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REPORT

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Deputy Leader, Majority

OF

CLERK-AT
THE-TABLE:

Ann Shubuko

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR IMPLEMENTATION
OF CURRICULUM REFORMS**

**FOR THE YEAR ENDED
30 JUNE, 2022**

OFFICE OF THE AUDITOR GENERAL
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STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. Key Entity Information and Management

(a) Background information

The Ministry of Education was established through the Presidential Executive Order No. 1 of June 2018 (Revised) on “Organization of the Government of the Republic of Kenya”. The order created five State Departments namely; Early Learning and Basic Education, Vocational and Technical Training, University Education and Research, State department for Implementation of Curriculum Reforms and Post-Training and Skills Development. Consequently, following the Presidential Directive of 9th February, 2021, The State Department for Implementation of Curriculum Reforms was established vide the Office of the President’s Letter Ref. No. OP/CAB.1/12A dated 26th August 2021. Each of the State Departments is headed by a Principal Secretary.

The Ministry is headed by the Cabinet Secretary for the Ministry of Education, Prof George A.O. Magoha, CBS who is responsible for the overall policy and strategic direction of the entity.

The Cabinet Secretary is assisted by three Chief Administrative Secretaries; namely Ms Mumina Bonaya, Dr. Sara Ruto and Mr Hassan Noor Hassan.

The State Departments under Ministry of Education are outlined below;

- i. The State Department of Early Learning and Basic Education whose Principal Secretary is Dr. Julius O. Jwan, CBS
- ii. The State Department for Vocational and Technical Training headed by Dr. Margaret W. Mwakima, CBS
- iii. The State Department for University Education and Research is headed by Amb. Simon Nabukwesi, CBS
- iv. The State Department for Post-Training and Skills Development is headed by Mr. Alfred Cheruiyot, CBS
- v. The State department for Implementation of Curriculum Reforms headed by Prof. Fatuma Chege, PhD, FCCS, CBS

Vision

Quality and inclusive education, training and research for sustainable development

Mission

To Provide, Promote and Coordinate Implementation of Competency Based Equitable Learner-Centered Education, Training and Research for Sustainable Development in Global Contexts.

Mandate

The mandate of the State Department for Implementation of Curriculum Reforms (SD, ICR) spans coordination of the implementation of the Curriculum reforms across Pre-primary Education (under the County Governments); Primary, Secondary and Tertiary Education and Training (all under the National Government). This entails provision of overall policy and standards to guide the curriculum reforms at all levels of Education and Training; networks, collaborations and partnerships with relevant departments; County Governments, development partners; public and private organizations, Education and Training institutions and stakeholders, on curriculum reforms implementation; monitoring, evaluation and reporting on the curriculum reforms implementation.

Core Values

1. Professionalism:
Upholding high professional competence and moral standards in service delivery
2. Team Spirit:
Embracing teamwork and commitment through collaborative efforts of all actors to achieve common goals
3. Integrity:
Consistently uphold high standards of transparency and accountability
4. Inclusivity and Responsiveness:
Enhancing equal access to education opportunities and resources to all and proactive decision making while embracing feedback
5. Result Oriented:
Relentlessly pursue timely attainment of targeted results at all levels of curriculum reforms implementation
6. Innovativeness:

Continuous improvement, ingenuity and creative strategies of curriculum reform implementation.

In order to execute this mandate, the State department is organized into sub sectors, namely;

- ❖ Administration,
- ❖ Planning,
- ❖ Support services and
- ❖ Technical sector.

These sectors are tasked with specific functions in the delivery of education and training services under the one program; Coordination of the Curriculum Reforms & Implementation, with two sub-programs; Coordination of Curriculum Reforms and General Administration, planning and support services.

Functions

The State Department has the following functions:

- i) Overall policy on curriculum reforms
- ii) Policy on competency-based curriculum assessment in the education system (primary, secondary, TVETs, TTCs, universities)
- iii) Oversee and coordinate the harmonious implementation of competency-based curriculum reforms at all levels of the education system.
- iv) Create frameworks for supporting the implementation of competency-based curriculum reforms.
- v) Provide guidance and support to education service providers in migrating to competency-based curriculum.
- vi) Collaborate with public and private stakeholders to build capacity for the implementation of curriculum reforms.
- vii) Collaborate with public, private NGOs, faith based and other stakeholders to set modalities for mobilizing resources for the implementation of curriculum reforms at basic, technical, tertiary and high-level learning.
- viii) Jointly with higher institutions of learning and stakeholders, prepare and roll out a plan for rationalizing and migrating universities towards competency-based curriculum aspirations.
- ix) Set, review and adopt value-based standards and quality including best practices for implementation of competency-based curriculum reforms to sustain its relevance, promote holistic educational development of learners and equity.

- x) Collaborate with county governments to mainstream competency-based curriculum including assessments with early childhood development education, vocational training and manage transition to the new system
- xi) Monitor and evaluate the implementation of curriculum reforms and make appropriate recommendations.
- xii) Promote mainstreaming and application of ICT in learning and training in the education system.

(b) Key Management

- i) The Ministry is headed by the Cabinet Secretary, Prof. George A. O. Magoha. As the Cabinet Secretary, he guides the overall policy direction of the Ministry. The Cabinet Secretary, in carrying out the mandate of Curriculum Reforms Implementation is assisted by the Principal Secretary in charge of Implementation of Curriculum Reforms.
- ii) The Principal Secretary oversees the management of the State Department and is the administrative head of the State Department. The Principal Secretary is also the Accounting Officer of the State Department. To manage the State Department, the Principal Secretary is supported by a team of technical directors and heads of departments.

c) **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, ministry of education	Prof. George A. O. Magoha, CBS
2	Accounting Officer, State department for implementation of curriculum reforms	Prof. Fatuma N. Chege, PhD, FCCS, CBC
3	Ag. Secretary, Administration	Mr Charles Begi
4	Director, HRM&D	Ms. Rosebell Wainaina
5	Ag. Director, Planning	Mr. Dickson Murira
6	Head, Supply Chain Management	Mr. Isaac Ruchu
7	Head, ICT	Ms. Ann Kegode
8	Chief Finance Officer	Mr. Jonah Sunday Anzaya
9	Head of Accounting Unit	Mr. Henry Siele Kipgegon
10	Head, Public Communication	Ms. Nelly Kosgey
11	Ag. Director, Curriculum Reforms Policy and Standards	Ms. Kezia Wandera
12	Ag. Director, Curriculum Reforms Coordination	Mr. Stephen Mogoba
13	Ag. Director, Curriculum Reforms Partnership and Capacity Development	Ms. Josephine Nyaganga

d) **Fiduciary Oversight Arrangements**

(1) Human Resources Management Advisory Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and

- Confirmation of surcharge of officers found to have misused government resources
- Overall coordination of the training functions in the State Department
- Review and implementation of the State Department training plan
- Review of induction of newly appointed officers and activities around long-term training

(2) The Budget Implementation Committee

Their duties include:

- To review and consider the cash flow plans. this shall involve regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury.
- To review the utilization of donor funds voted for the State Department
- To advice Accounting Officer on any Challenges related to the budget implementation.
- To review and recommend reallocation of expenditures.
- To review and approve the submission of the expenditure returns, IPPD, pending bills and A-I-A returns and recommend actions to be taken.
- To prepare budgets in consultation with Heads of Directorates/Departments

State Department Headquarters

P.O. Box 9583 - 00200
 Jogoo House "B"
 Harambee Avenue
 Nairobi, Kenya

Entity Contacts

Telephone - 3318581
Email – pscbc@education.go.ke

Entity Bankers

Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000-00200
NAIROBI, KENYA

Independent Auditors

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

Principal Legal Adviser

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

2. Statement by the Cabinet Secretary

The State Department for Implementation of Curriculum Reforms (SD, ICR) is mandated to coordinate implementation of the Competency- based Curriculum (CBC) and assessment reforms in Pre- primary Education; Primary, Secondary and Tertiary Education and Training. This entails provision of overall policy and standards to guide the curriculum reforms; networks, collaborations and partnerships with County Governments, public and private sector organizations, Education and Training institutions and stakeholders, on curriculum reforms implementation; Strengthening of institutional capacities, guidance and support to education providers; monitoring, evaluation and reporting on the curriculum reforms implementation.

During FY 2021/22, the State Department accomplished the following key milestones:

- a. Developed five (5) regulatory frameworks that anchor the curriculum reforms initiatives on a sound legal and policy background as well as spell out clear implementation mechanisms;
- b. Established and operationalized oversight structures to strengthen coordination of curriculum reforms. These are in the form of Committees that will operate at various administrative and implementation levels to support the various aspects of the CBC; create synergy and ensure harmonious implementation;
- c. Mobilized cross- sectoral partnerships and strengthened collaborations on curriculum reforms implementation. This is designed to institutionalize a sector wide approach in programming of various aspects of the curriculum reforms implementation; cohesion, seamless interactivity and inclusivity of relevant actors in implementation of the CBC;
- d. Strengthened institutional capacities and provided guidance and support to various categories of education service providers to implement CBC and related reforms in assessment of Basic and Tertiary Education;
- e. Mobilized external resources amounting to 7 million KShs.to support implementation of the SD -ICR mandate;
- f. Conducted sensitization to strengthen the implementation capacities of Government and private sector organizations and stakeholders on the reforms;
- g. Conducted monitoring and evaluation of curriculum reforms implementation;
- h. Developed the SD-ICR Strategic Plan for 2022-2027 to strengthen its operationalization; and,
- i. Developed the Organizational Structure and Job Descriptions for the SD-ICR.

The sub- sector faced experienced a slow start leading to inability to achieve some of the planned targets in the Medium-Term Period under review. Some of the challenges that hampered the implementation of planned programmes include budgetary constraints, limited technical staff; inadequate ICT and infrastructural capacities.

The lack of a coordinated data source on enrolments, infrastructure and resources of Basic Education and Training remains a major challenge in policy decision making and programming for transition and strengthening of institutional capacities on the reforms.

Going forward, the following are proposed as critical to ensuring effective delivery of the curriculum reforms agenda:

- a. Adequate funding of the State Department to address the curriculum reforms implementation and coordination needs.
- b. Fast tracking approval and dissemination of established regulatory frameworks, to provide the needed guidance on the critical transition points.
- c. Fast tracking mainstreaming of the sector wide approach in curriculum reforms programming, implementation, monitoring, evaluation and reporting.
- d. Strengthening strategic collaborations among state and private sector organizations and stakeholders in programming and implementation of the CBC;
- e. Development and operationalization of coordination frameworks that will strengthen linkages with County Governments, private sector, development partners and relevant non-state actors to support the reforms implementation.
- f. Strengthening ICT integration in the education support system at the national, county, sub-county, zonal and institutional levels.
- g. Establishment of a functional multi- sectoral M&E and reporting system for progress tracking; assessment and reporting on achievements of the CBC results. This will strengthen reporting of results; supervision support; corrective action and knowledge management (for sharing and continuous adaptive learning).
- h. Enhancing the technical capacities of Education managers, County and institutional management boards, and stakeholders in monitoring and evaluation and integration of ICT in teaching, learning, assessment and management.
- i. Scaling up of advocacy and sensitization to enhance stakeholder awareness, knowledge and understanding on the curriculum reforms.
- j. Institutionalization of evidence-based policy analysis and research for a rationalized, rigorous and systematic approach to the reforms implementation.
- k. Approval and operationalization of the proposed SD-ICR staff establishment, to ensure timely implementation of the planned activities.



CABINET SECRETARY
MINISTRY OF EDUCATION.

