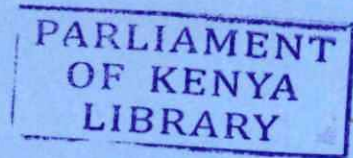


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**




**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR  
SOCIAL PROTECTION AND  
SENIOR CITIZEN AFFAIRS**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

 NATIONAL ASSEMBLY PAPERS LAID	
DATE:	14 MAR 2025
	DAY: FRIDAY
TABLED BY:	DEPUTY MAJORITY LEADER (HON. OWEN BAYA, MP)
CLERK AT THE TABLE:	IRENE NDUKU



OFFICE OF THE AUDITOR GENERAL  
P. O. BOX 304, RHODES, NAIROBI  
KENYA

23 DEC 2024

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**MINISTRY OF LABOUR AND SOCIAL PROTECTION**

**STATE DEPARTMENT FOR SOCIAL PROTECTION AND SENIOR CITIZEN  
AFFAIRS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2024**

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

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## **1. Acronyms and Glossary of Terms**

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
SPS	National Social Protection Secretariat
SAGA	Semi-Autonomous Government Agencies
NCPWD	National council for persons with Disabilities
CWSK	Child Welfare Society of Kenya
NCCS	National COUNCIL for Children Services
SFRTF	Street Families Rehabilitation Trust Fund
DSAU	Directorate Social Assistant Unit
DCS	Directorate Children Services
DSD	Directorate of Social Development

## **2. Key Entity Information and Management**

### **1. Background information**

The State Department for Social Protection and Senior Citizen Affairs was formed on 1<sup>st</sup> July, 2016 at Cabinet Level, the State Department is represented by the Cabinet Secretary for Ministry of Labour and Social Protection, who is responsible for the general policy and strategic direction of the State Department for Social Protection and Senior Citizen Affairs. to ensure that the Ministry's Vision and Mission are realised.

The State department comprises of four technical directorates namely: Directorate of Children's Services, Directorate of Social Development, National Social Protection Secretariat (SPS) and Directorate of Social Assistance. It has three Semi-Autonomous Government Agencies (SAGAs) National Council for Persons with Disabilities (NCPWDs), Children Welfare Society of Kenya (CWSK) and National Council for Children Services (NCCS). The Trust Funds under the State Department include Street Families Rehabilitation Fund (SFRTF) and National Assistance Trust Fund for victims of Counter Trafficking.

#### **Mandate**

The sub-sector mandate is derived from the Executive Order No. 1 of June 2018 (Revised) which include;

- Social Protection policy;
- Policy and programmes for Persons with Disabilities;
- Vocational Training and Rehabilitation of Persons with Disabilities;
- National Volunteerism Policy;
- Policy and programmes for Older Persons;
- Management of Statutory Children's Institutions;
- Community Development Policy;
- Community Mobilization;
- Registration of Self Help groups;
- Protection and Advocacy of Needs of Persons with Disabilities
- Rehabilitation of Street Families;

- Family Protection Policy;
- Policies on Children and Social Development;
- Counter Trafficking in Persons;
- Children Welfare and Penal Protection; and
- Support for matrimonial and succession laws and policies.

**Kenya Vision 2030 Flagship Projects relevant to the State Department for Social Security and Protection**

The Kenya Vision 2030 identified two flagships which are relevant to the State Department for Social Protection and Senior Citizen Affairs namely: -

- Establishment of a consolidated social protection fund for cash transfers to OVCs and the elderly; and
- Full implementation (including appropriate budgetary allocation) of the Disability Fund.

The Kenya Vision 2030 further identified the following strategies to be implemented alongside the flagships projects: -

- Enforce the Children Act, 2001 to eliminate child labour as well as other retrogressive practices causing vulnerabilities among children;
- Empower people with special needs to make them self-supporting;
- Enhance support to orphans and vulnerable children (OVCs) to reduce dependency;
- Implementing policies that minimize the differences in income opportunities and access to social services across Kenya's geographical regions; and
- Increasing community participation in social-economic development.

**Vision and Mission of the State Department**

**Vision:** A society where communities are empowered and vulnerable groups enjoy equal rights, opportunities and a high quality of life.

**Ministry of Labour and Social Protection**  
**State Department for Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

**Mission:** To promote and coordinate community empowerment, care, participation, and protection of children, Persons with Disabilities and other vulnerable groups as an integral part of national development.

**(b) Key Management**

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

1. Directorate Social Assistant Unit; (DSAU)
2. Directorate Children Services; (DCS)
3. Directorate of Social Development; (DSD)
4. National Social Protection Secretariat (SPS)
5. Administration Department

**2. Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer	Joseph M. Motari, MBS
2	Secretary Children Services	Mr.Shem Nyakutu
3	Director Social Development	Mr.Lissel Mogaka
4	Director Social Assistance	Mr.Moses Kamau
5	Secretary Administration	Mr.Dickson O. MacAger
6	National Social Protection Secretariat	Ms Jane Muyanga
7	Senior Chief Finance Officer	Mr.Batista Nyang'ara
8	Director Central Planning Unit	Mr.Nicholas Kitua

**3. Fiduciary Oversight Arrangements**

- i. Budget Implementation Committees.
- ii. Audit Committee.
- iii. Medium Term Expenditure Framework Committee.
- iv. Medium Term Planning Committee.
- v. Sector Policies Committee.
- vi. Performance Contracting Committee.
- vii. Sustainable Development Goals Committee.
- viii. Monitoring & Evaluating Committee.
- ix. Corruption Eradication Committee.
- x. Safety & Security Committee

**4. Entity Headquarters**

State Department for Social Protection and Senior Citizen Affairs

P.O. Box 46205-00100

NSSF Building

Bishop Road

Nairobi, Kenya

**Entity Contacts**

Telephone: (254) 2727980

E-mail: [Info@labour.go.ke](mailto:Info@labour.go.ke)

Website: [www.Labour.go.ke](http://www.Labour.go.ke)

**5. Entity Bankers (all banks)**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Kenya Commercial Bank

Kencom House

P.o Box 48400

GPO-00100

Nairobi, Kenya

3. Co-operative Bank of Kenya

Co-operative House

Haile Selassie Avenue

P.o Box 74956-00200

Nairobi, Kenya

**6. Independent Auditors**

Auditor - General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**7. Principal Legal Adviser**

The Attorney General

State Law Office & Department for Justice.

Harambee Avenue

P.O. Box 40112

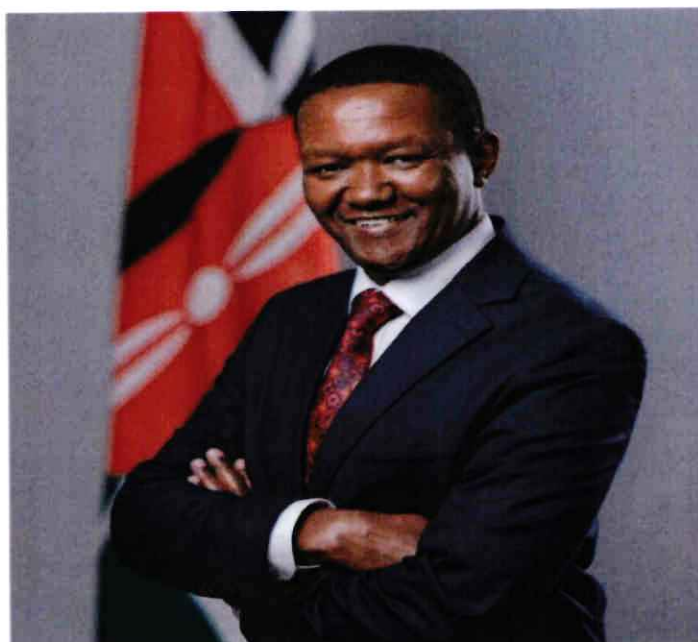
City Square 00200

Nairobi, Kenya

### **3. Statement of Governance**

#### **The Cabinet Secretary**

**Dr. Alfred Nganga Mutua, E.G.H** is a prominent Kenyan politician and public figure, currently serving as the Cabinet Secretary for Labour and Social Protection. Previously, he held the position of Cabinet Secretary for Tourism and Wildlife in the Republic of Kenya, and before that, he served as the Cabinet Secretary for Foreign and Diaspora Affairs. Dr. Mutua was the first elected Governor of Machakos County, where he served two terms from 2013 to 2017 and again from 2018 to 2022



**Dr. Alfred Nganga Mutua, E.G.H**  
**Cabinet Secretary**  
**Ministry of Labour and Social Protection**

During his tenure, he demonstrated exemplary leadership, contributing to the county's long-term sustainable socio-economic development. His efforts earned him the title of "Best Governor in Africa, 2021" by the Illustrious Awards Organizers for significantly improving the livelihoods of Machakos County residents.

From June 2002 to September 2012, Dr. Mutua served as Kenya's first official Government Spokesperson. In this role, he established the Public Communications Office, which coordinated the dissemination of information from various government ministries and departments, revolutionizing government communication strategies. His pioneering work in public communication left a lasting impact on how government information is shared with the public.

Dr. Mutua's educational background is distinguished. He attended Toi Primary School, Dagoretti High School, and Jamhuri High School for his "O" and "A" levels. He later studied abroad, earning a Bachelor of Arts in Journalism from Whitworth University and a Master of Science in Communications from Eastern Washington University, where he graduated at the top of his class. He further pursued a Doctorate in Communication and Media Studies from the University of Western Sydney, Australia. Dr. Mutua began his academic career as a lecturer at Daystar University in Kenya and later served as an Assistant Professor at Zayed University's College of Communication and Media Sciences in Dubai.

Beyond his academic and political careers, Dr. Mutua has an extensive background in media and journalism. He has worked for major Kenyan newspapers, including Nation Media, Standard Newspaper, and Kenya Times, with his articles published internationally in outlets such as the Spokesman Review and Sydney Morning Herald. Additionally, he served as a Foreign Correspondent for Australia's SBS TV, where he interviewed numerous world leaders and produced TV documentaries. Dr. Mutua is also a published author, best known for his book "How to be Rich in Africa and Other Secrets of Survival", and has directed and produced several TV series.

In recognition of his outstanding service to Kenya, Dr. Alfred Mutua has been conferred with the Elder of the Burning Spear (EBS) and the Elder of the Order of the Golden Heart (E.G.H.), one of the highest honours in the country.

**THE PRINCIPAL SECRETARY**



**Mr. Joseph M. Motari, MBS**  
**Principal Secretary, State Department for**  
**Social Protection and Senior Citizen Affairs.**

Mr. Joseph Mogosi Motari, MBS is the Principal Secretary, State Department for Social Protection and Senior Citizen Affairs in the Ministry of Labour and Social Protection.

He is a seasoned career civil servant specialized in Public Administration and Governance. Preceding his appointment as Principal Secretary on 5<sup>th</sup> December, 2022, he was the Director Administration in the then State Department for Post Training and Skills Development, Ministry of Education from May 2022.

Earlier he had served as the Senior Deputy Secretary in the State Department for Gender in the Ministry of Public Service, Youth and Gender Affairs between May, 2019 and May, 2022, and as Deputy Secretary from March 2019 to May 2019 in the same station.

Mr. Motari served as the County Secretary and Head of Public Service, Nakuru County from 2013 – 2017; District Commissioner, Rongai North from 2011 to 2013; District Commissioner, Pokot North from 2007 to 2010; Personal Assistant to Provincial Commissioner Central in 2007; Senior District Officer (I) of Suba, Kwale and Tana River Districts between 2003 and 2006; District Officer (I) in Kilifi, Taita Taveta and Kwale Districts, between 2000 and 2002.

He also served in Baragoi Division in Samburu, Kibish Division in Turkana, Keiyo District, and Kesses Division in Uasin Gishu as District Officer (II) between 1995 and 1997. Prior to that he had served as District Officer (III) in Kericho District in 1993 and District Officer Cadet in West Pokot in 1992.

Mr. Motari is an alumnus of Kenyatta University where he undertook his Bachelor of Arts degree and Moi University where he undertook his Masters Degree in Public Administration.

He has also attended numerous senior management courses in the course of his long-standing career in the Civil Service.

#### **4. Statement by the Cabinet Secretary**

Ministry of Labour and Social Protection through the State Department of Social Protection and Senior Citizen Affairs is mandated with the responsibility of ensuring implementation of chapter 4 of the Constitution on the Bill of Rights. The State Department hence plays a fundamental role in the direction to realization of the transformation agenda as advocated in the fourth medium term Plan (MTP 4) 2023-2027 of the Kenya Vision 2030, the constitution and the Bottom-up Economic Transformation agenda (BETA).

It further plays a role on Kenyans commitment to sustainable Development Goals, Africa Agenda 2063 and relevant international conventions to which Kenya is a signatory. Social Protection Sub Sector is gradually becoming critical in the development progression exclusively as the world in general and Kenya in particular face with the challenges of unemployment, vulnerability, poverty, pandemic like Covid – 19 and inequalities.

To Implement the commitment, the State Department focus on Improving the Livelihoods of poor and Vulnerable groups through streamlining payment of cash transfers and management of Inua Jamii to older persons, Orphans and Vulnerable Children and Persons with Severe Disabilities (PwsD) Consolidated Cash Transfer Programme CCTP data and enhancing transparency in registration, targeting and enrolment of beneficiaries.

To realize and safeguard the rights and welfare of all children, the state Department provide prevention and protection of children from abuse, neglect, violence and exploitation enhancement of child protection of alternative Family Care (AFC) Services, Development and Review of Legislations, Policies and Programmes for care and Protection of children and awareness creation on the rights and welfare of Children.

In addition, the State Department provide policy and legislative framework on social Development, strengthens for effective delivery of social development interventions, strengthen capacity of communities for participation in social economic activities, coordinate and manage volunteerism activities, protection of rights of persons with disabilities, social welfare for older

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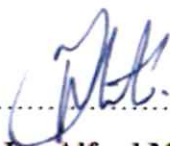
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persons and family protection and contribution to national regional and international obligations and protocols.

It further coordinates rescue, rehabilitation and reintegration of street families and development of policies and legislations on issues affecting street families.

