098683 | MARGARET NGIMA KARIUKI | 10,000.00 |
| 1987067449 | ALEXANDER KITHENDU KISYANGA | 54,400.00 |
| 1987067944 | JACKSON GITHINJI MURIITHI | 235,160.00 |

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|------------|------------------------------|--------------|
| 1987070264 | STEPHEN MATIBA NJAMA | 48,000.00 |
| 1987071529 | DANIEL MUISYO KAVOO | 57,600.00 |
| 1987074797 | MARY WAIRIMU WANGAI | 52,500.00 |
| 1987105970 | DANIEL NJAGINYAGA | 500 |
| 1987118842 | JOSEPHINE WANJIKU MWAURA | 24,500.00 |
| 1988076221 | SAMSON KINYOSI MOSIERE | 50,400.00 |
| 1988079685 | JOSPAT NJERU MBUVA | 29,400.00 |
| 1988083642 | ANTONY MAINA KIHARA | 80,000.00 |
| 1988118510 | CAROLINE MUMBI RUHIU | 1,578,500.00 |
| 1989057149 | CHARITY MUTHONI MURUGU | 20,000.00 |
| 1989059426 | NYAMANYA KOMBO | 126,000.00 |
| 1989075189 | DANIEL ODHLAMBO OGWAYO | 109,200.00 |
| 1989079531 | PETER KUNGU KAMAU | 578,400.00 |
| 1989132363 | ALICE AKINYI OLANGO | 239,000.00 |
| 1990008048 | JOSEPHINE MUTHONI MUTHAMBARI | 29,852.00 |
| 1990013302 | LYDIA WAMBUI WARUI | 21,000.00 |
| 1990026054 | CATHERINE WANGARI NGANGA | 809,818.00 |
| 1990027822 | GEORGE NJUKU MARARO | 32,200.00 |
| 1990033873 | WAMBUA MUSEE MUSEE | 189,000.00 |
| 1990058386 | DAVID NJUE KANJI | 537,782.00 |
| 1990077746 | EDWIN MBURU MUNIU | 104,300.00 |
| 1990101333 | GRACE AMAI WASIKE | 1,326,800.00 |
| 1990109161 | ERICK LANGAT KECHEI | 800 |
| 1990118801 | BENARD ONYANGO ODINDO | 35,600.00 |
| 1990137392 | JOYCE WAMBUI NJONGORO | 308,800.00 |
| 1990139580 | ALICE NJERI MULWA | 1,508,500.00 |
| 1990145858 | ZACHARY ODHIAMBO ALOYO | 46,200.00 |
| 1990149234 | ALICE NJERI CHEGE | 609,000.00 |

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|------------|---------------------------|--------------|
| 1990157596 | ROSE WAMUYU NDANA | 4,295,000.00 |
| 1991019571 | DAVID NGATI WAMBUA | 71,000.00 |
| 1991042443 | EDWARD ODHIAMBO OLOO WERE | 1,000.00 |
| 1991064372 | WAMBUA KONGO KINAI | 201,700.00 |
| 1991069631 | JUDITH A WINJA ALUORA | 8,800.00 |
| 1991076442 | NATHANIEL NAKUTI MUTEKWA | 1,533,000.00 |
| 1991077870 | GLADYS BOERA KEMUMA | 40,000.00 |
| 1991078892 | BELINDA WANJIRU KATHIGA | 20,000.00 |
| 1991080881 | MARGARET WANGUI GITAU | 103,600.00 |
| 1991098046 | LYDIA OLANGA OCHWANYI | 20,000.00 |
| 1992005745 | JOSPHINE MWELU MAWA | 45,669.00 |
| 1992023476 | ALICE SHIHUNDU | 67,200.00 |
| 1992031209 | ROSE WANJIKU WAMBU | 22,400.00 |
| 1992031461 | PAUL MALUSI | 50,400.00 |
| 1992047226 | IDAH PAM OMBURA | 55,400.00 |
| 1992050326 | JANE SARANGE MOGIRE | 100,400.00 |
| 1992053926 | FRANCIS ODUOR OUMA | 157,500.00 |
| 1993020057 | JULIUS OSANA THOMAS OGATO | 85,600.00 |
| 1993020780 | PATRICK OMWANDA AMOTH | 68,400.00 |
| 1993020798 | KIGEN BARMASAI BARTILOL | 63,000.00 |
| 1993021312 | CHARLES KIPLAGAT KANDIE | 268,000.00 |
| 1993058327 | EUNICE CHESIRE | 258,400.00 |
| 1994005076 | MIRIAM WAMOTHO MURIITHI | 52,500.00 |
| 1994007426 | GEORGE OTIENO AYIERA | 126,000.00 |
| 1994013223 | ALBERT DEQUIRE MOKUA | 75,600.00 |
| 1994013794 | JAMES KIPKOECH LELEY | 449,768.00 |
| 1994032007 | BETH MUTHONI GIKONYO | 12,600.00 |
| 1994033207 | SAMSON CHEGE THUO | 1,176,600.00 |

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|------------|------------------------------|--------------|
| 1994035055 | ANTHONY MUNGAI WAINAINA | 52,500.00 |
| 1994036661 | ANNASTASIA KATUYEE MUANGE | 70,200.00 |
| 1994053443 | CHRISTINE KARIMI YEGON | 55,400.00 |
| 1994072243 | HENRY MWATURA GAKIO | 63,000.00 |
| 1995004798 | PACIFICAH KERUBO ONYACHA | 180,400.00 |
| 1995034379 | JACOB ANDREW TORO | 77,600.00 |
| 1995034670 | JULIUS KIAMA MUNYIRI | 21,000.00 |
| 1995058137 | FLORENCE AKINYI OTIENO YONGA | 430,000.00 |
| 1995058632 | CHRISTINE WANGECHE MIANO | 25,200.00 |
| 1995075935 | PETER KARIUKI KIARAHU | 12,600.00 |
| 1995087445 | FAHAD MUTHEE | 63,000.00 |
| 1996006183 | JOYCE KWAMBOKA MOKUA | 30,000.00 |
| 1996006620 | AGATHA MUKHWANA SAVINI | 20,000.00 |
| 1996012281 | STEPHEN KHAEMBA WAMBULWA | 331,140.00 |
| 1996025577 | WILLY KIMUTAI CHEPTOO | 1,533,000.00 |
| 1996109711 | ANNE WAMBUI NGANG'A | 42,000.00 |
| 1996109915 | DAVID GICHERU KARIUKI | 1,749,000.00 |
| 1996110039 | SIMON KIPCHIRCHIR KIBIAS | 60,000.00 |
| 1996110102 | ISAAC MWANGI KIMANI | 73,500.00 |
| 1996110128 | DULACHA EJERSA WAQO | 187,863.90 |
| 1996120563 | LUKA MUSAU MWAKA | 29,400.00 |
| 1997001275 | MUKINA ROSALIA KALANI | 291,900.00 |
| 1997003510 | ABDULLAHI KIMOGOL GOBANAE | 41,600.00 |
| 1997007069 | JUDITH RHODA NASENGO | 105,000.00 |
| 1997009142 | GLADYS NYOKABI MUCEE | 21,000.00 |
| 1997011953 | AGNES WANDII KISUNGA | 1,233,600.00 |
| 1997013450 | ERNEST KIPKOECH SOME | 1,675,000.00 |
| 1997016296 | IRENE JEMUTAI ORGUT | 53,400.00 |