3. Statement by the Principal Secretary / Accounting Officer.

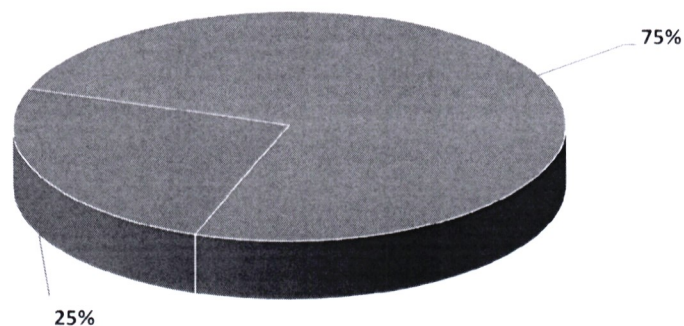
1. Budget performance

The State Department for Implementation for curriculum Reforms received 100% allocated funds amounting to eighty-seven million six hundred thousand shillings. (ksh.87, 600,000).

The budget was divided into two sub-programs and utilised as follows: -

BUDGET ALLOCATION BY		PROGRAMMES	
Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Headquarters Administrative Services	21,700,000	21,693,176.30	6,823.70
County Administrative Services	65,900,000	65,899,987.00	13.00
Total	87,600,000	87,593,163	6,837

BUDGET ALLOCATION BY PROGRAMMES



The State Department for Implementation for curriculum Reforms was able to utilize the 100% allocation.

2. KEY ACHIEVEMENTS

The State Department has two programmes prioritized for the Medium-Term Expenditure Framework (MTEF) period:

- (i) Coordination of the Curriculum Reforms Implementation and
- (ii) General Administration, Planning and Support Services.

To actualize and guide the same during 2021/2022 financial year, the state department developed and approved its Work-plan which encompassed all the departments and directorates. Despite the numerous challenges encountered, remarkable achievements were recorded in the two programmes, which majorly included: -

1. General Administration, Planning and Support Services Programme.

- i. The development and validation of its Organizational Structure, Staff Establishment and Job Descriptions which is currently awaiting the Public Service Commission approval;
- ii. Also, the SD-ICR attached four (4) students equivalent to 10% of the In-Post staff (38), conducted Survey on skills gap with a Skills Gap Analysis Report finalized, conducted survey on training need analysis and a Training Needs Analysis report finalized and alcohol and drug abuse survey done and a report produced;
- iii. To ensure 5% of the total staff recruited/placed comprise persons with disabilities (20%), the State Department has one staff living and strategies are in place to ensure in the event any recruitment will be undertaken the required percentages for gender, disability and other diversities will be adhered to;
- iv. Staff have been sensitized on Staff Performance Appraisal System (SPAS) to enhance performance management and tracking of all towards the achievement of the state department's performance target;
- v. Through a multi-agency multi-sectoral approach, the state department developed a strategic plan allowing defining of services and programmes in line with twelve assigned mandates hence ensuring a well guided and coordinated implementation of the curriculum reforms. The plan will be validated and disseminated in July after factoring inputs from the MTP IV process;
- vi. To mainstream the application of ICT in learning and training in the education system the State Department participated in consultative meetings with Ministry of ICT and other relevant departments and stakeholders. Also, the SD participated in the on -going

- vii. Development of an Education Sector ICT Platform and training of users of the platform in partnership with Ministry of ICT and ICTA. The platform will be a feedback management system majorly focussing on 100% transition and perception of different stakeholders in using ICT in learning
- viii. Consolidation of staff List with details and requesting for email configuration from ICTA was done and developing and sharing guidelines on how to navigate through the email system was undertaken during the financial year.
- ix. Being newly formed, the SD successfully undertook the installation of required software and systems tools, IFMIS, VPN and IB, enhancing network Access within the State Department Offices to ensure smooth operations.
- x. CBC MACC (Multi- Agency Communication Committee) members were appointed with arepresentation from most of the CBC implementing agencies. The Communication Strategy for Curriculum Reforms Implementation was developed and is awaiting validation and dissemination. Moreover, one media breakfast was held for editors and journalists to sensitize them on CBC implementation progress and information management.
- xi. CBC MACC Editorial Team successfully held a workshop to lay strategy on the CBC Implementation bulletin, publishing and dissemination.
- xii. CBC MACC developed IEC messaging and a CBC Implementation E-Bulletin and disseminated the same to reach target audiences;
- xiii. The state department in collaboration with the government spokes-man office organised online engagements dubbed Semanaspox and engaged the audiences on CBC Implementation Progress. Several stakeholder conferences and trade fairs were also held to sensitize the stakeholders as well as increase ICR brand visibility;
- xiv. On AGPO and mainstreaming gender issues, 70% of tenders have been awarded to women and youth; and
- xv. A departmental asset register has been developed to keep track of the department's assets and inventories.

2. COORDINATION OF THE CURRICULUM REFORMS IMPLEMENTATION PROGRAMME

a) Policy and Frameworks on the Curriculum Reforms,

In line with its Mandates, I & IV, the state department achieved following: -

- i. Report of the Taskforce on Enhancing Access, Relevance, Transition, Equity and Quality for Effective Curriculum Reforms Implementation (MoE, 2020) was published, distributed and disseminated with 500 copies issued to first- line CBC actors;
- ii. National Education Sector Strategic Plan (NESSP,20182022) was reviewed, jointly with other State Departments and organizations of MoE;
- iii. Guidelines for Implementation of Basic Education under the CBC developed, validated and disseminated.
- iv. Guidelines for Transition in Basic Education developed, validated and disseminated;
- v. Framework for the Coordination of the Curriculum Reforms Implementation in Basic and Teacher Education developed, validated and disseminated;
- vi. Handbook for implementation of Multi- Level CBC Committees developed;
- vii. Handbook for implementation of Standards and QA committees in Basic and Teacher Education developed, validated and awaiting dissemination;
- viii. Information Education Communication (IEC) materials on curriculum reforms developed and disseminated;
- ix. Policy Framework for Networking, Partnerships and Collaborations in Education provision developed;
- x. Framework for Collaboration between National and County Governments on Pre- Primary Education; Vocational Education and Training developed awaiting validation.
- xi. Handbook for Middle School developed and awaiting validation;
- xii. Framework for Collaborations and Partnerships in implementation of the CBC support programmes in Basic Education (CSL, VBE, PEE, CE, G&C and EE) developed, and awaiting validation.

3. Curriculum Reforms Oversight and Coordination

In line with its Mandates III, oversight and coordination structures were established in the form of committees that will operate at various administrative and implementation levels for synergy

and harmony on various aspects of the curriculum reforms. These are cascaded from national to school level as follows:

b) CBC Working Groups (WGs)

These comprise technical staff of the respective implementing entities who will oversight the organizational or Agency level curriculum reforms implementation initiatives.

c) CBC National Steering Committee (NSC)

This will be the highest-level organ on the curriculum reforms implementation for provision of policy and strategic direction to ensure efficient and effective development, implementation, assessment and supervision of the CBC across Basic Education and Training.

d) CBC Multi- Agency Technical Committee (MATC)

These comprise chairpersons of the respective CBC-WGs as the CBC- MATC focal point persons, to coordinate curriculum reform programmes and initiatives of the respective CBC WGs.

e) CBC Multi- Agency Communication Committee (MACC)

These comprise institution and Agency- level communication heads who will collaboratively spearhead all communication programmes and initiatives on the curriculum reforms.

f) County and Sub- County Transition Committee

These will plan and co-ordinate the transition process to ensure 100% transition from Pre- primary to Primary Education; from Primary Education (for the standard 8 cohort of 8:4:4 and Grade 6 of 2:6:3:3) to JSS in 2023 and SSS in 2026; for all learners (including the special needs, gifted and talented).

g) School Sub- Committees on Transition

These will plan and coordinate the institutional- level programmes to ensure smooth and seamless transition for learners transitioning from Grade six (6) to JSS as well as the 8-4-4 phase out cohorts.

h) Standards and Quality Assurance Committees

These will operate at National, Regional, County, Sub- County, Zonal and institutional- level to strengthen coordination, harmonize implementation and ensure efficient delivery of the standards and QA function in Basic and Teacher Education through team work and synergy across the organizations and stakeholders implicated.

NOTE:

- a.** The committees are constituted, pending their operationalization.
- b.** The Handbooks (2.1.11 and 2.1.12) are developed to provide the respective Committees and stakeholders with information on the purpose, processes and protocols guiding implementation of the Committees that will be established to support coordination of the various aspects of the on- going system- wide reforms.

4. Strengthening Institutional Capacities, Guidance and Support to Education Service Providers to Implementation of the CBC and Constituent Reforms in Education (Mandates V & VI).

For Mandates V & VI, implementation entails on-going initiatives to enhance the technical capacities of Government and private sector organizations and stakeholders through consultative meetings, advocacy and sensitization on the curriculum reforms. Among the achievements include:-

- i) Dissemination meeting of the CBC Taskforce report to MoE and TSC senior management conducted on June, 2021;
- ii) University Deans and Vice Chancellors meeting conducted on 28th July, 2021;
- iii) Guidance to MoE senior management on Teacher Education Reforms between 28th – 30th November, 2021;
- iv) Virtual Multi- Sectoral Conference on STI;
- v) Sensitization of Teacher professional associations; KESSHA Annual National Delegates Conference between 24th – 29th April, 2022 in Mombasa, KEPSHA Annual National Delegates Conference between 27th -30th Dec, 2021 in Mombasa, Kenya Primary Schools Association (KPSA) through Virtual and in Kerugoya Meru Mombasa Kisii between September, 2021 and April, 2022, and Kenya National Union of Teachers (KNUT) at KICD on 6th October, 2021;
- vi) International Conference on Review and Harmonization of the Curriculum for Health Professional in Mombasa between 7th- 9th February, 2022;
- vii) Sensitization of Faith- based Organizations’ Education Secretaries, Principals, Managers and Rectors of Catholic Sponsored Institutions at CUEA on 20th April, 2022.

- viii) Sensitization of Kenya Conference of Catholic Bishops in Meru and Nairobi on 24th and 26th May, 2022 in Meru);
- ix) Media practitioners' sensitization jointly with KICD in Nairobi & Naivasha;
- x) Publishers and KPSA sensitization in Nairobi @Nation Centre on 2nd April, 2022, Nairobi;
- xi) Board of Management and Directors of Starehe girls and St. Mary's secondary Schools sensitizations;
- xii) Validation of STEM Training Modules for Principals and Teachers in conjunction with CEMASTEAM.

5. COLLABORATIONS AND PARTNERSHIPS IN RESOURCE MOBILIZATION.

To achieve its mandate VII, SD-ICR undertook engagements with Government and funding partners on mobilization of funding and technical support for the curriculum reforms implementation. These included; KUCCPS for infrastructural support; Ministry of ICT for enhancing internet connectivity for integration of ICT in learning; and Kenya Academy of Sports (KAS) for implementation of talent and sports development for the Senior Secondary School (SSS) Arts and Sports Science Pathway.

For International funding partnerships, the following was undertaken: USAID- Project IL signed and a work plan developed in conjunction with SD-ICR; UNICEF's Facilitation of the National Launch of CBC NSC and Curriculum Reforms Operational Guidelines and Funding for Framework for CBC Programmes; VVOB's Instructional leadership, jointly with SD, EL & BE; World Bank, Pride programme for capacity development; and DFID's Standards & Quality Assurance programme.

6. Support for University Education in Migration towards the CBC Aspirations.

To achieve its Mandates VIII, the following were achieved: -

- ❖ Joint planning with the SD, U&ER and CUE through the CBC MATC; Sensitization of Embu and Meru University Vice Chancellors on the CBC; and
- ❖ Ongoing research with Tangaza University on curriculum reforms.

7. Collaborations with County Governments to mainstream CBC and CBA in Pre- primary Education and VET.

To achieve mandate X, the following was undertaken;

- ❖ Joint development of Policy Framework for Networking, Partnerships and Collaborations on Education Provision;
- ❖ Joint development of Framework for Collaborations with County Governments on Pre- primary Education and Vocational Education and Training.

8. Monitoring and Evaluation of the Curriculum Reforms Implementation (Mandate XI).

For mandates XI, support for the monitoring of CBC programmes and initiatives in the schools was achieved as follows:

- ❖ Text book distribution (jointly with KICD);
- ❖ Capacity development of primary school teachers to conduct learning assessment among SNE learners under the Age-based and Stage-based Pathways (jointly with KNEC);
- ❖ Grades 4 and 5 classroom-based assessments (jointly with KNEC);
- ❖ On-going development of targeted learning infrastructure in the Secondary schools through the Economic Stimulus programme of CBC classroom construction project (jointly with SD-EL&BE and Ministry of Interior); and
- ❖ Monitoring of KCPE and KCSE examinations.