In order to improve coordination and Linkages in Delivery of Social interventions by actors in Kenya, The State Department Co-coordinate development and review of social protection policies, legal and Institutional frameworks, Support Development and Improvement of Social Protection systems, Facilitate Development of Social Protection Stakeholders networks, Enhance awareness and capacity for increased uptake of Social Protection Services among contributory schemes and promote sustainable financing options for social protection.

In Conclusion, I wish to recognize the support and determinations of our partners and stakeholders in ensuring that the state Department programmes are effectively implemented. From our social partners, Development Partners, Government Ministers, Departments and Agencies (MDAs), Non-Governmental Organizations (NGOs), Beneficiaries and the General Public, your unrelenting support to this department is very much appreciated. The Level of Success implementing the initiatives and Programmes during the regional year is dependent upon strengthening the collaborations we build over the years while forming new ones.



.....  
**Hon. Dr. Alfred Mutua**

**Cabinet Secretary**

**Ministry of Labour and Social Protection**

## **5. Statement by the Principal Secretary / Accounting Officer**

The State Department for Social Protection and Senior Citizen Affairs is mandated with the responsibility of ensuring implementation of the constitution especially under chapter 4 on the Bill of rights. Articles 43 sub-Article 3 states that **“The State shall Provide Appropriate Social Security to persons who are unable to support themselves and their dependents”**.

In order to continuously address this obligation, the state department pays special focus on the improvement of livelihood of vulnerable groups specifically the orphans and vulnerable children, the elderly, Street Families and persons with Disabilities. The State Department therefore plays a pivotal role towards the realization of the country’s transformation agenda as advocated in the Kenya Vision 2030, medium term Plan (MTP) and the Constitution.

### **KEY ACHIEVEMENTS**

- Develop five (5) regulations to implement the community Group Registration Act, 2022; (Procedures for Registration of community Groups, Dispute Resolution Procedures, Formation of Social Development Committees, Procedures for reinstatement of groups registration and, procedures for formation special interest groups)
- Registered 60,480 community groups (SHGs, CBOs), Trained and Linked them to MFIs to enhance their Participation in social economic Development
- Targeted and supported 1,703,000 vulnerable Persons with Cash transfers for consumption support and asset transfer to enhance their economic inclusion towards sustainable livelihoods.
- Provided training to 922 trainees in the Vocational Rehabilitation Centres
- Maintained and operated Kirinyaga Rescue Centre for the abused and neglected older persons as per the intent of the National Policy on older persons and aging.
- Developed Online Self-Guided Introductory Parenting Module
- Finalized the Social Risk & Impact Management (SRIM) policy
- Plant 30,120 trees in the state departments institutions and offices
- Supported retention and completion of education for 22,000 OVCs in Public Secondary boarding schools through presidential bursary scheme
- Provided care, protection and rehabilitation services to 169,923
- children in need of care and protection in 5 regions

- Rehabilitated and re-integrated 100% Victims of Trafficking in Persons both internal and external
- Disbursed Cash Transfer to 31,450 NICHE beneficiaries in sensitive continuous on Demand registration in Kitui, Kilifi, Marsabit, West Pokot and Turkana Counties of Nutrition-
- Supported Persons with Disabilities with Training for inclusion and self-reliance
- supported Persons with albinism with eye and skin care products and services for improved vision and prevention of skin cancer
- Protected 196,426 children in distress from abuse and exploitation through the toll-free child helpline – 116
- Placed 1200 children in foster care and 800 children under local adoption
- Rescued 12,000 children and reintegrated them to their families/communities
- Supported 4448 street persons for rehabilitation, education and vocational skills training
- Reintegrated 2322 street persons to families and the community

#### **EMERGING ISSUES**

Some of the emerging issues that have led to increased vulnerability are: -

- Rising incidences of chronic illnesses such as cancer
- Increased online child abuse and exploitation especially as children attend virtual classes, child radicalization and violent extremist.
- Increased incidences of human trafficking, smuggling and child abduction
- Poor coordination of social protection responses to emergency situations such as the Covid – 19 pandemic necessitating enhanced coordination and synergy in social protection programming.
- Loss of jobs and business due to covid – 19, increased medical costs, mental health challenges, domestic violence, upsurge of street families and loss of lives amplifying demand for social protection services
- Increased use of technology due to covid -19 protocols increasing exclusion of he vulnerable population in social protection intervention owing to reduced public participation.
- Increasing vulnerability among persons with Disabilities due to covid 19 that perpetuate inaccessibility to services pushing them deeper into poverty.

## **CHALLENGES**

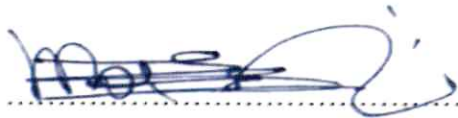
- Slow pace in finalization of legal and policy framework in the social protection sector by some stakeholders
- Low implementation of the national Action Plan in Accessibility and Disability rights amongst MDCAs (1.3% employment of PWDs in Public Service against the constitutional threshold of a minimum of 5% PWDs benefited from AGPO against 91% women and youth, inaccessible premises to PWDs as per the PSC evaluation report 2019/202
- Bottlenecks in the land registration process have hindered acquisition of title deeds and securing of the state Department parcels of land. This has led to encroachment and grabbing of the state department's land.
- Low registration of persons with disabilities due to lengthy and costly disability assessment by the MOH, cultural barriers, vastness and difficult terrains
- Lack of a Government run shelter house for victims of trafficking and rescued street persons
- Increase in the number of child pregnancy to address increased demand for social Protection among vulnerable groups.

## **RECOMMENDATIONS**

The following are the Recommendations

- Commensurate to its importance for social – economic development, there is need to increase funding to enable the sub sector implement the key projects to enhance the country's competitiveness. Key areas of additional funding include recruitment of required staff for effective delivery of its strategic mandate, strengthen area advisory councils for child protection, establishment of government run shelter house for victims of trafficking and rescue home for the older persons, social protection and community empowerment.
- To Enable the Sub Sector, deliver its mandate. It is necessary to fast track the approval of the key policies and legislations already in parliament and Cabinet.
- Improve the process of registration and facilitation of the tax exemption for persons with disabilities through gazettelement of the reviewed regulations on registration and tax exemption 2020
- Secure state Department parcels of land through involvement of top leadership in relevant agencies for fast tracking registration and acquisition of title deeds

- Endeavor to have all MCDAs register with NCPWDs career portal via [ncpwd@fuzu.com](mailto:ncpwd@fuzu.com) to link PWDs to employment opportunities
- MCDAs should ensure mainstreaming of disability issues in planning and budget processes



**Joseph M. Motari, MBS**

**Principal Secretary**

**State department for Social Protection and Senior Citizen Affairs**

**6. Statement of Performance against Predetermined Objectives for the FY2023/2024**

**Introduction**

The key development objectives of the state departments 2023-2027 plan are to: -

- a) Empower individuals, families, groups and communities for improved livelihoods
  - b) Improve the livelihoods of poor and vulnerable members of society
  - c) Improve coordination and linkages in delivery of social protection interventions by actors in Kenya
  - d) Coordinate rescue, rehabilitation and reintegration of street families
- Realize and safeguard the rights and welfare of all children

**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. Progress on attaining the Stated Objectives are as follows: -

<b>Programme</b>	<b>Sub-Programme</b>	<b>Delivery Unit</b>	<b>Key Outputs</b>	<b>Actual Target 2023/24 t/y</b>		<b>Remarks</b>
Social Development and Children's Services	SP 1.1: Community Mobilization and Development	Directorate of Social Development	Community Groups (SHGs, CBOs) registered, trained & linked to MFIs	60,000	20,371	AIA of 30,990,600 raised
				40,000	22,849	22,849 Community Groups linked to MFIs, State and Non-state actors for support.
				20,000	5,213	5,213 Groups trained
				100%	100%	Target achieved

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			Communi ty Group Registrati on Act, 2022 Operation ali zed for	5	-	Draft content on the regulations developed awaiting finalization by the technical working committee on CGR Act and presentation to SDSP management team for adoption before subjecting it to public participation.
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			Increased	317	-	Developed a draft criterion for selection of community group nominees and development partners
			Community participation in socio-economic development	1	1	CDMIS Launched in September 2023
				370	-	CDMIS decentralized to all officers all officers registered and given access rights
						Next step is training of Community Registration Module to SDOs and Huduma Centre
				1	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 3rd &4th quarter
				1	-	Concept Note Developed
				1	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 3rd &4th quarter
				1	-	Draft 1 developed
				300	-	Virtual sensitization to SDOs on the CGR Act held on 20th Sept 2023
				1	-	Concept on Emerging issues and thematic areas for review developed
			Volunteerism programme coordinated	1 (draft)	-	To be reported in 3rd &4th quarter
				2500	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 4th quarter
				450	-	To be reported in 3rd &4th quarter
			Vulnerable community	7,500	-	To be reported in 3rd &4th quarter
				2,500	-	To be reported in 3rd &4th quarter
				7,500	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 4th quarter

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			ty	14,692	-	Cohort 2 participants training to begin in
			members			January 2024
			targeted	550	-	To be reported in 3rd & 4th quarter
			and	165	-	Planned for 3rd quarter
			supported	1	-	To be reported in 3rd & 4th quarter
			d	15	-	Planned for 3rd quarter
			through	1	-	Planned for 3rd quarter
			Economic	1	-	To be reported in 3rd & 4th quarter
			Inclusion	50	-	To be reported in 4th quarter
			programme (EIP)			

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			Local	220	167	To be completed in 3rd and 4 <sup>th</sup> quarter
			communi	200	-	To be reported in 3rd &4th quarter
			ties	1	-	Cab Memo developed and forwarded to
			protected			AG for concurrence
			from	120	30	
			unintende	25	-	Training to be undertaken in 4th quarter
			d	10	-	To be reported in 3rd &4th quarter
			negative			
			adverse			
			effects of			
			social			
			risks in			
			developm			
			ent			
			projects			
				40	26	
				6	-	To be reported in 3rd &4th quarter
				1	-	Draft booklet developed
				1	-	The State Department has already started a road map of developing an Older Persons Bill, where appointment of the Committee Members has been undertaken and it's first inaugural meeting held.
				1	-	Data bank updated
				15	11	Older persons rescued on need basis
				2	1	Held consultative engagement with key stakeholders on intergenerational solidarity support
				5,000	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 3rd &4th quarter

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			Strengthened family care support systems	3	3	Target achieved
				500	-	To be reported in 3rd &4th quarter
				1500	-	To be reported in 3rd &4th quarter
				50	41	
				150	-	To be undertaken in 3 <sup>rd</sup> Quarter
				6000	-	To be reported in 3rd &4th quarter
				1	-	To be undertaken in 3 <sup>rd</sup> Quarter
				1	-	To be undertaken in 3 <sup>rd</sup> Quarter
				1	-	To be undertaken in 3 <sup>rd</sup> Quarter
			Disability inclusion	1600	-	To be reported in 3rd &4th quarter
				810	382	-Continuous mobilization of Persons with Disabilities to enroll in VRCs

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			services	30	-	To be reported in 4th quarter
			provided	1	-	Draft Resource Mobilization Template developed.
				1	-	-Draft Concept Note Developed.
				100	-	To be reported in 3rd &4th quarter
				1	-	Draft zero developed.
						5 <sup>th</sup> Stakeholder engagement to validate the National Policy Template to be undertaken in the 3 <sup>rd</sup> and 4 <sup>th</sup> Quarter.
				500	-	To be reported in 3rd &4th quarter
				200	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 3rd &4th quarter
				1	-	To be reported in 3rd &4th quarter
				3	-	To be reported in 4th quarter
				3	-	To be reported in 4th quarter
			National, Regional and International recommendation implemented	6	4	Good deed, IDOP, IDPWD and IVD celebrated
				4	0	To be undertaken in 3rd &4th quarter
		National Council for Persons with Disabilities	Disability rights mainstreamed in socio-economic development	2,000	1,350	
				146	0	
				10	0	
				24	13	
				41,063	50,000	
				176	0	
				1,100	0	

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			Persons with severe disabilities supported with cash transfers	47,000	42,865	
			Persons with Albinism supported for eye and skin care	50	28	
				50	39	

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				50	14	
				100	100	
				50	50	
	SP 1.3:	Director	Family	250	280	Target achieved
	Child	ate of	based and	200,000	33,873	Financial constraints
	Communi	Childre	communi	17,408	8,425	ongoing
	ty	n	ty- based	22,300	22,300	Target achieved
	Support	Services	care of			
	Services		children			
			including			
			Alternative			
			Family			
			Care			
			options			
			promoted			
			Children	48	0	Not due
			Participat	5	3	ongoing
			ion	5	3	ongoing
			Enhanced			
			Child	12	2	Kiambu and Kajiado counties
			Care			Financial
			support	38,200	115,604	constraints
			and	1	Not due	The target is demand driven
			Protectio	5	2	ongoing
			n			Training done in Kiambu and
			enhance			Kajiado
			d.	10	Not due	counties. ongoing
						Due in the 3 <sup>rd</sup> and 4 <sup>th</sup> quarter
	SP 1.4		Househol	23,500	23,500	Target achieved
	Child		ds with	20	20	Target achieved
				1	0	Financial constraints

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	rehabilitation and custody	Vulnerable Children supported with nutrition-sensitive cash transfer through KSEIP	23,500	23,500	Target achieved
		Counter Trafficking in Persons	1	-	Due in the 3 <sup>rd</sup> and 4 <sup>th</sup> quarter
		Review of the CTIP Act Finalized	1	1	Target achieved
		Awareness of Counter Trafficking	130	145	Target achieved
			1	1	Target achieved

