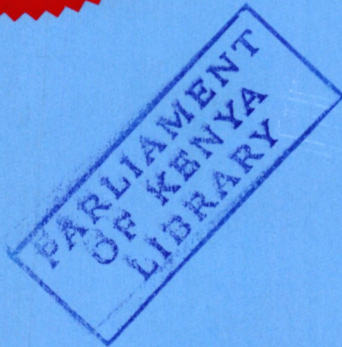



REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY REPORT PAPERS LAID	
DATE: 22 DEC 2020	DAY: TUESDAY
TABLED BY: OF	Hon. Amos Kimani Lom party
CLERK OF THE TABLE:	Felix Muriuki

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
SOCIAL PROTECTION**

**FOR THE YEAR ENDED
30 JUNE, 2019**



MINISTRY OF LABOUR AND SOCIAL PROTECTION
(STATE DEPARTMENT FOR SOCIAL PROTECTION)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Social Protection was formed on 1/7/2016 at a Cabinet level. The State Department is represented by the Cabinet Secretary for Ministry of East African Community, Labour and Social Protection, who is responsible for the general policy and strategic direction of the State Department, to ensure that the Ministry's Vision and Mission are realised.

(b) Key Management

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

1. Social Assistant Unit; (SAU)
2. Directorate Children Services; (DCS)
3. Directorate of Social Development; (DSD)
4. Social Protection Secretariat;(SPS)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer	Nelson Marwa Sospeter- EBS
2	Director Children Services	Mr. Noah Sanganyi
3	Director Social Development.	Ms. Josephine Muriuki
4	Head Social Assistance Unit	Mr. John Gachigi

(d) Fiduciary Oversight Arrangements

- I. Budget Implementation Committees
- II. Audit Committee
- III. Medium Term Expenditure Framework Committee
- IV. Medium Term Planning Committee
- V. Sector Policies Committee
- VI. Performance Contracting Committee
- VII. Sustainable Development Goals Committee
- VIII. Monitoring & Evaluating Committee
- IX. Corruption Eradication Committee
- X. Safety & Security Committee

(e) State Department for Social Protection

P.O. Box 46205-00100

NSSF Building

Bishop Road

Nairobi, KENYA

Telephone: (254) 2727980

E-mail: Info@labour.go.ke

Website: www.labour.go.ke

(f) Entity Bankers

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

2. Kenya Commercial Bank
Kencom House
P.O. Box 48400
GPO-00100.
Nairobi, Kenya

3. Co-operative Bank of Kenya
Co-operative House
Haile Selassie Avenue
P.O. Box 74956-00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

The State Department for Social Protection plays a pivotal role towards the realization of the country's transformation agenda as advocated in Kenya Vision 2030, Medium Term Plan (MTP), the Constitution, and 'Big Four Agenda'. The State Department is linked to the Social Pillar of the Kenya Vision 2030 which focuses on equity in access, control and participation in resource distribution for improved livelihoods of vulnerable groups specifically the orphans and vulnerable children, the elderly, and Persons with Disabilities.

The State Department's overall strategic focus in the National Development Agenda is geared towards empowerment of vulnerable groups. The Key Result Areas (KRA's) for the State Department during the 2018/19 period were: empowerment of communities, Persons with Disabilities (PWDs) and older persons; Social Protection for Vulnerable Groups; safeguarding the rights and welfare of children.

Major Mile Stones (achievements) during 2018/19

NATIONAL SAFETY NET (INUA JAMII) PROGRAMME

The overall objective of this programme is to cushion the vulnerable section among the population specifically Orphans & Vulnerable Children, Older Persons and Persons with Severe Disabilities against vulnerability. The programme provides monthly cash transfer of Kshs. 2,000, delivered every two months, to targeted beneficiaries, to enable those meet basic human needs and live a dignified life.

- By the end of the 2018/19 financial year, the cumulative number of beneficiaries receiving the cash transfers was 1,070,176 as follows:-
 - (i) Older Persons 753,314;
 - (ii) Orphans & Vulnerable Children 287,278;
 - (iii) Persons with Severe Disabilities 29,584
- Rehabilitated and Reintegrated 721 Street families into families and the communities
- Supported 3,200 Street children and youth for rehabilitation, education and training

SCALE-UP THE NATIONAL DEVELOPMENT FUND FOR PERSONS WITH DISABILITIES

- During the period under review, the State Department provided 252 tools of trade (toolkit) to VRC graduates with disabilities for self-employment out of a target of 250. The cumulative achievement is 252.
- The State Department provided economic empowerment support and entrepreneurship training to 147 PWDs Self Help groups for income generating activities out of a target of 145. The cumulative achievement is an over achievement due to a change in the target allocation for Migori County whose amount was redistributed from KSh100,000 to KSh50,000. for each group allowing for an extra 2 groups to be supported.
- During the period under review, learning of 382 workers offering essential services on Kenyan Sign Language was completed. These workers are awaiting graduation in October 2019.
- During the contract period the State Department;
 - Provided sunscreen lotions to 3,538 PWAs,
 - Identified and supported 500 PWAs with eye care devices,
 - Screened 1170 PWAs for skin cancer in Kakamega,
 - Supported 25 PWAs for cancer treatment in the year, and
 - Monitoring of the program was conducted in Kwale, Kilifi and Mombasa in May 2019.
- During the period under review, the State Department;
 - Trained and sensitized 69 MDCAs out of 320 MDCAs targeted were trained,
 - Conducted 152 accessibility audits out of 320,
 - Did not establish and operationalize Accessibility Audit Inspectorates in Ministries, and
 - Did not issue any notices to non-compliant organizations.

CHILD PROTECTION PROGRAMMES

a) Child Community Support Services

- Provided Presidential Bursary to 22,200 Orphans and Vulnerable Children (OVCs) from poor households in Public Boarding Secondary Schools. The reason for the under achievement was occasioned by Ministry of Education guidelines which made Secondary day school education free (which was exogenous). The bursary is pegged on fees structure.

- The reason for the under achievement was occasioned by Ministry of Education guidelines which made Secondary day school education free (which was exogenous). The bursary is pegged on fees structure
- Child Welfare Society Kenya provide 126,961 families and children with one or more psychological support services (food, clothing, shelter, counselling , family mediation) to provide quality care to children, against an annual target of 109,590.
- 3,753 children reached with reunification services against a target of 5,000 and 77 children reunified with their families.

b) Child Care, Protection and Rehabilitation

- Provided 46,523 children in distress with rescue services against a target of 15,000. The higher achievement of the target is attributed to preventive and awareness creation measures reaching more children with these services.
- A total of 113,029 OVCs and vulnerable young person's outside the cash transfer programme were reached and provided with psychological support against a target of 82,125.

COMMUNITY PARTICIPATION IN SOCIAL-ECONOMIC DEVELOPMENT

- The State Department mobilized and registered 58,549 community groups (Self-help groups and Community Based Organizations) against the annual target of 30,000.
- The State Department built capacity and linked 10,190 Self-Help groups and community Based organizations to MFIs against the annual target of 10,000.
- Developed the Community Groups Registration Bill and submitted to Cabinet.
- Supported families at grassroots levels through enlisting 1,610 Lay/Volunteer Counsellors to provide psycho-social support to families against the annual target of 1,500.
- Developed draft guidelines for implementation of the Volunteerism Policy.
- Provided 30 Vocational Rehabilitation Centers Persons With Disabilities graduands with start-up toolkits for self-reliance.
- Placed 25 Vocational Rehabilitation graduands in work environment.

IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS

1. Huge demand for Social Protection support services to enable the vulnerable meet basic human needs in line with Article 43 of the Constitution on the Bill of Rights;
2. Inadequate and declining budgetary allocation to the State Department programmes and projects;
3. The State Department has low staffing level at both the headquarters and field offices, has an ageing workforce and lack effective succession management. There is need to enhance human resource capacity in terms of the number of personnel in order to enable the State Department effectively deliver the required services across the country. To address this, The State Department is working closely with Public Service Commission in order to have the vacant positions filled;
4. The budget ceiling for use of goods and acquisition of assets has remained almost at the same levels for the last three years. Consequently, it has been difficult to accommodate any new and ongoing strategic priorities;
5. Lack of adequate allocation to cater for universal cash transfers as advocated in the Government transformative agenda;
6. Inadequate policy, legal and legislative frameworks to guide the various players in social development arena; and
7. Need to upgrade dilapidated infrastructure in Statutory Children Institutions given the fact that they were constructed during colonial time.

Sign

Cabinet Secretary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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.

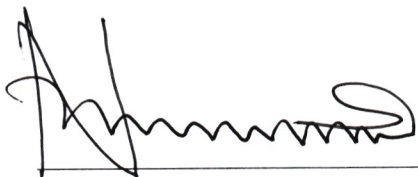
The Accounting Officer in charge of the State Department for Social Protection is responsible for the preparation and presentation of the Department's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 department; (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 Social Protection accepts responsibility for the Department'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 Department's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the Department's financial position as at that date. The Accounting Officer charge of the State Department for Social Protection further confirms the completeness of the accounting records maintained for the Department, which have been relied upon in the preparation of the Department'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 Social Protection confirms that the Department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Department'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 Department'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.

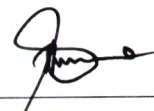
Approval of the financial statements

The Department's financial statements were approved and signed by the Accounting Officer on 30th Sept 2019.