Emerging issues

- a) Psychological Effects and Mental Health: The rising cases of mental and psychosocial issues among the learners, trainees, trainers, staff and parents and the entire school community. This is attributed to; compresses school calendar, increased stress, weak psychosocial support and mental health services at the family and school levels as well as inadequate resilience skills.
- b) Increased Cybercrime and Bullying: Utilization of online learning platforms has led to increased cybercrime and bullying among learners, trainees and staff affecting smooth implementation of the curriculum reforms.
- c) Litigations on the implementation of the curriculum reforms causing uncertainties.

Highlight key risk management strategies.

Risk Analysis

No.	RISK	RISK DESCRIPTION	RISK LEVEL	MITIGATION MEASURES
1.	Stakeholders' apathy and failure in support of the curriculum reforms.	Implementation of Curriculum Reforms requires a multi sectoral approach where stakeholders fully participate, failure to which successful implementation of the reforms would be affected.	High	<ul style="list-style-type: none"> • Increased stakeholder consultations and involvement • Develop and implement strategies for communication and advocacy
2.	Budget rationalization	Change in government priorities due to emergent issues will lead to resource reallocations and austerity measures that may affect the financial resources available for implementation of our mandate.	High	<ul style="list-style-type: none"> • Develop and implement diverse resource mobilization strategies • Lobby for allocation of funds
3.	Low uptake of the online data management system	Sector players and education institutions being reluctant or not providing data through the online system for curriculum reforms management would affect timely and effective analysis, reporting and decision making.	High	<ul style="list-style-type: none"> • Training of stakeholders on use of the online data system • Timely dissemination of reports to encourage provision of data • follow up with relevant stakeholders in provision of the data. • Enhance data management and system security.

4	Emergence of insecurity in some areas of the country.	Some areas within the Country may face insecurity challenges and this will impede implementation of the reforms.	High	<ul style="list-style-type: none"> • Enhance community engagement • Adopt a multi-agency approach with security agencies in marginalized and insecure areas. • Develop and customize implementation strategies targeting the marginalized and insecure areas of the country.
5	Pandemics and Natural disasters.	Outbreak of pandemics and natural disasters affecting the realization of the goals and strategies.	High	<ul style="list-style-type: none"> • Plan for prediction, preparedness and warning systems that can reduce the destructive impact of natural disasters and pandemics.
6	Teacher Turn over	High teacher turnover and Low uptake of continuous Teacher professional development due to associated costs and lack of buy in by teachers.	Medium	<ul style="list-style-type: none"> • Develop strategies on how to conduct teacher professional development • continuous retraining of teachers. • Continuous exchequer funding of the training for all the teachers and trainers. (including EYE and VTC).

7.	Delayed finalization of policies and legal instruments on curriculum reforms.	Development of various policies, legal instruments and frameworks for implementation of the reforms is a long process that requires stakeholder participation and actions. Delay of actions by stakeholders will affect timely implementation of the planned curriculum reforms.	Medium	<ul style="list-style-type: none"> • Close engagement, collaboration, partnerships and multi-agency/multi-sectoral approach of key stakeholders during the development of frameworks, strategies, policies and legal instruments.
8.	Misinformation among stakeholders on implementation of curriculum reforms	Misinformation/ lack of information among stakeholders may hinder smooth implementation of the reforms. Cause Misunderstanding among stakeholders	Medium	<ul style="list-style-type: none"> • Adopt a multi-agency approach to ensure stakeholder participation in harmonization of implementing the curriculum reforms • Dissemination of the implementation framework and the developed instruments
9.	Use of obsolete technology	Significant changes in available technology may render various hardware and systems obsolete leading to inefficiency and lack of data security	Low	<ul style="list-style-type: none"> • Continuous updating and upgrading of new technology • Benchmarking and conducting research on the best technology for use

A. Challenges

The sector faced a number of challenges during the implementation of the reforms. These include:

- ❖ Inadequate financial and human resources in implementation of activities of the State Department for ICR;

- ❖ Emergent concerns necessitating policies/frameworks development to guide curriculum reforms implementation.
- ❖ Weak knowledge management system which hampers effective decision making.
- ❖ Inadequate technical capacities on curriculum reforms implementation and M&E across the education sector.
- ❖ General misinformation and apathy that hinder effective implementation of curriculum reforms.
- ❖ Inadequate understanding of the new assessment concept (CBA) poses a great challenge to smooth implementation of the curriculum reforms as where key stakeholders the parents, remains focused on their children passing exams rather than skill and knowledge acquisition.
- ❖ Inadequate stakeholders' engagement especially parents who are key in the implementation of the curriculum reforms.
- ❖ General lack of harmony in the data management system resulting in some instances to inaccurate, incomplete or untimely data affecting proper policy development and planning.
- ❖ Weak linkages and inadequate support from existing state departments to enhance smooth operationalization process where a very thin staff level was assigned to SD-ICR;
- ❖ Financial constraints due to the fact that the SD was established after the budgeting process hence no underlying vote for the first half of its operation;
- ❖ Unconducive work environment, sharing of facilities and inadequate office accommodation;
- ❖ With late and inadequate budgetary allocations, this hampered acquisition of office space and equipment;
- ❖ Lack of transport where borrowing of vehicles from other State Departments/SAGAS has been a big challenge given that they also have their activities most of which coincide with ours- hence causing a lot of inconveniences;
- ❖ Untimely submission of reports hampering effective planning.

B. Lessons learnt

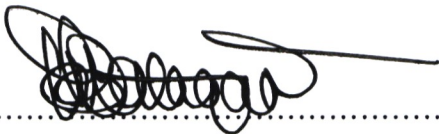
- ❖ Uncoordinated communication and misinformation are costly especially on matters of interest to the public, e.g., recent misinformation on Day JSS. There is need to follow the

- ❖ laid down structured communication channels when communicating curriculum reforms implementation to avoid misinterpretation and dispiriting the process;
- ❖ Strategic planning and coordinated implementation with clear Road maps are critical catalysts for the curriculum reforms implementation;
- ❖ Opportunity mapping, multi – tasking, Partnerships through Multi-Sectoral Multi- agency platforms and working with the available resources are the way forward if the reform process is to succeed;
- ❖ There is need for prioritization among all departments/directorates on items to be procured in any given quarter as per the available budget;
- ❖ Lack of Teamwork, Commitment and accountability can derail curriculum reforms implementation process.

C. Way forward

- For the Curriculum Reforms Implementation to be successful all stakeholders must embrace **Teamwork, Commitment and accountability to the course;**
- The follow-up to fast-track the approval of our organizational structure and staff establishment is critical, as it will assist in filling up the required positions;
- The urgent establishment of personnel registry and IPPD needs the support of all;
- Embrace hybrid meetings (virtual and physical- thus proper licensing and equipment) which should be scheduled for a whole financial year. Monthly progress meetings are essential in ensuring all is on course and challenges are identified early to avoid reacting instead of planned actions;
- As a stop gap measure for inadequate staff establishment, HRM&D to engage all departments/directorates for their interns/attachees requirements considering also space availability;
- Enhance branding (internally and externally) and visibility of the reform implementation process with a deliberate strategy to showcase the achievements and milestones;
- The management to be organizing team building activities as well as strategies to enhance team work and social cohesiveness of all staff members;
- The staff need urgent trainings, exposures and sensitization on curriculum reform process, implementation and monitoring & evaluation;

- There is need to upscale the partnerships, networking and collaborations with education and other government national and field officers to leverage on their expertise in undertaking curriculum reforms implementation activities;
- There is an urgent need to upload Prof. Fatuma Chege' Taskforce Report to the MoE Website to enhance access to information on Curriculum Reforms.
- Awareness creation on the new curriculum and modes of assessment to all education stakeholders requires development of necessary frameworks, subsequent implementation and adequate resource support.
- Development of the State Department Domain



.....
Prof. Fatuma N. Chege

(PhD), FCCS, CBS

PRINCIPAL SECRETARY

4. Statement of Performance against Predetermined Objectives for FY2021/22

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 situational analysis of the curriculum reforms implementation revealed strategic issues that need to be addressed in the period 2022 -2027. The issues that require strategic focus are:

1. The need to enhance Policies, Frameworks and Standards to support the implementation Curriculum Reforms.
2. Need to improve coordination on in-service training of pre-primary school teachers on curriculum reforms
3. Continuous capacity building of all curriculum implementers in the country.
4. Enhance linkages and partnerships with relevant stakeholders towards implementation of curriculum reforms
5. Increase stakeholder awareness on curriculum reforms.
6. Strengthen institutional capacity to support implementation of curriculum reforms.

The key strategic objectives as per the strategic plan for FY 2022/23 – FY 2027/28 plan are:

1. To enhance effective implementation of curriculum and assessment reforms
2. To promote mainstreaming and application of ICT in learning and training in the education system
3. To ensure harmonized implementation of curriculum reforms in education and training
4. To enhance resources and technical support for implementing curriculum reforms in education and training
5. To ensure provision of accurate and timely data for informed decision making and effective feedback on curriculum reforms
6. To enhance the institutional capacity and performance in the implementation of curriculum reforms

Progress on the attainment of Strategic Objectives through Performance Contracting

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:

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Programme 1: Coordination of the Curriculum Reforms					
	To enhance effective implementation of curriculum and assessment reforms	A well-coordinated, guided and harmonized curriculum reforms implementation process, founded on a strong legal and regulatory tenet.	Number of curriculum reform Policies and Guidelines developed	2 Policies and 5 Guidelines developed.	Inadequate funding and technical officers affected performance.
	To enhance effective implementation of curriculum and assessment reforms	A well-coordinated, guided and harmonized curriculum reforms implementation process, founded on strong legal and regulatory tenets.	Number of curriculum reform frameworks developed	8 Frameworks developed.	Inadequate funding and technical officers affected performance.

	To ensure harmonized implementation of curriculum reforms in education and training	Strengthened institutional capacities to support implementation of curriculum reforms.	Number of County Transition Committees (CTCs) and Technical Working groups operationalized.	47CTCs and 15 Working Groups and Technical Committees operationalized.	Inadequate funding and technical officers affected performance.
	To enhance resources and technical support for implementing curriculum reforms in education and training	Enhanced linkages and partnerships with relevant stakeholders towards implementation of curriculum reforms	Number of stakeholder awareness forums on curriculum reforms held	12 Engagements with Education stakeholders.	Inadequate funding and technical officers affected performance.
				6 Engagements with Government and funding partners on mobilization of funding and technical support.	Inadequate funding and technical officers affected performance.

SP 2: General Administration, Planning and Support Services	To enhance the institutional capacity and performance in the implementation of curriculum reforms	Effective and efficient curriculum reforms implementation	No. of Monitoring exercises conducted on implementation of curriculum reforms	Five activities undertaken.	Inadequate funding and technical officers affected performance
			Strategic plan 2021 -2026 for SD-ICR developed	One SD-ICR Strategic Plan	Inadequate funding and technical officers affected performance
			Curriculum Reforms Communication Plan developed	One Curriculum Reforms Communication Plan.	Inadequate funding and technical officers affected performance

5. Environmental and Sustainability Reporting

Sustainability strategy and profile

The on- going reforms in Kenya’s Education sector from a knowledge- based to a Competency- based Curriculum (CBC) are informed by the United Nations Agenda 2030 on Sustainable Development; Africa’s Agenda 2063; the “Big Four” Agenda; Medium Term Plan III (2018-2022) priorities of the Kenya Vision 2030; the National Education Sector Strategic Plan (2018- 2022); and other regional and international commitments that guide education provision. Specifically, the Sustainable Development Goals (SDGs) recognize the critical role of education in shaping individual and collective knowledge, skills, values and attitudes that catalyse the sustainable development agenda; and, acquisition of the 21st Century skills.