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			in	8	0	Draft Regulations in place awaiting
			Person			public participation
			Create	1	0	The draft Strategic Plan in place to be
			d			finalized in 3rd quarter
				1	0	Draft in place to be finalized in 3rd
						quarter
				1	0	Draft in place to be finalized in 3rd
						quarter
				100	55	The Sensitization is distributed in all the
						4 quarters
				1	0	The drafted Policy in place to be subjected to public
						participation in 3rd
						quarter
				1	0	Awaiting Public Participation
				25	4	The rest of the staff to be recruited in
						quarter 3
				1	0	Awaiting NCCS Regulations
				47	20	The rest will be established in subsequent
						quarters
				1	0	Scheduled for 3rd quarter
				3	0	Will be rolled out in 3rd quarter
				1	0	Scheduled for 3rd quarter
			CCIs	1	1	
			regulation	365	91	CCI inspection is a continuous process
			enforced			and takes place in all the 4
						quarters
				160	89	The rest are to be done in the next
						preceding 3 quarters
				10	5	The training is distributed in all the 4
						quarters and the remaining are to be trained in the next 2
						quarters
				1	0	It is a continuous exercise
				100	50	Sensitization of stakeholders is distributed in 4 quarters

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			1	0	To be finalized in 3rd quarter
		Compliance with regional and international Obligation	1		To be commemorated in June 2024
			1000	1200	Support from partners

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			Improv ed awaren ess on the childre n rights and welfare	4	2	The sensitization forums are distributed in all the 4 quarters
			NCCS	18	9	The quarterly meetings are distributed in all the 4 quarters
			programm es and	2	1	The Bi-annual stakeholders coordination meetings happens in 2nd and 4th quarter
			activities	1	0	In the process as the Technical Working Groups have already been formed
			coordinate d	1	0	communication and Advocacy Strategy will be finalized in 3rd quarter
				2	1	Media briefings are always done in 2nd and 4th quarter
				1	0	The annual report will take place in fourth quarter
				100	50	The training is distributed in the four quarters
				1	0	Will take place in quarter 2
				1	0	The process is ongoing as the TWG has already been formed
				1	0	The process is ongoing as the TWG has already been formed
				100	0	Awaiting for Adoption Regulations
				4	2	Adoption meetings held on a quarterly basis
				8	0	Awaiting Adoption Regulations

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		Child Welfare Society of Kenya	Children in emergencies protected and supported	68,750	105,814	Through working directly with schools, CWSK was able to achieve this target
				74	133	Target Achieved
			Rapid rescue and response services provided to children in distressed	7,551	23,562	This target was surpassed through rescue, school feeding programmes for schools in emergency situations and prevention of separation of children during ASK Shows

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			Foster care	500	362	CWSK to meet its target in the next
			and local			
			adoption	200	219	Target achieved
			services	500	475	CWSK will achieve the target in the
			provided to	100	358	Target surpassed
			children	50	62	Target Achieved
			Family	2,798	2,417	Achievement is dependent on the number
			tracing and			
			re-	304	212	Number depends on children
			unification			requiring the service
			services			
			Education	77,075	95,395	Target achieved
			and skills	3,671	3,654	Target will be achieved in the next
			developmen	4,268	6,950	Target surpassed
			t provided	604	627	Target achieved
			to orphans,			
			other			
			vulnerable			
			children and			
			Capacity for	27,336	35,019	Target reached through the various interventions such as the Agricultural Trade Fairs in the counties and working with other duty bearers such as NCCS in Capacity building
			Duty			
			Bearers			
			enhanced			
			through			
			training,			
			networking			
			and near			
			Families	3,227	7,383	Target reached through the various activities at the Agricultural Trade Fairs in the
			strengthene			
			d to prevent			
			separation	8	17	Target achieved
			and	8	12	Target achieved

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			quality care to children			
			OVC and Vulnerable young persons provided with psychosocial support (OVCs outside family households and education support for OVCs)	56,000	80,798	Target surpassed through increased child care interventions at the community.
			Children in distress provided with rescue Mechanism for combating worst forms of child labour established / strengthened	20	291	Target surpassed through structures strengthened across the counties
				25,000	32,551	Target Achieved through sensitizations and school feeding program
				10	10	No. of contracts for school based social workers renewed
				500	391	Target will be achieved in the next quarters.
				17,500	18,374	Target Achieved

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			Families strengthened to promote quality care for children	500	594	Target achieved
<b>NATIONAL SAFETY NET</b>	SP 2.1: Social Assistance to Vulnerable Groups	Directorate of Social Assistance (DSA)	Households with vulnerable persons supported	1,185,455	734,051	The upscaling exercise still ongoing
				482,393	268,238	The upscaling exercise still ongoing
				65,281		
				1,072,791	0	Not yet done awaiting exchequer

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			Inua Jamii beneficiaries' data updated	70	0.2(3,095)	Replacement only done for PWSICT
			Consolidated Cash Transfer Programme Management Information System (CCTP MIS) enhanced	2	0	To be done in subsequent quarters
				2	0	To be done in subsequent quarters
				350	0	Beneficiary Outreach Strategy was finalized in Q2 rollout will be in Q3
			Administrative frameworks strengthened to enhance delivery of CCTP	1	0	To be done in quarter3
				290	-	Only DCS officers were funded in Q2, CSAC to be facilitated in Q3
				2,738	-	To be done in Q3
				6	0	Contract ends FY 24/25 Sept.
				1	0	To be done in Q3

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		Monitoring and Evaluation (M&E) of CCTP Enhanced	350	0	Strategy not yet finalized
	National Social Protection Secretariat (NSPS)	Social protection network for sustainability and coordination strengthened	1	0	To be achieved in the 3rd Quarter
			-	-	
			3	0	To be undertaken in the 4th Quarter
			2		No of counties with operational COP
			2		county chapters
			2		No. of meetings for the National Steering Committee for SP (NSCSP)
			2	0	
			-	-	
			1	0	
		Functional registry for harmonized identification and	1	1	
			3	1	Shared with HELB
			2	0	To be completed in the 3rd quarter
			75	0	the Secretariat has done all the preparatory arrangements awaiting

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			enrolment of vulnerable households in Social Protection			funding from the World Bank after agreeing to give a 20% advance to support delivery of all pending Deliverables
				23,000	50	Sensitized SDSP officers during the validation of ESR OM. The remaining target to be achieved during the data collection exercise.
				55	0	This is a quarterly target. awaiting the finalization of the Inua Jamii expansion for additional enrollment
			Enhanced awareness and capacity for increased uptake of SP services	20	6	6 Gambian delegates were trained in the first Quarter
				2	1	Launched & Disseminated the Strategy Extension of social protection coverage to workers in the informal and rural economy in Kenya
				200	0	The trainings is continuous leveraging on KSEIP forums e.g ESR and EIP cohort 2 trainings which are yet to start
			Sustainable Financing Options for Social Protection Promoted	2	2	
				12	2	
				-	-	
				1	0	

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			Policy and legislative documents on Social Protection developed	1	0	The Policy-Cabinet memorandum was signed by the National Treasury Cabinet secretary and forwarded to the AGs office.
						The Cabinet Secretary of Social Protection to brief the Cabinet about the SP Policy during the Cabinet Meeting.
				1		
					0	The Secretariat is developing the Social Protection Bill which will be submitted together with the SAF regulations by the 4th Quarter. The draft bill has already been
				1	0	presented to the Members of Parliament

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		Street Families Rehabilitation Trust Funds (SFRTF)	Street families rehabilitated	1,500	1,561	Increased awareness on dangers of being in the street resulted to beneficiaries' willingness to be removed from the streets.
				30	-	Rescheduled for 3rd Quarter FY 2023/24 pending approval of vetted institutions in 2nd Quarter
				200	159	Demand driven
				2,750	2,656	Onboarding of beneficiaries is a continuous process
				2,500	2,563	
			Street families reintegrated	1,500	1,477	Impact assessment is ongoing to ascertain effectiveness of the support and rehabilitation programmes in general.
				150	96	
			Capacity of caregivers strengthened	90		Pending till the identification of partner institutions to be supported in the current financial year.
			Communication Strategy developed	1		Draft in place
			Resources mobilized	1		Draft in place
				10		
			County Chapters to co-ordinate street families rehabilitati	12		Consultative meetings with relevant stakeholders ongoing in the 3rd Quarter

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			on established			
			Policy, Legislative and Institutional framework s on rehabilitati on of street families developed	1		Submitted to Cabinet awaiting approval

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			National census of street families undertaken	I		Technical working committee in place. Scheduled for 3rd and 4th Quarter Scheduled for 3rd and 4th Quarter
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**7. Management Discussion and Analysis**

The state department comprises of four technical directorates namely: Directorate of Children Services, Directorate of Social Development, National Social Protection Secretariat (SPS) and Directorate of Social Assistance. It has three Semi-Autonomous Government Agencies (SAGAs) National Council for Persons with Disabilities (NCPWDs), Child Welfare Society of Kenya (CWSK) and National Council for Children Services (NCCS). The Trust Funds under the State Department include Street Families Rehabilitation Trust Fund (SFRTF) and National Assistance Trust Fund for Victims of Counter Trafficking.

**Budget performance**

**Allocation**

The state department for social Protection and Senior Citizen Affairs total budgetary allocation for the financial year 2023/2024 was **Kshs.36,833,673,256** comprising **Kshs.32,741,203,256** for Recurrent budget and **Kshs.4,092,470,000** for Development budget.

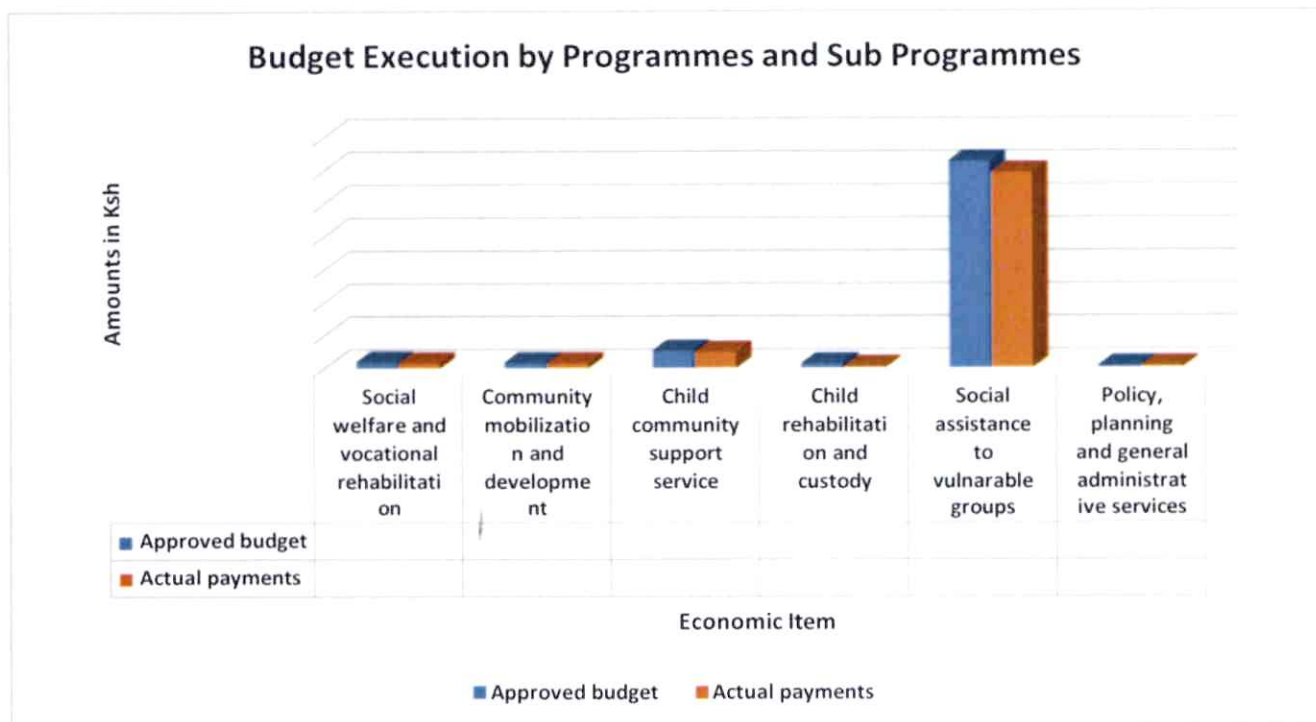
The budget for Financial Year 2023/2024 was implemented under three key programmes, namely:

- (1) Social Development and Children Services
- (2) National Social Safety Net
- (3) General Administration Planning and Support Services

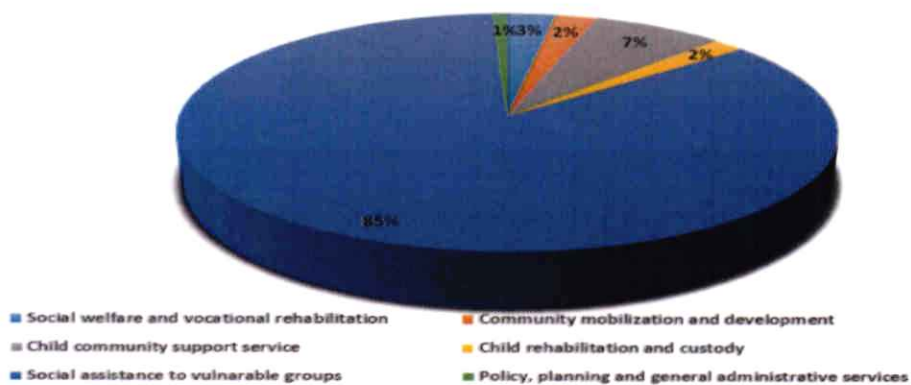
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		<b>Default - Non Programmatic</b>	0	0	0
	0	Default - Non Programmatic	0	0	0
<b>901000000</b>		<b>Sports</b>	0	0	0
	901010000	Sports Training and competitions	0	0	0

