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*Enhancing Accountability*

**REPORT**



**OF**

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BY:**

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THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 DEC 2023

DAY

WED

Hon Naomi Wage, MP  
Deputy Majority Whip

Miriam

**THE AUDITOR-GENERAL**

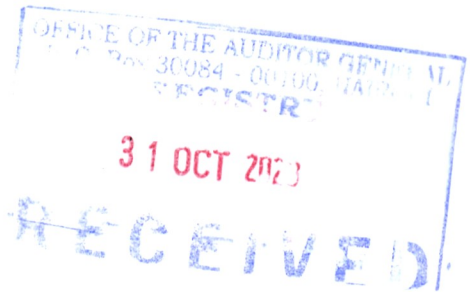
**ON**

**KENYA SOCIAL AND ECONOMIC  
INCLUSION PROJECT CREDIT  
NUMBER: 6348-KE**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

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





**KENYA SOCIAL ECONOMIC INCLUSION PROJECT  
MINISTRY OF LABOUR AND SOCIAL PROTECTION**

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

**PROJECT NUMBER: P164654  
IDA CREDIT NO. 63480  
GRANT NO. TF0A527**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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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

BOS	Beneficiary Outreach Strategy
BETA	Bottom Up Economic Transformation Agenda
BWCs	Beneficiary Welfare Committees
CBK	Central Bank of Kenya
CCTPMIS	Consolidated Cash Transfer Programme Management Information System
CHWs	Community Health Workers
CT-OVC	Cash Transfer for Orphans and Vulnerable Children
DFID	United Kingdom's Department for International Development
DLI	Disbursement Linked Indicator
DLR	Disbursement Linked Result
EIP	Economic Inclusion Programme
G&CM	Grievance and Case Management
GoK	Government of Kenya
HSNP	Hunger Safety Net Programme
ICPAK	Institute of Certified Public Accountants of Kenya
IDA	International Development Association
IFMIS	Integrated Financial Management System
IMF	International Monetary Project
IPF	Investment Project Financing
IPSAS	International Public Sector Accounting Standards
KSEIP	Kenya Social and Economic Inclusion Project
M&E	Monitoring and Evaluation



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MDA	Ministries, Departments and Agencies
MIS	Management Information Systems
MLSP	Ministry of Labour and Social Protection
NICHE	Nutrition Improvements through Cash and Health Education
NHIF	National Health Insurance Project
NSNP	National Safety Net Program
NT	National Treasury
OPCT	Older Persons Cash Transfer
PFM	Public Finance Management
PLW	Pregnant and Lactating Women
PSASB	Public Sector Accounting Standards Board
PWSD-CT	Persons with Severe Disability Cash Transfer
SDSP	State Department for Social Protection
SP	Social Protection
WB	World Bank
Comparative FY	Financial year preceding the current financial year.



## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

Kenya Social and Economic Inclusion Project

#### **Objective**

The key objective of the project is to strengthen delivery systems for enhanced access to social and economic inclusion services and shock-responsive safety nets for poor and vulnerable households.

#### **Address**

The project headquarters offices are in NSSF Building, Nairobi (city), and Nairobi County, Kenya. The address of its registered office is: P.O. Box 40326-00100 GPO, Nairobi.

**Contacts:** The following are the project contacts

State Department for Social Protection and Senior Citizen Affairs

P.O. Box 40326-00100

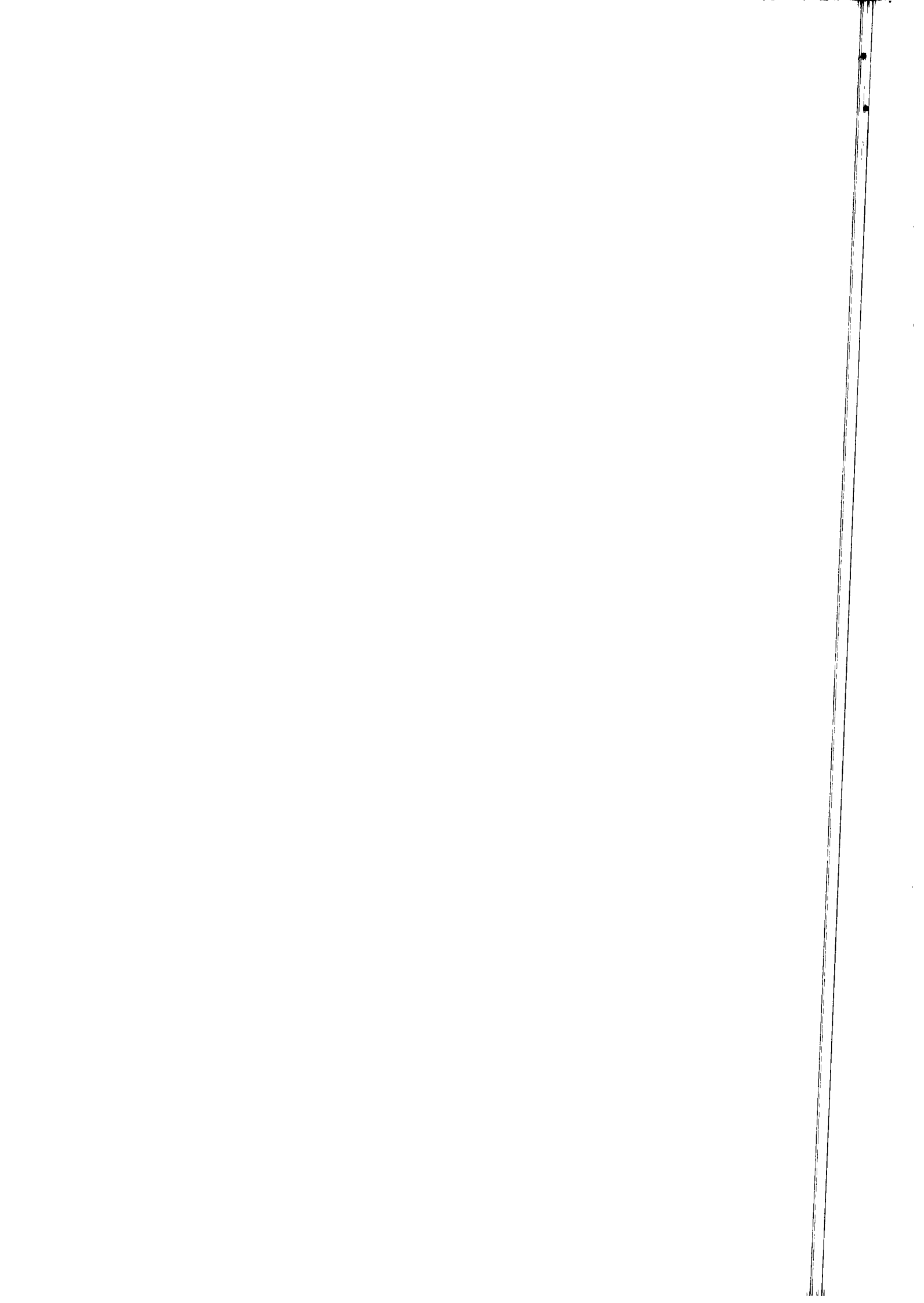
NSSF Building, Bishop Road

Nairobi, Kenya

Telephone: +254 (0) 2729800

E-mail: [ps@socialprotection.go.ke](mailto:ps@socialprotection.go.ke)

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



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



**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	31-Jan-2019
Project End Date:	31-Dec-2023
Project Manager:	Mrs Jane Muyanga
Project Sponsor:	World Bank

**2.3 Project Overview**

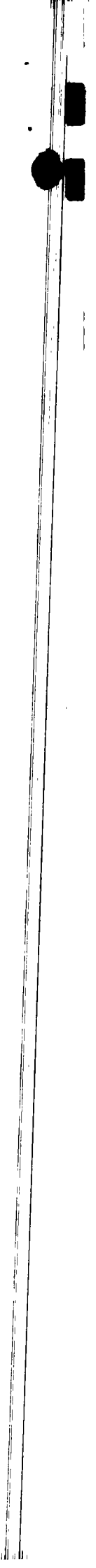
Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Labour and Social Protection(State Department for Social Protection)
Project number	<b>P164654</b>
Strategic goals of the project	The strategic goals of the project are as follows: (i) Strengthening Social Protection Delivery Systems (ii) Increasing Access to Social and Economic Inclusion Interventions (iii)Increasing Access to Social and Economic Inclusion Interventions
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Provision of social inclusion (nutrition-sensitive safety net and referrals to the NHIF) and economic inclusion (livelihoods enhancement support) services to the existing National Safety Net Programme beneficiaries, as well as other poor and vulnerable, to be identified through the use of an objective targeting system already being used in the country.



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	<p>(ii) By expanding their coverage to additional households and the functionality of financing arrangements for timely response in the event of droughts.</p> <p>(iii) Strengthening of Social Protection delivery systems by enhancing the scope and coverage of the Single Registry and support relevant program information systems, investments in the rollout of the improved payment system, and supporting greater integration and implementation of the Grievances &amp; Case Management mechanism for all interventions supported by the proposed KSEIP.</p>
Other important background information of the project	Social Protection has long been an important part of the Government strategy to fight poverty and promote equitable growth and social inclusion, as well as respond to emergencies such as natural disasters. The Government is committed to move beyond cash transfers to an integrated Social Protection system to enhance social and economic inclusion of the poor and vulnerable. Therefore, the underlying objective of KSEIP is to strengthen the delivery systems.
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following problems/gaps:</p> <p>(i) Strengthening Social Protection Delivery Systems</p> <p>(ii) Increasing Access to Social and Economic Inclusion Interventions</p> <p>(iii) Improving the Shock Responsiveness of Safety Net System</p>
Project duration	Five Years

**Project Information and Overall Performance (Continued)**



## 2.4 Bankers

The following are the bankers for the project:

- (i) Central Bank of Kenya Limited - Account number: 1000425059
- (ii) Central Bank of Kenya Limited – Account number: 1000488395
- (iii) Kenya Commercial Bank Kenya Limited – Account number 1293561193

## 2.5 Independent Auditor

The project is audited by the Office of The Auditor General.

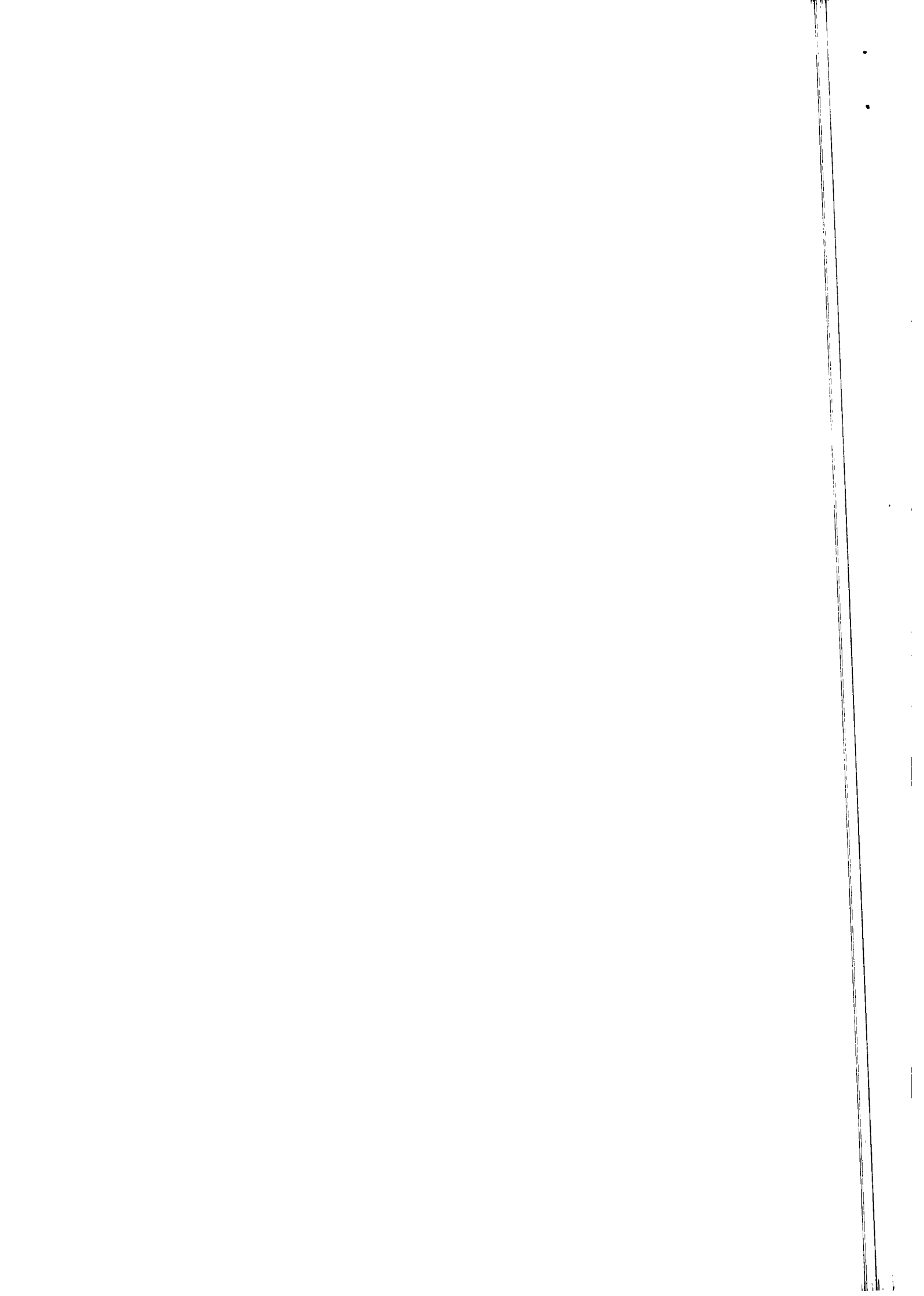
## 2.6 Roles and Responsibilities

List the different people who are working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title or designation	Key qualification	Responsibilities	Contacts
Jane Muyanga	Director Children Services	Masters	Project Coordinator	0722653187
Frankline Mahulu	Assistant Director Children Services	Degree	Lead-NICHE	0724510847
Linet Ochuma	Deputy Director Social Development	PhD	Lead-Economic Inclusion Programme	0721669104
CPA Benard M. Sabwami	Deputy Accountant General	Masters	Head of Accounts	0721589904

## 2.7 Project summary

The Project is for duration of 5 years from 2019 to 2023 with an approved budget of Euro 152,800,000 and USD 13,000,000 equivalent to KShs 19,496,501,100 and KShs 1,406,600,637 respectively as highlighted in the table below:

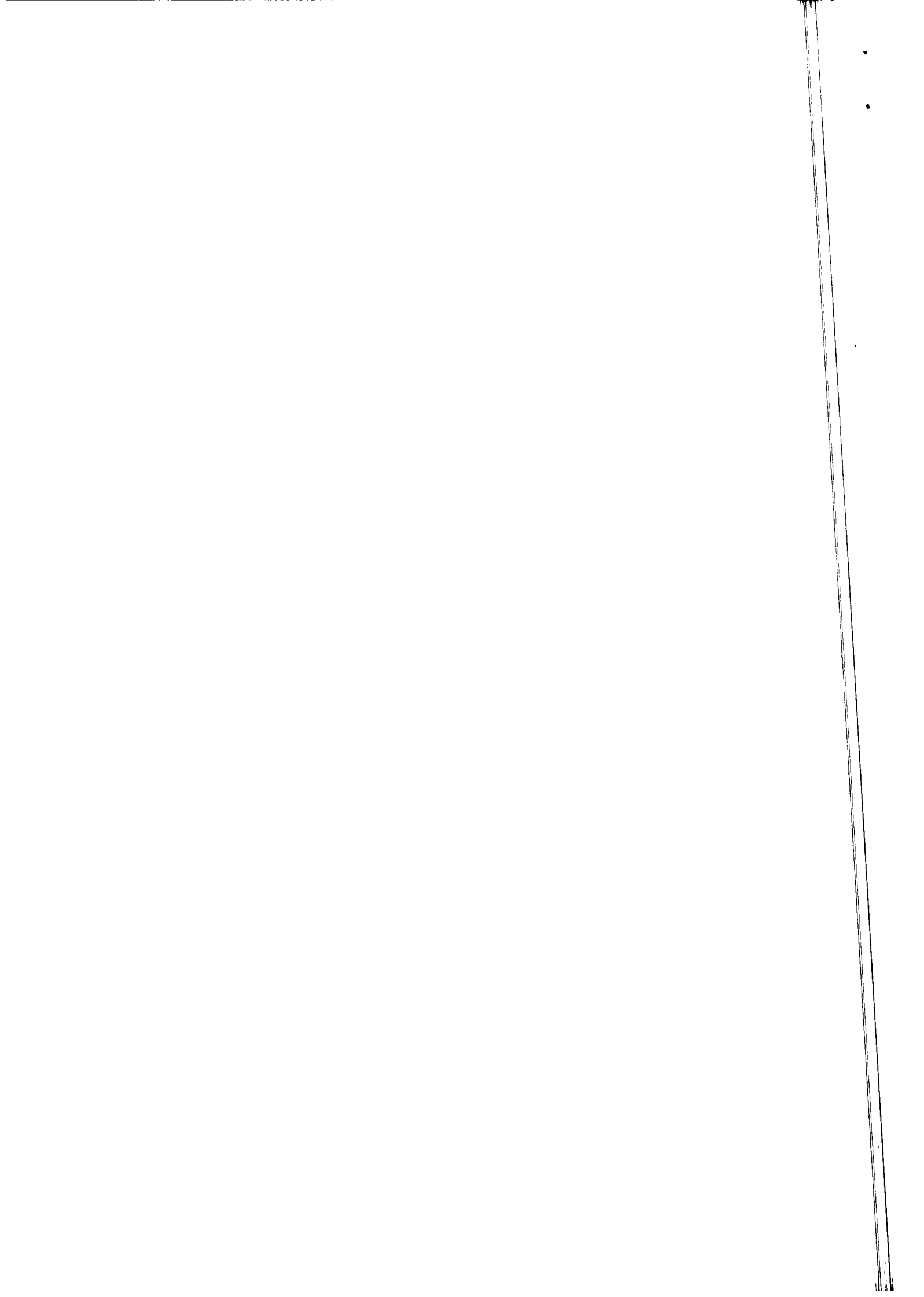


**Project information and overall performance (continued)**

Below is the projecting summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Column1		Amount received to date – (30-06-2023)		Column2		Undrawn balance to date – (30-06-2023)		Column3	
	(A) Euro	(A') KShs	(B) Euro	(B') KShs	(A)-(B) Euro	(A')-(B') KShs	(B)-(B') KShs	(A)-(B) Euro	(A')-(B') KShs	(A)-(B) Euro	(A')-(B') KShs	
(i) Loan	47,500,000	6,060,758,130	10,821,873	1,348,766,316			36,678,127	4,711,991,814				
IDA Credit	105,300,000	13,435,742,970	33,000,000	4,210,800,000			72,300,000	9,224,942,970				
IDA Credit(DLI'S)	152,800,000	19,496,501,100	43,821,873	5,559,566,316			108,978,127	13,936,934,784				
(ii) Grant	USD	Ksh	USD	Ksh	USD	Ksh	USD	Ksh	USD	Ksh		
DFID-Grant	13,000,000	1,406,600,637	11,932,838	998,400,000			1,067,162	408,200,637				
Total	13,000,000	1,406,600,637	11,932,838	998,400,000			1,067,162	408,200,637				
iii) Counterpart funds				1,598,143,967			0	0				
Total				1,598,143,967								

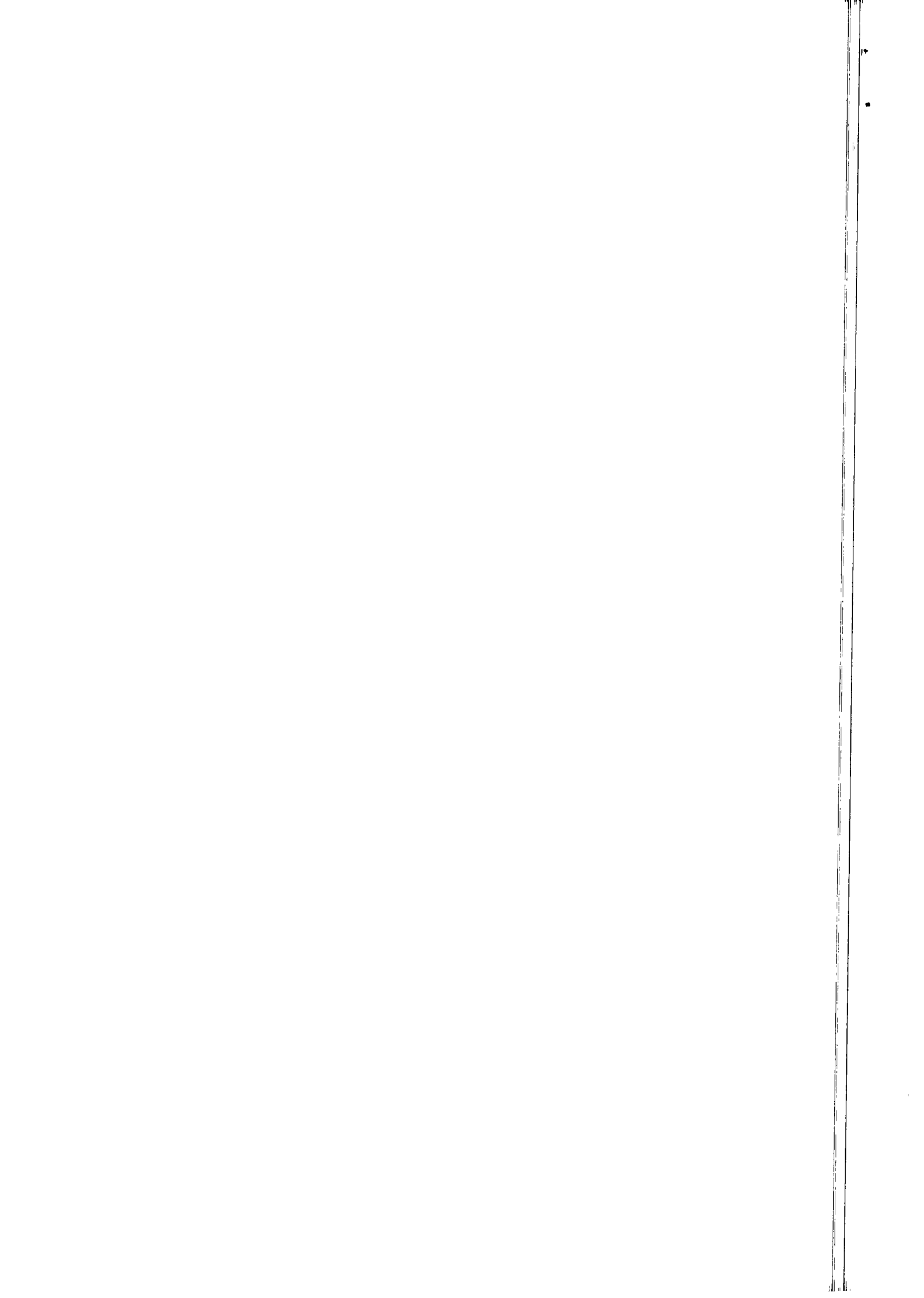


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Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2023)		Unutilized balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>	USD	Kshs	USD	Kshs	USD	Kshs
DFID Grant	10,261,482	1,162,625,843	10,048,719	1,138,519,806	212,763	24,106,084
Total	<b>10,261,482</b>	<b>1,162,625,843</b>	<b>10,048,719</b>	<b>1,138,519,806</b>	<b>212,763</b>	<b>24,106,084</b>
<b>(ii) Loan</b>	EURO	Kshs	EURO	Kshs	EURO	Kshs
IDA Credit	10,821,917	1,348,766,316	9,297,215	1,158,433,019	1,524,702	189,977,873
IDA Credit (DLIS)	33,000,000	4,210,800,000	33,000,000	4,210,800,000	0	0
Total	<b>43,821,917</b>	<b>5,559,566,316</b>	<b>42,297,215</b>	<b>5,369,233,019</b>	<b>1,524,702</b>	<b>189,977,873</b>



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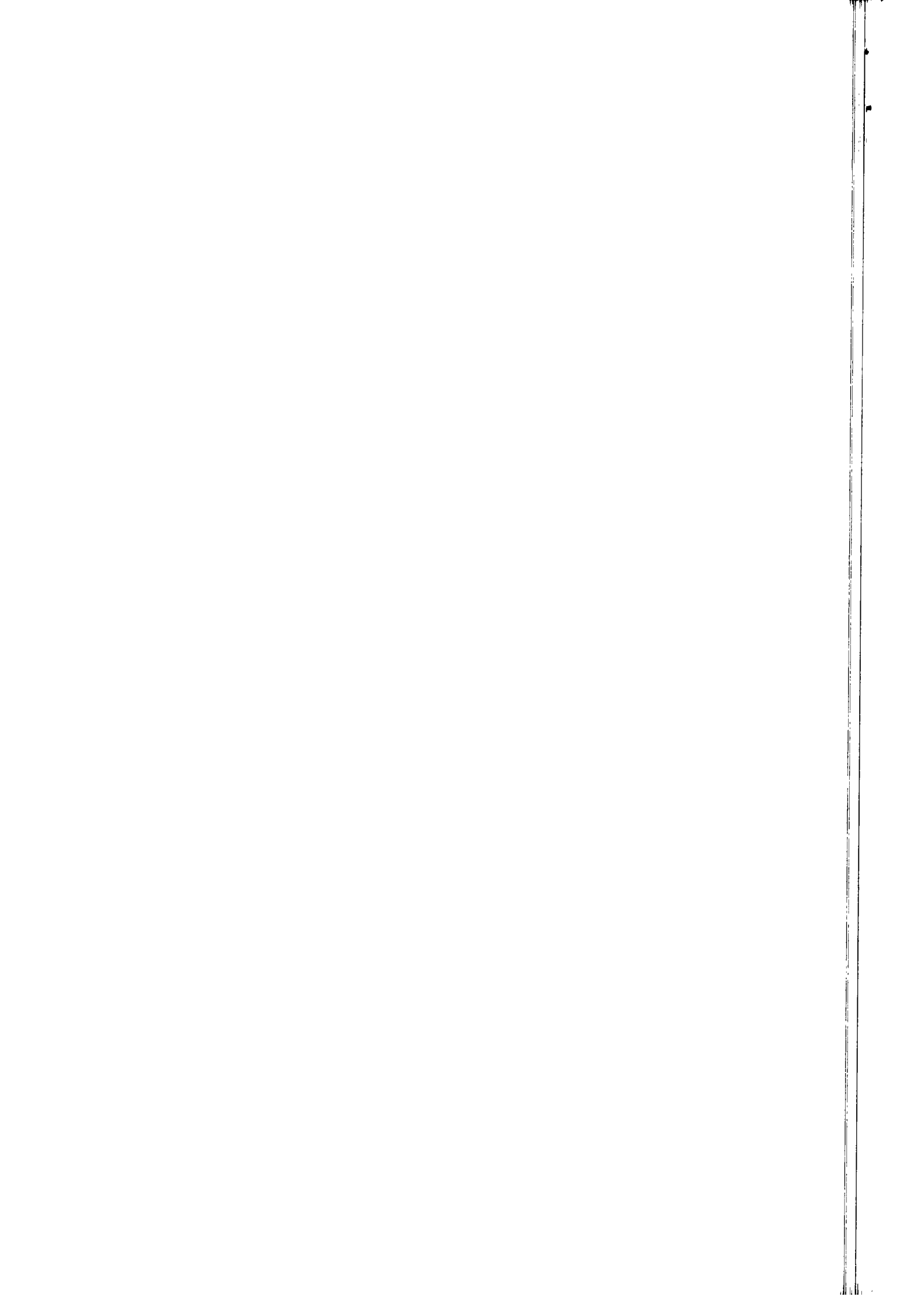
**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

The Budget performance against actual amounts for current year is as follows.

**BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS**

SOURCE OF FUNDS	July 2022-June 2023			CUMMULATIVE TO DATE		
	Budget	Actual	Absorption Rate	Budget	Actual	Absorption Rate
GOK (counterpart Funding)	929,586,203	576,579,942	62%	2,833,661,203	1,593,348,751	56%
IPF Credit	624,600,000	315,685,393	51%	3,693,800,000	893,417,997	24%
Grant(AIA)	493,400,000	493,400,000	100%	1,622,669,200	1,560,347,417	96%
Grant(Revenue)	97,900,000	31,600,616	32%	269,200,000	49,293,916	18%
EEP	15,244,029,480	13,470,223,500	88%	59,215,510,927	54,524,409,680	92%
<b>TOTAL</b>	<b>17,389,515,683</b>	<b>14,887,489,450</b>	<b>86%</b>	<b>67,634,841,330</b>	<b>58,620,817,760</b>	<b>87%</b>

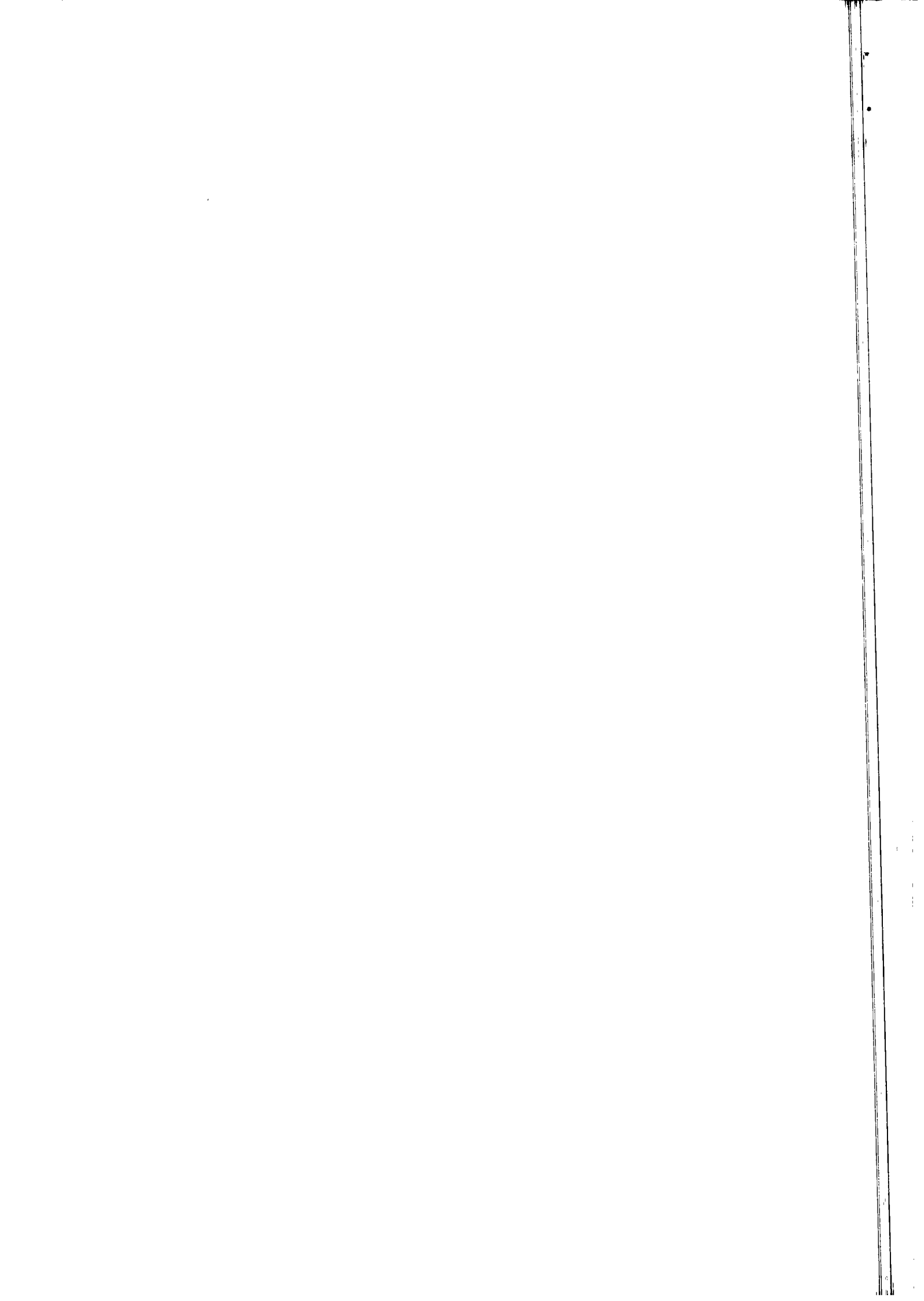


## **IMPLEMENTATION CHALLENGES**

1. **Delay in exchequer releases:** This has largely affected the implementation of GOK projected activities causing delays and crossover of activities meant for the previous financial year. This means that we have had to have less projects available to finance planned activities for the successive year as part of the allocation is applied to project the previous year's activities.
2. **Limitations in flow of projects to the lower levels of implementation (Counties and Sub-counties) where we are not able to issue AIEs, against IPF projects:** The Financial Management Procedures Manual has not yet been updated. There are however ongoing discussions between SDSP, the World Bank and the National Treasury regarding proposed improvements to the Financial Management System. These limitations are highlighted in the bullet below.
3. **Lack of KSEIP Budget Lines and Budget Management system:** KSIEP is implemented by various units within the SDSP but the entire KSIEP budget is however lumped into one for the entire State Department making it difficult to monitor activities and spending at the individual unit's level.
4. **Project Reporting Requirements:** The project requires extensive reporting requirements to monitor the project progress and remain fully compliant with the financial reporting to the World Bank. IFMIS or VMS are currently not capable to run these reports with the details and formats that are required. The SDSP is currently considering using the data export capabilities of IFMIS, the data will be exported and a reporting application including a data analytical application with project reports using the original ledger data and adding additional data points to ensure 100% compatibility with the reporting requirements. Project dashboards will be developed to monitor project financial results and day-to-day progress and to support the development of project reports.

## **RECOMMENDATION**

1. IPF Loan and grant should be available for implementation of the programme to achieve the planned milestones.
2. Counterpart projecting (GoK) should be availed to support NICHE operations.



## **2.9 Summary of Project Compliance:**

The project has complied with applicable laws and regulations, and essential external financing agreements/covenants.

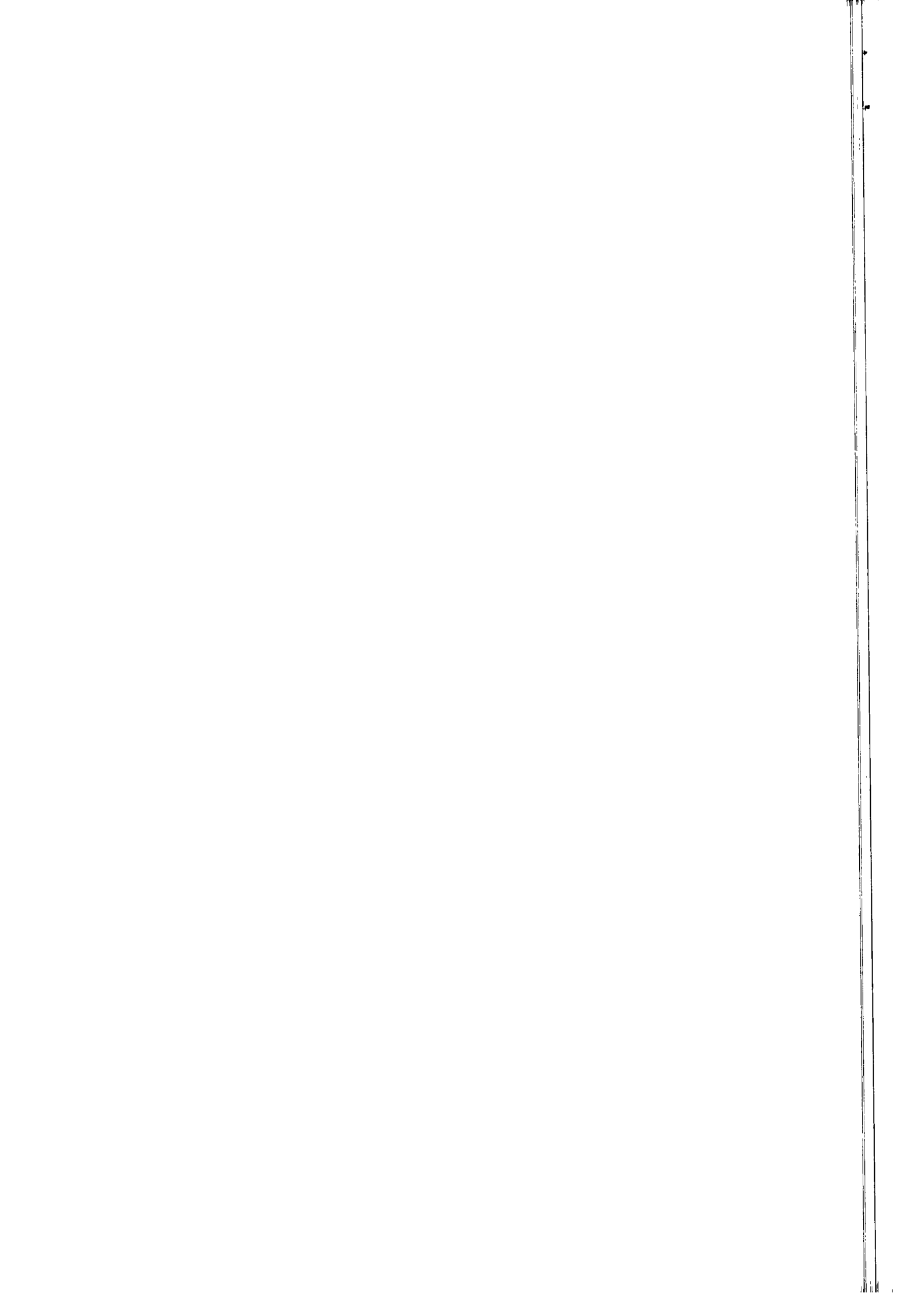
## **3. Statement of Performance against Project's Predetermined Objectives**

### **Introduction**

The objective of the KSEIP is “to strengthen delivery systems for enhanced access to social and economic inclusion services and shock-responsive safety nets for poor and vulnerable households”. The Project supports the GoK to build upon the achievements made under the National Safety Net Program (NSNP) through putting in place credible delivery systems for social protection (SP) services. More specifically, the Project supports results in three areas: (i) enhancing institutional capacity and further strengthening of SP delivery systems, particularly the coverage and functionality of the existing single registry as well as to continue improving the efficiency of the payment and grievance management system; (ii) investing in scale-up of existing nutrition-sensitive safety net and testing of customized economic inclusion models as a complement to the sensitive safety net and testing of customized economic inclusion models as a complement to the regular cash transfers to improve human capital and self-sufficiency of the poor and vulnerable households; and (iii) improving shock responsiveness of the safety net system expanding its coverage as well as strengthening financing arrangements for timely support to the affected households to improve their resilience and coping with recurrent climate-induced droughts.

### **Progress on attainment of strategic development objectives**

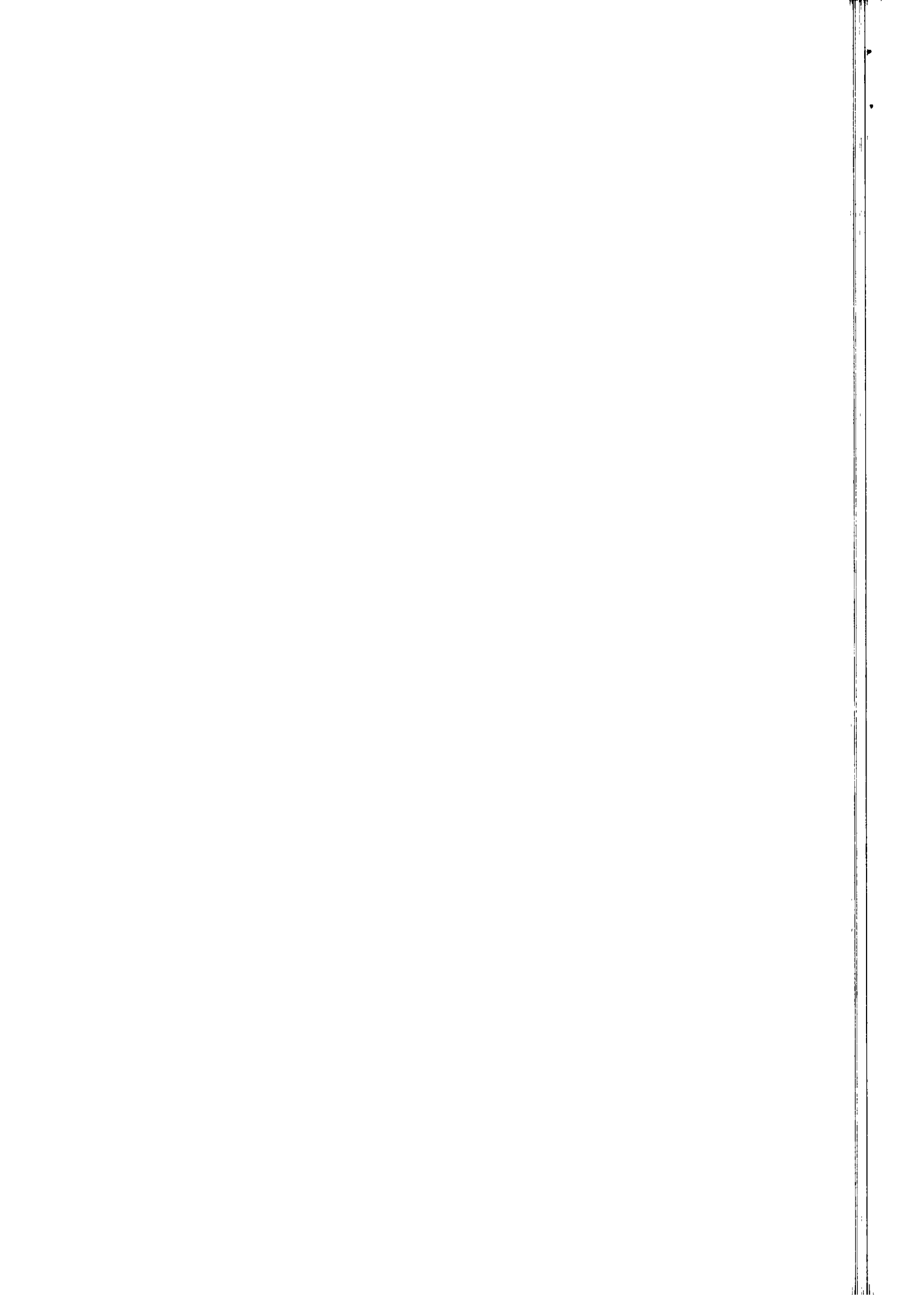
For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.



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Below we provide the progress on attaining the stated objectives:

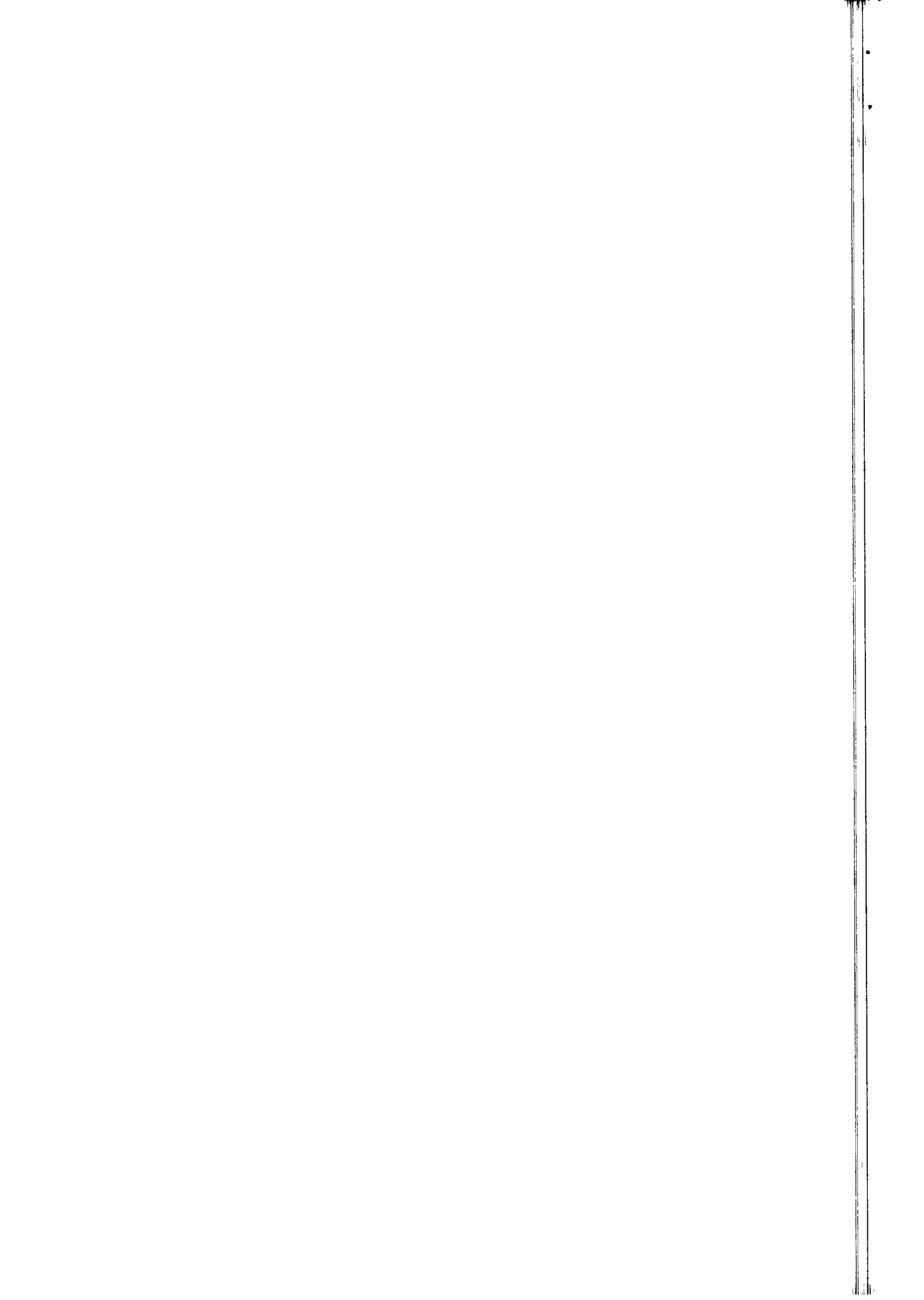
No	Disbursement Linked Indicator	Disbursement Linked Results	Progress in DLIs
1.	Scope, coverage, and functionality of Single Registry enhanced	1a (i) - Design and implementation arrangements for enhancements in SR finalized - WB IDA - EUR 5.2m (US\$ 6m) – <b>June 2019</b>	<b>Achieved.</b>
		1a (ii) - Roll out of enhanced SR covers at least 75% of targeted households in 2 non-HSNP counties WB IDA - EUR 4.3m (US\$ 5m) – <b>June 2021</b>	<b>Achieved.</b>
		1a (iii) - Roll out of enhanced SR covers at least 75% of targeted households in 17 non-HSNP counties - WB IDA - EUR 12.9m (US\$ 15m) – <b>June 2023</b>	Partially achieved in 14 awaiting third party QA Data collection for ESR has been completed in 14 additional non-HSNP counties. The achievement of this DLR involves independent verification of data quality by a third-party quality assurance (QA) firm. The recollection of data is underway. If the acceptable data quality is confirmed, SDSP will be able to submit evidence for DLR1a(iii)
		1a (iv) - Roll out of enhanced SR covers at least 75% of targeted households in 32 non-HSNP counties - WB IDA - EUR 12.9m (USD 15m) – <b>June 2023</b>	Overdue.
		1a (v) - Roll out of enhanced SR covers at least 75% of targeted households in 39 non-HSNP counties - WB IDA - EUR 3.5m (US\$ 4m) – <b>December 2023</b>	Not yet due. This DLR to be Dropped and combined with 1a (iv) in the new restructuring.
		1b (i) - Re-registration exercise in the four original HSNP counties completed and beneficiary list updated accordingly - WB IDA - EUR 3.5m - (US\$ 4m) DFID – US\$ 0.5m – <b>June 2020</b>	<b>Achieved.</b>
		1b (ii) - Registration of households in the four expansion HSNP counties complete WB IDA – EUR 4.3m (US\$ 5m) DFID – US\$ 0.5m – <b>June 2021</b>	<b>Achieved.</b>



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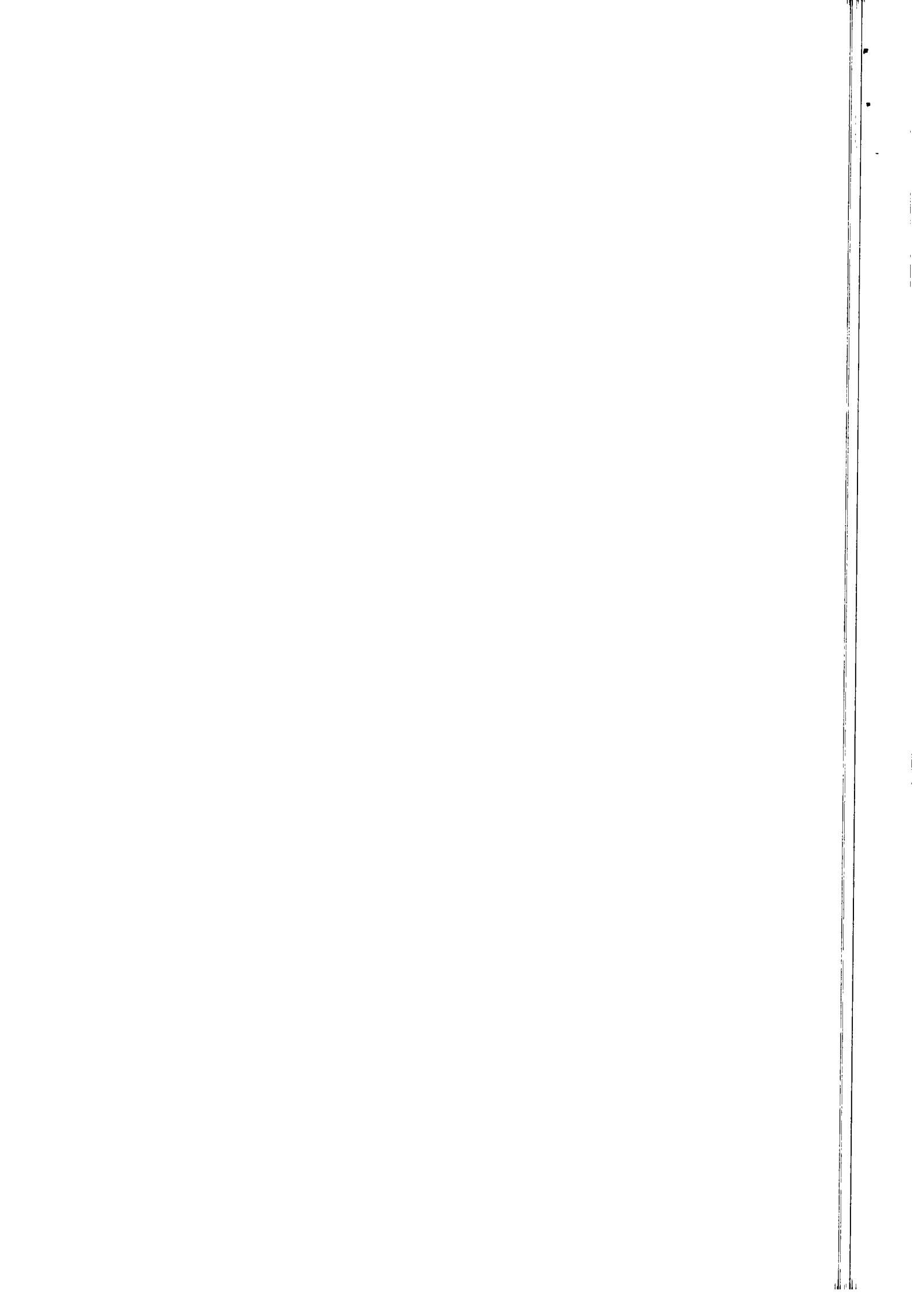
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		1b (ii) - Registration of households in the four expansion HSNP counties complete WB IDA – EUR 4.3m (US\$ 5m) DFID – US\$ 0.5m – <b>June 2021</b>	<b>Achieved.</b>



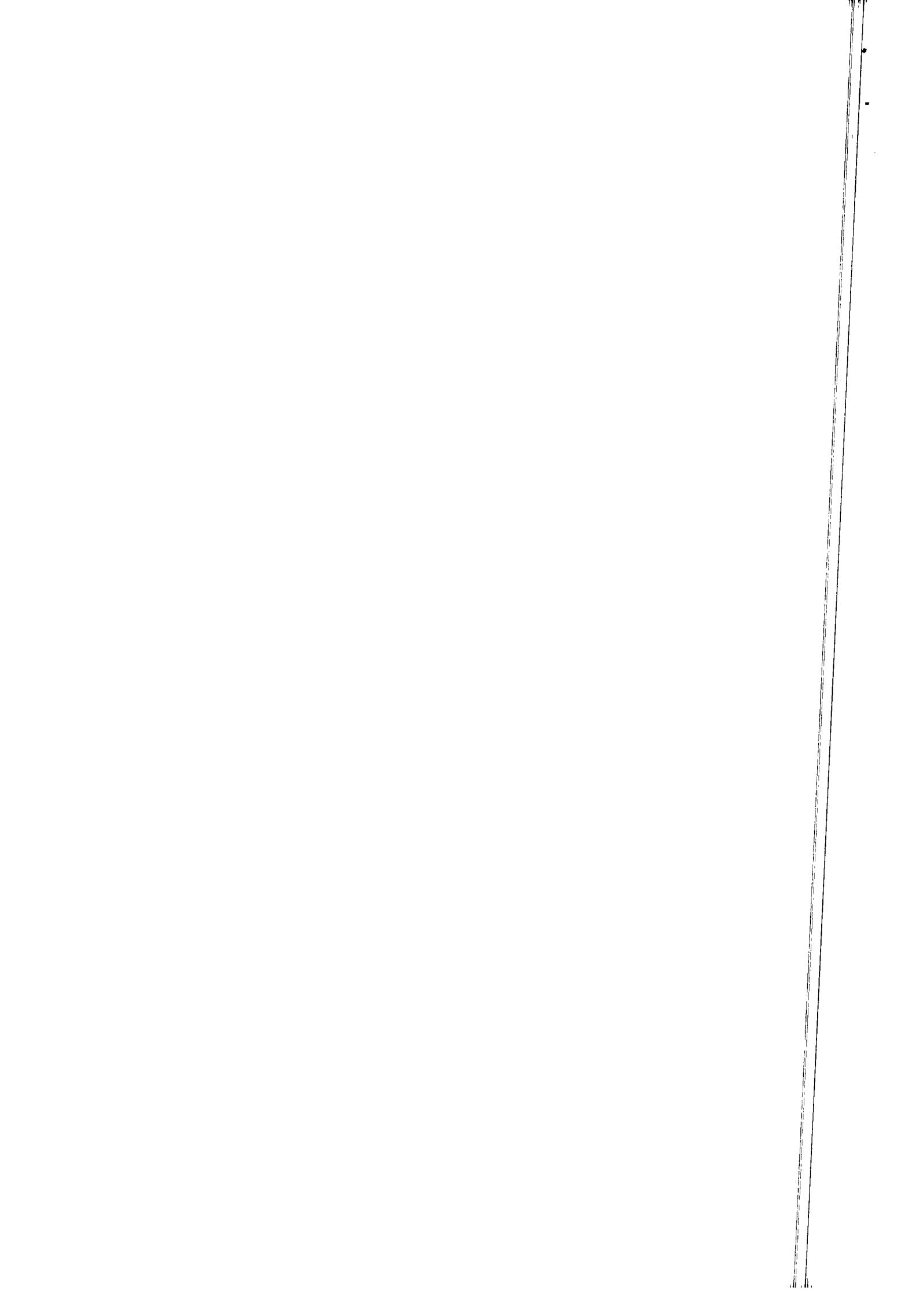
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2	New Inua Jamii Payment Mechanism for three NSNP cash transfer programs is rolled out	2a - 60% of beneficiaries receiving payments through the new payment mechanism - WB IDA EUR 7.8m (US\$ 9m) – <b>June 2020</b>	<b>Achieved.</b>
		2b - 100% of beneficiaries receiving payments through the new payment mechanism - IDA EUR 4.3m (US\$ 5m) – <b>June 2021</b>	<b>Partially achieved.</b> The state Department has transitioned 88% of the total planned beneficiaries to the new payment mechanism partially achieving the 100%
3	Integrated G&CM mechanism is strengthened and rolled out at decentralized level	3a - G&CM mechanism is functional at all levels for four NSNP programs in 47 counties - IDA EUR 8.65m (US\$ 10m) – <b>June 2020</b>	<b>Achieved.</b>
		3b - Enhanced G&CM mechanism functional in all KSEIP counties as per revised design and implementation arrangements - IDA EUR 8.65m (US\$ 10m) – <b>June 2022</b>	Overdue.
4	Increased access to social inclusion interventions	4a (i) - 1,700 households receiving nutrition-sensitive cash transfer IDA EUR 1.2m (US\$ 1.4m) – <b>June 2020</b>	<b>Achieved.</b>
		4a (ii) - 8,300 households receiving nutrition-sensitive cash transfer - IDA EUR 4.6m (US\$ 5.3m) – <b>June 2021</b>	<b>Achieved.</b>
		4a (iii) - 13,800 households receiving nutrition-sensitive cash transfer - IDA EUR 3.8m (US\$ 4.4m) – <b>June 2022</b>	Overdue.
		4a (iv) 19,400 households receiving nutrition-sensitive cash transfer - IDA EUR 3.9m (US\$ 4.5m) – <b>June 2023</b>	Overdue.
		4a (v) 23,500 households receiving nutrition-sensitive cash transfer - IDA EUR 2.9m (US\$ 3.4m) – <b>December 2023</b>	Not yet due.
		4b (i) - Tools designed and formal agreement between the SDSP, MoH and NHIF in place to operationalize systematic enrolment of NSNP beneficiaries into the NHIF - IDA EUR 3.4m (US\$ 4m) – <b>June 2020</b>	<b>Achieved.</b>
		4b (ii) - 40% of NSNP beneficiaries enrolled in the NHIF with enrolment information available in the SR - IDA EUR 4.3m (US\$ 5m) – <b>June 2021</b>	<b>Achieved.</b>
		4b (iii) - 75% of NSNP beneficiaries enrolled	Overdue.



