

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS Laid

REPORT 29 FEB 2024 DAY: TUES

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OF At. Shabaka

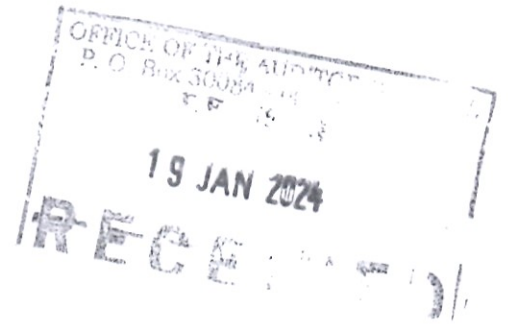
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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR INTERIOR AND
CITIZEN SERVICES**

**FOR THE NINE (9) MONTHS
PERIOD ENDED 31 MARCH, 2023**



STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

**FINANCIAL STATEMENTS FOR THE NINE MONTHS STARTING 01 JULY 2022
TO 31ST MARCH 2023**

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

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

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1. Acronyms and Glossary of Terms

Provide a list of acronyms and glossary of terms used in your report.

e.g

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
KCGS	Kenya Coast Guard Services
SALW	Small Arms and Light Weapons
KISAL	Kenya School of Adventure and Leadership
NPSC	National Police Service Commission
NCRC	National Crime Research Centre

2. Key Entity Information and Management

(a) Background information

The State Department for Interior and Citizen Services is one of the two State Departments in the Ministry of Interior and National Co-ordination of National Government other being State Department for Correctional Services.

Vision

A secure, cohesive and crime free society.

Mission

To create an enabling environment for Kenya's growth and prosperity through provision of security and safety to people and property and the promotion of national cohesion and coordination of national government functions.

Mandate

The Mandate of the State Department for Interior and citizen services is: Co-ordination of National Government Functions; Internal Security; Promotion of Nationhood and National Values; Oversight and Co-ordination in delivery of National Priorities and Flagship Programmes; Oversight Over Internal Security; Registration of Births and Deaths; Registration of Persons; Government Chemist Services; Government Printing Services; Development of the National Integrated Identity Management System (Huduma Namba); National Rollout of the unique personal identifier –Huduma Namba; Oversight over and Coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals; Integrated Population Registration Systems (IPRS); National Cohesion and Integration Policy; Policy on National Values and Principles of Governance; Policy on training of Security Personnel; Border Management (Marine and Terrestrial); Disaster and Emergency Response Co-ordination; National Crime Research and Management; Public Benefits Organizations; Betting, Lotteries and Gaming; Control of Drug and Narcotic Substance; Development and Implementation of Citizenship and Immigration Policy; Development and Implementation of Refugees' and Asylum seekers' Policies; Proclamation of Public Holidays; State Functions and Government Receptionist; Security Roads and Airstrips; Small Arms and Light Weapons Management; Registration and Licensing of Motor Vehicles

Principal Activities

The principal activity/Mission of the State Department is “to create an enabling environment for Kenya’s growth and prosperity through provision of security and safety to people and property, maintain a credible national integrated identity system, promotion of national cohesion and coordination of national government functions.”

(b) Key Management

Prof. Kithure Kindiki, EGH
Cabinet Secretary

Dr. Raymond Omollo, PhD
Principal Secretary
State Department for Interior an Citizen Services

Amb. (Prof.) Julius K. Bitok, PhD, MBS
Principal Secretary
State Department for Immigration and Citizen Services

Salome Beacco
Principal Secretary
State Department for Correctional Services

Mr. Japhet N. Koome, EBS, HSC, ndc (K)
Inspector General of Police

Amin Mohamed Ibrahim
Director Criminal Investigation

Wilson Njega, EBS
Principal Assistant Secretary

Beverly Opwora
Secretary, National Administration

John O. Nyabwari
Senior Chief Finance Officer

John Njoroge, MBS
Director of Economic Planning

Muhul Fredrick Raongo
Deputy Accountant General

(c) Fiduciary Management

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The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary	Prof. Kithure Kindiki, EGH
2	Principal Secretary, Interior and Citizen Services	Dr. Raymond Omollo, PhD
3	Principal Secretary, Correctional Services	Salome Beacco
4	Principal Secretary, Immigration and Citizen Services	Amb. Prof. Julius Kibet Bitok, MBS
5	Senior Chief Finance Officer	John O. Nyabwari
6	Deputy Accountant General	Muhul Fredrick Raongo

(d) Fiduciary Oversight Arrangements

a) Mandate and establishment of Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every National Government public entity shall establish an Audit committee whose composition and functions shall be as prescribed by the regulations.

In compliance with the Public Financial Management Act, 2012 section 73(5) and Regulation 174 (1) of Public Financial Management Regulations, 2015, The Ministry of Interior and Coordination of National Government (MOICNG) established and operationalized an Audit Committee in May 2021. This marked a milestone for the Ministry in improving and strengthening its governance, Risk Management and financial processes.

b) Composition of the Audit Committee

The Accounting Officer appointed the following as members of the Ministry's Audit Committee for a period of three (3) years with effect from 30th March 2021. The Audit Committee is composed of a Chairperson, four (4) members, a representative from The National Treasury, and the Ministry of Interior and Coordination of National (MICONG) Government head of Internal Unit as the secretary to the Audit Committee.

c) Audit Committee members

S/No.	Name	Position
-------	------	----------

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1	Prof. Daniel K. Tarus	Chairperson
2	Dr. James Mwangi	Member
3	Ms. Sabina W. Maghanga	Member
4	Mr. Paul Famba	Member
5	Ms. Edwina O. Magoha	The National Treasury Representative
6	Elizabeth Kiano (Mrs)	Secretary

The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows;

- i) Support the Accounting Officer with regard to their responsibility on issues of risk control and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry.
- ii) Follow up on the implementation of the recommendations of internal and external auditors.

The Responsibility of the Audit Committee

The duties and responsibilities Audit Committee include the following;

a) Financial and Management Reporting

Review the adequacy, reliability and accuracy of the financial information provided by management and other providers of such information and make recommendations for improvements as required.

b) Risk Management

The MOICNG'S Risk Management Framework provides that the Audit Committee is responsible for the oversight of the risk management function and for its effectiveness. While Internal Audit will provide independent assurance on the effectiveness of risk management in the Ministry, risk management is to be the carried out by management.

c) Systems of Accounting and Internal Control

Internal control is the process that provides reasonable assurance that the Ministry will be able to achieve its objectives in effectiveness and efficiency of operations, in reliability of financial reporting and in complying with applicable laws and regulations.

d) Compliance with Laws, Regulations, Ethics and Good Governance

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The Audit Committee shall review the procedures put in place to ensure compliance with pertinent laws and regulations. It shall also evaluate the effectiveness of controls aimed at preventing or detecting conflicts of interest and fraud.

- (e) **Ministry Headquarters**
P.O. Box 30510
Harambee House
Harambee Avenue
Nairobi, KENYA

Ministry's Contacts

Telephone: (254) 020-2227411

E-mail: ps.interior@kenya.o.ke

Website: www.interior-coordination.go.ke

- (f) **Ministry's Bankers**
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-City Square 00200
NAIROBI, Kenya

- (g) **Independent Auditors**
Auditor - General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-GPO 00100
NAIROBI, Kenya

- (h) **Principal Legal Adviser**
The Attorney General
State Law Office, Harambee Avenue
P.O. Box 40112
NAIROBI, Kenya

- (e) **Principal Legal Adviser**
The Attorney General
State Law Office & Department for Justice.
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Statement of Governance

The State Department of Interior and Citizen Services comprises of Directorates, SAGAS/Commission including; National Government Administration and Field Services; Directorate of Internal Security; Directorate of Peace Building and Conflict Management; Directorate of Liaison Services; Government Chemist; Kenya Coast Guard Service (KCGS); Kenya National Focal Point (KNFP) on Small Arms and Light Weapons (SALW); Kenya School of Adventure and Leadership (KESAL); National Disaster Operation Centre (NDOC); NGO Coordination Board; National Authority for the Campaign against Drug Abuse; National Crime Research Centre (NCRC); Firearms Licensing Board; Private Security Regulatory Authority Board; National Cohesion and Integration Commission (NCIC); Independent Policing Oversight Authority (IPOA) and National Police Service Commission (NPSC). The governance structure of the Ministry is provided below.



Prof. Kithure Kindiki
Cabinet Secretary
Ministry of Interior and National Administration



Prof. Julius Bitok, MBS
Principal Secretary
State Department for Immigration
Department for Correctional
And Citizen Services



Dr. Raymond Omollo, PhD
Principal Secretary
State Department for Internal Security
And National Administration



Salome Beacco
Principal Secretary
State
Service

4. Statement by the Cabinet Secretary

The Mandate of the State Department for Interior and Citizen Services is: Internal Security; Promotion of Nationhood and National Values; Oversight and Co-ordination in delivery of National Priorities and Flagship Programmes; Oversight Over Internal Security; Registration of Births and Deaths; Registration of Persons; Government Chemist Services; Government Printing Services; Development

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of the National Integrated Identity Management System (Huduma Namba); National Roll out of the unique personal identifier – Huduma Namba; Oversight over and Coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals; Integrated Population Registration Systems (IPRS); National Cohesion and Integration Policy; Policy on National Values and Principles of Governance; Policy on training of Security Personnel; Border Management (Marine and Terrestrial); Disaster and Emergency Response Co-ordination; National Crime Research and Management; Public Benefits Organizations; Betting, Lotteries and Gaming; Control of Drug and Narcotic Substance; Development and Implementation of Citizenship and Immigration Policy; Development and Implementation of Refugees’ and Asylum seekers’ Policies; Proclamation of Public Holidays; State Functions and Government Receptionist; Security Roads and Airstrips; Small Arms and Light Weapons Management; Registration and Licensing of Motor Vehicles; Motor Vehicles Inspection and Certification.

The State Department implemented the 2022/23 FY budget through six (6) broad programmes namely; policing services, Planning, policy coordination and support services; Government printing services; Migration and Citizen services management; Road safety and Population registration services, the first three quarter under **vote 1021**. The Vote was then Split into three namely Vote 1024 State Department for Immigration and Citizen Services; **Vote 1025** National Police Service and Vote 1026 State Department for Internal Security and National Administration.

Over FY 2022/23, the State Department registered key achievement such as equipped the forensic lab to 47% Completion level. Some equipment came as donations from development partners; Conducted pass out for 5,867 recruited officers and subsequently deployed them; Trained 113 senior APS officers at NPSSSC- Emali; 200 serving APS officers; and 819 APS officers at the Border Police Training Campus; Trained 114 DCI officers on specialized investigations, 506 serving GSU officers, 5,867 NPS police recruits, 1,109 NGA Officers on mandatory courses.

Prepared Annual NGO Sector Report for 2022/23 FY; Registered 500 NGOs; Conducted leadership training for 1,609 officers and Team Building for 961 officers; Conducted an RRI on 47 crackdowns on substandard and counterfeit alcohol; Mainstreamed ADA into 2,832 schools; Rehabilitated 33,757 persons with Substance Use Disorders (SUD) at Miritini Rehabilitation Centre; Conducted a National Survey on the Status of Drugs and Substance Abuse in Kenya, Baseline survey on the status of alcohol and drug abuse at NHIF and at the State Department of lands and Housing; Issued 25 Gaming licenses

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which include Public Gaming, Public Lotteries, Bookmakers and Prize Competition/Promotion; presided over 10,443 Public lottery draws and 584 prize competition draws; Printed 53,097,851 Government documents; Connected 22 Agencies to IPRS namely; Communications Authority of Kenya, First Future Ltd, Geda Limited, Hillcroft Technologies Ltd, Jubilee Health Insurance Limited, Kimfay East Africa Limited, Market Force Technologies Limited, Salaam Microfinance, Tembo Sacco Ltd, Unifi Credit and Wanafunzi Investment Unit Trust Fund; Prosecuted three (3) hate speech cases; Conducted a research on post-election conflict assessment and Sensitized 15,208 citizens on peaceful co-existence. Further, the State Ddepartment issued 2,129,082 IDs, 1,197,896 Birth Certificates, 205,423 Death Certificates, 19,750 Work Permits 909,134 Visa and 366,328.

The State department however, faced by numerous challenges among them;

- Increased cases of psychosocial challenges amongst security sector personnel;
- Increased unemployment and widening inequality especially among the youth making them vulnerable to commit crime;
- Porous borders, proliferation of illicit arms and light weapons and influx of refugees and aliens; Persistent resource-based conflicts due to climate change;
- Deteriorating national ethos within communities manifested in looting from victims of accidents, mob injustice, political intolerance, impunity, lawlessness among others;
- Lack of a policy framework between National Security Agencies, Private Security Agencies and the community and of more importance inadequate budget allocation to implement its mandate despite the many challenges.

Going Forward, the State Department will seek to enhance stakeholder collaborations and create more networks in order to achieve more in the face of limited resources. Further, Community engagements will improve the relationship between the uniformed officers and citizens and thus enhance intelligence gathering and enhance security.

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On matters of budgetary allocation, the State department will work closely with the parliamentary committee on Administration and Internal Affairs as well as the National Treasury to unlock the bottlenecks.

A handwritten signature in black ink, appearing to read 'Kithure Kindiki', written over a horizontal dotted line.

PROF. KITHURE KINDIKI, EGH
CABINET SECRETARY
MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

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5. Statement by the Principal Secretary / Accounting Officer

The State Department's for Interior and Citizen Services budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

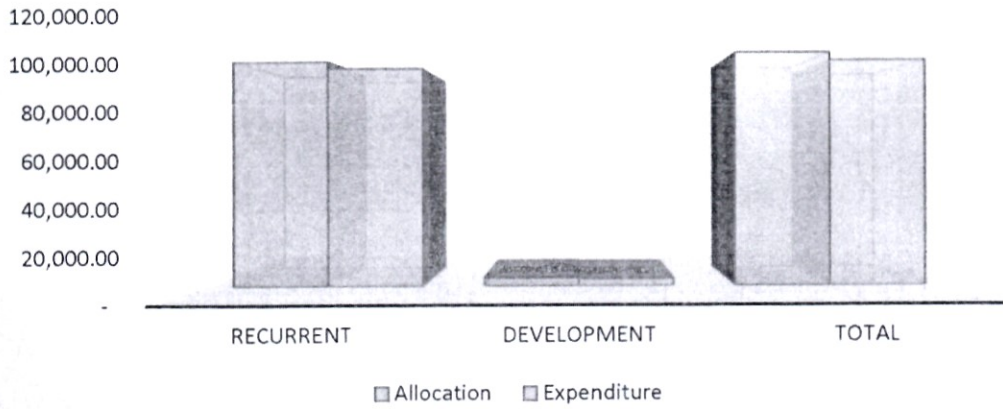
The State Department implemented the 2022-2023 FY budget (Vote 1021) via seven (7) key programmes namely: Policing Services; General Administration and support Services, Government printing Services; Migration & Citizen Services Management; Road Safety, Population Management Services and Policy Coordination Services specifically the Ministry provided services as per the objectives namely:

1. To enhance public safety and security;
2. To improve access to national government services, co-ordinate security, enhance peace building and conflict management in Kenya;
3. To enhance production and security of Government documents;
4. To develop and implement road safety transport policies for efficient, effective and safe transport system
5. To facilitate issuance of secure travel documents, proper management of foreign nationals and asylum seekers/refugees in the country and
6. To ensure timely and secure population registration while maintaining a comprehensive national integrated identity database.