A large body of curriculum reforms literature around the world has shown that a central determinant for sustainable and effectiveness of curriculum reform is the way in which the reform is implemented. Accordingly, implementing curriculum reform always entails translation of the new ideas into new educational practices, which involves complex sense-making processes from those involved. State Department for Implementation of Curriculum Reforms in conjunction with its stakeholders has been developing relevant policies, frameworks and guidelines to guide different aspects of the curriculum reforms implementation

The State Department also has developed and operationalized a multi- sectorial multi-agency working approach which is ensuring a seamless, inclusive and well- coordinated interactions across the various programmes, activities and actors implicated in curriculum reforms implementation. The partnerships are ensuring interdependence and complementarity between the actors through leveraging on existing mandates, structures and protocols of the MoE, organizations and stakeholders that support education provision. These include Government Ministries, Departments, Counties and Agencies (MDCAs); decentralized Education management structures at Regional, County and Sub- County levels; multi- level committees established to support implementation of the curriculum reforms and institutional level management boards. Emphasis is on building an organizational collaboration platform that will ensure joint and shared goals, benefits, responsibilities, obligations and value capture across the five key strategic priority areas articulated above.

Equally to enhance sustainability of the curriculum reforms implementation, there has been

concerted efforts by SD-ICR to mobilize necessary support and resources from different actors. USAID- Project IL has been signed and a workplan developed in conjunction with SD-ICR; UNICEF's Facilitation of the Sector M&E Framework, National Launch of CBC NSC and Curriculum Reforms Operational Guidelines, and Funding for Framework for CBC Programmes; VVOB's Instructional leadership, jointly with SD-EL&BE; World Bank, Pride programme for capacity development; and DFID's Standards & Quality Assurance programme.

Of critical to note, SD-ICR has been working closely with CoG and Counties in the Pre-Primary and VTC sub-sector to develop necessary collaborations, frameworks and guidelines in the reforms implementation in these two critical areas of the education system.

The main setback SD-ICR has faced includes the leadership changes at various levels in the County Governments and CoG that ushers in new leaders. This might affect process ownership, the progress of ongoing activities and implementation of the curriculum reforms. Also, the new administration requirement for a review of the curriculum reforms guided by the recommendation of the Presidential Taskforce which was announced by H.E The President might cause delays, uncertainty and structural changes that might affect curriculum reforms implementation process.

a) Employee welfare

Policies guiding hiring process

The hiring process follows policies developed by the Public Service Commission. Human Resources Policies and Procedures Manual for the Public Service May, 2016 requires that Ministries and State Departments advertise all the vacant posts in a manner that reaches the widest pool of potential applicants and allow enough time before closing the advert. Recruitment is based on competition and merit; representation of Kenya's diverse communities, adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities. The hiring policies are reviewed from time to time to address emerging issues.

Performance management

The Public Service Commission through Guidelines for Implementation of Performance Rewards and Sanctions in the Public Service December, 2016 lays down

the framework for performance appraisal and reward and sanctions. Performance appraisal process is all encompassing starting from the top management where the MDA's Strategic plan informs the State Department work plan, departmental work plan down to the individual work plan from which the performance targets are set. Evaluation on performance is done throughout the appraisal period rating done and recommendations in sanctions and rewards made.

Safety and Compliance to OSHA

Human Resources Policies and Procedures Manual for the Public Service May, 2016 provide the guidelines and standards for the prevention and protection of the employees against accidents and occupational hazards arising in workplace. Each MDA is supposed to constitute a committee to oversee Health and Safety issues. The issues addressed include: emergency preparedness, fire prevention, accidents prevention, mental health issue, occupational diseases, and HIV/AIDS prevention.

Training and Development

This is guided by policy guidelines by the Public Service Commission. The Human Resource Development Policy for the Public Service June, 2015 and the Guidelines on Managing Training in the Public Service February, 2017 lays down the Training and Development framework in the public service. The policy guides requires the Ministries and State Department to conduct skills gap analysis and training needs assessment to establish the existing skills gaps and training needs among staff and initiate processes to address the gaps. This has already been done.

6. Statement of 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.

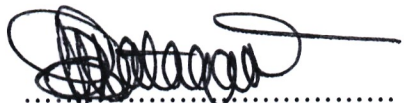
The Accounting Officer in charge of The State Department For Implementation Of Curriculum Reforms is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year(period) ended on June 30, 2022. 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 Implementation Of Curriculum Reforms 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, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of *The State Department for Implementation of Curriculum Reforms* 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.

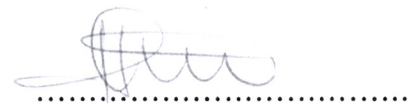
The Accounting Officer in charge of The State Department For Implementation Of Curriculum Reforms confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under 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 State Department for Implementation of Curriculum Reforms financial statements were approved and signed by the Accounting Officer on 30th.August 2022.



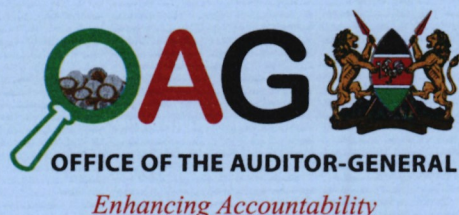
.....
Prof. Fatuma N. Chege (PhD),
FCCS, CBS
Principal Secretary



.....
Henry Siele Kipyegon
Head of Accounting Unit
ICPAK M/No.8879

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards, and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines, and manuals and whether public resources are applied in a prudent, efficient, economic, transparent, and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management, and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient, and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management, and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Implementation of Curriculum Reforms set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts 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 Implementation of Curriculum Reforms as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the 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 the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Implementation of Curriculum Reforms Management in accordance with ISSAI 130 on the 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 were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-Adherence to Procurement Procedures

During the year under review, the State Department irregularly awarded five (5) tenders worth Kshs.4,452,500 to suppliers who did not have valid tax compliance certificates. This was contrary to Public Procurement Oversight Authority Circular No. 1/2011 which requires bidders to submit valid tax compliance certificates.

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

2.0 Failure to Maintain a Fixed Asset Register

Annex 4 to the financial statements on summary of fixed assets reflects an amount of Kshs.16,515,260. However, a fixed asset register detailing the assets, asset category, asset value and identification number of the assets was not provided for audit. Further, physical verification of the assets revealed that they were not tagged. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer of a National Government entity to take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage, and misuse and that movement and conditions of assets can be tracked.

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

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 THE 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.

1.0 Lack of Risk Management Policy and Strategy

The State Department Management had not put in place a Risk Management Policy, strategies, and Risk Register to mitigate against risk. It was, therefore, not clear how the risk exposures were managed. This was in contravention of Regulation 165 (1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and the county government entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance could not be established.

2.0 Lack of an Audit Committee

The State Department has not established an Internal Audit Function and an Audit Committee of the Board. This was contrary to Section 73 of the Public Finance Management Act, 2012 which provides for the establishment of an Audit Committee of the Board.

In the circumstances, the State Department did not benefit from the assurance and advisory services from the Audit Committee.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to sustain its 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 Management 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 overall 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 of Kenya. 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 overall 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 controls 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 controls 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 controls.
- 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 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 Project to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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 controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

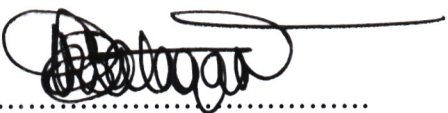
Nairobi


10 January, 2023

8. Statement of receipts and payments for the year ended 30th June 2022

Description	Note	2021-2022
		Kshs
Receipts		
Exchequer releases	4	87,600,000
Total Receipts		87,600,000
Payments		
Use Of Goods and Services	13	75,651,433
Acquisition Of Assets	18	11,941,730
Total Payments		87,593,163
Surplus		6,837

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 August 2022** and signed by:


.....
Prof. Fatuma N. Chege (PhD),
FCCS, CBS
Principal Secretary

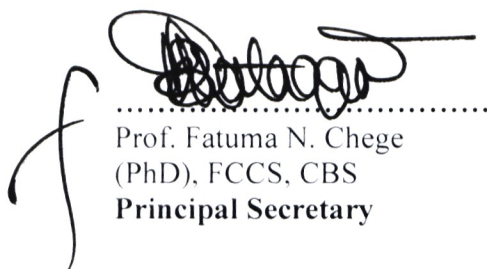

.....
Henry Siele Kipyegon
Head of Accounting Unit
ICPAK M/No.8879


*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*

9. Statement of Assets and Liabilities as at 30th June 2022

Description	Note	2021-2022 Kshs
Financial assets		
Cash and cash equivalents		
Bank balances	22A	6,837
Cash balances		-
Total cash and cash equivalent		6,837
Imprests and advances		-
Total financial assets		6,837
Financial liabilities		-
Net financial assets		6,837
Represented by		
Surplus for the year		6,837
Net financial position		6,837

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 August 2022** and signed by:


 Prof. Fatuma N. Chege
 (PhD), FCCS, CBS
 Principal Secretary



 Henry Siele Kipyegon
 Head of Accounting Unit
 ICPAK M/No.8879

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*


10. Statement of cash flow for the year ended 30th June 2022

Description	Notes	2021-2022 Kshs
Receipts for Operating Income		
Exchequer releases	4	87,600,000
Payments For Operating Expenses		
Use of goods and services	13	75651433
Adjusted For:		
Adjustments during the year		
Decrease/(Increase) in accounts receivable		-
Net Cash Flow from Operating Activities	A	1,501,237
Cash flow From Investing Activities		
Acquisition of assets	18	(11,941,730)
Net Cash Flows from Investing Activities	B	(11,941,730)
Cash flow From Borrowing Activities		-
Net cash flow from financing activities	C	-
Net increase in cash and cash equivalent	A+B+C	6,837
Cash & Cash Equivalent at Start of The Year		-
Cash & Cash Equivalent at End of The Year	22A+22B	6,837

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 August 2022** and signed by:



 Prof. Fatuma N. Chege
 (PhD), FCCS, CBS
 Principal Secretary



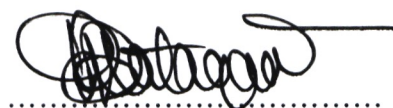
 Henry Siele Kipyegon
 Head of Accounting Unit
 ICPAK M/No.8879

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*

11. Statement of Comparison of budget and Actual Amounts for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=e-d	of Utilization f=d/e %
Exchequer releases	-	87,600,000	87,600,000	87,600,000	-	100%
Total Receipts	-	87,600,000	87,600,000	87,600,000	-	100%
Payments						
Use of goods and services	-	75,651,433	75,651,433	75,650,196	1,237	100%
Acquisition of assets	-	11,941,730	11,941,730	11,936,130	5,600	100%
Total Payments		87,600,000	87,600,000	87,593,163	6,837	100%
Surplus	-	-	-	6,837	6,837	

The entity financial statements were approved on **30th August 2022** and signed by:



Prof. Fatuma N. Chege
(PhD), FCCS, CBS
Principal Secretary



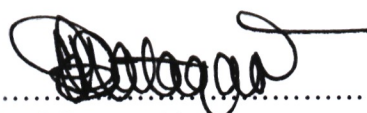
Henry Siele Kipyegon
Head of Accounting Unit
ICPAK M/No.8879

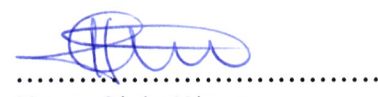
State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022

12. Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e %
Receipts						
Exchequer releases	-	87,600,000	87,600,000	87,600,000	-	100%
Total Receipts	-	87,600,000	87,600,000	87,600,000	-	100%
Payments						
Use of goods and services	-	75,651,433	75,651,433	86,098,763	1,237	100%
Acquisition of assets	-	11,941,730	11,941,730	11,936,130	5,600	100%
Total Payments		87,600,000	87,600,000	87,593,163	6,837	100%
Surplus	-	-	-	6,837	6,837	

The entity financial statements were approved on **30th August 2022** and signed by:


.....
Prof. Fatuma N. Chege
(PhD), FCCS, CBS
Principal Secretary

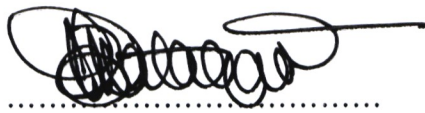

.....
Henry Siele Kipyegon
Head of Accounting Unit
ICPAK M/No.8879

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*


13. Budget Execution by Programmes and Sub-Programmes for FY2021/22

Programme/Sub-programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	2022			2022	
	Kshs			Kshs	Kshs
Sub-programme 1: Administrative Services	21,700,000			21,693,176	6,824
Sub-programme 2: County Administrative Services	65,900,000			65,899,987	13
Total	87,600,000			87,593,163	6,837

The entity financial statements were approved on **30th August 2022** and signed by:



 Prof. Fatuma N. Chege
 (PhD), FCCS, CBS
 Principal Secretary



 Henry Siele Kipyegon
 Head of Accounting Unit
 ICPAK M/No.8879

14. Notes to the Financial Statement

The principal 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 Implementation of Curriculum Reforms. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

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 State Department for Implementation of Curriculum Reforms for all the years presented.

a) Recognition of Receipts

The State Department for Implementation of Curriculum Reforms recognises all receipts from the various sources when the event occurs, and the related cash has been received by the entity.

