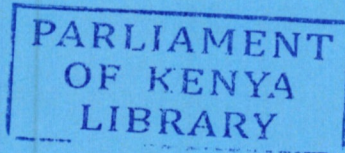
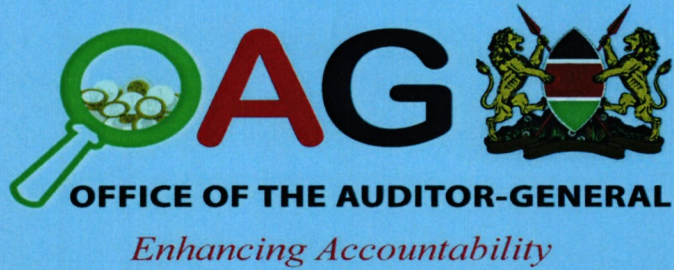


REPUBLIC OF KENYA



REPORT

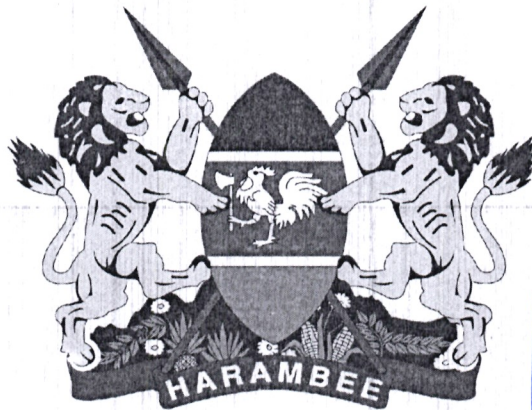
OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR IMMIGRATION
AND CITIZEN SERVICES**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

21 DEC 2020

RECEIVED

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL
GOVERNMENT
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

REPORTS AND FINANCIAL STATEMENTS

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

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

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Immigration and Citizen Services was created through the Executive Order No. 1/2018. It was later merged with the State Department for Interior through Executive Order No. 6 2019 to form State Department of Interior and Citizen Services. Prior to its establishment, its functions were performed by the Directorate of Immigration and Registration of Persons under the State Department for Interior. It is part of the security sector entity mandated to contribute to security and socio-economic development of Kenya by facilitating international travel, issuing secure travel documents, controlling entry and exit and management of migrants as a pre-requisite to sustainable economic development. At cabinet level, the *State Department for immigration and Citizen services* is represented by the Cabinet Secretary for Interior and Coordination of National government who is responsible for the general policy and strategic direction of the entity

The Ministry of Interior and Co-ordination of National Government consists of two State Departments each administered by a Principal Secretary.

The State Departments under Ministry of Interior and Co-ordination of National Government are outlined below;

- (i) The State Department for Interior and Citizen Services administered by Principal Secretary, Dr. Eng. Karanja Kibicho (CBS)
- (ii) State Department for Correctional and Rehabilitation Services administered by Principal Secretary, Ms. Zeinab A. Hussein

MANDATE

The State Department derives its mandate from Executive Order No. 1/2018 and Executive Order No. 6 of 2019 as follows:

- i. Development and implementation of citizenship and immigration policy;
- ii. Development and implementation of refugees' and asylum seekers' policies;
- iii. Collaboration with other ministries, departments and agencies regarding the collection of relevant primary data,

The Government has been addressing issues of national security with emphasis given to reforms and modernization of immigration services and refugee affairs. This is aimed at enhancing capacity to protect the country from both internal and external threats while maintaining its territorial integrity, peace, stability and prosperity. Security is an enabler in the realization of the Vision 2030 and the Big Four Agenda.

The Vision, Mission, Core Values and Core Function of the **State Department for Immigration and Citizen Services** under **Ministry Interior and Co-ordination of National Government** include:

1.1 Vision

To be a global leader in migration and refugee management

1.2 Mission

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To contribute to the national security and prosperity of Kenya by exercising effective immigration controls, facilitate refugee protection and maintain a credible migration database.

1.3 Core Values

- a. **Core Accountability and Transparency:** The State Department shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- c. **Teamwork and Passion for Results:** The State Department will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.
- d. **Honesty and Integrity:** The State Department shall promote openness, uprightness and reliability while executing its mandate
- e. **Innovativeness and Creativity:** The State Department is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery
- f. **Efficiency and effectiveness:** The State Department will promote high productivity, competence and usefulness of resources at the national and county level.
- g. **Patriotism:** The State Department will promote nationalism and ownership of services by the public at all levels of government.
- h. **Customer Centered service:** The State Department is committed to uphold customer driven and focused service delivery.
- i. **Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

1.4 Core Functions

The core functions of the State Department for Immigration and Citizen Services include:

- a. To formulate and implement relevant policies to facilitate smooth running of the state department;
- b. To enhance management of immigration, borders and registration of foreign nationals;

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- c. To uphold and promote national and public service values;
- d. To maintain a comprehensive migration database;
- e. To ensure security of identification and travel documents;
- f. To identify and register asylum seekers and refugees;
- g. To promote peaceful and harmonious co-existence between refugees and host communities;
- h. To enhance local and international partnerships in immigration and refugee management.

(b) Key Management

The State Department's day –to-day management is under the following key organs:

State Department for Immigration and Citizen Services

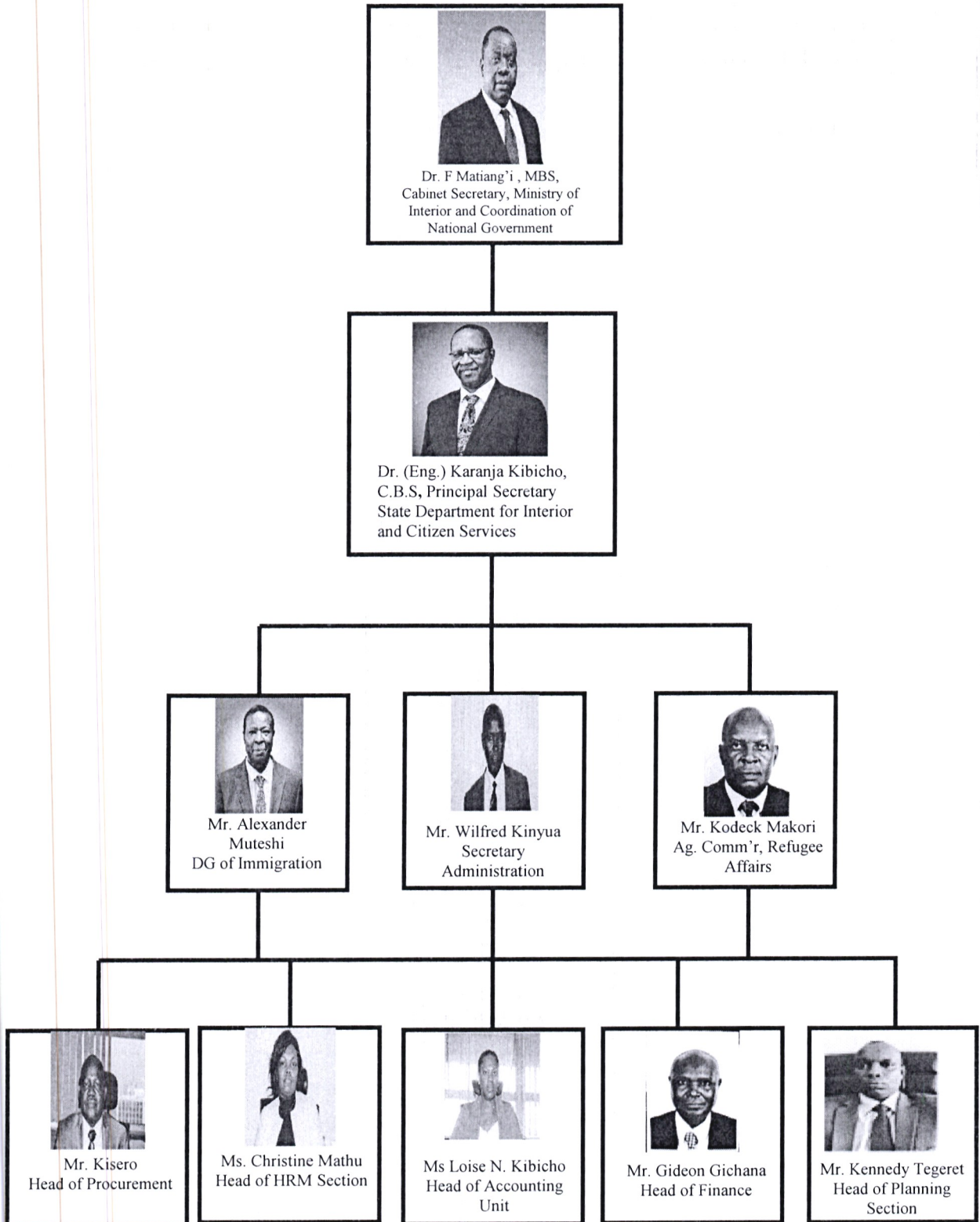
- Directorate of Immigration
- Refugee Affairs Secretariat
- General Administration and Planning

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	DESIGNATION	NAME
1	Cabinet Secretary, Ministry of Interior	Dr. Fred Matiang'i, MBS
2	Principal Secretary, State Department for Interior and Citizen Services	Dr. Eng. Karanja Kibicho (CBS)
3	Director General, Directorate of Immigration Services	Alexander Muteshi Imbenzi CBS
4	Secretary Administration	Wilfred Kinyua
5	Commissioner for Refugee Affairs	Kodeck Makori
6	Ag. Director HRM&D	Christine N. Mathu
7	Deputy Chief Economist – Head of Planning	Kennedy Tegeret
8	Senior Principal Finance Officer, Head of Finance Unit	Gedion N. Gichana
9	Assistant Director, Supply Chain, Head of Supply Chain Management Unit	Hesbon M. Kisero
10	Assistant Accountant General, Head of Accounting Unit	Loise N. Kibicho

ORGANOGRAM



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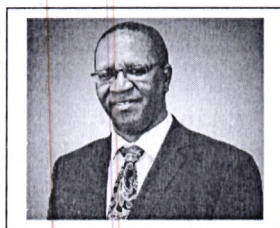
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Dr. Fred Matiang'i,
MBS,
Cabinet Secretary,
Ministry of Interior

Dr. Fred Matiang'i is the cabinet secretary at the Ministry of Interior and Coordination of national government and doubles up as the Chairperson of the National Development Implementation and Communication Cabinet Committee. He has previously served as Cabinet Secretary for Information, Communication and Technology (ICT), Lands and Physical Planning as well as the Ministry of Education.

He also taught at Egerton University and the University of Nairobi. Dr. Matiang'i holds a PhD in Communication and Comparative Literature from the University of Nairobi, a Master of Arts degree in English from the University of Nairobi, and a Bachelors of Education degree from Kenyatta University.



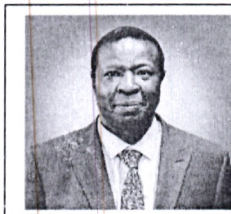
**Dr. (Eng.) Karanja
Kibicho, C.B.S,**
Principal Secretary State
Department for Interior and
Citizen Services

Dr. (Eng.) Karanja Kibicho, C.B.S. Before his appointment to the current position, Dr. Kibicho served as the Principal Secretary in the Ministry of Foreign Affairs and International Trade as well as the Ministry of Industrialization and Transport. He holds a doctorate in Mechanical Engineering from the University of Cape Town, South Africa, a Master of Science (MSc) in Mechanical Engineering and a Bachelor of Science (BSc) in Mechanical Engineering. He has taught in various institutions of higher learning in Kenya and outside the country, including Jomo Kenyatta University of Agriculture and Technology (JKUAT), where he served as the Chairman and Senior Lecturer in the department of Mechanical Engineering. He has also served as an external examiner at the University of Dar es Salaam, a visiting lecturer at the Central University of Technology, Free State, South Africa, and a part-time lecturer at the University of Cape Town.