Principal Secretary

Nelson Marwa Sospeter, CBS



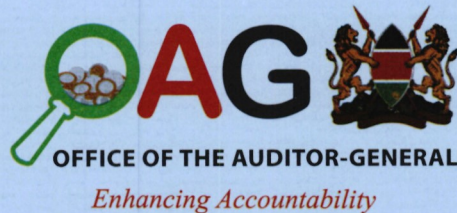
Assistant Accountant General

Alice W. Mwaniki

ICPAK Member Number: **5425**

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SOCIAL PROTECTION FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Social Protection set out on pages 12 to 31, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Social Protection as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unfavorable Dealings with Payment Service Providers (PSPs)

The State Department, in line with the social pillar of Vision 2030, focuses on equity in access, control and participation in resource distribution for improved livelihoods of vulnerable groups, specifically orphans and vulnerable children, the elderly and persons with disabilities. Towards this end, the State Department engaged the services of four (4) financial institutions namely; Equity Bank, Co-operative Bank of Kenya, Kenya Commercial Bank (KCB) and Post Bank as intermediaries to transmit funds to the beneficiaries. A review of the contract agreements signed between the State Department and the individual service providers revealed the following anomalies;

2.1 Failure to Provide Cash Transfer Reconciliation Reports

The contract agreements signed between the State Department and the individual service providers requires that the latter avails reconciliation reports showing the funds received

and disbursed to the beneficiaries. During the year under review, a total of Kshs.24,520,726,909 was disbursed to beneficiaries but payrolls for each of the service providers and respective reconciliations were not provided by Management for audit review. Further, various reports including rejected credit reports, dormant accounts reports, performance reports, balance returned to principal by claw back, final reconciliation reports, total amount of money received from the State Department, total amount credited to beneficiary accounts, amount of funds withdrawn by beneficiaries on a monthly basis, non-collected amounts by beneficiaries and commission files both narrative and electronic detailing payments made, were not provided for audit review. Management has explained that it was unable to access the information, though it was enshrined in the contract, due to the confidentiality clause of the Banking Act.

Consequently, the accuracy and completeness of the total amount of Kshs.24,520,726,909 disbursed to the PSPs could not be ascertained as at 30 June, 2019.

2.2 Beneficiaries Tied to One Bank Service Provider

The contractual agreement with the PSPs provides for the beneficiaries to identify a convenient bank of their own choice. However, information from field audit inspections revealed that some beneficiaries were coerced into enrolling into PSPs they had not applied for. The affected beneficiaries stated that their accounts were opened at KCB without their consent.

2. Untitled Parcels of Land

Review of documents and records related to land matters revealed that the State Department occupies thirty-five (35) parcels of land of different sizes and values that has no ownership documents. No evidence was provided to demonstrate efforts to acquire title deeds for these pieces of land to avoid the invasion by unauthorised persons.

Further, the State Department owns one hundred and eighty-six (186) permanent buildings erected on various parcels of land across the Country. A review of records availed for audit examination showed that out of the one hundred and eighty-six (186) buildings, one hundred and sixty-four (164) lacked ownership documents while the balance of twenty-two (22) which have allotment letters, others have titles, some are situated on Government land and others ownership documents were still being processed. This implies that the Department runs the risk of losing those developed buildings due to lack of requisite legal ownership documents, in the event the land is encroached upon.

In the absence of these legal documents, the ownership and accuracy of the parcels of land reported in the financial statements as at 30 June, 2019 could not be ascertained.

Key Audit Matters

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

Other Matter

1. Pending Bills

As disclosed in Note 13 to the financial statements, the State Department for Social Protection had pending bills totalling Kshs.49,525,400 as at 30 June, 2019, that were not settled during the financial year 2018/2019 but were instead carried forward to 2019/2020 financial year. Failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged.

2. Outstanding imprests

Included in the accounts receivables balance of Kshs.614,616,022 as at 30 June, 2019 is an amount of Kshs.2,319, 968 in respect of outstanding imprests due for surrender by 30 June, 2019. A review of the position in November, 2019 showed that an amount of Kshs.1,419,898 had been surrendered leaving an outstanding balance of Kshs.900,070. The recoverability of the outstanding accounts receivables balance remains in doubt and Management has not indicated measures put in place for recovery.

3. Unresolved Prior Year Matters

3.1 Kabete / Getathuru Land - Directorate of Children Services Department

As previously reported, ownership documents for Nairobi Children's Remand Home occupying 28.6 ha, were not availed for audit review despite the fact that the institution has existed since 1957 with only an allotment letter. Further, information available indicates that part of the land measuring 4.579 ha was being claimed by a private entity which was in possession of a title deed Ref: L.R. No. 22355 issued on 31 December, 2002. In addition, several other claimants to the land including M/s China Roads and Bridges Corporation, Kenya Power and Lighting Company and other individuals had also occupied portions of the land.

It has not been clarified how individuals and these companies acquired Government land or whether any payments were made for the same.

3.2 Non-Commissioning and Handing Over of Rehabilitation of Dagoretti Girls School Dormitory Project

As previously reported, the State Department awarded a construction company to undertake rehabilitation of a dormitory at Dagoretti Girls School at a contract sum of Kshs.21,370,280. The project had stalled at the upper slab level and the contractor had by September, 2017 abandoned the site. At the time the project stalled, the contractor had received payments totalling Kshs.9,731,997 or 45% despite completion level of only 20%. A review of the matter during the audit revealed that construction has been completed and the contractor paid the contract sum and part of retention money after completion of the contract. However, the project had not been commissioned and handed over to the institution due to lack of a sewerage system. Management has not explained why the structure was built without the necessary sewerage infrastructure.

From the foregoing, the intended beneficiaries are unable to get value for money from the resources spent on the rehabilitation project.

3.3 Unpaid Cash Transfers Balances held by Postal Corporation of Kenya

The State Department contracted Postal Corporation of Kenya (PCK) as an agent to disburse cash to the vulnerable beneficiaries throughout the Country. However, after the expiry of the contract between the State Department and the agent (PCK), a balance of Kshs.169,300,000 remained unpaid. A review of the matter during the year, revealed that the status had not changed and the amount of Kshs.169,300,000 due to the State Department was still outstanding. Management has not demonstrated efforts being made to recover this long overdue refund from PCK.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Social protection in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Grounded Motor Vehicles

A review of the motor vehicles register produced for audit scrutiny revealed that fifty-two (52) motor vehicles with an undetermined value had been parked at various yards for several years with no indication of whether there were plans to repair or dispose-off the vehicles, which continue to depreciate in value. Further, as disclosed in Note 7 to the financial statements, the State Department acquired new motor vehicles worth Kshs.274,627,380 despite the existence of unused vehicles at the department's yards.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Audit Committee

During the year under review, the State Department operated without an Audit Committee, contrary to Section 73(5) of the Public Finance Management Act, 2012 which requires every National Government entity to establish an Audit Committee to provide oversight over management activities, ensure the integrity of the Department's financial information, enhance systems of controls, monitor and review of the internal audit process and ensure that risk management systems are in place.

2. Weak Succession Planning

Audit review of payroll data and employees' personal files for the year under review revealed that the State department had 1,912 staff in its establishment by the end of June, 2019. Overall, the number of staff above the age of 40 years was 1,174 or 62%, whereas those below the age of 40 years totalled 738 or 38%. Consequently, the aging staff distribution within the State Department's ranks calls for prioritization of succession planning to ensure service sustainability is maintained by the State Department.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the State Department's 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 to cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department's 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 State Department 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 State Department's ability to continue 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 to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department 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

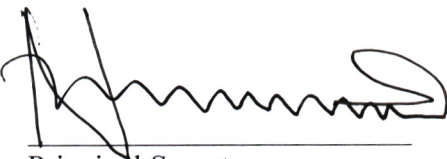
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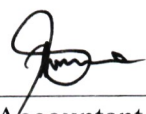
15 December, 2020

1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 KES	2017-2018 KES
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	346,111,690.00	392,537,200.00
Exchequer releases	2	31,125,704,610.00	22,360,879,224.00
Proceeds from Foreign Borrowings	3	0	0
Other Receipts	2.A	62,423,221.00	51,046,147.75
Proceeds from Foreign Grants(UNICEF)	1		17,090,800.00
TOTAL RECEIPTS		31,534,239,521.00	22,821,553,371.75
PAYMENTS			
Compensation of Employees	4	1,213,310,901.80	1,215,217,620.00
Use of goods and services	5	1,645,796,169.75	1,214,502,218.35
Transfers to Other Government Units	6	28,070,700,360.30	20,055,375,107.00
Acquisition of Assets	7	424,277,191.30	127,170,922.00
TOTAL PAYMENTS		31,354,084,623.00	22,612,265,867.00
SURPLUS/DEFICIT		180,154,898.00	209,287,504.00

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 30th sept 2019 and signed by:


