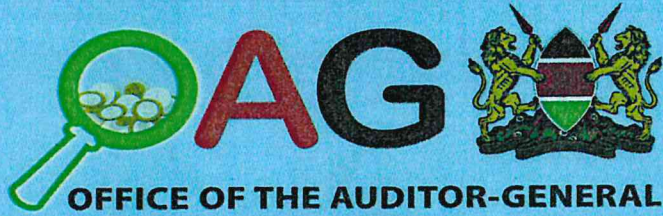


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

MINISTRY OF HEALTH

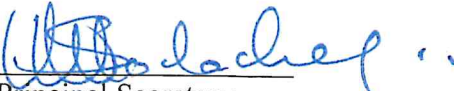
**FOR THE YEAR ENDED
30 JUNE, 2020**

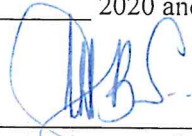
Ministry of Health
 Reports and Financial Statements
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6. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

	Note	2019/2020	2018/2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	113,640,928	140,841,550
Cash Balances	12B	3,853,725	629,510
Total Cash And Cash Equivalents		117,494,653	141,471,060
Accounts Receivables - Outstanding Imprest and Clearance Accounts	13	18,446,372	19,890,516
TOTAL FINANCIAL ASSETS		135,941,025	161,361,576
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	14	113,372,292	140,247,380
NET FINANCIAL ASSETS		22,568,733	21,114,196
REPRESENTED BY			
Fund balance b/fwd	15	21,114,196	31,562,535
Prior year adjustments	16	(13,626,172)	(759,912)
Surplus/Deficit for the year		15,080,709	(9,688,427)
NET FINANCIAL POSITION		22,568,733	21,114,196

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 _____ 2020 and signed by:


 Principal Secretary
 Susan Mochache, CBS


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

Ministry of Health
 Reports and Financial Statements
 For the year ended June 30, 2020

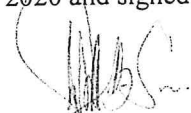
5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/2020	2018/2019
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	135,000,000	1,860,642,454
Transfers from National Treasury	2	92,556,737,593	61,397,284,750
Proceeds from Foreign Borrowings	3	996,396,873	1,025,440,405
Proceeds from Sale of Assets	4	8,252,948,617	7,244,191,683
Other Revenues	5	4,890,825,724	4,136,816,060
TOTAL RECEIPTS		106,831,908,807	75,664,375,352
PAYMENTS			
Compensation of Employees	6	8,149,395,770	7,137,164,779
Use of goods and services	7	8,597,415,768	13,662,176,448
Transfers to Other Government Units	8	85,544,463,723	53,389,723,735
Other grants and transfers	9	3,159,808,772	180,489,639
Social Security Benefits	10	100,000,000	100,000,000
Acquisition of Assets	11	1,265,744,065	1,204,509,178
TOTAL PAYMENTS		106,816,828,098	75,674,063,779
SURPLUS/DEFICIT		15,080,709	-9,688,427

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 _____ 2020 and signed by:



Principal Secretary
 Susan Mochache, CBS



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

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1081-Ministry of Health

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	135,000,000.30	1,860,642,454.00
Exchequer releases	4	92,556,737,592.50	61,397,284,750.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	996,396,872.50	1,025,440,404.70
Proceeds from Sales of Assets	8	8,252,948,616.50	7,244,191,682.70
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	4,890,825,723.90	4,136,577,157.30
TOTAL RECEIPTS		106,831,908,805.70	75,664,136,448.70
PAYMENTS			
Compensation of Employees	12	8,156,011,555.75	7,137,164,779.25
Use of goods and Services	13	8,596,538,664.75	13,669,754,674.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	85,546,963,723.45	53,389,723,735.45
Other Grants and Transfers	16	3,159,966,471.50	180,519,039.20
Social Security Benefits	17	100,000,000.00	100,000,000.00
Acquisition of Assets	18	1,265,744,064.55	1,204,509,177.70
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		106,825,224,480.00	75,681,671,406.15
SURPLUS/DEFICIT		6,684,325.70	(17,534,957.45)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1081-Ministry of Health

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(127,166,631,654.25)	(81,568,323,087.05)
Cash Balances	22B	214,858,316,905.30	153,748,581,081.05
Total Cash And Cash Equivalents		87,691,685,251.05	72,180,257,994.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	41,913,942.50	42,991,754.55
TOTAL FINANCIAL ASSETS		87,733,599,193.55	72,223,249,748.55
Financial Liabilities			
Accounts Payables - Deposits	24	87,527,555,034.75	72,039,068,207.45
NET FINANCIAL ASSETS		206,044,158.80	184,181,541.10
REPRESENTED BY			
Fund Balance b/fwd	25	184,181,541.10	199,328,498.55
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		6,684,325.70	(17,534,957.45)
NET FINANCIAL POSITION		190,865,866.80	181,793,541.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____