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Alexander Muteshi Imbenzi, Director General of Immigration Services

Alexander Muteshi Imbenzi is the Director of Immigration Services.

Mr. Muteshi has Diplomas in Armed Conflict Studies in East Africa and International Studies from the University of Nairobi.

He has a Bachelor of Arts in Political Science and Sociology and a Master of Arts in Political Science from the same institution.

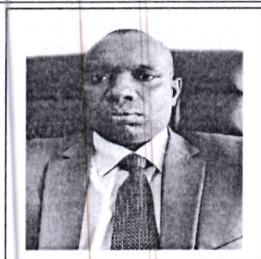
He has studied for courses in Basic Intelligence at the Special Brach Training School, Negotiation Skills at the National Intelligence Academy, Defense Resource Management at the National Defense College, Public Policy at the Strathmore Business School, Strategic Performance Management at the Kenya Institute of Administration and Intelligence Leadership and Management at the Sherman Kent School in the US.

Mr. Muteshi is a recipient of the Order of the Grand Warrior of Kenya (OGW, 2005) and Chief of the Order of the Burning Spear (CBS, 2016).



Mr. Wilfred Kinyua, Secretary Administration

Mr. Wilfred Kinyua is the Secretary Administration, State Department for Immigration and Citizen Services with effect from 10th January, 2018. He is in charge of administration. He holds Bachelor of Arts from the University of Nairobi in 1988 and Senior Management Seminar (SMS) from Kenya Institute of Administration in 2006.



Kennedy K. Tegeret, Chief Economist

Mr. Kennedy K. Tegeret is the Chief Economist, State Department for Interior and Citizen Services with effect from 1st July, 2019. Mr. Tegeret holds Master of Science degree in Development Planning and Management from Technical University of Dortmund (Germany) and Kwame Nkurumah University of Science and Technology (Ghana) in 2011 – which was a joint program and a Bachelor of Arts (Economics) degree from Kenyatta University (2002). He also attended training on Strategic leadership development programme (KSG, 2014) and National and Regional Development Policy (Japan, 2018)

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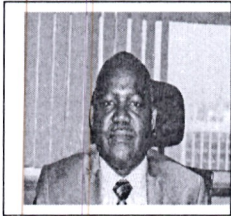
For the year ended June 30, 2020

 <p>Christine N. Mathu (Ms) Deputy Director, HRM&D</p>	<p>Christine N. Mathu (Ms) assumed the headship of Human Resource Management and Development department, State Department for Immigration and Citizen Services with effect from 1st February, 2019. In her portfolio, Ms. Mathu is charged with overall advice on Human Resource Management matters. She holds a Master's degree in Business Administration from ESAMI School of Management in 2012, Bachelor of Arts from the University of Nairobi in 1988 and Higher Diploma in Human Resource Management. She is a full Member of IHRM.</p>
 <p>Kodeck M. Makori, Ag. Commissioner for Refugee Affairs</p>	<p>Kodeck M. Makori is a Senior Deputy Secretary, State Department for Immigration and Citizen Services. He currently heads the Refugee Affairs Secretariat and he is the acting Commissioner for Refugee Affairs with effect from 1st August, 2019. Prior to this, Mr. Makori was the Deputy County Commissioner, Machakos County with effect from 8th April, 2015. He holds Master of Arts (In International Studies) from the University of Nairobi in 2011 and Bachelor of Arts from Kenyatta University in 1994. Currently, Mr. Makori is pursuing Doctor of Philosophy in Peace and Conflict Studies from Masinde Muliro University of Science and Technology.</p>
 <p>Gideon N. Gichana, Senior Principal Finance Officer</p>	<p>Gideon N. Gichana assumed the position of Senior Principal Finance Officer, State Department for Immigration and Citizen Services with effect from 2nd November, 2017. Mr. Gichana holds Bachelor of Science - Jomo Kenyatta University of Agriculture and Technology in 1995, Public Sector Financial Management Course and he is a Certified Public Accountant in Kenya. Member of ICPAK No. 9685</p>
 <p>Loise N. Kibicho, Head of Accounting Unit</p>	<p>Loise Kibicho assumed the position of Assistant Accountant General, State Department for Immigration and Citizen Services with effect from 23rd November, 2017. She is charged with financial reporting as well as preparation and fair presentation of financial statements. She holds Master's degree in Business Administration from Esami in 2013, Bachelor's degree in Business Administration from Maseno University in 2002, Senior Management Course and she is a Certified Public Accountant in Kenya. Member of ICPAK No. 14061</p>

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Mr. Hesbon M. Kisero, Head of Supply Chain Management Unit

Mr. Hesbon M. Kisero assumed the position of Assistant Director, Supply Chain Management Services, State Department for Immigration and Citizen Services with effect from 10th August, 2018. Mr. Kisero is charged with Procurement unit. He holds Master's degree in Business Administration from Jomo Kenyatta University of Agriculture and Technology in 2012, Bachelor of Arts from the University of Nairobi in 1990, Senior Management Course in 2011 and Diploma in Purchasing and Supply from the Chartered Institute of Purchasing and Supply in 2006. Member of CIPS

(d) Fiduciary Oversight Arrangements

COMPOSITION OF THE COMMITTEE MEMBERS

The various committee members within the State Department are drawn from various sections of the department and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

1. BUDGET IMPLEMENTATION COMMITTEE

This committee is composed of the following members drawn from various sections with broad knowledge of the operations of the Department:

MEMBERS

S no.	NAME	DESIGNATION	RESPONSIBILITY
1	Mr. wilfred Kinyua	Secretary Administration	chair
2	Mr. Alexander Muteshi	Director General - Immigration	Member
3	Mr. Kodeck Makori	Ag. Commissioner Refugees Affairs	Member
4	Mr. Kennedy Tegeret	Chief Economist	Member
5	Mr. Gedion N. Gichana	Snr Principal Finance Officer	Member
6	Ms. Loise N. kibicho	Asst. Accountant General	Member

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Mandate

- I. To review and consider the cash flow plans – this shall involve a regular review of Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to National Treasury;
- II. To review the utilization of cash limits and consider any changes as may be required;
- III. To review the utilization of donor funds voted for the MDA;
- IV. To advise the Accounting Officer on any challenges related to the budget implementation
- V. To review and recommend reallocation of expenditure;
- VI. To review and approve the submission of the expenditure returns, IPPD, Pending Bills and A-I-A returns for the MDSs and recommend actions to be taken;
- VII. To participate in Sector Working Groups; and
- VIII. To prepare the budget for the line Ministry/ State Department in consultation with Heads of Departments.

2. MINISTERIAL HUMAN RESOURCE MANAGEMENT ADVISORY COMMITTEE (MHRMAC)

The Ministerial Human Resource Management Advisory Committee (MHRMAC) consists of the following members drawn from various Departments in the State Department for Immigration and Citizen Services.

S/N	Name	Responsibility
1.	Maj. Gen. (Rtd) Dr. Gordon Kihalangwa	Chairperson
2.	W. Kinyua	Alt. Chair
3.	A. I. Muteshi	Member
4.	K. Makori	Member
5.	K. Tegeret	Member
6.	G. Gichana	Member
7.	L. Kibicho	Member
8.	Mr. Mwaura	Member
9.	C. N. Mathu (Ms)	Secretariat
10.	I. Orangi	Secretariat
11.	D. Magero	Secretariat
12.	N.Kinyanjui	Secretariat
13.	J. Mutuku	Secretariat

The State Department of Immigration and citizen services held one meeting on 29th July 2019 thereafter the MHRMAC meetings were consolidated under the State Department of Interior and Citizens services as per Executive order number 6 of 2019

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The functions of Ministerial Human Resource Management Advisory Committee entail making recommendations to the authorized officer regarding: -

- Recruitment, selection and appointment
- Performance management
- Promotions
- Confirmation in appointment
- Training and Development
- Training Impact Assessment
- Recommendations for secondments and unpaid leave
- Recommendation for retirement on medical grounds
- Recommendation for re-designation
- Discipline
- Promotion of values and Principles of Public Service.

The Ministerial Human Resource Management Advisory Committee (MHRMAC) meets once in each month and the decision of the Committee is by consensus or majority vote of the members present.

3. MINISTERIAL PERFORMANCE MANAGEMENT COMMITTEE.

Ministerial Performance Management Committee (MPMC) consists of the following members

S/NO	NAME	RESPOSIBILITY
1.	Maj. Gen. (Rtd) Dr. Gordon Kihalangwa, CBS	Chairperson
2.	Mr. Wilfred Kinyua.	Member
3.	Mr. Alexander M. Imbenzi.	Member
4.	Mr. Kennedy Tegeret	Member
5.	C. N Mathu (Ms)	Member
6.	Kodeck Makori	Member
7.	Loise Kibicho	Member
8.	Joseph K. Murungi	Member

The committee is expected to perform the following functions:

- i) Undertake quarterly review of implementation of Strategic Plans and Performance Contracts.
- ii) Ensure linkage between institutional performance contract and performance appraisal system.
- iii) Ensure that the overall assessment of employee performance is within the context of

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- institutional performance as evaluated through staff performance appraisal system.
- iv) Consider performance reports from various departments within the state department and make recommendations for improvement
 - v) Hold quarterly performance review meetings.
 - vi) Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year
 - vii) Review cases of appeals on appraisal ratings between supervisors and appraises
 - viii) Make recommendations to the authorized officer on the application of rewards or sanctions.
 - ix) Develop and implement the internal monitoring and evaluation and reporting system
 - x) Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

The Ministerial Performance Management Committee (MPMC) meets at least once in each quarter and the decision of the Committee is by consensus or majority vote of the members present.

4. DISABILITY MAINSTREAMING COMMITTEE

Disability Mainstreaming Committee is composed of the following members drawn from various departments:

S/NO	NAME	DEPARTMENT/SECTION
1.	C.N. Mathu (Ms.)	HRM&D
2.	Robin Kinoti	Administration
3.	Christine Hwaga	Administration
4.	Mark Arot	Immigration
5.	Felicita Wanjiru Kariuki	Immigration
6.	Samwel Nyamai	Finance
7.	Miriam Mwongeli	Supply Chain Management
8.	Damaris A. Atieno	Refugee Affairs
9.	Christine Manene	HRM&D

This committee is charged with the responsibilities to: -

- i) Establish and operationalize Disability Mainstreaming Committee with 30% representation of PWDs
- ii) Prepare policy on Disability Mainstreaming for the State Department
- iii) Prepare a work plan and submit to National Council for the people with Disability
- iv) Sensitize and train staff on service provision to persons with disabilities such as mental, physical, visual, deaf, albinism, epilepsy, autism, cerebral palsy etc.
- v) Facilitate establishment of structures and systems to ensure PWDs access information and services e.g. signage guides, braille, lifts with visual etc.
- vi) Ensure progressive realization of 5% new employees, interns/ attachees in the State Department are PWDs
- vii) Submit quarterly reports to National Council Persons with Disability.

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5. PASSPORT VETTING COMMITTEE

The Passport vetting committee consists of the following members drawn from passport section, National Registration of Persons, NIS. DCI, SUPKEM and KNCE which is administratively established.