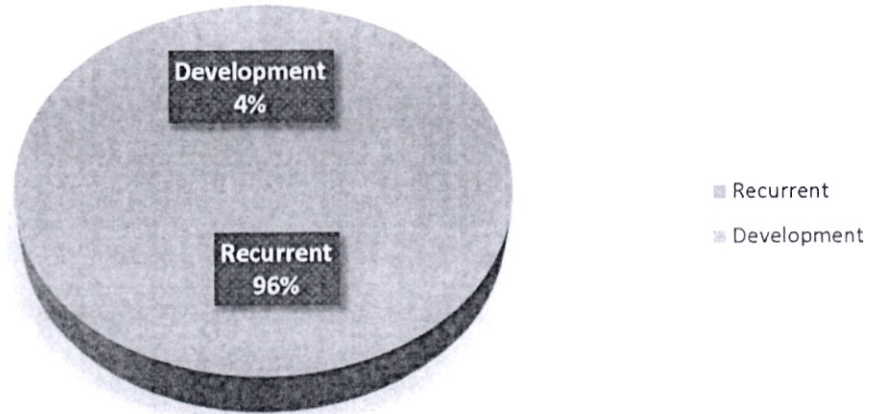
2022/2023 FY BUDGET ALLOCATION VS EXPENDITURE

Description	Allocation	Expenditure	Balance
	Kshs	Kshs	
Recurrent	106,467,477,852	105,882,960,054	584,517,798
Development	3,897,284,799	3,807,846,810	89,437,989
Total	110,364,762,651	109,690,806,864	673,955,787

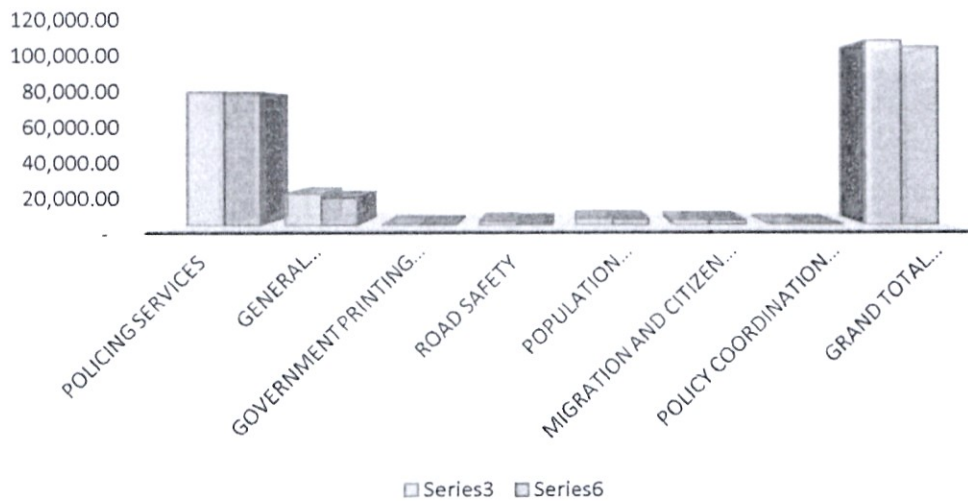
BUDGET ALLOCATION VS. EXPENDITURE



BUDGET ALLOCATION



Analysis of programme Approved budget vs Actual Expenditure (ksh. Million)



ANALYSIS OF PROGRAMME APPROVED BUDEGET VS ACTUAL EXPENDITURE (KSH.MILLION)

Programme Details	Approved Budget 2022/23	Actual Expenditure 2022/23
	Kshs (000,000)	Kshs (000,000)
Programme 1: Policing Services	80,382.01	80,160.08
Programme 2 : General Administration and Support Services	19,256.98	16,876.52
Programme 3: Government Printing Services	546.95	532.13
Programme 4: Road Safety	2,370.15	1,668.18
Programme 5: Population Registration services	3,929.63	3,672.21
Programme 6: Migration and Citizen Services Management	3,095.27	2,943.38
Programme 7: Policy Coordination Services	783.76	783.75
GRAND TOTAL EXPENDITURE	110,364.76	109,690.80

2. During the end of FY 2022/2023 period, the following were the major achievements by the State Department;

- ✓ Successful Security operations in the Northern frontier (Banditry and terror prone areas)
- ✓ Maintained law and order leading to Peaceful 2022 General Elections
- ✓ Kitted 44,000 police officers
- ✓ Trained 1,241 serving KPS officers on various courses
- ✓ Acquired and distributed security equipment
- ✓ Acquired ICT facilities to equip 490 newly gazetted police stations and 92 sub-counties police commands respectively.
- ✓ Implemented community policing and Integrated Police Officers with communities.
- ✓ Upgraded communication systems on operational areas.
- ✓ Upscaled police Modernization programe up to 29.6%
- ✓ Completed and partially operationalized NPS referral Hospital
- ✓ Acquired medical and group life cover for all police officers
- ✓ Equipped the forensic lab to 47% Completion level. Some equipment came as donations from development partners.
- ✓ Conducted pass out for 5,867 recruited officers and subsequently deployed them.
- ✓ Trained 113 senior APS officers at NPSSSC-Emali; 200 serving APS officers
- ✓ The Ultra-modern messing complex and 2 story barracks at NPCE 'A' Campus completed, 24 housing units at SBG were also completed
- ✓ All barracks at NPCE 'A' Campus were refurbished
- ✓ 94 officers trained in various courses (ASP-SAIG)
- ✓ Trained 195 DCI officers on specialised investigations.
- ✓ Trained 506 serving GSU officers.
- ✓ Trained 5,867 NPS police recruits
- ✓ Trained 892 NGAO Officers on mandatory courses.
- ✓ Registered 500 NGOs.
- ✓ Conducted leadership training for 1,609 officers and Team Building for 961 officers.
- ✓ Conducted an RRI on 47 crackdowns on substandard ad counterfeit alcohol.
- ✓ Mainstreamed ADA into 2,832 schools.

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- ✓ Rehabilitated 33,757 persons with Substance Use Disorders (SUD) at Miritini Rehabilitation Centre.
- ✓ Supported Kenya Ports Authority (KPA) and NHIF to conduct baseline surveys on the status of Alcohol and Drug Abuse (ADA) in their institutions
- ✓ Issued 22 gaming licenses which include Public Gaming, Public Lotteries, Bookmakers and Prize Competition/Promotion; presided over 10,443 Public lottery draws and 584 prize competition draws.
- ✓ Printed 53,097,851 Government documents.
- ✓ On boarded 5,083 government services onto the e-citizen platform.
- ✓ Digitized 46 million Civil registration and vital statistics manual records; Rolled out CRVSS in 8 counties; increased birth and death coverage to 80.6% and 47.6% respectively; issued 1,835,345 birth certificates and 212,097 death certificates and expanded CRS offices up from 108 in 2018 to 143 offices in 2023.
- ✓ Issued 2,129,082 ID cards ;Registered and issued 1,849 ID cards to members of Pemba community, Carried out mobile registration in 8 foreign missions(Brazil, Australia, New Zealand, Qatar, Ireland, USA Canada, Oman),recruited 2218 officers and operationalized 12 new sub county offices.
- ✓ Registered 64,694 Refugees, voluntary repatriated 463 refugees, resettled 3,500 refugees to 3rd countries and developed draft refugee regulations.
- ✓ Connected 22 Agencies to IPRS namely; Communications authority of Kenya, First Future Ltd, Geda Limited, Hillcroft technologies ltd, Jubilee Health Insurance limited, Kimfay East Africa Limited, Market force technologies limited, Salaam Microfinance, Tembo Sacco Ltd, Unifi Credit and Wanafunzi Investment Unit Trust Fund among others.
- ✓ Prosecuted three (3) hate speech cases.
- ✓ Conducted a research on post-election conflict assessment.
- ✓ Sensitized 15,208 citizens on peaceful co-existence.

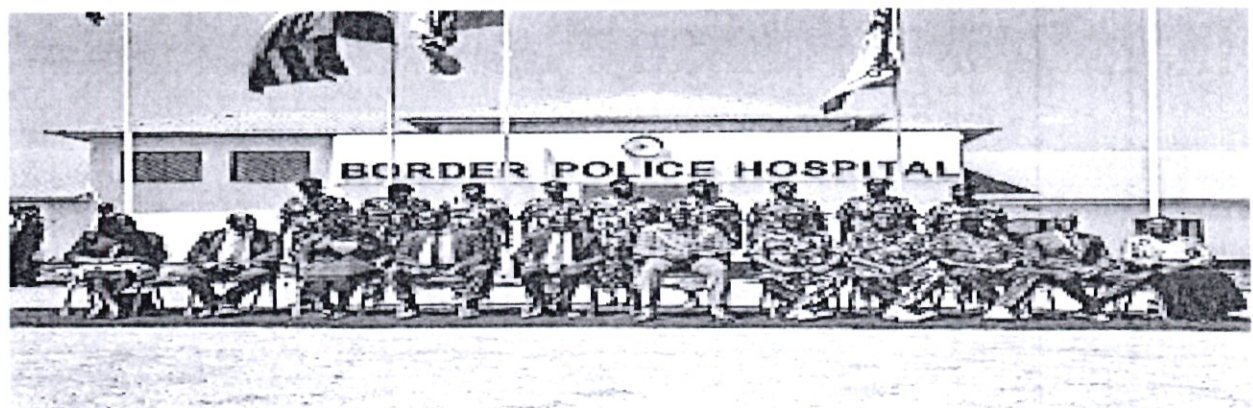
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Pas Out Parade

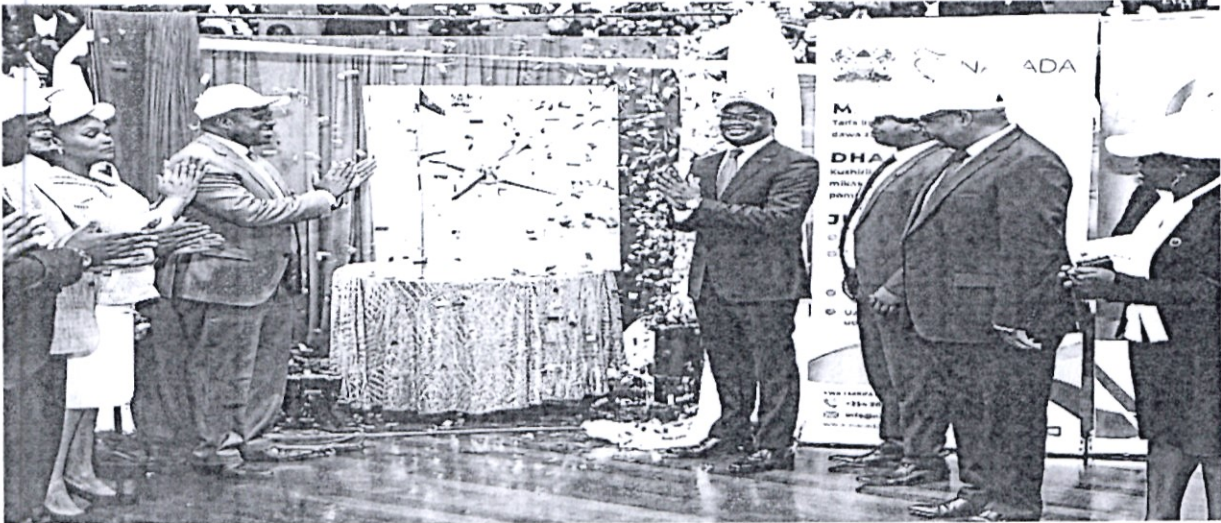


Inside the Boarder Police Hospital

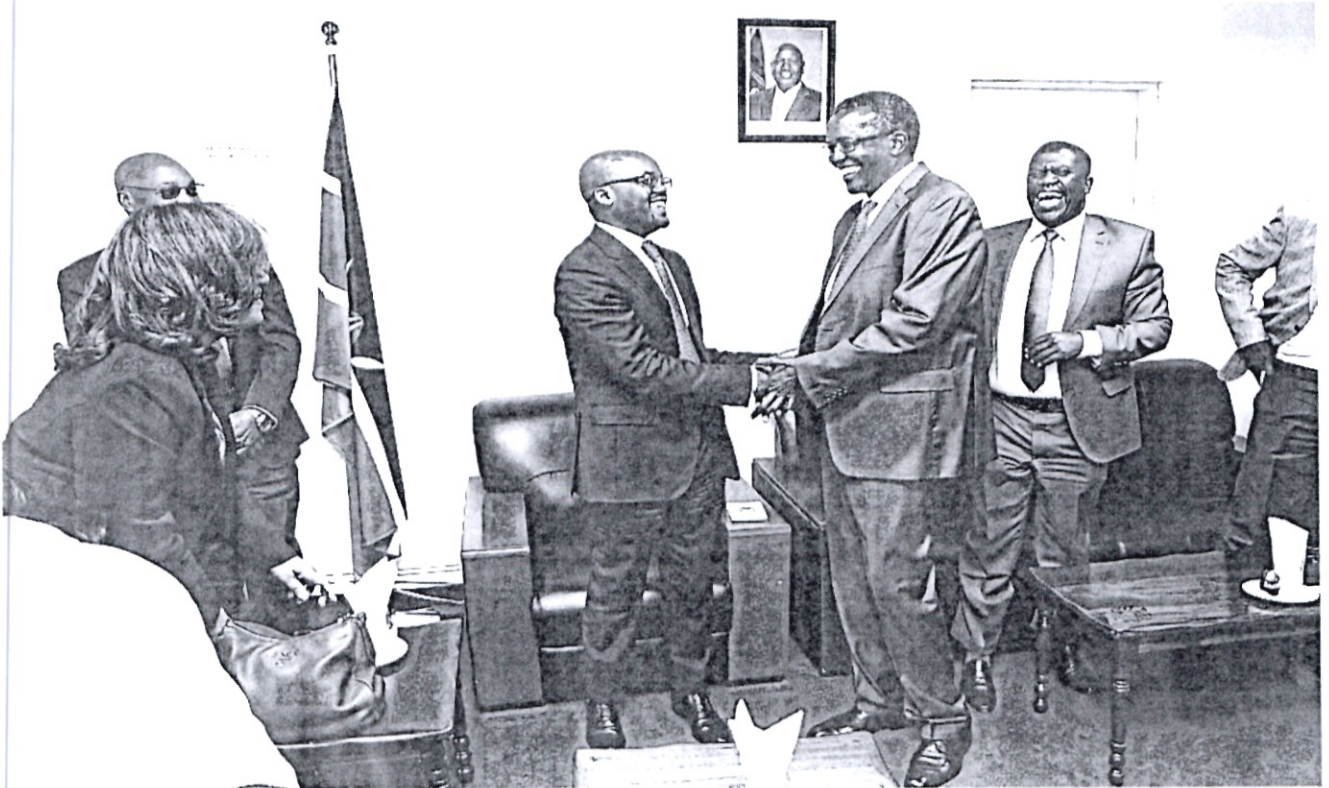


Launch of Boarder Hospital

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On-boarding NACADA services on e-Citizen



Establishment of Police Reforms Taskforce led by CJ (Rtd) David Maraga

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Declaration of NGO sources of funding and filing of annual returns



Cross-Border Security Programs



Launch of the first private Security Guards Curriculum and Training Institution

3. Emerging Issues

The emerging issues relating to the State Department include:

- Religious brainwash that led to many death at Shakahola, Kilifi Couty;
- Heightened political tension during the 2022 General Election
- Increased cases of psychosocial challenges amongst security sector personnel;
- Increased unemployment and widening inequality especially among the youth making them vulnerable to commit crime;
- Porous borders;
- Persistent resource-based conflicts due to climate change;

- Youth radicalization in Nairobi and Mombasa;
- Re-emergence of criminal gangs especially in Nairobi and other major towns;
- Heightened inter clan clashes;
- Cattle rustling
- High prevalence of illicit brews and drugs in the Country; and
- Proliferation of Small Arms and Light Weapons (SALW).

Implementation Challenges

The State Department was faced with various challenges and constraints which greatly hampered operation resulting to inadequate delivery of services.

5. Key Risk Management Strategies

Implementation challenges and constraints

- Pending bills that have always taken up each year's allocation as it forms the first charge
- Delays in exchequer releases
- Delays in initiation of procurement processes/Incomplete documentation for payments hence pending bills
- Delays in approval of Supplementary budget affecting operations
- Inadequate budget allocation to implement its mandate
- Lack of a policy framework between the National Security Agencies, Private Security and community.

Recommendations and Way forward

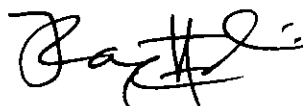
There is need to critically address the issue of pending bills since they continue to rise at unprecedented rate and have a negative effect on the implementation of the current budget. Specifically the following interventions will be implemented:-

- Early initiation of procurement processes and payments so as to request for exchequer in time;
- Embracing technology in service delivery so as to comply with MoH protocols;
- Seek to enhance stake holders collaborations and create more network in the face of limited resources;
- Community engagements with unformed officers and citizens to improve the relationships to enhance intelligence gathering to improve security;

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- Work closely with the parliamentary committee on budgetary allocation for more resources



.....
DR RAYAMOND OMOLLO, PhD
PRINCIPAL SECRETARY/ACCOUNTING OFFICER
INTERNAL SECURITY & NATIONAL ADMINISTRATION

6. Statement of Performance against Predetermined Objectives for the FY2022/23

Introduction

The key strategic objectives as per the strategic plan for FY 2018/22 plan are;

1. To enhance security and safety of persons and property in Kenya.
2. To enhance leadership and coordination of National Government functions.
3. To enhance the production and security of Government documents.
4. To promote peaceful co-existence, national cohesion and integration.
5. To enhance registration services and maintain a comprehensive national citizens database.
6. To improve the immigration and services and maintain a comprehensive database.
7. To ensure a society free from alcohol and drug abuse.
8. To effectively regulate and control the gaming industry.
9. To facilitate implementation of the National Policy for Disaster Risk Management; and
10. To enhance efficient, reliable and safe roads in Kenya

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	2022/23 Performance	Comments
Policing Services	To enhance security and safety of persons and property in Kenya	Improved security in the country and reduction of incidences of crime	No. of police officers recruited	5,867	
			% equipping of the forensic lab	47%	
			% Crime Surveillance via Integrated Command and Control Centre	100%	
			% security deployment and coverage	100%	

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Planning, policy coordination and support services	To enhance leadership and coordination of National Government functions	Improved efficiency of service delivery to the people	% operationalization of the newly gazetted National Government Administrative Offices to bring services closer to citizens	100%	
Government printing services	To enhance the production and security of Government documents	Improved printing services	No. of Government documents printed	53,097,851	
Migration and Citizen services management	To enhance management of immigration services and maintain a comprehensive database	Secure travel documentation	No. of e-passports issued	366,328	
			No. of visas issued	909,134	
			No. of work permits issued	19,750	
			No. of refugees registered	64,694	
			No. of refugees repatriated	463	
			No. of refugees resettled	3500	
Road safety	To ensure reliable and efficient transport services	Reliable and efficient transport services	No. of road safety audits conducted	20	
			No. of Smart Driving Licenses issued	302,314	
Population registration services	To improve registration services and maintain a comprehensive national population database	Comprehensive registration and a secure population database	No. of ID cards issued	2,129,082	
			No. of birth certificates issued	1,197,896	
			No. of death certificates issued	205,423	
			No. of Agencies connected to IPRS	22	