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| 1997022001 | HELGAR KASWII MUTUA | 44,000.00 |
| 1997077713 | MAURICE NYONGESA WAKWABUBI | 557,800.00 |
| 1997079626 | BRADFORD WABWIRE SIKALI | 540,000.00 |
| 1997084320 | WILSON CHERUIYOT BOR | 16,800.00 |
| 1997087158 | DANIEL KIPNYANGO KONGAI | 53,200.00 |
| 1997087174 | TECLA JEPKEMBOI KOGO | 1,559,200.00 |
| 1997087637 | IRENE NACHIRO FAITH MWATSAMA | 42,000.00 |
| 1997091979 | EDWINA MILLICENT ANYANGO | 1,553,500.00 |
| 1997092909 | WAQO GUFU BORU | 306,400.00 |
| 1998010683 | SOPHIA MUTHONI NGUGI | 179,280.00 |
| 1998010798 | FRANCIS KILONZO MUMA | 346,000.00 |
| 1998043270 | REBECCA JEMUTAI KIPTUI | 35,200.00 |
| 1999005576 | EMMA WANJUGU NDIRANGU | 100,000.00 |
| 1999006580 | ANNA MUEKE MUANGE | 308,800.00 |
| 1999006742 | RISPAH ITENYO LUMIDI | 53,600.00 |
| 1999047285 | ISSACK M BASHIR | 112,000.00 |
| 1999048037 | PETER KIHARA KAMAU | 21,000.00 |
| 1999048972 | MARTIN SIRENGO WAFULA | 52,500.00 |
| 1999049059 | ATHANASIOUS KASERA OCHIENG | 1,024,700.00 |
| 2000002599 | STEPHEN KHABEKO MULESHE | 1,118,000.00 |
| 2000002905 | LABAN MACHIRA THIIGA | 186,400.00 |
| 2001052872 | CATHERINE RACHEL AHONGE | 1,861,300.00 |
| 2001059565 | SAMUEL KAZI KADIVANE | 52,500.00 |
| 2001059824 | MWANGI WANGECHI ANNE | 20,000.00 |
| 2002031803 | ROSE BEATRICY ROTICH | 258,400.00 |
| 2003000122 | FRED ONGERA ONSONGO | 64,800.00 |
| 2003002823 | ANNE JEPCHUMBA KENDAGOR | 56,400.00 |
| 2003007035 | VIC COBURN KATHURIMA | 38,500.00 |

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| 2003007043 | JAMES KURIA GITAU | 49,000.00 |
| 2003007611 | JACK OPIYO NGONGA | 150,000.00 |
| 2003034537 | LEONARD B DOYLE | 133,400.00 |
| 2003037103 | AMOS OMONDI OYOKO | 413,750.00 |
| 2003040392 | GEORGE GATUHA NJORGE | 315,000.00 |
| 2003042409 | STEPHEN KUTWA SANGOLO | 42,000.00 |
| 2003047247 | CONSOLATA MARI OGGOT | 147,000.00 |
| 2003047718 | KEFA MAKOYO BOTA | 102,600.00 |
| 2003070012 | GIDEON KIPCHUMBA | 36,800.00 |
| 2004003741 | NGOSI MUTHOKA NICHOLAS | 29,400.00 |
| 2004003929 | NICKSON WACHIRA NYAGA | 91,700.00 |
| 2004014807 | DICKSON ABDALLA LUGONZO | 212,000.00 |
| 2004019302 | JAQUELINE ESTHER ANYANGO RESSA | 25,200.00 |
| 2004022884 | MAUREEN KAMENE KIMENYE | 212,000.00 |
| 2005001425 | LYNDIAH AWUOR MAKAYOTO | 622,377.50 |
| 2005002112 | AISHA OMAR MOHAMED | 334,000.00 |
| 2005004928 | HARRISON GACHIGUA KURIA | 105,000.00 |
| 2005005063 | EVANS MBUGUA KAMAU | 16,800.00 |
| 2005022861 | JULIUS PAULO OMOSA | 142,400.00 |
| 2005046459 | ISAAC MWANGI KAMAU | 400 |
| 2005046475 | MICHAEL SILA NGALAKA | 112,700.00 |
| 2005046483 | REAGAN MUNDE KINIU | 65,200.00 |
| 2005062243 | ABDIKADIR SHEIKH MOHAMED | 283,094.40 |
| 2006040317 | MARY NJERI NGURIMU | 50,400.00 |
| 2006040561 | WICKLIIPH IMBWAGA AGUFANA | 1,547,000.00 |
| 2006041876 | CYRIL KEAH | 1,595,500.00 |
| 2006060018 | JOHN KAMAU MAINA | 323,900.00 |
| 2006087157 | EVERLYNE MWAJUMA ETEMESI | 2,521,900.00 |

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| 2007006811 | JENNIFER WAMBUI MUNENE | 30,000.00 |
| 2007010844 | LEAH AKOTH ABURA | 20,000.00 |
| 2007011044 | NURSELINE ONSONGO | 45,000.00 |
| 2007013305 | JOSEPH LENAI KAMARIO | 64,000.00 |
| 2007017472 | DRUSILLA WAIRIMU RUHITU | 2,000.00 |
| 2007030527 | TIMOTHY OKOTH OWINO | 967,900.00 |
| 2007041065 | ESTHER MUTHONI JOHN | 50,000.00 |
| 2007056979 | FREDRICK ODHIAMBO | 362,400.00 |
| 2007072153 | JUDITH NAMONO OKUTE | 42,000.00 |
| 2007074058 | ALBERT KINYANJUJI | 135,800.00 |
| 2007074115 | REUBEN MARIGA GWARO | 25,200.00 |
| 2007127887 | TIPIS KUYA | 98,000.00 |
| 2008000355 | EUNICE MUTHONI NYAGA | 30,000.00 |
| 2008015546 | VITALIS OCHIENG JUMA | 25,200.00 |
| 2008016047 | JONAH ONENTIA MAGARE | 105,000.00 |
| 2008035944 | DAVID KINYANJUJI NJUGUNA | 127,600.00 |
| 2008042501 | NANCY V. BONARERI MAKORY | 42,000.00 |
| 2008042666 | GEORGE SAMUEL KADONDI KASERA | 212,000.00 |
| 2008042789 | ANN P. MUTHONI GICHU | 838,000.00 |
| 2008087137 | ERIC MWANGI NDERITU | 851,400.00 |
| 2008097954 | BENTER ACHIENG OGOLA | 204,800.00 |
| 2008098968 | REGINA WANJIRA KARONJI | 30,000.00 |
| 2008100260 | ORUTWA CROBERS ONYANCHA | 49,000.00 |
| 2009009132 | SAMSON OKUMU MAKOKHA | 25,200.00 |
| 2009009221 | STEPHEN OBURU OGECHI | 29,400.00 |
| 2009043801 | EVELYNN NJERI CHEGE | 469,800.00 |
| 2009045015 | ESTHER NYAMBURA MUIINGA | 46,200.00 |
| 2009047423 | PURITY WAHINYA GATONYE | 73,500.00 |