1	EUGENE LUKINGI	CHAIRMAN
2	JACOB MWITI THURANIRA	SEC
3	KENNEDY MOSE	MEMBER
4	DAVID WAMBILIANGA	MEMBER
5	ALPHONSE NZUMI	MEMBER
6	JACOB LESURUAN	MEMBER
7	JACKLINE MAGANA	MEMBER
8	CHARITY WANJOHI	MEMBER
9	MOHAMMAD SHEIKH	MEMBER
10	MOHAMED RAMADHA	MEMBER
11	MILDRED PAMBA	MEMBER
12	SAMUEL MWANIKI	MEMBER
13	STANLEY SIELE	MEMBER

The functions of the above committee are;

- Vetting of applicants from border communities.
- Ensure that only bona fide Kenyans citizens are issued with passport

The passport vetting committee meets eight times a month and the decision of the Committee is by consensus or majority vote of the members present.

6. WORK PERMIT DETERMINATION COMMITTEE

The work permit determination committee is entrenched in the act and consists of the following members drawn from various ministries and security agencies.

1	SERSER CHELULEI	CHAIRMAN	ADMIN
2	JAMES NYATIGOH	CHAIRMAN	IMM
3	PAMELA OTENYO	CHAIRLADY	IMM
4	LINUS MUREITHI	SEC	IMM
5	EDITH OKOKI	MEMBER	LABOUR
6	HELLEN CHEMUREN	MEMBER	KEN INVEST
7	ESTHER ONYANGO	MEMBER	EDUCATION
8	DAVID WAMBILIANGA	MEMBER	IMM
9	MAUREEN NDUMBA	MEMBER	IMM
10	CHARLES MUTHUI	MEMBER	IMM
11	GLADYS CHEPCHICHIR	MEMBER	IMM
12	JOSEPH SOSIO	MEMBER	IMM

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13	ROSE AMGA	MEMBER	IMM
14	CHRISTINE KANYAMBU	MEMBER	IMM
15	CAROLINE NDETO	SEC. STAFF	IMM

The committee is expected to perform the following functions:

- Deliberation of work permit applications
- Carry out background security investigation
- Interviewing of applicant /company management where necessary
- Recommendation to the director for approval or rejection of work permit.

The Committee meets once a week and the decision of the Committee is by consensus or majority vote of the members present.

7. PERMANENT RESIDENCE ADVISORY COMMITTEE

Permanent Residence Advisory Committee is composed of the following members drawn from various departments:

1	HILLARY OLE MOOKE	CHAIRMAN
2	CHARLES MUENDO	SEC
3	ROSE SOITA	MEMBER
4	JOSEPH ANINDO	MEMBER
5	ALFRED OMANGI	MEMBER
6	FRANKLINE MUTEMBEI	MEMBER

This committee is charged with the responsibilities to: -

Recommend to the director for approval or rejection of residential permit.

The committee meets when they are called upon and when need arises.

8. CITIZENSHIP ADVISORY COMMITTEE

Citizenship committee comprises of the following members drawn from various ministries and departments.

1	EDWIN NGETICH	CHAIRMAN	DOD
2	EVERLYN CHELUGET	SEC	IMM
3	HILLARY OLE MOOKE	MEMBER	ADMIN
5	EVERLYN MAKHANU	MEMBER	IMM
6	ALFRED OMANGI	MEMBER	IMM
7	FRANKLIN MUTEMBEI	MEMBER	IMM
8	ABDIRAHMAN AYALA	MEMBER	IMM

Mandate

- I. The role of the committee is to deliberate on all applications for Kenya citizenship

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and make appropriate recommendation to the cabinet secretary.

- II. Interview applicants on their suitability for citizenship.
- III. Receive and evaluate Intelligence report on Citizenship applicants

The committee sits on an average of four meetings per month

9. ALCOHOL, DRUGS AND SUBSTANCE ABUSE COMMITTEE

MEMBERS

S/NO	NAME	DESIGNATION	DEPARTMENT/SECTION
1.	Linda Okola	Under Secretary	Administration
2.	Rodah Kiptum	Chief Immigration Officer	Immigration
3.	Elizabeth Bolo	Chief Record Management Officer	Central Registry
4.	Edwin Muiruri	Senior Immigration Officer	Immigration
5.	Rose Momanyi	Accountant	Accounts
6.	Ibrahim Yahya	Finance Officer	Finance
7.	Grace Muriuki	Human Resource Assistant	HRMD
8.	Mirriam Ndunda	Supply Chain Management Assistant	Procurement

Mandate

1. Ensure that the mainstreaming of ADA is carried out in State Department;
2. Ensure implementation of the workplace policy on ADA within the State Department;
3. Ensure non-discrimination of employees with addiction to alcohol, drugs or other substances in all state Departments
4. Participate in the development, acquisition and dissemination of sector specific information, Education and Communication (IEC) materials;
5. Ensure that resources/ information Centres are stocked with relevant and up to date HIV Materials
6. Any other responsibilities prescribed in the Principal Secretary's annual Performance Contract.

10. WORK ENVIRONMENT SAFETY AND HEALTH COMMITTEE

Members

S/NO	NAME	DESIGNATION	DEPARTMENT/SECTION
1.	Robin Kinoti	AS	Administration

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For the year ended June 30, 2020

2.	Michael Wafubwa	RMO	Records Management Unit
3.	Tom Mboya	PIO	Immigration Services
4.	Grace Muriuki	HRMA	HRM-Secretary
5.	Margaret Gatambia	SHRMA	Refugee Affairs
6.	Sarah Chitayi	SCMO	Supply chain Management
7.	Julius Sang	Snr.Economist	Planning

Mandate

- The protection and promotion of worker's health by preventing and controlling occupational diseases and accidents;
- The development and promotion of healthy and safe work, work environments and work organizations;
- Enhancement of physical, mental and social well-being of workers; and
- Enabling workers to conduct socially and economically productive lives and to contribute positively to sustainable development (WHO 2010).

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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For the year ended June 30, 2020

(e) State Department for Immigration and Citizen Services Headquarters

P.O. Box 30395-00100
Nyayo House
Kenyatta Avenue/ Uhuru Highway
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) 020 - 2222022
E-mail: dis@immigration.go.ke
Website: www.immigration.go.ke

(g) Entity Bankers

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

Kenya Commercial Bank
Head Office
Kencom House
P.O. Box 48400
Nairobi, Kenya

National Bank of Kenya
Harambee Avenue
P.O. Box 72866
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100 Nairobi, Kenya

(i) Principal Legal Advisor

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

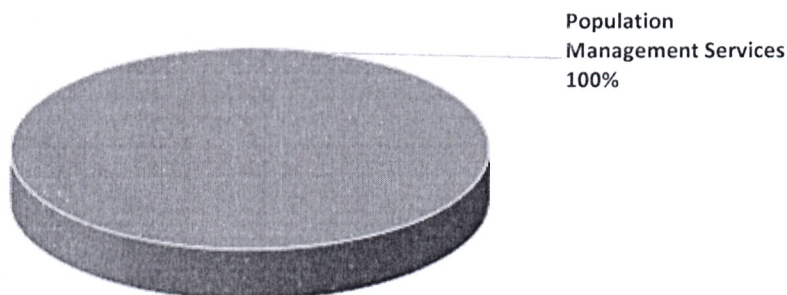
2. FORWARD BY THE CABINET SECRETARY



In the financial year 2019/2020 the State Department for Immigration and Citizen Services had a gross budget of **Kshs. 2,684,884,955.00** which was made up of **Kshs. 2,033,684,955.00** and **Kshs. 651,200,000.00** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 2,684,884,955.00** under it's only programme:

BUDGET ALLOCATION BY PROGRAMMES



I. Programme 1: Immigration Services

This programme was allocated **Kshs 2,684,884,955.00** representing 100% of the budget. A total of **Kshs 2,531,794,241.00** was spent under the programme.

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2020

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilisation Variance
Total Receipts	2,684,884,955	2,531,794,241	(153,090,714)	(06%)
Total Payments	2,684,884,955	2,348,690,431	(336,194,524)	(13%)
Surplus for the Year	-	183,103,810	(183,103,810)	>100%

Budget Utilisation

The State Department spent **Kshs. 2,531,794,241** against an approved budget of **Kshs. 2,684,884,955** representing absorption of **90%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

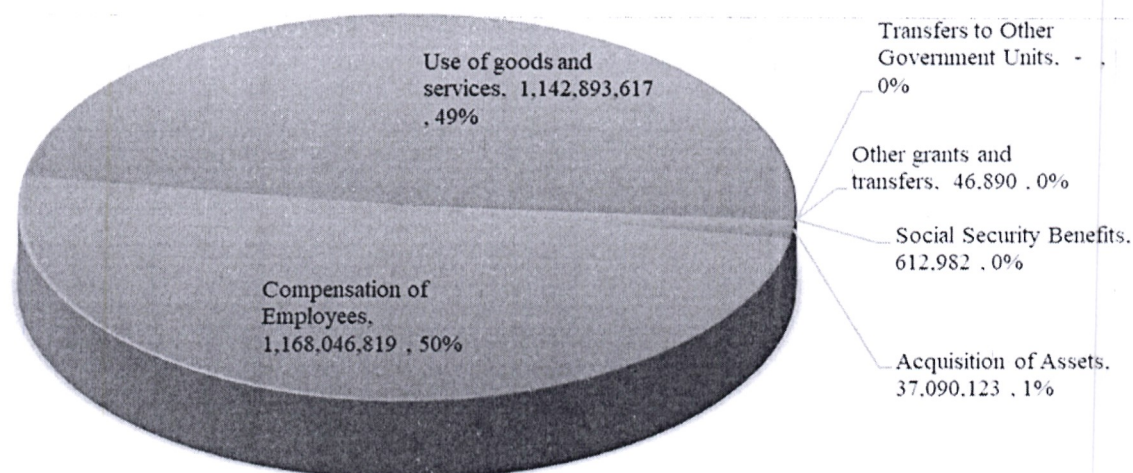
	Approved Budget Allocation	Actual Payments	Variance
	Kshs	Kshs	Kshs
Compensation of Employees	1,189,922,349	1,168,046,819	21,875,530
Use of goods and services	1,464,786,151	1,142,893,617	321,892,534
Transfers to Other Government Units	180,000	-	180,000
Other grants and transfers	6,670,000	46,890	6,623,110
Social Security Benefits	2,060,000	612,982	1,447,018
Acquisition of Assets	21,266,455	37,090,123	-15,823,668
Total Payments	2,684,884,955	2,348,690,431	336,194,524