7. Management Discussion and Analysis

The State Department's budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

Project code& Project Title	Estimated Cost of the project			FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	
	Total Estimated Cost of project (a)	GoK	Foreign Financed	Approved GoK Budget	Approved GoK Budget	Approved GoK Budget	Approved GoK Budget	Completion Stage as at 30 th June 2023 (%)
	Kshs. Million			Kshs. Million				
P2:GENERAL ADMINISTRATION &SUPPORT SERVICES								
S.P 1 Planning, Policy Coordination and Support Service								
1021100952- DCC Office Kimilili Phase II	21,464,850	21,464,850.00	-	-	-	-	-	100.00%
1021100970- Construction of Bondo sub county headquarters.	73,645,043	73,645,043.00	-	-	-	-	-	100.00%
1021100976-Construction of Nandi North	35,266,771	35,266,771.00	-	-	-	-	-	100.00%
1021104208-Construction of Juja Sub County	30,000,000	30,000,000.00	-	-	-	-	-	100.00%
1021104202-Construction of CCs Office -Kiambu	48,500,000	48,500,000.00	-	-	-	-	-	100.00%
1021104101-Construction of Changamwe DCC'S office	50,000,000	50,000,000.00	-	-	-	-	-	100.00%
1021100946-Gatundu North DCC's office	30,000,000	30,000,000.00	-	-	8,000,000	8,000,000	-	100.00%
1021100907-Cheptais	45,000,000	45,000,000.00	-	-	-	-	-	100.00%
1021100906- Nakuru North	48,490,000	48,490,000.00	-	-	-	-	-	100.00%

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

1021100911-Construction of Butula DCC'S office	30,000,000	30,000,000.00	-	-	-	14,800,000	-	100.00%
1021100913 - Construction of Nandi East DCCs office	56,149,624	56,149,624.00	-	-	-	-	-	100.00%
1021100987-Construction of Transmara East	46,000,000	46,000,000.00	-	-	-	-	-	100.00%
1021100958- Proposed Kasarani sub county hqs	61,000,000	-	-	-	-	-	-	100.00%
1021103903-Completion of Mumoni DCC's Office	40,000,000	40,000,000.00	-	-	-	-	-	100.00%
1021100953 -Construction of Nyakach DCCs Office	43,900,000	43,900,000.00	-	-	-	-	-	100.00%
1021100980-Construction of Njiru DCCs office	44,999,200	44,999,200.00	-	-	-	-	-	100.00%
1021100981-Construction of Sololo DCCs office	46,241,751	46,241,751.00	-	-	-	-	-	100.00%
1021100915-Construction of Nyandarua West DCCs Office	35,000,000	35,000,000.00	-	-	-	-	-	100.00%
1021100982-Construction of Gatanga DCC's office	42,795,827	42,795,827.00	-	-	-	-	-	100.00%
1021100983-Construction of Mwala DCCs office	50,000,000	50,000,000.00	-	-	-	-	-	100.00%
1021100984-Construction of Kipipiri DCCs office	54,960,000	54,960,000.00	-	-	-	-	-	100.00%
1021100985-Construction of Kilungu DCCs office	49,581,909	49,581,909.00	-	-	-	-	-	100.00%
1021101040-Construction of Maara DCCs office	27,000,000	27,000,000.00	-	-	-	-	-	100.00%
1021100988-Construction of Marani DCCs office	15,000,000	15,000,000.00	-	-	-	-	-	100.00%

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1021101039-Construction of Gucha South DCCs office	50,070,000	50,070,000.00	-	-	-	-	-	100.00%
1021100986-Construction of Ugenya DCCs office	40,000,000	40,000,000.00	-	-	-	-	-	100.00%
1021100925- Athi River Sub County Office	50,720,000	50,720,000.00	-	-	5,000,000	5,000,000	-	100.00%
1021101012- Lamu CC	67,000,000	67,000,000.00	-	-	500,000	500,000	-	100.00%
1021100909- Banisa	54,300,000	54,300,000.00	-	-	9,000,000	9,000,000	-	100.00%
1021100940 -Igembe North	30,000,000	30,000,000.00	-	15,000,000	7,500,000	7,500,000	-	
1021100971- Construction of Sub- County Headquarters	2,000,000,000	2,000,000,000.00	-	178,686,985	75,000,000	650,000,000	31,739,522	85.78%
1021101100 Construction Of Gazetted Sub County Headquarters & Other New P.								
1021101130- Rachuonyo East	45,000,000	45,000,000.00	-	-	-	-	-	100.00%
1021101106- Kilifi South Sub County Office	55,000,000	55,000,000.00	-	-	-	10,000,000	-	
1021101135-Construction Rangwe DCC's office	30,000,000	30,000,000.00	-	-	7,000,000	16,000,000	-	
1021101164-Buuri East DCC's Office	30,000,000	30,000,000.00	-	-	10,000,000	10,000,000	-	100.00%
1021100993- Construction of the DCC office - Chesumei	30,000,000	30,000,000.00	-	-	-	20,000,000	-	66.67%
1021101000 Refurbishment of 290 sub county offices.								
1021101067- Ndiru North Nyokal ACCs Office)	3,500,000	3,500,000.00	-	-	-	-	-	100.00%
1021101030 -Oloilai DCC's Office	2,000,000	2,000,000.00	-	-	-	1,000,000	-	100.00%

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1021101031- Webuve West DCC's Office	4,000,000	4,000,000.00	-	-	-	2,000,000	-	100.00%
1021101034- Kipkelion DCC's Office	3,000,000	3,000,000.00	-	-	-	1,500,000	-	100.00%
1021101036- Mombasa DCC's Office	4,099,000	4,099,000.00	-	-	-	2,045,000	-	100.00%
1021101049- Buuri DCC's Office	5,000,000	5,000,000.00	-	-	-	2,500,000	-	100.00%
1021101046- Balambala DCC's Office	3,155,000	3,155,000.00	-	-	-	3,155,000	-	100.00%
1021101017- Equipping of the complete DCC's offices	2,000,000,000	2,000,000,000.00	45,000,000	-	-	-	-	6.33%
1021101018 -Refurbishment of Harambee hse	1,007,200,000	1,007,200,000.00	-	50,636,371	104,947,088	-	2,408,496	29.00%
1021101019- Expansion of Kenya School of Adventure and Leadership	1,200,000,000	1,200,000,000.00	-	100,000,000	-	40,000,000	-	26.10%
1021101020- Security Roads and Airstrips	2,500,000,000	2,500,000,000.00	-	100,000,000	4,350,379	70,000,000	-	26.58%
1021101023- Refurbishment of Regional and County field administration offices	900,000,000	500,000,000.00	-	28,001,949	-	27,000,000	-	15.00%
1021103801- National Secure Communication and Surveillance System	18,781,251,841	18,781,251,841.00	-	1,550,000,000	-	1,000,000,000	537,184,805	95.00%
1021106301- Equipping Kenya Coast Guard Services	5,000,000,000	5,000,000,000.00	-	-	11,737,500	5,000,000	-	2.00%
Support to the Office of the President and PDU (African Development Bank AfDB)	700,000,000	-	413,971,000	-	20,000,000	-	-	86%
Total SPI								
SP2.4 Peace Building, National Cohesion and Values								

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1021100100 Transcending Foundations of Peace and security for Inclusive & sustainable Development in Kenya	792,252,000	304,008,000.00	488,244,000		13,000,000			
1021100101 Headquarters	792,252,000	304,008,000.00	488,244,000		13,000,000	40,537,400	-	3%
Total SP2.4	792,252,000	304,008,000	488,244,000	-	13,000,000	-		
SP 2.5 Government Chemist Services								
1021106001 Expansion, extension and refurbishment of Government chemist laboratories in Nairobi	205,664,444	205,664,444.00	-	-	0	20,000,000	-	38%
P7:POLICY COORDINATION SERVICES								
SP 7.1: NACADAA								
1021107301 Construction of miritini Treatment & Rehabilitation Center	880,000,000	880,000,000.00	0	0	50000000	100000000	-	12%

8. Environmental and Sustainability Reporting

The State Department exist to transform lives. This is our purpose; the driving force behind everything we do by putting the citizen first, delivering key services and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile

The State department through its role of co-ordinating the implementation of National Administration functions has been in the forefront campaigning and championing matters on environmental conservation. This has well been performed by the National Government Administrative officers who have sensitized citizens in their monthly barazas on the importance of tree planting, and even taken part in the tree planting exercises throughout the country. Further the security officers have also taken part in tree planting in collaboration with the Kenya Forestry Service. Moreover, all projects implemented by the State Departmen must always get approval from NEMA.

**NATIONAL TREE GROWING RESTORATION CAMPAIGN
RETURNS – JUNE, 2023**

S/NO	REGION	COUNTY	PERFORMANCE		TREE SPECIES			PERCENTAGE SURVIVAL RATE (%)
			Seedlings Planted (No.)	Area Planted (Ha)	Indigenous (No.)	Exotic (No.)	Fruits (No.)	
1.	COAST	MOMBASA	100,428	64	15,975	500	400	98
		KWALE	963,074	695	446,43	490,176	24,620	82
		KILIFI	148,566	122	130,266	14,500	3,800	100
		TANA RIVER	233,512	432	188,321	34,842	5,805	71
		LAMU	29,284	24	29,260	24	0	70
		TAITA TAVETA	68,761	88	38,648	19,962	576	93
		REGIONAL TOTAL		1,543,625	1,425	402,470	560,004	35,201
2.	EASTERN	MARSABIT	27,345	24	0	0	0	36
		ISIOLO	15,436	34	0	0	0	27
		MERU	6,557,766	3,154	4,062,350	2,453,780	50,101	80
		THARAKA NITHI	295,143	103	198,244	62,992	33,906	70
		EMBU	56,696	99	21,655	23,422	11,619	75
		KITUI	546,220	780	327,164	35,245	166,587	80
		MACHAKOS	78,450	250	36,780	27,501	9,873	80
		MAKUENI	252,323	33	31,654	170,546	72,543	75
REGIONAL TOTAL		7,829,379	4,476	4,677,847	2,773,486	344,629	65	
3.	NORTH EASTERN	GARISSA	16,050	50	11,126	5,379	45	85
		WAJIR	28,557	71	6,845	20,702	10	83
		MANDERA	19,349	30	19,090	0	200	83
		REGIONAL TOTAL		63,956	151	37,061	26,081	255
4.	CENTRAL	NYANDARUA	891,879	203	244,126	170,955	8,840	58
		NYERI	202,011	158.45	59,506	110,856	23,215	49
		KIRINYAGA	49,486	66	16,237	37,104	1,120	66
		MURANG'A	135,638	178	39,637	69,711	14,329	71
		KIAMBU	95,058	296	22,530	71,204	1,114	88
		REGIONAL TOTAL		1,374,072	901	382,036	459,830	48,618
5.	RIFT VALLEY	TURKANA	9,242	-	-	-	-	72
		WEST POKOT	290,177	738	93,849	194,054	4,139	90
		SAMBURU	65,501	65	55,040	8,470	1,516	90
		TRANS-NZOIA	635,661	240	625,313	42,693	7,476	88
		UASIN GISHU	912,974	30	229,028	825,621	103,130	90

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

S/NO	REGION	COUNTY	PERFORMANCE		TREE SPECIES			PERCENTAGE SURVIVAL RATE (%)
			Seedlings Planted (No.)	Area Planted (Ha)	Indigenous (No.)	Exotic (No.)	Fruits (No.)	
		ELGEYO MARAKWET	311,819	97	80,160	210,013	21,616	87
		NANDI	2,388,800	71	297,830	100,570	0	94
		BARINGO	1,101,233	268	202,164	834,779	171,844	73
		LAIKIPIA	85,379	437	38,852	17,552	10,199	81
		NAKURU	310,215	165	110,790	194,533	8,786	78
		NAROK	1,767,947	4,725	274,268	119,473	14,344	98
		KAJIADO	22,917	0	0	0	0	89
		KERICHO	19,091	3	5,884	13,200	7	94
		BOMET	163,451	63	59,656	45,224	9,064	97
		REGIONAL TOTAL	8,084,407	6,903	2,072,834	2,606,182	352,121	87
6.	WESTERN	KAKAMEGA	346,126	19,000	138,196	204,824	3,106	97
		VIHIGA	26,240	19	17,590	7,750	800	98
		BUNGOMA	164,276	67	45,077	108,583	10,616	95
		BUSIA	34,245	33	18,072	13,424	2,749	94
		REGIONAL TOTAL	570,887	19,118	218,935	334,581	17,271	96
7.	NYANZA	SIAYA	106,520	30	16,355	89,275	890	81
		KISUMU	160,658	80	111,310	46,573	2,775	89
		HOMABAY	240,566	439	188,983	45,097	6,486	66
		MIGORI	400,927	203	258,756	140,455	3,616	84
		KISII	217,715	101	165,146	45,151	7,418	82
		NYAMIRA	18,179	18	6,323	10,578	1,278	70
		REGIONAL TOTAL	1,144,565	871	746,873	377,129	22,463	78.6
8.	NAIROBI	NAIROBI	250,364	32	204,053	25,323	20,988	88
		REGIONAL TOTAL	250,364	32	204,053	25,323	20,988	88

SUMMARY

REGION	PERFORMANCE		TREE SPECIES			PERCENTAGE SURVIVAL RATE (%)
	Seedlings Planted (No.)	Area Planted (Ha)	Indigenous (No.)	Exotic (No.)	Fruits (No.)	
COAST	1,543,625	1,425	402,470	560,004	35,201	86
EASTERN	7,829,379	4,476	4,677,847	2,773,486	344,629	65
NORTH EASTERN	63,956	151	37,061	26,081	255	83
CENTRAL	1,374,072	901	382,036	459,830	48,618	66
RIFT VALLEY	8,084,407	6,903	2,072,834	2,606,182	352,121	87
WESTERN	570,887	19,118	218,935	334,581	17,271	96
NYANZA	1,144,565	871	746,873	377,129	22,463	79
NAIROBI	250,364	32	204,053	25,323	20,988	88
CUMULATIVE TOTALS	20,861,255	33,878	8,742,109	7,162,616	841,546	81

b) Environmental performance /climate change/ mitigation of natural disaster

Whereas the State department is not involved in industrial production that largely degrade the environment, it has always been in the forefront advocating for reservation of Natural resources as well as collaborating with lead agencies in enforcing laws that preserve the environment. Further, when constructing police stations and administrative units across the country NEMA certification is usually sort.

c) Employee welfare

The State Department has taken into consideration the 3rd rule on gender ratio when hiring and promoting officers. During the 2022/2023 FY, 5,867 police officers recruited, gender ratio and stakeholders engagements were considered. Servicing officers in the various cadres were retrained in order to improve on their performance. Further, succession management has been effected for sustainability of service delivery throughout the year.

d) Operational practices/ Market place practices

The State department for Interior and Citizen Services advertise for all its procurement opportunities for all interested parties to participate. Further, tender opening is done in presence of all and evaluation is done as per laid down procedures and unsuccessful bidders are informed accordingly.

e) Community Engagements

The State department has promoted sporting activities especially through the various police sports' team who have engaged the community in tournaments. Further as depicted in the achievements' section, the Department has trained serving officers across all cadres especially on career promotional courses. Moreover, through the Betting control and licensing board, the state department has ensured the right proportion of gaming proceeds are given to charitable organisations. Going forward, the State department will seek to organise more events in line with Corporate-Social Responsibility (CSR).

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 of Interior and Citizen Services is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 of Interior and Citizen Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department of Interior and Citizen Services further confirms the completeness of the accounting records maintained for the State Department of Interior and Citizens Services 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 of Interior and Citizen Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

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 of Interior and Citizen Services financial statements were approved and signed by the Accounting Officer on 30th September 2023.



.....
Dr. Raymond Omollo, PhD
Principal Secretary



.....
Fredrick Muhul Raongo
Deputy Account General
ICPAK M/No. 6591

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES FOR THE NINE (9) MONTHS PERIOD ENDED 31 MARCH, 2023

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 intended purpose.
- C. Report on 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 the State Department for Interior and Citizen Services set out on pages 1 to 37, which comprise of the statement of financial assets and financial liabilities as at 31 March, 2023, and the statement of receipts and payments, statement of cash flows and comparison of budget and actual amounts for the period then ended, and a summary of significant accounting policies

Report of the Auditor-General on State Department for Interior and Citizen Services for the Nine (9) Months Period ended 31 March, 2023

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 Interior and Citizen Services as at 31 March, 2023, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Although Management indicated that the issues had been resolved, the matters remained unresolved.