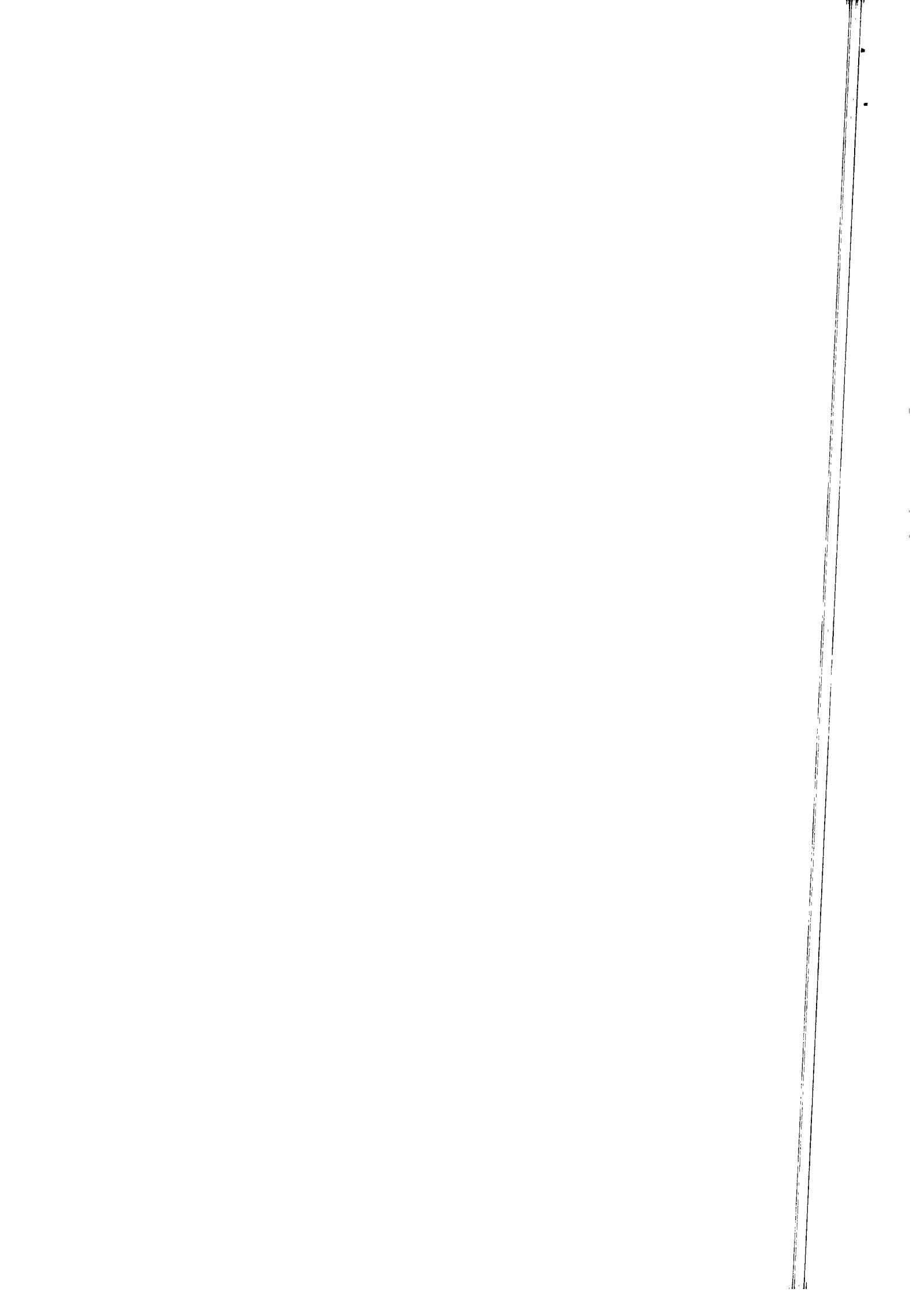
*Kenya Social and Economic Inclusion Project  
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		in the NHIF with enrolment information available in the SR - IDA EUR 5.2m (US\$ 6m) – <b>June 2023</b>	
5	Increased coverage and GoK financing of HSNP	5a (i) - 10,000 new HSNP households enrolled and paid for through the GoK's budget in 2 expansion counties - IDA EUR 12m (US\$ 14m) – <b>June 2023</b>	<b>Achieved.</b>
		5a (ii) - 22,000 new HSNP households enrolled and paid for through the GoK's budget in 4 expansion counties - IDA EUR 13m (US\$ 15m) – <b>June 2023</b>	<b>Achieved.</b>
		5b - 100% of existing HSNP households in the original four counties financed by the GoK by July 2019 - IDA EUR 13m (US\$ 15m) - DFID US\$ 9.6m – <b>July 2019</b>	<b>Achieved.</b>
6	HSNP scalability and financing arrangements enhanced	6a (i) - Financing plan for HSNP scalability for FY19/20 adopted and financed - IDA EUR 0.865m (US\$ 1m) – <b>June 2019</b>	<b>Achieved.</b>
		6a (ii) Emergency payments made in FY18/19 for 100% of the total number of households triggered in 4 counties where HSNP is functional IDA EUR 3.5m (US\$ 4m) DFID US\$ 6.9m – <b>June 2019</b>	<b>Achieved.</b>
		6a (iii) Emergency payments made in FY19/20 for 100% of the total number of households triggered in 4 counties where HSNP is functional and financing plan for FY20/21 updated - IDA EUR 1.7m (US\$ 2m) - DFID US\$ 11.5m) – <b>June 2020</b>	<b>Achieved.</b>
		6a (iv) Emergency payments made in FY20/21 for 100% of the total number of households triggered in 4 counties where HSNP is functional and financing plan for FY21/22 updated - IDA EUR 1.7m (US\$ 2m) - DFID US\$ 11m – <b>June 2021</b>	<b>Achieved.</b>
		6a (v) Emergency payments made in FY21/22 for 100% of the total number of households triggered in 6 counties where HSNP is functional and financing plan for FY22/23 updated - IDA EUR 7.8m (US\$ 9m) - DFID US\$ 2.3m) – <b>June 2023</b>	<b>Partially achieved</b> , evidence is yet to be submitted.



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		in the NHIF with enrolment information available in the SR - IDA EUR 5.2m (US\$ 6m) – <b>June 2023</b>	
5	Increased coverage and GoK financing of HSNP	5a (i) - 10,000 new HSNP households enrolled and paid for through the GoK's budget in 2 expansion counties - IDA EUR 12m (US\$ 14m) – <b>June 2023</b>	<b>Achieved.</b>
		5a (ii) - 22,000 new HSNP households enrolled and paid for through the GoK's budget in 4 expansion counties - IDA EUR 13m (US\$ 15m) – <b>June 2023</b>	<b>Achieved.</b>
		5b - 100% of existing HSNP households in the original four counties financed by the GoK by July 2019 - IDA EUR 13m (US\$ 15m) - DFID US\$ 9.6m – <b>July 2019</b>	<b>Achieved.</b>
6	HSNP scalability and financing arrangements enhanced	6a (i) - Financing plan for HSNP scalability for FY19/20 adopted and financed - IDA EUR 0.865m (US\$ 1m) – <b>June 2019</b>	<b>Achieved.</b>
		6a (ii) Emergency payments made in FY18/19 for 100% of the total number of households triggered in 4 counties where HSNP is functional IDA EUR 3.5m (US\$ 4m) DFID US\$ 6.9m – <b>June 2019</b>	<b>Achieved.</b>
		6a (iii) Emergency payments made in FY19/20 for 100% of the total number of households triggered in 4 counties where HSNP is functional and financing plan for FY20/21 updated - IDA EUR 1.7m (US\$ 2m) - DFID US\$ 11.5m) – <b>June 2020</b>	<b>Achieved.</b>
		6a (iv) Emergency payments made in FY20/21 for 100% of the total number of households triggered in 4 counties where HSNP is functional and financing plan for FY21/22 updated - IDA EUR 1.7m (US\$ 2m) - DFID US\$ 11m – <b>June 2021</b>	<b>Achieved.</b>
		6a (v) Emergency payments made in FY21/22 for 100% of the total number of households triggered in 6 counties where HSNP is functional and financing plan for FY22/23 updated - IDA EUR 7.8m (US\$ 9m) - DFID US\$ 2.3m) – <b>June 2023</b>	<b>Partially achieved, evidence is yet to be submitted.</b>



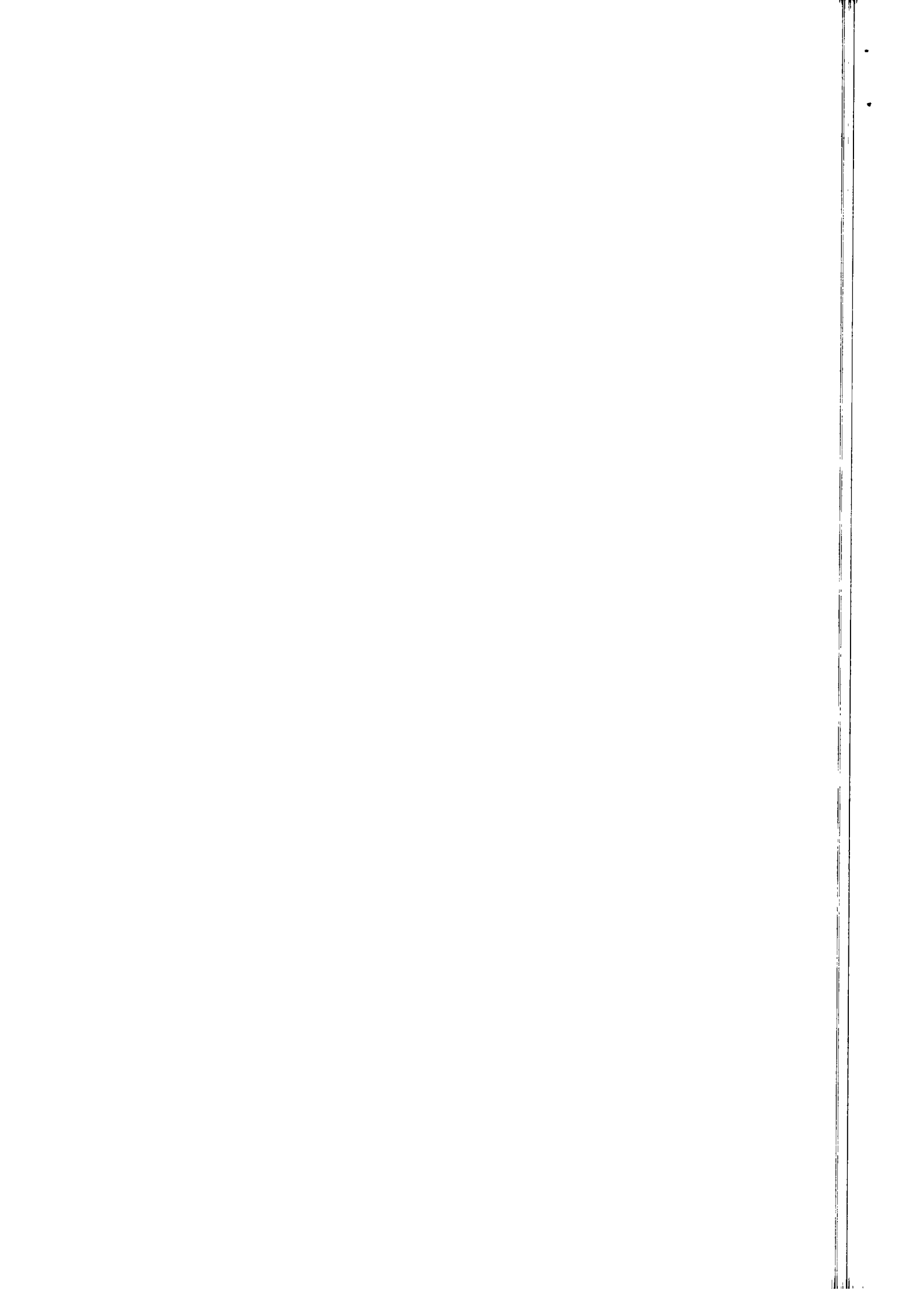
	6a (vi) Emergency payments made in FY22/23 for 100% of the total number of households triggered in 8 counties where HSNP is functional and financing plan for FY23/24 updated and financed - IDA EUR 5.2m (US\$ 6m) - DFID US\$ 5.9m – <b>June 2023</b>	Overdue and outdated. This DLR has been proposed to be dropped in the restructuring report
	6b (i) - HSNP scalability strategy reviewed, updated, and adopted - IDA EUR 0.865 m (US\$ 1m) – <b>June 2020</b>	<b>Achieved.</b>
	6b (ii) - Midterm review of HSNP scalability strategy completed and recommendations adopted - IDA EUR 0.87m (US\$ 1m) – <b>June 2023</b>	Overdue. This DLR has been proposed to be dropped in the restructuring report

#### **4. Environmental and Sustainability reporting**

##### **1. Sustainability strategy and profile**

The GoK commitment to the proposed interventions and the alignment with its policy commitment for SP and the Bottom Up Economic Transformation Agenda ‘BETA’ is a prerequisite for sustainability beyond the life of the project. First, the GoK expanded the NSNP at a larger scale than originally expected (under the NSNP P for R operation), demonstrating its commitment. Second, the GoK continues to invest in SP delivery systems, including consolidation of the MIS, improved payment system, citizen’s engagement and shock-responsiveness. Third, the proposed KSEIP is the culmination of nearly two years of in-depth consultations and consensus building within the GoK on the need for integrated SP services to strengthen resilience and enable self-sufficiency of poor and vulnerable households. A technical working group prepared a ‘Comprehensive and Integrated SP Program,’ which enjoyed high-level political backing of the Permanent Secretary, as well as the Cabinet Secretary for the MLSP. The project will be implemented through GoK entities, further ensuring the continuity and sustainability of interventions. Project design therefore builds upon existing institutional structures such as CHWs.

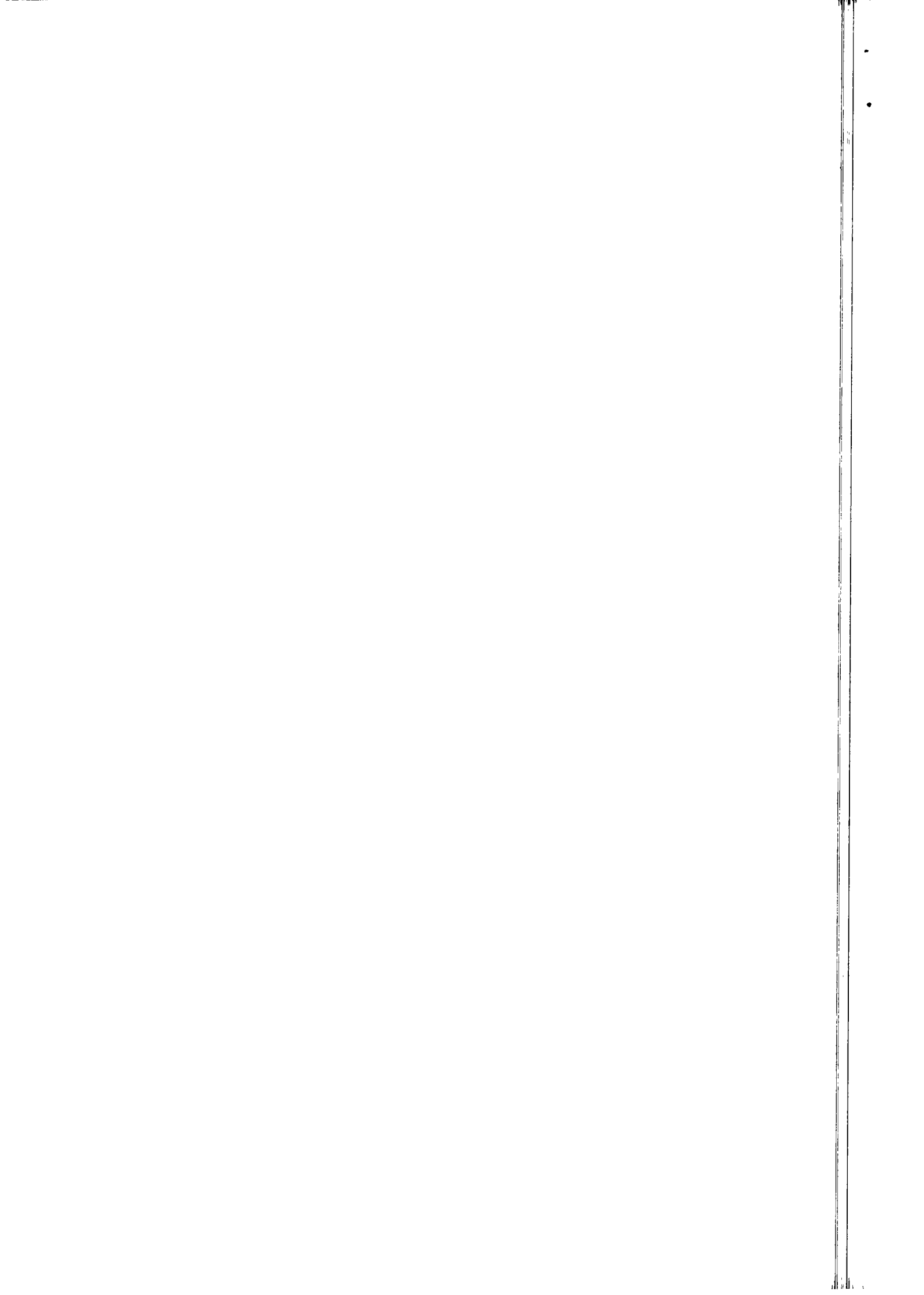
##### **2. Environmental performance**



The project has been screened for short and long-term climate change and disaster risks. The climate vulnerability of the project was identified, and climate adaptation measures considered in the project design. The proposed project would improve the shock-responsiveness of the safety net system in the ASAL areas, which are most affected by droughts occasioned by climate change. The enhanced SR would contribute to a system more responsive to shocks through better identification and categorization of beneficiaries. The expanded coverage of potential beneficiaries would also enable identification for other SP programs beyond the NSNP, including social and economic inclusion services, contributing to improved resilience of poor and vulnerable households. Institutional capacity for project implementation, coordination, and M&E, as well as enhancement of capacity and implementation of the BOS can all be considered to contribute to climate change adaptation. Particularly, Component 3 of KSEIP addresses some of the climate related challenges in the project areas to reduce the impact and vulnerability of drought and food insecurity in counties and communities. The project would monitor progress toward shock-responsiveness and resilience to counter climate change through the outcome indicator on risk financing strategy for HSNP scalability. An assessment of the project activities was undertaken by the World Bank's Climate Change Group, which estimated the total climate co-benefits in this project to amount to US\$ 59.75 million (or 24% of the IDA contribution). The assessment found that adaptation co-benefits can be assigned for: (i) enhancing the scope and coverage of the single registry, since it will enable timely identification of households affected by climate-related emergencies; (ii) expanding the nutrition-sensitive safety net, since food insecurity has been linked to droughts and (iii) improving the shock responsiveness of the safety net system, since it will enhance the resilience of beneficiaries to the droughts induced by climate change.

### **3. Employee welfare**

The project has not yet employed staff of its own but relies on personnel deployed by the State Department for Social Protection. However, in realization that the employees are an important stakeholder and asset in the realization of the Project's mandate, the Project sponsored some of the officers for training programmes. The Project also held team building forum for both the employees and the Trustees with an aim of enhancing their



morale hence more productivity at work. In addition, the Project ensures maintenance of occupational health and safety at workplace.

#### **4. Market place practices**

The Project is involved in the following in relation to responsible market place practices.

##### **a) Responsible Supply chain and supplier relations**

The Project maintains good business practices through open tendering which is the recommended procurement approach and the use of other alternative procurement methods where applicable according to the World Bank Procurement Regulations for IPF Borrowers 2020 and Public Procurement and Asset Disposal Act 2015 and Regulations 2020.

On the treatment of its suppliers responsibly, the department makes timely payments upon receipt of relevant documents from the suppliers and relevant approvals.

##### **b) Responsible ethical practices**

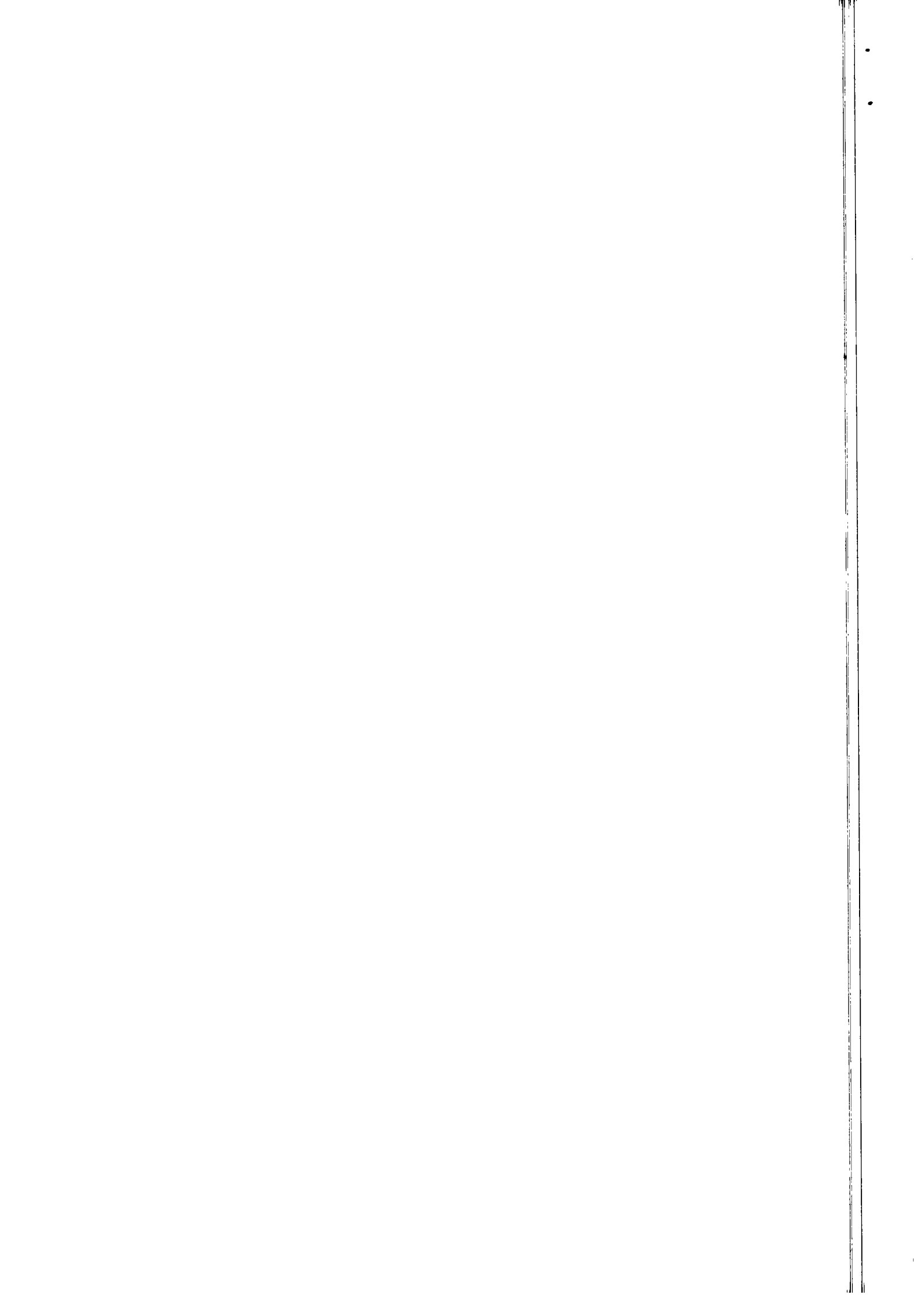
This is achieved through the Project maintaining the minimum set standards. This is achieved by ensuring that there is uniform treatment of its clients and stakeholders, as well as corrupt malpractices are not entertained in the organization.

##### **c) Regulatory impact assessment**

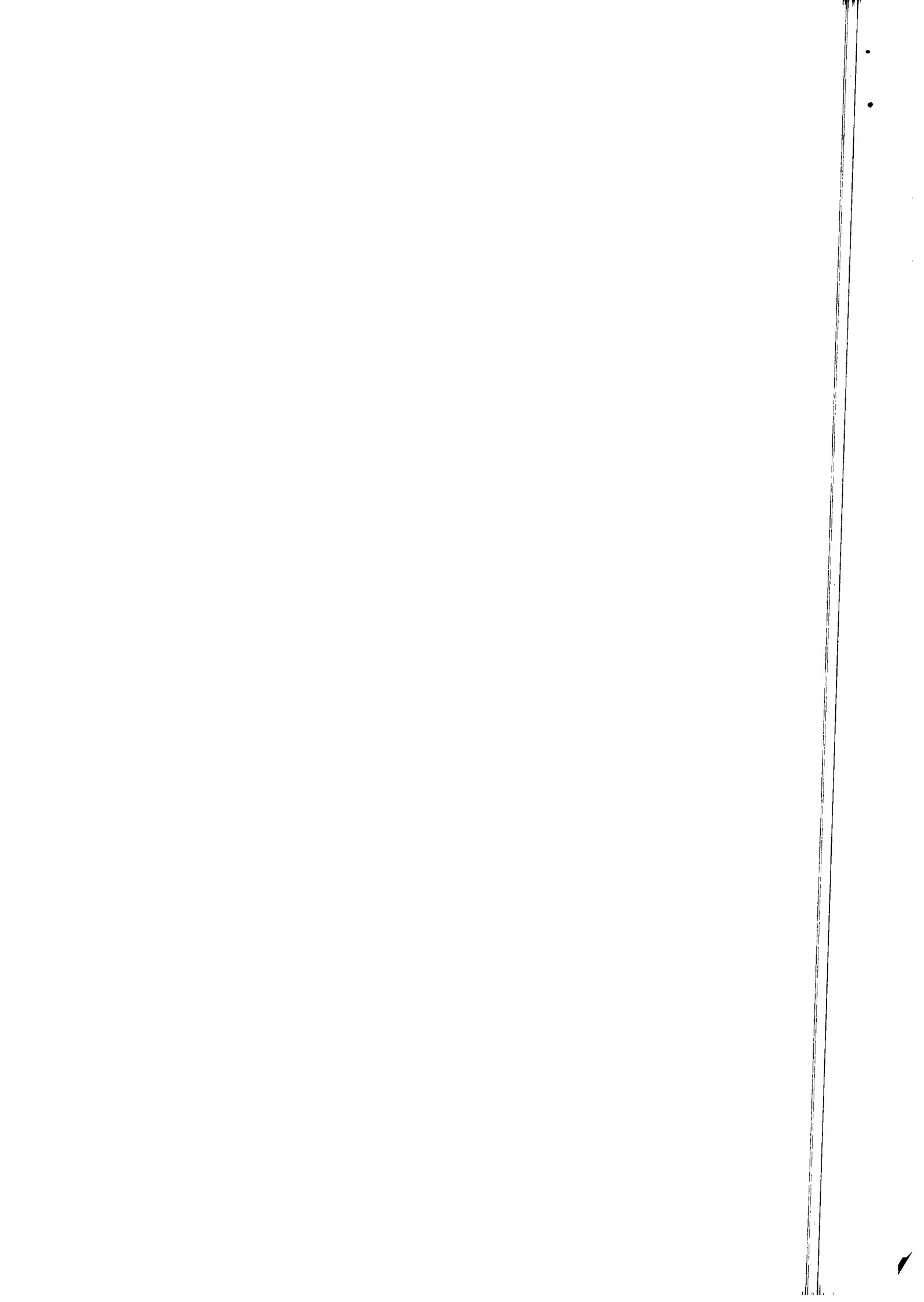
By ensuring service standards, the Project undertook its mandate to safeguard consumer rights and interests. Any deviation to the expected standards was addressed and corrected.