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

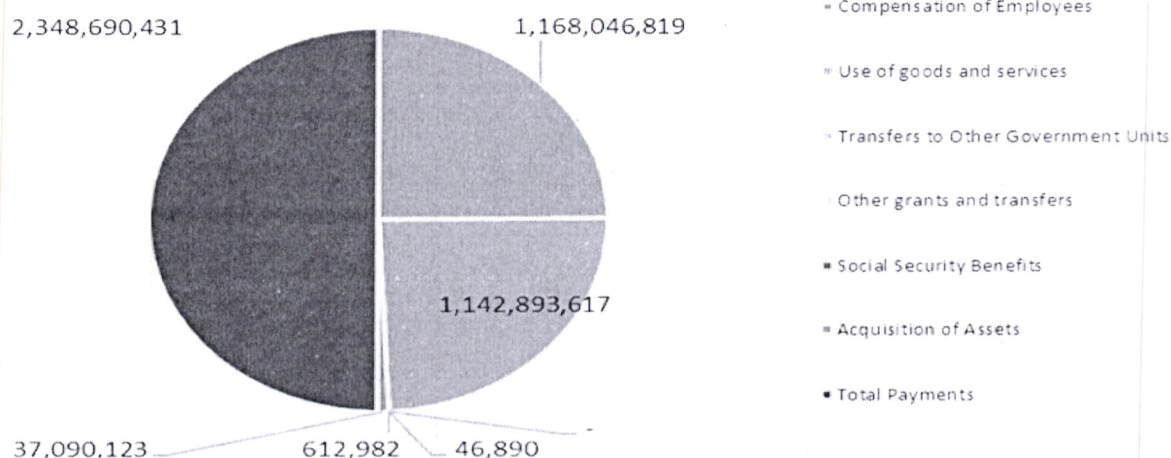
Reports and Financial Statements

For the year ended June 30, 2020

Budget Utilisation as Per Economic Items



Actual Payments



Financial Assets Summary

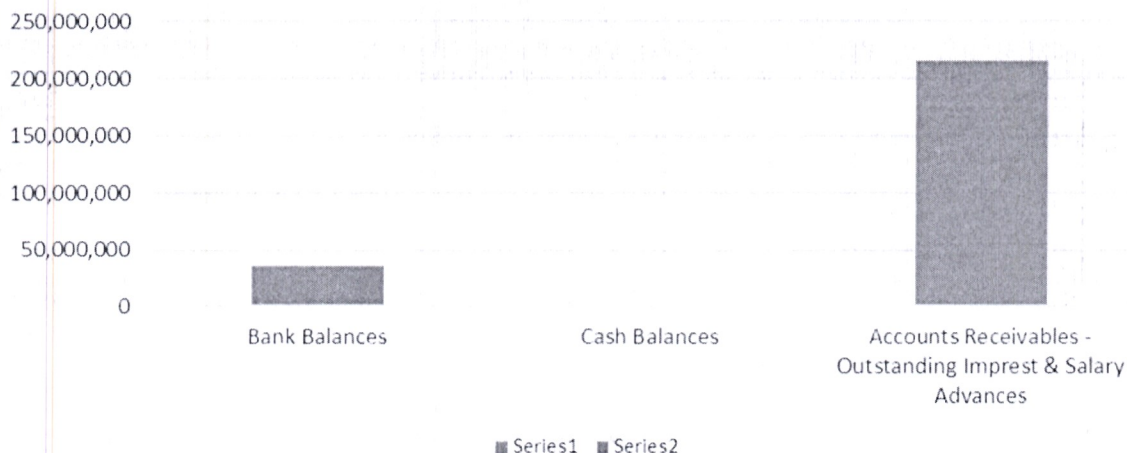
Financial Assets	As at 30 th June 2020	As at 30 th June 2019	Change	% Change
	KShs	KShs	KShs	
Bank Balances	2,051,111	33,920,428	31,869,317	17%
Cash Balances	56,021	148,750	92,729	3%
Accounts Receivables - Outstanding Imprest & Salary Advances	187,949,427	6,446,260	-181,503,167	0%
Total Financial Assets	190,056,559	0	-149,541,121	0%

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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Total Financial Assets in KShs



Cash Flows and Cash Position

The cash and bank balances held by the State Department for Immigration and Citizen Services as at 30th June 2020 was Kshs 2.107 Million compared to Kshs 34.069 Million held as at 30th June 2019. The breakdown of the cash and bank balances is as summarized in the table below.

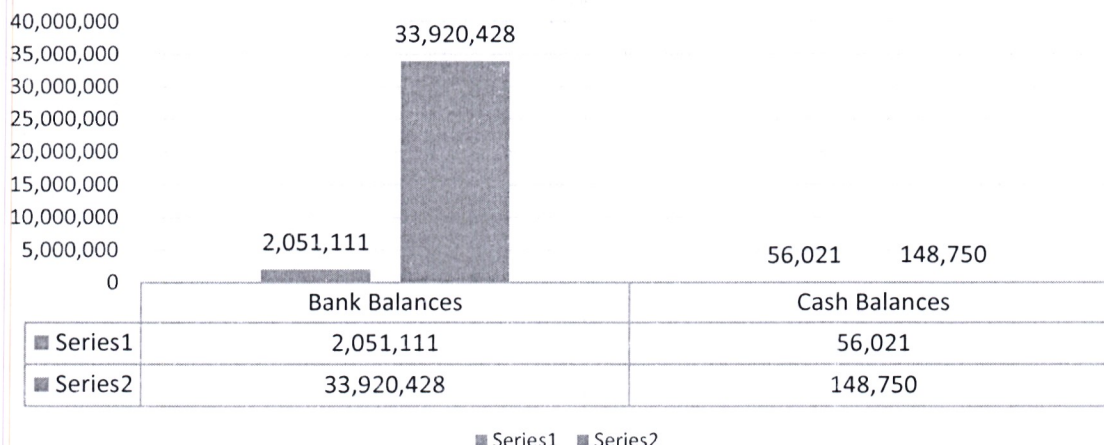
Cash and Bank balances	As at 30 th June 2020	As at 30 th June 2019	Change	%
	KShs	KShs	KShs	Change
Bank Balances	2,051,111	33,920,428	-31,869,317	17%
Cash Balances	56,021	148,750	-92,729	3%
Total	2,107,132	34,069,178	-31,962,046	16%

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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Cash and Bank balances



Cash Flow Activities

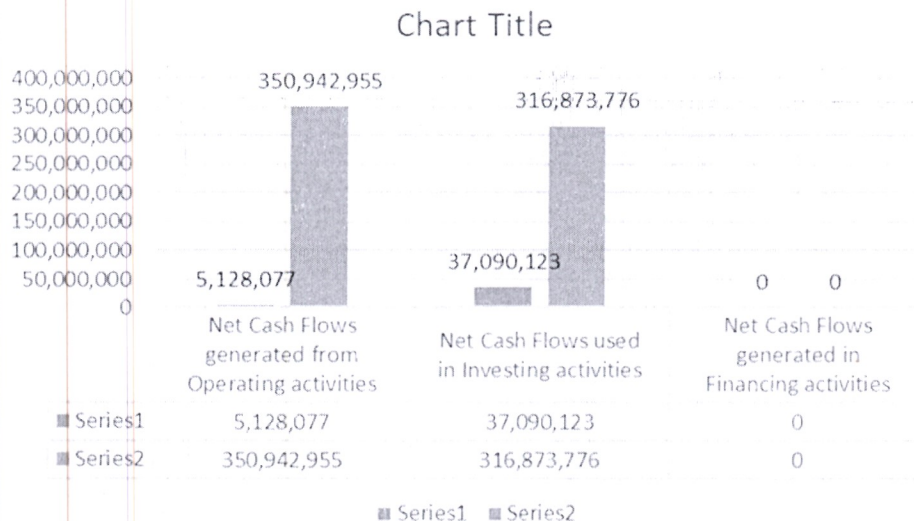
The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 th June 2020	Year to 30 th June 2019	Change	%
	Kshs	Kshs	Kshs	Change
Net Cash Flows generated from Operating activities	5,128,077	350,942,955	345,814,878	99%
Net Cash Flows used in Investing activities	37,090,123	316,873,776	279,783,653	88%
Net Cash Flows generated in Financing activities	0	0	0	0%
Net increase in Cash and Cash Equivalents	-31,962,046	34,069,179	66,031,224	194%
Cash and cash equivalent at BEGINNING of the year 2019-2020	34,069,179	0	279,783,653	0%
Cash and cash equivalent at END of the year 2019-2020	2,107,133	34,069,179	31,962,046	94%

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Key achievements of the Directorate in the FY 2019/2020

During the financial year 2019-2020, the Directorate managed to achieve the following:

- Finalized cascading of e-Passport issuance to 4 local stations including Embu, Nakuru, Eldoret and Kisii as well as in six foreign station in Washington DC; London, Paris, Berlin, UAE, and Pretoria;
- Revenue collected was Kshs.9.5 Billion;
- Acquired new passport printer
- Issued 374,786 e-passports, 276,546 e-visas, 14,941 work permits & 25,564 foreign nationals' cards and cleared 4,523,092 passengers at the border.
- All Immigration Services automated at all application stages;
- Full automation of temporary permits and extension of visitors pass;
- Electronic allocation of file numbers;
- Appointment system for passport applicants.
- Cashless payment through e-Citizen and other foreign nationals' management services.
- A total 2,182 foreigners were deported and repatriated;
- Established Directorate's Call Centre to address customer enquiries, complaints and emergency cases through voice telephony, SMS and Social Media
- Enhanced Border Surveillance;
- 4,648,630 Kenyan citizens & Foreigners cleared at the border points;
- Upgrade of Internet connectivity in Nyayo House to improve service delivery.

Project that needs Implementation

1. Disaster Recovery Site -The Disaster Recovery Site is expected to provide immediate restoration of the services in case of a failure of the main installation.
2. Installation of E-Passport security system - (e-Gates). The project will entails:
 - i. Installation of e-Gates at busy borders and airports;

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- ii. Integration of e-Gates System with e-Passport System as well as Stop List Database;
- iii. Interconnectivity of e-Gates System between Central Database (at Nyayo Hse) with satellite border points
3. Cascading E-Passport issuance in local and overseas sites. (overseas sites; Botswana, Australia, Saudi Arabia, Sweden, Canada, US (Los Angeles), Qatar ; local sites; Westland, Eastland (Makadara), Thika, Machakos, Bungoma, Kericho and Nyeri.)
4. Outreach exercise by technical officers travelling to countries without embassies to process e-Passport applications.
5. Installation of Integrated Border Control and Management System
6. Establishment of 13 Border Control Points
7. Construction of Offices and residential houses in hardship/border areas.
8. Establishment of Kenya Institute of Immigration Studies

Emerging Issues

The following are some of the emerging issues and challenges facing the State Department:

1. Influx of asylum seekers and illegal immigrants from neighboring countries due to porous borders and conflicts in their countries has resulted in insecurity and enormous repatriation costs.
2. The inability to identify genuine Kenyans leads to irregular issuance of birth certificates, IDs and consequently passports to non-Kenyans hence resulting to increased insecurity. This has also resulted in the formation of several vetting committees thus causing a delay in service delivery.
3. The ICT funds being domiciled under the Ministry of ICT.
4. Creation of state department for Interior and Citizen Services.
5. Long Queues due to high demand for E-passport.
6. Online payments and revenue collection.

Challenges

The following challenges weighed heavily on the Ministry's effort to effectively deliver on its mandate;

- i. **Porous Kenyan borders:** Kenya's porous borders with her neighbours has been a major security concern.
- ii. **Inadequate human capacity:** The current demand for migration services (i.e. Cascading of e-Passport to local sites and abroad, expanded JKIA, investigation, prosecution and repatriation)
- iii. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department lack office space to accommodate its officers.
- iv. **Terms of Service:**
- v. **Inadequate funding:** Inadequate budget allocation.