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| 2009057779 | MOSES KIARIE RANJI | 20,000.00 |
| 2009059925 | JACOB KYALO KITAVI | 200 |
| 2009061168 | DORIS WANGUI GITTHUA | 65,000.00 |
| 2009062300 | JOYCE LUTOMIA MUTETE | 37,800.00 |
| 2009108481 | DENNIS HOSSAN AJUK | 44,800.00 |
| 2009111549 | SANWEL KIPSANG MAIYO | 36,000.00 |
| 2009125603 | JOSEAH KOSGEY KIPNGENO | 112,000.00 |
| 2010000573 | ROBERT SINNI MASIBO | 50,400.00 |
| 2010000785 | VAINORA KERUBO OTWORI | 1,522,500.00 |
| 2010001210 | CATHERINE WANGUI KIMIRA | 134,400.00 |
| 2010001333 | NELSON KIRAGU KANDE | 25,200.00 |
| 2010003880 | JOSPHINE MWANGO MOGAKA | 222,000.00 |
| 2010005264 | ABDULLAHI HASSAN OSMAN | 92,774.75 |
| 2010005507 | SHADRACK IRUNGU NDEGWA | 29,400.00 |
| 2010005670 | ADHIAMBO LUDY OLUOKO | 114,400.00 |
| 2010010104 | MAUREEN NYAMBURA KIMANI | 291,940.00 |
| 2010011655 | SOLOMON MATIKO RIRO | 68,400.00 |
| 2010030780 | HILARY KIPRONO MURREY | 16,800.00 |
| 2010030934 | DAVID MUTHOMI GITUMA | 16,800.00 |
| 2010031621 | OMAR AWADH ABEID | 105,000.00 |
| 2010037025 | JOSEPHINE NYAMBURA GITHAIGA | 1,939,200.00 |
| 2010041121 | SWABAHA BAISHE BAKARI | 26,400.00 |
| 2010041545 | ATHANAS O OMONYI | 679,600.00 |
| 2010055984 | STEPHEN MBUGUA KABORO | 133,400.00 |
| 2010056011 | BENSON MURIMI WACHERA | 20,000.00 |
| 2010105886 | RHODA MUEINI KILLU | 102,000.00 |
| 2010105959 | RICHARD NTHENGE MUTUA | 98,000.00 |
| 2010121604 | PETER WAMAI WANJOHI | 839,800.00 |

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| 2010124513 | ANN NTINYARI | | 30,000.00 |
| 2011000039 | JOYCATHERINE NYAMBURA NJERU | | 1,449,000.00 |
| 2011003605 | ANNETTE BOSIBORI OMWOYO | | 93,000.00 |
| 2011009724 | DEBRA RABERA KENYANYA | | 252,000.00 |
| 2011242365 | PATRICIA WARIARA MUTURI | | 10,000.00 |
| 2012006889 | IRENE BONARERI MANYIBE | | 26,048.00 |
| 2012034689 | DENNIS NYANDWARO ORINA | | 126,000.00 |
| 2013024423 | JAPHETH ATHANASIO ONG'OR OMONDI | | 300 |
| 20140084359 | ELIJAH MAKONO OMBATI | | 157,500.00 |
| 2014017717 | IAN WERE CHESSA | | 42,000.00 |
| 20150071828 | WILFRED MUTUNGA KOMU | | 111,650.00 |
| 2015038185 | ALLAN NJUGUNA KARIUKI | | 19,600.00 |
| 2015095742 | TERRY CHELANGAT ROTICH | | 94,000.00 |
| 2016000116 | SHELDON BEGISEN MBANDU | | 65,000.00 |
| 2016000325 | MICHAEL MAURICE OGOSSO | | 65,000.00 |
| 2016004503 | MARY WANJIKU MUGUNDA | | 126,000.00 |
| 2016004510 | AGNES WAYUA KYALO | | 1,764,000.00 |
| 2016008894 | STELLA NALIKA GEMO | | 868,000.00 |
| 2018100168 | JAWAHIR BUTHUL SHURIE | | 87,200.00 |
| 2018100175 | MOLEEN CHEPTOO | | 20,000.00 |
| 2018100182 | FELIX MULATI | | 410,700.00 |
| 2018100199 | MICHEAL MURITHII WANJOHI | | 35,000.00 |
| 2018107372 | ALI MWAKOMBO CHITSOMA | | 16,800.00 |
| 2019000256 | FRANCIS ONDICHO MOTIRI | | 74,150.00 |
| 20200012871 | JULIA WAMBUI MBUTHIA | | 201,600.00 |
| 20200029179 | PATRICK NGUNJIRI GATUIRIA | | 660,000.05 |
| 20200038453 | WANGAI KIMARU MAINA | | 27,500.00 |
| 20200099637 | Timothy Mburugu Gikunda | | 485,000.00 |

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| 20200192215 | GIDEON KIBET KIGEN | 14,700.00 |
| 342941 | PAUL KIPKORIR MUTAI | 34,300.00 |
| 96113744 | ROSE, NAFULA MUDIBO | 1,244,300.00 |
| GLOBALFUND | ROSE WANJIRU MUTHEE | 45,000.00 |
| | | 69,725,096.60 |

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES- DEPOSITS

| Name | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 30th June,2021 | Outstanding Balance 30th June 2020 |
|---------------------------------|-------------------------------|-----------------|-------------------------|---------------------|------------------------------------|------------------------------------|
| Amounts due as Retention Monies | | a | b | c | | d=a-c |
| 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 |
| VAGHIYANI 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 |

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| 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 |
| PACIFICONNNINVESTENTS | 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 | - | 162,817 | 162,817.00 |
| INTERLICK 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 |
| SAMOKAHAF 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 |
| DAVENMART 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 |

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| 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 CONTRUCTIONS | 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 ENTERPRISES | 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 |
| INTERLICK INDUSTRIES | 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 |
| INTERLICK INDUSTRIES | 10% Retention | 702,014 | 14-Dec-18 | - | 702,014 | 702,014.00 |
| INTERLICK INDUSTRIES | 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 |

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| 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 |
| INTERLICK INDUSTRIES | 10%Retention | 403,732 | 14-Mar-19 | - | 403,732 | 403,732.00 |
| INTERLICK INDUSTRIES | 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 |
| TITTI 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 |
| HAMOS 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 CONSTRUCTION | 10%Retention | 632,476 | 28-Mar-19 | - | 632,476 | 632,476.00 |
| NIFCOM 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 CONTRACTORS | 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 |
| BLAL LTD | 10% Retention | 1,004,501 | 28-Mar-19 | - | 1,004,501 | 1,004,501.00 |
| SAMOKAHAF 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 |
| REETZA 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 |

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| SAPI 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 |
| PACIFICCONNINVESTENTS | 10% Retention | 647,015 | 15-May-19 | - | 647,015 | 647,015.00 |
| BRIMA CONSTRUCTION | 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 |
| INTERLUCK INDISTRIES | 10% Retention | 1,211,962 | 28-Jun-19 | - | 1,211,962 | 1,211,962.00 |