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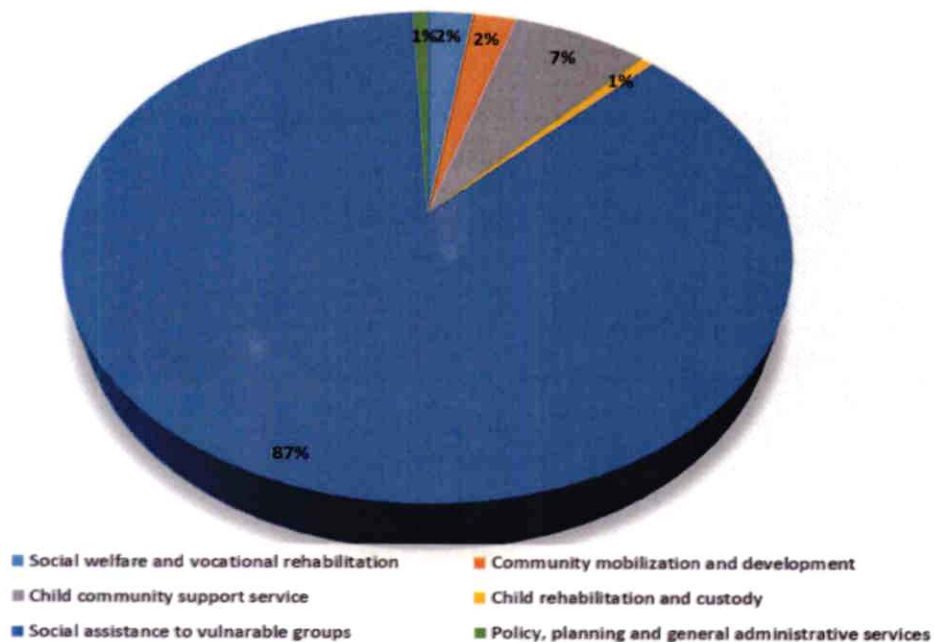
<b>908000000</b>		<b>Social Development and Children Services</b>	<b>5,200,939,047</b>	<b>4,611,810,648</b>	<b>589,128,398.</b>
	908010000	Social Welfare and vocational rehabilitation	985,340,294	798,255,181	187,085,112
	908020000	Community Mobilization and development	846,776,049	822,516,701.	24,259,347
	908030000	Child Community Support Services	2,695,744,960	2,523,683,774	172,061,185
	908040000	Child Rehabilitation and Custody	673,077,744	467,354,991	205,722,752
<b>909000000</b>		<b>National Social Safety Net</b>	<b>31,338,024,167</b>	<b>29,637,523,669</b>	<b>1,700,500,497</b>
	909010000	Social Assistance to Vulnerable Groups	31,338,024,167	29,615,374,542	1,700,500,497
<b>910000000</b>		<b>General Administration Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	910010000	Policy, Planning and General administrative services	0	0	0
<b>914000000</b>			<b>294,710,042</b>	<b>277,215,851</b>	<b>15,973,407</b>
	914010000		294,710,042	277,215,851	15,973,407
		<b>Grand Total</b>	<b>36,833,673,256</b>	<b>34,528,070,952</b>	<b>2,305,602,303</b>



**Approved budget**



**Actual payments**



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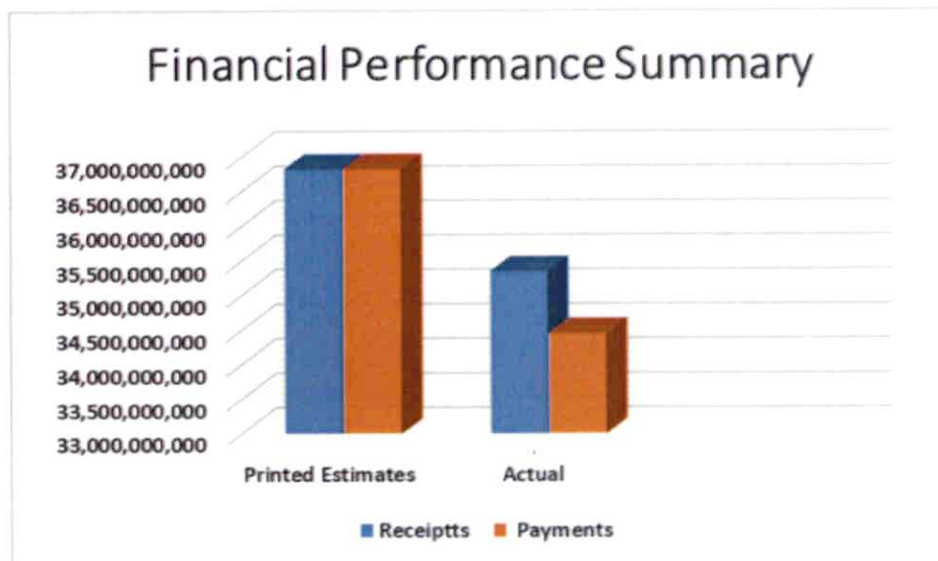
**Key Performance Highlights: Actual execution**

The following is an overview of the financial performance for the year ended the 30<sup>th</sup> June 2024 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Financial Performance Summary**

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2024 is as follows:**

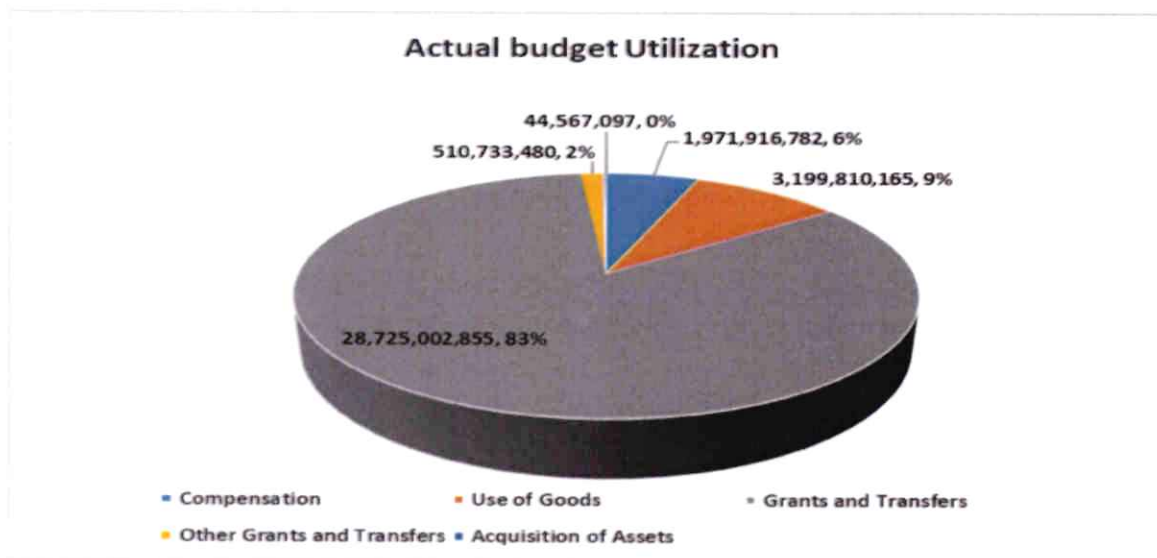
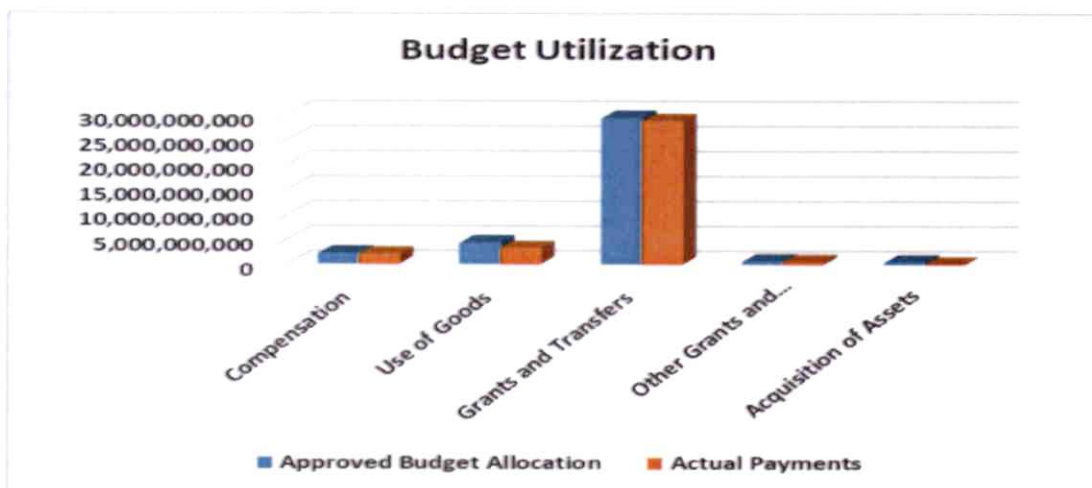
Financial Performance	Printed Estimate	Actual	Variance	% Utilisation Variance
	KShs	KShs	KShs	
Total Receipts	36,833,673,256	35,348,641,552	1,485,031,704	96%
Total Payments	36,833,673,256	34,520,990,954	2,312,682,302	94%
Surplus for the Year		<b>827,650,599</b>		



The State department spent Kshs **34,520,990,954** against an approved budget of Kshs **36,833,673,256** representing absorption of 94%. Utilisation of budget was carried out through various (economic classification) as shown in the following table.

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Description	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	2,126,934,800	1,971,916,782	155,018,018
Use of Goods and Services	4,300,540,606	3,254,775,218	1,045,765,388
Grants and Transfers to Other Government Entities	29,322,831,127	28,744,179,274	578,651,853
Other Grants and Transfers	625,913,453	510,733,480	115,179,973
Acquisition of Assets	457,453,270.00	39,386,201	418,067,069
<b>Total Payments</b>	<b>36,833,673,256</b>	<b>34,520,990,955</b>	<b>2,312,682,301</b>



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**Current Year Performance against Prior Year**

<b>Financial Performance</b>	<b>Year to 30<sup>th</sup> June 2024</b>	<b>Year to 30<sup>th</sup> June 2023</b>	<b>Change</b>	<b>%change</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	
Total receipts	35,348,641,552	35,303,723,555	44,917,997	99.8%
Total Payments	34,520,990,954	35,655,539,930	-1,134,548,976	103%
Surplus for the year	<b>827,650,599</b>	<b>-351,816,375</b>	<b>-1,089,630,979</b>	<b>-39.2%</b>

**Total Receipts**

Total receipts to the state department increased by 99.8% in 2023/2024 Financial Year as compared to 2022/2023 Financial Year. Similarly, payments decreased by 103 % in 2023/2024 as compared to F/Y 2022/2023

The state department receipts mainly comprised of exchequer releases from The National Treasury and proceeds from foreign grants. Other receipts were collected from various administrative fees and charges. The total receipts for FY 2023/2024 amounted at Kshs. 35,348,641,552 representing a 99.8% increase from Kshs. 34,452,030,378 for FY 2022/2023

**Total Receipts Yearly Comparison**

<b>Financial Performance</b>	<b>Year to 30<sup>th</sup> June 2024</b>	<b>Year to 30<sup>th</sup> June 2023</b>	<b>Change</b>	<b>%change</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	
Proceeds from Domestic and Foreign Grants	245,000,000	493,400,000	-248,400,000	101%
Transfers from National Treasury	35,061,107,345	34,731,541,618	329,565,727	1%
Proceeds from Sale of Assets	25,371,238	0	25,371,238	100%
Other Revenues	17,162,969	78,781,937	-61,618,968	-359%
<b>Total Receipts</b>	<b>35,348,641,552</b>	<b>35,303,723,555</b>	<b>44,917,997</b>	<b>0 %</b>

## **8. Environmental and Sustainability Reporting**

### **a) Sustainability Strategy and Profile**

The State Department has put in place measures and strategies to ensure its programmes and projects are sustainable. Key among these measures are development of various policies and legislations in every thematic area. Regulations in respect the Children Act 2022 and the Community Group and Registration Act 2022 are being developed and are at different stages. National Street families rehabilitation policy was completed and approved and its bill is being developed. The National family policy was also developed and approved.

### **b) Environmental Performance**

In order to ensure the State department has effectively contributed to the management and conservation of the environment for the current and future generation, the following measures have been put in place. Implementing the presidential directive on achieving 10% forest cover through planting in its public institutions which includes Children remand homes, children rehabilitation centers, vocational rehabilitation centers, regional county and sub county offices. The state department has a target of 50Million trees in the next 10 years and this translates to 5 million trees per year. In order to realize this, target the state department has established Environmental Management Committees both the headquarters and its field stations.

### **c) Employee Welfare**

The State Department recognizes the contribution of its staff to the realization of its functions. In this regard, the state department has put in place the following measures to improve the employee welfare: Development and realignment of the state departments' functions with various schemes of service which have reduced stagnation of staff hence improving their morale leading to higher productivity. The State department has established various committees for the purpose of addressing staff concerns and welfare. Ministerial Human Resource Advisory Management Committee (MHRAC) and Ministerial Human Resource Performance Committee (MHRPC) have been discharging their functions effectively. The State departments also implements the Occupational Safety and Health Act of 2007 by clearly making the exit areas in case of emergencies and placing fire extinguishers in its buildings and floors.

**d). Market Place Practices**

The State Department has put in place effort in: -

i. Responsible Competition practice through

Establishment of various committees such as the public complaints committee and corruption prevention committee. The State Department has further adopted online platform for procurement of goods and services and is being guided by the PFM Act 2012 in procurement of goods and services. The State Department has been able to honor its obligation through ensuring that its supplies are paid timely.

**e). Community Engagements**

The State Department has been implementing its activities in an open manner by a way of ensuring that communities are involved in every stage of the project cycle. This is through the identification of cash transfer beneficiaries, presidential bursaries, community development, programmes implemented by PWD and street families' programmes

## **9. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the State Department for Social Protection and Senior Citizen Affairs is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Social Protection and Senior Citizen Affairs accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Social Protection and Senior Citizen Affairs further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Social Protection and Senior Citizen Affairs confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for Social Protection and Senior Affairs financial statements were approved and signed by the Accounting Officer on 26<sup>th</sup> November, 2024.