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3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED 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 Directorate Strategic Plan's 2018-2022 plan are to:

- a) Modernization of Migration Services – Automation of services and Digitization of records and security of systems
- b) Mobility enhancement;
- c) Recruitment, training and welfare of personnel;
- d) Establishment of Kenya Institute of Migration Studies (KIMS)
- e) Construction of border control points.
- f) Construction of immigration staff houses

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:

MDA Program	Objective	Outcome	Indicator	Performance
Immigration Services	To Modernize Migration Services	Improved migration services	No of E-passport produced	374,786 e passports processed
		Secure travel documents	All records digitized	Digitization of immigration records ongoing
		Secure borders	No of E-visas processed	276,546 E visas issued
		Enhanced security of the country	All applications of migration services are online	All applications for migration services are online

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		Support to big 4 agenda	e-FNS system upgraded PISCES and facial recognition system deployed in all airports and major border points	e-FNS upgraded; 25,564 foreign cards issued; PISCES deployed in all Airports and major border points; 4,523,092 passengers cleared
			No of foreign missions and local stations issuing epassports	4 local offices (Embu, Nakuru, Eldoret and Kisi) and 6 foreign missions (Washington DC; London, Paris, Berlin, UAE, and Pretoria) established to issue epassports
			No of work permits issued	14,941 work permits issued
			Internet connectivity upgrade	Internet upgraded in Nyayo House and all field stations
			Established Directorate's Call Centre	Automated Call centre established addressing customer enquiries, complaints and emergency cases through voice telephony, SMS and Social Media
	Recruitment, training and welfare of personnel	Improved service delivery of immigration services	No of staff recruited	211 immigration officers recruited and posted
	Establishment of Kenya Institute of Migration Studies (KIMS)	Improved migration management	No of Staff trained	27 staff were trained
	Construction of border control points.	Improved security	No of border control points constructed	Not started due to insufficient funds

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For the year ended June 30, 2020

	Construction of immigration staff houses	Improved Service delivery	No of staff accommodated	Not started due to insufficient funds
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The Directorate with the support of the Government has digitized all its operations and payments leading to a high revenue collection despite our fees remaining the same for a long time. The key achievements e.g. issuance and centralized printing of passports, issuance of e-visa, etc fully comply with International Civil Aviation (ICAO) standards. The Directorate will always endeavour to serve all its citizens and foreign nationals to the best of standards and without any political partiality. Corona virus has negatively affected our operations by reducing demand for our services e.g. passports, visas and permits.

The Directorate in collaboration with University of Nairobi has established Kenya Institute of Immigration Studies.

2. Environmental performance

We endeavour to keep a clean and safe environment, free from dirt and garbage successes. The perimeter wall has been raised and reinforced to provide security and ward off external dumping of waste. We have bins installed in strategic places inside the offices and outside the building. Garbage is deposited at a central place through the jute and collected weekly by Nairobi County Government. Washrooms for our clients have been constructed. We have a warehouse at Industrial Area to store obsolete products as they await disposal. Automation of services has greatly reduced use of paper and littering

3. Employee Welfare

The policies that guide the hiring process

- i. Human Resource Policies and Procedure Manual for the Public Service of May 2016.
- ii. Constitution of Kenya.
- iii. Public Service Commission Act of 2017.
- iv. Public Service Commission Regulations of 2016 and 2020

These policies take into account the gender ratio

The effort made in improving skills and managing career

- i. Seventy eight (78) officers trained on promotional courses such as Senior Management Course (SMC), Proficiency for Clerical Officers, Senior Leadership Development Course (SLDP), supervisory skills, Refresher Course for drivers, Induction and secretarial Management Course.
- ii. Twenty Five (25) Officers facilitated for continuous professional development undertaken in respective professional areas such as Human Resource, Accounts, and Procurement.
- iii. Developed skills Inventory database to identify gaps.

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The effort made in Appraisal and reward systems

- i. Sensitized 793 officers on Staff Performance appraisal system (SPAS)
- ii. Continuous mapping done on Ghris system to align supervisors to the officers working under them and correct deployment status.
- iii. Evaluation of 2019 – 2020 on Staff Performance Appraisal System (SPAS)

4. Market Place Practices

The organization efforts on market place practices are enumerated below: -

a) Responsible competition Practice

- ✓ Giving out quotation on rotational basis among the pre-qualified suppliers
- ✓ Involving as many people as possible in the Supply Chain process to alleviate incidents of corruption.

b) Responsible Supply Chain & Supplier relations

- ✓ **Issue resolutions:** we do site visits and supplier development management and define supplier compliance.
- ✓ **Requirement Management:** We insist on product quality and specification Management
- ✓ **Contract Management:** Put in place Project implementation committee to manage contracts.
We do ensure that payment for satisfactory delivery of goods, works and services are done properly whenever possible without delays.

c) Consumer Rights and Interest

We endeavor to uphold the below consumer rights and interests

- ✓ Right to fair and honest dealings
- ✓ Right to fair, just and reasonable terms and conditions
- ✓ Right to fair value, good quality and safety

5. Community Engagement

The Directorate has not engaged in charitable giving. However, training has been conducted at Kenya School of Government (KSG) colleges for old staff and the newly recruited staff. Senior officers have been trained annually by the Defence College and at the Kenya Institute of Immigration Studies.

The Department has a steel water tank at the basement to preserve water and to boost sanitization. Washrooms have been refurbished and a new one constructed for clients, provision of hand washing containers and installation of automatic sanitizer dispensers in all offices. Budgetary constraints are the biggest challenge.

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5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

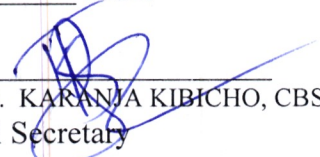
The Accounting Officer in charge of the State Department for Immigration and Citizen Services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 State Department for Immigration and Citizen Services 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer (in charge of the State Department for Immigration and Citizen Services) further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

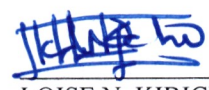
The Accounting Officer in charge of the State Department for Immigration and Citizen Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's 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 *entity's* financial statements were approved and signed by the Accounting Officer on _____ 2020.



DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary



LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Immigration and Citizen Services set out on pages 14 to 32, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Immigration and Citizen Services as at 30 June, 2020, 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Immigration and Citizen Services 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 opinion.

Key Audit Matters

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

Other Matter

1. Pending Bills

Annex 1 to the financial statements reflects pending bills totalling Kshs.90,611,425 as at 30 June, 2020. The bills are not, however, disclosed in the notes to the financial statements under other important disclosures as required by the Public Sector Accounting Standards Board. Failure to settle bills in the year to which they relate will adversely affect the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

2. Budgetary Control and Performance - Late Exchequer Releases

The statement of receipts and payments indicates that the State Department for Immigration and Citizen Services received a total of Kshs.2,531,794,241 in form of Exchequer releases during the year under review. However, Exchequer issues totalling Kshs.572,849,850, comprising of Kshs.349,153,456 and Ksh.223,696,394 for recurrent and development votes respectively, were received by the State Department in June, 2020. The late Exchequer releases resulted in under absorption of the State Department's budget and may have impacted negatively on service delivery to the public.

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, I confirm that, nothing 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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department for Immigration and Citizen Services' ability 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 State Department or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State Department for Immigration and Citizen Services 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 State Department to cease sustaining 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 State Department for Immigration and Citizen Services to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

03 May, 2021

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

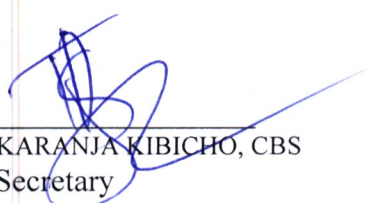
Reports and Financial Statements


For the year ended June 30, 2020

7. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/2020 Kshs	2018/2019 Kshs
RECEIPTS			
Transfers from National Treasury	1	2,531,794,241	3,368,295,653
TOTAL REVENUES		2,531,794,241	3,368,295,653
PAYMENTS			
Compensation of Employees	2	1,168,046,819	1,128,617,928
Use of goods and services	3	1,142,893,617	1,888,030,810
Other Grants and Transfers	4	46,890	-
Social Security Benefits	5	612,982	919,063
Acquisition of Assets	6	37,090,123	316,873,776
TOTAL PAYMENTS		2,348,690,431	3,334,441,577
SURPLUS/DEFICIT		183,103,810	33,854,076

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:


DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES


Reports and Financial Statements

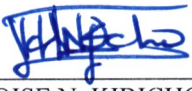
For the year ended June 30, 2020

8. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019/2020	2018/2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	2,051,111	33,920,428
Cash Balances	7B	56,021	148,750
Total Cash And Cash Equivalents		2,107,132	34,069,178
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	187,949,427	6,446,260
TOTAL FINANCIAL ASSETS		190,056,559	40,515,438
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Retentions	9	357,740	6,661,362
NET FINANCIAL ASSETS		189,698,819	33,854,075
REPRESENTED BY			
Fund balance b/fwd	10	33,854,076	-
Prior year adjustments	-	27,259,066	-
Surplus/Defict for the year		183,103,810	33,854,076
NET FINANCIAL POSSITION		189,698,820	33,854,076

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:


DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary


LOISE N. KIBICHO
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MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

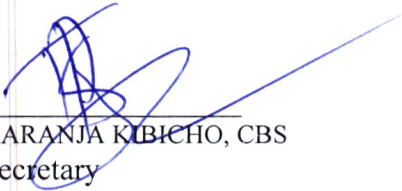
Reports and Financial Statements


For the year ended June 30, 2020

9. STATEMENT OF CASH FLOW

	Note	2019/2020 Kshs	2018/2019 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	2,531,794,241	3,368,295,653
		2,531,794,241	3,368,295,653
Payments for operating expenses			
Compensation of Employees	2	1,168,046,819	1,128,617,928
Use of goods and services	3	1,142,893,617	1,888,030,810
Other Grants and Transfers	4	46,890	-
Social Security Benefits	5	612,982	919,063
Adjusted for:			
Changes in receivables		(181,503,167)	(6,446,260)
Changes in payables		(6,303,622)	6,661,362
Prior Year Adjustments		(27,259,066)	
Net cashflow from operating activities		5,128,077	350,942,955
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	37,090,123	316,873,776
Net cash flows from Investing Activities		37,090,123	316,873,776
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(31,962,046)	34,069,179
Cash and cash equivalent at BEGINNING of the year		34,069,178	-
Cash and cash equivalent at END of the year		2,107,133	34,069,179

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:


DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES**

Reports and Financial Statements

For the year ended June 30, 2020


10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,450,850,000	234,034,955	2,684,884,955	2,531,794,241	153,090,714	94%
Total Receipts	2,450,850,000	234,034,955	2,684,884,955	2,531,794,241	153,090,714	94%
Payments						
Compensation of Employees	641,410,000	548,512,349	1,189,922,349	1,168,046,819	21,875,530	98%
Use of goods and services	1,757,862,500	(293,076,349)	1,464,786,151	1,142,893,617	321,892,534	78%
Transfers to Other Government Units	90,000	90,000	180,000	-	180,000	0%
Other grants and transfers	6,670,000	0	6,670,000.00	46,890.00	6,623,110.00	0%
Social Security Benefits	1,030,000.00	1,030,000	2,060,000	612,982	1,447,018	30%
Acquisition of Assets	43,787,500	(22,521,045)	21,266,455	37,090,123	(15,823,668)	174%
Grand Total	2,450,850,000	234,034,955	2,684,884,955	2,348,690,431	336,194,524	87%
Surplus/Deficit	-	-	-	183,103,810	(183,103,810)	

- i. Underutilisation in use of goods of 78% was as a result of long procurement process.
- ii. Underutilisation in Social Security Benefits of 30% was as a result of decrease in staff due to retirement.
- iii. The over Utilisation of Acquisition of Asset of 174% is a result of budget cut after expenditure had been Incurred.
- iv. The Other Grants and Transfer of 0% was meant for Emergency relief for refugees, a need that did not arise.
- v. Transfer to other Government Units of 0% was for Burial Grants for Destitute, a need that did not arise.