 Principal Secretary
 Nelson Marwa Sospeter, CBS

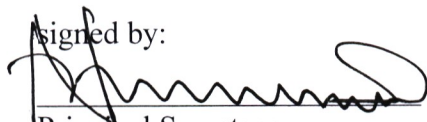

 Assistant Accountant General
 Alice W. Mwaniki
 ICPAK Member Number: 5425


2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 KES	2017-2018 KES
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	354,652,652.25	422,992,625.40
Cash Balances	9	1,142,344.00	799,357.00
Total Cash and cash equivalent		<u>355,794,996.25</u>	<u>423,791,982.40</u>
Accounts receivables – Outstanding Imprests	10	614,616,022.19	378,910,231.15
TOTAL FINANCIAL ASSETS		<u>970,411,018.00</u>	<u>802,702,213.55</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	280,636,682.00	293,082,774.15
NET FINANCIAL ASSETS		689,774,337.00	509,619,439.40
REPRESENTED BY			
Fund balance b/fwd		509,619,439.40	300,331,935.00
Prior year adjustment			
Surplus/Deficit for the year		180,154,897.84	209,287,504.40
NET FINANCIAL POSSITION		<u>689,774,337.00</u>	<u>509,619,439.40</u>

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 30th Sept 2019 and

Signed by:

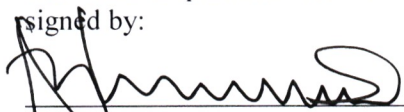

 Principal Secretary
 Nelson Marwa Sospeter, CBS



 Assistant Accountant General
 Alice W. Mwaniki
 ICPAK Member Number: 5425

3. STATEMENT OF CASH FLOWS

		2018-2019 KES	2017-2018 KES
Receipts for operating income			
Proceeds from Foreign Grants (UNICEF)			17,090,800.00
Proceeds from Foreign Grants (WORLD BANK)	1	346,111,690.00	392,537,200.00
Exchequer Releases	2	31,125,704,610.00	22,360,879,224.00
Other Revenues	2.A	62,423,221.00	51,046,147.75
		<u>31,534,239,521.00</u>	<u>22,821,553,371.75</u>
Payments for operating expenses			
Compensation of Employees	4	1,213,310,901.80	1,215,217,620.00
Use of goods and services	5	1,645,796,169.75	1,214,502,218.35
Transfers to Other Government Units	6	28,070,700,360.30	20,055,375,107.00
		<u>30,929,807,431.85</u>	<u>22,485,094,945.35</u>
Adjust for			
Changes in receivables		(235,705,791.00)	(313,826,562.00)
Changes in Payables		(12,446,093.00)	(40,096,200.00)
		<u>356,280,205.00</u>	<u>(17,464,336.00)</u>
Net cash flow from operating activities			
Acquisition of Assets	7	424,277,191.00	127,170,922.00
Net cash flows from Investing Activities		<u>(424,277,191.00)</u>	<u>(127,170,922.00)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3		
Net cash flow from financing activities		<u>0</u>	<u>0</u>
NET INCREASE IN CASH AND CASH EQUIVALENT		(67,996,986.00)	(144,635,258.00)
Cash and cash equivalent at beginning of the year		423,791,982.00	568,427,240.00
Cash and cash equivalent at END of the year	8	<u>355,794,996.25</u>	<u>423,791,982.00</u>

The State Department for Social Protection financial statements were approved on 30th Sept 2019 and signed by:


 Principal Secretary
 Nelson Marwa Sospeter, CBS

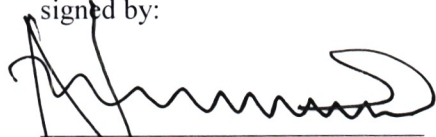

 Assistant Accountant General
 Alice W. Mwaniki
 ICPAK Member Number: 5425

4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

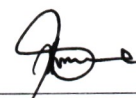
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	21,830,609,720	9,366,800,805	31,197,410,525	31,125,704,610	71,705,915	100%
Proceeds from Foreign Grants(WORLD BANK)	48,000,000	397,199,603	445,199,603	346,111,690	99,087,913	78%
Other Receipts	20,832,500	20,832,500	41,665,000	62,423,221	-20,758,221	150%
	21,899,442,220	9,784,832,908	31,684,275,128	31,534,239,521	150,035,607	
PAYMENTS						
Compensation of Employees	692,270,000	620,381,591	1,312,651,591	1,213,310,902	99,340,689	92%
Use of goods and services	945,805,031	772,940,882	1,718,745,912	1,645,796,170	72,949,742	96%
Grants and Transfers to Other Government Units	20,064,985,000	8,087,197,631	28,152,182,631	28,070,700,360	81,482,271	100%
Acquisition of Assets	196,382,190	304,312,805	500,694,994	424,277,191	76,417,803	85%
Total Payments	21,899,442,220	9,784,832,908	31,684,275,128	31,354,084,623	330,190,505	
Surplus/ Deficit				180,154,898		

Note: The under receipt and payments was due to lack of exchequer

The State Department for Social Protection financial statements were approved on 30th Sept 2019 and signed by:



Principal Secretary
 Nelson Marwa Sospeter, CBS



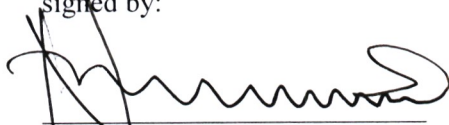
Assistant Accountant General
 Alice W. Mwaniki
 ICPAK Member Number: 5425

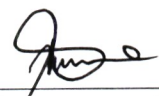
5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,387,519,720	5,725,976,086	15,113,495,806	18,734,304,610	(3,620,808,804)	124 %
Other Receipts	20,832,500	20,832,500	41,665,000	62,423,221	(20,758,221)	150 %
	9,408,352,220	5,746,808,586	15,155,160,806	18,796,727,831	(3,641,567,025)	
PAYMENTS						
Compensation of Employees	638,470,000	620,470,000	1,258,940,000	1,159,899,311	99,040,689	92%
Use of goods and services	878,705,031	669,298,485	1,548,003,515	1,476,139,987	71,863,528	95%
Grants and Transfers to Other Government Units	7,880,485,000	8,087,197,631	15,967,682,631	15,886,200,363	81,482,268	99%
Acquisition of Assets	10,692,190	10,667,190	21,359,379	14,700	21,344,679	0%
Total Payments	9,408,352,220	9,387,633,305	18,795,985,525	18,522,254,361		
Surplus/ Deficit				274,473,470		

Note: The under receipt and payments was due to lack of exchequer

The State Department for Social Protection financial statements were approved on 30th sept 2019 and signed by:


 Principal Secretary
Nelson Marwa Sospeter, CBS


 Assistant Accountant General
Alice W. Mwaniki
 ICPAK Member Number: **5425**

6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

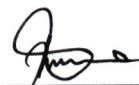
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	12,443,090,000	3,640,824,719	16,083,914,719	12,391,400,000	3,692,514,719	77%
Proceeds from Foreign Grants(WORLD BANK)	48,000,000	397,199,603	445,199,603	346,111,690	99,087,913	78%
	12,491,090,000	4,038,024,322	16,529,114,322	12,737,511,690	3,791,602,632	
PAYMENTS						
Compensation of Employees	53,800,000	(88,409)	53,711,591	53,411,591	300,000	99%
Use of goods and services	67,100,000	103,642,397	170,742,397	169,656,183	1,086,214	99%
Grants and Transfers to Other Government Units	12,184,500,000	-	12,184,500,000	12,184,499,997	3	100%
Acquisition of Assets	185,690,000	293,645,615	479,335,615	424,262,491	55,073,124	89%
Total Payments	12,491,090,000	397,199,603	12,888,289,603	12,831,830,262	56,459,341	
Surplus/ Deficit	-	-	-	(94,318,572.30)		

Note: The under receipt and payments was due to lack of exchequer

The State Department for Social Protection financial statements were approved on 30th Sept 2019 and signed by:



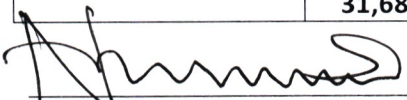
Principal Secretary
Nelson Marwa Sospeter, CBS

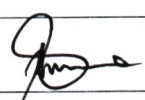


Assistant Accountant General
Alice W. Mwaniki
 ICPAK Member Number: **5425**

7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/19	2018/19	2018/19	2018/19
	Kshs	Kshs	Kshs	Kshs
Social Development and Children Services	4,615,807,584	4,615,807,584	4,336,707,796	279,099,788
Social Welfare and vocational rehabilitation	1,046,674,028	1,046,674,028	1,008,187,630	38,486,398
Community Mobilization and development	616,579,795	616,579,795	609,132,087	7,447,708
Child Community Support Services	2,421,765,471	2,421,765,471	2,202,078,171	219,687,300
Child Rehabilitation and Custody	530,788,290	530,788,290	517,309,907	13,478,383
National Social Safety Net	26,801,129,905	26,801,129,905	26,757,232,337	43,897,568
Social Assistance to Vulnerable Groups	26,801,129,905	26,801,129,905	26,757,232,337	43,897,568
General Administration Planning and Support Services	267,337,639	267,337,639	260,144,491	7,193,149
Policy, Planning and General administrative services	267,337,639	267,337,639	260,144,491	7,193,149
Grand Total	31,684,275,128	31,684,275,128	31,354,084,623	330,190,505


 Principal Secretary
 Nelson Marwa Sospeter, CBS


 Assistant Accountant General
 Alice W. Mwaniki
 ICPAK Member Number: 5425

V. 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 IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Recognition of receipts and payments

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 is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is 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.