#### **5. Community Engagements**

KSEIP design incorporates Kenya-specific gender considerations. First, the project builds on the NSNP cash transfer programs which have demonstrated positive impact on gender



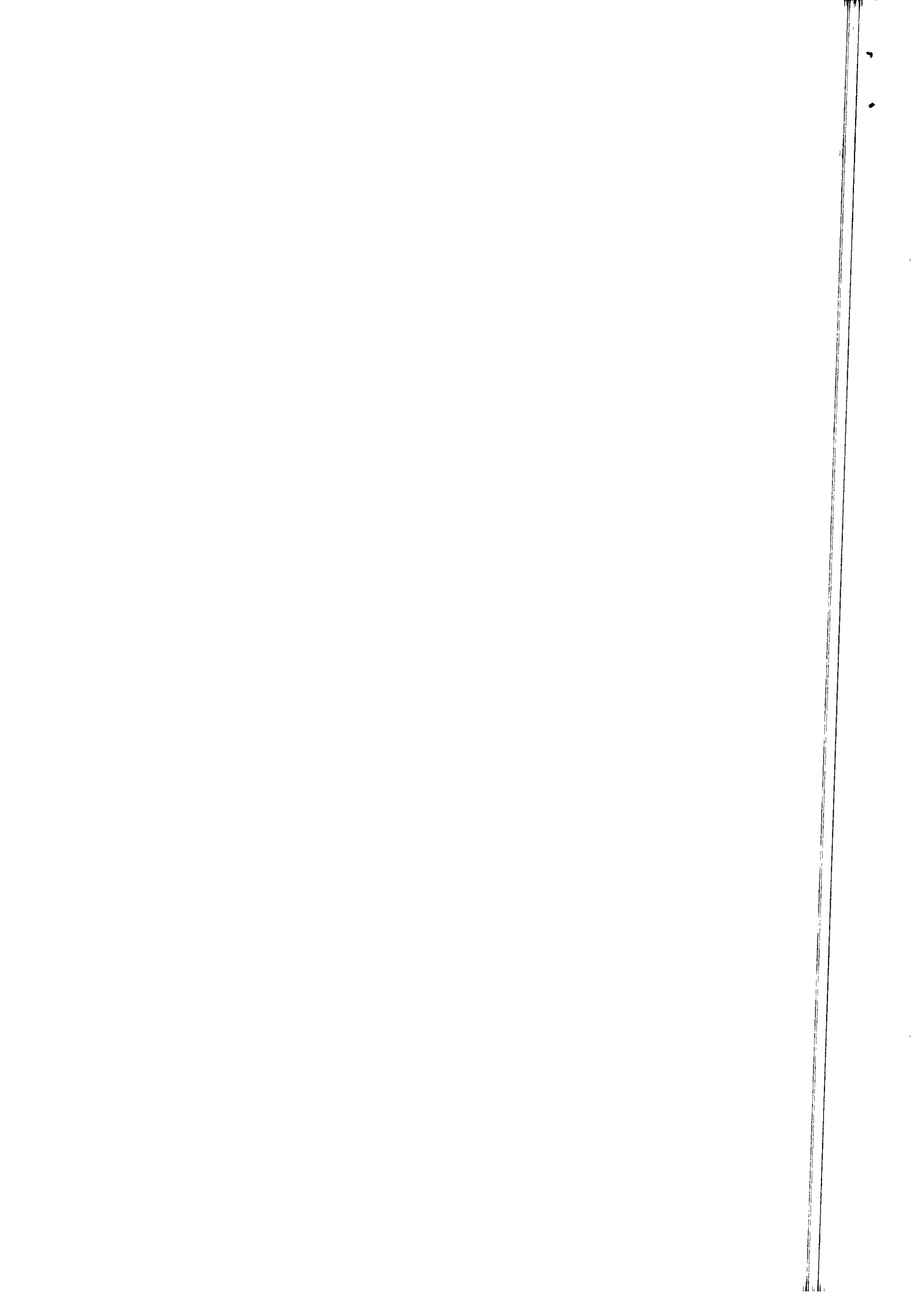
outcomes. Program targeting of both the CT-OVC and HSNP recognizes the vulnerability of female-headed households: most recipients are women, although they are not explicitly targeted as the main beneficiaries. This has been reported to enable women to increase control of household budgets and participation in income-generating activities. Analysis of the HSNP has indicated spill over effects on more balanced household decision-making. Evaluations have found that the cash transfer programs reduced the likelihood of young women becoming pregnant and improved mental health outcomes, such as lower rates of depression, greater belief in self-agency and self-efficacy, and more positive views of the future. Second, the KSEIP supports positive gender outcomes through interventions specifically targeted to women. NICHE supports PLW and mothers to make better dietary decisions for their children and enhance existing impacts on household decision making through the provision of a top-up transfer. The KSEIP M&E framework includes gender-disaggregated indicators on proposed project beneficiaries. Project surveys would collect data on gender dimensions of program implementation and outcomes. Lastly, the SR would be leveraged to collect and monitor gender specific data. KSEIP uses the citizen's engagement mechanism already in place for the NSNP, namely the G&CM mechanism. This mechanism has been established at the national level with adequate staff and established procedures for receiving, recording, and acting on complaints along with a feedback mechanism to close the loop. It includes service charters to guide program engagement with beneficiaries, as well as MIS modules for tracking complaints and hotlines for receiving them. Community-level structures, such as the Constituency Social Assistance Committees and Beneficiary Welfare Committees (BWCs), have been established to raise awareness of the rights and entitlements of the beneficiaries, as well as to complement program officers and serve as an additional conduit for engaging with the beneficiaries and stakeholders. Work is ongoing to further strengthen this system by fully automating and decentralizing the G&CM mechanism as well as by rolling out Beneficiary Outreach Strategy (BOS) to increase beneficiary awareness of their rights and entitlements as well as the procedures for G&CM. The project further enhances the G&CM mechanism and beneficiary outreach to ensure that a consolidated and coherent citizen's engagement system is established to address



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complaints and grievances and facilitate community feedback on KSEIP activities in a structured manner.



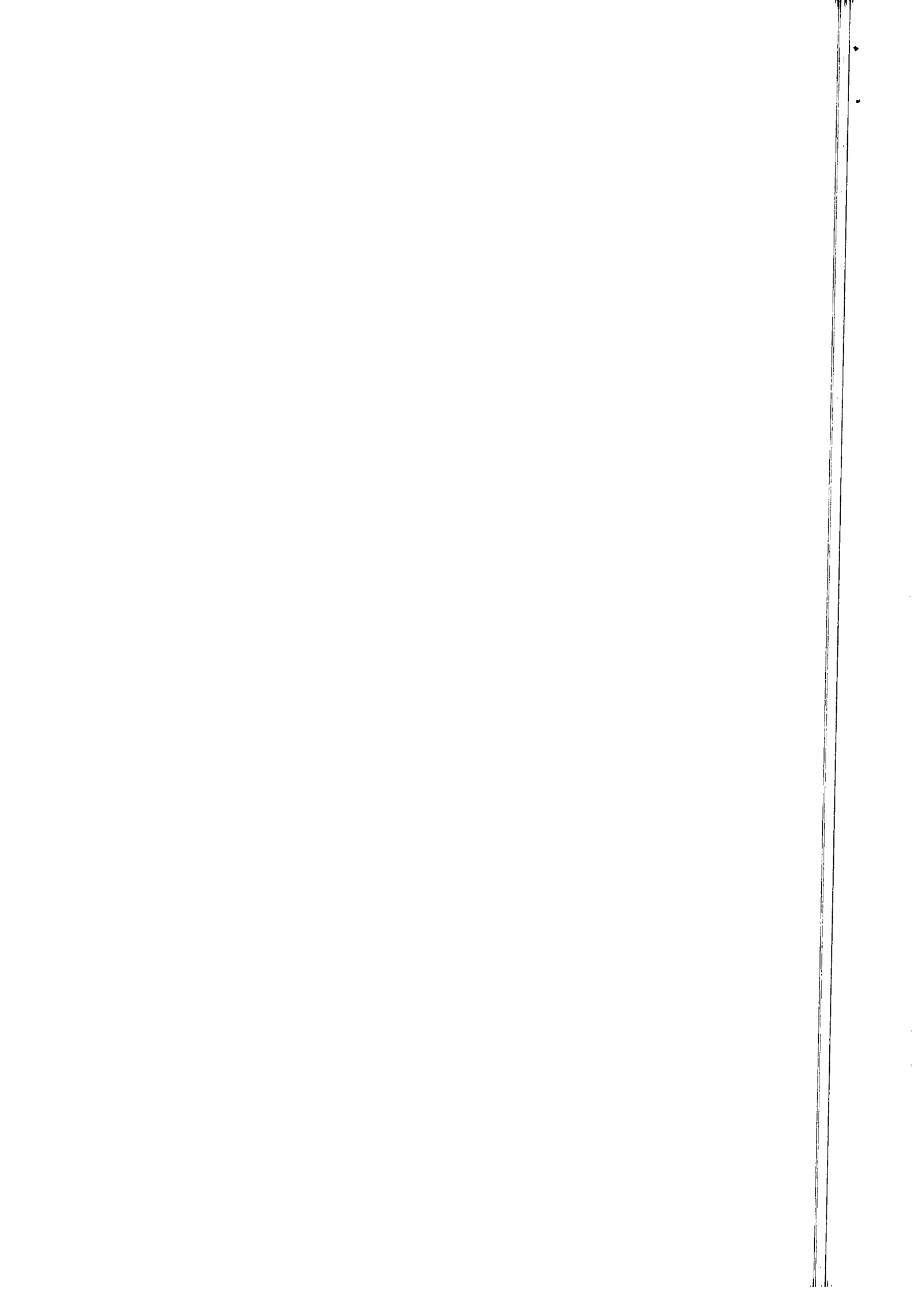
#### **5. Statement of Project Management responsibilities**

The Principal Secretary for State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project accept responsibility for the Project'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.

The Principal Secretary for State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The Principal Secretary for State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project further confirm the completeness of the accounting records



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maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

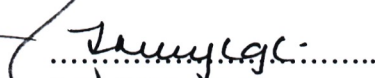
The Principal Secretary for State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

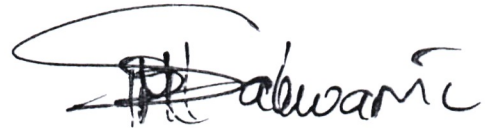
The Project financial statements were approved by the *Principal Secretary* for the State Department for Social Protection and Senior Citizen Affairs and the Project Coordinator for Kenya Social and Economic Inclusion Project on 29/09/ 2023 and signed by:



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



.....  
Jane Muyanga  
Project Coordinator

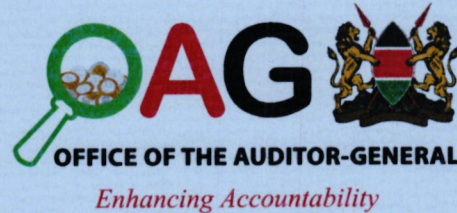


.....  
CPA Benard M. Sabwami  
Deputy Accountant General  
ICPAK Member No. 18274



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT CREDIT NUMBER: 6348-KE FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR SOCIAL PROTECTION AND SENIOR CITIZEN AFFAIRS

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of Kenya Social and Economic Inclusion Project set out on pages 1 to 30, which comprise of the statement of financial

assets as at 30 June, 2023 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, the financial statements present fairly, in all material respects, the financial position of Kenya Social and Economic Inclusion Project as at 30 June, 2023 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 Financing Agreement Credit Number 6348-KE between the Government of Kenya and International Development Association dated 31 January, 2019 and the Public Finance Management Act, 2012.

In addition, the special account statements present fairly the special account transactions and the closing balances have been reconciled with the books of account.

### **Basis for Opinion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Social and Economic Inclusion Project 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.

### **Key Audit Matters**

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

### **Other Matter**

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

Annex 1 to the financial statements reflects prior year audit issues raised. However, the issues remained unresolved as at 30 June, 2023. The Project Management explained that the issues have been internally resolved but awaiting invitation by the Public Accounts Committee for final resolution.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and 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.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Financing Agreement Credit No.6348 KE between Government of Kenya and International Development Association, dated 31 January, 2019 I report based on my audit, that;

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Project , so far as appears from the examination of those records; and
- iii. The financial statements of the project are in agreement with the accounting records and returns.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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 overall governance.

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

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

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

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

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

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

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

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

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

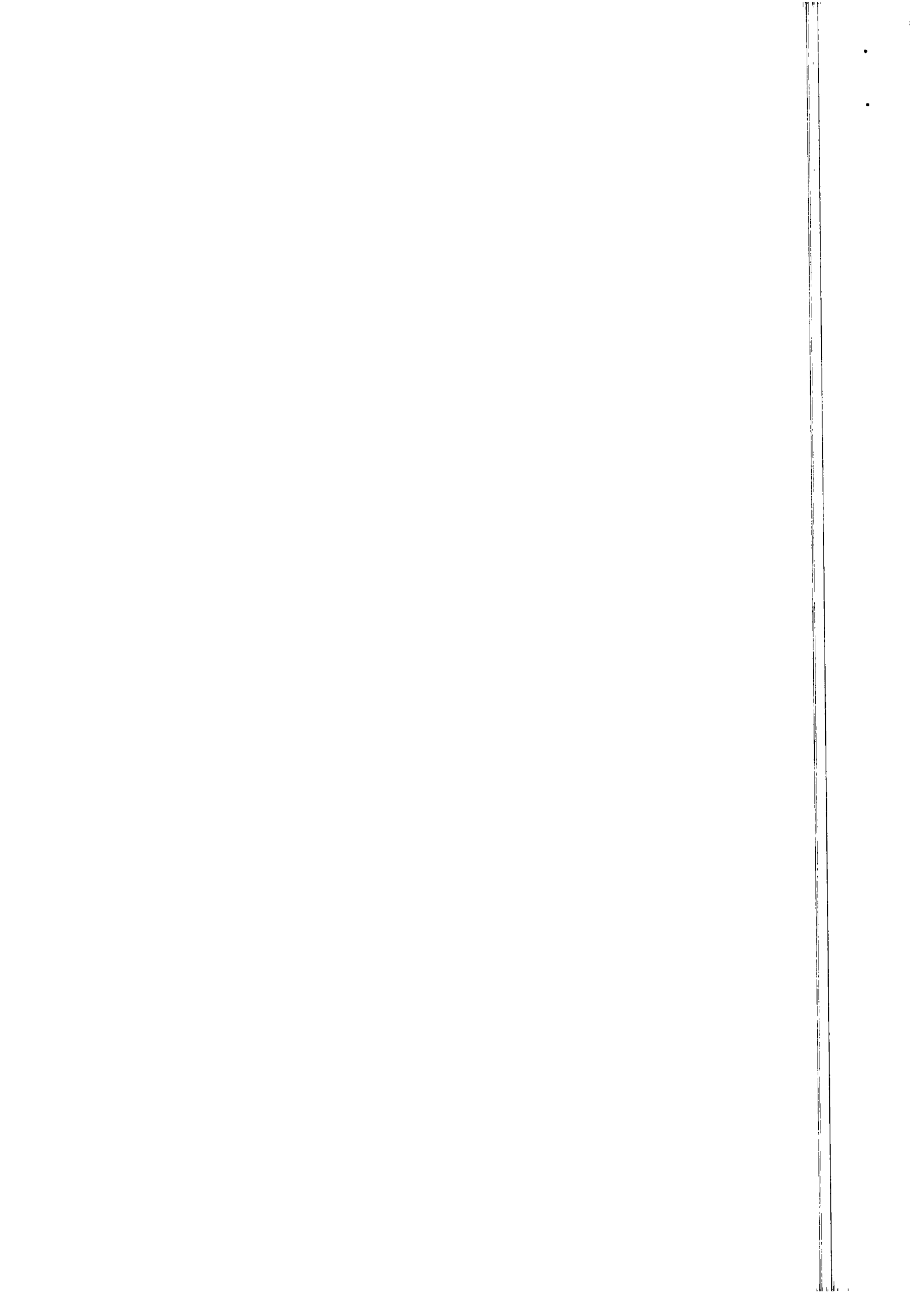
  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

03 November, 2023

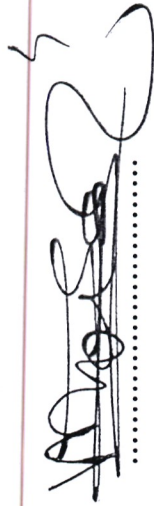
7. Statement of Receipts and Payments for the year ended 30th June 2023.


	Note	2022/2023		2021/2022		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Receipts and payment controlled by the entity	Receipt and Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Loan from external development partners(World Bank)	3	596,561,544	-	596,561,544	-	1,348,766,316
Grant from external development partners(World Bank-DFID)	2	-	493,400,000	493,400,000	431,600,000	1,633,747,417
Government of Kenya	1	13,963,869,422		13,963,869,422		42,180,681,127
<b>TOTAL RECEIPTS</b>		14,560,430,966	493,400,000	15,053,830,966	431,600,000	45,163,194,860
<b>PAYMENTS</b>						
Compensation of employees	4	157,053,722	0	157,053,722	42,000	163,593,122
Purchase of goods and services	5&6	723,666,131	493,400,000	1,217,066,131	849,856,604	3,097,149,746
Acquisition of non-financial assets	7	43,146,097	0	43,146,097	0	248,226,429
Other grants and transfers payments(EEP)	8	13,651,255,980	0	13,651,255,980	431,600,000	41,438,737,660
<b>TOTAL PAYMENTS</b>		14,575,121,930	493,400,000	15,068,521,930	431,600,000	44,947,706,957
<b>SURPLUS/(DEFICIT)</b>		-14,690,965	0	-14,690,965	-5,658,416	215,487,903

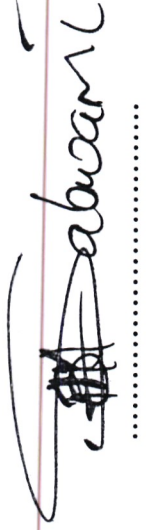


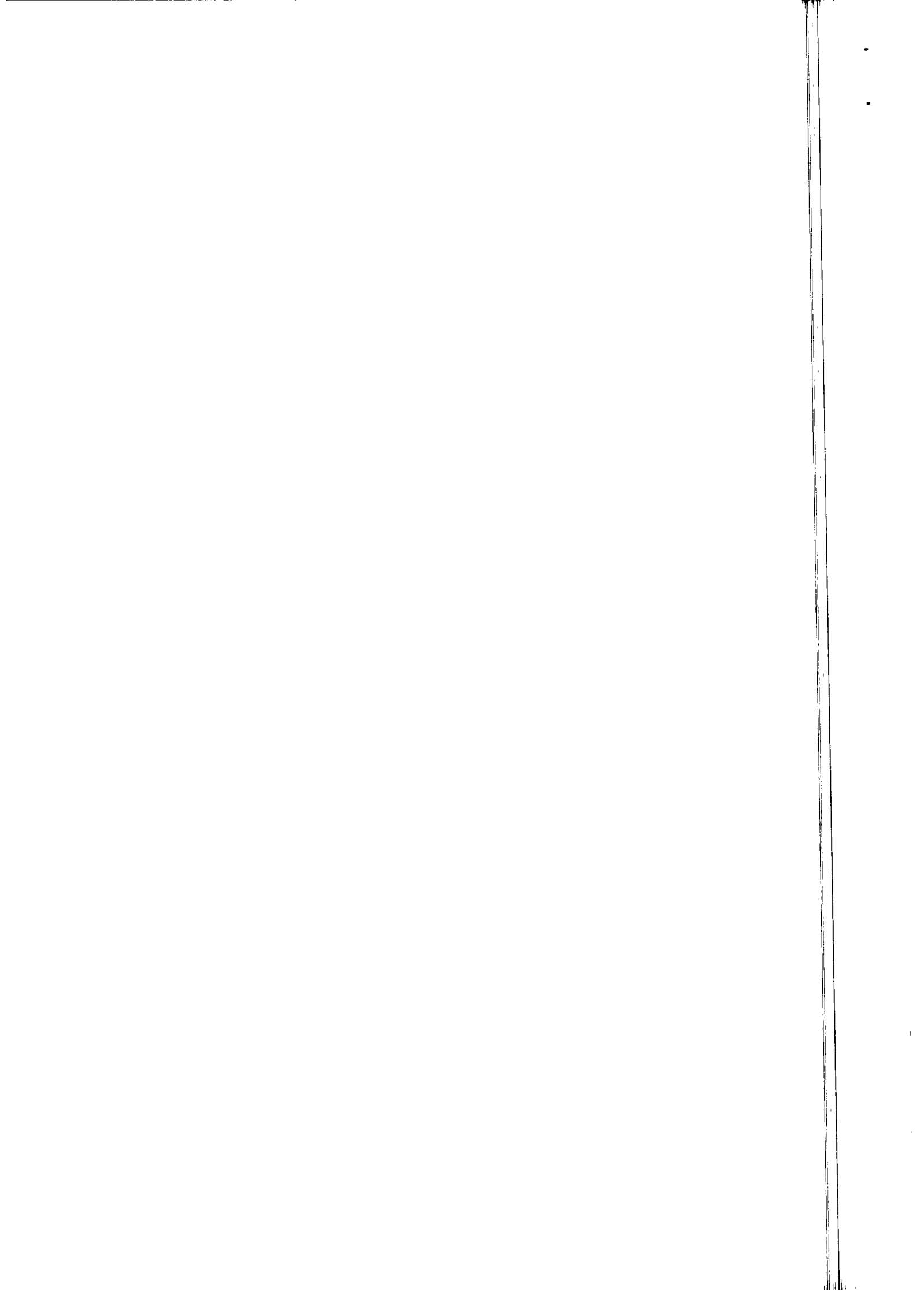
**Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

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

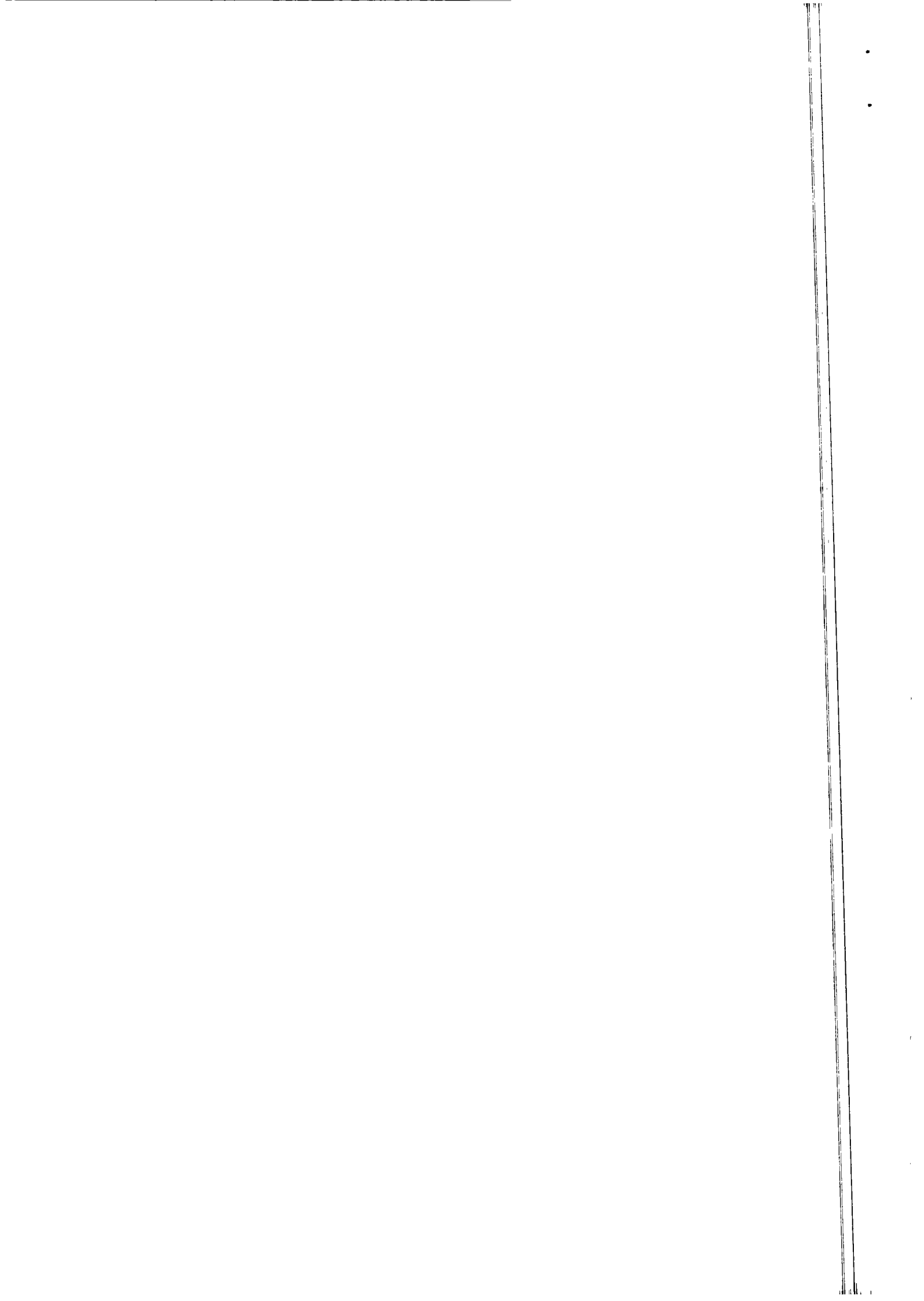
  
.....  
Jane Muyanga  
Project Coordinator

  
.....  
CPA Benard M. Sabwami  
Deputy Accountant General  
ICPAK Member No. 18274



**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

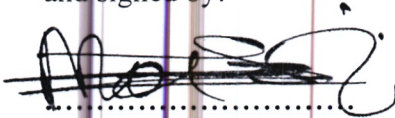
	Note	2022/2023	2021/2022
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9	215,487,903	230,178,868
Cash Balances			-
<b>Cash Equivalents (short-term deposits)</b>		215,487,903	230,178,868
Total Cash and Cash Equivalents		215,487,903	230,178,868
Accounts receivables – Imprest and Advances			-
<b>TOTAL FINANCIAL ASSETS</b>		<b>215,487,903</b>	<b>230,178,868</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	10	230,178,868	235,837,284
Prior year adjustments		-	-
Surplus/(Deficit) for the year		-14,690,965	-5,658,416
<b>NET FINANCIAL POSITION</b>		<b>215,487,903</b>	<b>230,178,868</b>



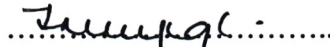
*Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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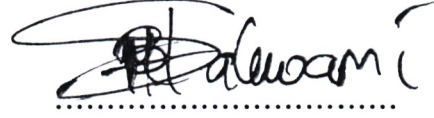
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09/2023 and signed by:



Joseph M. Motari, MBS  
Principal Secretary



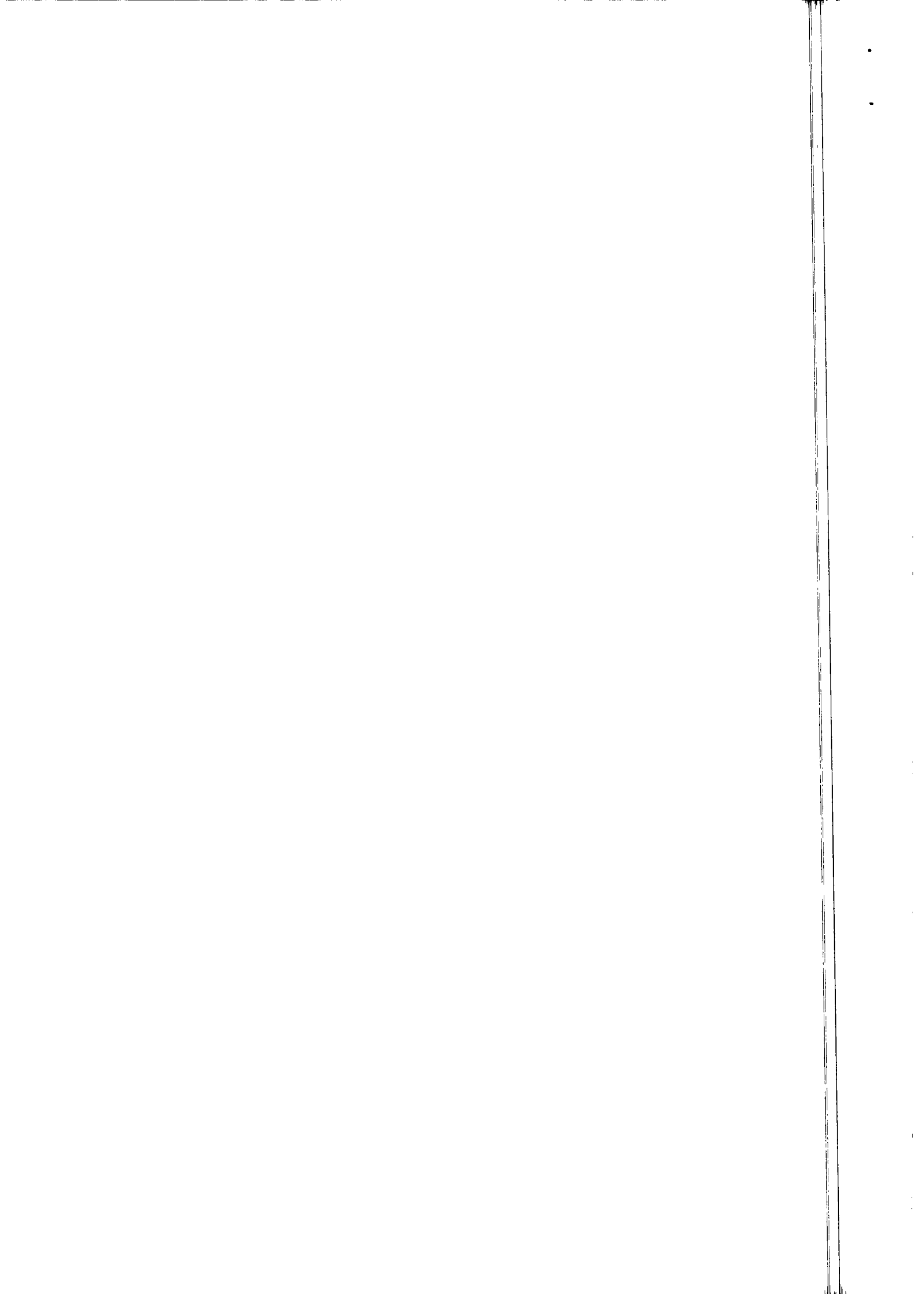
Jane Muyanga  
Project Coordinator



CPA Benard M. Sabwami  
Deputy Accountant General  
ICPAK Member No. 18274

**9. Statement of Cash flow for the year ended 30<sup>th</sup> June 2023**

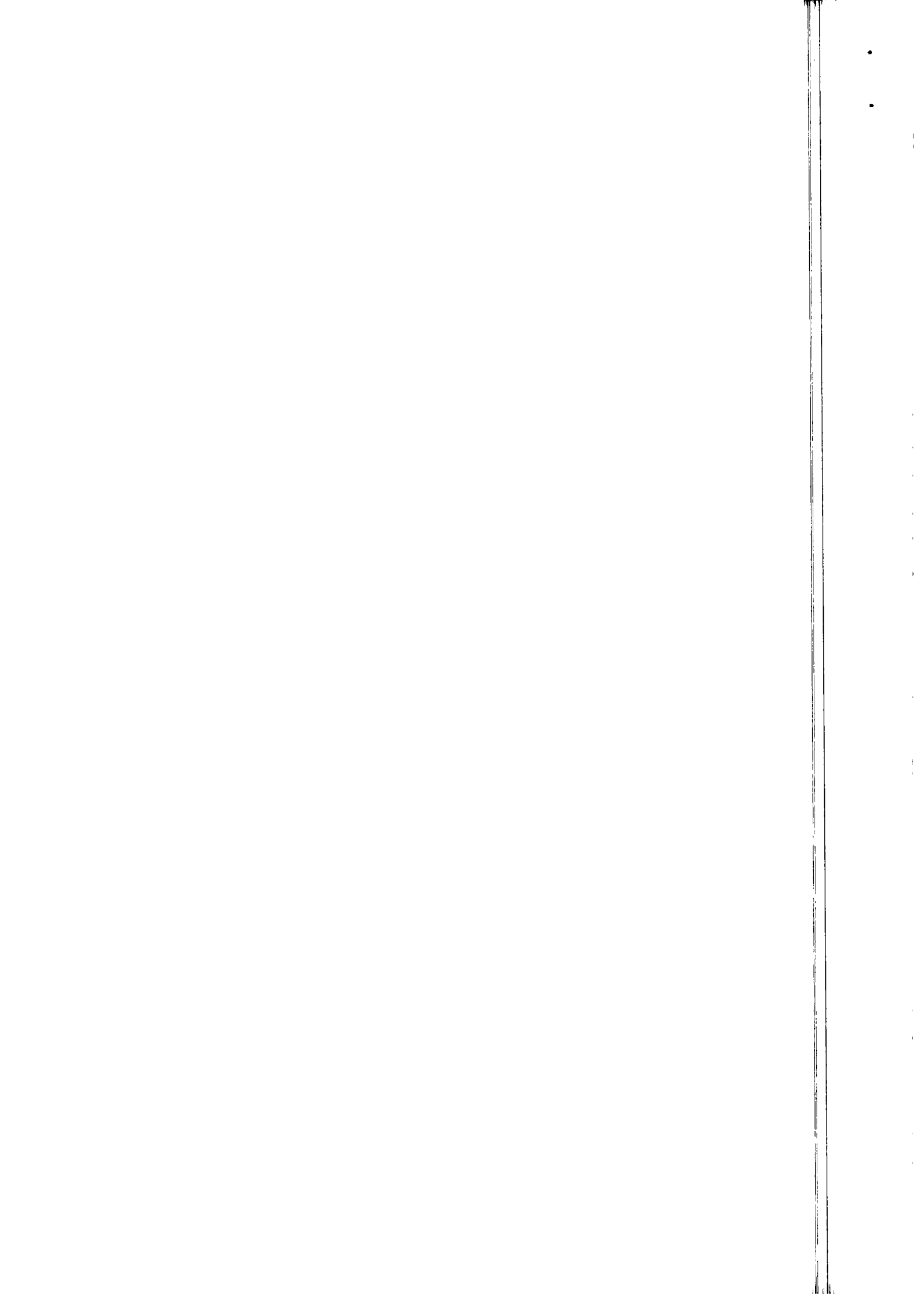
		2022-2023	2021-2022
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*Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**9. Statement of Cash flow for the year ended 30<sup>th</sup> June 2023**