The entity financial statements were approved on _____ 2020 and signed by:


DR. ENG. KARANIJA KIBICHO, CBS
 Principal Secretary


LOISE N. KIBICHO
 Assistant Accountant General
 ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES**

Reports and Financial Statements

For the year ended June 30, 2020

11. 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	% of Utilisation Difference to Final Budget f=d/c %
Exchequer releases	1,060,550,000	973,134,955	2,033,684,955.00	1,881,896,304	151,788,651	93%
Total Receipts	1,060,550,000	973,134,955	2,033,684,955	1,881,896,304	151,788,651	93%
PAYMENTS						
Compensation of Employees	641,410,000	548,512,349	1,189,922,349	1,168,046,819	21,875,530	98%
Use of goods and services	397,862,500	420,179,901	818,042,401	676,491,173	141,551,228	83%
Transfers to Other Government Units	90,000	90,000	180,000	-	180,000	0%
Other grants and transfers	6,670,000	0	6,670,000.00	46,890	6,623,110	0%
Social Security Benefits	1,030,000	1,030,000	2,060,000	612,982	1,447,018	30%
Acquisition of Assets	13,487,500	3,322,705	16,810,205	12,710,822	4,099,383	76%
Grand Total	1,060,550,000	973,134,955	2,033,684,955	1,857,908,686	175,776,269	91%
Surplus/Deficit	-	-	-	23,987,618	(23,987,618)	

Notes

- Underutilisation in use of goods of 83% was as a result of long procurement process
- Underutilisation in Social Security Benefits of 30% was as a result of decrease in staff due to retirement.
- Underutilisation in Acquisition of assets of 76% was as a result of long procurement process
- The Other Grants and Transfer of 0% was meant for Emergency relief for refugees, a need that did not arise.
- Transfer to other Government Units of 0% was for Burial Grants for Destitute, a need that did not arise.

The entity financial statements were approved on _____ 2020 and signed by:


DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES**
Reports and Financial Statements
For the year ended June 30, 2020

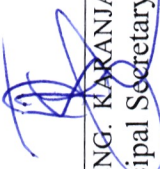
12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


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 f=d/c %
RECEIPTS						
Exchequer releases	1,390,300,000	(739,100,000)	651,200,000	649,897,937	1,302,063	100%
Total Receipts	1,390,300,000	(739,100,000)	651,200,000	649,897,937	1,302,063	100%
Payments						
Use of goods and services	1,360,000,000	(713,256,250)	646,743,750	466,402,444	180,341,306	72%
Acquisition of Assets	30,300,000	(25,843,750)	4,456,250	24,379,301	(19,923,051)	547%
Grand Total	1,390,300,000	(739,100,000)	651,200,000	490,781,745	160,418,255	75%
Surplus/Deficit	-	-	-	159,116,192	(159,116,192)	

Notes

- Underutilisation in use of goods of 72% was as a result of long procurement process.
- Over utilisation of acquisition of asset of 547% was as a result of Budget cut after expenditure had been incurred.

The entity financial statements were approved on _____ 2020 and signed by:


DR. ENG. KARANJA KIBICHO, CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

Reports and Financial Statements

For the year ended June 30, 2020

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
605000000		Population Management Services	2,684,884,955.00	2,333,807,915.45	351,077,039.55
	605020000	Immigration Services	2,212,853,322.00	1,938,424,341.90	274,428,980.10
	605030000		116,988,044.00	89,222,447.90	27,765,596.10
	605040000		355,043,589.00	306,161,125.65	48,882,463.35
		Grand Total	2,684,884,955.00	2,333,807,915.45	351,077,039.55

The department dedicated its effort to their only programme described as population management services.

14. 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 State Department for Immigration and Citizen Services The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

• **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.

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 30th June 2020, 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 recognised 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 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.

SIGNIFICANT ACCOUNTING POLICIES

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

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

- **Acquisition of Fixed Assets**

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the 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 30th June 2020, this amounted to Kshs 357,740 compared to Kshs 6,661,362.45 in prior period as indicated on note 9.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted 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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

Reports and Financial Statements

For the year ended June 30, 2020

14. Errors

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

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

15. Related Party Transactions

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

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

Reports and Financial Statements

For the year ended June 30, 2020

15. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES		
Description	2019-2020 Kshs	2018-2019 Kshs
Total Exchequer Releases for quarter 1	372,027,801	316,730,065.00
Total Exchequer Releases for quarter 2	679,609,671	855,390,380.00
Total Exchequer Releases for quarter 3	597,694,187	855,523,550.00
Total Exchequer Releases for quarter 4	882,462,582	1,340,651,658.00
TOTAL	2,531,794,241	3,368,295,653.00

The state department received an exchequer of Kshs 2,531,794,241 against the budgeted receipt of 2,684,884,995. (SEE ANNEX 5)

2 COMPENSATION OF EMPLOYEES		
	2019-2020 Kshs	2018-2019 Kshs
Basic salaries of permanent employees	725,584,670	750,807,481.70
Basic wages of temporary employees	9,915,013	16,301,944.70
Personal allowances paid as part of salary	432,547,136	361,508,501.35
TOTAL	1,168,046,819	1,128,617,927.75

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees.

3 USE OF GOODS AND SERVICES		
	2019-2020 Kshs	2018-2019 Kshs
Utilities, Supplies and Services	33,641,804	45,244,490.95
Communication, Supplies and Services	23,136,443	18,285,376.25
Domestic Travel and Subsistence, and Other Transportation Costs	89,246,714	107,718,980.85
Foreign Travel and Subsistence, and other transportation costs	17,169,240	31,737,686.60
Printing , Advertising and Information Supplies and Services	8,456,496	1,835,415.35
Rentals of Produced Assets	21,267,241	38,964,948.55
Training Expenses	16,147,557	25,388,175.05
Hospitality Supplies and Servi	42,236,928	20,431,898.50
Insurance Costs	-	491,062.00
Specialised Materials and Supp	513,999,732	1,255,129,061.35
Office and General Supplies and Services	46,643,855	41,199,494.35
Fuel Oil and Lubricants	40,590,867	36,069,235.55
Other Operating Expenses	161,999,194	141,188,347.75
Routine Maintenance - Vehicles	26,522,406	15,831,546.35
Routine Maintenance - Other Assets	101,835,141	108,515,091.00
TOTAL	1,142,893,617	1,888,030,810.45

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

Reports and Financial Statements

For the year ended June 30, 2020

4	OTHER GRANTS AND TRANSFERS	2019-2020	2018-2019
		Kshs	Kshs
	Emergency Relief and Refugee Assistance	46,890	-
	TOTAL	46,890	-

5	SOCIAL SECURITY BENEFITS	2019-2020	2018-2019
		Kshs	Kshs
	Government pension and retirement benefits	612,982	919,062.80
	TOTAL	612,982	919,062.80

Social Security benefits relate to medical and life assurance for staff deployed in highly volatile areas by the State Department.

6	ACQUISITION OF ASSETS	2019-2020	2018-2019
		Kshs	Kshs
	Construction of Buildings	19,923,051	8,590,473.00
	Refurbishment of Buildings	4,456,250	52,050,648.55
	Construction and Civil Works	-	-
	Purchase of Vehicles and Other Transport Equipment	-	89,362,000.00
	Overhaul of Vehicles and Other Transport Equipments	-	133,458.00
	Purchase of Household Furniture and Institutional Equipment	2,242,151	3,437,540.90
	Purchase of Office Furniture and General Equipment	10,313,671	59,738,193.30
	Purchase of Specialised Plant, Equipment and Machinery	-	103,376,462.55
	Rehabilitation of Civil Works	155,000	185,000.00
	Sub Total	37,090,123	316,873,776.30
	<u>Financial Assets</u>		
	TOTAL	37,090,123	316,873,776.30

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

SEE ANNEX 2 for a comprehensive Fixed Asset Register

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7A Bank Accounts			
Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2019-2020	2018-2019
		Kshs	Kshs
Central Bank of Kenya, 1000384174, KShs	-	1,512,749.05	213,860.00
Central Bank of Kenya, 1000384204, KShs	-	180,621.90	27,045,206.00
Central Bank of Kenya, 1000384468, KShs	-	357,740.00	6,661,362.00
Total		2,051,110.95	33,920,428.00

SEE ANNEX 6 Being Bank certificate issued by the Central Bank of Kenya.

7B Cash in hand		
	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	56,021	148,750.00
TOTAL	56,021	148,750.00

Cash in hand should also be analysed as follows:		
	2019-2020	2018-2019
	Kshs	Kshs
Headquarters, Nyayo Hse Building, Cashoffice	56,021	148,750.00
TOTAL	56,021	148,750.00

SEE ANNEX 7 Being Board of Survey Certificate.

8 Accounts Receivables - Outstanding Imprest and Clearance Accounts		
Description	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	-	-
General Suspense	119,880	-
District suspense	15,423,547	6,446,259.50
Agency Accounts	172,406,000	-
TOTAL	187,949,427	6,446,259.50

The amount constitutes unspent monies issued to field offices as District Suspense, Monies paid on behalf of Staff to Department of Personnel Management as General Suspense and Agency Account as monies paid for digitisation of immigration records to NIS, as shown (SEE ANNEX 2)

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9	Accounts Payables	2019-2020	2018-2019
		Kshs	Kshs
	Deposits	-	2,852,897.50
	Retentions	357,740	3,808,464.95
	TOTAL	357,740	6,661,362.45

These amounts constitute a balance 10% contractors' retention on behalf of third parties that offer services to the State Department. (SEE ANNEX 4)

10	FUND BALANCES BROUGHT FORWARD	2019-2020	2018-2019
		Kshs	Kshs
	Bank accounts	2,051,111	33,920,428.25
	Cash in hand	56,021	148,750.00
	Receivables - Outstanding Imprests	187,949,427	6,446,259.50
	Payables - Deposits	-	-
	TOTAL	190,056,559	40,515,437.75

11	RELATED PARTY DISCLOSURES	2019-2020	2018-2019
		Kshs	Kshs
	Key Management compensation	-	-
	Transfers to other State Corporations and Semi-Autonomous Government Agencies	-	-

12	PRIOR YEAR ADJUSTMENTS	2019-2020	2018-2019
		Kshs	Kshs
	Bank Account Balances	27,259,066	-
		-	-

Prior year adjustment relates to the amount taken by the National Treasury as the closing balance remaining in the Development and Recurrent bank accounts.