Donations and grants

Grants and donations 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/donation 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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their

ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

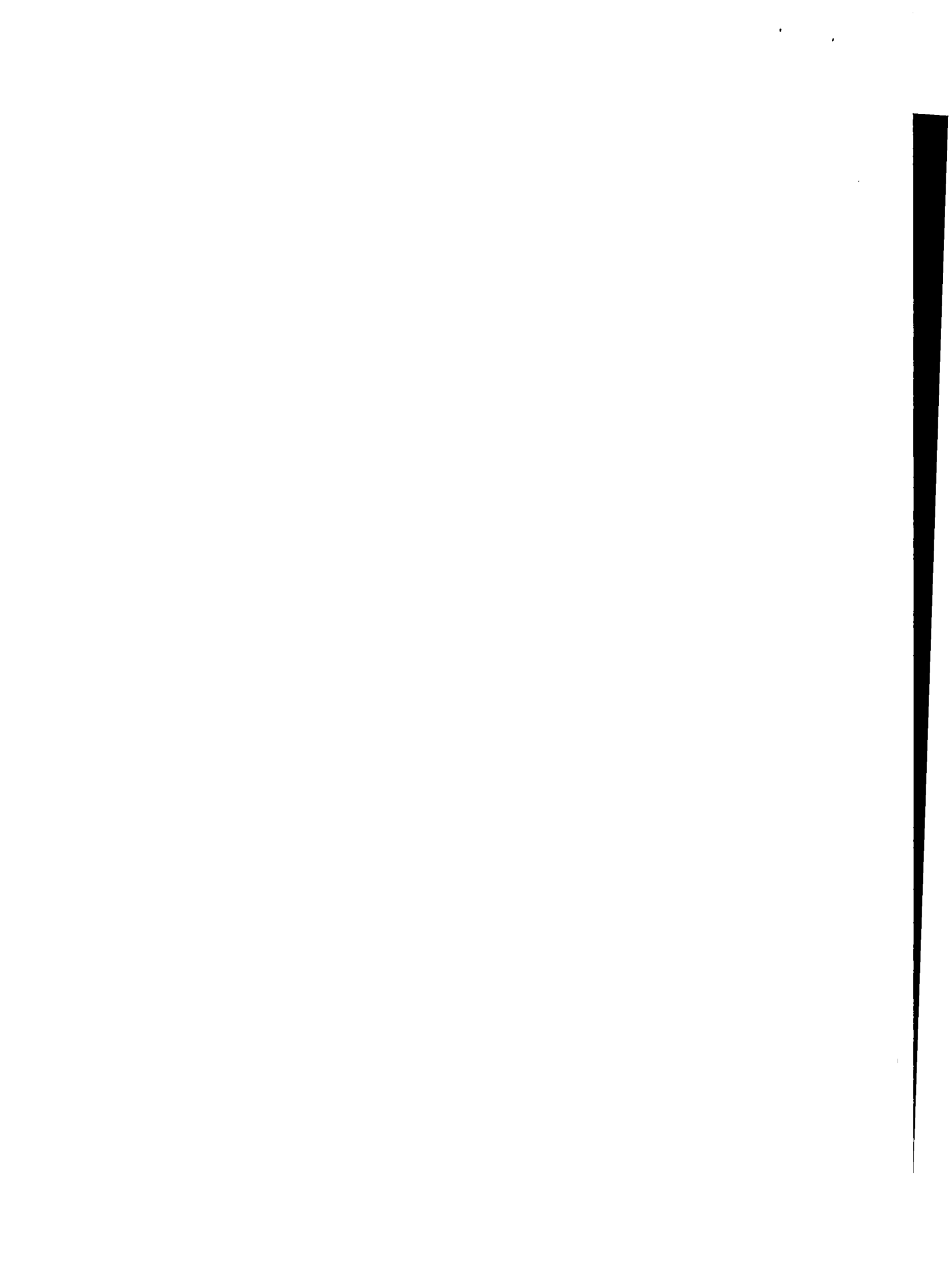
Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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



Acquisition of fixed assets

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

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

3. 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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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 2019, this amounted to Kshs 281,165,747.00 compared to Kshs 280,636,681.55 in prior period as indicated on note.

There were no other restrictions on cash during the year

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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.

VI. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018-2019	2017-2018
			KES	KES
Proceeds from Foreign Grants(WORLD BANK)	1-Nov-18		346,111,690.00	392,537,200.00
Proceeds from Foreign Grants(UNICEF)	15-Nov-17			17,090,800.00
TOTAL			346,111,690.00	409,628,000.00

2 EXCHQUER RELEASES

Description	2018-2019	2017-2018
	KES	KES
Total Exchequer Releases for quarter 1	5,876,660,060.00	3,642,396,719.00
Total Exchequer Releases for quarter 2	1,623,168,050.00	3,446,789,175.00
Total Exchequer Releases for quarter 3	13,594,693,800.00	3,789,626,900.00
Total Exchequer Releases for quarter 4	10,031,182,700.00	11,482,066,430.00
Total	31,125,704,610.00	22,360,879,224.00

2.A OTHER RECEIPTS

	2018-2019	2017-2018
	KES	KES
A-I-A	62,423,221.00	51,046,147.75
Total	62,423,221.00	51,046,147.75

3 PROCEEDS FROM DOMESTIC AND FOREIGN BORROWING

Description	Recurrent	Development	Total	2017-2018
	KES	2018-2019 KES	KES	KES
IDA Credit		0		0
TOTAL		0		0

We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements.

4 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	KES	KES
Basic salaries of permanent employees	747,422,974.20	707,214,355.00
Basic wages of temporary employees	72,431,749	146,126,221.00
Personal allowances paid as part of salary	393,456,178.60	361,877,044.00
Total	1,213,310,901.80	1,215,217,620.00

5 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	KES	KES
Utilities, supplies and services	55,009,661.45	24,836,139.00
Communication, supplies and services	57,648,497.15	21,860,420.00
Domestic travel and subsistence	212,259,947.50	286,823,525.00
Foreign and Domestic travel and subsistence	22,533,139.05	57,904,492.00
Printing, advertising and information supplies & services	45,495,202.20	45,265,745.00

State Department for Social Protection
 Reports and Financial Statements
 For the year ended June 30, 2019

Rentals of produced assets	5,535,106.00	14,099,947.00
Training expenses	24,697,406.00	35,708,285.00
Hospitality supplies and services	101,040,267.40	63,099,585.00
Office and general supplies and services	68,816,120.95	37,494,545.00
Other operating expenses	537,205,823.80	326,939,623.00
Routine maintenance – vehicles and other transport equipment	45,944,916.15	38,815,266.00
Fuel Oil and Lubricants	109,750,472.65	138,227,100.35
Routine maintenance – other assets	75,920,274.95	25,947,812.00
Purchase of Specialised Materials and Supplies	283,939,334.50	97,479,734.00
Total	1,645,796,169.75	1,214,502,218.35

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	KES	KES
Current Grants to Government Agencies and other Levels of Government	2,008,992,994.31	1,558,216,084.00
Capital Grants to Government Agencies and other Levels of Government	1,016,500,000.00	561,500,000.00
Other Transfers and Emergency Relief		
Scholarships , Educational Benefits and Emergency Reliefs	424,946,817.00	400,818,160.00
Other Current Transfers, Grants and Subsidies	13,452,260,552.00	9,318,793,832.00
Other Capital Grants and Trans	11,167,999,997.00	8,216,047,031.00
TOTAL	28,070,700,360.31	20,055,375,107.00

The above transfers were made to the following self-reporting entities in the year as follows.

SUMMARY OF TRANSFERS

Description	Recurrent	Development	Total 2018-2019	2017-2018
	KES	KES	KES	KES
Child Welfare Society of Kenya	466,206,985.00	757,500,000.00	1,223,706,985.00	913,250,000.00
National Council for Children Services	45,118,310.00		45,118,310.00	43,396,365.00
Street Family Trust Fund	164,897,099.30		164,897,099.30	
National Council For Persons with Disabilities	1,332,770,600.00	259,000,000.00	1,591,770,600.00	1,217,692,200.00
Presidential Bursaries and Emergency Reliefs	424,946,817.00		424,946,817.00	400,818,160.00
Cash Transfers	13,452,260,552.00	11,167,999,997.00	24,620,260,549.00	17,480,218,382.00
TOTAL	15,886,200,363.30	12,184,499,997.00	28,070,700,360.31	20,055,375,107.00

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

7 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018-2019	2017-2018
	KES	KES
Construction of Buildings	46,290,000.00	4,078,686.00
Refurbishment of Buildings	67,189,082.30	35,985,770.00
Purchase of Vehicles and Other Transport Equipment	274,627,380.00	39,176,701.00
Purchase of Household Furniture and Institutional Equipment	5,539,233.00	95,840.00
Purchase of Office Furniture and General Equipment	8,675,684.00	35,897,351.00
Purchase of specialized Plants, Equipment and Machinery		3,250,500.00
Purchase of ICT Equipment, Software and Other ICT Assets	20,956,512.00	293,870.00
Purchase of Intangible Assets	999,300.00	8,392,204.00
Total	424,277,191.30	127,170,922.00

8: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency		2018-2019	2017-2018
			KES	KES
State Department For Social Protection, Central Bank Of Kenya, 1000303212 ,KES	69,944,695.15	Recurrent	69,944,695.15	39,380,991.30
State Department For Social Protection Central Bank of Kenya, 1000303228, KES	3,942,577.00	Develop	3,942,577.00	3,154.15
State Department For Social Protection, Central Bank of Kenya, 1000303239 KES	280,765,380.10	Deposit	280,765,380.10	281,085,746.65
Cash Transfer- State Department For Social Protection, Central Bank Kenya,1000311304,KES	0	Project Account	0	102,522,733.30
Total	354,652,652.00		354,652,652.00	422,992,625.40

9: CASH IN HAND

	2018-2019	2017-2018
	KES	KES
Cash in Hand – (KES)	1,142,344.00	799,357.00
Total	1,142,344.00	799,357.00

Cash in hand has been analyzed as follows:

	2018-2019	2017-2018
	KES	KES
Head Quarters Cash Office	1,142,344.00	799,357.00
Total	1,142,344.00	799,357.00

10: ACCOUNTS RECEIVABLE.