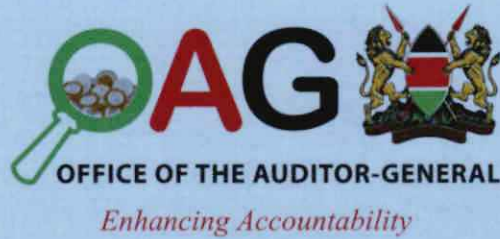
**Joseph M. Motari, MBS  
Principal Secretary**



**CPA Bernard M. Sabwami  
Senior Deputy Accountant  
General  
ICPAK M/No 18274**

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SOCIAL PROTECTION AND SENIOR CITIZEN AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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**

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Social Protection and Senior Citizen Affairs set out on pages 1 to 37, which of the comprise the

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*Report of the Auditor-General on State Department for Social Protection and Senior Citizen Affairs for the year ended 30 June, 2024*

statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Social Protection and Senior Citizen Affairs as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Variance Between Financial Statements and Schedules**

The statement of receipts and payments reflects total payments of Kshs.34,520,990,954 which include three components amounting to Kshs.32,038,340,693. However, the payments were supported with schedules amounting Kshs.31,969,380,117 resulting to an unexplained variance of Kshs.68,960,576 as detailed below: -

<b>Category</b>	<b>Financial Statement Amount (Kshs)</b>	<b>Balance as Per schedules (Kshs)</b>	<b>Difference (Kshs)</b>
Use of goods and services	3,254,775,218	3,199,810,165	54,965,053
Grants and Transfers	28,744,179,274	28,725,002,855	19,176,419
Acquisition of assets	39,386,201	44,567,097	(5,180,896)
<b>Total</b>	<b>32,038,340,693</b>	<b>31,969,380,117</b>	<b>68,960,576</b>

In the circumstances, the accuracy and occurrence of payments totaling to Kshs.68,960,576 could not be confirmed.

### **2. Unsupported Prior Year Adjustment**

The statement of financial assets and financial liabilities reflects prior year adjustments of negative Kshs.188,909,524 as disclosed in Note 15 to the financial statements. The amount was explained to be unspent bank balances for 2022/2023 financial year transferred back to The National Treasury. However, the supporting bank statements or official receipts confirming the transfer were not provided for audit review. In addition, prior year adjustment balance brought forward of Kshs.794,994,738 differs with the audited prior year adjustment balance of negative Kshs.134,820,493 reflected in 2022/2023 resulting to an unexplained variance of Kshs.929,815,231.

In the circumstances, the accuracy and validity of prior year adjustment balances of could not be confirmed.

### **3. Variances in Grants and Other Transfers**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects grants and other transfers amount of Kshs.28,744,179,274. The amount includes transfers of Kshs.25,594,472,236 for which the supporting schedules reflected an amount of Kshs.26,122,438,000 resulting to an unexplained variance of Kshs.527,965,764. Further, the reported transfer of Kshs.25,594,472,236 to Kenya Social and Economic Inclusion Project differed from the Project reported receipts of Kshs.27,353,449,499 resulting to an unexplained variance of Kshs.1,758,977,263.

In the circumstance, the accuracy and completeness of grants and transfers to other government entities of Kshs.25,594,472,236 could not be confirmed.

### **4. Unsupported Domestic Travel and Subsistence Expenditure**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.3,254,775,218. The amount includes domestic travel and subsistence of Kshs.1,251,546,087 out of which Kshs.98,628,960 was not supported by way of payment schedules, attendance schedules and in some cases inconsistencies of signatures in the attendance and payment schedules was noted.

In the circumstances, the accuracy and occurrence of domestic travel and subsistence expenditure of Kshs. Kshs.98,628,960 could not be confirmed.

### **5. Unsupported Cash Payments**

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects bank and cash balances of Kshs.1,435,896,203 and Nil respectively. However, analysis of the payment details report indicates that one hundred and fifty-nine (159) transactions amounting Kshs.41,282,970 were paid in cash. However, the payment vouchers provided did not have any supporting documents.

In the circumstances, the accuracy and validity of cash payments amounting to Kshs.41,282,970 could not be confirmed.

### **6. Voided Transactions**

The statement of receipts and payments reflects total payments of Kshs.34,520,990,954. Analysis of the IFMIS system payments details revealed two hundred and thirty-seven (237) transactions amounting to Kshs.687,758,223 that had been granted approval by Controller of Budget were voided. However, there were no correspondence from the National Treasury authorizing the voiding was provided for audit verification. This was contrary to Paragraph 3.14 ii of The National Treasury and Economic Planning Circular Ref. No:AG.3/88/Vol.II (32) dated 15 May, 2024 which states that IFMIS is the prescribed Government system for accounting and reporting and all MDAS are expected to fully utilize IFMIS in transaction processing as well as reporting. Every effort should therefore be made to ensure the ledger balances are true. To achieve this voiding and cancelling

of payments and invoices that have not gone through the internet banking by 30 June, 2024 should be carried out. Voiding payments requires request for activation of voiding role from the National Treasury in writing.

In the circumstances, the validity and regularity of the voided payments amounting to Kshs.687,758,223 could not be confirmed.

## **7. Unsupported Fuel and Lubricants Expenditure**

Note 5 to the financial statements discloses fuel and oil lubricants expenditure of Kshs.74,796,236 which includes cost of fuel procured from a contracted supplier of Kshs.25,274,425. However, review of the fuel register revealed that the fuel was consumed through open fuel cards not assigned to any vehicle. Further, review of the fuel statements from the supplier did not indicate the vehicles registration numbers that were consuming the fuel. Further, the manual fuel register lacked details such as the work ticket numbers, fuel loaded in each fuel card and fuel running balance. Also, review of the fuel register revealed various inconsistencies between fuel opening balance amount, fuel consumed and closing balances on various dates, cases of over or under consumption for different fuel cards.

In the circumstances, accuracy and of fuel, oil and lubricants expenditure of Kshs.25,274,425 could not be confirmed.

## **8. Variances in the Total Receipts original Budget**

The statement of comparison of budget and actual amounts reflects total receipts original budget of Kshs.36,259,550,000 which differs with recomputed amount of Kshs.36,159,550,000 resulting to a variance of Kshs.100,000,000.

In the circumstances, the accuracy of total receipts original budget of Kshs.36,259,550,000 is overstated by Kshs.100,000,000.

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

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts combined reflects final receipts budget and actual on comparable basis of Kshs.36,833,673,256 and Kshs.35,348,641,552 resulting to underfunding of Kshs.1,485,031,704 or 4% of the budget. Similarly, the State Department spent Kshs.34,520,990,954 of the actual receipts

of Kshs.35,348,641,552 resulting to an underutilization of Kshs.827,650,598 or 2% of the realized budget.

The underfunding and underutilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources and Report on the Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

The Management is responsible for the Other Information set out on page III to L which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives for the FY 2023/2024 financial year, Management Discussion and Analysis, Environmental and Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report on this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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.

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*Report of the Auditor-General on State Department for Social Protection and Senior Citizen Affairs for the year ended 30 June, 2024*

## **Basis for Conclusion**

### **1. Staff Earning Less than a Third of Basic Salary**

Review of the payroll data over the twelve-month period revealed that four hundred and thirty-seven (437) employees earned less than a third of their basic salary. This is contrary to the Employment Act, 2007 Cap 226 as Revised 2012 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

### **2. Payment of Allowances to Non-Committee Members**

Note 5 to the financial statements discloses domestic travel and subsistence of Kshs.1,251,546,087 which includes allowances paid to various officers that assisted in various tender activity meetings but not listed in the approval granted amounting to Kshs.1,400,000 It was noted that the head of the committees allowed non-designated members to attend the meetings and claimed attendance allowances contrary to Section 68(1) of Public Finance Management Act, 2012 which states that an accounting officer for a national government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is lawful and authorized and effective, efficient, economical and transparent.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require 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 comply 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 effect of 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 governance were not effective.

## Basis for Conclusion

### 1. Lack of Risk Management Framework

During the year under review, it was noted that the State Department did not have a risk management framework which expired in November 2021 and has not been renewed and there was no evidence of performing risk assessment.

In the circumstances, the Management might not effectively and promptly detect and prevent risks arising from fraud and other malpractices.

### 2. Incomplete Fixed Asset Register

The financial statements and as disclosed in Annex 2 on summary of fixed asset register reflects fixed asset balance carried forward as at 30 June, 2024 of Kshs.1,344,888,423. However, the fixed asset register did not include cost, date of purchase and serial numbers of various assets in the fixed asset.

In the circumstances, the effectiveness of internal control of safeguarding fixed assets could not be confirmed.

### 3. Inaccuracies in Summary of Fixed Asset Register

Annex 2 to the financial statements reflects fixed assets historical cost of Kshs.1,344,888,423 which differ with the recomputed balance of Kshs.1,339,707,526 resulting to a variance of Kshs.5,180,897 under two asset classes as detailed below:

Asset Category	Annex 2 Balance (Kshs)	Recomputed Balance (Kshs)	Difference (Kshs)
Household furniture and institutional equipment	31,326,392	19,640,347	11,686,045
Office furniture and equipment	287,769,428	294,274,577	(6,505,149)
<b>Total</b>			<b>5,180,896</b>

### 4. Grants and Transfers to Other Government Entities

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects grants and transfers to other government entities of Kshs.28,744,179,274. However, the following unsatisfactory matters were noted:

#### 4.1. Over Payment of Beneficiaries

Analysis of the payment amounts for the Consolidated Cash Transfer Programme data for the period ended 30 June, 2024 revealed that nine hundred and nineteen (919) beneficiaries were overpaid by Kshs.896,500 in the month of February, 2024. This was contrary to Clause 3.3.2 of the State Department of Social Protection Revised Operations Manual for Consolidated Cash Transfer Programme which states that payments are made to beneficiary households on a monthly basis. The current transfer value is Kshs.2,000 per month.

In the circumstances, the effectiveness of internal control over grants and transfers to other government entities could not be confirmed.

#### **4.2. Caregivers Representing More than One Household**

Analysis of the Older Persons Cash Transfer Programme for the year under review revealed that 15,243 caregivers represented more than one household contrary to Clause 3.1.1(v) of State Department of Social Protection Revised Operations Manual for Consolidated Cash Transfer Programme which states that caregivers should not represent more than one household.

In the circumstances, the effectiveness of internal control over grants and transfers to other government entities could not be confirmed.

#### **4.3. Repeat Unsuccessful Credit Transactions**

An analysis of the unsuccessful credit reports revealed 1,719 beneficiaries whose accounts experienced more than three monthly failed credit attempts totaling Kshs.34,799,500. This was due to lack of adequate controls to manage repetitive failed transactions. This was contrary to Clause 3.3.8 of State Department of Social Protection and Senior Citizen's Affairs Revised Operations Manual for Consolidated Cash Transfer Programme on failed Credits which requires that after PSPs have finalized the credit reporting of a payment, payments team extracts and analyzes the failed credits data from CCTPMIS which is then shared with the DSA G&CM team for onward sharing with the field officers for mobilization of beneficiaries to undertake proof of life.

In the circumstances, the effectiveness of internal control over grants and transfers to other government entities could not be confirmed.

#### **4.4. Poor Controls Over Data Input and Validation**

Review of the Persons with Severe Disability (PSD) and Orphans and Vulnerable Children (OVC) payrolls revealed that primary recipients of 646 and 3,812 respectively were enrolled using invalid National Identification numbers. This was contrary to Clause 3.1.3.4 (v) of state Department of Social Protection Revised Operations Manual for Consolidated Cash Transfer Programme on household identification and listing which requires that after the listing exercise is completed, the lists will be synced into the CCTPMIS which will subject the names to IPRS and NRB checks to ensure names, dates of birth and national identity card numbers are captured correctly.

In the circumstances, the effectiveness of data validation controls over beneficiary enrollment could not be confirmed.

### **5. Encroachment of Land for Children Institutions**

As previously reported various parcels of land for children remand homes, rehabilitation centers, and rescue centre lack of ownership documents and have been encroached as indicated below:

#### **5.1. Getathuru National Reception, Assessment and Classification Centre**

The Getathuru Center, situated in Nairobi County's Westlands Sub-County along Lower Kabete Road occupies about 17 hectares. However, a Chinese Construction Company was given about 5 hectares to set up their building site as they built the Redhill-Waiyaki Way By-Pass. The Company built a double permanent perimeter wall on the property as a residence and a yard for machinery. However, no lease agreement was provided, making it impossible to determine the terms under which they are using the property with no evidence of receipt of revenue from the Company by the State Department. Further, it was not explained why the Construction Company continued to use the property about three (3) years after the bypass had been completed.

## **5.2. Wamumu Rehabilitation School**

Wamumu Rehabilitation School occupies approximately 74.6 hectares of land, out of which, approximately 40.5 hectares of land was allocated to KEMRI and approximately 26 hectares is in the process of being allocated to a group calling themselves "Watu wa Mihiriga Kenda" (translated to mean people from the nine clans). However, no approval documents were provided for the allocation. In addition, documents provided revealed that no correspondence between the Rehabilitation Center, the Director of Children Services and the County Coordinator for Kirinyaga National Lands Commission, involved the Principal Secretary of the State Department of Social Protection, an indication of the irregular transfer of the parcel of land.

## **5.3. Othaya Rehabilitation School**

Othaya Rehabilitation School has approximately 9.8 hectares of land. However, the land has not been fenced off and lacks ownership documents.

## **5.4. Muranga Children's Remand home**

The Muranga Remand home occupies approximately 0.9 hectares parcel of land. However, the Remand home has no fence and has been encroached upon by private developers who have put up permanent buildings on the land.

## **5.5. Thika Rescue Centre**

Thika Rescue Center occupies approximately 10.1 hectares. However, the parcel of land has not been fully fenced. Management has not taken measures to safeguard the public land from encroachment and alienation.

In the circumstances, the effectiveness of control systems put in place by Management for assets and preventative mechanisms to eliminate theft, security threats, losses, wastage and misuse of assets as provided for in Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 could not be confirmed.