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13 CHANGES IN RECEIVABLE

GOVERNMENT IMPREST	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	58,793,762.00	89,800,781.00
Imprest surrendered during the Year (C)	58,793,762.00	89,800,781.00
Net changes in Outstanding Imprest D= A+B-C	-	-

DISTRICT SUSPENSE	2019 - 2020	2018 - 2019
	KShs	KShs
District Suspense as at 1 st July 2019 (A)	6,446,259.50	-
AIEs issued during the year (B)	96,538,633.00	114,085,578.00
AIEs surrendered during the Year (C)	87,561,345.42	107,639,318.50
Net changes in District Suspense D= A+B-C	15,423,547.08	6,446,259.50

AGENCY ACCOUNT	2019 - 2020	2018 - 2019
	KShs	KShs
Agency Account as at 1 st July 2019 (A)	-	-
AIEs issued during the year (B)	172,406,000.00	-
AIEs surrendered during the Year (C)	-	-
Net changes in Agency Account D= A+B-C	172,406,000.00	-

GENERAL SUSPENSE	2019 - 2020	2018 - 2019
	KShs	KShs
General Suspense as at 1 st July 2019 (A)	-	-
Monies issued during the year (B)	119,879.80	-
Monies surrendered during the Year (C)	-	-
Net changes in General suspens D= A+B-C	119,879.80	-

14 CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

DEPOSIT	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit as at 1 st July 2019 (A)	2,852,897.20	-
Deposit held during the year (B)	-	150,000,000.00
Deposit paid during the Year (C)	2,852,897.20	147,147,102.80
Net changes in Deposit Payable D= A+B-C	- 0.00	2,852,897.20


RETENTIONS	2019 - 2020	2018 - 2019
	KShs	KShs
Retentions as at 1 st July 2019 (A)	3,808,464.95	-
Retentions held during the year (B)	357,740.00	7,785,559.70
Retention paid during the Year (C)	3,808,464.95	3,977,094.75
Net changes in Retentions Payable D= A+B-C	357,740.00	3,808,464.95

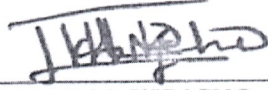
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16. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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 person to resolve the issue and designation)	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
313	Unsurported confidential expenditure	Certificates prepared and submitted to CS for signature	Gideon Gichana-CFO		Resolved	
314	Pending bills	Cleared all pending bills during 2019/2020 financial	Loise Kibicho-Head of Accounting Unit		Resolved	
315	Lack of ICT Policy	Policy document prepared and approved	Josea Korir-ag. Deputy Director ICT		Resolved	


DR. ENG. KARANJA KIBICHO CBS
Principal Secretary


LOISE N. KIBICHO
Assistant Accountant General
ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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17. ANNEXURE

- I. Pending Bills list for year 2019-2020
- II. Analysis of Receivables
- III. Summary of Fixed Assets
- IV. Analysis of Payables – Deposit and Retentions
- V. Exchequer Analysis
- VI. Bank Certificate
- VII. Board of Survey Certificate- Cash
- VIII. IFMIS Reports

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance-2020	Outstanding Balance-2019	Comments
		A	B	c	d=a-c		
1	BOLOTU DRILLERS MERCHANTS	3,100,000.00			3,100,000.00		
2	MCHATU ENTERPRISES LTD	3,612,500.00			3,612,500.00		
3	ESKIMO VENTURES	2,700,000.00			2,700,000.00		
4	SCORPION ENTERPRISES	1,800,000.00			1,800,000.00		
5	CELTIC SUPPLIES LTD	1,560,000.00			1,560,000.00		
6	NEGIT ENTERPRISES	828,000.00			828,000.00		
7	EVACOM ENTERPRISES	1,250,000.00			1,250,000.00		
8	SHEPHERD COMPANY LTD	2,225,750.00			2,225,750.00		
9	BESTLINE SYSTEMS LTD	3,804,850.00			3,804,850.00		
10	FUTURISTIC LIMITED	11,519,093.80			11,519,093.80		
11	VITON ENTERPRISES	2,737,304.20			2,737,304.20		
12	EVACOM ENTERPRISES	690,000.00			690,000.00		
13	QSKIE INVESTMENT	380,000.00			380,000.00		
14	SECOND TO NONE ENTERPRISE	1,800,000.00			1,800,000.00		
15	CHARNOSTAR ENTERPRISES	195,000.00			195,000.00		
16	G4S COURIER SERVICES	341,124.00			341,124.00		
17	PAGO AIRWAYS TRAVEL SERVICES	69,890.00			69,890.00		
18	JIMMON CLEANING SERVICES	391,517.00			391,517.00		
19	JIMMON CLEANING SERVICES	128,000.00			128,000.00		
20	STARHOTECH SUPPLIERS	340,000.00			340,000.00		

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21	NATIONAL YOUTH SERVICE	3,154,000.00		3,154,000.00	
22	TOYOTA KENYA	39,830.00		39,830.00	
23	PETALS HYGIENE	494,160.00		494,160.00	
24	PETALS HYGIENE	494,160.00		494,160.00	
25	PETALS HYGIENE	485,640.00		485,640.00	
26	PETALS HYGIENE	485,640.00		485,640.00	
27	KENYA AIRWAYS	454,980.00		454,980.00	
28	KENYA AIRWAYS	71,720.00		71,720.00	
29	SAFARICOM PLC	5,969,723.10		5,969,723.10	
30	TRAPPLE GENERAL MARCHANTS	167,350.00		167,350.00	
31	PAGO AIRWAYS TRAVEL SERVICES	38,900.00		38,900.00	
32	PAGO AIRWAYS TRAVEL SERVICES	29,900.00		29,900.00	
33	PAGO AIRWAYS TRAVEL SERVICES	196,755.00		196,755.00	
34	PAGO AIRWAYS TRAVEL SERVICES	50,745.00		50,745.00	
35	PAGO AIRWAYS TRAVEL SERVICES	436,050.00		436,050.00	
36	VERCELLI TOURS AND TRAVEL	256,900.00		256,900.00	
37	VERCELLI TOURS AND TRAVEL	89,720.00		89,720.00	
38	VERCELLI TOURS AND TRAVEL	22,650.00		22,650.00	
39	PAGO AIRWAYS TRAVEL SERVICES	346,620.00		346,620.00	
40	VERCELLI TOURS AND TRAVEL	245,780.00		245,780.00	
41	VERCELLI TOURS AND TRAVEL	42,795.00		42,795.00	
42	VERCELLI TOURS AND TRAVEL	395,600.00		395,600.00	
43	VERCELLI TOURS AND TRAVEL	397,300.00		397,300.00	
44	PAGO AIRWAYS TRAVEL SERVICES	393,500.00		393,500.00	
45	PAGO AIRWAYS TRAVEL SERVICES	401,100.00		401,100.00	
46	PAGO AIRWAYS TRAVEL SERVICES	789,390.00		789,390.00	
47	PAGO AIRWAYS TRAVEL SERVICES	35,680.00		35,680.00	
48	PAGO AIRWAYS TRAVEL SERVICES	315,500.00		315,500.00	
49	PAGO AIRWAYS TRAVEL SERVICES	1,076,680.00		1,076,680.00	
50	TWINKLE TRAVEL LIMITED	140,900.00		140,900.00	
51	TWINKLE TRAVEL LIMITED	110,100.00		110,100.00	

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52	TWINKLE TRAVEL LIMITED	166,630.00		166,630.00	
53	TWINKLE TRAVEL LIMITED	12,529.00		12,529.00	
54	PAGO AIRWAYS TRAVEL SERVICES	42,810.00		42,810.00	
55	PAGO AIRWAYS TRAVEL SERVICES	98,500.00		98,500.00	
56	PAGO AIRWAYS TRAVEL SERVICES	98,500.00		98,500.00	
57	PAGO AIRWAYS TRAVEL SERVICES	59,020.00		59,020.00	
58	VERCELLI TOURS AND TRAVEL	198,500.00		198,500.00	
59	PAGO AIRWAYS TRAVEL SERVICES	33,980.00		33,980.00	
60	PAGO AIRWAYS TRAVEL SERVICES	39,900.00		39,900.00	
61	PAGO AIRWAYS TRAVEL SERVICES	42,900.00		42,900.00	
62	PAGO AIRWAYS TRAVEL SERVICES	42,980.00		42,980.00	
63	PAGO AIRWAYS TRAVEL SERVICES	52,050.00		52,050.00	
64	PAGO AIRWAYS TRAVEL SERVICES	71,900.00		71,900.00	
65	PAGO AIRWAYS TRAVEL SERVICES	32,980.00		32,980.00	
66	VERCELLI TOURS AND TRAVEL	200,500.00		200,500.00	
67	PAGO AIRWAYS TRAVEL SERVICES	526,110.00		526,110.00	
68	PAGO AIRWAYS TRAVEL SERVICES	99,700.00		99,700.00	
69	PAGO AIRWAYS TRAVEL SERVICES	71,980.00		71,980.00	
70	PAGO AIRWAYS TRAVEL SERVICES	198,795.00		198,795.00	
71	SHIFRAH INTERNATIONAL	312,000.00		312,000.00	
73	TRIPLETECH MERCHANTS	451,000.00		451,000.00	
74	STERISH PRINTERS	80,000.00		80,000.00	
75	CARBROTECH VENTURES	313,200.00		313,200.00	
76	ISEREN ENTERPRISES	212,613.00		212,613.00	
77	SUNBEAM COMPUTER SYSTEMS (E.A) LTD	492,000.00		492,000.00	
78	GYPSE LIMITED	368,000.00		368,000.00	
79	SHIFRAH INTERNATIONAL	138,000.00		138,000.00	
80	ZAKAN ENTERPRISES	117,000.00		117,000.00	
81	MESTIV ENTERPRISES	425,500.00		425,500.00	
82	ALLAKEN GENERAL MERCHANTS	82,430.00		82,430.00	
83	ALLAKEN GENERAL MERCHANTS	113,000.00		113,000.00	
84	CLEAN ROCKS LIMITED	75,000.00		75,000.00	

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85	CLEAN ROCKS LIMITED	183,000.00			183,000.00
86	CHIMES ENTERPRISES	100,000.00			100,000.00
87	ANITAAN AGENCIES	190,000.00			190,000.00
88	ANITAAN AGENCIES	335,000.00			335,000.00
89	AMMAR AGENCIES	124,850.00			124,850.00
90	GEAMEL INTERNATIONAL	732,940.00			732,940.00
91	MEJORK ENTERPRISES	10,718.40			10,718.40
92	MEJORK ENTERPRISES	5,359.20			5,359.20
93	MEJORK ENTERPRISES	5,359.20			5,359.20
94	MEJORK ENTERPRISES	5,359.20			5,359.20
95	MEJORK ENTERPRISES	6,252.40			6,252.40
96	SOTELAI MERCHANTS	358,600.00			358,600.00
97	GRAFIX TRADING LTD	1,375,500.00			1,375,500.00
98	MICOMP LTD	1,395,000.00			1,395,000.00
99	MILLENIA INVESTMENT LTD	950,400.00			950,400.00
100	JIMMON CLEANING SERVICES	470,850.00			470,850.00
101	GOVERNMENT PRINTERS	16,617,000.00			16,617,000.00
102	FACE INVESTMENTS	279,200.00			279,200.00
103	MENJORK ENTERPRISES	197,632.20			197,632.20
104	TRAPPLE GENERAL MARCHANTS	60,000.00			60,000.00
105	EMMAFEST INVESTMENT	175,000.00			175,000.00
106	UNI-COMM TECHNOLOGIES ENTERPRISES	160,600.00			160,600.00
107	NATIONAL DEFENCE COLLEGE	4,500,000.00			4,500,000.00
	TOTAL	90,611,424.70			90,611,424.70

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ANNEX 2 - ANALYSIS OF RECEIVABLES