(i) 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.

(ii) 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 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) 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.

i) Compensation of Employees

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

ii) 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.

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) 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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 3 to the financial statements.

vi) 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.

vii) 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.

c) 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.

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure **1B** to the financial statements.

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 2022, this amounted to Kshs NIL compared to Kshs NIL in prior period. There were no other restrictions on cash during the year.

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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 for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The supplementary budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were nil number of 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.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

There were no prior year adjustments.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships, The entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*

Notes to the Financial Statements

Note 4 Exchequer releases

Description	2021-2022
	Kshs
Total Exchequer releases for quarter 1	-
Total Exchequer releases for quarter 2	-
Total Exchequer releases for quarter 3	22,337,715
Total Exchequer releases for quarter 4	65,262,285
Total	87,600,000

Note 13 Use of Goods and Services

Description	2021-2022
	Kshs
Communication, supplies and services	1437000
Domestic travel and subsistence	70881211
Foreign travel and subsistence	36230
Printing, advertising and information supplies & services	2184555
Training expenses	8142307
Hospitality supplies and services	41,299,150
Specialized materials and services	1274163
Office and general supplies and services	4906991
Fuel Oil and Lubricants	2027047
Other operating expenses	3,402670
Routine maintenance – vehicles and other transport equipment	1004029
Total	75,651,433

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*

Note 18 Acquisition of Assets

Non -Financial Assets	2021-2022
	Kshs
Purchase of Office Furniture and General Equipment	11,941,730
Sub-total	11,941,730
Total	11,941,730

Cash and Bank Accounts (Annex 1)

Note 22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Execute (if in foreign currency)	2021-2022
				Kshs
REC-State Department For Implementation of Curriculum Reforms. CBK A/C 1000542462-ksh		Recurrent	1	6,837
DEV-State Department For Implementation of Curriculum Reforms. CBK A/C 1000542478-ksh		Development	1	-
DEP-State Department For Implementation of Curriculum Reforms. CBK A/C 1000542489-ksh		Deposit	1	-
Total				6,837

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2022*

Note 22B Cash at hand (Annex 2)

There was no cash at hand at the end of financial year 2021/2022.

1 Other Important Disclosures

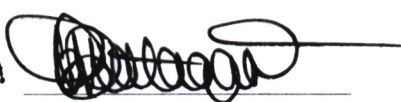
1.1 Comparable financial year 2020-2021

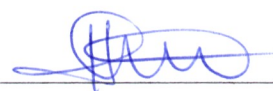
The State department did not have any comparable year, as it was established within the financial year 2021-2022.

1.2 Pending Accounts Payable

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
				NIL
Total				NIL

The State department did not have any pending bills brought forward to settle or carry forward.


Prof. Fatuma N. Chege
(PhD), FCCS, CBS
Principal Secretary

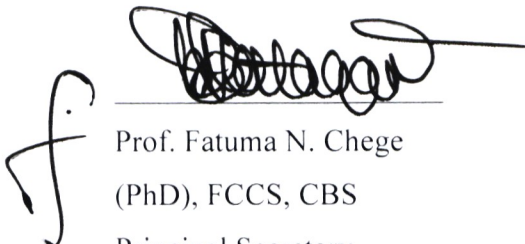

Henry Siele Kipyegon
Head of Accounting Unit
ICPAK 8879


7.2 Progress on follow up of Prior Years Auditor-General’s recommendations

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A

Being a recently created State Department; we did not have any audit queries to address.


 Prof. Fatuma N. Chege
 (PhD), FCCS, CBS
 Principal Secretary


 Henry Siele Kipyegon
 Head of Accounting Unit
 ICPAK 8879

Annexes

Reports Generated from IFMIS

The following financial reports generated from IFMIS are attached as appendices to these financial statements.

- i. FO30 (Bank reconciliations) for all bank accounts
- ii. GOK IFMIS Receipts and Payments Statement
- iii. GOK IFMIS Statement of Financial Position
- iv. GOK IFMIS Statement of Cash Flows
- v. GOK IFMIS Notes to the Financial Statements
- vi. GOK IFMIS Statement of Budget Execution





MINISTRY OF EDUCATION
State Department for Implementation of Curriculum Reforms

Telegrams: "EDUCATION", Nairobi
Telephone: Nairobi 3318581
E-mail: pscbc@education.go.ke

JOGOO HOUSE "B"
HARAMBEE AVENUE
P.O. BOX 30040- 00100
NAIROBI

When replying please quote

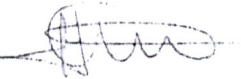
Ref No.....

DATE: 20/6/22

LIST OF BANK ACCOUNTS MANTAINED BY THE ENTITY

BANK NAME: CENTRAL BANK OF KENYA

S/NO	Account No	Account Name	Currency
1.	1000542462	REC- STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS	KES
2.	1000542478	DEV- STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS	KES
3.	1000542489	DEP- STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS	KES
4.	1000545647	CBK165- STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS	KES


HENRY SIELE
HEAD, ACCOUNTS UNIT





Annex 1(b)

STATE DEPT FOR
IMPLEMENT. OF
CURRIC

STATE DEPT FOR
IMPLEMENT. OF
CURRIC

11001 Delmas Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 25520000, Fax: 25520102

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

STATE DEPT FOR
IMPLEMENT. OF
152955 CURRIC

30-Jun-22

Account No	Account Name	Currency	Balance
1000542462	REC-STATE DEPT IMPLEMENT CURRIC RE	KES	7,801,628.45
1000542478	DEV-STATE DEPT IMPLEMENT CURRIC REF	KES	0.00
1000542489	DEP-STATE DEPT IMPLEMENT CURRIC REF	KES	0.00
1000545647	CBK165-STATE DEPT IMPLEMENT CURRIC	KES	0.00

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



REPUBLIC OF KENYA

F.O. 51

Date 8th / 07 / 2022

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS KIC 1000542462 as at the close of Business on 30th June, 2022.

The Board, consisting of (Names and official titles)

- 1. Chairman - GILBERT CHEPKIRUI ASSISTANT SECRETARY
- 2. Member - JONATHAN KIMANI IFO
- 3. Member - BAKIRI SIBAKA - SI ACCOUNTANT

Assembled at the office of the SDKR CASH OFFICE (time) on the 10:30 AM and the following cash was produced:-

Notes	Sh.	NIL
Silver	Sh.	NIL
Copper	Sh.	NIL
Cheques (as per details on reverse)	Sh.	NIL
Total	Sh.	NIL

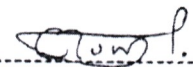
It was observed that cheques amounting to Sh. NIL cts. had been on hand for more than 14 days prior to the date of the survey. The cash consists of Kenya currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30th June 2022.

Cash on hand	Sh.	NIL
Bank Balance	Sh.	6836.70
TOTAL	Sh.	6836.70

The Bank Certificate of Balance showed a sum of Kshs. 7,801,628.45 Standing to the credit of the account on 30/06/2022

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.



Chairman



Member of the Board

Date 8/7/2022







STATEMENT OF RECEIPTS AND PAYMENTS
Entity: 1069-State Department for Implementation of Curriculum Reforms

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	87,600,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		87,600,000.00	0.00
PAYMENTS			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	86,098,763.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,494,400.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		87,593,163.30	0.00
SURPLUS/DEFICIT		6,836.70	0.00

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

Prepared By: GENIMAH WAGBAYAN

Date: 30/06/2022

Reviewed By: HELEN WENDY APARICIO

Date: 30/06/2022

Approved By: _____

Date: _____



Statement of Assets and Liabilities
For Period From JUL-21 To JUN-22

Printed On: 20-SEP-2022 10:27
Page 5 (11)

Class: Recurrent Expenditure				
Vote: State Department for Implementation of Curriculum Returns				
Assets: Assets				
Item	Account	Previous Years	Current Year	Totals
Ministry HQ Recurrent Bank A/C	6530101			
Cash	6580101		6,836.70	
Cash In Transit	6580104		0.00	
Prepayment	6740101		0.00	
R/D Cheques	6740103		0.00	
Standing Imprests	6760101		0.00	
Temporary Imprests	6760103		0.00	
			0.00	
		Total:	6,836.70	
Assets: Liabilities				
Item	Account	Previous Years	Current Year	Totals
Vat Withholding Tax	7320402		0.00	
VAT Withholding	7380102		0.00	
AP Liabilities	7390103		0.00	
Cash Clearing A/c	7399999		0.00	
Provision for Encumbrance	9910101		52,000.00	
Exchequer Releases/ Provisioning Account	9910201		0.00	
			-87,600,000.00	
		Total:	-87,548,000.00	
		Difference:	-87,541,163.30	





