

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
MINISTRY OF HEALTH**

**FOR THE YEAR ENDED**

**30 JUNE 2018**



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**MINISTRY OF HEALTH**  
**REVISED REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2018**

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

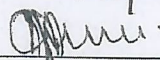
MINISTRY OF HEALTH  
 Reports and Financial Statements  
 For the year ended June 30, 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1		91,317,840
Transfers from National Treasury	2	51,370,008,738	56,452,317,388
Proceeds from Foreign Borrowings	3	1,098,970,428	201,024,306
Proceeds from Sale of Assets	4	12,956,270	8,573,096
Other Receipts	5	1,206,000	-
<b>TOTAL REVENUES</b>		<b>52,483,141,436</b>	<b>56,753,232,630</b>
<b>PAYMENTS</b>			
Compensation of Employees	6	6,793,884,157	5,221,516,247
Use of goods and services	7	6,779,704,000	11,773,984,722
Transfers to Other Government Units	8	36,004,834,419	38,994,337,860
Other grants and transfers	9	405,885,213	228,139,231
Social Security Benefits	10	75,000,000	100,000,000
Acquisition of Assets	11	2,392,695,718	365,431,957
<b>TOTAL PAYMENTS</b>		<b>52,452,003,507</b>	<b>56,683,410,017</b>
<b>SURPLUS/DEFICIT</b>		<b>31,137,929</b>	<b>69,822,613</b>

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 18/2/2019 and signed by:

  
 Principal Secretary  
 Name: Peter Tum

  
 Assistant Accountant General  
 Name: Margaret Kariuki  
 ICPAK Member Number: 4291