DISTRICT EXPENDITURE/BALANCES ANALYSIS							
DISTRICT CODE	DISTRICT	AIES	EXPENDITURE	BALANCES	AIE ISSUED IN THE YEAR	EXPENDITURE	BALANCES
2019-2020							-
30105101	MVITA (IMM & RAS)	15,759,663.00	12,217,726.80	3,541,936.20	8,645,025.00	7,969,843.15	4,217,118.05
49605601	TESO NORTH	1,695,360.00	1,695,341.00	19.00	1,769,110.00	1,768,461.00	668.00
49105301	BUNGOMA SOUTH	1,557,568.00	1,557,433.00	135.00	1,478,621.00	1,477,118.00	1,638.00
43105201	ELDOROT EAST	3,672,424.00	3,672,335.00	89.00	3,338,346.00	3,338,364.00	71.00
41105201	TURKANA WEST	7,870,255.00	7,870,253.00	2.00	6,479,845.00	6,479,845.00	2.00
32105201	LAMU EAST	347,000.00	347,000.00	-	-	-	-
33605301	WAJIR EAST	2,192,164.00	2,192,156.00	8.00	2,084,124.00	2,076,718.00	7,414.00
33105101	GARISA/DADAAB (RAS)	14,082,522.00	14,039,645.00	42,877.00	12,264,243.00	12,263,357.00	43,763.00
34105601	MANDERA EAST	2,048,976.00	1,648,529.00	400,447.00	-	400,447.00	-
49105501	BUNGOMA WEST	932,000.00	932,000.00	-	911,750.00	911,750.00	-
36605201	EMBU WEST	2,834,388.00	2,831,082.00	3,306.00	2,517,371.00	2,495,421.00	25,256.00
30605301	LUNGALUNGA	3,554,532.00	3,553,715.00	817.00	4,239,767.00	4,240,455.00	129.00
50605201	KISUMU CENTRAL	9,474,252.00	9,290,157.00	184,095.00	9,302,308.00	9,298,101.00	188,302.00
49605101	BUSIA	2,479,276.00	2,479,276.00	-	2,338,631.00	2,332,852.00	5,779.00
46605401	LOITOKTOK	2,166,244.00	2,166,023.20	220.80	2,059,595.00	2,059,595.00	220.80
35105101	ISIOLO	1,932,360.00	1,931,070.90	1,289.10	1,840,676.00	1,840,676.00	1,289.10
32605101	TAVETA	2,710,268.00	2,710,080.00	188.00	2,615,501.00	2,615,141.00	548.00
51605501	KURIA WEST	1,612,640.00	1,612,640.00	-	1,690,749.00	1,690,749.00	-
46605301	KAJIADO CENTRAL	3,056,656.00	3,056,364.20	291.80	2,892,454.00	2,892,263.00	482.80
32105101	LAMU WEST	703,750.00	583,000.00	120,750.00	895,000.00	895,000.00	120,750.00
51605101	MIGORI	6,703,688.00	6,703,688.00	-	1,461,250.00	1,461,250.00	-
30105401	CHANGAMWE	13,790,680.00	11,644,097.00	2,146,583.00	14,630,172.00	5,984,249.00	10,792,506.00
34605101	MOYALE	1,828,000.00	1,828,000.00	-	2,232,750.00	2,231,000.00	1,750.00
39105301	NYERI CENTRAL	1,438,180.00	1,437,740.00	440.00	1,404,106.00	1,402,730.00	1,816.00

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42605301	KWANZA	385,488.00	385,488.00	-	372,041.00	372,041.00	-
51105601	MBITA	1,571,992.00	1,571,992.00	-	1,597,244.00	1,597,244.00	-
55105101	KISII CENTRAL	1,494,000.00	1,493,803.00	197.00	1,487,700.00	1,484,824.00	3,073.00
31105501	MALINDI	2,297,940.00	2,297,932.80	7.20	2,339,200.00	2,338,510.00	697.20
45605101	NAKURU	2,803,216.00	2,802,831.60	384.40	2,616,714.00	2,616,385.45	712.95
45605101	NAKURU (RAS)	545,048.00	543,005.00	2,043.00	517,170.00	512,684.00	6,529.00
43105101	ELDOROT WEST	545,048.00	544,914.00	134.00	517,170.00	514,271.82	3,032.18
		114,085,578.00	107,639,318.50	6,446,259.50	96,538,633.00	87,561,345.42	15,423,547.08

	ACCOUNT	INSTITUTION	ISSUED AMOUNT	EXPENDITURE SURRENDERED	BALANCE
	1 AGENCY ACCOUNT	NATIONAL INTELLIGENCE SERVICE	172,406,000.00	-	172,406,000.00
	2 GENERAL SUSPENSE	VARIOUS STAFF MEMBERS	119,879.80	-	119,879.80
TOTAL			172,525,879.80	-	172,525,879.80

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER				
ASSET CLASS	HISTORICAL COST B/F	ADDITIONS DURING THE YEAR	DISPOSAL DURING THE YEAR	HISORICAL COST C/D
Construction of Buildings	8,590,473	19,923,051	-	28,513,524
Refurbishment of Buildings	52,050,649	4,456,250	-	56,506,899
Purchase of Vehicles and Other Transport	89,362,000	-	-	89,362,000
Overhaul of Vehicles and Other Transport	133,458	-	-	133,458
Purchase of Household Furniture and	3,437,541	2,242,151	-	5,679,692
Purchase of Office Furniture and General	59,738,193	10,313,671	-	70,051,864
Purchase of Specialised Plant, Equipment	103,376,463	-	-	103,376,463
Rehabilitation of Civil Works	185,000	155,000	-	340,000
TOTAL	316,873,776	37,090,123	-	353,963,900

ANNEX 4 DEPOSIT AND RETENTION	
1 10% RETENTION FOR CONTRACTORS	
NAME	
DOWLINE CONSTRUCTION CO. LTD	357,740.00
2 DEPOSIT-INTER MINISTERIAL	
NAME	
TOTAL	357,740.00

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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ANNEX 5- EXCHEQUER ANALYSIS

**STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES
EXCHEQUER ISSUES FOR THE PERIOD JULY 19 - JUNE 20**

RECCURENT ACCOUNT

		FIRST QUARTER			
Value	Date	Reference No.	Transaction Details	Cr. Amount	
				TOTAL	
	31-Jul-19	FT19212P6Z2D	Exchequer issue	93,155,382.00	
	06-Aug-19	FT192183HRGV	Exchequer issue	16,770,984.40	
	16-Aug-19	FT19228ZB471	Exchequer issue	14,047,337.00	
	28-Aug-19	FT19240PYQ5N	Exchequer issue	115,684,099.60	
	19-Sep-19	FT19262GDL5D	Exchequer issue	18,957,913.00	
	26-Sep-19	FT19269C2H5R	Exchequer issue	113,412,084.75	
					372,027,800.75
		SECOND QUARTER			
	25-Oct-19	FT19298F4XT6	Exchequer issue	96,893,365.00	
	08-Nov-19		Exchequer issue	8,133,956.00	
	18-Nov-19		Exchequer issue	4,700,848.00	
	27-Nov-19		Exchequer issue	100,199,335.00	
	06-Dec-19		Exchequer issue	26,368,514.20	
	17-Dec-19		Exchequer issue	33,029,396.00	
	24-Dec-19		Exchequer issue	103,831,325.00	
					373,156,739.20
		THIRD QUARTER			
	15-Jan-20	FT20015KKNB6	Exchequer issue	34,304,345.70	
	22-Jan-20	FT20022ONL77	Exchequer issue	43,931,879.25	
	30-Jan-20	FT20030BW3QK	Exchequer issue	92,715,286.00	
	06-Feb-20	FT20037C6PM9	Exchequer issue	66,413,057.25	
	28-Feb-20	FT20059G50VD	Exchequer issue	97,220,948.00	
	04-Mar-20	FT20064P1V1T	Exchequer issue	57,221,246.50	
	25-Mar-20	FT20085NVHNY	Exchequer issue	97,208,024.00	
					489,014,786.70

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FOURTH QUARTER		
	Exchequer issue	7,527,042.10
	Exchequer issue	95,687,201.00
	Exchequer issue	28,213,348.00
	Exchequer issue	46,897,655.70
	Exchequer issue	13,186,350.55
	Exchequer issue	107,031,923.55
	Exchequer issue	35,760,215.00
	Exchequer issue	86,281,452.00
	Exchequer issue	111,740,713.00
	Exchequer issue	56,751,741.70
	Exchequer issue	58,619,334.80
		647,696,977.40
DEVELOPMENT ACCOUNT		
SECOND QUARTER		
08-Nov-19	Exchequer issue	10,073,698.00
27-Nov-19	Exchequer issue	75,000,000.00
17-Dec-19	Exchequer issue	221,379,234.00
		306,452,932.00
THIRD QUARTER		
06-Feb-20 FT20037MBQCR	Exchequer issue	97,406,000.00
18-Feb-20 FT200493XS7P	Exchequer issue	11,273,400.00
		108,679,400.00
FOURTH QUARTER		
14-May-20	Exchequer issue	11,069,210.00
02-Jun-20	Exchequer issue	41,000,000.00
22-Jun-20	Exchequer issue	169,001,494.60
25-Jun-20	Exchequer issue	13,694,900.00
		234,765,604.60
GRAND TOTAL		2,531,794,240.65

QUATERLY ANALYSIS

QUARTER	RECCURENT	DEVELOPMENT	TOTAL
FIRST	372,027,800.75	-	372,027,800.75
SECOND	373,156,739.20	306,452,932.00	679,609,671.20
THIRD	489,014,786.70	108,679,400.00	597,694,186.70
FOURTH	647,696,977.40	234,765,604.60	882,462,582.00
	1,881,896,304.05	649,897,936.60	2,531,794,240.65

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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ANNEX 6- BANK CERIFICATE



8th July, 2019

CERTIFICATE OF BALANCES

Customer : 138660 STATE DEPT. FOR IMMIGR CITIZEN SERV

Balance Date: 30-Jun-20

Account No	Account Name	Currency	Balance
1000384174	REC-STATE DEPT FOR IMMI AND CITIZEN	KES	75,072.45
1000384204	DEV-STATE DEPT FOR IMMI AND CITIZEN	KES	1,177,346.05
1000384212	CBK165-STATE DEPT IMMIG AND CITIZEN	KES	0.00
1000384468	DEP=STATE DEPT FOR IMMI AND CITIZEN	KES	357,740.00
1000387197	REV-STATE DEPT. FOR IMMIGR CITI SER	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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ANNEX 7 – CASH BALANCE BOARD OF SURVEY

F.O. 51

REPUBLIC OF KENYA

Date...1st JULY, 2020.....

RECURRENT-STATE DPT. FOR IMMIGRATION & CITIZEN SERVICES

Report of the Board of Survey on the Cash and Bank Balances of.....as
30th JUNE, 2020

at the close of business on.....

The Board, consisting of – (Names and official titles)

- 1)SERSER CHELULEI-Ag.SDS 2) MARGARET MWANGI 3) YAHYA IBRAHIM MURSAL

.....
SDI&CS (CASH OFFICE) 2.00 P.M
Assembled at the office of..... at..... (time)
1st JULY, 2020
on the..... and the following cash was produced: -
56,021.00

Notes	Sh.
Silver	Sh.
Copper	Sh.
Cheques (as per details on reverse).. .. .	Sh.
		<u>56,021.00</u>

It was observed that cheques amounting to Shs.....NIL.....cts..... had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the30 JUNE, 2020.....

Cash on Hand	Ksh.	56,021.00
		<u>56,021.00</u>

SEVENTY FIVE THOUSAND, SEVENTY TWO HUNDRED

The Bank Certificate of Balance showed a sum of Sh.....

FOURTY FIVE 75,072 45

.....cts.....(KSh)..... cts(.....) standing to the credit of

the account on.....30th JUNE, 2020.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Date.....1st JULY, 2020.....

.....
Chairman
.....
Member of the Board
.....
Member of Board

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,
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**Reports and Financial Statements
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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