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 controls, 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 the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI's will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

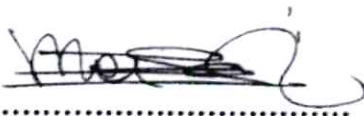
**27 December, 2024**

**Ministry of Labour and Social Protection**  
**State Department for Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

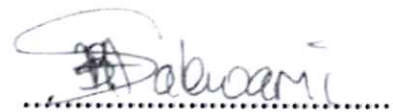
**11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	<b>1</b>	35,061,107,345	34,731,541,618
Proceeds from Domestic and Foreign Grants	<b>2</b>	245,000,000	493,400,000
Miscellaneous Receipts	<b>3</b>	42,534,207	78,781,937
<b>Total Receipts</b>		<b>35,348,641,552</b>	<b>35,303,723,555</b>
<b>Payments</b>			
Compensation of Employees	<b>4</b>	1,971,916,782	1,788,851,168
Use of Goods and Services	<b>5</b>	3,254,775,218	2,015,951,881
Grants and Transfers to Other Government Entities	<b>6</b>	28,744,179,274	28,720,045,285
Other Grants and Transfers	<b>7</b>	510,733,480	3,053,195,154
Social Security Benefits	<b>8</b>	-	12,772,678
Acquisition of Assets	<b>9</b>	39,386,201	64,723,764
<b>Total Payments</b>		<b>34,520,990,954</b>	<b>35,655,539,930</b>
<b>Surplus/(Deficit)</b>		<b>827,650,599</b>	<b>(351,816,375)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26<sup>th</sup> November, 2024 and signed by:



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant**  
**General**  
**ICPAK M/No 18274**

*Ministry of Labour and Social Protection  
State Department for Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the year ended 30th June 2024*

**12. Statement of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	11A	1,435,896,203	1,076,221,281
Cash balances	11B	-	213,254
<b>Total cash and cash equivalents</b>		<b>1,435,896,203</b>	<b>1,076,434,535</b>
District Suspense and Clearing Accounts	12	-	-
<b>Total financial assets</b>		<b>1,435,896,203</b>	<b>1,076,434,535</b>
<b>Financial liabilities</b>			
Third party deposits and retention	13	2,160,391	281,439,797
<b>Net financial assets</b>		<b>1,433,735,812</b>	<b>794,994,738</b>
<b>Represented by</b>			
Fund balance b/fwd.	14	794,994,738	1,281,631,606
Prior year adjustment	15	(188,909,524)	(134,820,493)
Surplus/(Deficit )for the year		827,650,599	(351,816,375)
<b>Net financial position</b>		<b>1,433,735,812</b>	<b>794,994,738</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26<sup>th</sup> November, 2024 and signed by:



**Joseph M. Motari, MBS**  
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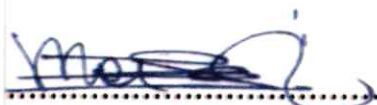
**13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2024**

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Proceeds from Domestic and Foreign Grants	2	245,000,000	493,400,000
Exchequer releases	1	35,061,107,345	34,731,541,618
Miscellaneous receipts	3	17,162,969	78,781,937
<b>Total Receipts</b>		<b>35,323,270,314</b>	<b>35,303,723,555</b>
<b>Payments</b>			
Compensation of employees	4	1,971,916,782	1,788,851,168
Use of goods and services	5	3,254,775,218	2,015,951,881
Transfers to other government units	6	28,744,179,274	28,720,045,285
Other grants and transfers	7	510,733,480	3,053,195,154
Social security benefits	8	0	12,772,678
<b>Total Payment</b>		<b>34,481,604,753</b>	<b>35,590,816,166</b>
<b>Net receipts/(payments)</b>		<b>841,665,561</b>	<b>-287,092,611</b>
<b>Adjusted For:</b>			
Adjustments during the year			
Prior year adjustments	15	(188,909,524)	(134,820,493)
Decrease/(Increase) in accounts receivable	12		593,620,698
Increase/(Decrease) in deposits and retention	16	(279,279,406)	151,292,654
Net adjustments		<b>(468,188,930)</b>	<b>610,092,859</b>
<b>Net Cash Flow from Operating Activities</b>		<b>373,476,632</b>	<b>323,000,248</b>
<b>Cash flow From Investing Activities</b>			
Proceeds from sale of assets	3	25,371,238	
Acquisition of assets	9	(39,386,201)	(64,723,764)
<b>Net Cash Flows from Investing Activities</b>		<b>(14,014,963)</b>	<b>(64,723,764)</b>

**Ministry of Labour and Social Protection**  
**State Department for Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Net increase in cash and cash equivalents		359,461,669	258,276,484
Cash & Cash Equivalent at Start of The Year	11	1,076,434,535	818,158,051
Cash & Cash Equivalent at End of The Year	11	1,435,896,203	1,076,434,535

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 26<sup>th</sup> November, 2024 and signed by:



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant**  
**General**  
**ICPAK M/No 18274**

**14. Statement of Comparison of Budget and Actual Amounts for FY2023/2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
Exchequer releases	35,959,750,000	429,023,256	36,388,773,256	35,061,107,345	1,327,665,911	96%
Transfers from other government entities	-	245,000,000	245,000,000	245,000,000	-	100%
Proceeds from sale of assets	99,900,000	-	99,900,000	25,371,238	74,528,762	25%
Miscellaneous receipts	100,000,000	-	100,000,000	17,162,969	82,837,031	17%
<b>Total Receipts</b>	<b>36,259,550,000</b>	<b>674,023,256</b>	<b>36,833,673,256</b>	<b>35,348,641,552</b>	<b>1,485,031,704</b>	<b>96%</b>
<b>Payments</b>						
Compensation of employees	2,065,634,800	61,300,000	2,126,934,800	1,971,916,782	155,018,018	93%
Use of goods and services	3,592,050,619	708,489,987	4,300,540,606	3,254,775,217	1,045,765,389	76%
Transfers to other government entities	29,857,946,547	(535,115,420)	29,322,831,127	28,744,179,274	578,651,853	98%
Other grants and transfers	425,913,453	200,000,000	625,913,453	510,733,480	115,179,973	82%
Acquisition of assets	218,104,581	239,348,689	457,453,270	39,386,201	418,067,069	9%
<b>Total Payments</b>	<b>36,159,650,000</b>	<b>674,023,256</b>	<b>36,833,673,256</b>	<b>34,520,990,954</b>	<b>2,312,682,303</b>	<b>94%</b>
<b>Surplus/ Deficit</b>				<b>827,650,599</b>	<b>(827,650,599)</b>	

**Notes**

Other receipts indicated above are collections by SAGAS and AIA

**Variance analysis:**

- (i) The under collection of receipts in proceeds from sale of assets were occasioned by change of government systems in collection of AIA
- (ii) The underutilization of use of goods and services is due to underfunding of exchequer by the National Treasury
- (iii) The underutilization of Transfer to other government entities is due to underfunding of exchequer by the National Treasury

(iv) The underutilization on acquisition of assets was due to budget cuts during supplementary budget.

**Reallocations within the year**

The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during supplementary budget

The entity financial statements were approved on 27<sup>th</sup> November, 2024 and signed by:



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant General**  
**ICPAK M/No 18274**

*Ministry of Labour and Social Protection  
State Department for Social Protection and Senior Citizen Affairs  
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**14. (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Receipts</b>						
Exchequer releases	32,342,280,000	199,023,256	32,541,303,256	31,784,603,763	756,699,493	98%
Proceeds from sale of assets	99,900,000	-	99,900,000	25,371,238	74,528,762	25%
Miscellaneous receipts	100,000,000	-	100,000,000	17,162,969	82,837,031	17%
<b>Total Receipts</b>	<b>32,542,180,000</b>	<b>199,023,256</b>	<b>32,741,203,256</b>	<b>31,827,137,970</b>	<b>914,065,286</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	1,842,560,000	74,600,000	1,917,160,000	1,939,949,342	-22,789,342	101%
Use of goods and services	1,340,435,269	588,533,087	1,928,968,356	1,392,693,584	536,274,772	72%
Transfers to other Government entities	28,906,946,547	(653,458,520)	28,253,488,027	28,212,323,774	41,164,253	100%
Other Grants and Transfers	425,913,453	200,000,000	625,913,453	510,733,480	115,179,973	82%
Acquisition of assets	26,324,731	-10,651,311	15,673,420	9,894,841	5,778,579	63%
<b>Total Payments</b>	<b>32,542,180,000</b>	<b>199,023,256</b>	<b>32,741,203,256</b>	<b>32,065,595,021</b>	<b>675,608,235</b>	<b>98%</b>
<b>Surplus/Deficit</b>				<b>(238,457,051)</b>	<b>238,457,051</b>	

Notes

Other receipts indicated above are collections by SAGAS and AIA

**Variance analysis:**

- (i) The under collection of receipts in proceeds from sale of assets were occasioned by change of government systems in collection of AIA
- (ii) The underutilization of Transfer to other government entities is due to underfunding of exchequer by the National Treasury
- (iii) The underutilization on acquisition of assets was due to budget cuts during supplementary budget.
- (iv) The overutilization under compensation was due to additional budget during supplementary to absorb transfers of new staff in the department
- (v) The underutilization of use of goods and services is due to underfunding of exchequer by the National Treasury and closure of IFMIS procurement module

**Reallocations within the year**

The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during supplementary budget

The entity financial statements were approved on 26<sup>th</sup> November, 2024 and signed by:



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant General**  
**ICPAK M/No 18274**

14 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	3,617,470,000	230,000,000	3,847,470,000	3,276,503,582	570,966,418	85%
Proceeds from Domestic and Foreign Grants	-	245,000,000	245,000,000	245,000,000	-	100%
<b>Total Receipts</b>	<b>3,617,470,000</b>	<b>475,000,000</b>	<b>4,092,470,000</b>	<b>3,521,503,582</b>	<b>570,966,418</b>	<b>86%</b>
<b>Payments</b>						
Compensation of employees	223,074,800	-13,300,000	209,774,800	31,967,439	177,807,360	15%
Use of goods and services	2,251,615,350	119,956,900	2,371,572,250	1,862,081,633	509,490,617	79%
Transfers to other Government entity	951,000,000	118,343,100	1,069,343,100	531,855,500	537,487,600	56%
Acquisition of assets	191,779,850	250,000,000	441,779,850	29,491,360	412,288,490	7%
<b>Total Payments</b>	<b>3,617,470,000</b>	<b>475,000,000</b>	<b>4,092,470,000</b>	<b>2,455,395,932</b>	<b>1,637,074,068</b>	<b>60%</b>
<b>Surplus/Deficit</b>				<b>1,066,107,649</b>	<b>(1,066,107,649)</b>	

**Variance analysis:**

- (i) The underutilization of exchequer receipts was due to reduced funding from National Treasury
- (ii) The underutilization of use of goods and services is due to underfunding of exchequer by the National Treasury and closure of IFMIS procurement module
- (iii) The underutilization of Transfer to other government entities is due to underfunding of exchequer by the National Treasury
- (iv) The underutilization of compensation of employees was as a result of slow recruitment process.

**Reallocations within the year:**

The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during the supplementary budget

The entity financial statements were approved on 26<sup>th</sup> November, 2024 and signed by



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant General**  
**ICPAK M/No 18274**

**14 (c) Budget Execution by Programmes and Sub-Programmes for FY 2023/2024**

<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Approved Budget</b>	<b>Actual Payments</b>	<b>Variance</b>
<b>0</b>		<b>Default - Non Programmatic</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0	Default - Non Programmatic	0	0	0
<b>901000000</b>		<b>Sports</b>	<b>0</b>	<b>0</b>	<b>0</b>
	901010000	Sports Training and competitions	0	0	0
<b>908000000</b>		<b>Social Development and Children Services</b>	<b>5,200,939,047.00</b>	<b>5,200,939,047</b>	<b>4,611,810,648</b>
	908010000	Social Welfare and vocational rehabilitation	985,340,294.00	985,340,294	798,255,181
	908020000	Community Mobilization and development	846,776,049.00	846,776,049	822,516,701
	908030000	Child Community Support Services	2,695,744,960.00	2,695,744,960	2,523,683,774
	908040000	Child Rehabilitation and Custody	673,077,744.00	673,077,744	467,354,991
<b>909000000</b>		<b>National Social Safety Net</b>	<b>31,338,024,167.00</b>	<b>31,338,024,167</b>	<b>29,637,523,669</b>
	909010000	Social Assistance to Vulnerable Groups	31,338,024,167.00	31,338,024,167	29,615,374,542
<b>910000000</b>		<b>General Administration Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	910010000	Policy, Planning and General administrative services	0	0	0
<b>914000000</b>			<b>294,710,042.00</b>	<b>294,710,042</b>	<b>277,215,851</b>
	914010000		294,710,042.00	294,710,042	277,215,851
		<b>Grand Total</b>	<b>36,833,673,256.00</b>	<b>36,833,673,256</b>	<b>34,528,070,952</b>

## **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 accounting policies adopted have been consistently applied to all the years presented.

### **2. Reporting Entity**

The financial statements are for the State Department for Social Protection and Senior Citizen Affairs. 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 for Social Protection and Senior Citizen Affairs for all the years presented.

**a) Recognition of Receipts**

The State Department for Social Protection and Senior Citizen Affairs 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 State Department for Social Protection and Senior Citizen Affairs.

**(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 State Department for Social Protection and Senior Citizen Affairs 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 criterion is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2024, 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 for Social Protection and Senior Citizen Affairs recognizes all payments when the event occurs, and the related cash has been paid out by the State Department for Social Protection and Senior Citizen Affairs.

**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) 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)**

**iv) In-kind contributions**

In-kind contributions are donations that are made to the State Department for Social Protection and Senior Citizen Affairs 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 Social Protection and Senior Citizen Affairs 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.

**v) Third Party Payments**

Included in the receipts and payments, are payments made on the State Department for Social Protection and Senior Citizen Affairs on 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. A bank account register is maintained, and a summary provided for purposes of consolidation.

**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.

**Significant Accounting Policies (Continued)**

**d) Imprests and advances**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or 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 2024 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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 recognized as inter-State Department for Social Protection and Senior Citizen Affairs 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 30<sup>th</sup> June 2024.

#### **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 of State Department for Social Protection and Senior Citizen Affairs and another entity are subject to common control.

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Social Protection and Senior Citizen Affairs 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 of this financial statement is a register of the contingent liabilities in the year.