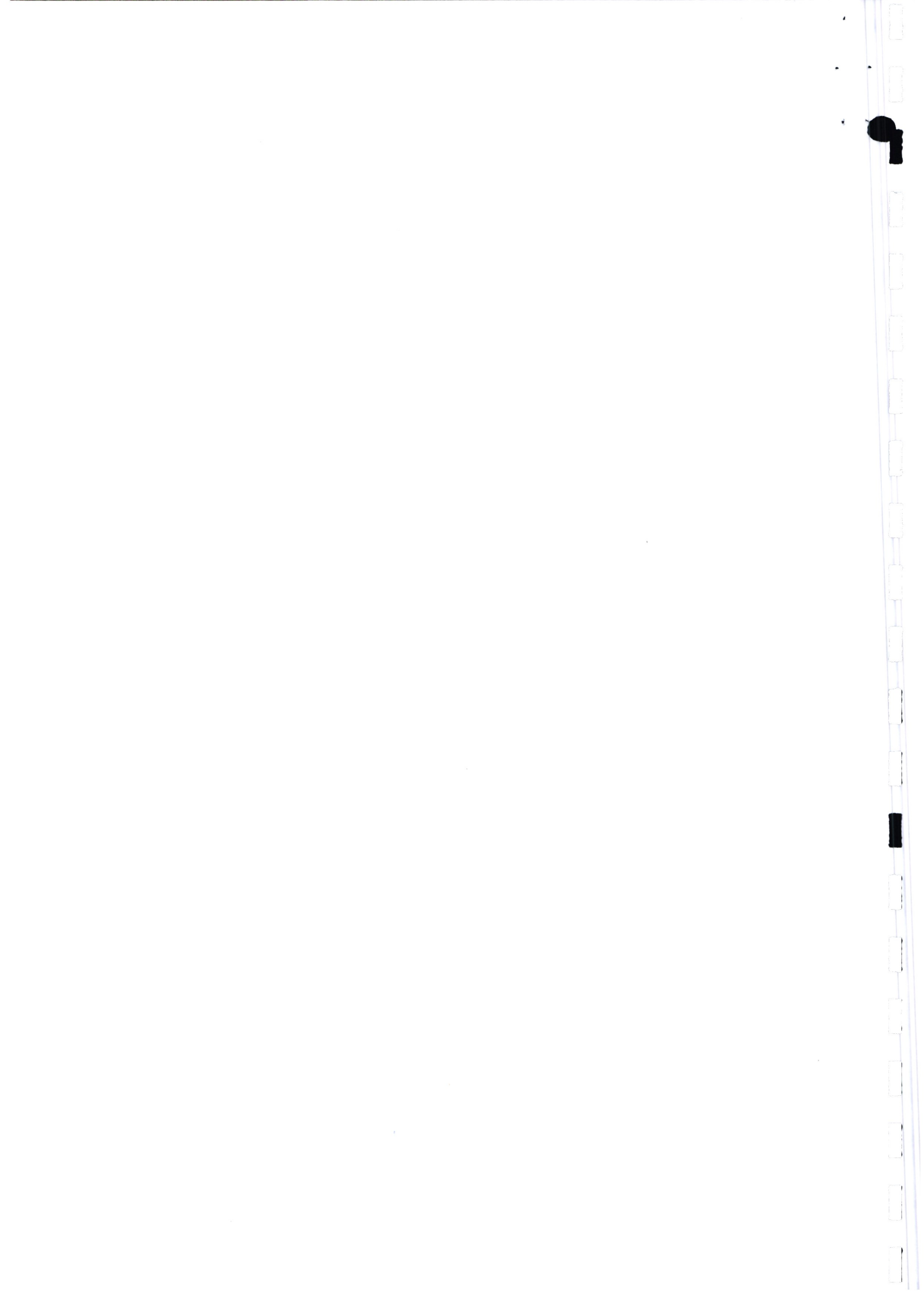
STATEMENT OF CASH FLOW

Entity: 1069 State Department for Implementation of Curriculum Reforms
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1		
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	87,600,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	86,098,763.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for			
Adjustments during the year		0.00	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	1,501,236.70	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	1,494,400.00	0.00
Net Cash Flow From Investing Activities	B	(1,494,400.00)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	6,836.70	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	6,836.70	0.00

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

Prepared By: LEAHNAH WAGNER *SW* Date: 30/06/2022
 Reviewed By: HELEN EDY A. JONIAK *HJ* Date: 21/11/2022
 Approved By: _____ Date: _____



ASSET REGISTER – STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS

Annex 3

S/no	Item Description	Quantity	Serial Number	Unit cost	Total cost	Condition (obsolete/ In good condition)	Remarks
PRINCIPAL SECRETARY'S OFFICE							
1	Computer personal desktop	2	CPU 4CE147CCCT8 Monitor ICR126045Z CPU 4CE147CCSZ Monitor ICR1440G09	227,650	455,300	good	
2	Binding Machine	1		22,500	22,500	good	
3	Shredder	1		50,400	50,400	good	
4	Mac book	1	FVFGP178Q05P	440,000	440,000	good	
5	Wall clock	1		8,500	8,500	good	
6	I pad	1		215,000	215,000	good	
7	Refrigerator	1		90520	90520	good	
AG. SECRETARY'S OFFICE							
1	Computer Personal Laptop	1		283,970	283970	good	
2	Shredder	1		50400	50400	good	
3	Binding machine	1		22,500	22500	good	
4	Wireless router	1		22,200	22200	good	
5	Electric Kettle	1		5,110	5110	good	
6	Filing Cabinet	1		48,900	48900	good	
DIRECTOR HUMAN RESOURCE OFFICE							
1	Filing Cabinet	2		48,900	97800	good	
2	Computer Personal Desk top	5	CPU 4CE11143XN Monitor 3CM1092HC2 CPU 4CE1113JH9 Monitor CN41212G3K Monitor CN41273XOM CPU 4CE10815KK Monitor 3CM11319VB CPU 4CE120225J	292,000	1,460,000	good	



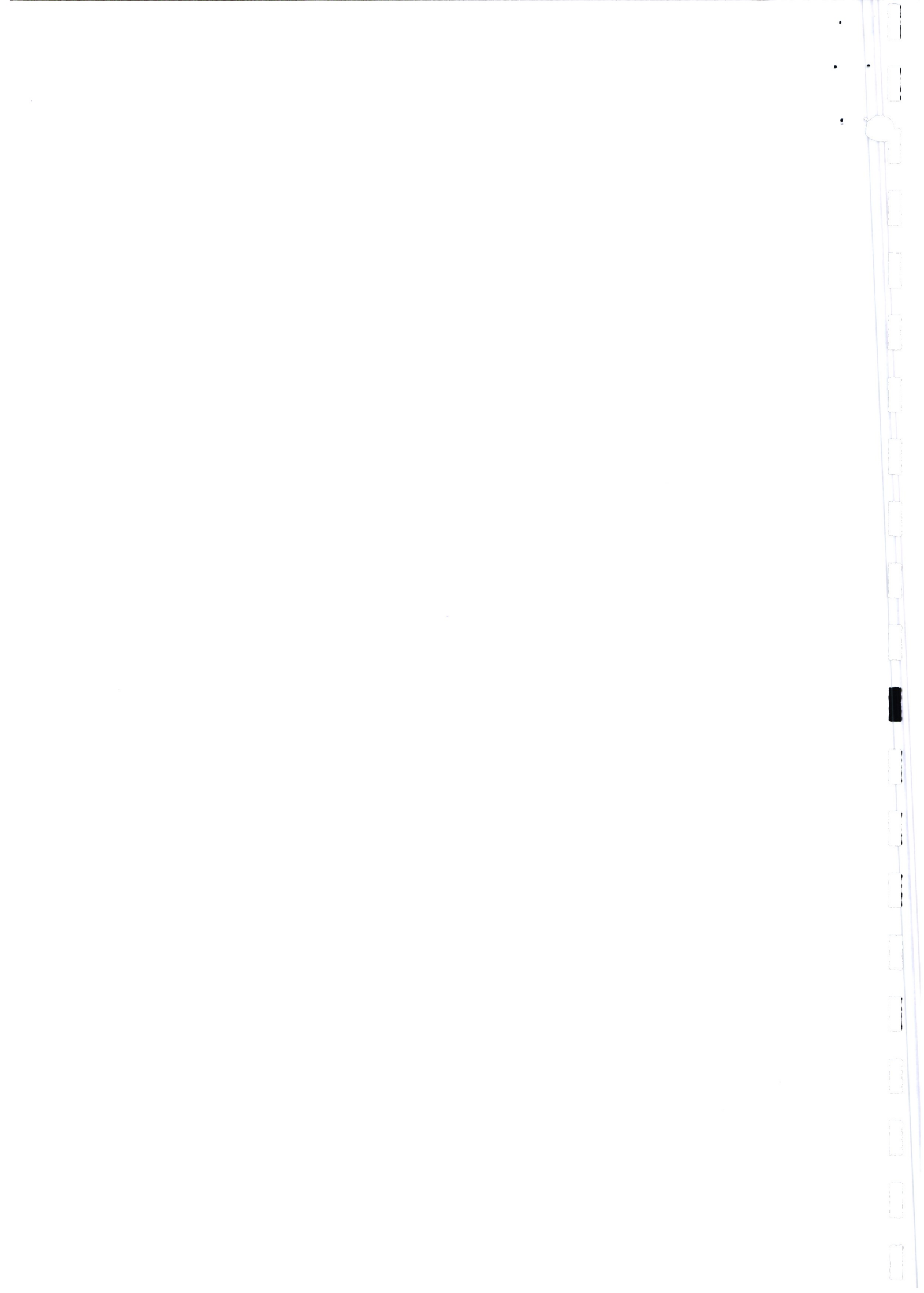
			Monitor 3CQ14819ST CPU 4CE12025FT Monitor 3CQ12502ZV				
3	Electric Kettle	1		5,110	5110	good	
4	Printer	2		121720	243,440	good	
5	Dispenser	1		30,100	30,100	good	
6	Fire Proof Cabinet	1		270,500	270,500	good	
7	Shredder	1		50400	50400	good	
8	Binding Machine	1		22,500	22,500	good	
9	Wireless Router	1		22,200	22,200	good	

CHIEF FINANCE OFFICER'S OFFICE

1	Computer Personal Desktop	1	CPU 4CE1081TTS Monitor CN41272X6P CPU 4CE1113J2H Monitor 3CM11009VP	283,970	567,940	good	
2	Electric Kettle	1		5,110	5,110	good	
3	Computer Personal Laptop	1	5CD2041TTP	278,000	278,000	good	
4	Filing Cabinet	1		48,900	48,900	good	
5	Printer	1		121720	121720	good	
6	Dispenser	1		30,100	30,100	good	

HEAD OF ACCOUNTING UNIT

1	Computer Personal Desktop	5	CPU 4CE130Y0HS Monitor CN41212G4B CPU 4CE1081V03 Monitor CN41272WHO CPU 4CE1113GQR Monitor 3CM119RCB CPU 4CE124X6SB Monitor 3CQ1241NJR CPU 4CE1081Q7P Monitor 3CQ124N1M	278,750	557940	good	
2	Dispenser	1		30,100	30,100	good	
3	Electric Kettle	1		5,110	5,110	good	



4	Paper shredder	1		50,400	50,400	good
5	Binding Machine	1		22,500	22,500	good
6	Wireless Router	1		22,200	22,200	good

PROCUREMENT OFFICE

1	Computer Personal Desktop	3	CPU 4CE1113GQ5 Monitor 3CM13016JG CPU 4CE1113GTF Monitor 3CM1220Z7D CPU 4CE11143YE Monitor 3CM1220Z4Q	278,750	836,250	good
2	Computer Personal Laptop	2	5CD2041T02 5CD2127TOC	283,970	567,940	good
3	Electric Kettle	1		5,110	5,110	good
4	Printer	1		121,720	121,720	good
5	Wireless Router	1		22,200	22,200	good
6	Fire Proof Cabinet	1		270,500	270,500	good

PLANNING OFFICE

1	Computer Personal Desktop	2	CPU 4CE1081V1X Monitor 3CQ148195S CPU 4CE1081RCP Monitor 3CQ14819SG	292,000	584,000	good
2	Computer Personal Laptop	1	5CD2127T0C	287,500	287,500	good
3	Water dispenser	1		30,100	30,100	good
4	Printer	1		121,720	121,720	good
5	Filing Cabinet	1		48,900	48,900	good
6	Wireless Router	1		22,200	22,200	good

TECHNICAL OFFICE

1	Computer Personal Desktop	1	CPU 4CE111K7M Monitor 3CM13014W0	277,650	555,300	good
2	Computer Personal Laptop	3	5CD2127T48 5CD2041TJ 5CD202JIVC	287,500	862,500	good

3	Electric Kettle	1		5,110	5110	good
4	Water Dispenser	2		30,100	60200	good
5	Printer	4		121720	486880	good
6	Refrigerator	2		90520	181040	good