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| INTERLICK INDUSTRIES | 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 |
| YASMOM 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 |

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| 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 |
| SHAUBA 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 | 2,000,000 | 32,955 | 2,032,955.00 |
| 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 |

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| 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 |
| HIGH VIEW CONTRACTOR | 10%Retention | 1,077,026 | 27-Dec-19 | 1,077,026 | - | - |
| MILIKI DEV CO | 10%Retention | 4,845,238 | 7-Jan-20 | | 4,845,238 | 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 |
| MILIKI DEV CO | 10%Retention | 2,906,107 | 30-Jun-20 | 2,906,107 | - | 2,906,106.70 |
| DELIGENT TECH | 10%Retention | 494,207 | 30-Jun-20 | 494,207 | 0 | 494,207.40 |
| 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) | - |
| UPSCALE SOLUTIONS | | | | 1,937,500 | (1,937,500) | - |
| MEGASCOPE HEALTHCARE | | 1,602,860 | 21-Dec-21 | 1,602,860 | - | - |
| NEWTON KARK COURT | 10%Retention | 224,168 | 25-Jun-21 | | 224,168 | - |
| BARCO CONSTRUCTION COMPANY | 10%Retention | 1,770,000 | 25-Jun-21 | | 1,770,000 | - |
| MILIKI DEVELOPMENT COMPANY | 10%Retention | 5,215,704 | | | 5,215,704 | - |
| PEWANJO ENTERPRISES | 10%Retention | 175,177 | | | 175,177 | |
| SMARTBRIC MARKETS | 10%Retention | 217,200 | | | 217,200 | |
| LOAN FORWARD VENTURES | 10%Retention | 237,850 | | | 237,850 | |
| SMARTBRIC MARKETS | 10%Retention | 332,095 | | | 332,095 | |
| SEVEN SPEED | 10%Retention | 406,603 | | | 406,603 | |
| ELDORATA CONSTRUCTION | 10%Retention | 1,316,270 | | | 1,316,270 | |

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| EACON CONSTRUCTION | 10%Retention | 47,937 | | | | 47,937 | |
| MTEJU AGENCIES | 10%Retention | 2,144,550 | | | | 2,144,550 | |
| PETMART SERVICES | 10%Retention | 224,563 | | | | 224,563 | |
| CLIFF MAX ENTERPRISES | 10%Retention | 83,614 | | | | 83,614 | - |
| YASMAH CONSTRUCTION | 10%Retention | 247,050 | | | | 247,050 | - |
| HODHAN AGENCIES | 10%Retention | 446,057 | | | | 446,057 | |
| PETMART SERVICES | 10%Retention | 446,467 | | | | 446,467 | |
| NEOSCOPE ARCH SYSTEMS | 10%Retention | 1,359,536 | | | | 1,359,536 | |
| NOTHERN DYNAMICS | 10%Retention | | | | 179,210 | (179,210) | |
| | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| Sub-Total | | 144,613,857 | | | 17,836,133 | 126,777,724 | 121,199,908 |
| 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 | | 259,054 | | 31-Aug-21 | - | 259,054 | - |
| 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 | 10,000.00 |

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| E.A.P.H.L.N Project | | | | 331,895 | 15-Aug-19 | 5,903,417 | (5,571,522) | (5,571,522.25) |
| CBK EFT | | | 27,180,655 | | 15-Aug-19 | - | 27,180,655 | 25,264,288.35 |
| 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 | 600,000.00 |
| 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 |
| CBK SPORTS FUND | | | 14,118,000 | | 30-Jun-20 | 14,118,000 | - | - |
| YES TELKOM | | | 1,024,821 | | 30-Jun-20 | | 1,024,821 | 1,024,820.70 |
| MOFA | | | 3,500,000 | | 30-Jun-20 | | 3,500,000 | 3,500,000.00 |
| TENDER WITHDRAWALS | | | - | | 31-Aug-20 | 1,150,000 | (1,150,000) | - |
| KAMAL PATTNI | | | 10,000 | | 30-Sep-20 | | 10,000 | - |
| TENDER WITHDRAWALS | | | - | | 30-Sep-20 | 250,000 | (250,000) | - |
| POLYCARRE WELLENSS CENTRE | | | 20,000 | | 30-Oct-20 | | 20,000 | - |
| ELEGANT CARE | | | 10,000 | | 30-Oct-20 | | 10,000 | - |
| DR HAMISI KOT | | | 10,000 | | 30-Oct-20 | | 10,000 | - |
| LI CHUAN | | | 10,000 | | 30-Oct-20 | | 10,000 | - |
| R.H PALMER | | | 10,000 | | 21-Dec-20 | | 10,000 | - |
| PESHNA SHAH | | | 10,000 | | 21-Dec-20 | | 10,000 | - |
| Dr KIM SUN | | | 10,000 | | 22-Jan-21 | | 10,000 | - |

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| DR JONG GWAN | 10,000 | 22-Jan-21 | | 10,000 | - |
| DR RINJONG HWA | 10,000 | 22-Jan-21 | | 10,000 | - |
| DR PAK HYE SIM | 10,000 | 22-Jan-21 | | 10,000 | - |
| PAMELA KIAMA | | 5-Feb-21 | 1,240,225 | (1,240,225) | - |
| JEAN GITAU | | 5-Feb-21 | 2,259,775 | (2,259,775) | - |
| SANKAL REDNEKER | 10,000 | 25-Feb-21 | | 10,000 | - |
| LEE SUNG GYO | 10,000 | 25-Feb-21 | | 10,000 | - |
| PAMELA EVERLYNE | 10,000 | 25-Feb-21 | | 10,000 | - |
| ALLY AMIRAL | 10,000 | 25-Feb-21 | | 10,000 | - |
| MARIE LONICE | 10,000 | 18-Mar-21 | | 10,000 | - |
| JIAN HOU | 10,000 | 18-Mar-21 | | 10,000 | - |
| AGARWAL AMEET | 10,000 | 18-Mar-21 | | 10,000 | - |
| MURRAY MWANGI | 10,000 | 18-Mar-21 | | 10,000 | - |
| RACHEL NJERI GITAU | 74,750 | 18-Mar-21 | | 74,750 | - |
| DR SHAH ANUPA | 10,000 | 23-Mar-21 | | 10,000 | - |
| DR SUBMISSIONS | 30,000 | 1-Apr-21 | | 30,000 | - |
| GUO JUN | 10,000 | 29-Apr-21 | | 10,000 | - |
| PETER MUTHUE | 10,000 | 27-May-21 | | 10,000 | - |
| CHEN ZHOU | 10,000 | 23-Jun-21 | | 10,000 | - |
| CATHERINE MUDAVADI | 10,000 | 23-Jun-21 | | 10,000 | - |
| SALLY KARIUKI | 10,000 | 23-Jun-21 | | 10,000 | - |
| MIHIR SHAH | 10,000 | 25-Jun-21 | | 10,000 | - |
| MANJI TAYAH | 10,000 | 25-Jun-21 | | 10,000 | - |
| PS MOH TENDER | (3,675,366) | 30-Jun-20 | 485,000 | (4,160,366) | (3,675,366.00) |
| | | | | - | - |