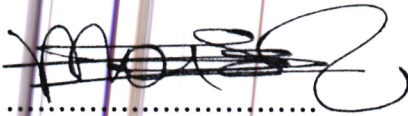
		2022-2023	2021-2022
	Note	KShs	KShs
<b>Receipts from operating activities</b>			
Transfer from Government entities	1	13,963,869,422	14,021,232,055
Grant from external development partners (World Bank-DFID)	2	493,400,000	505,000,000
		<b>14,457,269,422</b>	<b>14,526,232,055</b>
<b>Payments from operating activities</b>			
Compensation of employees	4	157,053,722	42,000
Purchase of goods and services	5&6	1,217,066,131	849,856,604
Social security benefits			
Transfers to other government entities			
Other grants and transfers	8	13,651,255,980	13,902,759,000
		15,025,375,833	14,752,657,604
<b>Adjustments during the year</b>			
Decrease/(Increase) in Accounts receivable:			-
(outstanding imprest)			
Increase/(Decrease) in Accounts Payable:			-
(deposits and retention)			
Prior Year Adjustments			-
Net cash flow from operating activities		<b>-568,106,412</b>	<b>-226,425,548</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	43,146,097	187,714,740
Net cash flows from Investing Activities		-43,146,097	-187,714,740
<b>Cash flow from financing activities</b>			
Proceeds from Foreign Borrowings	3	596,561,544.05	408,481,872.20
Net cash flow from financing activities			-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-611,252,509</b>	<b>-414,140,288</b>
Cash and cash equivalent at BEGINNING of the year	10	-94,366,892	319,773,397
Cash and cash equivalent at END of the year		<b>-705,619,400</b>	<b>-94,366,892</b>



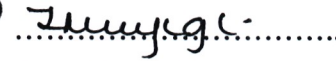
*Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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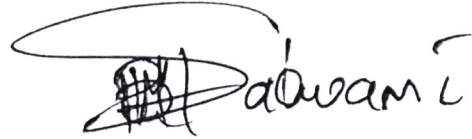
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/09/ 2023 and signed by:



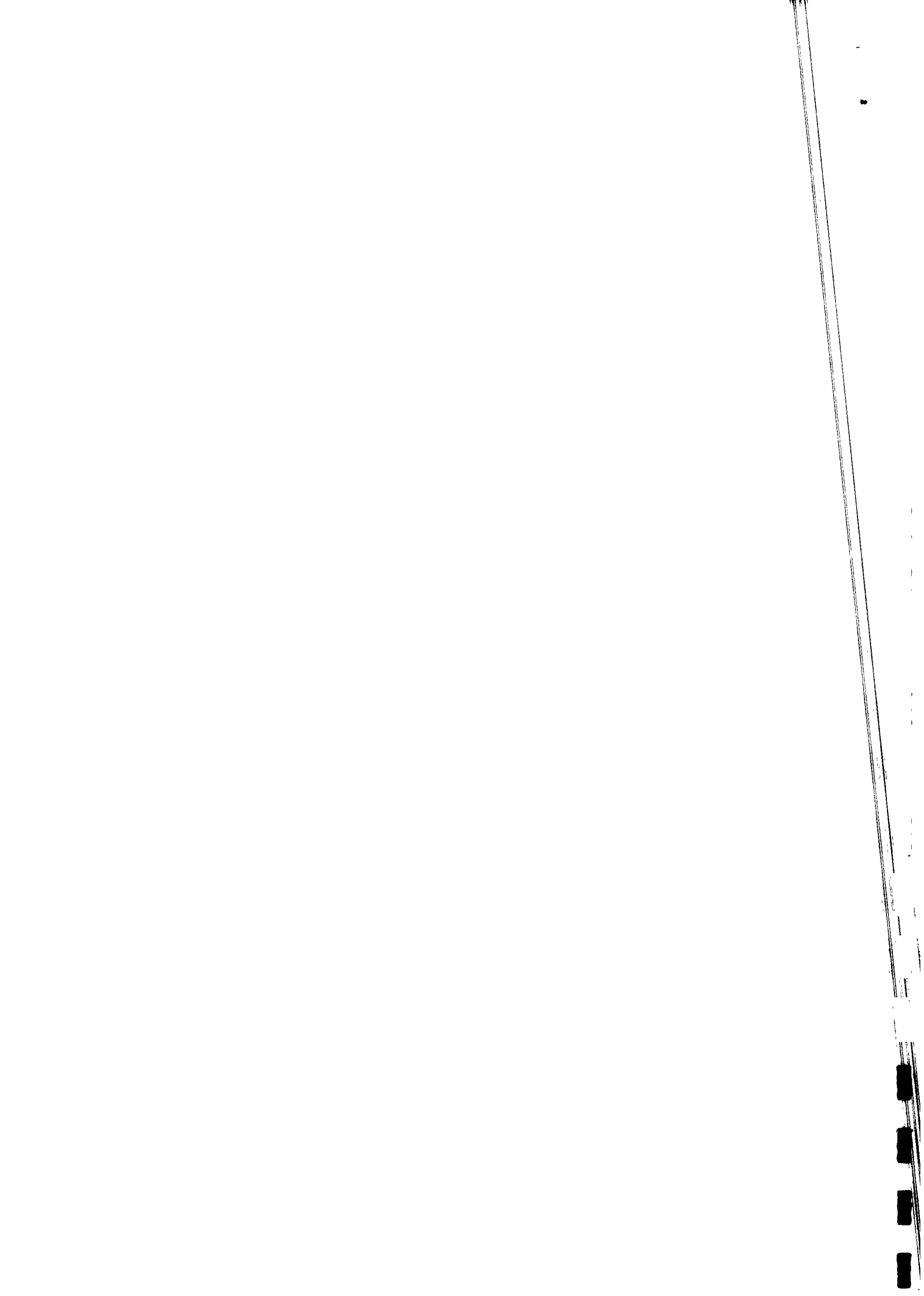
.....  
Joseph M. Motari, MBS  
Principal Secretary



.....  
Jane Muyanga  
Project Coordinator



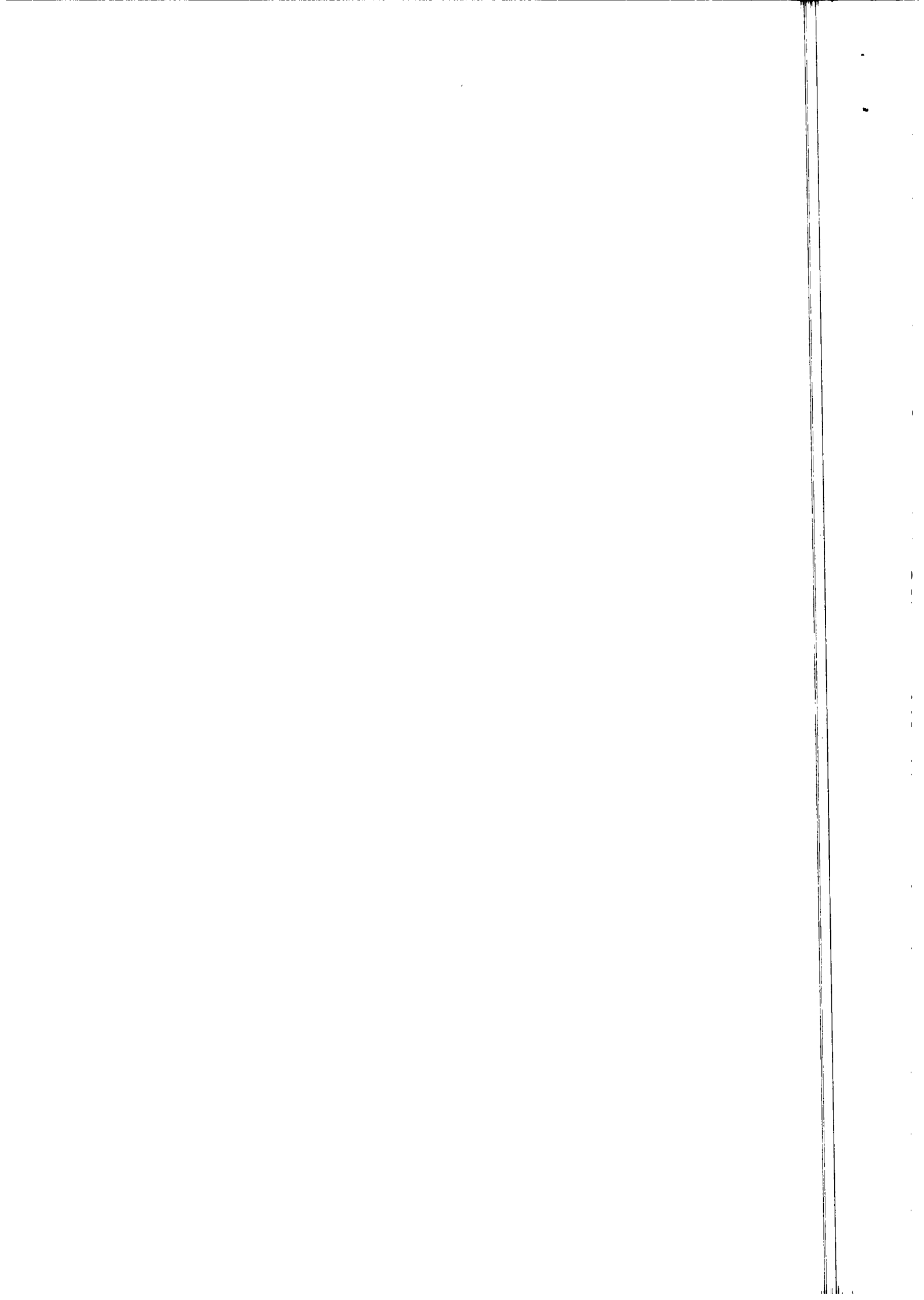
.....  
CPA Benard M. Sabwami  
Deputy Accountant General  
ICPAK Member No. 18274



**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Explanation
	a	b	c=a+b	d	e=c-d	f=d/c %	
<b>Receipts</b>							
Loan from external development partners(World Bank)	1,115,100,000	0	1,115,100,000	596,561,544	518,538,456	53%	slow on implementation of programme backlogs
Grant from external development partners(World Bank-DFID)	159,700,000	431,600,000	591,300,000	525,000,616	66,299,384.00	89%	
Government of Kenya	16,011,380,480	328,264,797	15,683,115,683	13,963,869,422	1,719,246,262	89%	Lack of excheque
<b>Total Receipts</b>	<b>17,286,180,480</b>	<b>759,864,797</b>	<b>17,389,515,683</b>	<b>15,085,431,582</b>	<b>2,304,084,101</b>		
<b>Payments</b>							
Compensation of employees	196,011,900	-49,002,975	147,008,925	157,053,722	-10,044,797	107%	Supplementary budget cut after the expenditure
Purchase of goods and services	1,556,471,102	369,613,873	1,926,084,975	1,217,066,131	709,018,844	63%	slow procurement process
Acquisition of non-financial assets	75,716,998	- 3,324,695	72,392,303	43,146,097	29,246,206	60%	slow procurement process
Other grants and transfers	15,457,980,480	-213,951,000	15,244,029,480	13,651,255,980	1,592,773,500	90%	slow Implementation of EI Programme
<b>Total Payments</b>	<b>17,286,180,480</b>	<b>103,335,203</b>	<b>17,389,515,683</b>	<b>15,068,521,930</b>	<b>2,320,993,753</b>		

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 2** to these financial statements.



**Kenya Social and Economic Inclusion Project**  
**State Department For Social Protection And Senior Citizen Affairs**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

  
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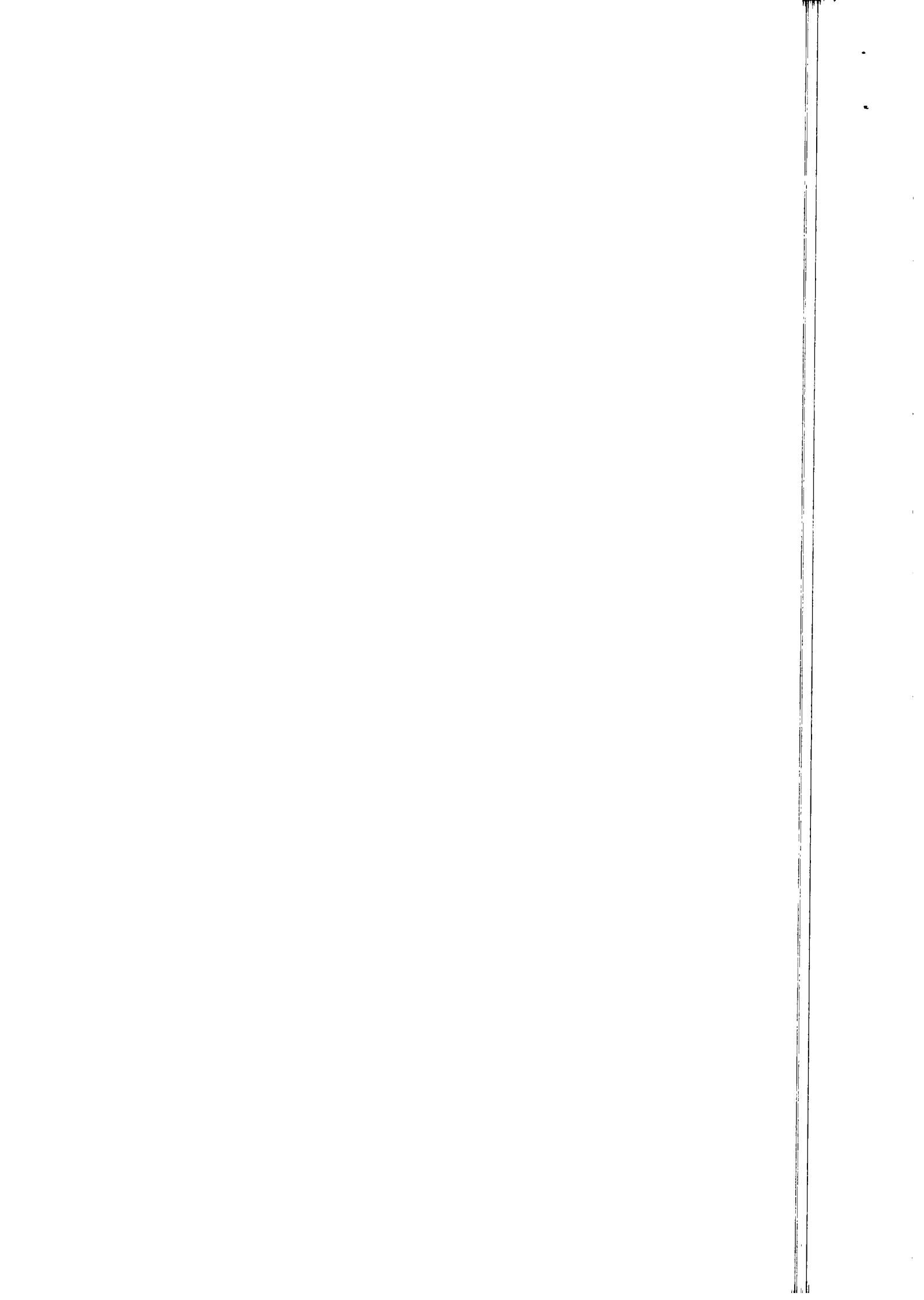
Joseph M. Motari, MBS  
Principal Secretary

  
.....

Jane Muyanga  
Project Coordinator

  
.....

CPA Benard M. Sabwami  
Deputy Accountant General  
ICPAK Member No. 18274



## **11. Significant Accounting Policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below:

### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy 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.

### **b) Reporting entity**

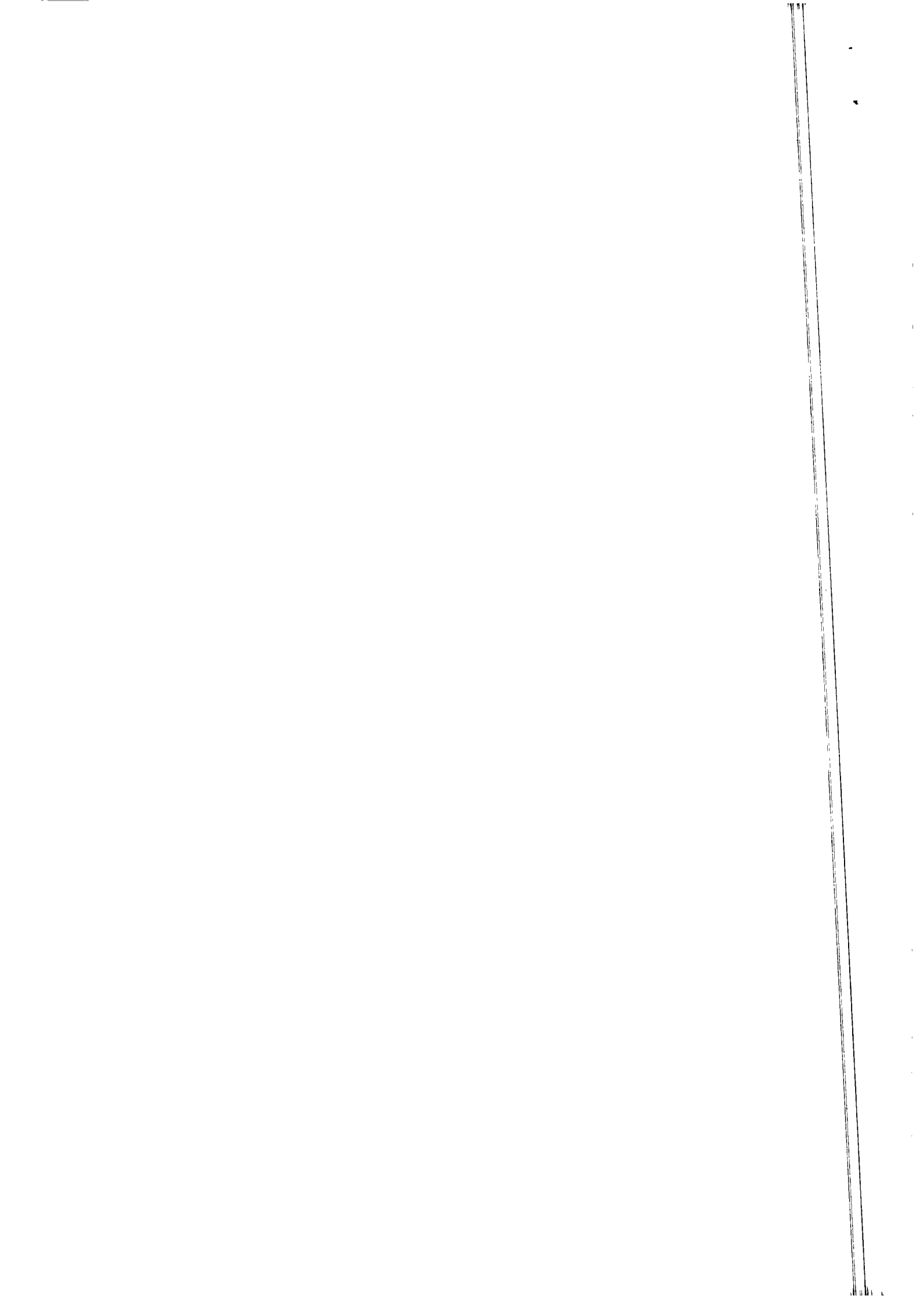
The financial statements are for the Kenya Social and Economic Inclusion Project under the State Department of Social Protection and Senior Citizen Affairs. The financial statements are for the reporting entity as required by Section 81 of the PFM Act, 2012 .

### **c) Reporting currency**

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

### **d) Recognition of receipts**

The Kenya Social and Economic Inclusion Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.



**i) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**ii) External Assistance**

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

**iii) Other receipts**

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

**iv) Donations and grants**

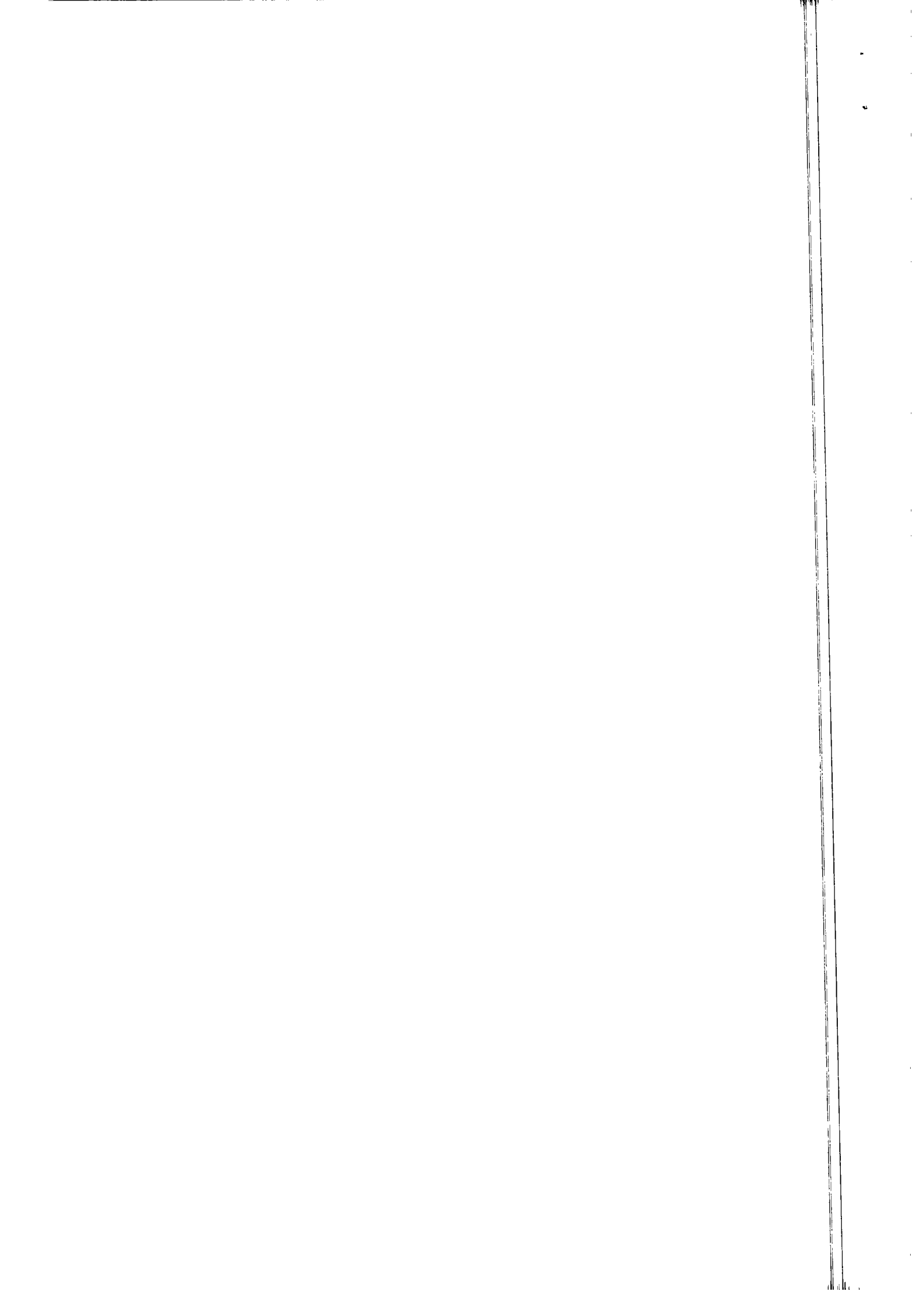
Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**v) Proceeds from borrowing.**

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

**vi) Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to projecting for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to



continue to completion. An analysis of the Project's undrawn external assistance is shown in the projecting summary.

**e) Recognition of payments**

The Project recognises all payments when the event occurs, and the related cash has been paid out by the Project.

**i) Compensation to 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**

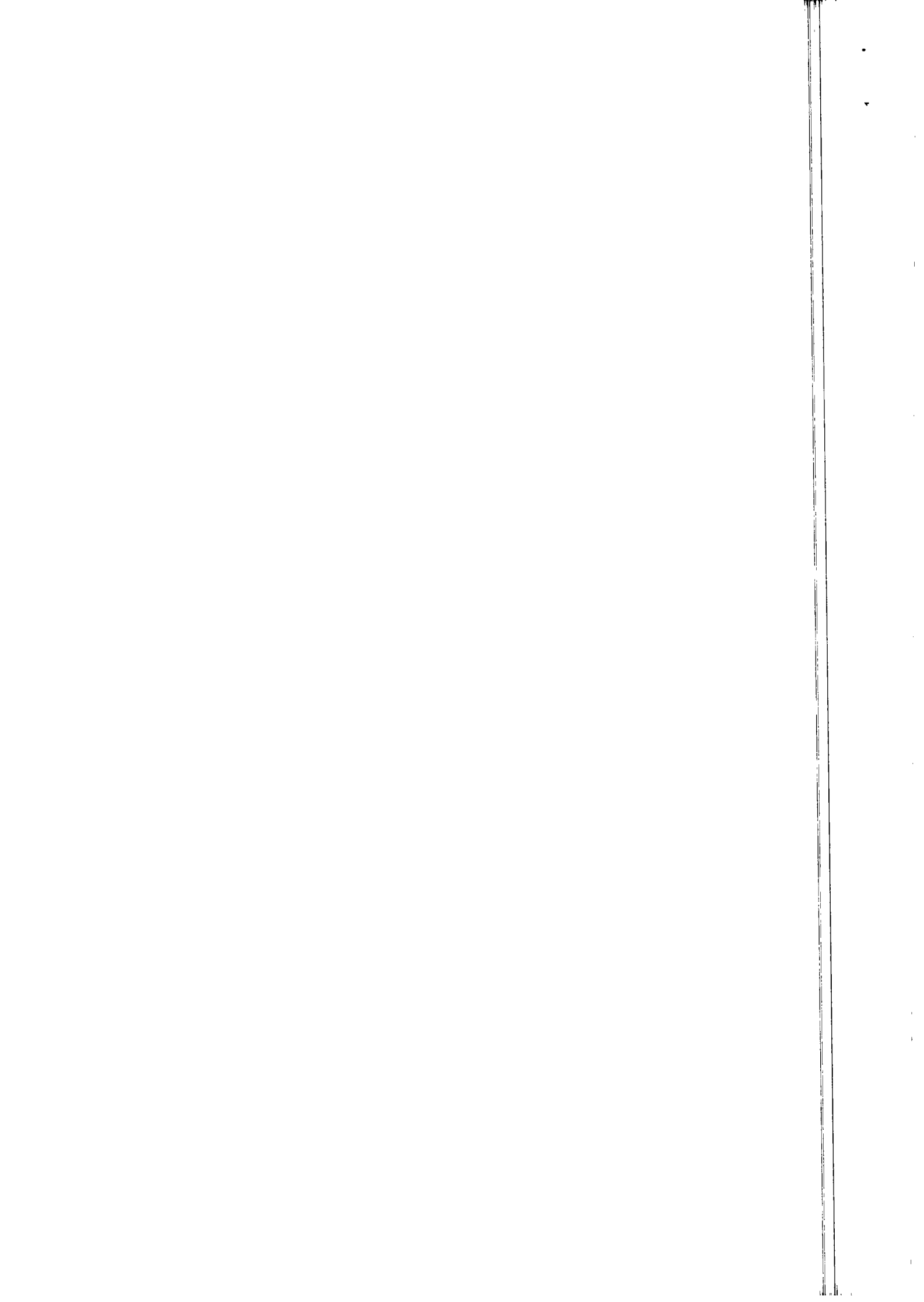
Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.