<i>Description</i>	2018-2019	2017-2018
	KES	KES
Government Imprests	2,319,968.00	3,584,940.00
General Suspense	499,111,690.00	
District suspense	787,377.59	311,527,649.85
Clearance accounts	112,396,986.60	63,797,641.30
Total	614,616,022.20	378,910,231.15

11. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	KES	KES
Deposits	280,636,681.55	281,085,746.65
Other Payables-RD CHQS		11,997,027.50
General Deposits		
Total	280,636,681.55	293,082,774.15

12. PRIOR YEAR AUDIT ISSUES

S/N	ISSUE RAISED	MANAGEMENT RESPONSE	STATUS
1	1.1. Grounded Motor Vehicles	The disposal process is ongoing	Unresolved
2	1.2 Lack of Land Ownership Documents	Land registration process ongoing	Unresolved
3	2.1 Unfavourable Agency Agreements With Payment Service Providers	The State Department signed new PSP Contract on account Based Payment system which addressed the loop holes identified	Resolved
4	Low Absorption Rate of Cash Transfers to Beneficiaries	The State Department adopted account Based Payment system which increased the absorption rate of cash transfers to the beneficiaries	Resolved
5	Pending Bills	The accumulation of Pending bills was due to lack of excheques .however all the bills were thereafter settled.	Resolved
6	Outstanding Imprests	The outstanding imprest has been recovered in full	Resolved

13. PENDING BILLS

The State Department incurred pending bills totaling to **Ksh 49,525,399.65**

Refer to (ANNEXUS 7)

OTHER IMPORTANT DISCLOSURES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	COMMENTS
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS							
Exchequer releases	21,830,609,720	9,366,800,805	31,197,410,525	31,125,704,610	71,705,915	100 %	
Proceeds from Foreign Grants(WORLD BANK)	48,000,000	397,199,603	445,199,603	346,111,690	99,087,913	78 %	Delay in uploading of Budgets of donor component in IFMIS
Other Receipts	20,832,500	20,832,500	41,665,000	62,423,221	-20,758,221	150 %	Increased Registration of new Self Help groups during the year
	21,899,442,220	9,784,832,908	31,684,275,128	31,534,239,521	150,035,607		
PAYMENTS							
Compensation of Employees	692,270,000	620,381,591	1,312,651,591	1,213,310,902	99,340,689	92 %	

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Use of goods and services	945,805,031	772,940,882	1,718,745,912	1,645,796,170	72,949,742	96 %	
Grants and Transfers to Other Government Units	20,064,985,000	8,087,197,631	28,152,182,631	28,070,700,360	81,482,271	100 %	
Acquisition of Assets	196,382,190	304,312,805	500,694,994	424,277,191	76,417,803	85 %	Lack of exchequer
Total Payments	21,899,442,220	9,784,832,908	31,684,275,128	31,354,084,623	330,190,505		
Surplus/ Deficit				180,154,898			

ANNEX 2 – LIST OF OUTSTANDING IMPRESTS AS AT 30 JUNE 2019

PF/NO	Vendor Name	Designation
2005048477	JAMES KIMANI MBUGUA	N.A.
Invoice Num	Due Date	Payment Date
IMP3541840	26/02/2019	22/02/2019
	Outstanding Balance	50,400.00
Invoice Num	Due Date	Payment Date
IMP3700308	30/06/2019	03/06/2019
	Outstanding Balance	28,000.00
1991061934	CARREN MORANGI OGOTI	N.A.
Invoice Num	Due Date	Payment Date
IMP3541612	20/12/2018	07/12/2018
STD04253		07-MAR-19
	Outstanding Balance	393,600.00
1998000890	ROSE WANJIRU MWANGI	N.A.
Invoice Num	Due Date	Payment Date
	STD006369	18-JUN-19
	Outstanding Balance	107,930.00
1985101174	KATUNGE ESTHER MUSYOKI	N.A.

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Invoice Num	Due Date	Payment Date	Amount
IMP3573295	25/01/2019	31/01/2019	88,397.00
STD004952		11-MAR-19	-88,383.00
	Outstanding Balance		14.00
2010025387		JECINTA MWENDE	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541695	31/01/2019	11/01/2019	84,000.00
	Outstanding Balance		84,000.00
2010026383		DOREEN NKIROTE THIURU	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3653133	30/04/2019	16/04/2019	72,753.00
STD006357		15-MAY-19	-72,730.00
IMP3700327	30/06/2019	18/06/2019	39,340.00
STD009778		30-JUN-19	-39,150.00
	Outstanding Balance		213.00
2011228401		PRISCILLAH MUENI MWANZIA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3573154	25/01/2019	31/01/2019	88,397.00
STD004960		11-MAR-19	-88,388.00
	Outstanding Balance		9.00
2011228432		PAULINE ACHIENG ODAWA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541980	12/03/2019	28/02/2019	36,600.00
STD005236		04-APR-19	-36,200.00
	Outstanding Balance		400.00
2012009593		JOSELINE KWAMBOKA MAKORI	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3607726	01/04/2019	04/04/2019	72,753.00
STD006088		20-MAY-19	-72,730.00
	Outstanding Balance		23.00
1988133489		CHARLES KIPRONO LANGAT	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3358752,	30/06/2019	31/08/2018	125,800.00
	Outstanding Balance		125,800.00
1994008448		SAMMY KIPLANGAT KORIR	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541747	25/02/2019	13/02/2019	43,500.00

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	Outstanding Balance		43,500.00
2010026058		VIVIENNE AKINYI MANG'OLI	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541504	17/12/2018	04/12/2018	133,200.00
IMP3672109	30/06/2019	30/05/2019	189,300.00
	Outstanding Balance		322,500.00
2011234563	IRENE JEMUTAI CHEMALLAN		N.A.
Invoice Num	Due Date	Payment Date	Amount
	STD010165	30-JUN-19	-84,000.00
	Outstanding Balance		-84,000.00
2012009428	ONESMUS ASUMAH MAYIEKAH		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3573185	19/02/2019	25/01/2019	35,000.00
	STD005128	14-MAR-19	-32,200.00
	Outstanding Balance		2,800.00
2010055293		GRACE MWARI BRUNO	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3573280	20/02/2019	14/01/2019	744,800.00
	Outstanding Balance		744,800.00
2010027347		ZAINA WAITHIRA MOHAMED	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3461849	25/11/2018	13/11/2018	1,130,100.00
STD002621		10-JAN-19	-1,126,300.00
	Outstanding Balance		3,800.00
2010028830		IRENE JEPCHUMBA CHOGE	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3505786	12/06/2019	11/06/2019	60,150.00
STD009775		30-JUN-19	-39,340.00
	Outstanding Balance		20,810.00
2010029022		VIOLET OUNDO MAJUMA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3461851	25/11/2018	13/11/2018	1,380,700.00
STD002620		10-JAN-19	-1,380,600.00
	Outstanding Balance		100.00
		Department :	

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HEADQUARTERS - CID			
PF/NO		Vendor Name	Designation
1989037393		GRACE NJOKI NDIRANGU	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541959	13/03/2019	04/03/2019	34,600.00
	Outstanding Balance		34,600.00
Department : HRD			
PF/NO		Vendor Name	Designation
2003045554		MARTIN LIYAYI INGATI	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3461974	31/10/2018	07/11/2018	123,200.00
	Outstanding Balance		123,200.00
Department : PROVINCIAL ADMINISTRATIVE SERVICES			
PF/NO		Vendor Name	Designation
1981031903		RHODAH JEPKEMOI ODHIAMBO	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3573294	25/01/2019	31/01/2019	88,397.00
STD005150		20-MAR-19	-88,388.00
	Outstanding Balance		9.00
1992054362		NZISA JANE MUYANGA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3653142	30/04/2019	11/04/2019	185,400.00
STD000028		28-JUN-19	-150,000.00
	Outstanding Balance		35,400.00
2007073379		EUNICE MORAA NYAMWEGA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3672106	30/06/2019	30/05/2019	195,600.00
	Outstanding Balance		195,600.00
1982034433		PATRICK WAKHUNGU NAKASANA	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541889	05/03/2019	15/02/2019	54,080.00
	Outstanding Balance		54,080.00
1982063246		PETER MATERE NJATHI	N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP3541899	05/03/2019	15/02/2019	32,380.00
	Outstanding Balance		32,380.00
	outstanding total balance		2,319,968.00

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR SOCIAL PROTECTION

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Cash Transfer-OVC	Cash Transfers to the OVC	Principle Secretary Nelson Marwa Sospeter EBS -	Yes

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR SOCIAL PROTECTION

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Child Welfare Society of Kenya	Social Assistance for children's	Irene Murithi(CEO)	1,223,706,985	Yes
2	Street Family Trust Fund	Social Assistance for street children's	Maria Cheronno(CEO)	164,897,099.30	Yes
3	National Council for Children Services	Children services	Sheik Abdinoor Mohamed- (Ag CEO)	45,118,310	Yes
4	National Council For Persons with Disabilities	Social Assistance to Persons with Disability	Mohamed H. Gabbow- (Executive Director)	1,591,770,600	Yes
	TOTAL			3,025,492,994.00	