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. Delay in Completion of Mwea West Sub-County Headquarters at Kandungu-Kirinyaga County

The constitution of Mwea West Sub-County Headquarters is being implemented in phases and at the time of audit in August, 2023 the procurement and implementation for two phases had been done. The contract for phase one was for Kshs.22,997,670 while phase two works were awarded at a contract price of Kshs.9,723,140 through open tender procurement method. The contract was signed on 14 March, 2022 for a contract period of twenty (20) weeks. The cumulative amount paid as at 30 June, 2023 was Kshs.30,514,645 comprising of Kshs.22,997,670 and Kshs.7,516,975 for the first and second phase respectively. The scope of works for phase two included external paving around the building, fixing of windows, doors and finishes on the ground, first and second floors, roofing and provisional sums for electrical and mechanical services for conduiting and piping.

Physical verification of the project conducted in August, 2023 revealed that although external paving, works on the ground floor, first floor as well as conduiting and piping works and roofing had been done, works on the second-floor doors and finishes had not been done. Further, the contractor was not on site and construction works had stalled. The contract period of 20 weeks for completion of the Second phase had already elapsed and there has been no evidence of extension of the contract.

In the circumstances, the value for money from the project expenditure of Kshs.30,514,645 may not be realized.

2. Incomplete Construction of Igembe South DCC Office at Maua

Review of documents provided for audit indicated that the construction of Igembe South DCC office at Maua, Meru County was allocated Kshs.5,000,000 in the financial year 2022/2023. However, project documents including procurement, contract agreement, payment vouchers, AIEs, project file, certificates issued by State Department of Works officers and site meeting minutes were not provided for audit verification

Further, verification conducted in August, 2023 revealed that the building was incomplete at lintel level. Finishing works including doors, windows and roofing had not been done. In addition, the contractor was not on site at the time of audit.

In the circumstances, the delayed completion of the project denied the public the benefits derived from the completed project.

3. Incomplete Igembe North Sub County Offices at Laare

The State Department entered into a contract for the construction of Igembe North Sub County Offices on 10 June, 2020 at a contract sum of Kshs.28,234,704 for a period of 24 weeks. Details of the payments provided for audit revealed payments in respect of the project amounting to Kshs.25,479,566.

However, physical verification conducted in August, 2023 revealed that the project was incomplete without doors and some windows. In addition, painting works had not been completed and the roof was leaking. Further, the contractor was not on site.

In the circumstances, the value for money for the expenditure of Kshs.25,479,566 could not be confirmed.

4. Stalled Construction of DCC'S Office Block at Tigania Central Meru

Review of documents provided for audit indicated that the Construction of DCC'S Office Block at Tigania Central Meru was allocated Kshs.30,000,000 on 8 May, 2018 (AIE number A929683). The project commencement date was 6 May, 2019, with a contract period of 24 weeks ending 21 October, 2019 which was extended to 30 January, 2020. The contractor had been paid a total of Kshs.29,755,000 for certificate numbers 1 to 7. The payments were inclusive of retention money. However, physical verification carried out in August, 2023 revealed that the building was incomplete and the project had stalled. Management did not provide explanation why the project had stalled for over four (4) years. In addition, some materials were left unattended and exposed to theft and deterioration.

In the circumstances, the value for money on the Kshs.29,755,000 incurred on the project could not be confirmed.

5. Stalled Construction of Tigania East Sub-County Office Block at Muriri

The construction of the DCC office block commenced in 2011 and has been done in phases. The project has had at least five different contractors for the different phases up to the seventh phase. However, payments made to the different contractors up to the seventh phase could not be confirmed for lack of records as detailed below;

Phase	Contractor	Year of Implementation	Contract Amount Kshs.
Phase 1	Reuma Construction Company	2011	Not provided
Phase 2	Eliza and Mwonja Enterprises	2013	9,871,898
Phase 3	Not provided		Not provided
Phase 4	Nambi Electrical Construction	2017	9,742,086
Phase 5	Haneka Limited	2018	4,823,500
Phase 6	Kimusta Construction and General Engineering Company	2019	2,369,360
Phase 7	Kimusta Construction and General Engineering Company	2019	2,362,657

Inquiries from Management indicated that the project stalled in 2019. Physical verification carried out in the month of August, 2023 indicated that the ground floor and first floor were completed and were currently in use and while the remaining works on the second floor and the third roof were incomplete. In addition, the roofing works earmarked for completion in sixth and seventh phase was partially done.

In the circumstances, the Department did not receive value for money spent on the project.

6. Delays in Disbursement of AIE's

Analysis of funding to, various field programs under the State Department experienced delays in funding their AIEs. For instance, disbursement of AIE to SCPC Garissa

County was delayed for over one hundred and fifty-five (155) days. This is contrary to Regulation 52 (e) of the Public Finance Management (National Government) Regulations, 2015 which provides that accounting officers whose votes cover field programs and projects shall issue AIE's to their field officers not later than the day of each quarter.

In the circumstances, the delay may have affected service delivery to the public.

7. Stalled Magunga District Headquarters, Suba South Sub-County

The State Department entered into a contract for the construction of Magunga District Headquarters on 15 March, 2013 at a contract sum of Kshs.8,541,416. Review of project records and physical verification carried out in August, 2023 indicates that the project stalled in 2013 and has remained incomplete and abandoned. The Suba Sub County works officer vide letter ref MOPW/SUB/DHQS/VOL1/15 dated 17 May, 2018 estimates the cost of completing the remaining works to be Kshs.12,864,444. There was no evidence that the State Department Management had made a budgetary provision to complete the project which has stalled for more than ten (10) years.

In the circumstances, the public may not obtain value for money on the project.

8. Unoccupied ACC Offices in Asego, Homabay County

During the financial year 2021/2022, the State Department spent a total of Kshs.29,524,663 towards the construction of Asego East and Asego Division ACC's Offices in Homabay County;

Although records showed that as at 30 June, 2023, the final payments had been made to the contractors and the buildings completed, physical verification conducted in August, 2023 revealed that both buildings were yet to be occupied. In addition, there was no proof of land ownership document provided for audit verification.

In the circumstances, value for money may not have been realized from the two completed office blocks which are yet to be occupied.

9. Stalled Construction of Nyanza South Headquarters

Review of records revealed that the contract for construction of Nyanza South Headquarters was awarded a firm for a contract sum of Kshs.701,536,029. However, the project stalled in 1991 when the progress of works was about 35% completion level. Further, documents in respect of payments of contractor were not provided for audit review. Management did not explain why the project has stalled for over 30 years. Although the County Commissioner has since secured the existing structure from theft and natural elements by reinforcing the fence and posting security officers on the site, no efforts have been made to revive the stalled project.

In the circumstances, the public may not have obtain value for money for the resources already spent on the project and the objectives of the project may not be achieved.

10. Incomplete Construction of DCC Office- Chesumei-Nandi County

The State Department entered into a contract on 13 April, 2022 with a firm for the construction of Deputy County Commissioner's Office in Chesumei in Nandi County. The contract was for a period of 16 weeks at a contract price of Kshs.15,387,080.

Records of the payments made revealed payments to the contractor amounting to Kshs.12,715,215. However, physical verification conducted in August, 2023 revealed that, although the structure had been done, the doors, some windows plastering and wiring were not done. In addition, the contractor was not on site and the contract period had expired.

In the circumstances, value for money of the project could not be confirmed.

11. Proposed Construction and Completion of Kikuyu Sub-County Headquarters Offices in Kiambu County

The State Department of Interior and Citizens Services through the Kiambu County Commissioner entered into a contract with a firm for the construction and completion of the County Commissioner's Office at Kikuyu sub-county at an initial estimated cost of Ksh.46,401,754. The project started in the year financial 2010/2011. However, the project had not been put to use at the time of this audit in August, 2023.

In addition, inspection revealed there was poor workmanship as iron sheets had worn-out overtime and tiles were not filled properly. Further, windows panes were broken and plumbing works were incomplete. In addition, installation of water and electricity, kitchen and washrooms fittings had not been done.

Further, there were furniture worth Kshs.1,000,000 and other ICT equipment worth millions that were purchased for the DCCs office in the financial year 2018/2019, and kept in the new building had not been put in use as the building has not been occupied.

In the circumstances, the State Department may not have received value for money from the project.

12. Kenya School of Adventure and Leadership in Meru County

12.1 Delayed Construction of 100 PAX Hostel Block

As previously reported, the State Department entered into a contract with a firm, for the construction of one hundred (100) Pax hostel block at the Kenya School of Adventure and Leadership in Meru County at a contract sum of Kshs.198,109,780. The contract was signed on 20 March, 2020 for a period of two (2) years ending 20 March, 2022. As at 30 June, 2023, the contractor had been paid a total of Kshs.90,207,649. Review of the project records revealed that although the project was expected to be completed within two years, it was yet to be completed as at the time of the audit in August, 2023 (seventeen months later).

The delayed completion of the project has denied the School the benefit derived from the completed project.

12.2 Stalled Construction of Staff Houses

The State Department entered into a contract for the construction of staff houses at the Kenya School of Adventure and Leadership in Meru County at a contract sum of Kshs.24,367,350. The project commenced on 13 February, 2020 with a contract period of thirty-two (32) weeks. As at 30 June, 2023 the actual amount paid was Kshs.6,490,978. However, examination of the project records and physical verification carried out in August, 2023 revealed that the project had not been completed (two

years eleven months later). Further, construction had stopped at the lintel level without roofing works exposing the walls to damages and deteriorations.

In the circumstances, the public may not have received value for money.

13. Irregular Award of Contract for Maintenance of Nyayo House Lifts

Review of records for maintenance of Nyayo House indicated that the lifts were fitted during construction of the building by Schindler Ltd. However, the maintenance contract was awarded to M/S Elevator General Services Ltd during the year under review. No evidence was provided for audit to indicate that M/S Elevator General Services Ltd had relevant license to maintain the lifts contrary to the provisions of Regulation 174 (2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that where the procuring entity lacks the capacity to carry out the repairs or maintenance, an accounting officer shall competitively procure such services from a pre-qualified list of service providers licensed to undertake such services in accordance with the Act, these Regulations and any other relevant laws. Physical verification carried out in the month of November, 2023 revealed that four (4) of the seven (7) lifts were not functioning

In the circumstances, value for money may not have been obtained from the contract.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Grounded Government Vehicles - Kakamega and Migori Counties

Review of the fixed asset register maintained at Kakamega and Migori Counties and that included in the register were eight (8) unserviceable and grounded motor vehicles that had not been disposed. With some vehicles being unserviceable the Department may experience a shortage of vehicles in working condition, which will affect service delivery.

In the circumstances, the effective management of the State Department's assets could not be confirmed.

2. Gazetted Sub-counties and Wards Operating without AIEs

Review of records and inquiries from Management during the audit exercise carried out in August, 2023 revealed four gazetted administrative units in Migori County were operating without AIE including. These were: Nyatike South Sub-County, Nyatike West Sub-County, Matare Ward, Ntimaru Sub-County, and Wangirabose Ward and Ntimaru Sub-County.

The lack of funding may affect the ability of the administrative units to adequately deliver services to the public.

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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the State Department or to cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 January, 2024

key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

11. Statement of receipts and payments for the Nine Months Ending 31st march 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	108,588,131,476	135,982,731,923
Proceeds From Domestic and Foreign Grants	2	157,689,000	945,121,971
Proceeds From Sale of Assets	3	20,773,968	18,990,894
Miscellaneous Receipts	4	918,649,635	1,803,382,605
Total Receipts		109,685,245,078	138,750,143,393
Payments			
Compensation of Employees	5	75,256,769,668	95,600,260,123
Use of Goods and Services	6	29,958,212,106	33,238,685,883
Grants and Transfers to Other Government Entities	7	2,836,066,245	4,438,574,536
Other Grants and Transfers	8	83,907,615	27,496,916
Social Security Benefits	9	7,196,030	9,914,595
Acquisition of Assets	10	2,473,025,200	5,430,210,383
Total Payments		109,695,176,865	138,745,148,436
Surplus (Deficit)		(9,931,786)	4,994,957

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 September 2023 and signed by:



Dr. Raymond Omollo, PhD
 Principal Secretary



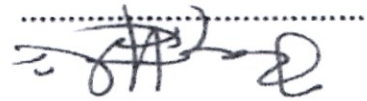
Fredrick Muhul Raongo
 Deputy Accountant General
 ICPAK M/No.6591

12. Statement Of Financial Assets And Financial Liabilities for the Nine Months Ending 31st

march 2023

Description	Note	2022/23	2021/2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	11A	437,551,393	397,763,378
Cash balances	11B	4,784,153	22,670,704
Total cash and cash equivalents		442,305,546	420,434,082
Imprests and advances	12	-	16,989,419
Total financial assets		442,305,546	437,423,501
Financial liabilities			
Third party deposits and retention	13	429,566,628	276,225,952
Net financial assets		12,738,918	161,197,549
Represented by			
Fund balance b fwd.	14	161,197,549	1,377,134,784
Prior year adjustment	15	(138,526,845)	(1,220,932,194)
Surplus (Deficit) for the year		(9,931,786)	4,904,959
Net financial position		12,738,918	161,197,549

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 31st September 2023 and signed by:



Dr. Raymond Omollo, PhD
Principal Secretary



Fredrick Muthul Kaongo
Deputy Account General
ICPAK M/No. 6591

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

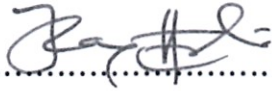
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

13. Statement Of Cash Flows For The Nine Months Ending 31st march 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	108,588,131,476	135,982,731,923
Proceeds from domestic and foreign grants	2	157,690,000	945,121,971
Miscellaneous receipts	4	918,649,635	1,803,382,605
Total Receipts		109,664,471,110	138,731,236,499
Payments			
Compensation of employees	5	75,256,769,668	95,600,260,123
Use of goods and services	6	29,038,212,106	33,238,685,883
Transfers to other government units	7	2,836,066,245	4,438,574,536
Other grants and transfers	8	83,907,615	27,496,916
Social security benefits	9	7,196,030	9,914,595
Total Payment		107,222,151,665	133,314,932,053
Net receipts/(payments)			
Adjusted For:			
Adjustments during the year	15	(138,526,845)	(1,220,932,194)
Decrease/(Increase) in accounts receivable	16	16,989,419	(10,803,168)
Increase/(Decrease) in deposits and retention	17	153,340,676	(257,410,810)
Net Cash Flow from Operating Activities		2,474,122,695	3,927,158,274
Cash flow From Investing Activities			
Proceeds from sale of assets	6	20,773,968	18,906,894
Acquisition of assets	10	(2,473,025,200)	(5,430,216,383)
Net Cash Flows from Investing Activities		(2,452,251,232)	(5,411,309,489)
Net increase in cash and cash equivalents		21,871,463	(1,484,151,215)
Cash & Cash Equivalent at Start of The Year	11	420,434,082	1,904,585,295
Cash & Cash Equivalent at End of The Year	11	442,305,545	420,434,080

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

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 September 2023 and signed by:



.....
Dr. Raymond Omollo, PhD
Principal Secretary



.....
Fredrick Muhul Raongo
Deputy Accountant General
ICPAK M/No. 6591

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

14. Statement of Comparison of Budget and Actual Amounts Combined) for FY2022/2023

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/c %
Exchequer releases	141,230,790,681	(32,440,780,530)	108,790,010,151	108,588,131,476	201,878,675	100%
Proceeds from domestic and foreign grants	202,000,000	(202,000,000)	-	157,690,000	(157,690,000)	-
Proceeds from sale of assets	11,133,000	(2,783,250)	8,349,750	20,773,968	(12,424,218)	249%
Miscellaneous receipts	2,088,537,000	(522,134,250)	1,566,402,750	918,649,635	647,753,115	59%
Total Receipts	143,532,460,681	(33,167,698,030)	(110,364,762,651)	109,685,245,078	679,517,573	99%
Payments						
Compensation of employees	102,355,230,000	(27,270,726,839)	75,084,503,161	75,256,769,668	(172,266,507)	100%
Use of goods and services	31,555,162,466	(2,584,460,835)	28,970,701,631	29,038,212,106	(67,510,475)	100%
Transfers to other government entities	4,397,496,159	(890,505,197)	3,506,990,962	2,836,066,245	670,924,717	81%
Other grants and transfers	118,255,265	(29,563,817)	88,691,448	83,907,615	4,783,833	95%
Social security benefits	13,230,903	(5,602,726)	7,628,177	7,196,030	432,147	94%
Acquisition of assets	5,093,085,888	(2,386,838,616)	2,706,247,272	2,473,025,200	233,222,072	91%
Total Payments	143,532,460,681	(33,167,698,030)	(110,364,762,651)	109,695,176,865	669,585,786	99%
Surplus/ Deficit				(9,931,786)	9,931,786	%

The entity financial statements were approved on 30th September 2023 and signed by:


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Dr. Raymond Omollo, PhD
Principal Secretary


.....