**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

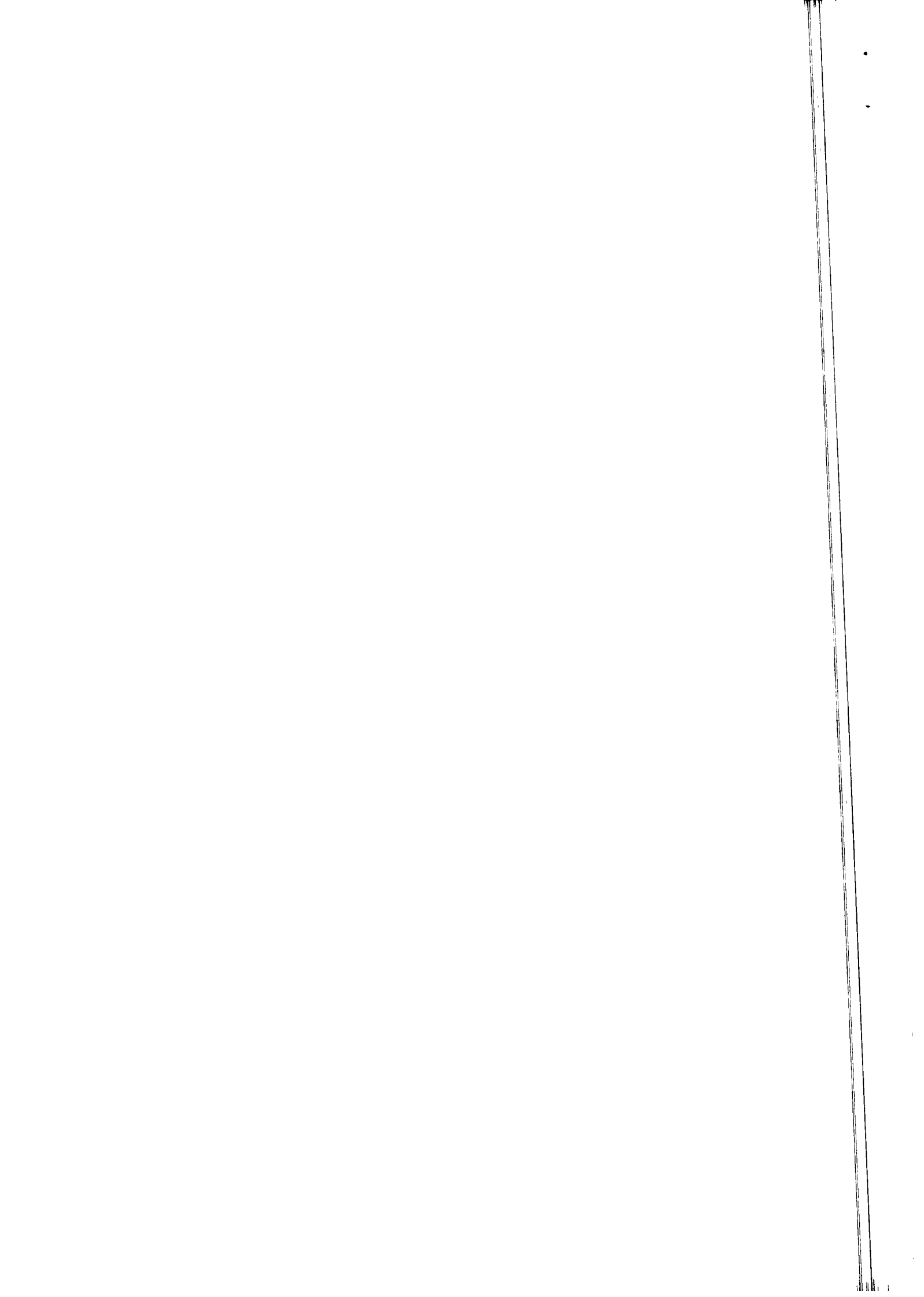
The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

In-kind contributions are donations that are made to the Project 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 Project 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.

**g) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



### **Significant Accounting Policies (Continued)**

**h) 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 reprojecting third part deposits.

**i) Imprests and Advances**

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

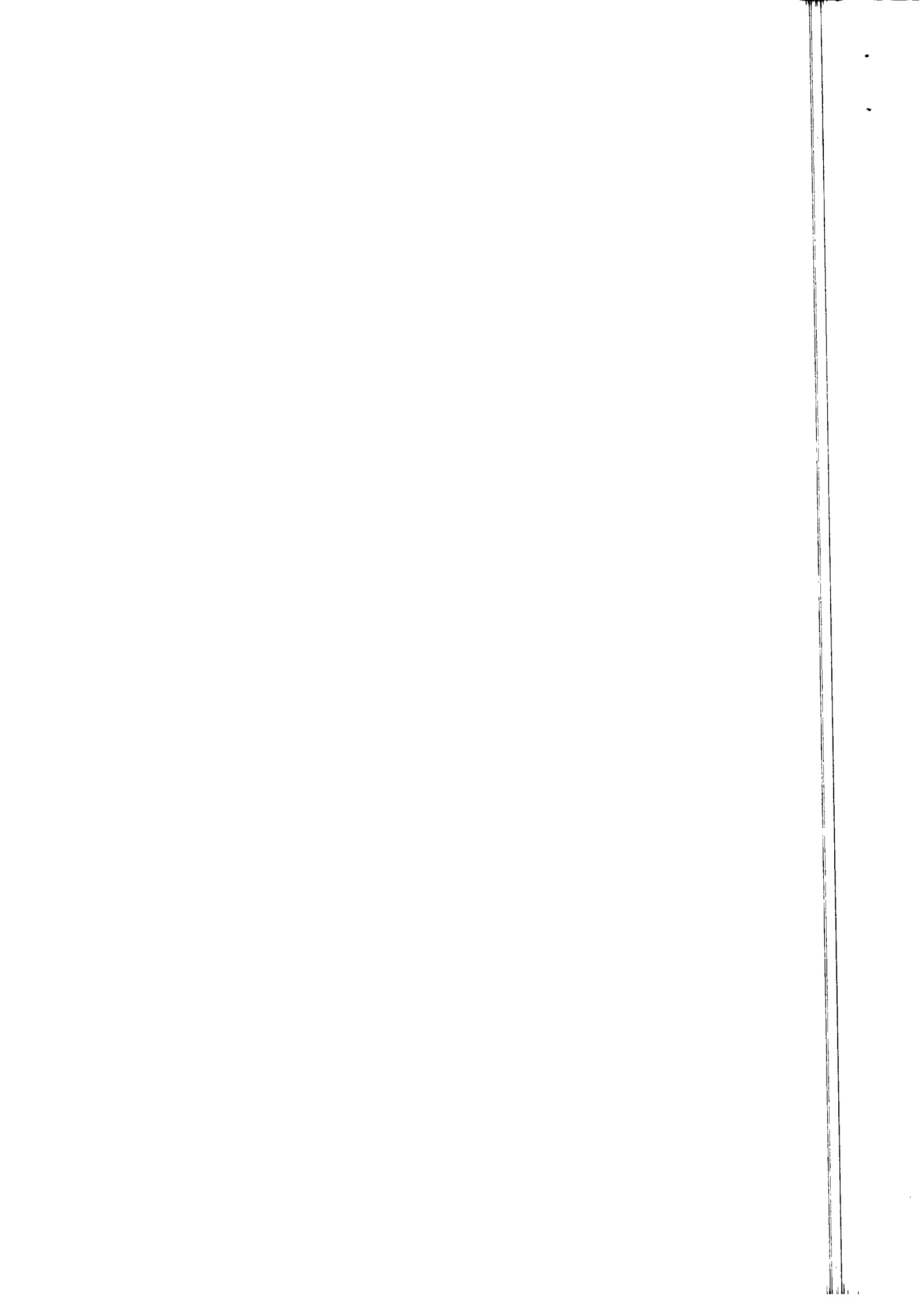
**j) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.



**k) Contingent Assets**

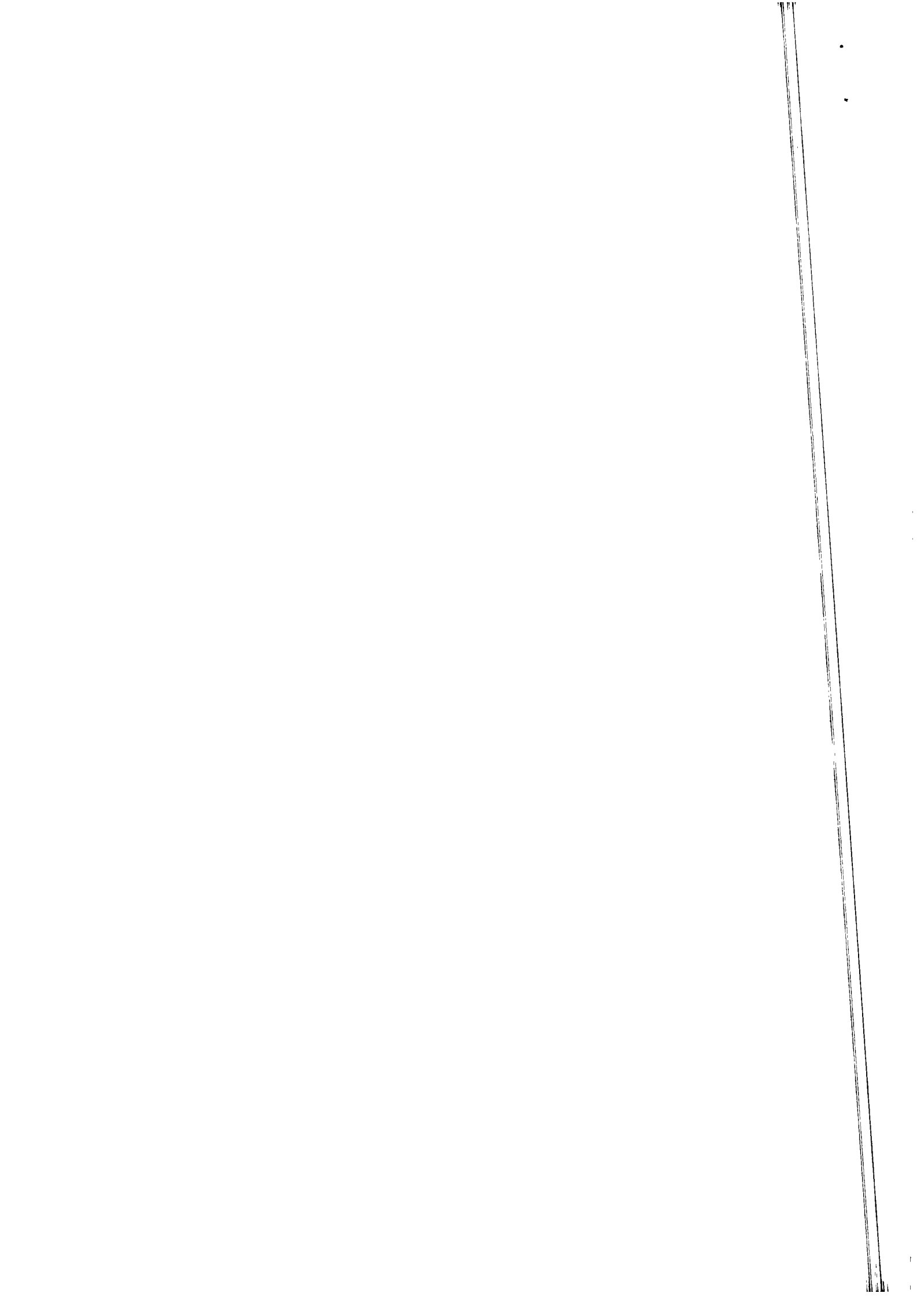
The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**l) 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' 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.

**m) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted projects as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.



**n) Third party payments**

Included in the receipts and payments, are payments made on its behalf by 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' column in the statement of receipts and payments.

**o) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

**p) Comparative figures**

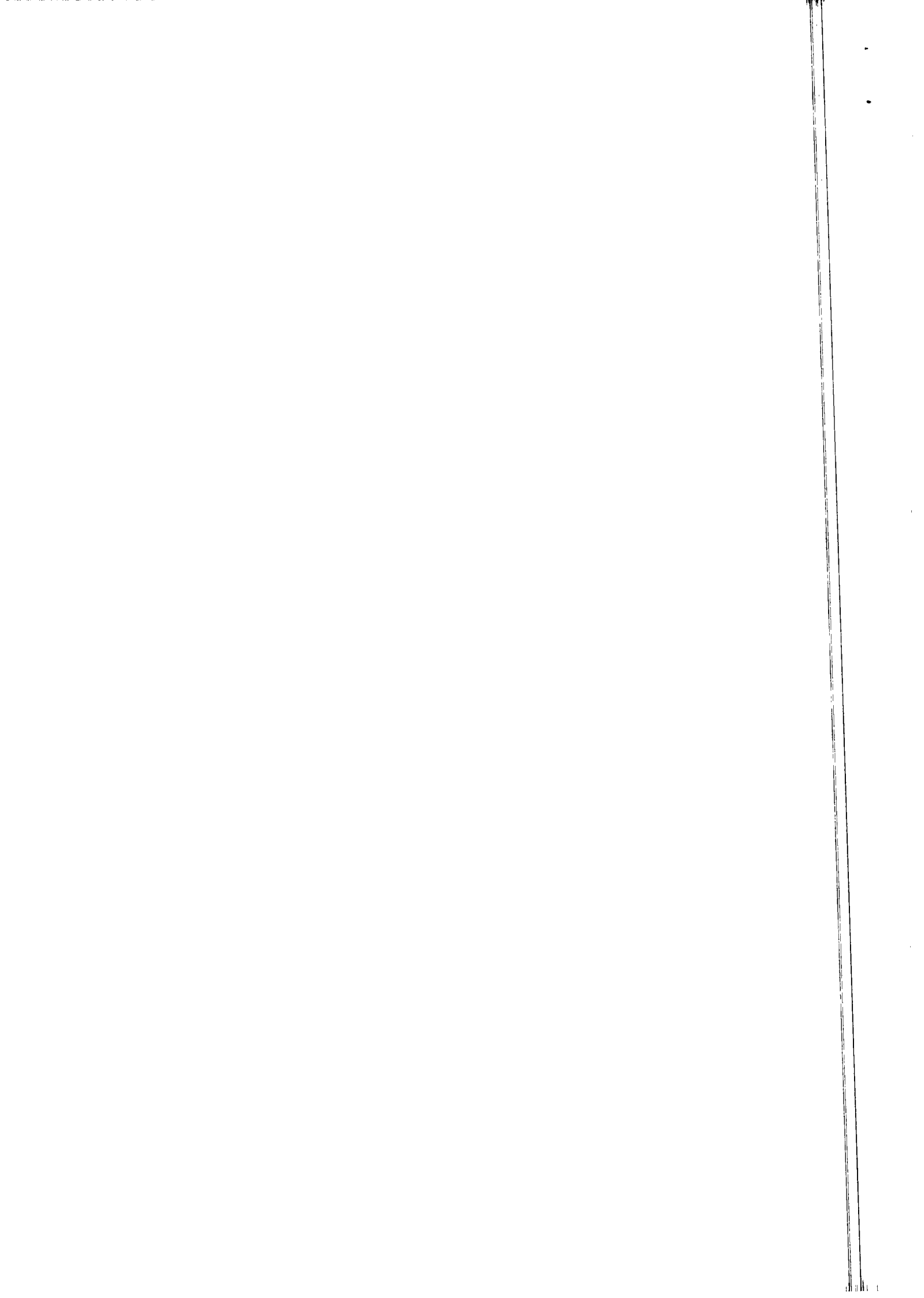
Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

**q) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year.



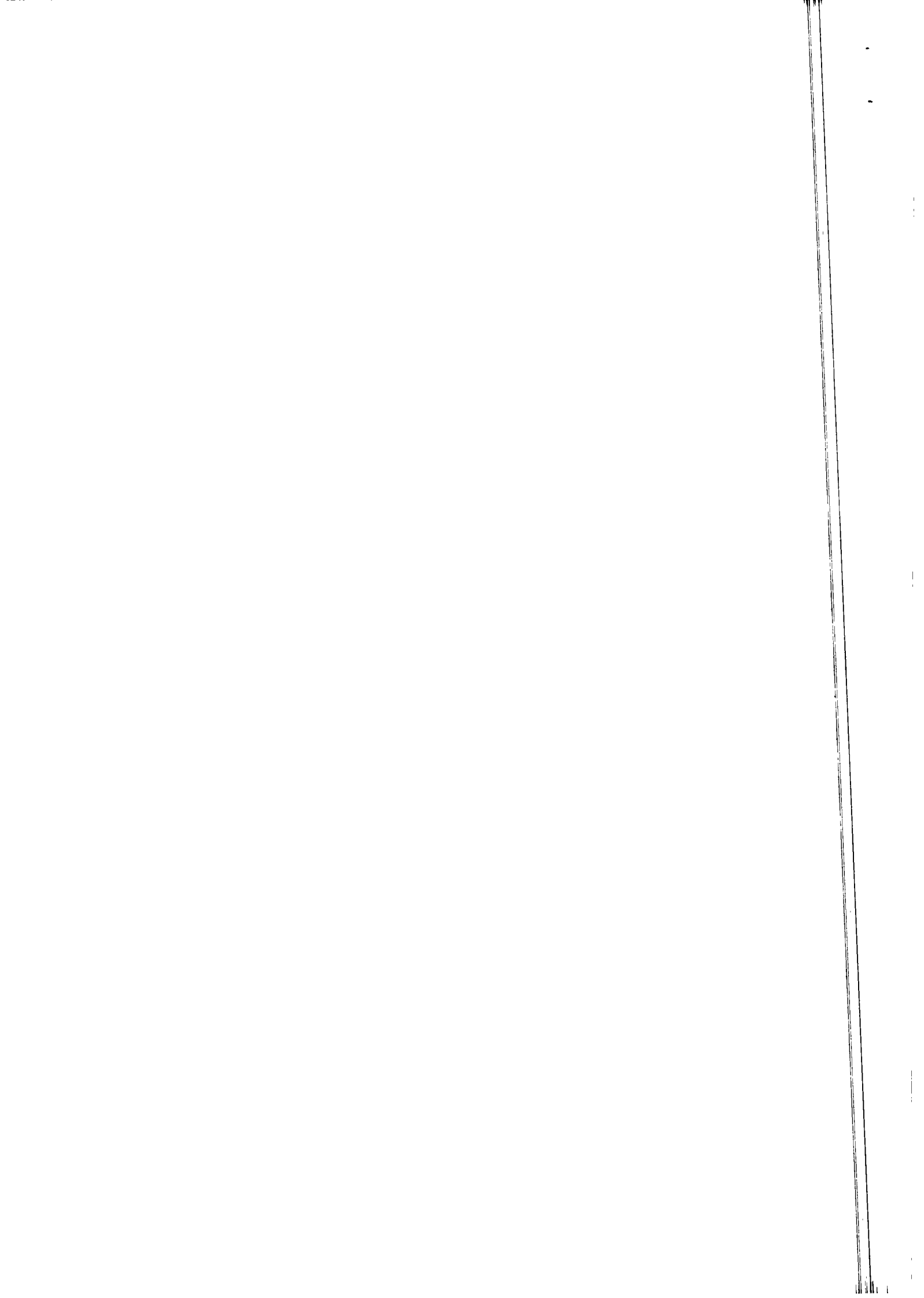
*Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Notes to the Financial Statements**

**1. Transfers from Government entities**

These represent counterpart funding and other receipts from government as follows:

<i>Counterpart funding through Ministry</i>			<b>FY 2022/23</b>	<b>FY 2021/22</b>	Cumulative to Date
Cash Transfer-NICHE			18,849,000	51,731,000	96,966,000
Cash Transfer-OVC			6,564,496,000	6,666,520,000	20,281,060,000
Cash Transfer-Older Persons			5,613,944,480	5,824,768,000	17,431,417,160
Cash Transfer-PWSD			1,190,000,000	864,472,000	2,870,060,000
Exchequers Receipts-Operations			576,579,942	613,741,055	1,501,177,967
<b>Total</b>			<b>13,963,869,422</b>	<b>14,021,232,055</b>	<b>42,180,681,127</b>



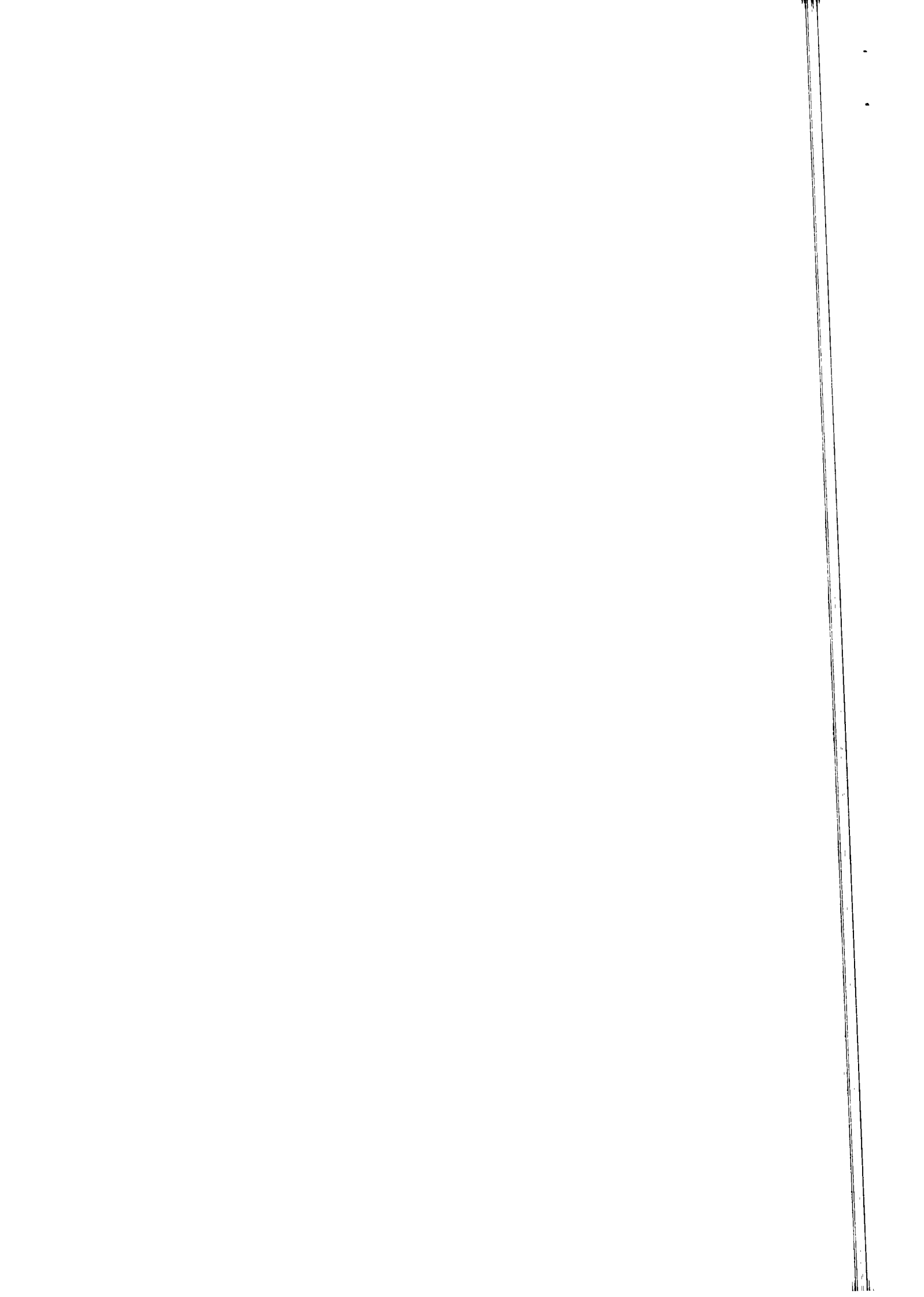
*Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Notes to the Financial Statements (Continued)**

**2. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received as direct payment*	Total amount in KShs	Column1
				<b>FY 2022/23</b>	<b>FY 2021/22</b>
		USD	KShs	KShs	KShs
DFID			493,400,000	493,400,000	431,600,000
					73,400,000
<b>Total</b>			493,400,000	493,400,000	505,000,000

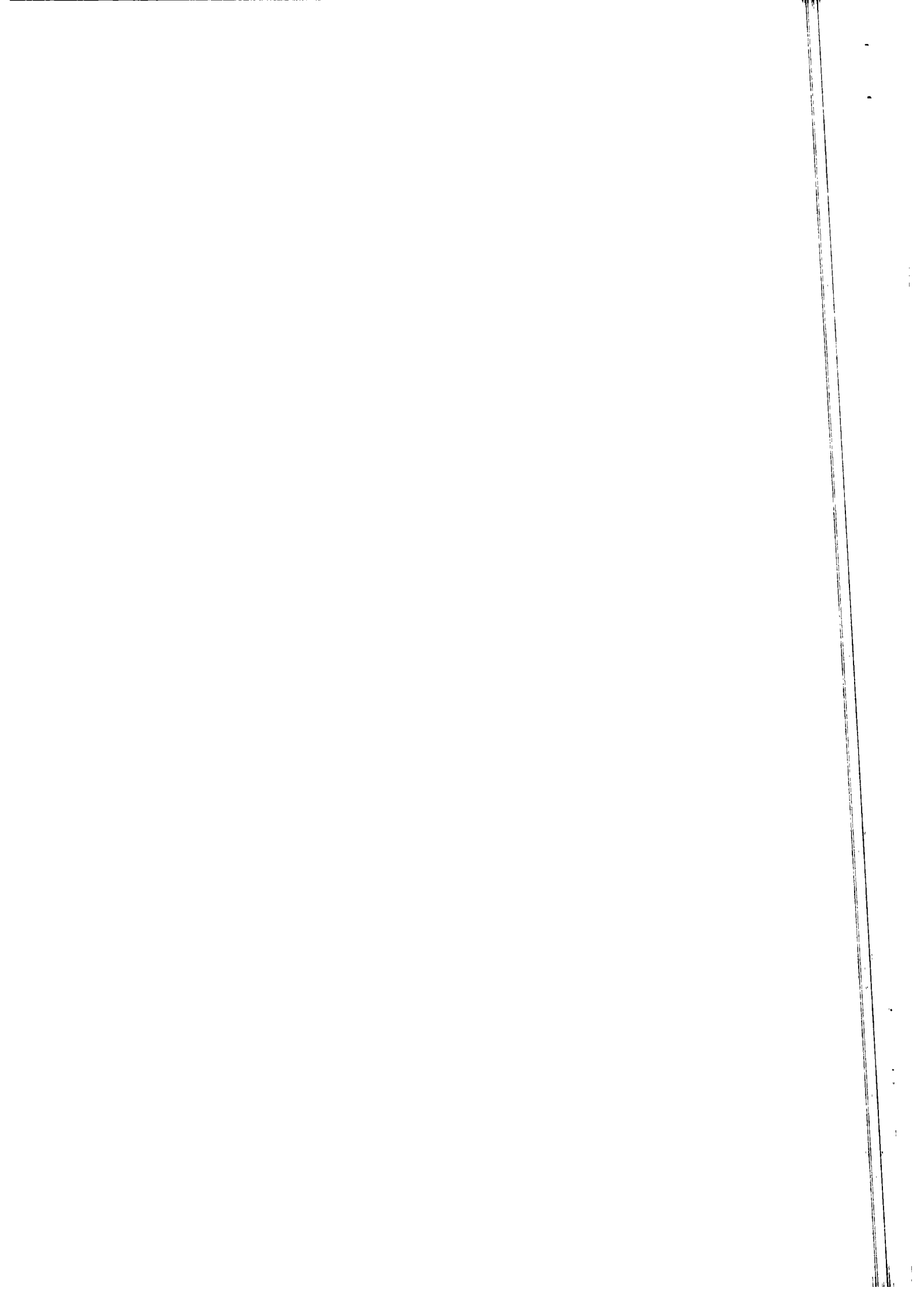


**Kenya Social and Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

**3. Loan from External Development Partners**

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	FY 2022/2023		Loans received as direct payments	FY 2021/2022		Cumulative to-date (from inception)
	Date received	Amount in Loan Currency (EURO)		Loans received in actual amount	Total receipts	
				Kshs	Kshs	Kshs
IDA Credit (World Bank)	22/09/2022	1,211,722.72	144,378,943	144,378,943		144,378,943
IDA Credit (World Bank)	03/01/2023	1,943,112.95	255,825,199	255,825,199		255,825,199
IDA Credit (World Bank)	12/04/2023	1,345,887.17	196,357,401	196,357,402		196,357,401
IDA Credit (World Bank)					408,481,872	752,204,772.00
<b>Total</b>		<b>4,500,722.84</b>	<b>596,561,543</b>	<b>596,561,544</b>	<b>408,481,872</b>	<b>1,348,766,316.00</b>



**K. Economic Inclusion Project  
State Department For Social Protection And Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

**4. Compensation to Employees**

Description	FY 2022/2023		FY 2021/2022		Cumulative to date
	Payments made by the Entity to Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic Salaries - Civil Service					
Basic Wages			-		
Leave Allowance			-		
Basic wages of temporary employees	157,053,722	-	-	-	-
<b>Total</b>	<b>157,053,722</b>	<b>-</b>	<b>157,053,722</b>	<b>42,000</b>	<b>163,593,122</b>