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| | | | | | | | - | | | |
| | | | | | | | - | | | |
| Sub-Total | | | | 84,516,862 | | | 110,259,000 | (25,742,138) | (25,634,181) | |
| Other General Deposits | | | | | | | | | | |
| STAFF DEDUCTION 2018/19 | | | | 4,850,715 | | | 7,642,807 | (2,792,092) | (282,038.00) | |
| MWALIMU CENTRE | | | | 300 | | " | - | 300 | 300.00 | |
| WEFR | | | | 50 | | " | - | 50 | 50.00 | |
| MEDICAL DRIVER ASS. | | | | 30 | | " | - | 30 | 30.00 | |
| SWA FOREIGN | | | | 400 | | " | - | 400 | 400.00 | |
| " SHERIA | | | | 500 | | " | - | 500 | 500.00 | |
| NCC JAMII | | | | 200 | | " | - | 200 | 200.00 | |
| FIDELITY INSUR | | | | 679 | | " | - | 679 | 679.00 | |
| PHARMACEUTICAL SACCO | | | | 1,668 | | " | - | 1,668 | 1,668.00 | |
| FINE SURCHARGES | | | | 1,409 | | " | - | 1,409 | 1,409.00 | |
| RADIATION MOH | | | | 200 | | " | - | 200 | 200.00 | |
| MASS FUND | | | | 320 | | " | - | 320 | 320.00 | |
| O/PAYMENT | | | | 220,297 | | " | - | 220,297 | 220,297.00 | |
| SALARY ADVANCE | | | | 46,493 | | " | - | 46,493 | 46,493.00 | |
| TRAINING LEVY | | | | 10,015 | | " | - | 10,015 | 10,015.00 | |
| PROVIDENT FUND | | | | 10,731 | | " | - | 10,731 | 10,731.00 | |
| WEFR | | | | 50 | | " | - | 50 | 50.00 | |
| HAZINA HOUSING | | | | 100 | | " | - | 100 | 100.00 | |

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|----------------------|---------|----------|---|---------|------------|
| RATIONS MASS | 200 | " | - | 200 | 200.00 |
| NCC JAMII | 200 | " | - | 200 | 200.00 |
| MWALIMU CENTRE | 300 | " | - | 300 | 300.00 |
| SWA SHERIA | 500 | " | - | 500 | 500.00 |
| FINE SURCHERGEN | 1,409 | " | - | 1,409 | 1,409.00 |
| TRAINING LEVY | 11,015 | " | - | 11,015 | 11,015.00 |
| WASA SACCO | 12,795 | " | - | 12,795 | 12,795.00 |
| TRAINING LEVY | 11,015 | " | - | 11,015 | 11,015.00 |
| SALARY ADVANCE | 51,522 | " | - | 51,522 | 51,522.00 |
| CAR ADVANCE | 102,239 | " | - | 102,239 | 102,239.00 |
| O/PAY | 165,000 | " | - | 165,000 | 165,000.00 |
| FIDELITY INSUR | 679 | " | - | 679 | 679.00 |
| MEDICAL DRIVERS ASS. | 300 | 7-Aug-18 | - | 300 | 300.00 |
| MWALIMU CENTRE | 30 | 7-Aug-18 | - | 30 | 30.00 |
| MEDICAL DRIVERS ASS. | 30 | 7-Aug-18 | - | 30 | 30.00 |
| WEFR | 50 | 7-Aug-18 | - | 50 | 50.00 |
| HAZINA HOUSING | 100 | 7-Aug-18 | - | 100 | 100.00 |
| NCC JAMII | 200 | 7-Aug-18 | - | 200 | 200.00 |
| MWALIMU CENTRE | 300 | 7-Aug-18 | - | 300 | 300.00 |
| SWA SHERIA | 500 | 7-Aug-18 | - | 500 | 500.00 |
| FIDELITY INSUR | 679 | 7-Aug-18 | - | 679 | 679.00 |
| SURCHARGEN | 1,409 | 7-Aug-18 | - | 1,409 | 1,409.00 |
| TRAINING LEVY | 11,015 | 7-Aug-18 | - | 11,015 | 11,015.00 |
| WASA SACCO | 12,795 | 7-Aug-18 | - | 12,795 | 12,795.00 |
| SURCHANGEN | 1,409 | 7-Aug-18 | - | 1,409 | 1,409.00 |

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|-------------------|--|---------|-----------|---|---------|------------|
| O/PAY | | 86,700 | 7-Aug-18 | - | 86,700 | 86,700.00 |
| SALARY ADVANCES | | 81,648 | 7-Aug-18 | - | 81,648 | 81,648.00 |
| TRAINING LEVY | | 222,221 | 7-Aug-18 | - | 222,221 | 222,221.00 |
| WASA SACCO | | 12,615 | 7-Aug-18 | - | 12,615 | 12,615.00 |
| TRAHAWEL SHG | | 250 | 7-Aug-18 | - | 250 | 250.00 |
| MWALIMU CENTRE | | 300 | 7-Aug-18 | - | 300 | 300.00 |
| FIDELITY INSUR | | 679 | 7-Aug-18 | - | 679 | 679.00 |
| MWALIMU CENTRE | | 30 | 7-Aug-18 | - | 30 | 30.00 |
| WEFR | | 50 | 7-Aug-18 | - | 50 | 50.00 |
| HAZINA HOUSING | | 100 | 7-Aug-18 | - | 100 | 100.00 |
| NCC JAMII | | 200 | 7-Aug-18 | - | 200 | 200.00 |
| RATIONS MASS | | 200 | 7-Aug-18 | - | 200 | 200.00 |
| PHAMACTICAL SACCO | | 1,668 | 14-Dec-18 | - | 1,668 | 1,668.00 |
| WEFR | | 50 | 14-Dec-18 | - | 50 | 50.00 |
| HAZINA HOUSING | | 100 | 14-Dec-18 | - | 100 | 100.00 |
| RATIONS MASS | | 200 | 14-Dec-18 | - | 200 | 200.00 |
| MWALIMU CENTRE | | 300 | 14-Dec-18 | - | 300 | 300.00 |
| MEDICAL DRIVERS | | 300 | 14-Dec-18 | - | 300 | 300.00 |
| FIDELIOTY INSUR | | 679 | 14-Dec-18 | - | 679 | 679.00 |
| FINE SURCHANGE | | 1,409 | 14-Dec-18 | - | 1,409 | 1,409.00 |
| WASA SACCO | | 12,525 | 14-Dec-18 | - | 12,525 | 12,525.00 |
| TRAINING LEVY | | 27,747 | 14-Dec-18 | - | 27,747 | 27,747.00 |
| TRAHAWEL SHG | | 250 | 31-Dec-18 | - | 250 | 250.00 |
| RATIONAL MASS | | 200 | 31-Dec-18 | - | 200 | 200.00 |
| WEFR | | 50 | 31-Dec-18 | - | 50 | 50.00 |