Fredrick Muhul Raongo
Deputy Accountant General
ICPAK M/No. 6591

13 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY 2022/2023


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/c, %
Receipts						
Exchequer releases	6,576,886,159	(2,679,601,360)	3,897,284,799	3,695,406,124	201,878,675	95%
Transfers from other Government entities						
Proceeds from domestic and foreign grants	202,000,000	(202,000,000)	-	157,690,000	(157,690,000)	-
Total Receipts	6,778,886,159	(2,881,601,360)	3,897,284,799	3,853,096,123	44,188,676	99%
Payments						
Compensation of employees	1,000,000	(1,000,000)	-	-	-	-
Use of goods and services	2,453,200,000	415,732,237	2,037,467,763	2,013,426,352	24,041,411	99%
Transfers to other Government entity	520,856,159	120,996,378	641,852,537	599,573,044	42,279,493	93%
Acquisition of assets	3,803,830,000	(2,585,865,501)	1,217,964,499	1,194,847,414	23,117,085	98%
Total Payments	6,778,886,159	2,881,601,360	3,897,284,799	3,807,846,810	89,437,989	98%
Surplus/Deficit				45,249,301	(45,249,313)	-

The entity financial statements were approved on _____

2023 and signed by: _____



 Dr. Raymond Omollo, PhD
 Principal Secretary



 Fredrick Muhul Raongo
 Deputy Accountant General
 ICPAK M/No.6591

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

13 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2022/2023

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/c %
Receipts						
Exchequer releases	134,653,904,522	(29,761,179,170)	104,892,725,352	104,892,725,352	-	100%
Proceeds from sale of assets	11,133,000	(2,783,250)	8,349,750	20,773,968	(12,424,218)	249%
Miscellaneous receipts	2,088,537,000	(522,134,250)	1,566,402,750	918,649,635	647,753,115	59%
Total Receipts	136,753,574,522	(30,286,096,670)	106,467,477,852	105,832,148,955	635,328,897	99%
Payments						
Compensation of employees	102,354,230,000	(27,269,726,839)	75,084,503,161	75,256,769,668	(172,266,507)	100%
Use of goods and services	29,101,962,466	(2,168,728,598)	26,933,233,868	27,024,785,754	(91,551,886)	100%
Transfers to other Government entities	3,876,640,000	(1,011,501,575)	2,865,138,425	2,236,493,202	628,645,223	78%
Other grants and transfers	118,255,265	(29,563,817)	88,691,448	83,907,615	4,783,833	95%
Social security benefits	13,230,903	(5,602,726)	7,628,177	7,196,030	432,147	94%
Acquisition of assets	1,289,255,888	199,026,885	1,488,282,773	1,278,177,785	210,104,988	86%
Total Payments	136,753,574,522	(30,286,096,670)	106,467,477,852	105,887,330,054	580,147,798	99%
Surplus/Deficit				(55,181,099)	55,181,099	

The entity financial statements were approved on 30th September 2023 and signed by:


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Dr. Raymond Omollo, PhD
Principal Secretary


.....

Fredrick Muhul Raongo
Deputy Accountant General
ICPAK M/No.6591

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Description	Original Budget 2022 Kshs	Adjustments	Final Budget	Actual on comparable basis 2022/2023 Kshs	Budget utilization difference Kshs
0601000000	Policing Services					
0601010000	Kenya Police Service	45,316,108,225.00	-	45,316,108,225.00	45,223,084,996.20	93,023,228.80
0601020000	Administration Police Service	16,985,693,735.00	-	16,985,693,735.00	17,242,327,724.85	(256,633,989.85)
0601030000	Criminal Investigation Service	6,402,078,044.00	-	6,402,078,044.00	6,363,790,770.80	38,287,273.20
0601040000	General Service Unit	11,668,131,978.00	-	11,668,131,978.00	11,623,554,457.70	44,577,520.30
	Sub Total	80,372,011,982.00	-	80,372,011,982.00	80,452,949.55	(80,745,967.55)
0603000000	Government Printing					
0603010000	Government Printing	546,954,612.00	-	546,954,612.00	508,075,706.30	38,878,905.70
	Sub Total	546,954,612.00	-	546,954,612.00	508,075,706.30	38,878,905.70
0605000000	Migration and Citizen Services					
0605020000	Immigration Services	2,962,176,002.00	-	2,962,176,002.00	2,869,241,880.70	92,934,121.30
0605030000	Refugee Affairs	133,098,729.00	-	133,098,729.00	103,686,145.20	29,412,583.80
	Sub Total	3,095,274,731.00	-	3,095,274,731.00	2,972,928,025.90	122,346,705.10
0625000000	Road Safety					
0625010000	Road Safety	2,370,152,537.00	-	2,370,152,537.00	1,669,190,253.60	700,962,283.40
	Sub Total	2,370,152,537.00	-	2,370,152,537.00	1,669,190,253.60	700,962,283.40
0626000000	Population Management Services					
0626010000	National Registration Bureau	3,261,143,408.00	-	3,261,143,408.00	3,223,998,529.15	37,144,878.85

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Programme/Sub-programme	Description	Original Budget 2022	Adjustments	Final Budget	Actual on comparable basis 2022/2023	Budget utilization difference
0626020000	Civil Registration Services	634,292,936.00	-	634,292,936.00	611,290,280.75	23,002,655.25
0626030000	Integrated Personal Registration Services	86,677,432.00	-	86,677,432.00	102,193,249.60	(15,515,817.60)
	Sub Total	3,982,113,776.00	-	3,982,113,776.00	3,937,482,059.50	44,631,716.50
0629000000	General Administration and Support Services					
0629010000	National Government and Coordination Services	18,491,627,039.00	-	18,491,627,039.00	18,652,191,342.90	(160,564,303.90)
0629020000	Betting Control and Lottery Policy Services	74,214,329.00	-	74,214,329.00	73,007,225.35	1,207,103.65
0629030000	Disaster Risk Reduction	26,334,462.00	-	26,334,462.00	22,018,650.75	4,315,811.25
0629040000	Peace Building and National Cohesion	312,007,881.00	-	312,007,881.00	331,597,600.50	(19,589,719.50)
0629050000	Government Chemist Services	310,314,240.00	-	310,314,240.00	308,106,247.00	2,207,993.00
	Sub total	19,214,497,951.00	-	19,214,497,951.00	19,386,921,066.50	(172,423,115.50)
0630000000	Policy Co-ordination Services					
0630010000	National Campaign Against Drug and Substance Abuse	462,023,937.00	-	462,023,937.00	468,742,500.00	(6,718,563.00)
0630020000	NGO Regulatory Service	190,912,500.00	-	190,912,500.00	190,907,925.00	4,575.00
0630030000	Crime Research	130,820,625.00	-	130,820,625.00	134,175,000.00	(3,354,375.00)
	Sub Total	783,757,062.00	-	783,757,062.00	793,825,425.00	(10,068,363.00)
	GRAND TOTAL	110,364,762,651.00	-	110,364,762,651.00	109,721,171,486.35	643,591,164.65

15. Notes to the Financial Statements

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

2. Reporting entity

The financial statements are for the State Department of Interior and Citizen Services now Internal Security and National Administration. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department of Interior and Citizen Services (Internal Security and National Administration) for all the years presented.

a) Recognition of Receipts

The State Department of Interior and Citizen Services recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(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 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The State Department of Interior and Citizen Services recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Interior.

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 xx to the financial statements.

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the State Department for Interior 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 State Department for Interior 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 or grants.

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.

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 and retentions. As of 30th June 2023, this amounted to Kshs 429,566,628 compared to Kshs 276,225,952 in prior period as indicated on note 22A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

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 original budget was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were xx 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 2023.

j) Prior Period Adjustment

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

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.

Significant Accounting Policies (Continued)

1) 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.

- 1 Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department of Interior and Citizen Services 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 INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements

1 Exchequer releases

Description	2022/2023	2021/2022
	Kshs	Kshs
Total Exchequer for quarter 1	30,500,078,193	30,529,859,577
Total Exchequer for quarter 2	33,040,503,920	37,392,923,841
Total Exchequer for quarter 3	35,231,782,111	31,526,556,791
Total Exchequer for quarter 4	9,815,767,251	36,533,391,714
Total	108,588,131,476	135,982,731,923

2 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2022/2023	2021/2022
				Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
JICA facial recognition and behavior detection solution	-		-	-	700,000,000
	-		-	-	-
Grants received from Multilateral Donors (International Organizations)					
World Bank/IMF-Horn of Africa Gateway Dev. Project	-		-	157,690,000	245,121,971
Total	-		-	157,690,000	945,121,971

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (continued)

3 Proceeds from Sale of Assets

Description	2022/2023	2021/2022
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks & Commodities	20,773,968	18,906,894
Disposal and Sales of Non-Produced Assets	-	-
Total	20,773,968	18,906,894

4 Miscellaneous Receipts

Description	2022/2023	2021/2022
	Kshs	Kshs
Sales by Market Establishments	26,245,425	34,961,457
Receipts from Administrative Fees and Charges	892,404,210	1,768,421,148
Others Receipts not classified elsewhere	-	-
Total	918,649,635	1,803,382,605

5 Compensation to Employees

Description	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	43,155,973,775	52,820,053,009
Basic wages of temporary employees	227,992,445	249,764,401
Personal allowances paid as part of salary	31,872,803,448	42,530,442,713
Total	75,256,769,668	95,600,260,123

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

6 Use of Goods and Services

Description	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	1,000,879,771	1,216,257,880
Communication, supplies and services	113,875,939	160,574,235
Domestic travel and subsistence	994,249,698	1,410,227,101
Foreign travel and subsistence	8,123,668	19,629,881
Printing, advertising and information supplies & services	6,735,040	10,368,550
Rentals of produced assets	416,134,684	328,897,077
Training expenses	514,018,954	643,102,485
Hospitality supplies and services	232,404,121	723,986,299
Insurance costs	9,029,747,055	5,581,452,440
Specialized materials and services	5,231,739,153	7,238,767,456
Office and general supplies and services	68,798,600	150,710,987
Fuel Oil and Lubricants	1,007,926,985	1,394,745,055
Other operating expenses	9,711,930,700	13,044,454,479
Routine maintenance – vehicles and other transport equipment	568,463,171	718,102,593
Routine maintenance – other assets	133,311,927	597,240,365
Exchange rate losses	85,840	169,000
Total	29,038,212,106	33,238,685,883

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

7 Grants and Transfers to other Government Entities

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers to National Government entities	-	3,778,664,196
Current grants to government agencies and other level of govt	-	-
Capital grants to government agencies and other level of govt	599,573,044	659,910,340
Current grants to development projects	2,236,493,202	-
Total	2,836,066,245	4,438,574,536

7 b: Transfers to self – reporting entities in the year

Description	Recurrent	Development	Total for the 2022/2023	Insert comparative 2021/2022
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
National Campaign against Drug Abuse	574,844,313		574,844,313	529,150,000.00
National Cohesion and Integration	382,941,400		382,941,400	652,750,000.00
National Crime Centre	168,836,875		168,836,875	178,900,000.00
National Transport and Safety Authority	-		-	100,190,000
NGO Co-ordination Board	196,617,500		196,617,500	219,550,000.00
Private Security Regulatory Authority	160,900,000		160,900,000	739,388,369.00
Total	1,484,140,088		1,484,140,088	2,419,928,369.00

8 Other Grants and Transfers

Explanation	2022/2023	2021/2022
	Kshs	Kshs
Emergency Relief	17,086,173	-
Scholarships and other educational benefits	66,821,442	-
Total	83,907,615	27,496,916

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st March 2023

Notes to the Financial Statements (Continued)

9 Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Government pension and retirement benefits	7,196,030	9,914,595
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Social Benefits to the aged (above 70 years)	-	-
Total	7,196,030	9,914,595

10 Acquisition of Assets

Non -Financial Assets	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	9,216,512	1,548,166,583
Refurbishment of Buildings	5,634,158	78,905,986
Construction and Civil Works	22,823,989	138,495,751
Overhaul and Refurbishment	6,250,275	49,592,610
Purchase of Vehicles and other Transport Equipment	567,335,104	-
Overhaul of Vehicles and other Transport Equipment	15,148,093	29,626,031
Purchase of Household Furniture and Institutional Equipment	1,165,640	2,281,759
Purchase of Office Furniture and General Equipment	17,759,433	31,853,794
Purchase of Specialized Plant, Equipment and Machinery	1,805,341,843	3,549,719,069
Rehabilitation and Renovation of Plant, Machinery and Equip.	22,350,152	700,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	750,000
Rehabilitation of Civil Works	-	124,800
Sub-total	2,473,025,200	5,430,216,383
Total	2,473,025,200	5,430,216,383

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

11 Cash and Bank Accounts

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts (Note 11A)	437,551,393	397,763,378
Cash on hand (Note 11 B)	4,754,153	22,670,704
Total	442,305,546	420,434,082

11A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2022/2023	2021/2022
				Kshs	Kshs
Central Bank of Kenya 100302418	Kshs	Reccurent	1	6,812,587	1,647,036
Central bank of Kenya 1000302453	Kshs	Development	1	1,172,178	119,890,390
Central Bank of Kenya 1000302461	Kshs	Deposit	1	429,566,628	276,225,952
Total				437,551,393	397,763,378

11B: Cash on hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	4,754,153	22,670,704
Cash in hand – Held in foreign currency	-	-
Total	4,754,153	22,670,704

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	2022/2023	2021/2022
	Kshs	Kshs
Hqters, Harambee House Building, Cash Office	-	22,670,704
Total	-	22,670,704

12 : Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	-	13,268,515
Suspense & Clearance Account	-	3,720,904
Other Current Assets		
Total	-	16,898,419

13 Third party deposits and retention

Description	2022/2023	2021/2022
	Kshs	Kshs
Retention	429,566,628	276,225,952
Deposits	-	
Total	429,566,628	276,225,952

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

14 Fund Balance Brought Forward

Description	2022/2023	Insert Comparative FY
	Kshs	Kshs
Bank Accounts	437,551,393	1,859,421,250
Cash in hand	-	45,164,045
Imprests and advances	-	6,186,251
Third party deposits and retention	429,566,628	(533,636,762)
Total	867,118,021	1,377,134,784

15 Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements 2022/2023	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	397,763,378	121,537,426	276,225,952
Cash In Hand	22,670,704	-	22,670,704
Imprests and advances	(276,225,952)	-	(276,225,952)
Third party deposits and retention	16,989,419	16,989,419	-
Others (<i>Specify</i>)			
	161,197,549	138,526,845	22,670,704

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

16 (Increase)/ Decrease in Advances and Imprests

Description	2022/2023	2021/2022
	Kshs	Kshs
Receivables As At 1 st July 2022 (A)	16,989,419	-6,186,251
Receivables As At 30 th June 2023 (B)	-	16,989,419
(Increase)/ Decrease in Receivables (C=(B-A))	16,989,419	10,803,168

17 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022/2023	2021/2023
	Kshs	Kshs
Payables As At 1 st July 2022	276,225,952	533,636,762
Payables As At 30 th June 2023	429,566,628	276,255,952
Increase/ (Decrease) In Payables	153,340,676	(257,410,810)

Notes to the Financial Statements (Continued)

18 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Interior and Citizen Services

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

19 Other Important Disclosures

27.1 Related party transactions:

Description	2022/2022	2021/2022
	Kshs	Kshs
Key Management Compensation		50,521,050
Transfers to Related Parties		
Transfers to other MDAs		-
Transfers to SCs and SAGAs	1,484,140,088	2,419,928,369
Total Transfers to Related Parties	1,484,140,088	2,470,449,419
Total Transfers from Related Parties		2,470,449,419

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Other important disclosures (continued)

27.2 External Assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as payment by Third Parties		945,121,971
Total		945,121,971

a) External assistance relating loans and grants

	2022/2023	2021/2022
Description	Kshs	Kshs
External Assistance received as Loans		
External Assistance received as Grants		945,121,971
Total		945,121,971

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Other important disclosures (continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	Insert Current FY	Insert Comparative FY
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral Donors		945,121,971
National Assistance Organization		
Total		945,121,971

d) Non-monetary external assistance

	2022/2023	2022/2023
Description	Kshs	Kshs
Goods	-	
Services	-	945,121,971
Total	-	945,121,971

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

Financial Statements For The Nine Months Starting 01 July 2022 to 31st march 2023

Notes to the Financial Statements (Continued)

e) Purpose and use of external assistance

Description	2022/2023	2021/2022
	Kshs	Kshs
Compensation to Employees		
Use of Goods and Services		
Subsidies		945,121,971
Other Payments		
Total		945,121,971

f) External Assistance paid on behalf of (the MDA) by Source

	2022/2023	2021/2022
Description	Kshs	Kshs
National Government		
Multilateral Donors		945,121,971
Bilateral Donors		
International Assistance Organization		
NGO's		
National Assistance Organization		
Total		945,121,971

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Notes to the Financial Statements (Continued)

27.6. Payments by third party on behalf of (the MDA)

a) Classification by Source

	2021/2022	2022/2023
Description	Kshs	Kshs
National government		-
Multilateral donors		-
Bilateral donors		-
International assistance organization		-
NGOs		-
National Assistance Organization		-
Total		-

They were no payments by third party on behalf of the State department of Interior and Citizen services during the FY 2022-2023.

b) Classification of payments made by Third Parties by Nature of expenses

Payments made by Third Parties	2022/2023	2021/2022
	Kshs	Kshs
Compensation to Employees		-
Use of goods and services		-
Subsidies		-
Transfers to other Government Units		-
Other grants and transfers		-
Social Security Benefits		-
Acquisition of Assets		-
Other payments		-
Total		-

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Notes to the Financial Statements (Continued)

27.7 Contingent Liabilities

Contingent liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court case against State Department of Internal Security and National Administration		373,086,481.35
Bank guarantees in favour of subsidiary		-
Contingent liabilities arising from PPPs		-
Total		373,086,481.35

27.8 Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the external auditor, and Management comments that were provided to the Auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame which we expect the issues to be resolved.