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	0		0	0
Buildings and structures	172,433,269	113,479,082.30	0	285,912,351
Motor vehicle and Transport equipment	148,846,901	274,627,380.00	0	423,474,281
Household Furniture and Institutional Equipment	851,840	5,539,233.00	0	6,391,073
Office equipment, furniture and fittings	115,230,597	8,675,684	0	123,906,281
ICT Equipment, Software and Other ICT Assets	69,876,393	20,956,512	0	90,832,905
Other Machinery and Equipment	6,939,720	0	0	6,939,720
Heritage and cultural assets	0			0
Intangible assets	7,468,034	999,300		8,467,334
Total	521,646,754	424,277,191	0	945,923,945

ANNEX 6- 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. GOK IFMIS Receipts and Payments Statement
- iii. GOK IFMIS Statement of Financial Position

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1185-State Department for Social protection

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	31,471,816,300.00	22,991,329,684.00
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	62,464,221.00	52,517,647.75
TOTAL RECEIPTS		31,534,280,521.00	23,043,847,331.75
PAYMENTS			
Compensation of Employees	12	1,213,310,901.80	1,126,789,923.40
Use of goods and Services	13	1,643,664,203.75	1,054,757,131.30
Subsidies	14	0	0
Transfers to Other Government Units	15	27,712,250,274.30	19,655,847,606.85
Other Grants and Transfers	16	424,946,817.00	400,818,160.00
Social Security Benefits	17	0	0
Acquisition of Assets	18	465,613,265.00	127,237,421.55
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		31,459,785,461.85	22,365,450,243.10
SURPLUS/DEFICIT		74,495,059.15	678,397,088.65

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

Prepared By: _____

Date:

Reviewed By: _____

Date:

Approved By: _____

Date:

Statement of Financial Position

Entity: 1185-State Department for Social protection

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	454,643,875.70	4,754,016,308.70
Cash Balances	22B	-98,857,656.00	-5,923,416,495.40
Total Cash And Cash Equivalents		355,786,219.70	-1,169,400,186.70
Accounts Receivables - Outstanding Imprest	23	614,616,022.20	479,136,521.00
TOTAL FINANCIAL ASSETS		970,402,241.90	-690,263,665.70
Financial Liabilities			
Accounts Payables - Deposits	24	280,627,905.15	-1,305,542,943.30
NET FINANCIAL ASSETS		689,774,336.75	615,279,277.60
REPRESENTED BY			
Fund Balance b/fwd	25	615,279,277.60	-62,272,071.20
Prior Year Adjustment	26	0	0
Surplus/Deficit for the Year		74,495,059.15	678,397,088.65
NET FINANCIAL POSITION		689,774,336.75	616,125,017.45

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

Prepared By: _____

Reviewed By: _____

Approved By: _____

Date: _____

Date: _____

Date: _____

Trial Balance Comparison Report

Entity: 1185-State Department for Social protection

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420309 Registration of	0	62,464,221.00	0	52,517,647.75
1420300 Administrative Fees	0	62,464,221.00	0	52,517,647.75
1420000 Sales of Goods and	0	62,464,221.00	0	52,517,647.75
2110101 Basic Salaries - Civil	747,422,974.20	0	647,353,015.35	0
2110100 Basic Salaries -	747,422,974.20	0	647,353,015.35	0
2110201 Contractual Employees	18,131,358.00	0	142,012,386.05	0
2110202 Casual Labour - Others	54,300,391.00	0	2,113,834.50	0
2110299 Basic Wages -	0	0	2,000,000.00	0
2110200 Basic Wages -	72,431,749.00	0	146,126,220.55	0
2110301 House Allowance	220,500,924.70	0	182,192,327.70	0
2110307 Hardship Allowance	19,257,046.00	0	17,685,596.00	0
2110309 Special Duty Allowance	6,535,165.15	0	5,305,478.50	0
2110311 Transfer Allowance	440,011.00	0	3,943,541.00	0
2110312 Responsibility	478,748.00	0	463,960.00	0
2110313 Entertainment	0	0	0	0
2110314 Transport Allowance	97,116,197.95	0	94,119,450.90	0
2110315 Extreaneous Allowance	20,977,786.80	0	18,260,959.40	0
2110317 Domestic Servant	1,299,659.00	0	1,303,374.00	0
2110320 Leave Allowance	6,850,640.00	0	10,036,000.00	0
2110336 Car Purchase	20,000,000.00	0	0	0
2110300 Personal Allowances	393,456,178.60	0	333,310,687.50	0
2110000 Wages and Salary	1,213,310,901.80	0	1,126,789,923.40	0
2210101 Electricity	35,905,486.05	0	15,921,712.45	0
2210102 Water and Sewarage	19,104,175.40	0	9,420,427.25	0
2210100 Utilities, Supplies and	55,009,661.45	0	25,342,139.70	0
2210201 Telephone, Telex,	38,720,082.25	0	11,528,178.00	0
2210202 Internet Connections	6,376,581.35	0	5,477,871.00	0
2210203 Courier & Postal	12,164,534.00	0	4,804,235.00	0
2210299 Communication,	387,299.55	0	0	0
2210200 Communication,	57,648,497.15	0	21,810,284.00	0
2210301 Travel Costs (airlines,	51,503,835.50	0	52,133,941.20	0
2210302 Accommodation -	50,750,398.00	0	52,680,604.00	0
2210303 Daily Subsistence	91,192,236.00	0	121,023,135.10	0
2210304 Sundry Items (e.g.	3,219,650.00	0	3,885,531.00	0
2210306 Repatriation Costs	3,882,245.00	0	179,447.00	0
2210307 Passage & Transfer	4,928,829.00	0	1,063,853.00	0
2210309 Field Allowance	6,782,754.00	0	10,663,325.00	0
2210310 Field Operational	0	0	178,630.00	0
2210300 Domestic Travel and	212,259,947.50	0	241,808,466.30	0
2210401 Travel Costs (airlines,	7,510,285.75	0	3,570,320.00	0
2210402 Accommodation	3,788,300.50	0	2,300,670.00	0
2210403 Daily Subsistence	10,153,352.80	0	2,081,382.00	0
2210404 Sundry Items (e.g.	1,081,200.00	0	248,320.00	0
2210400 Foreign Travel and	22,533,139.05	0	8,200,692.00	0
2210502 Publishing & Printing	43,158,968.20	0	41,567,823.00	0
2210503 Subscriptions to	1,643,494.00	0	1,340,181.70	0
2210504 Advertising, Awareness	0	0	1,900,540.00	0
2210505 Trade Shows and	490,740.00	0	405,000.00	0
2210599 Printing, Advertising -	202,000.00	0	199,200.00	0
2210500 Printing , Advertising	45,495,202.20	0	45,412,744.70	0
2210603 Rents and Rates - Non-	5,535,106.00	0	14,740,947.00	0