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|---------------------|--|--|-----------|----|-----------|---|-----------|----|--------------|
| MEDICAL DRIVER ASS. | | | | 30 | 31-Dec-18 | - | | 30 | 30.00 |
| TRAINING LEVY | | | 27,747 | | 31-Dec-18 | - | 27,747 | | 27,747.00 |
| FINE SURCHAGEN | | | 1,409 | | 31-Dec-18 | - | 1,409 | | 1,409.00 |
| WASA SACCO | | | 795 | | 31-Dec-18 | - | 795 | | 795.00 |
| FIDELITY INSUR | | | 300 | | 31-Dec-18 | - | 300 | | 300.00 |
| MWALIMU CENTRE | | | 1,047,549 | | 31-Dec-18 | - | 1,047,549 | | 1,047,549.00 |
| IMPREST RECOVERY | | | 300 | | 31-Dec-18 | - | 300 | | 300.00 |
| MASS FUND | | | 200 | | 31-Dec-18 | - | 200 | | 200.00 |
| MASS FUND | | | 63,700 | | 31-Dec-18 | - | 63,700 | | 63,700.00 |
| W /POKOT COUNTY | | | 56,231 | | 31-Dec-18 | - | 56,231 | | 56,231.00 |
| SALARY ADVANCE | | | 100 | | 31-Dec-18 | - | 100 | | 100.00 |
| HAZINA HOUSING | | | 200 | | 31-Dec-18 | - | 200 | | 200.00 |
| MASS FUND | | | 200 | | 28-Feb-19 | - | 200 | | 200.00 |
| TRAHAWAL SHG | | | 250 | | 28-Feb-19 | - | 250 | | 250.00 |
| IMPREST RECOVERY | | | 1,260,349 | | 28-Feb-19 | - | 1,260,349 | | 1,260,349.00 |
| MEDICAL DRIVERS | | | 30 | | 28-Feb-19 | - | 30 | | 30.00 |
| WEFR | | | 50 | | 28-Feb-19 | - | 50 | | 50.00 |
| RATIONS FUND | | | 200 | | 28-Feb-19 | - | 200 | | 200.00 |
| NCC JAMII | | | 200 | | 28-Feb-19 | - | 200 | | 200.00 |
| KMTC | | | 250 | | 28-Feb-19 | - | 250 | | 250.00 |
| KMTC | | | 300 | | 28-Feb-19 | - | 300 | | 300.00 |
| MWALIMU CENTRE | | | 300 | | 28-Feb-19 | - | 300 | | 300.00 |
| WASA SACCO | | | 795 | | 28-Feb-19 | - | 795 | | 795.00 |
| FINE SURCHANGEN | | | 1,409 | | 28-Feb-19 | - | 1,409 | | 1,409.00 |
| TRAINING LEVY | | | 27,747 | | 28-Feb-19 | - | 27,747 | | 27,747.00 |

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| O/PAY | | 133,657 | | 28-Feb-19 | - | | 133,657 | | 133,657.00 |
| IMPREST RECOVERY | | 520,668 | | 28-Feb-19 | - | | 132,668 | | 520,668.00 |
| SALARY ADVANCE | | 32,201 | | 28-Feb-19 | - | | 32,201 | | 32,201.00 |
| MEDICAL DRIVERS | | 30 | | 28-Feb-19 | - | | 30 | | 30.00 |
| MASS FUND | | 300 | | 28-Feb-19 | - | | 300 | | 300.00 |
| FIDELTY INSUR | | 679 | | 13-Mar-19 | - | | 679 | | 679.00 |
| MEDICAL DRIVERS | | 30 | | 13-Mar-19 | - | | 30 | | 30.00 |
| WEFR | | 50 | | 13-Mar-19 | - | | 50 | | 50.00 |
| NCC JAMII | | 200 | | 13-Mar-19 | - | | 200 | | 200.00 |
| MASS/KMTC | | 250 | | 13-Mar-19 | - | | 250 | | 250.00 |
| MWALIMU CENTRE | | 300 | | 13-Mar-19 | - | | 300 | | 300.00 |
| SWA SHERIA | | 500 | | 13-Mar-19 | - | | 500 | | 500.00 |
| FINE SURCHARGEN | | 1,409 | | 13-Mar-19 | - | | 1,409 | | 1,409.00 |
| TRAINING LEVY | | 12,105 | | 13-Mar-19 | - | | 12,105 | | 12,105.00 |
| SALARY ADVANCE | | 18,197 | | 13-Mar-19 | - | | 18,197 | | 18,197.00 |
| TRAINING LEVY | | 23,747 | | 13-Mar-19 | - | | 23,747 | | 23,747.00 |
| SALARY ADVANCE | | 32,201 | | 13-Mar-19 | - | | 32,201 | | 32,201.00 |
| O/PAY REC. | | 111,647 | | 13-Mar-19 | - | | 111,647 | | 111,647.00 |
| O/PAY REC. | | 20,000 | | 13-Mar-19 | - | | 20,000 | | 20,000.00 |
| IMPREST RECOVERY | | 213,827 | | 13-Mar-19 | - | | 213,827 | | 213,827.00 |
| COTU | | 54,700 | | 13-Mar-19 | - | | 54,700 | | 54,700.00 |
| MEDICAL DRIVERS | | 30 | | 28-Mar-19 | - | | 30 | | 30.00 |
| WEFR | | 50 | | 28-Mar-19 | - | | 50 | | 50.00 |
| NCC JAMII | | 200 | | 28-Mar-19 | - | | 200 | | 200.00 |
| TRAHAWEL SHG | | 250 | | 28-Mar-19 | - | | 250 | | 250.00 |

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|------------------|-----------|-----------|-----------|-----------|--------------|
| MWALIMU CENTRE | 300 | 28-Mar-19 | - | 300 | 300.00 |
| SHERIA SACCO | 500 | 28-Mar-19 | - | 500 | 500.00 |
| FIDEKTY SACCO | 1,409 | 28-Mar-19 | - | 1,409 | 1,409.00 |
| PROVIDENT FUND | 12,105 | 28-Mar-19 | - | 12,105 | 12,105.00 |
| SALARY ADVANCE | 18,197 | 28-Mar-19 | - | 18,197 | 18,197.00 |
| TRAINING LEVY | 23,747 | 28-Mar-19 | - | 23,747 | 23,747.00 |
| SALARY ADVANCE | 32,201 | 28-Mar-19 | - | 32,201 | 32,201.00 |
| COTU | 54,700 | 28-Mar-19 | - | 54,700 | 54,700.00 |
| O/PAY REC | 111,647 | 28-Mar-19 | - | 111,647 | 111,647.00 |
| IMPREST RECOVERY | 213,823 | 28-Mar-19 | - | 213,823 | 213,823.00 |
| KMTC MASS FUND | 300 | 28-Mar-19 | - | 300 | 300.00 |
| THE MONARCH | 5,811 | 28-Mar-19 | - | 5,811 | 5,811.00 |
| FIDELITY INSUR | 679 | 28-Mar-19 | - | 679 | 679.00 |
| NCC JAMII | 200 | 15-May-19 | - | 200 | 200.00 |
| RATIONS | 200 | 15-May-19 | - | 200 | 200.00 |
| TRAHAWEL SHG | 250 | 15-May-19 | - | 250 | 250.00 |
| MWALIMU CENTRE | 300 | 15-May-19 | - | 300 | 300.00 |
| SWA SHERIA | 500 | 15-May-19 | - | 500 | 500.00 |
| FINE SURCHAGEN | 1,409 | 15-May-19 | - | 1,409 | 1,409.00 |
| TRAINING LEVY | 19,747 | 15-May-19 | - | 19,747 | 19,747.00 |
| SALARY ADVANCES | 32,201 | 15-May-19 | - | 32,201 | 32,201.00 |
| FINE SURCHAGEN | 46,630 | 15-May-19 | - | 46,630 | 46,630.00 |
| IMPREST REC. | 6,454,154 | 15-May-19 | 1,006,000 | 5,448,154 | 5,448,154.00 |
| MEDICAL DRIVERS | 30 | 15-May-19 | - | 30 | 30.00 |
| WEFR | 50 | 15-May-19 | - | 50 | 50.00 |