Progress on follow up of Prior Years Auditor's-General's Recommendations

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)
1	Variance between Financial Statements and Trial Balance Figures	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
2	Misstatement of Receipts	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
3	Long Outstanding and Un-Reconciled Bank Balances	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
4	Pending Bills	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
5	Unresolved Prior Year Matters	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
6	Provision of Enhanced Comprehensive	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
7	Failure to provide documents for Ex-gratia claims under provision of Comprehensive Medical Cover	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
8	Stalled Project at Buna Police Station, Wajir County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
9	Abandoned Construction Works of Laisamis Police Station	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022

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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)
10	Stalled Construction of Police Station at Balambala in Garissa County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
11	Stalled Construction of Nyanza Headquarters – Migori County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
12	Non-Adherence to the Procurement Law on Rehabilitation and Extension of Homa Bay County Commissioner’s Residence	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
13	Stalled Construction of Magunga District Headquarters – Homa Bay County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
14	Un-Occupied School of Leadership in Kiganjo Police College	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
15	Delay in Issuance of Passports	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
16	Obsolete Visa Stickers Store	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
17	Kenya Police Service Stores	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
18	Safety Concern in Nyayo House Building	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022

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)
176	Long Outstanding and Un-reconciled Bank Balances	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
177	Unsupported Pending Bills	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
178	Provision of Enhanced Comprehensive Group Life Cover	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.1	Non-Provision of Quarterly Reports	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.2	Unpaid Claims under Work Injury Benefits Act (WIBA)	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.3	Unpaid Sums for Critical Illness-Group Life Benefit	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.4	Under Budgeting for Comprehensive Group Life Cover	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.5	Unsupported Adjustment of Premiums	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.6	Unpaid Claims on Last Expense	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
179.7	Lack of standing Committee Reports	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
180	Provision of Comprehensive Medical Cover	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
180.1	Comprehensive Medical Cover Last Expense Claims	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023
180.2	Ex-Gratia/Excess of Loss Benefits	Ref: MINA/SDISNA.2/27A(22) dated 27 th September, 2023	Response provided	By December, 2023

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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)
181	Non-Compliance with One Third Rule on Basic Salary	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182	Acquisition of Assets	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.1	Delayed Construction of 100 PX Hostel Block	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.2	Stalled Construction of Staff Houses	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.3	Incomplete Climbing and Rescue Tower	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.4	Stalled Construction of Deputy County Commissioner's Office Block At Tigania Central Meru	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.5	Stalled Construction of Tigania East Sub County Office Block At Muriri	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.6	Incomplete Igembe North Sub County Offices at Laare	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.7	Stalled Construction of Staff Houses (4 Units-Two Bedroomed Each) –Kagumo Police Station	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.8	Unoccupied County Police Headquarters in Kerugoya	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.9	Stalled Construction of Kitinyaga West (Ndia East) Sub County Station and Offices at Baricho	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.10	Stalled Construction of Mwea Sub County Police Station and Offices	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.11	Delay in Completion of Construction of Mwea West Sub County Headquarters at Kandonga	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023

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)
182.12	Construction of Mwea West Sub County Police Station and Offices	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.13	Proposed Renovation, Construction and Completion of Deputy County Commissioner's Office at Balambala Sub County in Garissa County	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.14	Construction and Completion of Danyere Assistant County Commissioners	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.15	Proposed Construction of National Registration Office Block-Kakamega East Sub County	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
182.16	Dry Docking of Kenya Coast Guard Vessel	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
183	Lack of Ownership Documents for Police Land	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
184	Defective Birth Certificate Booklets	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
185	Delay in Separation of Electricity Meters	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
186	Lack of Adequate Storage Space for food and Ration at the National Police Service 'B' Campus Embakasi	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023

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187	Stations Operating Without AIE Allocations	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response provided	By December, 2023
188	Kenya Coast Guard Service –Assets with no Ownership Documents	Ref: MINA/SDISNA.2/27A(22) dated 27th September, 2023	Response Provided	By December, 2023



Dr. Raymond Omollo PhD
Principal Secretary



Muhul Fredrick Raongo
Deputy Accountant General
ICPAK NO. 6591

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstand Balance
				a	b	c	d=a+b-
Construction of buildings							
1.							
Sub-Total							
Construction of civil works							
2.							
Sub-Total							
Supply of goods							
3.							
Sub-Total							
Supply of services							
4.							
5.							
Sub-Total							
Grand Total							

All pending payables were transferred to vote 1026 where they have been disclosed and reported.

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
Sub-Total							
Union Employees							
4.							
Sub-Total							
Others (specify)							
5.							
Sub-Total							
Grand Total							

The state department did not have outstanding staff payables in the period under review

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Annex 3 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
Sub-Total							
Grand Total							

The state department did not have amounts due to related or other parties in the period under review

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total					

All the fixed assets under vote 1021 were transferred to vote 1026 where they have been reported and disclosed.

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Annex 5: List of Projects implemented by State Department of Interior and Citizen Services
FY 2022/2023

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Igembe South DCC's Office	Construction of Sub County Headquarters	PS Interior and Citizen Services	Yes
2	Naivasha DCC's Office	Construction of Sub County Headquarters	PS Interior and Citizen Services	Yes
3	Teso North DCC's Office	Refurbishment of NGO Office	PS Interior and Citizen Services	Yes
4	Security Roads and Airstrips (Ijara Airstrip)	Rehabilitation of Security Roads and airstrips	PS Interior and Citizen Services	Yes
5	National Secure Communication and Surveillance System	Maintenance of the surveillance	PS Interior and Citizen Services	Yes

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Annex 6 – List of SCs, Sagas and Public Funds under State Department of Internal Security and national Administration

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Campaign Against Drug Abuse		Yes
2	National Cohesion and Integrations		Yes
3	National Crime Research Centre		Yes
4	National Transport and Safety Authority		
5	NGO- Co-ordination Board		
6	Private Security Regulatory Authority		
	TOTAL		

Annex 7 – Contingent Liabilities Register

	Nature of contingent liability	Remarks
1		
2		
3		

The state department did not have any contingent liabilities probable or remote in the period under review

Annex 8: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

The state department did not have any climate relevant expenditure analysed in the period under review

Annex 9: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

The State Department Did Not Have Disaster Expenditure Analysed in The Period Under Review

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NOTES TO THE FINANCIAL STATEMENTS

Entity: 1021-State Department for Interior

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

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	1210400	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	700,000,000.00
Grants from International Organisations	1320000	157,689,999.50	245,121,970.90
TOTAL		157,689,999.50	945,121,970.90

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	30,500,078,193.30	30,529,859,576.50
Exchequer Releases/ Provisioning Account for Q2	9910201	33,040,503,920.40	37,392,923,841.30
Exchequer Releases/ Provisioning Account for Q3	9910201	35,231,782,111.00	31,526,556,790.85
Exchequer Releases/ Provisioning Account for Q4	9910201	9,815,767,250.90	36,533,391,714.15
TOTAL		108,588,131,475.60	135,982,731,922.80

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

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	20,773,968.15	18,906,894.00
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		20,773,968.15	18,906,894.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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 - ECD	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
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	26,245,425.00	34,961,457.00
Administrative Fees and Charges collected as AIA	1420300	892,404,210.00	1,768,421,148.00
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
	1510200	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
Plot Rents	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	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Repayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	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
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		918,649,635.00	1,803,382,605.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	43,155,973,775.45	52,820,053,008.75
Basic Wages - Temporary Employees	2110200	227,992,445.15	249,764,401.30
Personal Allowances paid as part of Salary	2110300	31,872,803,447.70	42,530,442,713.15
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		75,256,769,668.30	95,600,260,123.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,000,879,770.70	1,216,257,880.95
Communication, Supplies and Services	2210200	113,875,939.15	160,574,234.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	994,249,698.30	1,410,227,102.10
Foreign Travel and Subsistence, and other transportation costs	2210400	8,123,668.10	19,829,881.00
Printing, Advertising and Information Supplies and Services	2210500	6,735,040.00	10,368,549.50
Rentals of Produced Assets	2210600	416,134,683.80	328,897,076.85
Training Expenses	2210700	514,018,953.85	643,102,485.45
Hospitality Supplies and Services	2210800	232,190,920.95	723,986,299.35
Insurance Costs	2210900	9,029,747,055.40	5,581,452,440.00
Specialised Materials and Supplies	2211000	5,231,739,152.75	7,238,767,455.60
Office and General Supplies and Services	2211100	68,798,599.80	150,710,986.90
Fuel Oil and Lubricants	2211200	1,007,926,985.20	1,394,745,054.50
Other Operating Expenses	2211300	9,711,930,700.30	13,044,454,479.45
Routine Maintenance - Vehicles	2220100	568,463,171.15	718,102,593.00
Routine Maintenance - Other Assets	2220200	133,311,926.80	597,240,364.80
Exchange Rate Losses	2230100	85,840.00	169,000.00
TOTAL		29,038,212,105.85	33,238,685,883.95

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	2630100	2,236,493,201.65	3,778,664,195.70
Capital Grants to Government Agencies and other	2630200	599,573,043.60	659,910,339.60

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		2,836,066,245.25	4,438,574,535.30

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	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	66,821,442.00	0.00
Emergency Relief and Refugee Assistance	2640200	17,086,173.00	27,496,916.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		83,907,615.00	27,496,916.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	7,196,030.10	9,914,595.20
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		7,196,030.10	9,914,595.20

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	9,216,512.00	1,548,166,582.85
Refurbishment of Buildings	3110300	5,634,158.00	78,905,985.50
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	22,823,989.00	138,495,750.65
Overhaul and Refurbishment of Construction and Civil Works	3110600	6,250,275.00	49,592,610.00
Purchase of Vehicles and Other Transport Equipment	3110700	567,335,104.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	15,148,093.00	29,626,031.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,165,640.00	2,281,759.00
Purchase of Office Furniture and General Equipment	3111000	17,759,433.40	31,853,793.75
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,805,341,843.45	3,549,719,069.80
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	22,350,152.00	700,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	750,000.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	124,800.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	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		2,473,025,199.85	5,430,216,382.55

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
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	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	0.00	0.00
	2999900	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	6,812,587.50	1,647,036.05
Development Bank Accounts	6540000	1,172,178.00	119,890,390.65
Deposit Bank Account	6550000	429,566,628.00	276,225,952.00
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		437,551,393.50	397,763,378.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	4,754,152.70	22,670,703.65
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		4,754,152.70	22,670,703.65

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	13,268,515.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	3,720,904.35
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	16,989,419.35

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
	7340000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	0.00
Other General Liabilities	7330000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	429,566,828.00	276,225,952.00
Revolving Funds	7350000	0.00	0.00
TOTAL		429,566,828.00	276,225,952.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	397,763,378.70	1,859,423,752.80
Opening Balance Cash	22B	22,670,703.65	45,164,045.40
Opening Balance Receivables - Imprest and Clearance Accounts	23	16,989,419.35	336,442,607.40
Opening Balance - Deposits	24	(276,225,952.00)	(863,895,618.40)
TOTAL		161,197,549.70	1,377,134,787.20

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	138,526,845.40	1,220,932,194.00
County Transfers	9910300	0.00	0.00
TOTAL		138,526,845.00	1,220,932,194.00



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1021-State Department for Interior

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	157,689,999.50	945,121,970.90
Exchequer releases	4	108,588,131,475.60	135,982,731,922.80
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	20,773,968.15	18,906,894.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	918,649,635.00	1,803,382,605.00
TOTAL RECEIPTS		109,685,245,078.25	138,750,143,392.70
PAYMENTS			
Compensation of Employees	12	75,256,769,668.30	95,600,260,123.20
Use of goods and Services	13	29,038,212,105.85	33,238,685,883.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,836,066,245.25	4,438,574,535.30
Other Grants and Transfers	16	83,907,615.00	27,496,916.00
Social Security Benefits	17	7,196,030.10	9,914,595.20
Acquisition of Assets	18	2,473,025,199.85	5,430,216,382.55
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		109,695,176,864.35	138,745,148,436.20
SURPLUS/DEFICIT		(9,931,786.10)	4,994,956.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	202,000,000.00	0.00	(202,000,000.00)	0.00	157,689,999.50	(157,689,999.50)	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,695,406,123.60	(3,695,406,123.60)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		202,000,000.00	0.00	(202,000,000.00)	0.00	3,853,096,123.10	(3,853,096,123.10)	0.00%
PAYMENTS								
Compensation of Employees	12	1,000,000.00	0.00	(1,000,000.00)	0.00	0.00	0.00	0.00%
Use of goods and Services	13	2,453,200,000.00	0.00	(415,732,237.00)	2,037,467,763.00	2,013,426,352.10	24,041,410.90	98.82%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	520,856,159.00	0.00	120,996,378.00	641,852,537.00	599,573,043.60	42,279,493.40	93.41%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	3,803,830,000.00	0.00	(2,585,865,501.00)	1,217,964,499.00	1,194,847,414.45	23,117,084.55	98.10%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		6,778,886,159.00	0.00	(2,881,601,360.00)	3,897,284,799.00	3,807,846,810.15	89,437,988.85	97.71%



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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	202,000,000.00	0.00	(202,000,000.00)	0.00	157,689,999.50	(157,689,999.50)	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	108,588,131,475.60	(108,588,131,475.60)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	11,133,000.00	0.00	(2,783,250.00)	8,349,750.00	20,773,968.15	(12,424,218.15)	248.80%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	2,088,537,000.00	0.00	(522,134,250.00)	1,566,402,750.00	918,649,635.00	647,753,115.00	58.65%
Total		2,301,670,000.00	0.00	(726,917,500.00)	1,574,752,500.00	109,685,245,078.25	(108,110,492,578.25)	6965.24%
PAYMENTS								
Compensation of Employees	12	102,355,230,000.00	0.00	(27,270,726,839.00)	75,084,503,161.00	75,256,769,668.30	(172,266,507.30)	100.23%
Use of goods and Services	13	31,555,162,466.00	(35,905.00)	(2,584,424,930.00)	28,970,701,631.00	29,038,212,105.85	(67,510,474.85)	100.23%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,397,496,159.00	0.00	(890,505,197.00)	3,506,990,962.00	2,836,066,245.25	670,924,716.75	80.87%
Other Grants and Transfers	16	118,255,265.00	0.00	(29,563,817.00)	88,691,448.00	83,907,615.00	4,783,833.00	94.61%
Social Security Benefits	17	13,230,903.00	0.00	(5,602,726.00)	7,628,177.00	7,196,030.10	432,146.90	94.33%
Acquisition of Assets	18	5,093,085,888.00	35,905.00	(2,386,874,521.00)	2,706,247,272.00	2,473,025,199.85	233,222,072.15	91.38%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		143,532,460,681.00	0.00	(33,167,698,030.00)	110,364,762,651.00	109,695,176,864.35	669,585,786.65	99.39%



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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	104,892,725,352.00	(104,892,725,352.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	11,133,000.00	0.00	(2,783,250.00)	8,349,750.00	20,773,968.15	(12,424,218.15)	248.80%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	2,088,537,000.00	0.00	(522,134,250.00)	1,566,402,750.00	918,649,635.00	647,753,115.00	58.65%
Total		2,099,670,000.00	0.00	(524,917,500.00)	1,574,752,500.00	105,832,148,955.15	(104,257,396,455.15)	6720.56%
PAYMENTS								
Compensation of Employees	12	102,354,230,000.00	0.00	(27,269,726,839.00)	75,084,503,161.00	75,256,769,668.30	(172,266,507.30)	100.23%
Use of goods and Services	13	29,101,962,466.00	(35,905.00)	(2,168,692,693.00)	26,933,233,868.00	27,024,785,753.75	(91,551,885.75)	100.34%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,876,640,000.00	0.00	(1,011,501,575.00)	2,865,138,425.00	2,236,493,201.65	628,645,223.35	78.06%
Other Grants and Transfers	16	118,255,265.00	0.00	(29,563,817.00)	88,691,448.00	83,907,615.00	4,783,833.00	94.61%
Social Security Benefits	17	13,230,903.00	0.00	(5,602,726.00)	7,628,177.00	7,196,030.10	432,146.90	94.33%
Acquisition of Assets	18	1,289,255,888.00	35,905.00	198,990,980.00	1,488,282,773.00	1,278,177,785.40	210,104,987.60	85.88%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		136,753,574,522.00	0.00	(30,286,096,670.00)	106,467,477,852.00	105,887,330,054.20	580,147,797.80	99.46%



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

Prepared By:

Date:

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1021-State Department for Interior

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	276,225,952.00	533,636,762.00
Transfers of retentions during the year	1,096,535,760.40	0.00
Payments made out of deposit account during the year	943,195,084.40	257,410,810.00
Closing Balance	429,566,628.00	276,225,952.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1021-State Department for Interior