ICT OFFICE

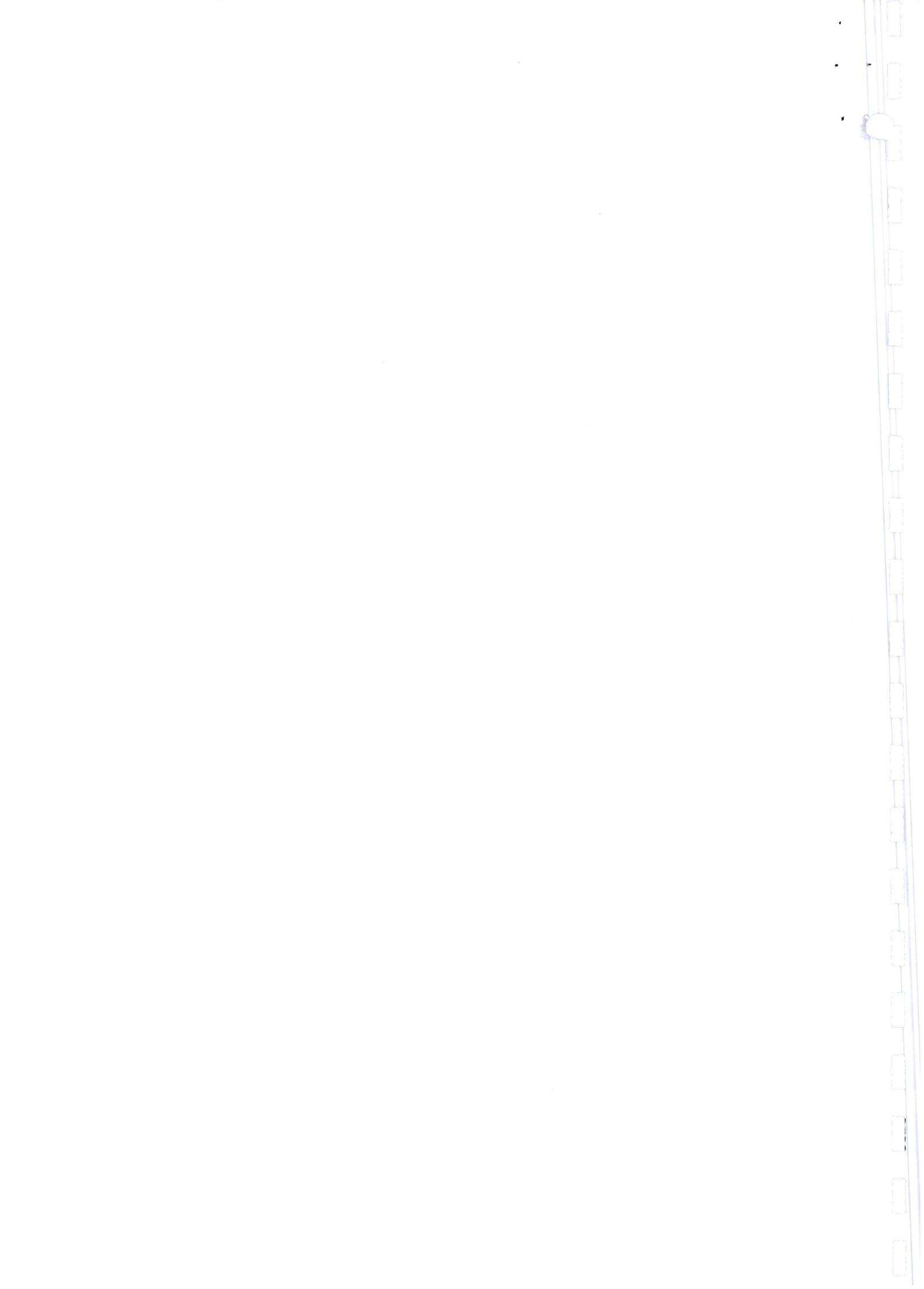
1	Computer Sim Tool Kit	1		18,500	18,500	good	
2	Computer Personal Desktop	1	CPU Monitor	4CE207BSYK ICR126004T	277,650	277,650	good

COMMUNICATIONS OFFICE

1.	Still camera	1		241,900	241900	good	
2.	Computer personal laptop	1		5CD202JTTS	264,900	264,900	good

Prepared by *F. Z. K. K.* Designation *P. S. K.* Date *30/6/2022* Sign *[Signature]*

Approved by *L. S. K. K.* Designation *AD. S. K.* Date *30/6/2022* Sign *[Signature]*



2022 5/13



Budget Execution by Heads and Programmes

Entity: 1069-State Department for Implementation of Curriculum Reforms

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1069000100		General Administration and Planning	21,700,000.00	21,693,176.30	6,823.70
	0514000000	Curriculum of Curriculum Reforms Implementation	21,700,000.00	21,693,176.30	6,823.70
1069000200		Coordination of the Curriculum Reforms Implementation	65,900,000.00	65,899,987.00	13.00
	0514000000	Curriculum of Curriculum Reforms Implementation	65,900,000.00	65,899,987.00	13.00
Grand Total			87,600,000.00	87,593,163.30	6,836.70

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

Prepared By: JEMIMAH UAGWIKU *JU* Date: 30/06/2022
 Reviewed By: KENNEDY AJANWA *AK* Date: 30/06/2022
 Approved By: _____ Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1069-State Department for Implementation of Curriculum Reforms

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	22,337,715.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	65,262,285.00	0.00
TOTAL		87,600,000.00	0.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs



Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECO	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Pilot Rates	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Other Miscellaneous Revenues	1540200	0.00	0.00
Insurance Claims Recovery	1540300	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540400	0.00	0.00
Long Term Loans (Over 3 Yr Repayment)	1540500	0.00	0.00
Transfers From Reserve Funds	1540600	0.00	0.00
Donations	1540700	0.00	0.00
Fund Raising Events	1540800	0.00	0.00
Other Revenues From Financial Assets Loan	1540900	0.00	0.00
	1540000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
System Required Revenue A/cs	1930100	0.00	0.00
	1590100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		0.00	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,341,000.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	4,800,000.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,200,000.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	5,000,000.00	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	7,890,787.00	0.00
Hospitality Supplies and Serv	2210800	41,299,150.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	1,808,598.00	0.00
Office and General Supplies and Services	2211100	5,788,691.30	0.00
Fuel Oil and Lubricants	2211200	2,194,607.00	0.00
Other Operating Expenses	2211300	13,800,000.00	0.00
Routine Maintenance - Vehicles	2220100	976,029.00	0.00
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		86,098,763.30	0.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2530100	0.00	0.00
Capital Grants to Government Agencies and other	2530200	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2010100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,494,400.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventories	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,494,400.00	0.00

19 Finance Costs, Including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs



Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620000 5620100	0.00 0.00	0.00 0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non-Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100 2999900	0.00 0.00	0.00 0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,836.70	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		6,836.70	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts



Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances	6710000	Kshs 0.00	Kshs 0.00
Debtors & Advances - Govt Owned	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6750000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item Code	Current Period	Previous Period
Withholding Taxes	7380000	Kshs 0.00	Kshs 0.00
Deposits	7310000	0.00	0.00
System Required Liabilities A/c's	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		0.00	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank		Kshs 0.00	Kshs 0.00
Opening Balance Cash	22A	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
Exchequer Provisions	9910200	Kshs 0.00	Kshs 0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00

REPUBLIC OF KENYA
STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS

RECONCILIATION STATEMENT
RECURRENT ACCOUNT
F.O 30
A/C NO.1000542462

As at 30TH JUN 2022

Balance as per Bank statement		SHS	7,801,628.44
Less -			
1 Payment in cash Book not yet recorded in bank Statement (Unpresented cheques)			
2 Receipts in Bank Statement not yet recorded in Cash Book			7,794,791.75
Add			0.00
3 Payments In bank Statement not yet recorded in Cash Book			
4 Receipts in Cash Book not yet recorded in Bank Statement			
Bank Balances as per Cash Book			6,836.70

I certify that I have verified the bank balance in the Cash Book with bank Statement and that the above reconciliation is correct

PREPARED BY _____

Name/Signature C. Vitta Date 5/07/2022

REVIEWED BY _____ Date _____

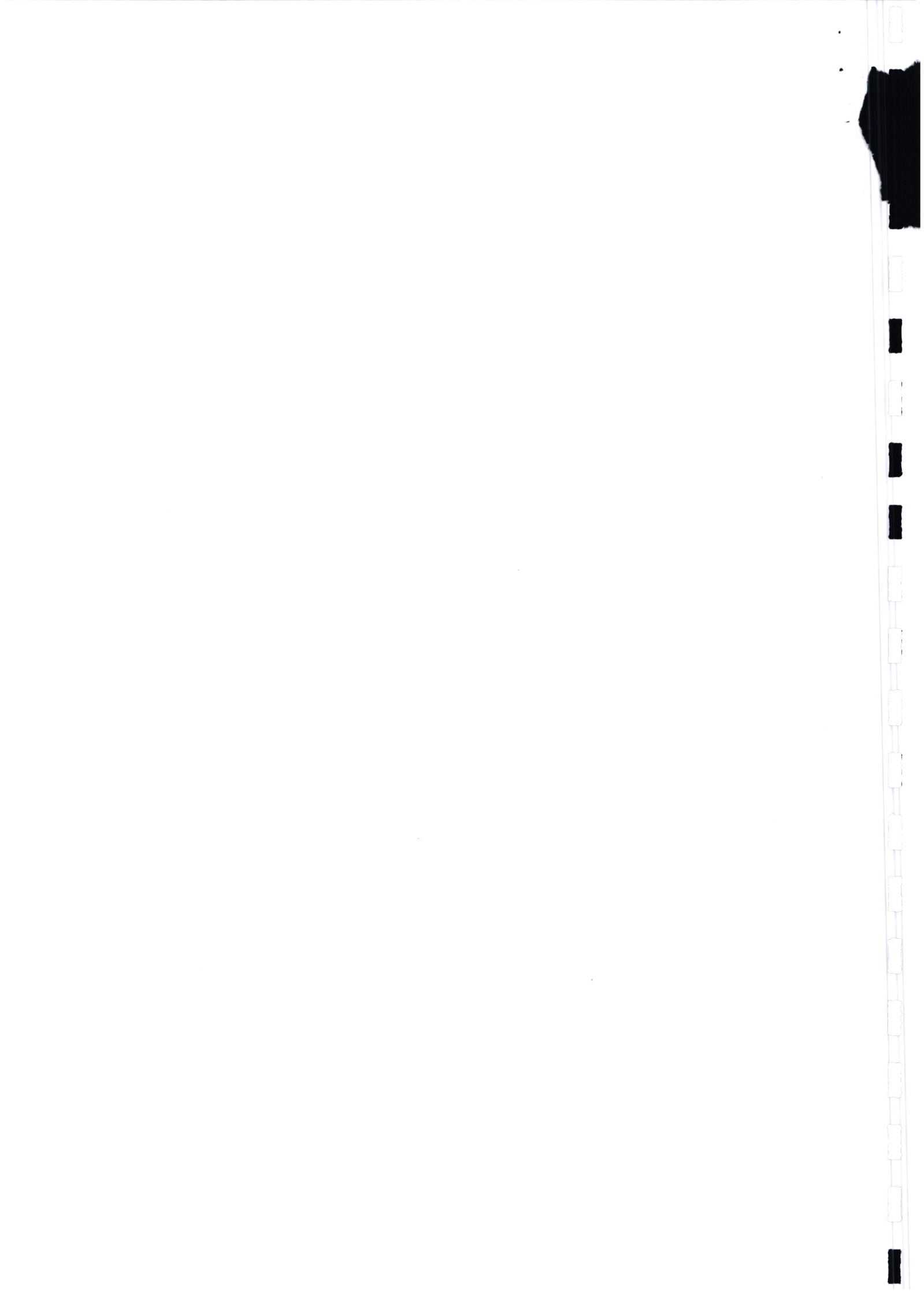
Name/Signature Samirah Waisike Date 5/07/2022



PAYMENT IN CASHBOOK NOT IN BANK STATEMENT		
DATE	PAYEE	AMOUNT
30-Jun-22	FELIX NJERU KATHURI PV00472	5,000.00
30-Jun-22	LAWRENCE KIRIMI KARUNTIMI PV00477	8,000.00
30-Jun-22	MICHAEL WANJOHI NGACHA PV00477	8,000.00
30-Jun-22	JOSEPH MWENDWA WAMBUA PV00477	8,000.00
30-Jun-22	JANET VIJEDI PV00477	8,000.00
30-Jun-22	NEEMA SUBIRA PV00477	8,000.00
30-Jun-22	JOYCE MONGINA NYAKUNDI PV00477	8,000.00
30-Jun-22	KEZIA ZERUYA MASAKHWE WANDERA PV00477	8,000.00
30-Jun-22	MARGARET SAYO MUANDALE PV00477/4	8,000.00
30-Jun-22	BENSON F. OTIENO OMONDI PV00477	8,000.00
30-Jun-22	MOSES NJUE KARATI PV00477	8,000.00
30-Jun-22	GEOFFREY KAMAU KARIUKI PV00378	8,400.00
30-Jun-22	PENNINAH KERUBO MASIRA PV00378	8,400.00
30-Jun-22	ANTHONY MACHARIA NDONYO PV00468	10,000.00
30-Jun-22	ANTHONY MACHARIA NDONYO PV00510	14,700.00
30-Jun-22	FELIX NJERU KATHURI PV00 502	14,700.00
30-Jun-22	CHURCHIL KURIA WAWERU PV00474	14,700.00
30-Jun-22	NELLY CHEPKEMOI KOSGEY PV00473	15,000.00
30-Jun-22	ANTHONY MACHARIA NDONYO PV00470	24,000.00
30-Jun-22	RUTH NJOKI MUGAMBI PV00477	32,000.00