**Notes to the Financial Statements**

**1 Exchequer releases**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	7,140,762,563	968,127,758
Total Exchequer Releases for quarter 2	7,555,171,613	9,965,547,262
Total Exchequer Releases for quarter 3	7,118,819,972	827,350,013
Total Exchequer Releases for quarter 4	13,246,353,198	2,2970,516,585
<b>Total</b>	<b>35,061,107,345</b>	<b>34,731,541,618</b>

**2 Proceeds from Domestic and Foreign Grants**

<b>Name of Donor</b>	<b>Date received</b>	<b>2023-2024</b>	<b>2022-2023</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Grants received from Bilateral Donors (Foreign Governments)</b>			
DFID		245,000,000	493,400,000
DFID		0	0
<b>Total</b>		<b>245,000,000</b>	<b>493,400,000</b>

**3 Miscellaneous Receipts**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from Administrative Fees and Charges	25,371,238	
Receipts from Administrative Fees and Charges - AIA	17,162,969	78,781,937
<b>Total</b>	<b>42,534,207</b>	<b>78,781,937</b>

*Ministry of Labour and Social Protection  
State Department for Social Protection and Senior Citizen Affairs  
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**4 Compensation to Employees**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	1,300,536,803	1,183,937,906
Basic wages of temporary employees	31,967,440	147,008,925
Personal allowances paid as part of salary	639,412,538	457,904,337
<b>Total</b>	<b>1,971,916,782</b>	<b>1,788,851,168</b>

**5 Use of Goods and Services**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	44,953,075	46,015,186
Communication, supplies and services	52,197,262	63,319,225
Domestic travel and subsistence	1,251,546,087	346,215,941
Foreign travel and subsistence	24,694,093	14,443,359
Printing, advertising and information supplies & services	55,627,186	86,177,951
Rentals of produced assets	36,232,642	40,264,113
Training expenses	53,629,475	29,971,474
Hospitality supplies and services	423,632,804	227,093,963
Specialized materials and services	236,019,140	197,692,420
Office and general supplies and services	48,452,459	53,002,857
Fuel Oil and Lubricants	74,796,236	68,940,091
Other operating expenses	891,153,451	776,827,515
Routine maintenance – vehicles and other transport equipment	41,849,210	30,177,898
Routine maintenance – other assets	19,992,098	35,809,888
<b>Total</b>	<b>3,254,775,218</b>	<b>2,015,951,881</b>

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**6 Grants and Transfers to other Government Entities**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of Government	1,810,632,998	1,614,065,044
Capital grants to government agencies and other level of Government	129,500,000	129,500,000
Other Current transfers grants and subsidies	26,559,046,276	26,483,080,241
Other Capital transfers grants and subsidies	245,000,000	493,400,000
<b>Total</b>	<b>28,744,179,274</b>	<b>28,720,045,285</b>

**6 b: Transfers to self – reporting entities in the year**

*The above transfers were made to the following self-reporting entities in the year:*

Description	Recurrent Kshs	Development Kshs	2023-2024	2022-2023
			Total for the year Kshs	TOTAL Kshs
Child welfare Society of Kenya	900,000,000	-	900,000,000	1,223,546,000
National Council for Children Services	113,499,997	-	113,499,997	99,500,000
National Assistance Trust Fund	20,000,000	-	20,000,000	20,000,000
Street Family Trust Fund	200,200,000	-	200,200,000	202,000,000
National Council For persons with Disabilities	1,541,507,041	129,500,000	1,671,007,041	1,287,666,333
UNICEF for TA to NICHE	0	245,000,000	245,000,000	447,050,000
			<b>3,149,707,038</b>	<b>3,279,762,333</b>
<b>Economic Stimulus</b>				
Presidential Bursaries and Emergency Reliefs				197,850,014
Cash Transfers	25,562,088,236	32,384,000	25,594,472,236	25,578,747,000
<b>TOTAL</b>	<b>28,337,295,274</b>	<b>406,884,000</b>	<b>28,744,179,274</b>	<b>29,056,359,347</b>

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**7 Other Grants and Transfers**

Explanation	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	399,998,990	199,999,940
Emergency relief and refugee assistance	110,734,490	2,853,195,214
<b>Total</b>	<b>510,733,480</b>	<b>3,053,195,154</b>

**8 Social Security Benefits**

	2023-2024	2022-2023
	Kshs	Kshs
Government pension and retirement benefits	-	12,772,678
<b>Total</b>	<b>-</b>	<b>12,772,678</b>

**9 Acquisition of Assets**

Non -Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Refurbishment of Buildings	29,150	86,950
Purchase of Vehicles and other Transport Equipment	0	42,497,217
Purchase of Household Furniture and Institutional Equipment	5,357,134	1,145,417
Purchase of Office Furniture and General Equipment	18,237,003	20,603,155
Construction and Civil Works	14,912,914	-
Research, Studies, Project Preparation, Design & Supervision	850,000	391,025
<b>Total</b>	<b>39,386,201</b>	<b>64,723,764</b>

**10 Cash and Bank Accounts**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 19 A)	1,435,896,204	1,076,221,281
Cash on hand (Note 19 B)	-	213,254
<b>Total</b>	<b>1,435,896,204</b>	<b>1,076,434,534</b>

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**11A: Bank Accounts**

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2023-2024	2022-2023
		Kshs	Kshs
Central Bank of Kenya, 100303212-Recurrent, KShs	Recurrent	138,981	65,850,567
Central Bank of Kenya, 1000303228-Development, KShs	Development	17,287	131,835,666
Central Bank of Kenya, 1000303239-Deposit, KShs	Deposits	2,160,391	281,439,797
Street Families Trust fund	Recurrent	138,041,324	166,057,294
Central Bank of Kenya KSEIP	Project Accountant-Credit	1,241,805,823	189,977,873
Central Bank of Kenya KSEIP	Project Accountant-Grant	53,732,398	241,060,084
<b>Total</b>		<b>1,435,896,204</b>	<b>1,076,221,281</b>

**11B: Cash on hand**

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	-	213,254
<b>Total</b>	<b>-</b>	<b>213,253</b>

**Detailed Cash is as follows:**

Description	2023-2024	2022-2023
	Kshs	Kshs
Headquarters, National Social Security Fund building (NSSF) Cash Office		213,254
<b>Total</b>		<b>213,254</b>

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**12: Imprests and Advances**

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests		
Salary advances		
District suspense		
Clearance accounts		
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

**13: Third party deposits and retention**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	2,160,391		281,439,797	
<b>Total</b>	<b>2,160,391</b>		<b>281,439,797</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Prior FY</b>	<b>% of the Total</b>
Under one year	2,160,391	100%	281,439,797	100%
1-2 years-Retention-kshs 1,491,291				%
AIA Kshs 669,100				
Over 3 years				
<b>Total</b>	<b>2,160,391</b>		<b>281,439,797</b>	

**14: Fund Balance Brought Forward**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	1,076,221,281	816,841,947
Cash in hand	213,254	1,316,103
Receivables –Outstanding Imprests	-	593,620,699
Payables –Deposits	(281,439,797)	(130,147,143)
<b>Total</b>	<b>794,994,738</b>	<b>1,281,631,606</b>

**15: Prior Year Adjustments**

Description of the error	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
	Kshs	Kshs	Kshs
Bank Account Balances	1,076,221,281	-188,909,524	1,265,130,805
Cash In Hand	213,254		213,254
Imprests and advances	0		0
Third party deposits and retention	(281,439,797)		(281,439,797)
	<b>794,994,738</b>	<b>-188,909,524</b>	<b>983,904,262</b>

The prior year adjustment relates to unspent bank balances for the financial year 2022/2023 transferred back to National Treasury

**16: Increase/ (Decrease) in Retention and Third-Party Deposits**

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	281,439,797	130,147,143
Payables As At 30th June	2,160,391	281,439,797
Increase/ (Decrease) In Payables	<b>- 279,279,406</b>	<b>151,292,654</b>

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**17: Related Party Disclosures**

The following comprise of related parties to the State Department for Social Protection and Senior Citizen Affairs

- a. Key management personnel that include the Cabinet Secretaries and Accounting Officers
- b. Other Ministries Departments and Agencies and Development Projects;
- c. County Governments; and
- d. State Corporations and Semi-Autonomous Government Agencies.

**18: Other Important Disclosures**

**18.1 Related party transactions:**

Description	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation		
<b>Transfers to Related Parties</b>		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	28,744,179,274	28,720,045,285
Transfers to other Development Projects	510,733,480	3,053,195,154
<b>Total Transfers to Related Parties</b>	<b>29,254,912,754</b>	<b>31,773,240,439</b>
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	35,061,107,345	34,731,541,618
<b>Total Transfers from Related Parties</b>	<b>35,061,107,345</b>	<b>34,731,541,618</b>

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**18.2 Pending Accounts Payable (See Annex 1)**

	Balance b/f Previous FY 2022- 2023	Additions for the period	Paid during the year	Balance c/f Current FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works				
Supply of Goods	2,088,500	71,002,290	2,088,500	71,002,290
Supply of Services	2,320,615	3,718,195	2,320,615	3,718,195
<b>Total</b>	<b>4,409,115</b>	<b>74,720,485</b>	<b>4,409,115</b>	<b>74,720,485</b>

**18.3: Other Pending Payables (See Annex 3)**

	Balance b/f Previous 2022-2023	Additions for the period	Paid during the year	Balance c/f Current 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities DEV - KSEIP	6,935,510		6,935,510	-
<b>Total</b>	<b>6,935,510</b>		<b>6,935,510</b>	<b>-</b>

**18.4 External Assistance**

	2023-2024
Description	Kshs
External Assistance received as Loans and Grants <b>Kenya Social and Economic Inclusion project-KSEIP</b>	<b>2,238,713,883</b>
<b>Total</b>	<b>2,238,713,883</b>

a) External assistance relating loans and grants

	2023-2024
Description	Kshs
External Assistance received as Loans Kenya Social and Economic Inclusion project-(KSEIP)IDA –Credit	1,926,425,037
External Assistance received as Grants Kenya Social and Economic Inclusion project-(KSEIP)DFID -grant revenue	67,288,846
External Assistance received as Grants Kenya Social and Economic Inclusion project-(KSEIP)DFID -grant AIA	245,000,000
<b>Total</b>	<b>2,238,713,883</b>

Expenditures in Kenya Social and Economic Inclusion Project  
Kenya Social and Economic Inclusion Project expenditures related to grants funded by world bank are consolidated in this financial statements.

*Notes to the Financial Statements (Continued)*

**18.4 Progress on follow-up of Prior Years Auditor-General’s recommendations.**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1716	Unaccounted for Balances in Holding Accounts	The ministry usually transfers funds for direct transfer to the holding accounts at six contracted banks according to the payroll figure. However, once the funds land into the account it commingles with the other funds balances from the previous cycles which include funds for failed credit, claw back and complementary programme funds. Normally, failed credit funds are reloaded into beneficiary account in the next payment cycle once the issue with the accounts have been addressed through case management processes. All the funds in the holding account, have now been surrendered to the National Treasury exchequer account held at the Central Bank of Kenya in compliance to the Public Finance Management Act – 2012	Not Resolved	Within six months

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1717	Unsupported Third-Party Deposits and Retention	A detailed schedule and ledger for the deposit and retentions were not provided for audit review. However, it was established that there was no available analysis to support the third- party retention hence the amount of was transferred back to the Exchequer	Resolved	
1718	Long Outstanding Pending Accounts Payables	The long outstanding payables were carried forward from the Financial Year 2022/2023, and not as erroneously stated 2021/2022, The pending bills were settled in the subsequent Financial Year of 2023/2024	Not Resolved	Within six months

1719	Unresolved Prior Year Matters	<p>The following issues were not resolved, for the year ended 30th June, 2022. The issue of the State Department not being in possession of ownership documents for thirty six (36) parcels of land spread across the country.</p> <p>The unaccounted balances in the holding accounts (claw backs). (iii) Unsupported third-party deposits and retention, Earnings below the statutory minimum.</p> <p>The State Department has since then engaged the Office of the Auditor General and provided explanations.</p>	Not Resolved	Within six months
1720	Failure to Remove Undeserving Program Beneficiaries from Payroll	<p>The beneficiaries whose funds had been clawed back have not been exited, the reason for this is that the payment module under the CCTP-MIS has been undergoing enhancement to provide an automatic service of exiting households of beneficiaries who have been clawed back. Once this process of enhancement is complete the system will be automatically exiting cases once claw back is done.</p>	Not Resolved	Within six months

1721	Earnings Below the Statutory Minimum	<p>The Government directed the conversion of all Defined Benefit (DB) Schemes in the Public Sector to Defined Contributory (DC) Schemes. Membership to the new contributory scheme comprised employees serving on permanent and pensionable terms of service and aged below 45 years as at 1st January, 2021 and new employees who join the service on or after 1st January, 2021 on permanent and pensionable terms of service.</p> <p>Employees contribute at the rate of 7.5 % of their monthly basic salary graduated at the following rates: 2% in first year; 5% in the second year; and 7.5% in the third year.</p> <p>The below listed one hundred and twenty-six (126) officers were affected by the implementation of Public Service Superannuation Scheme (PSSS) contribution that was introduced in January 2021 which graduated from 5% in the year 2022 to 7.5% in the year 2023.</p>	Not Resolved	Within six months
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1722	Incomplete Fixed Assets Register	<p>The parcels of land in question have not been evaluated or included in the financial statements as they were acquired through grants or donations.</p> <p>The State Department is actively working on completing the necessary documentation. Once these processes are finalized and title deeds are secured, the land parcels will be appropriately valued and recorded in the fixed asset register.</p>	Not Resolved	Within six months
1723	Encroachment of Land for Children Institutions.			
1723a	Getathuru National Reception, Assessment and Classification Centre	<p>The China Road and Bridge Corporation was granted entry into the Getathuru land vide a letter dated 19th January 2018, ref: no MEACL/SP/46/8VOL.I where the Principal Secretary, Ministry of Labour and Social Protection, wrote to the Project leader CRBC that they had been granted authority through the National Land Commission (NLC) to enter the land and occupy approximately 25 acres of land of the institution. The State Department, in consultation with the Attorney General, has held four meetings in order to arrive at an amicable and implementable solution and achieve the intended outcome of paying the due rent and fulfilment of the commitments by the CRBC and subsequently formerly exiting the land or entering into a</p>	Not Resolved	Within six months