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| MW/ALIMU CENTRE | | 300 | 15-May-19 | - | 300 | 300.00 |
| SWA SHERIA | | 500 | 15-May-19 | - | 500 | 500.00 |
| FIDELITY INSUR | | 679 | 15-May-19 | - | 679 | 679.00 |
| MONARCH INSUR | | 5,811 | 15-May-19 | - | 5,811 | 5,811.00 |
| MEDICAL DRIVERS | | 30 | 25-Jun-19 | - | 30 | 30.00 |
| TRAHAWEL SHG | | 250 | 25-Jun-19 | - | 250 | 250.00 |
| TRANSPORT W/F | | 500 | 25-Jun-19 | - | 500 | 500.00 |
| FIDELITY INSUR | | 679 | 25-Jun-19 | - | 679 | 679.00 |
| FINE SURCHERGEN | | 1,409 | 25-Jun-19 | - | 1,409 | 1,409.00 |
| O/PAY | | 1,700 | 25-Jun-19 | - | 1,700 | 1,700.00 |
| MONARCH INS | | 5,811 | 25-Jun-19 | - | 5,811 | 5,811.00 |
| O/PAY | | 6,000 | 25-Jun-19 | - | 6,000 | 6,000.00 |
| TRAINING LEVY | | 19,747 | 25-Jun-19 | - | 19,747 | 19,747.00 |
| SALARY ADVANCE | | 32,001 | 25-Jun-19 | - | 32,001 | 32,001.00 |
| IMPREST RECOVERY | | 334,303 | 25-Jun-19 | - | 334,303 | 334,303.00 |
| WEFR | | 50 | 25-Jun-19 | - | 50 | 50.00 |
| NCC JAMII | | 200 | 25-Jun-19 | - | 200 | 200.00 |
| RATIONS | | 200 | 25-Jun-19 | - | 200 | 200.00 |
| MW/ALIMU CENTRE | | 300 | 25-Jun-19 | - | 300 | 300.00 |
| RATIONS MASS | | 300 | 25-Jun-19 | - | 300 | 300.00 |
| FINE SURCHARGEN | | 1,409 | 29-Jun-19 | - | 1,409 | 1,409.00 |
| TRAINING LEVY | | 19,747 | 29-Jun-19 | - | 19,747 | 19,747.00 |
| SALARY ADVANCE REC | | 41,238 | 29-Jun-19 | - | 41,238 | 41,238.00 |
| O/PAY RAC | | 300,184 | 29-Jun-19 | - | 300,184 | 300,184.00 |
| IMPREST REC | | 929,366 | 29-Jun-19 | - | 929,366 | 929,366.00 |

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| | | | | | |
|---------------------------|-----------|-----------|-----------|-------------|----------------|
| Unpaid July-19 Deductions | 915,692 | 15-Aug-19 | | 915,692 | 915,692.20 |
| AUG-19 DEDUCTIONS | 77,403 | 12-Sep-19 | | 77,403 | 77,403.35 |
| TOWER SACCO | - | 16-Sep-19 | 295,335 | (295,335) | (295,335.00) |
| SEP-19 DEDUCTIONS | 41,975 | 18-Oct-19 | | 41,975 | 41,974.65 |
| OCT-19 DEDUCTIONS | 181,040 | 19-Nov-19 | | 181,040 | 181,039.65 |
| NOV-19 DEDUCTIONS | 592,571 | 20-Dec-19 | | 592,571 | 592,570.95 |
| DEC-19 DEDUCTIONS | 1,635,701 | 27-Dec-19 | | 1,635,701 | 1,635,700.50 |
| DEC-19 DEDUCTIONS | 42,292 | 7-Jan-20 | | 42,292 | 42,292.15 |
| JAN-20 DEDUCTIONS | 784,068 | 17-Feb-20 | | 784,068 | 784,067.55 |
| KIFEDHA | - | 27-Feb-20 | 30,680 | (30,680) | (30,680.00) |
| FEB-20 DEDUCTIONS | 997,167 | 12-Mar-20 | | 997,167 | 997,166.70 |
| NATIONAL TREASURY | - | 31-Mar-20 | 3,141,159 | (3,141,159) | (3,141,159.00) |
| MAR-20 DEDUCTIONS | 582,187 | 31-Mar-20 | | 582,187 | 582,187.45 |
| APR-20 DEDUCTIONS | 676,058 | 8-May-20 | | 676,058 | 676,058.05 |
| MAY-20 DEDUCTIONS | 124,377 | 17-Jun-20 | | 124,377 | 124,377.45 |
| JUN-20 DEDUCTIONS | 262,220 | 30-Jun-20 | | 262,220 | 262,220.45 |
| JUL-20 DEDUCTIONS | 430,714 | 31-Aug-20 | | 430,714 | - |
| AUG-20 DEDUCTIONS | 235,897 | 30-Sep-20 | | 235,897 | - |
| SEP-20 DEDUCTIONS | 294,793 | 30-Oct-20 | | 294,793 | - |
| HARAMBEE SACCO | 83,501 | 6-Nov-20 | | 83,501 | - |
| OCT-20 DEDUCTIONS | 927,308 | 23-Nov-20 | | 927,308 | - |
| NOV-20 DEDUCTIONS | 9,854,340 | 21-Dec-20 | | 9,854,340 | - |
| DEC-20 DEDUCTIONS | 3,061,025 | 22-Jan-21 | | 3,061,025 | - |
| JAN-21 DEDUCTIONS | 2,632,374 | 25-Feb-21 | | 2,535,224 | - |
| FEB-21 DEDUCTIONS | 1,154,561 | 18-Mar-21 | 1,619,400 | (464,839) | - |