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	157,689,999.50	945,121,970.90
Exchequer releases	4	108,588,131,475.60	135,982,731,922.80
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	918,649,635.00	1,803,382,605.00
Payments for Operating Expenses			
Compensation of Employees	12	75,256,769,668.30	95,600,260,123.20
Use of goods and Services	13	29,038,212,105.85	33,238,685,883.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,836,066,245.25	4,438,574,535.30
Other Grants and Transfers	16	83,907,615.00	27,496,916.00
Social Security Benefits	17	7,196,030.10	9,914,595.20
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		170,330,095.35	(268,216,478.35)
for year adjustments		(138,526,845.40)	(1,220,932,194.00)
Net Cash From Operating Activities	A	2,474,122,695.55	3,927,155,772.70
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	20,773,968.15	18,906,894.00
Acquisition of Assets	18	2,473,025,199.85	5,430,216,382.55
Net Cash Flow From Investing Activities	B	(2,452,251,231.70)	(5,411,309,488.55)
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	21,871,463.85	(1,484,153,715.85)
Cash and Cash Equivalent at BEGINNING of The Year		420,434,082.35	1,904,587,798.20
Cash and Cash Equivalent at END of the Year	22A+22B	442,305,546.20	420,434,082.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 1021-State Department for Interior

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
110101 Personal Income Tax - PAYE Government Employees	0.00	0.00	0.00	0.00
10100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
10000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
140501 Liquor Licences	0.00	0.00	0.00	0.00
40500 Receipts from Permission to Use the Roads or to Perform Services and Activities	0.00	0.00	0.00	0.00
40000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
310299 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	700,000,000.00
10200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	700,000,000.00
310000 Grants from Foreign Governments	0.00	0.00	0.00	700,000,000.00
320202 Capital Grants from International Organizations	0.00	157,689,999.50	0.00	245,121,970.90
10200 Grants from International Organizations - Direct Payments AIA	0.00	157,689,999.50	0.00	245,121,970.90
320000 Grants from International Organisations	0.00	157,689,999.50	0.00	245,121,970.90
40223 Licence Fees	0.00	0.00	0.00	0.00
40224 Registration of Births and Deaths	0.00	0.00	0.00	0.00
40225 Immigration Visas and Other Consular Fees	0.00	0.00	0.00	0.00
420226 Passport Fees	0.00	0.00	0.00	0.00
40227 Work Permit Fees	0.00	0.00	0.00	0.00
40228 Identity Cards Fees	0.00	0.00	0.00	0.00
40229 Other Immigration Fees	0.00	0.00	0.00	0.00
420233 Surcharge Fees	0.00	0.00	0.00	0.00
420234 Certificate of Good Conduct Fees	0.00	0.00	0.00	0.00
40235 Hire of Security Services fees	0.00	0.00	0.00	0.00
40299 Other Receipts from Administrative Fees and Charges	0.00	26,245,425.00	0.00	34,961,457.00
420200 Administrative Fees and Charges	0.00	26,245,425.00	0.00	34,961,457.00
420310 Examination and Tuition Fees	0.00	43,737,000.00	0.00	43,737,000.00
40341 Agency Fees	0.00	848,667,210.00	0.00	1,724,684,148.00
40300 Administrative Fees and Charges collected as AIA	0.00	892,404,210.00	0.00	1,768,421,148.00
420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
40000 Sales of Goods and Services	0.00	918,649,635.00	0.00	1,803,382,605.00
450101 Sundry Revenue	0.00	0.00	0.00	0.00
450100 Paid to Exchequer	0.00	0.00	0.00	0.00
40000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
40105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
540000 Financial Assets Loan	0.00	0.00	0.00	0.00
40102 Realized Gain/Loss	0.00	0.00	0.00	0.00
40100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
40000 System Required Revenue	0.00	0.00	0.00	0.00
110101 Basic Salaries - Civil Service	8,825,797,049.40	0.00	11,673,523,586.70	0.00
110107 Basic Salaries - Police, Prison Officers and National Youth Service	34,330,176,726.05	0.00	41,146,529,422.05	0.00
40100 Basic Salaries - Permanent Employees	43,155,973,775.45	0.00	52,820,053,008.75	0.00
110201 Contractual Employees	131,318,668.25	0.00	130,408,702.00	0.00
40202 Casual Labour - Others	96,673,776.90	0.00	119,355,699.30	0.00
40200 Basic Wages - Temporary Employees	227,992,445.15	0.00	249,764,401.30	0.00
40301 House Allowance	12,787,303,704.40	0.00	18,440,750,751.85	0.00
110302 Horaria	556,000.00	0.00	960,000.00	0.00
110303 Acting Allowance	20,670,705.15	0.00	16,829,062.95	0.00
40304 Overtime - Civil Service	157,270,497.30	0.00	201,764,684.85	0.00
40306 Foreign Service Allowance (Overseas Station)	267,959,134.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
10300 Hardship Allowance	1,487,207,063.25	0.00	1,976,315,012.70	0.00
11000 Medical Allowance	0.00	0.00	0.00	0.00
110000 Special Duty Allowance	22,271,216.70	0.00	29,746,559.85	0.00
10310 Top-up Allowance	1,055,453,279.60	0.00	1,386,049,714.50	0.00
10311 Transfer Allowance	701,823,337.15	0.00	904,639,266.40	0.00
10312 Responsibility Allowance	130,216,851.75	0.00	173,788,263.00	0.00
110313 Entertainment Allowance	61,219,699.25	0.00	89,560,788.50	0.00
110314 Transport Allowance	4,221,160,538.30	0.00	5,727,769,243.20	0.00
10315 Extremeous Allowance	396,259,404.00	0.00	573,614,396.90	0.00
10317 Domestic Servant Allowance	11,970,464.75	0.00	15,744,529.50	0.00
10318 n Practising Allowance	925,310.00	0.00	3,733,900.25	0.00
110319 Top-up House Allowance	2,576,361.00	0.00	1,221,627.50	0.00
110320 Leave Allowance	526,325,205.90	0.00	717,844,186.85	0.00
10321 Administrative Allowance	1,526,721,661.25	0.00	1,800,710,013.00	0.00
10322 Risk Allowance	39,100,839.75	0.00	32,736,894.00	0.00
110334 Instructors Allowance	360,898,075.00	0.00	439,957,022.90	0.00
110337 Police/Prison Allowance	8,094,914,099.20	0.00	9,996,702,994.45	0.00
*10300 Personal Allowances paid as part of salary	31,872,803,447.70	0.00	42,530,442,713.15	0.00
10000 Wages and Salary Contributions	75,256,769,668.30	0.00	95,600,260,123.20	0.00
210101 Electricity	669,412,967.60	0.00	878,626,390.55	0.00
210102 Water and Sewerage Charges	330,547,934.10	0.00	336,915,619.40	0.00
10103 Gas expenses	918,869.00	0.00	715,871.00	0.00
10100 Utilities, Supplies and Services	1,000,879,770.70	0.00	1,216,257,880.95	0.00
10201 Telephone, Telex, Facsimile and Mobile Phone Services	58,909,333.60	0.00	81,555,516.60	0.00
210202 Internet Connections	16,101,468.35	0.00	10,667,866.35	0.00
10203 Courier & Postal Services	27,360,832.20	0.00	52,607,976.00	0.00
10204 Leased Communication Lines	11,497,756.00	0.00	15,707,778.55	0.00
10205 Satellite Access Services	6,547.00	0.00	15,097.00	0.00
210200 Communication, Supplies and Services	113,875,939.15	0.00	160,574,234.50	0.00
10301 Travel Costs (airlines, bus, railway, passage allowances, etc.)	101,196,647.65	0.00	168,754,521.00	0.00
10302 Accommodation - Domestic Travel	382,143,967.55	0.00	588,464,359.20	0.00
210303 Daily Subsistence Allowance	275,220,136.00	0.00	413,821,446.90	0.00
*10304 Sundry Items (e.g. airport tax, taxis, ?)	232,500.00	0.00	146,110.00	0.00
10305 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
210306 Repatriation Costs	13,542,269.60	0.00	23,372,904.00	0.00
*10307 Passage & Transfer Expenses	8,642,542.65	0.00	16,418,554.00	0.00
10308 Local Presidential Visits	210,656,554.85	0.00	196,833,657.00	0.00
10310 Field Operational Allowance	2,815,080.00	0.00	2,415,550.00	0.00
210300 Domestic Travel and Subsistence, and Other Transportation Costs	994,249,698.30	0.00	1,410,227,102.10	0.00
10401 Travel Costs (airlines, bus, railway, etc.)	2,727,017.00	0.00	5,110,553.00	0.00
10402 Accommodation	2,745,605.10	0.00	8,674,999.50	0.00
210403 Daily Subsistence Allowance	766,796.00	0.00	1,241,925.00	0.00
210404 Sundry Items (e.g. airport tax, taxis, ?)	18,450.00	0.00	21,092.50	0.00
10406 Repatriation Costs	1,865,800.00	0.00	4,581,311.00	0.00
10400 Foreign Travel and Subsistence, and other transportation costs	8,123,668.10	0.00	19,629,881.00	0.00
210502 Publishing & Printing Services	5,920,990.00	0.00	5,658,703.50	0.00
10503 Subscriptions to Newspapers, Magazines and Periodicals	389,360.00	0.00	752,325.00	0.00
210504 Advertising, Awareness and Publicity Campaigns	368,690.00	0.00	246,900.00	0.00
*10505 Trade Shows and Exhibitions	56,000.00	0.00	194,621.00	0.00
0599 Printing, Advertising - Other	0.00	0.00	3,516,000.00	0.00
0500 Printing, Advertising and Information	6,735,040.00	0.00	10,368,549.50	0.00
Supplies and Services				
210602 Payment of Rents and Rates - Residential	133,626,938.00	0.00	0.00	0.00
0603 Rents and Rates - Non-Residential	277,709,400.60	0.00	322,410,832.85	0.00
0604 Hire of Transport, Equipment	4,798,345.00	0.00	6,486,244.00	0.00
210600 Rentals of Produced Assets	416,134,683.60	0.00	328,897,076.85	0.00
210701 Travel Allowance	68,201,692.60	0.00	140,107,394.00	0.00
0702 Remuneration of Instructors and Contract Based Training Services	13,603,227.00	0.00	18,625,716.00	0.00
0703 Production and Printing of Training Materials	6,463,600.00	0.00	8,216,208.00	0.00
210704 Hire of Training Facilities and Equipment	5,873,957.00	0.00	12,774,582.20	0.00
0705 Field Training Attachments	916,025.00	0.00	1,639,495.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
10700 Book Allowance	113,500.00	0.00	190,800.00	0.00
21070 Project Allowance	47,900.00	0.00	269,115.00	0.00
21071 Trainer Allowance	3,804,414.25	0.00	3,339,866.50	0.00
10710 Accommodation Allowance	9,184,195.00	0.00	13,038,098.00	0.00
10711 Tuition Fees Allowance	4,967,080.00	0.00	8,841,088.00	0.00
10712 Trainee Allowance	397,043,363.00	0.00	430,753,429.00	0.00
210713 Physical Fitness and Aptitude Assessment and Training	3,800,000.00	0.00	5,306,693.75	0.00
10700 Training Expenses	514,018,953.85	0.00	643,102,485.45	0.00
10801 Catering Services (receptions, accommodation, Gifts, Food and Drinks)	21,073,231.80	0.00	39,836,791.90	0.00
210802 Boards, Committees, Conferences and Seminars	37,322,348.00	0.00	324,756,337.45	0.00
10803 State Hospitality Costs	122,912.00	0.00	239,905.00	0.00
10805 National Celebrations	159,141,949.55	0.00	337,629,765.00	0.00
10807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
210808 Purchase of Coffins	1,528,125.00	0.00	4,097,500.00	0.00
10809 Board Allowance	13,002,354.60	0.00	17,426,000.00	0.00
10800 Hospitality Supplies and Services	232,190,920.95	0.00	723,986,299.35	0.00
10901 Group Personal Insurance	4,288,844,275.50	0.00	2,295,646,880.00	0.00
210906 Insurance for Board Members	0.00	0.00	0.00	0.00
210910 Medical Insurance	4,742,902,779.90	0.00	3,285,805,560.00	0.00
10900 Insurance Costs	9,029,747,055.40	0.00	5,581,452,440.00	0.00
11001 Medical Drugs	3,897,321.00	0.00	11,987,127.60	0.00
11002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	992,605.00	0.00
211003 Veterinarian Supplies and Materials	61,345,130.00	0.00	70,752,901.00	0.00
11004 Fungicides, Insecticides and Sprays	6,437,407.00	0.00	12,598,039.00	0.00
11005 Chemicals and Industrial Gases	526,516.80	0.00	0.00	0.00
11006 Purchase of Workshop Tools, Spares and Small Equipment	1,047,235.00	0.00	986,915.00	0.00
211008 Laboratory Materials, Supplies and all Equipment	65,811,228.00	0.00	51,860,025.70	0.00
11009 Education and Library Supplies	6,954,204.50	0.00	9,885,146.00	0.00
11010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
211011 Purchase/Production of Photographic Audio-Visual Materials	4,435,252.85	0.00	5,195,072.00	0.00
11012 Purchase of Police, Prisons, and Small Equipment and Supplies	206,640,324.00	0.00	249,147,390.10	0.00
211013 Military and Security Supplies and Equipment	2,465,550.00	0.00	1,061,484.00	0.00
11015 Foods and Rations	1,774,977,469.55	0.00	3,182,406,338.15	0.00
11016 Purchase of Uniforms and Clothing - Staff	534,289,990.00	0.00	728,866,424.00	0.00
211018 Purchase of Uniforms and Clothing - Officers	202,062,306.00	0.00	258,808,380.00	0.00
11020 Uniform and Clothing Allowances	75,500.00	0.00	84,700.00	0.00
11021 Purchase of Bedding and Linen	4,402,075.00	0.00	6,066,259.00	0.00
211023 Supplies for Production	2,348,764,063.05	0.00	2,641,805,029.05	0.00
211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	0.00	0.00	0.00	0.00
11026 Purchase of Vaccines and Sera	5,810,430.00	0.00	4,820,505.00	0.00
211029 Purchase of Safety Gear	1,797,150.00	0.00	1,443,115.00	0.00
211000 Specialised Materials and Supplies	5,231,739,152.75	0.00	7,238,767,455.60	0.00
11101 General Office Supplies (papers, files, forms, small office equipment etc)	57,547,804.90	0.00	120,261,943.20	0.00
11102 Supplies and Accessories for Computers and Printers	8,921,540.95	0.00	19,934,925.05	0.00
211103 Sanitary and Cleaning Materials, Supplies and Services	2,329,253.75	0.00	10,514,118.65	0.00
11100 Office and General Supplies and Services	68,798,599.60	0.00	150,710,986.90	0.00
211201 Refined Fuels and Lubricants for Transport	997,433,207.20	0.00	1,364,489,502.20	0.00
11202 Refined Fuels and Lubricants for Production	311,947.00	0.00	592,175.80	0.00
211203 Refined Fuels and Lubricants -- Other	3,101,814.00	0.00	7,599,230.70	0.00
211204 Other Fuels (wood, charcoal, cooking etc?)	7,080,017.00	0.00	22,064,145.80	0.00
1200 Fuel Oil and Lubricants	1,007,926,985.20	0.00	1,394,745,054.50	0.00
1301 Bank Service Commission and Charges	5,151,170.00	0.00	4,974,990.00	0.00
211304 Medical Expenses	0.00	0.00	0.00	0.00
1305 Contracted Guards and Cleaning Services	27,352,605.25	0.00	43,048,775.05	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1000 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,660,067.50	0.00	2,957,200.00	0.00
11308 Legal Dues/fees, Arbitration and Compensation Payments	382,535,805.85	0.00	710,878,569.85	0.00
1310 Contracted Professional Services	1,869,602.30	0.00	9,981,428.90	0.00
211311 Contracted Technical Services	0.00	0.00	159,120.00	0.00
211312 Confidential Expenditures	667,804,297.00	0.00	1,378,040,489.50	0.00
1313 Security Operations	8,259,483,054.40	0.00	10,641,120,722.10	0.00
1320 Temporary Committee Expenses	135,302,474.00	0.00	211,193,716.05	0.00
1321 Parking charges	331,880.00	0.00	3,130,126.00	0.00
211322 Binding of Records	16,094,995.00	0.00	22,425,023.00	0.00
211323 Laundry Expenses	0.00	0.00	0.00	0.00
1328 Counselling Services	9,712,700.00	0.00	11,758,919.00	0.00
1329 HIV AIDS Secretariat workplace	120,000.00	0.00	120,000.00	0.00
1331 Refund of Passport	3,512,049.00	0.00	4,665,400.00	0.00
11300 Other Operating Expenses	9,711,930,700.30	0.00	13,044,454,479.45	0.00
0000 Goods and Services	28,336,351,167.90	0.00	31,923,173,926.15	0.00
0101 Maintenance Expenses - Motor Vehicles	568,293,171.15	0.00	717,737,843.00	0.00
220102 Maintenance Expenses - Aircraft	0.00	0.00	0.00	0.00
0103 Maintenance Expenses - Boats and Yachts	170,000.00	0.00	364,750.00	0.00
0100 Routine Maintenance - Vehicles	568,463,171.15	0.00	718,102,593.00	0.00
220201 Maintenance of Plant, Machinery and Equipment (including lifts)	34,841,267.80	0.00	50,083,982.65	0.00
0202 Maintenance of Office Furniture and Equipment	15,054,908.00	0.00	17,873,754.90	0.00
0203 Maintenance of Medical and Dental Equipment	1,649,797.55	0.00	1,490,384.00	0.00