30-Jun-22	TABITHA WANJIKU NJENGA PVNO00343	67,200.00
30-Jun-22	KENNEDY AJANGA PV00513	84,000.00
30-Jun-22	RUTH WAIRIMU GICHUHI PV00503	99,400.00
30-Jun-22	MARGARET MUYOKA MUSUYA PV00503	99,400.00
30-Jun-22	KENNEDY AJANGA PV00503	188,400.00
30-Jun-22	BASHIR DIBA ABDI PV00503	247,200.00
30-Jun-22	HANNAH JEMIMAH WAGIKUYU PV503/1	247,200.00
30-Jun-22	EZEKIEL NGIGI KAMAU PV00503	247,200.00
30-Jun-22	LOWOTE ETOOT SAMSON PV00503	278,800.00
30-Jun-22	JONAH SUNDAY ANZAYA PV503/1	278,800.00
30-Jun-22	CHARLES MATAGARO BEGI PV00503	306,000.00
30-Jun-22	HENRY SIELE KIPYEGON PV00503	306,000.00
30-Jun-22	PETER JOSEPH NG'ENTU 28-Jun-22	306,000.00
30-Jun-22	CHURCHIL KURIA WAWERU PV503/1	306,000.00
30-Jun-22	HANNAH JEMIMAH WAGIKUYU PV00482	607,300.00
30-Jun-22	BASHIR DIBA ABDI PV00481	652,100.00
30-Jun-22	Jaycom Supplies 106	1,147,862.05
30-Jun-22	MASADA HOTEL PV00462	2,028,413.80
30-Jun-22	REGINAH MWONGELI MUTISO PV00180	14,700.00
30-Jun-22	JAYHNOUS MWENDE MUTIKI	



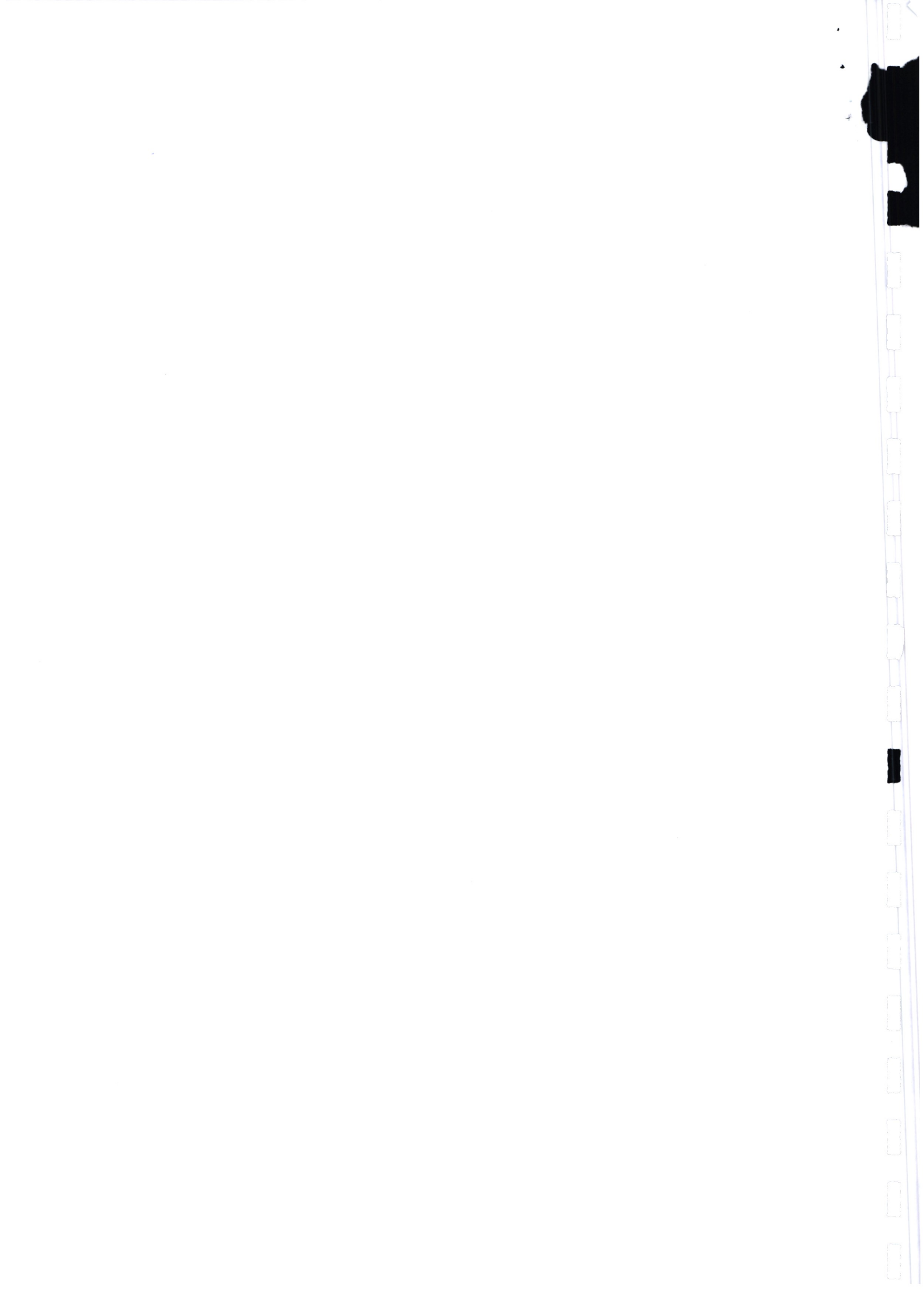
PAYMENT IN CASHBOOK NOT YET RECORDED IN THE BANK STATEMENT
(UNPRESENTED CHEQUES)

DATE	DETAILS	AMOUNT
	TOTAL	7,794,791.75



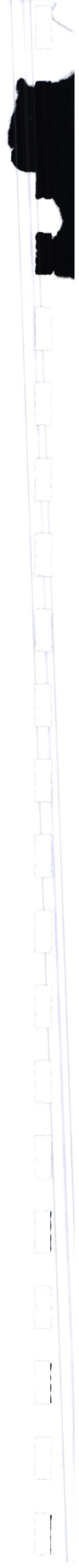
RECEIPT IN BANK STATEMENT NOT IN CASHBOOK

DATE	DETAILS	AMOUNT
	TOTAL	



PAYMENT IN BANK STATEMENT NOT IN CASHBOOK

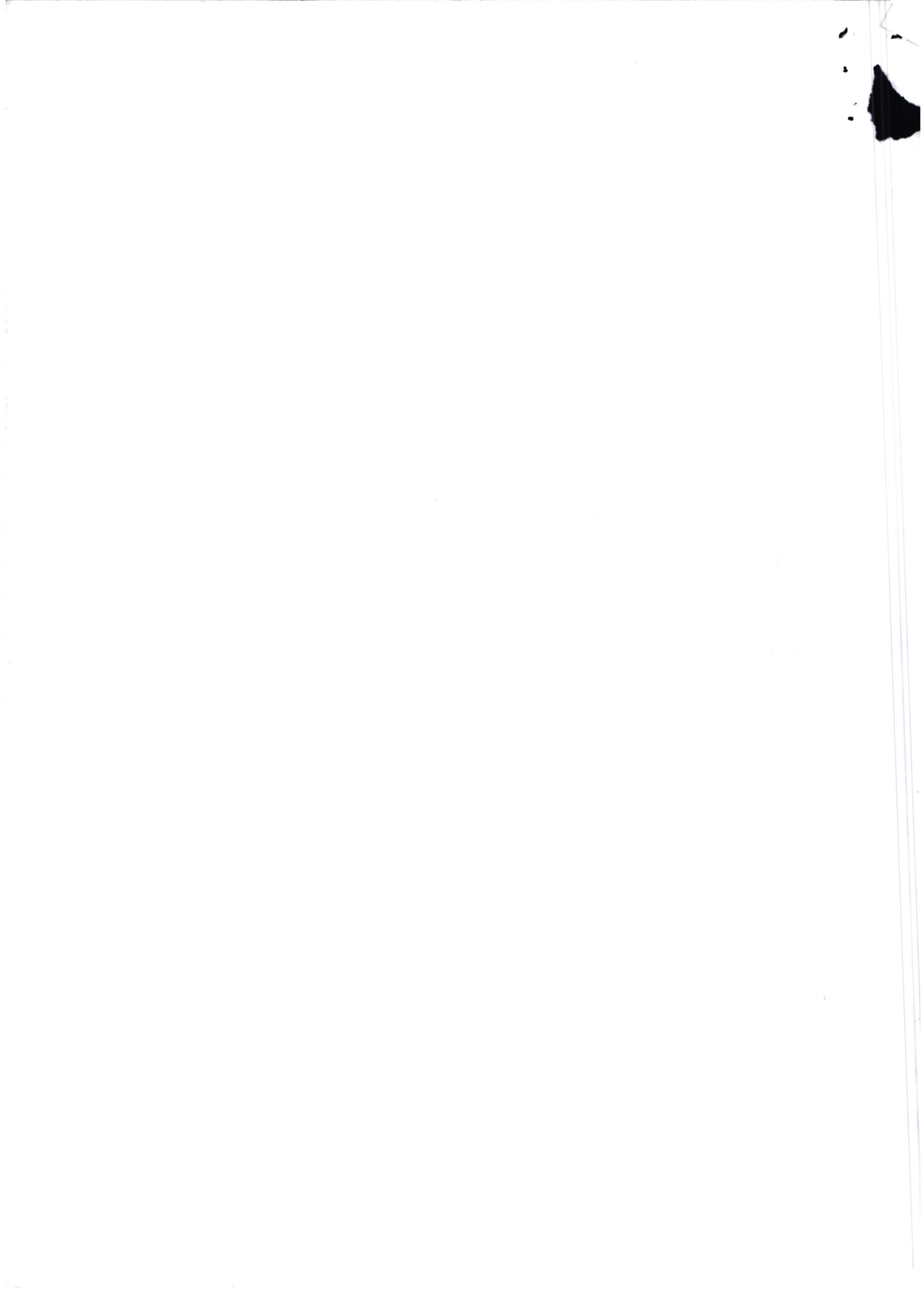
DATE	DETAILS	AMOUNT
	TOTAL	0



Annex 4 – Summary of Fixed Asset Register (procurement)

	Historical Cost b/l (KSh) 2020/2021	Additions during the year (KSh)	Disposals during the year (KSh)	Carried forward (KSh)	Total (KSh)
Land	N/A	N/A	N/A	N/A	N/A
Buildings and structures	N/A	N/A	N/A	N/A	N/A
Transport equipment	N/A	N/A	N/A	N/A	N/A
Office equipment, furniture and fittings	N/A	966,540	None	None	966,540
ICT Equipment	N/A	15,548,720	None	None	15,548,720
Machinery and Equipment	N/A	N/A	N/A	N/A	N/A
Biological assets	N/A	N/A	N/A	N/A	N/A
Infrastructure Asscsts- Roads, Rails	N/A	N/A	N/A	N/A	N/A
Heritage and cultural assets	N/A	N/A	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A	N/A	N/A
Work in Progress	N/A	N/A	N/A	N/A	N/A
Total	N/A	16,515,260	N/A	N/A	16,515,260

X



RECEIPT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DETAILS	
	TOTAL	AMOUNT