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| | | | | | |
|------------------------|-------------|-----------|-------------|-------------|-------------|
| IMPREST CLAIM | | 23-Mar-21 | 91,000 | (91,000) | - |
| THE NATIONAL TREASURY | | 23-Mar-21 | 7,500,767 | (7,500,767) | - |
| MAR-21 DEDUCTIONS | 16,721,274 | 29-Apr-21 | 674,218 | 16,047,056 | - |
| APR-21 DEDUCTIONS | 3,671,242 | 27-May-21 | 902,700 | 2,768,542 | - |
| MAY-21 DEDUCTIONS | 230,292 | 23-Jun-21 | 819,000 | (588,708) | - |
| JUN-21 DEDUCTIONS | 2,647,385 | 25-Jun-21 | 147,000 | 2,500,385 | - |
| 2019 UNPAID DEDUCTIONS | 431,393 | 30-Jun-21 | | 431,393 | - |
| Sub-Total | 67,670,841 | | 26,405,291 | 40,877,549 | 15,688,816 |
| Grand Total | 160,152,229 | | 154,500,424 | 141,913,136 | 111,254,543 |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f 2019/2020 (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Transfers in/(out) during the year | Historical Cost c/f (Kshs) 2020/2021 |
|--|--|--|--|---------------------------------------|--|
| Buildings and structures | 151,588,885 | 365,027,414 | - | - | 516,616,299 |
| Transport equipment | 36,544,320 | - | - | - | 36,544,320 |
| Office equipment, furniture and fittings | 2,622,800 | 15,201,000 | - | - | 17,823,800 |
| ICT Equipment | 13,813,330 | - | - | - | 13,813,330 |
| Machinery and Equipment | 784,628,246 | 296,066,798 | - | - | 1,080,695,044 |
| Intangible assets | 323,169,684 | 209,878,926 | - | - | 533,048,610 |
| Total | 1,312,367,266 | 886,174,137 | - | - | 2,198,541,403 |

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should ties to note 11 on acquisition of assets during the year

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ANNEX 5 – 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(Yes/no) |
|-----|--|--|---------------------|--|
| 1 | East African Public Health Networking Project | Providing national laboratory services in research, and consultancy | Dr. Jackson M.Kioko | Yes |
| 2 | Global Fund -Malaria | Manage and invest money to combat the destructive Malaria disease. | Dr. George Githuka | Yes |
| 3 | Global Fund HIV Aids Funding | Reduce HIV Infections and AIDS Related Diseases | Dr. Wafula | Yes |
| 4 | Global Fund Tuberculosis | Reduce transmission and enhance the quality care | Dr. Osman Warqo | Yes |
| 5 | Transforming Health Systems for Universal Care Project | Improve Primary Health care | Dr. Isaac Kimani | Yes |
| 6 | East Africa Centre of Excellence | Training, Research and Service Delivery | Dr. Martin Sirengo | Yes |
| 7 | UNICEF-Immunization Vaccines-GAVI | Increasing access to immunization/Donor Assistance in Health and Immunisation | | Yes |
| 8 | COVID-19 Emergency Response Project | Aims to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness | Dr. Ann Nga'ng'a | Yes |
| 9 | National Quality Control Laboratory | Medicine Quality Standard | | Yes |

ANNEX 6 – 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) |
|-----|--|---|--------------------|------------------------------------|--|
| A | Transfers to SAGAs | | | | |
| 1 | Kenyatta National Hospital | A public, tertiary, referral hospital for the Ministry of Health | Ms.Susan Mochache | 11,743,832,001.55 | Yes |
| 2 | Moi Teaching And Referral Hospital | Range of services to clients including: Oncology services, Renal Medicine, Paediatric, Renal Services, Paediatric Surgery, Kidney Transplants, Alcohol and Rehabilitative, Spinal and Neurosurgical operations, Specialized Orthopedics and Trauma, Cardiology, Paediatric and free Maternity Services among others | Ms.Susan Mochache | 8,630,518,391.10 | Yes |
| 3 | Kenyatta University Teaching And Referral Hospital | Equipped to offer specialized Oncology, Trauma & Orthopedics, Renal, Accident & Emergency, among other services but the oncology center is its flagship project | Ms.Susan Mochache | 4,800,299,910.00 | Yes |
| 4 | Kenya Medical Research Institute | A medical research arm of the Kenya Government providing advice on various aspects of healthcare and delivery, including national diseases surveillance and rapid sponse capacity for major | Ms.Susan Mochache | 2,569,199,998.90 | Yes |

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| | | | | | |
|---|----------------------------------|--|-------------------|------------------|-----|
| | | disease outbreaks | | | |
| 5 | Kenya Medical Supplies Authority | Ensuring that health facilities are optimally stocked, and delivery of medical commodities to the door step of every facility in the country | Ms.Susan Mochache | 5,174,234,484.70 | Yes |
| 6 | Kenya Medical Training College | Training of the various health disciplines in the health sector; to serve the local, regional and international markets | Ms.Susan Mochache | 3,506,695,000.00 | Yes |
| 7 | National Hospital Insurance Fund | Provision of accessible, affordable, sustainable and quality health insurance for all Kenyan citizens | Ms.Susan Mochache | 5,960,700,442.00 | Yes |
| 8 | National Aids Control Council | To provide policy and a strategic framework for mobilizing resources and coordinating resources for prevention of HIV & Aids | Ms.Susan Mochache | 988,745,000.00 | Yes |
| 9 | National Cancer Institute | A corporate body established under the Cancer Control Act and serves as the coordinating body for all cancer control activities in Kenya. The Institute main mandate is to advise the Cabinet Secretary of Health on the overall priorities that should be accorded to cancer prevention and control in Kenya. The main activities include, general oversight, coordination of all activities, advocacy and awareness creation, cancer registration and coordinating cancer research | Ms.Susan Mochache | 80,000,000.00 | Yes |

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| | | | | | |
|----------|---|---|-------------------|--------------------------|-----|
| 10 | Kenya Medical Practitioners And Dentists Council | Provision of quality and ethical health care through appropriate regulation of training, registration, licensing, inspections and professionalism. | Ms.Susan Mochache | 392,544,280.00 | Yes |
| 11 | Kenya Nuclear Regulatory Authority | Radiation protection, nuclear safety, nuclear security, nuclear safeguards and non-ionizing radiation. | Ms.Susan Mochache | 121,182,464.00 | Yes |
| 12 | The Mathari National Teaching & Referral Hospital | Kenya's only national psychiatric <i>referral hospital</i> that was established in 1901 and specialized National <i>Referral</i> , Training and Research Public Institution in mental health in Kenya | Ms.Susan Mochache | - | Yes |
| 13 | Nursing Council of Kenya | Promote Quality Nursing, Education & Practice | Ms.Susan Mochache | - | Yes |
| B | Transfers to County Governments | | | | |
| 14 | Counties-User Fees Foregone | | Ms.Susan Mochache | 900,000,000.00 | Yes |
| 15 | Counties Conditional Grants-DANIDA | | Ms.Susan Mochache | 854,730,000.00 | Yes |
| 16 | Counties Conditional Grants-THS-UC | | Ms.Susan Mochache | 3,939,588,116.00 | Yes |
| 17 | Covic-19 Response-County Governments | | Ms.Susan Mochache | 1,330,270,300.00 | Yes |
| 18 | Conditional Grants-Level Five Hospitals | | Ms.Susan Mochache | 326,000,000.00 | Yes |
| | TOTAL | | | 51,318,540,388.25 | |

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and 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