2210600 Rentals of Produced	5,535,106.00	0	14,740,947.00	0
2210701 Travel Allowance	8,699,924.00	0	11,729,786.00	0
2210702 Remuneration of	1,312,973.00	0	276,275.00	0
2210703 Production and Printing	1,184,317.00	0	2,404,416.00	0
2210704 Hire of Training	0	2,234,686.00	1,115,500.50	0
2210705 Field Training	625,307.00	0	283,831.00	0
2210706 Book Allowance	879,900.00	0	224,640.00	0
2210707 Project Allowance	52,000.00	0	0	0
2210708 Trainer Allowance	646,424.00	0	474,600.00	0
2210709 Research Allowance	319,000.00	0	11,500.00	0
2210710 Accommodation	6,027,520.00	0	16,410,888.00	0
2210711 Tuition Fees Allowance	4,950,041.00	0	1,616,925.00	0
2210712 Trainee Allowance	0	0	1,998,164.00	0
2210700 Training Expenses	24,697,406.00	2,234,686.00	36,546,525.50	0
2210801 Catering Services	13,417,905.00	0	4,521,591.00	0
2210802 Boards, Committees,	84,708,422.40	0	57,814,998.00	0
2210804 Tribunal Costs	790,150.00	0	0	0
2210805 National Celebrations	251,550.00	0	10,000.00	0
2210808 Purchase of Coffins	605,000.00	0	10,000.00	0
2210809 Board Allowance	1,267,240.00	0	565,350.00	0
2210800 Hospitality Supplies	101,040,267.40	0	62,921,939.00	0
2211001 Medical Drugs	5,391,082.00	0	898,430.00	0
2211003 Veterinarian Supplies	1,854,805.00	0	237,000.00	0
2211004 Fungicides, Insecticides	3,759,075.00	0	304,993.00	0
2211006 Purchase of Workshop	7,583,301.00	0	599,435.00	0
2211007 Agricultural Materials,	15,171,836.00	0	236,637.00	0
2211009 Education and Library	5,419,553.00	0	3,286,556.30	0
2211015 Foods and Rations	202,014,026.50	0	74,566,121.00	0
2211016 Purchase of Uniforms	4,486,951.00	0	4,575,349.00	0
2211017 Purchase of Uniforms	13,293,427.00	0	5,324,404.00	0
2211021 Purchase of Bedding	13,049,975.00	0	4,338,720.00	0
2211022 Supplies for Women	1,998,066.00	0	1,558,380.00	0
2211023 Supplies for Production	10,019,957.00	0	2,713,731.00	0
2211000 Specialised Materials	284,042,054.50	0	98,639,756.30	0
2211101 General Office Supplies	41,778,930.70	0	22,444,257.00	0
2211102 Supplies and	20,475,595.25	0	13,248,931.60	0
2211103 Sanitary and Cleaning	6,229,335.00	0	2,599,092.00	0
2211199 Office and General	332,260.00	0	294,935.00	0
2211100 Office and General	68,816,120.95	0	38,587,215.60	0
2211201 Refined Fuels and	92,287,358.50	0	64,392,649.80	0
2211202 Refined Fuels and	116,342.00	0	1,057,922.00	0
2211203 Refined Fuels and	2,972,001.40	0	0	6,708.00
2211204 Other Fuels (wood,	14,374,770.75	0	1,748,222.00	0
2211200 Fuel Oil and Lubricants	109,750,472.65	0	67,198,793.80	6,708.00
2211301 Bank Service	351,724,685.00	0	247,981,800.00	0
2211302 School Examination	0	0	96,572.00	0
2211304 Medical Expenses	3,075,426.00	0	176,360.00	0
2211305 Contracted Guards and	1,256,476.90	0	1,110,866.00	0
2211306 Membership Fees,	2,420,625.00	0	594,650.00	0
2211310 Contracted	84,617,348.45	0	76,689,005.35	0
2211320 Temporary Committee	83,239,842.45	0	1,620,480.00	0
2211324 Registration of Land	10,871,420.00	0	0	0
2211300 Other Operating	537,205,823.80	0	328,269,733.35	0
2210000 Goods and Services	1,524,033,698.65	2,234,686.00	989,479,237.25	6,708.00
2220101 Maintenance Expenses	45,944,916.15	0	37,523,366.45	0
2220105 Routine Maintenance -	0	0	1,761,245.20	0
2220100 Routine Maintenance -	45,944,916.15	0	39,284,611.65	0
2220201 Maintenance of Plant,	6,236,185.00	0	1,926,782.45	0
2220202 Maintenance of Office	5,408,298.00	0	860,825.00	0
2220205 Maintenance of	47,894,136.00	0	20,007,323.95	0
2220210 Maintenance of	16,184,457.50	0	3,175,059.00	0

2220212 Maintenance of	197,198.45	0	30,000.00	0
2220200 Routine Maintenance -	75,920,274.95	0	25,999,990.40	0
2220000 Routine Maintenance	121,865,191.10	0	65,284,602.05	0
2630101 Current Grants to Semi-	2,075,489,725.30	0	1,558,695,044.35	0
2630100 Current Grants to	2,075,489,725.30	0	1,558,695,044.35	0
2630201 Capital Grants to Semi-	1,016,500,000.00	0	561,500,000.00	0
2630200 Capital Grants to	1,016,500,000.00	0	561,500,000.00	0
2630000 Grants & Transfer To	3,091,989,725.30	0	2,120,195,044.35	0
2640101 Scholarships and other	399,892,053.00	0	395,935,867.00	0
2640100 Scholarships and other	399,892,053.00	0	395,935,867.00	0
2640201 Emergency Relief	5,631,052.00	0	4,882,293.00	0
2640299 Emergency Relief and	19,423,712.00	0	0	0
2640200 Emergency Relief and	25,054,764.00	0	4,882,293.00	0
2640401 Non-Profit Non -	9,799,938.00	0	12,315,821.50	0
2640402 Donations	13,442,460,614.00	0	9,307,289,710.00	0
2640400 Other Current	13,452,260,552.00	0	9,319,605,531.50	0
2640502 Capital Transfer to	11,167,999,997.00	0	8,216,047,031.00	0
2640500 Other Capital Grants	11,167,999,997.00	0	8,216,047,031.00	0
2640000 Other Transfers and	25,045,207,366.00	0	17,936,470,722.50	0
3110202 Non-Residential	46,290,000.00	0	4,078,686.00	0
3110200 Construction of Building	46,290,000.00	0	4,078,686.00	0
3110302 Refurbishment of Non-	100,389,082.30	0	35,985,769.80	0
3110300 Refurbishment of	100,389,082.30	0	35,985,769.80	0
3110701 Purchase of Motor	274,627,380.00	0	39,176,700.90	0
3110700 Purchase of Vehicles	274,627,380.00	0	39,176,700.90	0
3110901 Purchase of Household	4,204,151.00	0	71,190.00	0
3110902 Purchase of Household	1,335,082.00	0	54,650.00	0
3110900 Purchase of Household	5,539,233.00	0	125,840.00	0
3111001 Purchase of Office	2,187,949.00	0	4,554,640.00	0
3111002 Purchase of	0	0	28,905,372.00	0
3111005 Purchase of	0	0	1,466,888.85	0
3111009 Purchase of other	6,487,735.00	0	970,450.00	0
3111000 Purchase of Office	8,675,684.00	0	35,897,350.85	0
3111109 Purchase of	29,092,585.70	0	3,250,500.00	0
3111111 Purchase of ICT	0	0	262,450.00	0
3111112 Purchase of Software	0	0	31,420.00	0
3111100 Purchase of	29,092,585.70	0	3,544,370.00	0
3111401 Pre-feasibility,	0	0	1,787,588.45	0
3111403 Research	999,300.00	0	3,493,755.55	0
3111400 Research, Feasibility	999,300.00	0	5,281,344.00	0
3110000 Acquisition of Fixed	465,613,265.00	0	124,090,061.55	0
3130299 Acquisition of Other	0	0	3,147,360.00	0
3130200 Acquisition of Other	0	0	3,147,360.00	0
3130000 Acquisition of Land and	0	0	3,147,360.00	0
3520304 Sale of Goods and	0	0	0	0
3520300 Receipts from the Sale	0	0	0	0
3520000 Receipts from Sales of	0	0	0	0
6530101 Ministry HQ Recurrent	158,576,952.40	0	4,539,742,657.50	0
6530111 District - Recurrent	11,358,966.20	0	0	0
6530100 Recurrent Bank	169,935,918.60	0	4,539,742,657.50	0
6530000 Recurrent Bank	169,935,918.60	0	4,539,742,657.50	0
6540101 Ministry HQ	291,031,373.05	0	214,273,651.00	0
6540111 District - Development	33,407,202.20	0	0.2	0
6540100 Development Bank	324,438,575.25	0	214,273,651.20	0
6540000 Development Bank	324,438,575.25	0	214,273,651.20	0
6550101 Ministry HQ Deposit	0	39,730,618.15	0	0
6550100 Deposit Bank Accounts	0	39,730,618.15	0	0
6550000 Deposit Bank Account	0	39,730,618.15	0	0
6580101 Cash	1,142,344.00	0	67,800.00	0
6580104 Cash in Transit	0	100,000,000.00	0	5,923,484,295.40
6580100 Cash in Hand	1,142,344.00	100,000,000.00	67,800.00	5,923,484,295.40

6580000 Cash in Hand	1,142,344.00	100,000,000.00	67,800.00	5,923,484,295.40
6740101 Prepayment	0	879,860.00	0	0
6740102 R/D Cheques	879,860.00	0	0	0
6740100 Other Debtors & Pre-	879,860.00	879,860.00	0	0
6740000 Other Debtors & Pre-	879,860.00	879,860.00	0	0
6760101 Standing Imprests	0	205,200.00	0	0
6760103 Temporary Imprests	2,525,168.00	0	29,332,805.75	0
6760100 Imprests	2,525,168.00	205,200.00	29,332,805.75	0
6760000 Government Imprests	2,525,168.00	205,200.00	29,332,805.75	0
6780101 General Suspense A/C	611,510,502.60	0	449,805,541.25	0
6780103 District Suspense A/c	787,377.60	0	0	0
6780111 Salary Advance	0	1,826.00	0	1,826.00
6780100 Suspense & Clearance	612,297,880.20	1,826.00	449,805,541.25	1,826.00
6780000 Suspense & Clearance	612,297,880.20	1,826.00	449,805,541.25	1,826.00
6790102 Receiving Inventory	0	0	0	0
6790100 Other Current System	0	0	0	0
6790000 Other Current Assets	0	0	0	0
7310101 General Deposits	0	1,215,701.00	0	0
7310111 Miscellaneous Deposits	0	279,420,280.85	0	0
7310100 General Deposits Items	0	280,635,981.85	0	0
7310000 Deposits	0	280,635,981.85	0	0
7320017 Govt. Liability	0	0	0	0
7320018 Salary Control Account	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7320101 PAYE	0	0	0	14,936,453.50
7320102 NHIF	0	0	0	1,826,700.00
7320103 House Rent	0	0	0	758,700.00
7320106 NSSF	0	700	0	6,200.00
7320107 Co-operatives	0	0	0	19,380,716.65
7320108 Insurances	0	0	0	964,477.50
7320109 Hire Purchases	0	0	0	44,161.20
7320110 Court Attachments	0	0	0	5,000.20
7320111 WCPS	0	0	0	567,723.90
7320112 Staff Welfare	0	0	0	213,932.00
7320113 HELB Deductions	0	0	0	216,391.10
7320114 Union Dues	0	0	0	120,933.80
7320115 Save As You Earn	0	0	0	55,500.00
7320116 Mortgages / Bank	0	0	0	8,620,437.90
7320117 Govt. Liability	0.15	0	0	3,001.00
7320120 Staff Contribution	0	0	0	0
7320121 Salary Overpayment	0	0	0	130,776.00
7320123 Civil Service Housing	0	0	0	236,417.00
7320124 3% Commission on	0	0	0	54,586.55
7320199 Salary Control Account	0	0	0	38,338,835.30
7320100 Salary Deductions	0.15	700	0	86,480,943.60
7320201 Contractors Retention	0	0	0	0
7320200 Other General	0	0	0	0
7320000 Other Liabilities	0.15	700	0	86,480,943.60
7380101 General Withholding	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	1,188,500.00	0	0	0
7390102 Expense AP Accrual	0	1,950,552,567.45	0	0
7390103 AP Liabilities	32,939,279.40	0	397,416.55	0
7390100 System Required	34,127,779.40	1,950,552,567.45	397,416.55	0
7399999 Cash Clearing A/c	1,916,433,564.60	0	1,391,626,470.35	0
7399900	1,916,433,564.60	0	1,391,626,470.35	0
7390000 System Required	1,950,561,344.00	1,950,552,567.45	1,392,023,886.90	0
9910101 Provision for	0	0	0	0
9910100 General Provisions	0	0	0	0