220204 Maintenance of Buildings - Residential	2,898,842.00	0.00	429,549,833.95	0.00
0205 Maintenance of Buildings and Structures - Non-Residential	32,773,225.00	0.00	47,667,861.35	0.00
220207 Maintenance of Roads, Ports and Wharves	0.00	0.00	284,750.00	0.00
0209 Minor Alterations to Buildings and Works	2,020,775.00	0.00	2,788,926.00	0.00
220210 Maintenance of Computers, Software, and Networks	44,073,111.45	0.00	47,020,871.95	0.00
220212 Maintenance of Communications Equipment	0.00	0.00	480,000.00	0.00
0200 Routine Maintenance - Other Assets	133,311,926.80	0.00	597,240,364.80	0.00
220000 Routine Maintenance	701,775,097.95	0.00	1,315,342,957.80	0.00
230102 Foreign Exchange Rates Loss	85,840.00	0.00	169,000.00	0.00
0100 Exchange Rate Losses	85,840.00	0.00	169,000.00	0.00
0000 Other Charges	85,840.00	0.00	169,000.00	0.00
0150 International Olympic Commission	0.00	0.00	0.00	0.00
620182 Contribution to Commonwealth Parliamentary Association	0.00	0.00	0.00	0.00
0100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
0000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
630101 Current Grants to Semi-Autonomous Government Agencies	2,236,493,201.65	0.00	3,778,664,195.70	0.00
0100 Current Grants to Government Agencies and other Levels of Government	2,236,493,201.65	0.00	3,778,664,195.70	0.00
630201 Capital Grants to Semi-Autonomous Government Agencies	599,573,043.60	0.00	659,910,339.60	0.00
0200 Capital Grants to Government Agencies and other Levels of Government	599,573,043.60	0.00	659,910,339.60	0.00
0000 Grants & Transfer To Other Govt. Units	2,836,066,245.25	0.00	4,438,574,535.30	0.00
640104 Scholarships and other Educational Benefits - Primary Education	66,821,442.00	0.00	0.00	0.00
0100 Scholarships and other Educational Benefits	66,821,442.00	0.00	0.00	0.00
640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary relief etc.)	17,086,173.00	0.00	27,496,916.00	0.00
0200 Emergency Relief and Refugee Assistance	17,086,173.00	0.00	27,496,916.00	0.00
640503 Other Capital Grants and Transfers	0.00	0.00	0.00	0.00
0500 Other Capital Grants and Transfers	0.00	0.00	0.00	0.00
0000 Other Transfers and Emergency Relief	83,907,615.00	0.00	27,496,916.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
10 Early Retirement	0.00	0.00	0.00	0.00
71 Gratuity - Civil Servants	7,196,030.10	0.00	9,914,595.20	0.00
7101 Government Pension and Retirement benefits	7,196,030.10	0.00	9,914,595.20	0.00
10000 Social Security Benefits	7,196,030.10	0.00	9,914,595.20	0.00
30105 Expenses	0.00	0.00	0.00	0.00
990100 System Required Expenses	0.00	0.00	0.00	0.00
990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
10201 Residential Buildings (including hotels)	0.00	0.00	132,056,855.00	0.00
10202 Non-Residential Buildings (offices, schools, hospitals, etc.)	9,216,512.00	0.00	1,416,109,727.85	0.00
110299 Construction of Buildings - Other	0.00	0.00	0.00	0.00
10200 Construction of Building	9,216,512.00	0.00	1,548,166,582.85	0.00
10301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
110302 Refurbishment of Non-Residential Buildings	5,634,158.00	0.00	78,905,985.50	0.00
10300 Refurbishment of Buildings	5,634,158.00	0.00	78,905,985.50	0.00
10504 Other Infrastructure and Civil Works	22,823,989.00	0.00	138,495,750.65	0.00
110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
110500 Construction and Civil Works	22,823,989.00	0.00	138,495,750.65	0.00
10604 Overhaul of Other Infrastructure and Civil Works	6,250,275.00	0.00	49,592,610.00	0.00
10600 Overhaul and Refurbishment of Construction and Civil Works	6,250,275.00	0.00	49,592,610.00	0.00
110701 Purchase of Motor Vehicles	567,335,104.00	0.00	0.00	0.00
10702 Purchase of Boats	0.00	0.00	0.00	0.00
10704 Purchase of Bicycles and Motorcycles	0.00	0.00	0.00	0.00
110700 Purchase of Vehicles and Other Transport Equipment	567,335,104.00	0.00	0.00	0.00
10801 Overhaul of Vehicles	15,148,093.00	0.00	29,626,031.00	0.00
10802 Overhaul of Aircraft	0.00	0.00	0.00	0.00
10800 Overhaul of Vehicles and Other Transport Equipment	15,148,093.00	0.00	29,626,031.00	0.00
110901 Purchase of Household and Institutional Furniture and Fittings	889,850.00	0.00	1,150,453.00	0.00
10902 Purchase of Household and Institutional Appliances	275,790.00	0.00	1,131,306.00	0.00
110900 Purchase of Household Furniture and Institutional Equipment	1,165,640.00	0.00	2,281,759.00	0.00
11001 Purchase of Office Furniture and Fixtures	8,304,932.40	0.00	15,134,104.00	0.00
111002 Purchase of Computers, Printers and other IT Equipment	1,435,075.00	0.00	2,886,398.00	0.00
11004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
11005 Purchase of Photocopiers	0.00	0.00	498,900.00	0.00
111008 Purchase of Printing Equipment	5,298,370.00	0.00	5,391,601.15	0.00
111009 Purchase of other Office Equipment	2,721,056.00	0.00	7,942,790.60	0.00
11099 Purch. of Office Furn. & Gen. - Other (Asset)	0.00	0.00	0.00	0.00
11000 Purchase of Office Furniture and General Equipment	17,759,433.40	0.00	31,853,793.75	0.00
111101 Purchase of Medical and Dental Equipment	26,562,001.00	0.00	19,469,442.45	0.00
11104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	27,600.00	0.00
111107 Purchase of Laboratory Equipment	0.00	0.00	0.00	0.00
111108 Purchase of Police and Security Equipment	1,763,690,264.45	0.00	3,451,143,200.35	0.00
11109 Purchase of Educational Aids and Related Equipment	538,875.00	0.00	718,500.00	0.00
111110 Purchase of Generators	305,834.00	0.00	1,121,410.00	0.00
111111 Purchase of ICT Networking and Communication Equipment	11,712,369.00	0.00	32,069,882.00	0.00
11112 Purchase of Software	2,142,500.00	0.00	44,253,020.00	0.00
111113 Purchase of Musical Instruments	390,000.00	0.00	916,015.00	0.00
111120 Purch. of Specialised Plant - Other	0.00	0.00	0.00	0.00
111100 Purchase of Specialised Plant, Equipment and Machinery	1,805,341,843.45	0.00	3,549,719,069.80	0.00
11201 Overhaul of Plant, Machinery and Equipment	22,350,152.00	0.00	700,000.00	0.00
111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	22,350,152.00	0.00	700,000.00	0.00
11303 Purchase of Police Horses and Dogs	0.00	0.00	750,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
11000 Purchase of Certified Seeds, Stock and Live Animals	0.00	0.00	750,000.00	0.00
111000 Research	0.00	0.00	0.00	0.00
111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
11502 Water Supplies and Sewerage	0.00	0.00	124,800.00	0.00
11500 Rehabilitation of Civil Works	0.00	0.00	124,800.00	0.00
110000 Acquisition of Fixed Capital Assets	2,473,025,199.85	0.00	5,430,216,382.55	0.00
30101 Acquisition of Land	0.00	0.00	0.00	0.00
30100 Acquisition of Land	0.00	0.00	0.00	0.00
30000 Acquisition of Land and Intangible Assets	0.00	0.00	0.00	0.00
510501 Sale of Motor Vehicles	0.00	0.00	0.00	0.00
10500 Receipts from the Sale of Vehicles	0.00	0.00	0.00	0.00
10801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
10800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
10000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	0.00
520203 Sale of Non-Capital Goods	0.00	0.00	0.00	0.00
520204 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	0.00	0.00	0.00
520304 Sale of Goods and Fees for Services	0.00	20,773,968.15	0.00	18,906,894.00
520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	20,773,968.15	0.00	18,906,894.00
520000 Receipts from Sales of Inventories	0.00	20,773,968.15	0.00	18,906,894.00
520268 National Humanitarian Fund	0.00	0.00	0.00	0.00
510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
520000 Special Accounts	0.00	0.00	0.00	0.00
520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
520101 Ministry HQ Recurrent Bank A/C	6,812,587.50	0.00	1,647,036.05	0.00
520102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
520111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
530100 Recurrent Bank Accounts	6,812,587.50	0.00	1,647,036.05	0.00
530000 Recurrent Bank Accounts	6,812,587.50	0.00	1,647,036.05	0.00
530101 Ministry HQ Development Bank A	1,172,178.00	0.00	119,890,390.65	0.00
530111 District - Development Bank Ac	34,827,846.00	0.00	0.00	0.00
540115 Technical Assistance to Enhance the Capacity of President Delivery Unit	0.00	34,827,846.00	0.00	0.00
530100 Development Bank Accounts	36,000,024.00	34,827,846.00	119,890,390.65	0.00
530000 Development Bank Accounts	36,000,024.00	34,827,846.00	119,890,390.65	0.00
530101 Ministry HQ Deposit Bank A/C	429,566,628.00	0.00	276,225,952.00	0.00
550100 Deposit Bank Accounts	429,566,628.00	0.00	276,225,952.00	0.00
550000 Deposit Bank Account	429,566,628.00	0.00	276,225,952.00	0.00
580101 Cash	4,754,152.70	0.00	22,670,703.65	0.00
580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
580104 Cash in Transit	0.00	0.00	0.00	0.00
580100 Cash in Hand	4,754,152.70	0.00	22,670,703.65	0.00
580000 Cash in Hand	4,754,152.70	0.00	22,670,703.65	0.00
70102 Salary Paid in Advance	0.00	0.00	0.00	0.00
70103 Salary advance	0.00	0.00	0.00	0.00
70100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
70100 Debtors & Advances - Government	0.00	0.00	0.00	0.00
70000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
740101 Prepayment	0.00	0.00	0.00	0.00
740102 R/D Cheques	0.00	0.00	0.00	0.00
70103 Loss of Cash	0.00	0.00	0.00	0.00
70100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
70000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
760101 Standing Imprests	0.00	0.00	0.00	0.00
760102 Special Imprests	0.00	0.00	0.00	0.00
70103 Temporary Imprests	0.00	0.00	13,268,515.00	0.00
70100 Imprests	0.00	0.00	13,268,515.00	0.00
70000 Government Imprests	0.00	0.00	13,268,515.00	0.00
780101 General Suspense A/C	0.00	0.00	0.00	0.00
780102 General Suspense - Retrenchmen	0.00	0.00	0.00	0.00
70103 District Suspense A/c	0.00	0.00	3,720,904.35	0.00
70106 PMG Reimbursement Susp. A/c	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3000 Missions Cash Float Fund	0.00	0.00	0.00	0.00
7800 Referendum Costs(ECK)	0.00	0.00	0.00	0.00
7800 Imprest Cash Recovery	0.00	0.00	0.00	0.00
30111 Salary Advance Recovery	0.00	0.00	0.00	0.00
30100 Suspense & Clearance Account	0.00	0.00	3,720,904.35	0.00
30000 Suspense & Clearance Account	0.00	0.00	3,720,904.35	0.00
790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
790100 Other Current System A/cs	0.00	0.00	0.00	0.00
30000 Other Current Assets (System r	0.00	0.00	0.00	0.00
10101 General Deposits	0.00	0.00	0.00	0.00
10103 Fuel Levy	0.00	0.00	0.00	0.00
310107 10% Retention Money	0.00	0.00	0.00	0.00
310110 Professional Fees (Estate)	0.00	0.00	0.00	0.00
10116 Project/ Examination Fee	0.00	0.00	0.00	0.00
10100 General Deposits Items	0.00	0.00	0.00	0.00
310000 Deposits	0.00	0.00	0.00	0.00
320001 PAYE	0.00	0.00	0.00	0.00
320002 NHIF	0.00	0.00	0.00	0.00
320003 House Rent	0.00	0.00	0.00	0.00
320004 Car Loans	0.00	0.00	0.00	0.00
320005 Income Tax	0.00	0.00	0.00	0.00
320006 NSSF	0.00	0.00	0.00	0.00
320007 Co-operatives	0.00	0.00	0.00	0.00
320008 Insurances	0.00	0.00	0.00	0.00
320009 Hire Purchases	0.00	0.00	0.00	0.00
320010 Court Attachments	0.00	0.00	0.00	0.00
320011 WCPS	0.00	0.00	0.00	0.00
320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
320013 HELB Deductions	0.00	0.00	0.00	0.00
320014 Union Dues	0.00	0.00	0.00	0.00
320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
320016 Mortgages	0.00	0.00	0.00	0.00
320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
320018 Salary Control Account	0.00	0.00	0.00	0.00
320019 RTD Salary - held for officer	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
3200101 PAYE	0.00	0.00	0.00	0.00
3200102 NHIF	0.00	0.00	0.00	0.00
3200103 House Rent	0.00	0.00	0.00	0.00
320104 Car Loans	0.00	0.00	0.00	0.00
320106 NSSF	0.00	0.00	0.00	0.00
320107 Co-operatives	0.00	0.00	0.00	0.00
320108 Insurances	0.00	0.00	0.00	0.00
320109 Hire Purchases	0.00	0.00	0.00	0.00
320110 Court Attachments	0.00	0.00	0.00	0.00
320111 WCPS	0.00	0.00	0.00	0.00
320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
320113 HELB Deductions	0.00	0.00	0.00	0.00
320114 Union Dues	0.00	0.00	0.00	0.00
320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
320118 Provident Fund	0.00	0.00	0.00	0.00
320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
320120 Staff Contribution	0.00	0.00	0.00	0.00
320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
320125 Emergency Response Fund	0.00	0.00	0.00	0.00
320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
320199 Salary Control Account	0.00	0.00	0.00	0.00
320100 Salary Deductions	0.00	0.00	0.00	0.00
320201 Contractors Retention Money	0.00	429,566,628.00	0.00	276,225,952.00
320204 Government Press Deposits	0.00	0.00	0.00	0.00
320200 Other General Liabilities	0.00	429,566,628.00	0.00	276,225,952.00
320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
320400 Withholding Taxes	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	429,566,628.00	0.00	276,225,952.00
330101 Contractors Retention Money	0.00	0.00	0.00	0.00
330100	0.00	0.00	0.00	0.00
330000 Other General Liabilities	0.00	0.00	0.00	0.00
330101 Withholding Tax	0.00	0.00	0.00	0.00
340100	0.00	0.00	0.00	0.00
340000	0.00	0.00	0.00	0.00
340104 Employee Liabilities	0.00	0.00	0.00	0.00
340100	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
0000 Involving Funds	0.00	0.00	0.00	0.00
380 General Withholding Tax	0.00	0.00	0.00	0.00
380 VAT Withholding	0.00	0.00	0.00	0.00
0000 Withholding Taxes	0.00	0.00	0.00	0.00
0101 Inventory AP Accrual	0.00	0.00	0.00	0.00
390102 Expense AP Accrual	0.00	0.00	0.00	0.00
390103 AP Liabilities	0.00	0.00	0.00	0.00
0104 Employee Liabilities	0.00	0.00	0.00	0.00
0100 System Required Liabilities	0.00	0.00	0.00	0.00
9999 Cash Clearing A/c	0.00	0.00	0.00	0.00
399900	0.00	0.00	0.00	0.00
390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
0101 Provision for Encumbrance	0.00	0.00	0.00	0.00
0100 General Provisions	0.00	0.00	0.00	0.00
0201 Exchequer Releases/ Provisioning account	0.00	1,090,400,443,882.40	0.00	981,812,312,406.80
0209 Remittances to Exchequer miscellaneous Revenue	5,297,311,604.05	0.00	5,158,784,758.65	0.00
0200 Exchequer Provisions	5,297,311,604.05	1,090,400,443,882.40	5,158,784,758.65	981,812,312,406.80
910000 Provisions	5,297,311,604.05	1,090,400,443,882.40	5,158,784,758.65	981,812,312,406.80
990101 Opening Balance Bank	0.00	744,364,000.00	0.00	744,364,000.00
0100 Opening Balance Bank	0.00	744,364,000.00	0.00	744,364,000.00
0201 Opening Balance Cash	0.00	1,005,620,383.00	0.00	1,005,620,383.00
0200 Opening Balance Cash	0.00	1,005,620,383.00	0.00	1,005,620,383.00
990301 Opening Balance Receivables - prepay and Clearance Accounts	0.00	890,471,000.00	0.00	890,471,000.00
0300 Opening Balance Receivables - prepay and Clearance Accounts	0.00	890,471,000.00	0.00	890,471,000.00
99998 Vote Control Account	0.00	0.00	0.00	0.00
999999 Consolidated Fund	979,132,785,481.45	0.00	843,155,048,515.15	0.00
999900	979,132,785,481.45	0.00	843,155,048,515.15	0.00
0000 Opening Balance Reserves	979,132,785,481.45	2,640,455,383.00	843,155,048,515.15	2,640,455,383.00
Total	1,094,602,407,342.05	1,094,602,407,342.05	987,496,405,211.70	987,496,405,211.70

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

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____