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**Ke. ... Economic Inclusion Project**  
**State Department for Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**5. Purchase of Goods and Services**

Description	FY 2022/2023		FY 2021/2022		Cumulative to date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, Supplies and Services					
Communication, Supplies and Services	28,326,829		28,326,829	41,836,662	70,163,491
Domestic travel and subsistence	221,228,000		221,228,000	461,297,970	682,525,970
Foreign travel and subsistence	8,185,112		8,185,112	9,418,170	17,603,282
Printing, advertising, and information supplies	27,745,612		27,745,612	26,506,464	54,252,076
Courier & Postal Services					
Rentals of Produced Assets					
Trade Shows and Exhibitions					
Training Expenses					
Hospitality Supplies and Services	38,903,181		38,903,181	40,732,337	79,635,519
Specialized Materials and Supplies	142,991,091		142,991,091	127,166,313	270,157,404
Office and General Supplies and Services					
Fuel Oil and Lubricants	16,355,115		16,355,115	22,414,313	38,769,428
Other Operating Expenses	9,332,982		9,332,982	11,900,000	21,232,982
Routine maintenance – vehicles and other transport equipment	227,731,527		227,731,527	94,797,444	322,528,971
Routine maintenance – Other Assets	2,364,181		2,364,181	9,451,619	11,815,800
Maintenance of computers, software and networks	502,500		502,500	4,335,311	4,837,811
<b>Total</b>	<b>723,666,131</b>	<b>-</b>	<b>723,666,131</b>	<b>849,856,604</b>	<b>1,573,522,735</b>



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**6. Acquisition of Non-Financial Assets**

Description	FY2022/2023		Payments made by third parties	FY2021/2022		Cumulative to-date
	Payments made in Cash	Kshs.		Total payments	Kshs	
Construction of buildings	-	-	-	-	-	-
Refurbishment of building	-	-	-	-	-	-
Purchase of MV	-	-	-	-	-	-
Purchase of household furniture and institutional equipments	31,407,617	31,407,617		74,756,976	106,164,593	
Purchase of Office Furniture and general equipments	3,179,440	3,179,440		-	-	
Purchase of specialised plant, equipment and machinery	-	-		110,656,540	113,835,980	
Purchase of ICT Equipments	8,559,040	8,559,040		-	-	
<b>Total</b>	<b>43,146,097</b>	<b>43,146,097</b>	<b>-</b>	<b>187,714,740</b>	<b>230,860,837</b>	



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**7. Transfers to other Government Entities**

During the financial period to 30 June 2023, we transferred projects to reporting government entities as shown below:

Description	FY 2022/2023		FY 2023/2024		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Cash Transfer - NICHE	18,849,000		18,849,000	51,731,000	70,580,000
Cash Transfer - Economic Inclusion	263,966,500		263,966,500	63,668,000	327,634,500
Cash Transfer - OVC	6,564,496,000		6,564,496,000	6,666,520,000	13,231,016,000
Cash Transfer - Older Persons	5,613,944,480		5,613,944,480	5,824,768,000	11,438,712,480
Cash Transfer - PWSD	1,190,000,000		1,190,000,000	864,472,000	2,054,472,000
	<b>13,651,255,980</b>		<b>13,651,255,980</b>	<b>13,471,159,000</b>	<b>27,122,414,980</b>



**Notes to the Financial Statements (Continued)**

**8. Cash And Cash equivalents**

	2022/23	2021/22
	<b>KShs</b>	<b>KShs</b>
Bank accounts (Note 8A)	215,487,903	230,178,868
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
<b>Total</b>	<b>215,487,903</b>	<b>230,178,868</b>

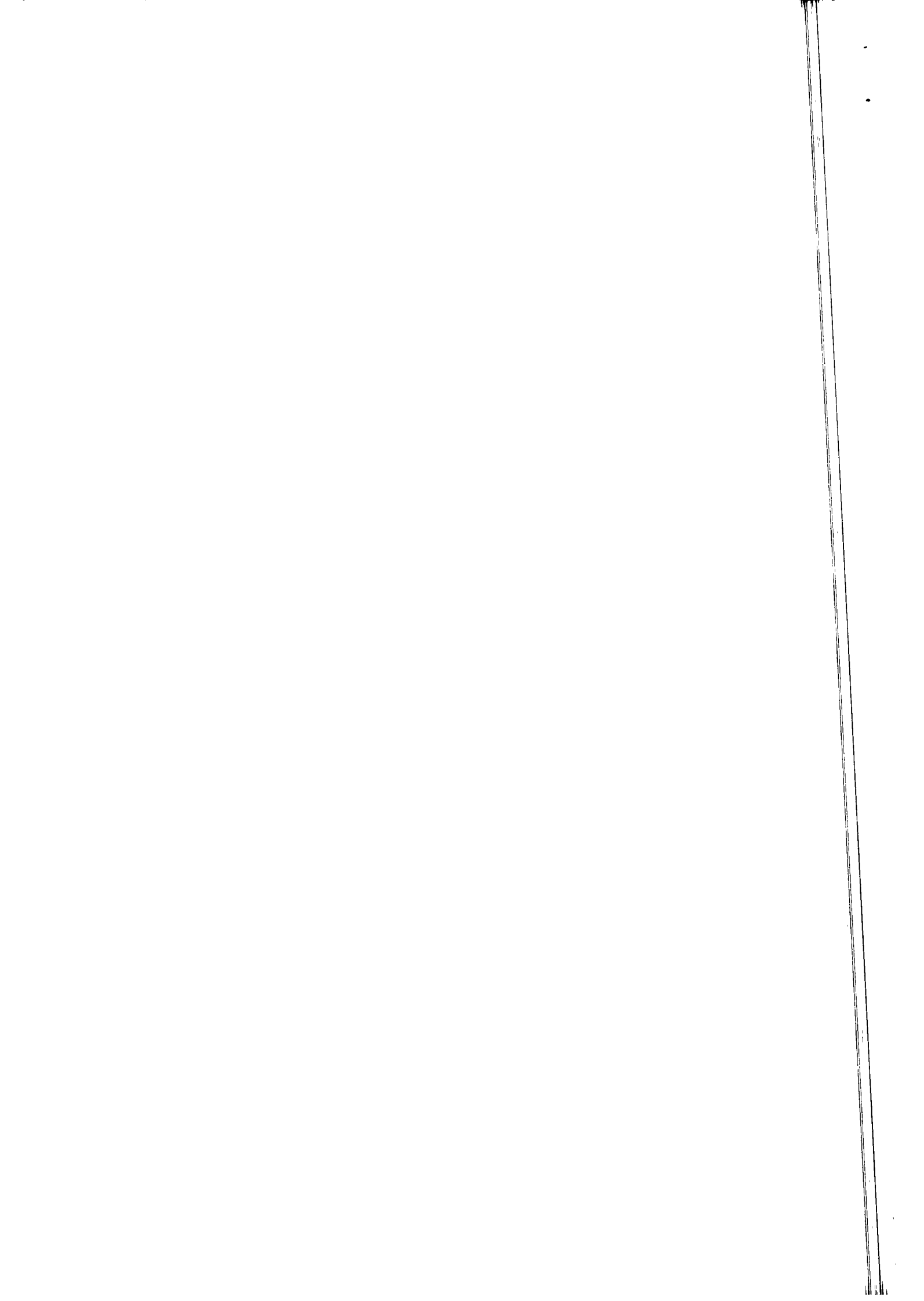
**8. A Bank Accounts**

**Project Bank Accounts**

	2022/23	2021/22
	<b>EURO</b>	<b>EURO</b>
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000411295]	0	1,211,722.72
Total Foreign Currency balances	0.00	1,211,722.72
<u>Local Currency Accounts</u>	<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya [A/c No 1000425059]	189,977,873	174,472,168
Central Bank of Kenya [A/c No 1000488395]	24,106,084	55,706,700
KCB Project Account	1,403,946	
Total local currency balances	215,487,903	230,178,868
<b>Total bank account balances</b>	<b>215,487,903</b>	<b>230,178,868</b>

**9. Fund Balance Brought Forward**

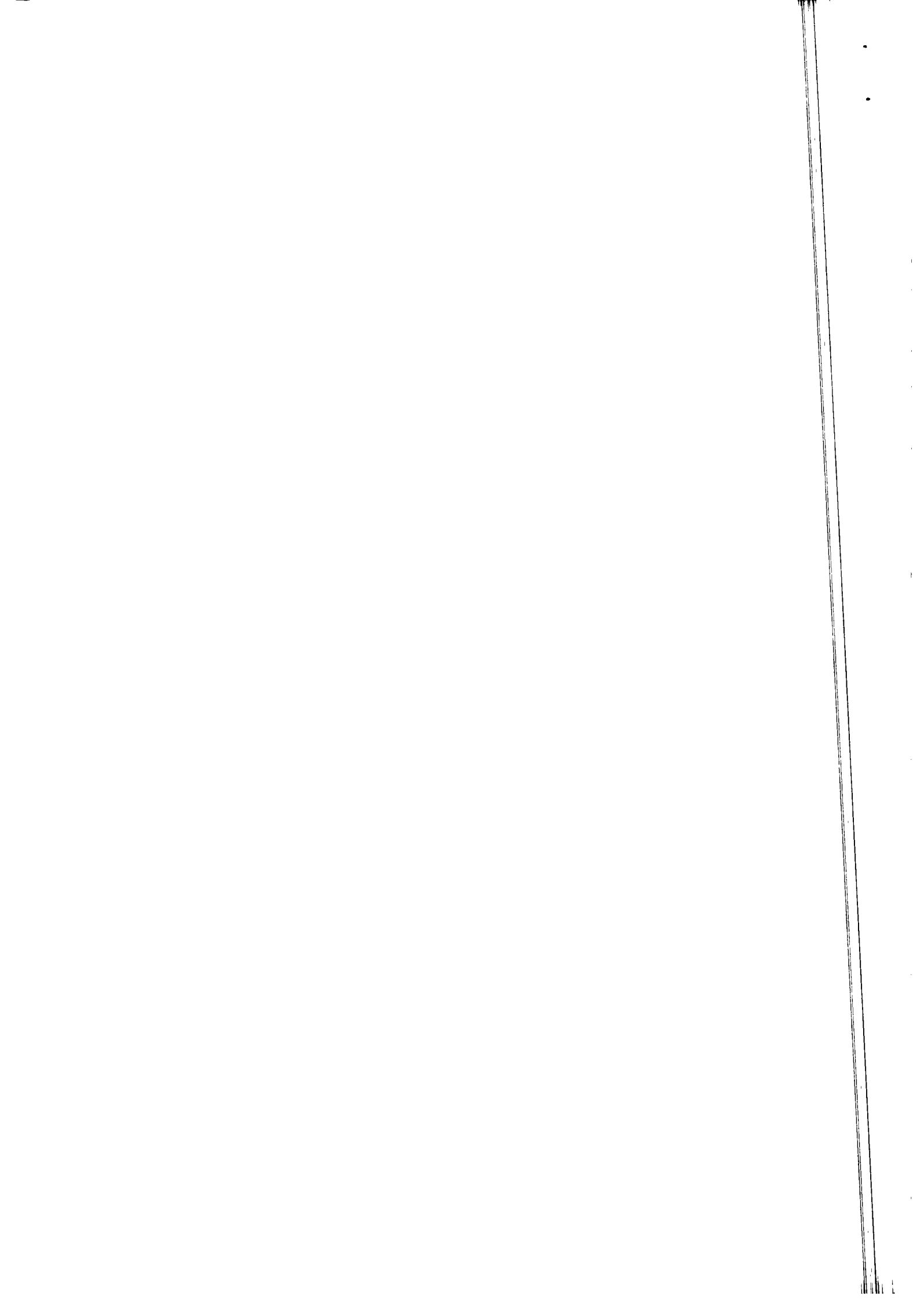
	2022/23	2021/22
	<b>KShs</b>	<b>KShs</b>
Bank accounts	230,178,868	235,837,284
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
<b>Total</b>	<b>230,178,868</b>	<b>235,837,284</b>



**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.



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**Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 4a)**

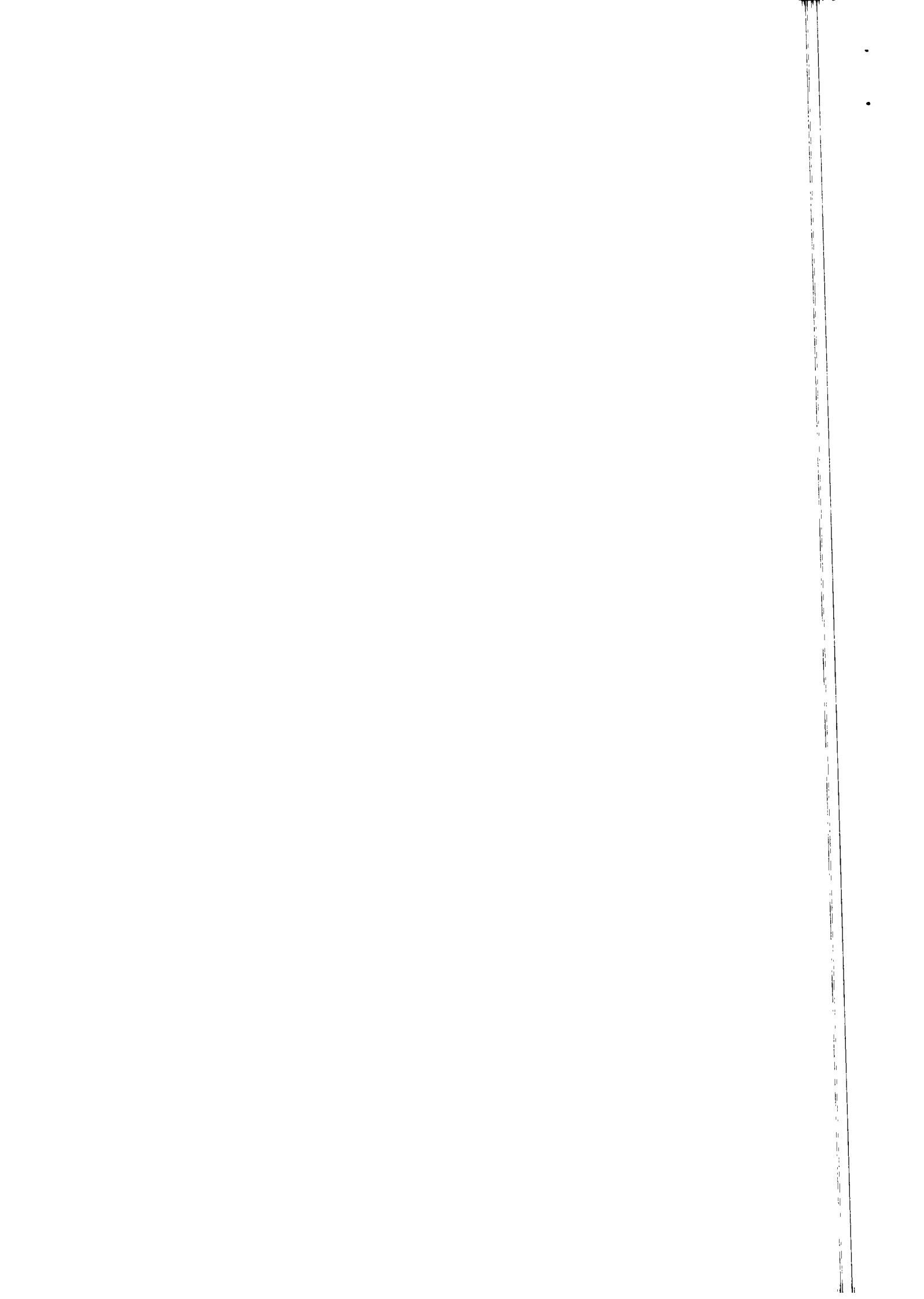
	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods	6,935,510			6,935,510
Supply of services				
<b>Total</b>	<b>6,935,510</b>			<b>6,935,510</b>

**2. Pending Staff Payables (See Annex 2)**

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Union employees				
Others				
<b>Total</b>				

**3. Other Pending Payables (See Annex 3)**

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f for Current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				



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**Other Important Disclosures (Continued)**

**4. External Assistance**

	FY 2022/2023	FY2021/2022
Description	Kshs	Kshs
External assistance received as grants		73,400,000
External assistance received as loans	596,561,544	408,481,872
External assistance received in kind- as payment by third parties	493,400,000	431,600,000
<b>Total</b>	<b>1,089,961,544</b>	<b>913,481,872</b>

*a). External assistance relating loans and grants*

	FY 2022/2023	FY2021/2022
Description	Kshs	Kshs
External assistance received as loans	596,561,544	408,481,872
External assistance received as grants		73,400,000
<b>Total</b>	<b>596,561,544</b>	<b>481,881,872</b>

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2022/2023	FY2021/2022
Description		Kshs	Kshs
Undrawn external assistance - loans		13,936,934,784	
Undrawn external assistance - grants		408,200,637	
<b>Total</b>		<b>14,345,135,421</b>	

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**Other Important Disclosures (Continued)**

**c) Classes of providers of external assistance**

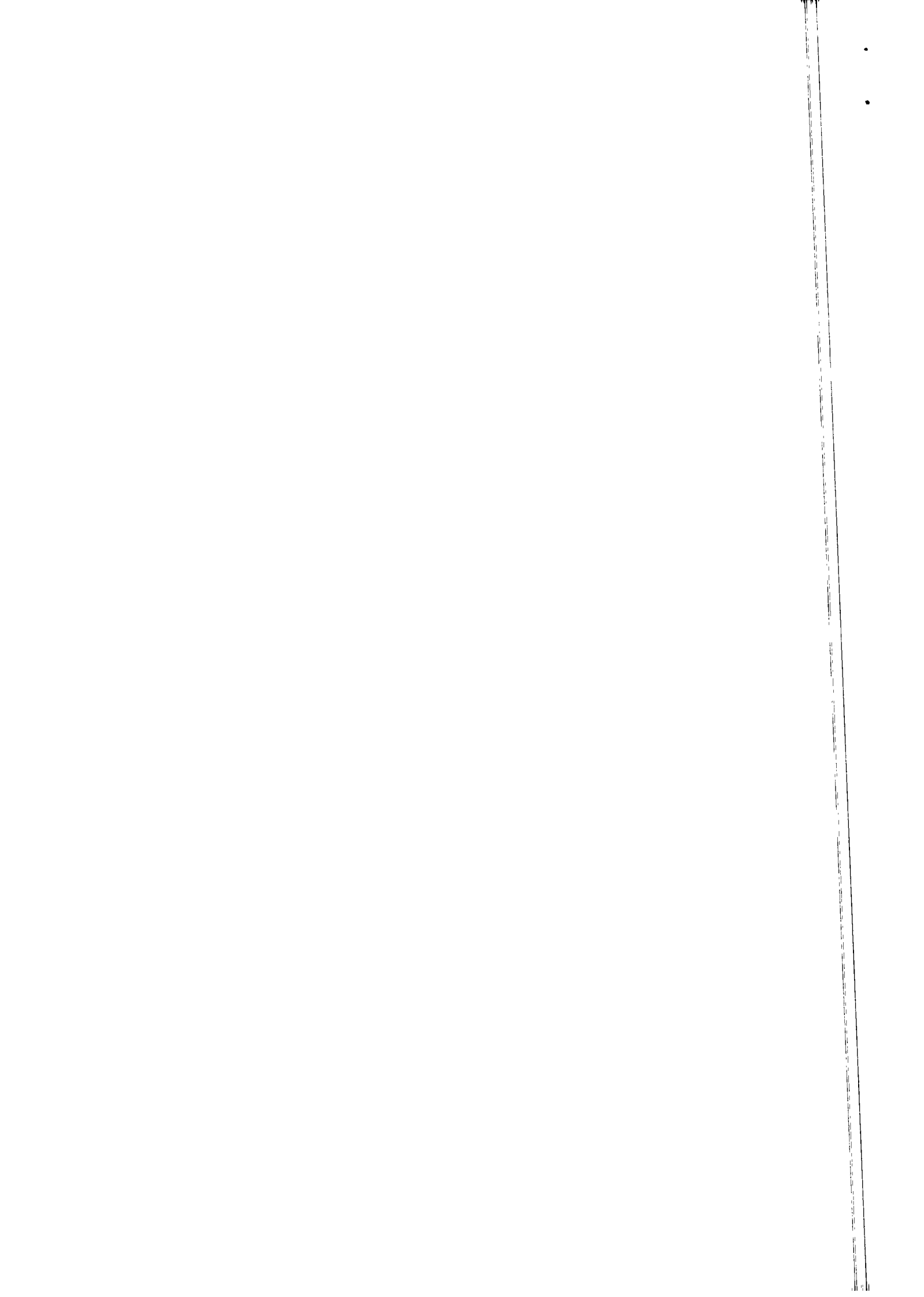
	<b>FY 2022/2023</b>	<b>FY2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**d Purpose and use of external assistance**

<b>Payments made by third parties</b>	<b>FY 2022/2023</b>	<b>FY2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	157,053,722	42,000
Use of goods and services	723,666,131	849,856,603
Transfers to other Government entities		187,714,740
Other grants and transfers	13,651,255,980	13,902,759,000
<b>Total</b>	<b>14,531,975,833</b>	<b>14,940,372,343</b>

**e. External Assistance paid by third parties on behalf of the project by Source**

	<b>FY 2022/2023</b>	<b>FY2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
International assistance organization	493,400,000	431,600,000
NGOs		
<b>Total</b>	<b>493,400,000</b>	<b>431,600,000</b>



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**Other Important Disclosures (Continued)**

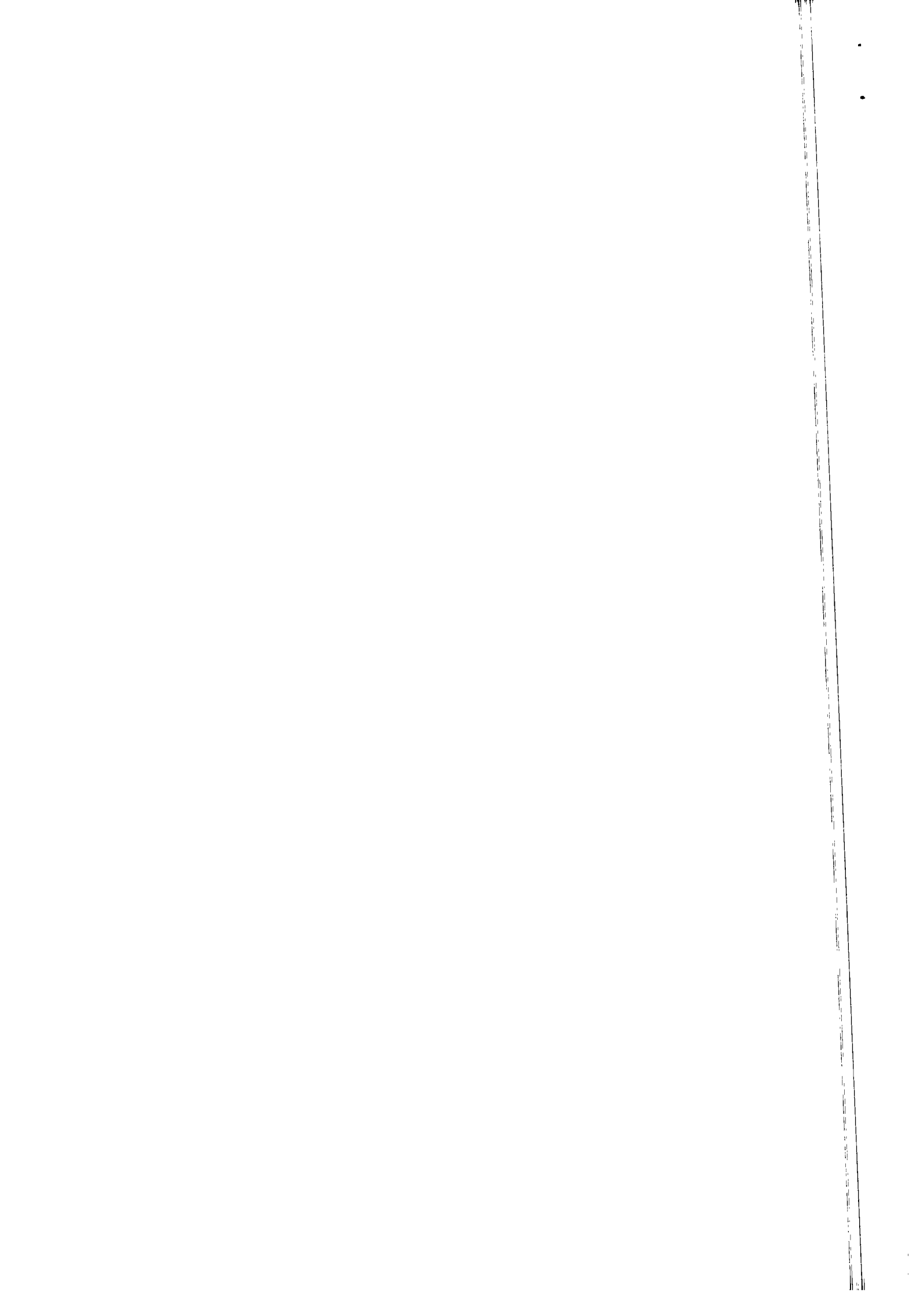
**5. Payments By Third Party on Behalf of The Project**

*5.1 Classification by Source*

	2022/2023	2021/2022
Description	Kshs	Kshs
International assistance organization	493,400,000	431,600,000
NGOs		
<b>Total</b>	<b>493,400,000</b>	<b>431,600,000</b>

*5.2 Classification of payments made by Third Parties by Nature of expenses*

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Transfers to other government units		
Other grants and transfers		
<b>Total</b>		



**Other Important Disclosures (Continued)**

**6. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

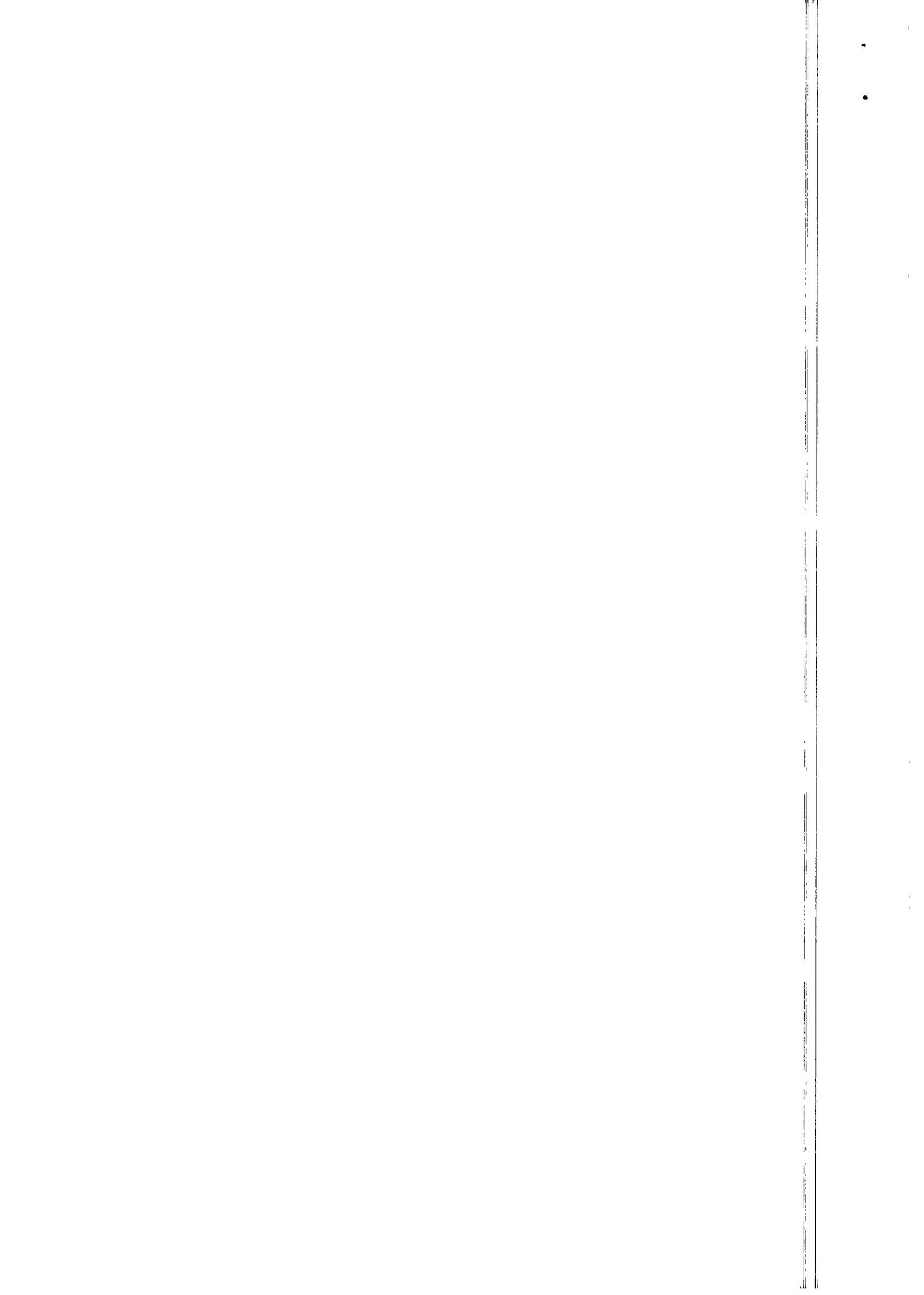
- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