9910201 Exchequer Releases/	0	75,880,304,503.80	0	44,408,488,203.80
9910200 Exchequer Provisions	0	75,880,304,503.80	0	44,408,488,203.80
9910000 Provisions	0	75,880,304,503.80	0	44,408,488,203.80
9999999 Consolidated Fund	43,793,208,926.20	0	21,480,276,330.85	0
9999900	43,793,208,926.20	0	21,480,276,330.85	0
9990000 Opening Balance	43,793,208,926.20	0	21,480,276,330.85	0
Total	78,317,010,164.25	78,317,010,164.25	50,470,979,624.55	50,470,979,624.55

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

PENDING BILLS QUARTERY REPORT					
Vote No. : 1185	Pending Bills as at 30th June 2019	Amount Paid as at 30th November 2019	Balance Outstanding as at 30th November 2019	Department	Remarks
Ministry of Labour & Social Protection: State Department for Social Development					
Ref	Supplier	Amount in Kshs.	Amount in Kshs.	Amount in Kshs.	
I. AGPO BILLS					
1	Floreki Enterprises	895,750.00	895,750.00	-	Paid
2	Eunestar Agencies	1,995,000.00	1,995,000.00	-	Paid
3	Kipurpur Co. Limited	389,300.00	NIL	389,300.00	Street Families
4	Miken Terprice	247,500.00	NIL	247,500.00	Admin. In Process : Account Section
5	Pago Airways Travei Services Ltd	35,900.00	NIL	35,900.00	Admin. In Process : Account Section
6	Pago Airways Travel Services Ltd	69,940.00	NIL	69,940.00	Admin. Insufficient Funds
7	Pago Airways Travel Services Ltd	76,000.00	NIL	76,000.00	Admin. Insufficient Funds
8	Pago Airways Travel Services Ltd	65,170.00	NIL	65,170.00	SDS In Process : Account Section
9	Pago Airways Travel Services Ltd	73,960.00	NIL	73,960.00	Admin. Insufficient Funds
10	Pago Airways Travel Services Ltd	438,660.00	NIL	438,660.00	Admin. Insufficient Funds
11	Pago Airways Travel Services Ltd	38,580.00	NIL	38,580.00	Admin. Insufficient Funds
12	Pago Airways Travel Services Ltd	23,490.00	NIL	23,490.00	Admin. Insufficient Funds
13	Pago Airways Travel Services Ltd	109,870.00	NIL	109,870.00	Admin. Insufficient Funds
14	Pago Airways Travel Services Ltd	71,560.00	NIL	71,560.00	Admin. Insufficient Funds
15	Pago Airways Travel Services Ltd	119,940.00	119,940.00	-	Admin. Paid
16	Kalel Gaa Investment	420,000.00	NIL	420,000.00	In Process

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17	Pago Airways Travel Services Ltd	69,890.00	NIL		69,890.00	Admin.	Insufficient Funds
18	Pago Airways Travel Services Ltd	69,890.00	NIL		69,890.00	Admin.	Insufficient Funds
19	Apex Merchants and General Suppliers	2,509,750.00		2,509,750.00		SDS	Paid
20	M/s Eclipse Service International Limited	339,300.00	NIL		339,300.00	Street Families	In Process : Account Section
21	Pago Airways Travel Services Ltd	69,890.00	NIL		69,890.00	Admin.	Insufficient Funds
22	Pago Airways Travel Services Ltd	66,105.00	NIL		66,105.00	Admin	Insufficient Funds
23	Pago Airways Travel Services Ltd	97,400.00	NIL		97,400.00	Admin.	Insufficient Funds
TOTAL		8,292,845.00		5,520,440.00	2,772,405.00		
II. NON AGPO BILLS							
1	The Standard Group Ltd	1,586,000.00	NIL		1,586,000.00	SDS	In Process
2	Sarova Panafic	480,261.83	NIL		480,261.83	SDS	Insufficient Funds
3	Signs Media Kenya	255,200.00	NIL		255,200.00	SDS	In Process : Account Section
4	Laiico Regency	513,360.00	NIL		513,360.00	SDS	In Process : Account Section
5	Ibis Hotel Nyanuki	90,000.00			90,000.00	DCS	Insufficient Funds
6	MFI Document Solutions	559,988.00			559,988.00		Insufficient Funds
7	The Church Commissioners for Kenya	12,124,120.00			12,124,120.00		Insufficient Funds
8	Sarova Panafic	180,104.44	NIL		180,104.44		Insufficient Funds
9	Lake Nawasha Panorama Park & Lodge	213,000.00	NIL		213,000.00		Insufficient Funds
10	Primate Tours Limited	1,008,900.00	NIL		1,008,900.00		Insufficient Funds
11	IPE Global (Africa) Limited	8,396,080.00	NIL		8,396,080.00		Insufficient Funds
12	Radio Maisha	700,000.00	NIL		700,000.00		Insufficient Funds
13	Radio Midimo Kenya Ltd	300,000.00	NIL		300,000.00		Insufficient Funds
14	Nation Media Group	183,280.00	NIL		183,280.00		Insufficient Funds
TOTAL		26,590,294.27		26,590,294.27			
III. HISTORICAL BILLS							
1	Accesskenya Group	827,742.00	NIL		827,742.00	DCS	Insufficient Funds
2	Pago Airways Travel Services Ltd	197,800.00	NIL		197,800.00	Admin.	Insufficient Funds
3	Pago Airways Travel Services Ltd	35,900.00	NIL		35,900.00	Admin.	Insufficient Funds
H/Supply Chain Mgt.....							

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4	Nelly Wangari Mwangi	2,697,701.40	NIL	2,697,701.40	Insufficient Funds
5	Johnes & others	2,595,232.80	NIL	2,595,232.80	Insufficient Funds
6	Nation media group-NTV	696,000.00	NIL	696,000.00	Insufficient Funds
7	Nation media group-NTV	1,130,000.00	NIL	1,130,000.00	Insufficient Funds
8	Nation media group-Nation newspaper	1,305,000.00	NIL	1,305,000.00	Admin. Insufficient Funds
9	Nation media group-Nation newspaper	904,800.00	NIL	904,800.00	Admin. Insufficient Funds
10	Pago Airways Travel Services Ltd	1,013,144.86	NIL	1,013,144.86	Admin. Insufficient Funds
11	Pago Airways Travel Services Ltd	398,760.00	NIL	398,760.00	Admin. Insufficient Funds
12	Pago Airways Travel Services Ltd	107,940.00	NIL	107,940.00	Admin. In Process : Account Section
13	Pago Airways Travel Services Ltd	52,500.00	NIL	52,500.00	Admin. Insufficient Funds
14	Pago Airways Travel Services Ltd	369,220.00	NIL	369,220.00	Admin. Insufficient Funds
15	Fine Tops Enterprises	463,450.00	NIL	463,450.00	Insufficient Funds
16	Zohali Services Ltd	1,822,233.60	NIL	1,822,233.60	Street Families Insufficient Funds
17	Dynasty Tours and Travel	77,800.00	NIL	77,800.00	Insufficient Funds
18	Global Destinations Tours and Travel	855,726.00	NIL	855,726.00	SDS Insufficient Funds
19	Mayaka Management Training & Consultancy Limited	500,000.00	NIL	500,000.00	Insufficient Funds
20	Sarova Panafric	376,350.44	NIL	376,350.44	DCS Insufficient Funds
21	Sarova Panafric	99,999.50	NIL	99,999.50	DCS Insufficient Funds
22	Sarova Panafric	239,999.78	NIL	239,999.78	Insufficient Funds
23	Primate Tours Limited	58,900.00	NIL	58,900.00	Insufficient Funds
24	Nation media group-Nation Newspaper	381,000.00	NIL	381,000.00	Insufficient Funds
25	Masada Hotel	143,500.00	NIL	143,500.00	Insufficient Funds
26	Nation media group-Nation newspaper (shared into 4 invoices of 703000x4)	2,812,000.00	NIL	2,812,000.00	Insufficient Funds
Sub-Total		20,162,700.38		20,162,700.38	Insufficient Funds
GRAND TOTAL		55,045,839.65		5,520,440.00	49,525,399.65

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