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		new lease agreement should they seek to extend their stay.		
1723b	Wamumu Rehabilitation School	Wamumu Rehabilitation School was established in 1950 and gazetted to be a children institution providing rehabilitation programs for children in conflict with the law. The land that the institution is seating on was reserved by the colonial government and maintained by subsequent governments as set aside for children rehabilitation services. The Management Wamumu rehabilitation school has made efforts to secure title deeds for its two remaining parcels of land and have also requested for survey works to enable fencing as indicated in the attached letters referenced KIR/NLC/MWEA/MUTITHI/SCHEME/523 & MWEA/MUTITHI/SCHEME1450/1 and KRG/INST/9/3/VOL.1 (122)	Not Resoled	Within six months
1723c	Nairobi Remand Home	On the issue of the Kenya Power and Lighting Company building a substation on the parcel of land and no evidence of lease agreement was provided during the inspection, the State Department wishes to clarify that a lease agreement was signed on 26th July 2013.	Not Resolved	Within six months

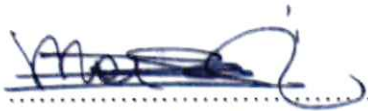
1723d	Othaya Rehabilitation School	The audit report mentions the parcel of land as measuring about 9.8 Ha and is not fenced and threats of occupation by the Othaya Level 4 Hospital and a church are real. Records from our office indicate that the land measures 5.67 Ha and no part of the land has been encroached or developed. The Level 4 hospital had attempted to occupy and develop a section of the land but due to our objection, the proposed development was halted and the land is still being utilized by the children at the Othaya Rehabilitation School.	Not Resolved	Within six months
1723e	Kabete Rehabilitation School	There was a litigation filed a PETITION NO. 228 OF 2013 BETWEEN EVELYN COLLEGE OF DESIGN LTD, the APPLICANT AND the DIRECTOR OF CHILDREN'S DEPARTMENT the RESPONDENT in the Milimani Law Courts at the Constitutional and Human Rights Division.	Not Resolved	Within six months

1723f	Muranga Children's Remand home	<p>The land measures 0.9 Ha and that it has not been fenced. However, no encroachment has been noted in the said allotted portion of land.</p> <p>The State Department has called for resurveying of the land to confirm the original boundaries so that fencing can be done properly and appropriately.</p> <p>Department of Land Survey has returned an estimated cost of surveying the land. The State Department based on the guide from Survey, is in the process of providing for funds to carry out the survey exercise.</p>	Not resolved	Within six months
1723g	Thika Rescue Centre	<p>The land is about 13 Ha and not 10.1 Ha as pointed out in the report. The land is fenced albeit with different material. The side bordering Mt. Kenya University is fenced with concrete wall, the side facing the Carissa Road is fenced with concrete and the adjacent side, and opposite of the University is fenced with concrete polls and a mesh wire. On the lower side of the land, it is fenced with sisal plant forming a life fence and also a deterrence from those would be encroachers.</p> <p>The management has requested the State Department for Public Works to supply us with the bills of quantities to inform construction of a concrete wall on the remaining parts of the land.</p>	Not Resolved	Within six months

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

The entity financial statements were approved on 26<sup>th</sup> November, 2024 and signed by



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Bernard M. Sabwami**  
**Senior Deputy Accountant General**  
**ICPAK M/No 18274**

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

S/No	Invoice Date	Supplier/Contractor	Invoice No	Nature of Goods and Services	Amount (KShs)
1		<b>SUPPLY OF GOODS</b>			
2	26/6/2024	Swift diamond Enterprises	65	Supply of Onion papers	780,000.00
3	14/6/2024	Jusgat Enterprises Ltd	2138	Supply of Caps and T-Shirts	680,000.00
4	30/5/2024	Tuots Supplies Ltd	100	Supply of Assorted Stationaries	961,000.00
5	16/4/2024	Nokela Agencies	717	Supply of Assorted Stationaries	437,000.00
6	12/6/2024	Tanzuku Enterprises	3	Supply of Dispenser, binding combs and pencils	216,000.00
7	24/6/2024	Bluescope Contractors	64	Supply of Onion papers	780,000.00
8	26/6/2024	Modern Business Solution	141	Supply of printing papers	1,200,000.00
9	14/6/2024	Vinyal 2015 Enterprises	278	Supply of Biro pens and executive gel pens	304,000.00
10	6/6/2024	Putitie Tradera	2	Supply of Tonners	214,450.00
11	21/6/2024	Kivy Systems Ltd	101	Supply of side bags	12,384,000.00
12	24/6/2024	Jylan Agencies	123	Supply of printing receipts books	7,248,000.00
13	26/6/2024	Lantana Supplies	321	Supply of name tags	2,832,000.00
14	1/7/2024	R H Devani Ltd	804000	Supply of fuel	804,000.00
15	13/6/2024	Betacamp General	3853	Supply of design, print and supply of	2,985,000.00
16	24/6/2024	Starion East Africa Ltd	201	Supply of printing services	9,120,000.00
17	26/6/2024	Goldpal Enterprises	2	Supply of Laptop Bags	249,750.00
18	26/6/2024	Indica Limited	255	Supply of reflector Jackets for data collection	5,750,400.00
19	24/4/2024	Jochann Enterprises	43	Supply of executive gel pens	432,000.00
20	29/5/2024	Razmine Enterprises		Supply of Tyres	512,500.00
21	14/6/2024	Betacamp General Supplies	3951	Supply of posters, Banners and Brochures	697,500.00
22	13/6/2024	Nandatech General	101	Supply of antivirus	80,000.00
23	12/6/2024	Nzumberie Enterprises	331	Supply of Tonners	192,720.00
25	26/6/2024	Layton International	258	Supply of Tonners	900,200.00

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28	13/6/2024	Jusgat Enterprises	1374	Supply of Design, Print of Banners	478,000.00
29	23/5/2024	Llimepam Ventures	108	Supply of Onion Papers	392,500.00
30	5/6/2024	Goldedge Suppliers	123	Supply of Flash disks 64GB and Hard disks 4TB	327,000.00
31	11/6/2024	Kabutha General Merchants	97	Supply of Stationary	282,500.00
32	28/6/2024	Dalaq Enterprises Ltd	60	Supply of Tonners	400,000.00
33	11/6/2024	Boncar Enterprises	224	Supply of Assorted stationaries	251,600.00
34	3/6/2024	Evermarts Merchants	515	Supply and delivery of car batteries	150,500.00
35	14/6/2024	Grandplus International Ltd	123006	Supply of Design, Branding and Printing of Status report	1,037,000.00
36	25/3/2024	Geona Suppliers	1015	Supply on Tonners 26A	493,500.00
37	14/6/2024	Sovereign Communications	1034	Supply of Design, Branding and Printing of Status report	968,000.00
38	10/6/2024	Dianney Business Solutions	11	Supply of Staff uniforms	142,960.00
39	5/6/2024	Stejapat Enterprises	152	Supply of Tyres	595,000.00
40	8/4/2024	Datawrite Enterprises	140	Supply and Delivery of secretarial Telephone set	297,000.00
41	3/6/2024	Safaricom Ltd	1117467	Supply of Airtime	5,325,000.00
42	15/5/2024	Danapa Supplies	72	Supply and delivery of Extension cables, 2 TB Hard drive and 16 GB Flash Dicks	170,400.00
43	28/6/2024	Wangaya General Enterprises	26	Supply and delivery of Three 4-Way Workstation	690,000.00
44	28/6/2024	Jambeka Enterprises	10	Supply and delivery of Assorted Tonners	430,000.00
45	28/6/2024	Chantlin General Supplies	202	Supply and delivery of a printer	450,000.00
46	28/6/2024	Ampath Technique	317	Supply and delivery of Tonners TK 14A and 59A	680,000.00
47	28/6/2024	Hillrock Link Enterprises	6985	Supply and delivery of Tonner !4A and printing papers	270,000.00
48	26/6/2024	Mykonos Investment	37	Supply and delivery of Tonner 410 series	372,000.00
49	28/6/2024	Padage Investment	288	Supply and delivery of Tonner CF 450 Series	672,000.00
50	28/6/2024	Bramac Solutions	32	Supply and delivery of Tonner 87A	412,500.00
51	28/6/2024	Viann Office Solutions	64	Supply and delivery of Photocopier Tonner TK 7105	435,000.00

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52	28/6/2024	Sealtime General			Supply and delivery of extension cables, hand detergents and highlighter	360,000.00
53	28/6/2024	Brookespring Investment	101		Supply and delivery of assorted stationery	148,000.00
54	28/6/2024	Nancykam Investment	10135		Supply and delivery of assorted stationery	241,310.00
55	29/6/2024	R H Devani	313813		Supply of fuel	4,000,000.00
56	18/7/2024	R H Devani	315186		Supply of fuel	500,000.00
57	11/6/2024	Havillah Laurette Enterprises	KRACU0200055465/2		Supply and delivery of printing papers, Conqueror paper and Tonners 14A	270,000.00
					<b>Total supply of goods</b>	<b>71,002,290.00</b>
		<b>SUPPLY OF SERVICES</b>				
1	28/6/2024	Evermarts Merchants	158		Supply and delivery of assorted stationary.	247,900.00
2	22/6/2024	Stockwell Properties Ltd	DBSOC001		Provision of conference facility	471,900.00
3	31/5/2024	Dimension Data E.A Ltd			Provision of Internet Services	120,060.00
4	17/6/2024	Jenjay Tours	4		Provision of Air Ticket	459,000.00
5	28/6/2024	EllaBell Agencies	4889		Provision of Air Ticket	548,060.00
6	28/6/2024	Bewada Enterprises Ltd	291		Repair and Maintenance of GKA 312Z	310,000.00
7	10/5/2024	Panaroma Park Hotel	9187		Provision of Conference facility	210,000.00
8	10/4/2024	Ellabell Agencies Ltd	EAL 1077		Provision of Air ticket	158,970.00
9	29/4/2024	Ellabell Agencies	EAL 1083		Provision of Air ticket	261,240.00
10	2/4/2024	Pago Airways Travel	TIN2404000		Provision of Air ticket	147,065.00
11		Bigisell Supplies &			Repair and services of Motor vehicle	489,000.00
12	21/6/2024	Bigisell Supplies & Services	138		Repair and services of Motor vehicle	295,000.00
					<b>Total supply of services</b>	<b>3,718,195.00</b>
					<b>Grand Total supply of goods and services</b>	<b>74,720,485.00</b>

**Annex 2 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) Previous Year</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost e/f (Kshs) Current Year</b>
Land	-				
Buildings and structures	342,134,401	29,150			342,163,551
Motor vehicle and Transport equipment	540,728,474	0			540,728,474
Household Furniture and Institutional Equipment	14,283,213	5,357,134			31,326,392
Office equipment, furniture and fittings	276,037,574	18,237,003			287,769,428
ICT Equipment, Software and other ICT Assets	91,357,105	0			91,357,105
Other Machinery and Equipment	6,939,720	14,912,914			21,852,634
Purchase of Specialised Plant, Equipment and Machinery	19,283,180	0			19,283,180
Intangible assets	9,557,659	850,000			10,407,659
<b>Total</b>	<b>1,300,321,326</b>	<b>39,386,201</b>			<b>1,344,888,423</b>

There were no assets disposed or transferred in and out during the financial year 2023/2024

Annex 3 – List of Projects implemented by State Department for Social Protection and Senior Citizen Affairs's

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Social and Economic Inclusion Project-KSEIP	Enhancement of Social Protection in the country	Principal Secretary Joseph M. Motari-MBS	yes

**Annex 4: Reporting of Climate Relevant Expenditures**

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

The department was involved in tree planting in the following areas Sironga wet land, Manga and Getare .  
 Tree seedlings were donated by the ministry of environment.

**Annex 5 – List of SCs, Sagas and Public Funds Under State Department for Social Protection and Senior Citizen Affairs**

Ref	SC, SAGA or Public Fund's name	Principal activity of State Department for Social Security and Protection	Accounting Officer	Amount transferred during the year	Inter- State Department for Social Security and Protection reconciliations done?(yes/no)
1	Child Welfare Society of Kenya	Social Assistance for children's	Irene Murithi(CEO)	900,000,000	Yes
2	National Assistance Trust Fund	Assisting Victims of counter Trafficking	Marrygoreti Mogaka(Ag Secretary)	20,000,000	Yes
3	Street Family Trust Fund	Social Assistance for street children's	Caroline Towet-( Ag CEO)	200,200,000	Yes
4	National Council for Children Services	Children services	Sheik Abdinoor Mohamed- (Ag CEO)	113,499,997	Yes
5	National Council For Persons with Disabilities	Social Assistance to Persons with Disability	Mohamed H. Gabbow-(Executive Director)	1,671,007,041	Yes

Transfers to self-reporting entities

Description			2023-2024	2022-2023
	Recurrent	Development	Total for the year	TOTAL
	Kshs	Kshs	Kshs	Kshs
Child welfare Society of Kenya	900,000,000	-	900,000,000	1,223,546,000
National Council for Children Services	113,499,997	-	113,499,997	99,500,000
National Assistance Trust Fund	20,000,000	-	20,000,000	20,000,000
Street Family Trust Fund	200,200,000	-	200,200,000	202,000,000
National Council For persons with Disabilities	1,541,507,041	129,500,000	1,671,007,041	1,287,666,333
UNICEF for TA to NICHE		245,000,000	245,000,000	447,050,000
			<b>3,149,707,038</b>	<b>3,279,762,333</b>
<b>Economic Stimulus</b>				
Presidential Bursaries and Emergency Reliefs				197,850,014
Cash Transfers	25,562,088,236	32,384,000	25,594,472,236	25,578,747,000
<b>TOTAL</b>	<b>28,337,295,274</b>	<b>406,884,000</b>	<b>28,744,179,274</b>	<b>29,056,359,347</b>

**Annex 10- Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.