**Related party transactions:**

	2022/2023	2021/2022
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director		
Key Management Compensation others (specify)		
<b>Total Compensation to Key Management</b>		
<b>Transfers to related parties</b>		
Transfers to other government entities		
<b>Total Transfers to related parties</b>		
<b>Transfers from related parties</b>		
Transfers from the Ministry/ department		
Payments made on behalf of the project by other govt. entities		
<b>Total Transfers from related parties</b>		

**7. Contingent Liabilities**

Contingent liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court case xxx against the project	N/A	N/A
Bank guarantees in favour of other govt. entities		
Contingent liabilities arising from PPPs/ donor agreements		
<b>Total</b>		



**13. Annexes**

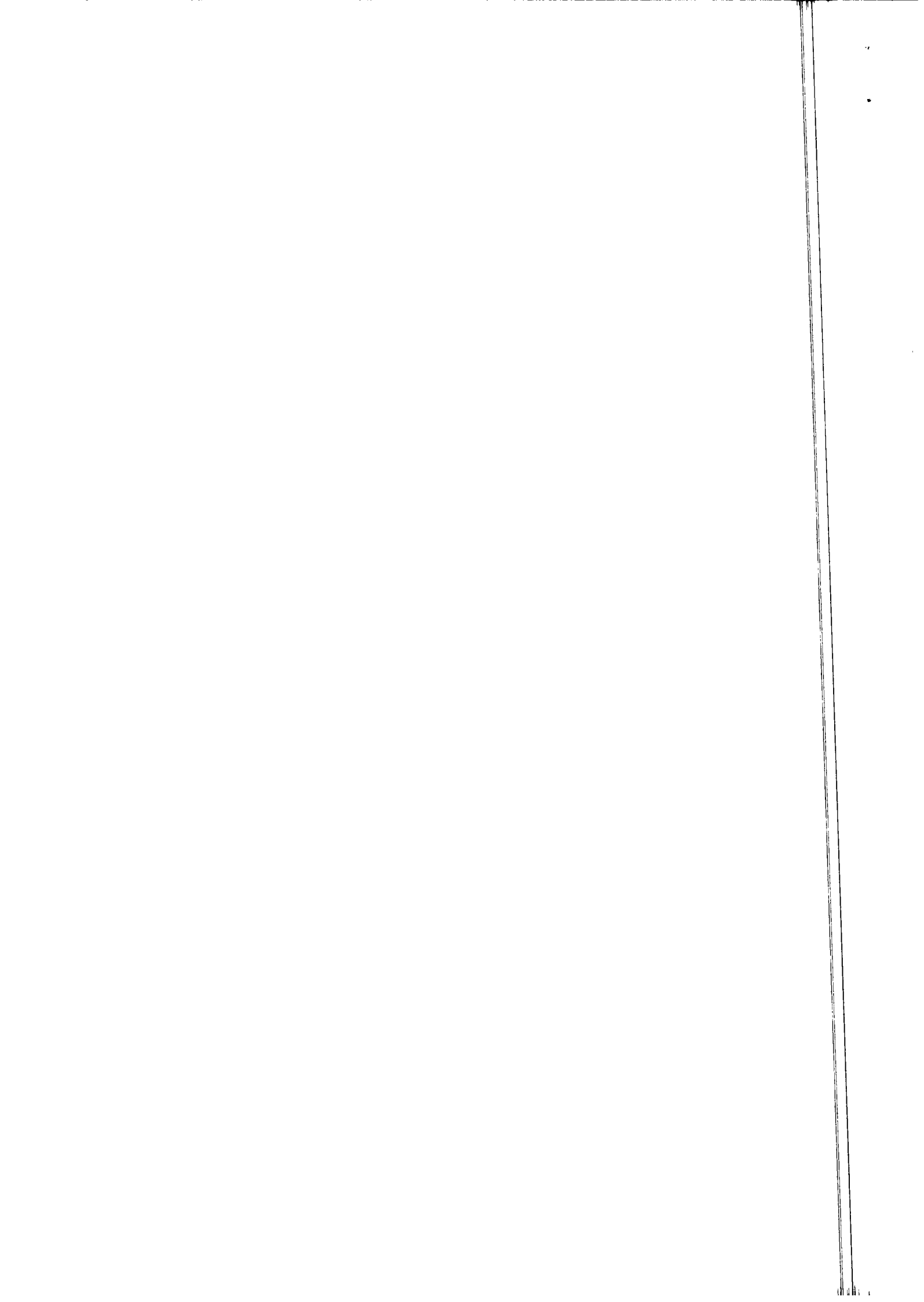
**Annex 1: Prior Year Auditor-General's Recommendations**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:
1627	Unsupported Bank Balance	The Bank Statement and Bank Reconciliation have been provided for the unsupported bank balance held at Central Bank of Kenya relating to KSEIP	Addressed
1631	Delayed Cash Transfers	<p>The systems enhancements the on-boarding of the beneficiaries to the new payment model also took some time, which caused the said delays in payments. On the other hand, delay in release of Exchequer in the later months of the financial year also contributed to non-compliance to the timeliness and regularity of payment as outlined in the programme Operations Manual.</p> <p>Further, His Excellency the President, directed that Inua Jamii beneficiaries be paid on a monthly basis, and ahead of the payment of civil servants' salaries. This directive has since commenced, thus payment to beneficiaries are up to date.</p>	Addressed



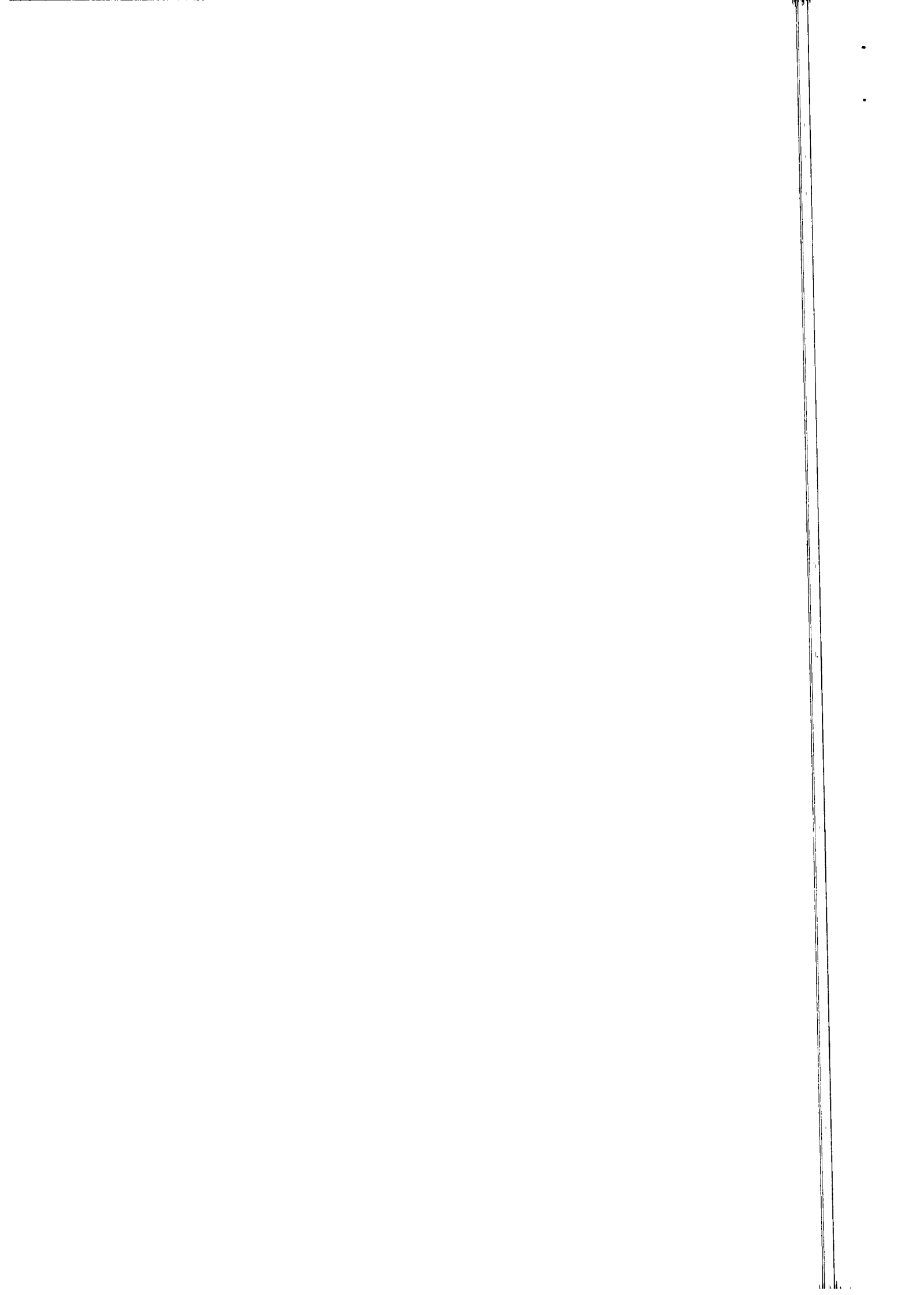
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1633	Undeserving Program Beneficiaries	These cases were required /expected to have been identified and graduated through recertification process, which is supposed to be undertaken regularly. However, due to inadequate operations funds for the programme this has not been possible.  However, in this current financial year, the State Department shall undertake Payroll Cleaning to exit the deceased cases, and graduate undeserving households to pave way for on-boarding of new deserving households.	Addressed
1634	Overpayment of Transfers	Regular Inua Jamii payments are in multiples of KShs. 4,000, the variance noted by the audit team is therefore correctly attributed to the NICHE top-up payments that provides for additional amounts in multiples of KShs. 500.	Addressed
1635	Lack of Effective Internal Audit Function	The internal audit unit received additional new staff during the 2022/2023 Financial Year	Addressed
1638	Unsupported Payments	The activity in formation and training of consolidated beneficiary's welfare committees in twenty counties was undertaken and all payments were done through the KSEIP KCB account.  The signed payment schedule to field officers have been provided.  The documents relating to activity on	Awaiting Public Accounts Committee



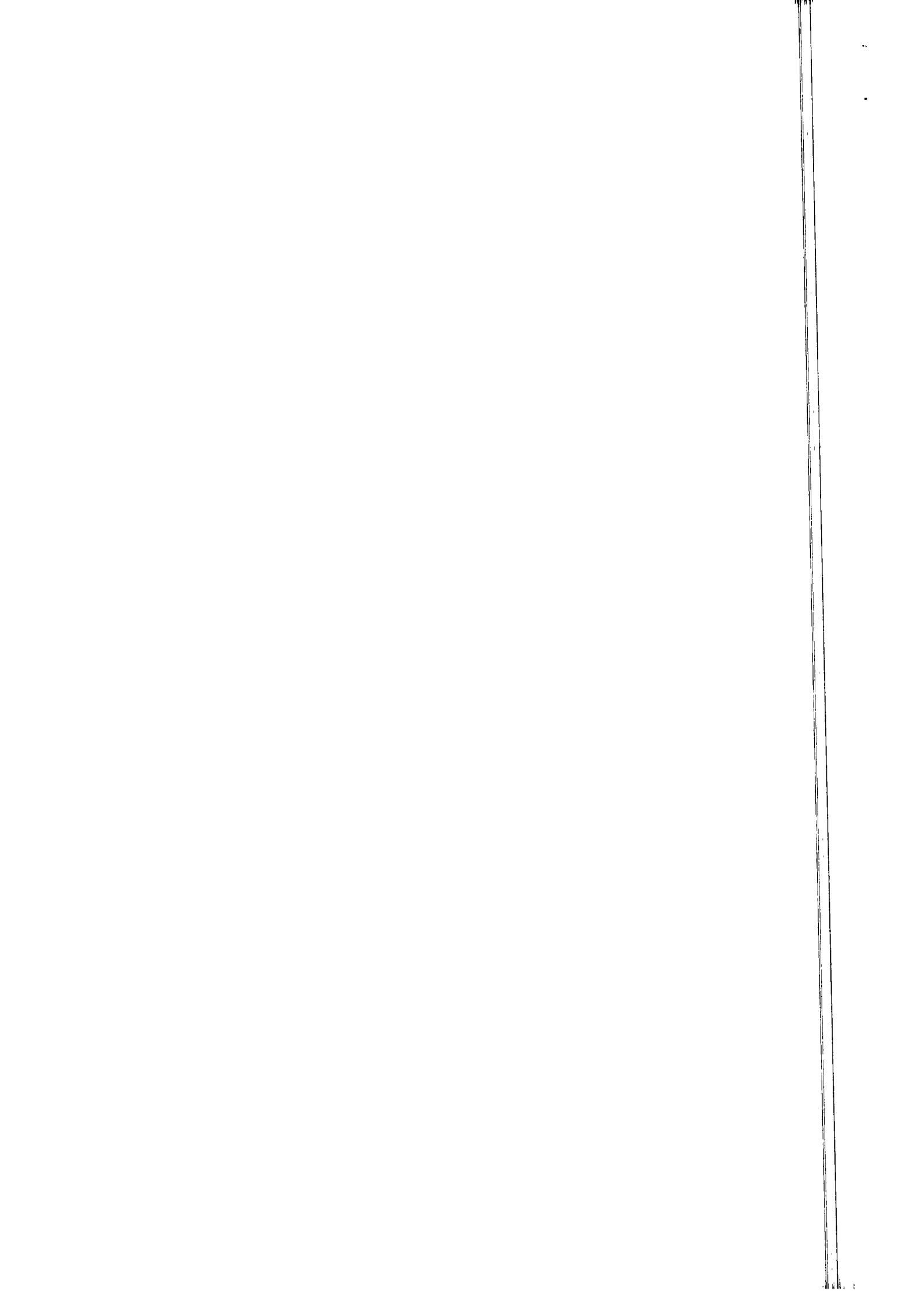
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		<p>training on baby friendly initiative strategy have been provided.</p> <p>The supporting documents to support the amount paid to facilitate movement of the persons to be trained that is bus tickets and signed transport reimbursement schedules have been provided.</p> <p>Under the KSEIP Donor funded activities, the budget of fuel and airtime are funded under the GoK counterpart fund. Hence fuel and airtime were charged under GoK counterpart fund.</p>	
1639	Cash and Cash Equivalents	<p>The bank reconciliation statements, bank statements, bank confirmation certificates for the month of June, 2022 for the two bank accounts has now been submitted.</p> <p>Authority to open bank account has also been submitted.</p>	Addressed
1640	Budgetary Control and Performance	<p>The underfunding and under expenditure affected the planned activities and programmes which impacted negatively on effective service delivery to the citizens. This was occasioned by the delay in release of exchequer by the National Treasury and Economic Planning</p>	Addressed



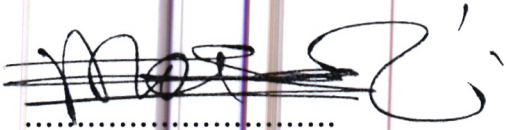
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1641	Irregular Recruitment of Project Co-ordination Assistant	<p>Selected consultant had better edge for having more assignments on office organization and optimization techniques. She had interacted with KSEIP Project before and multilateral donors in social protection sector.</p> <p>On the member referenced in the CV, didn't participate in this particular evaluation due to conflict of interest. This was noted by the evaluation committee and requested to withdraw from the exercise.</p> <p>The recruited consultant had worked at the National Social Protection Secretariat as a Program support assistant for a period of 10 months as per information provided in her Curriculum Vitae.</p> <p>The contract agreement document have been submitted.</p>	Addresse
1642	Non-Payment to Beneficiaries in the Economic Inclusion Programme	<p>The beneficiaries whose accounts had not been submitted to the Consolidated Cash Transfer Programme Management Information System (CCTPMIS) were later paid in the subsequent payrolls in arrears, and reconciliation was done.</p> <p>Additionally, Some beneficiaries had exited the program during implementation.</p>	Addresse

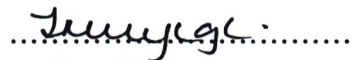


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1643	Irregular Payments	The training took place at the sub county level but participants resided at the county headquarters due to lack of accommodation facilities at the sub county level.	Address
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**Joseph M. Motari, MBS**  
**Principal Secretary**



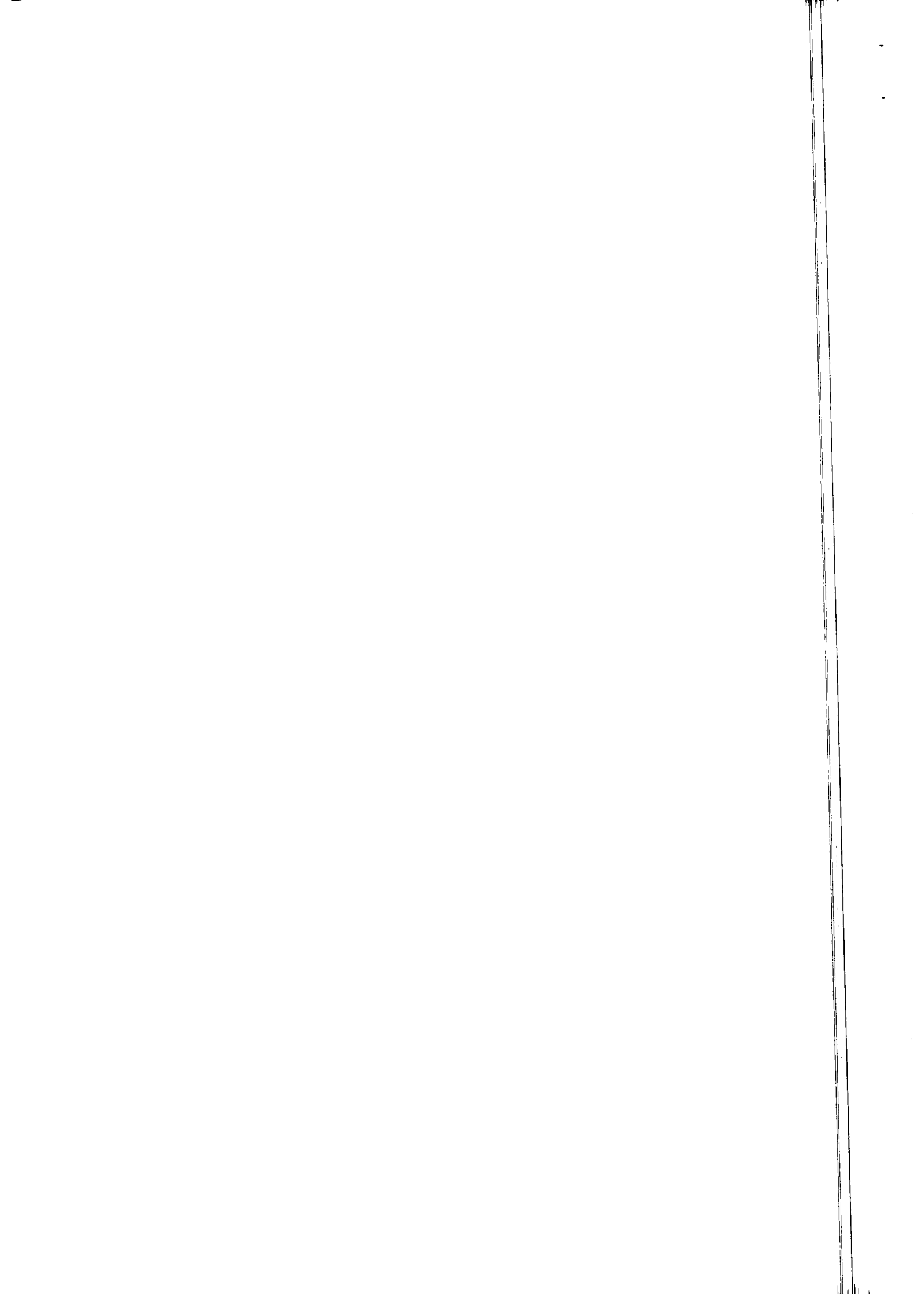
.....  
**Jane Muyanga**  
**Project Coordinator**



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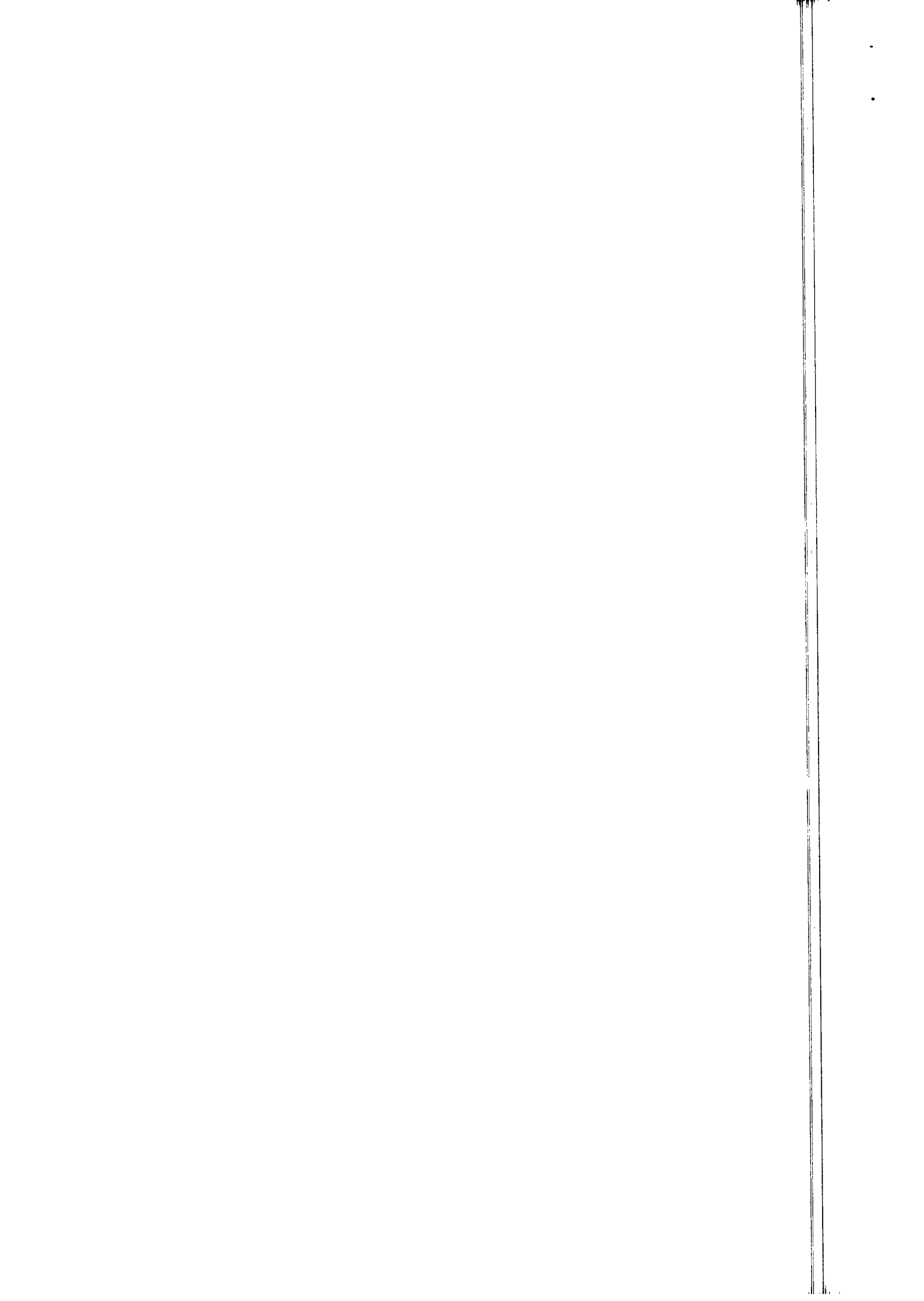
**Annex 2- Variance explanations - Comparative Budget and Actual amounts for FY22/23**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Explanation
	a	b	e=a+b	d	e-c-d	f=d/c %	
<b>Receipts</b>							
Loan from external development partners(World Bank)	1,115,100,000	0	1,115,100,000	596,561,544	518,538,456	53%	slow on implementation of programme backlogs
Grant from external development partners(World Bank-DFID)	159,700,000	431,600,000	591,300,000	525,000,616	66,299,384.00	89%	
Government of Kenya	16,011,380,480	328,264,797	15,683,115,683	13,963,869,422	1,719,246,262	89%	Lack of excheque
<b>Total Receipts</b>	<b>17,286,180,480</b>	<b>759,864,797</b>	<b>17,389,515,683</b>	<b>15,085,431,582</b>	<b>2,304,084,101</b>		
<b>Payments</b>							
Compensation of employees	196,011,900	-49,002,975	147,008,925	157,053,722	-10,044,797	107%	Supplementary budget cut after the expenditure
Purchase of goods and services	1,556,471,102	369,613,873	1,926,084,975	1,217,066,131	709,018,844	63%	slow procurement process



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Acquisition of non-financial assets	75,716,998	3,324,695	72,392,303	43,146,097	29,246,206	60%	slow procurement process
Other grants and transfers	15,457,980,480	-213,951,000	15,244,029,480	13,651,255,980	1,592,773,500	90%	slow Implementation of EI Programme
<b>Total Payments</b>	<b>17,286,180,480</b>	<b>103,335,203</b>	<b>17,389,515,683</b>	<b>15,068,521,930</b>	<b>2,320,993,753</b>		



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**Annex 3: Reconciliation of inter-entity transfers**

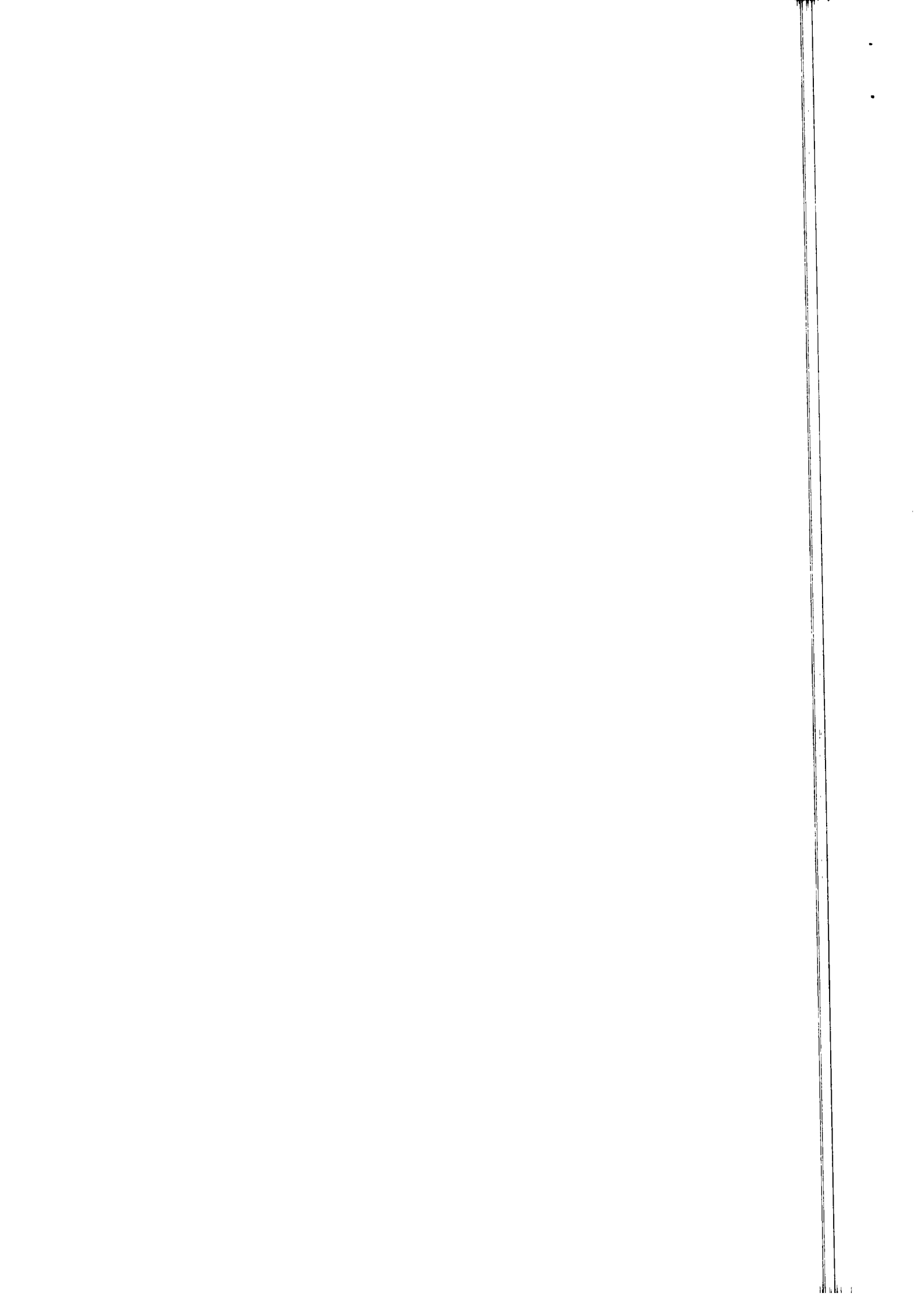
Project Name		Department of Social Protection	
a. Government Counterpart projecting	Bank Statement Date	Amount (Kshs)	FY 2022/2023
<b>Total</b>		13,963,869,422	
<b>B. Direct payments</b>			
	Bank Statement Date	Amount (Kshs)	FY 2022/2023
		493,400,000	
<b>Total</b>		493,400,000	
<b>C. Others</b>			
	Bank Statement Date	Amount (Kshs)	FY 2022/2023
		596,561,544	
<b>Total</b>		<b>596,561,544</b>	
<b>Total (A+B+C)</b>		<b>15,053,830,966</b>	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator  
Jane Muyanga

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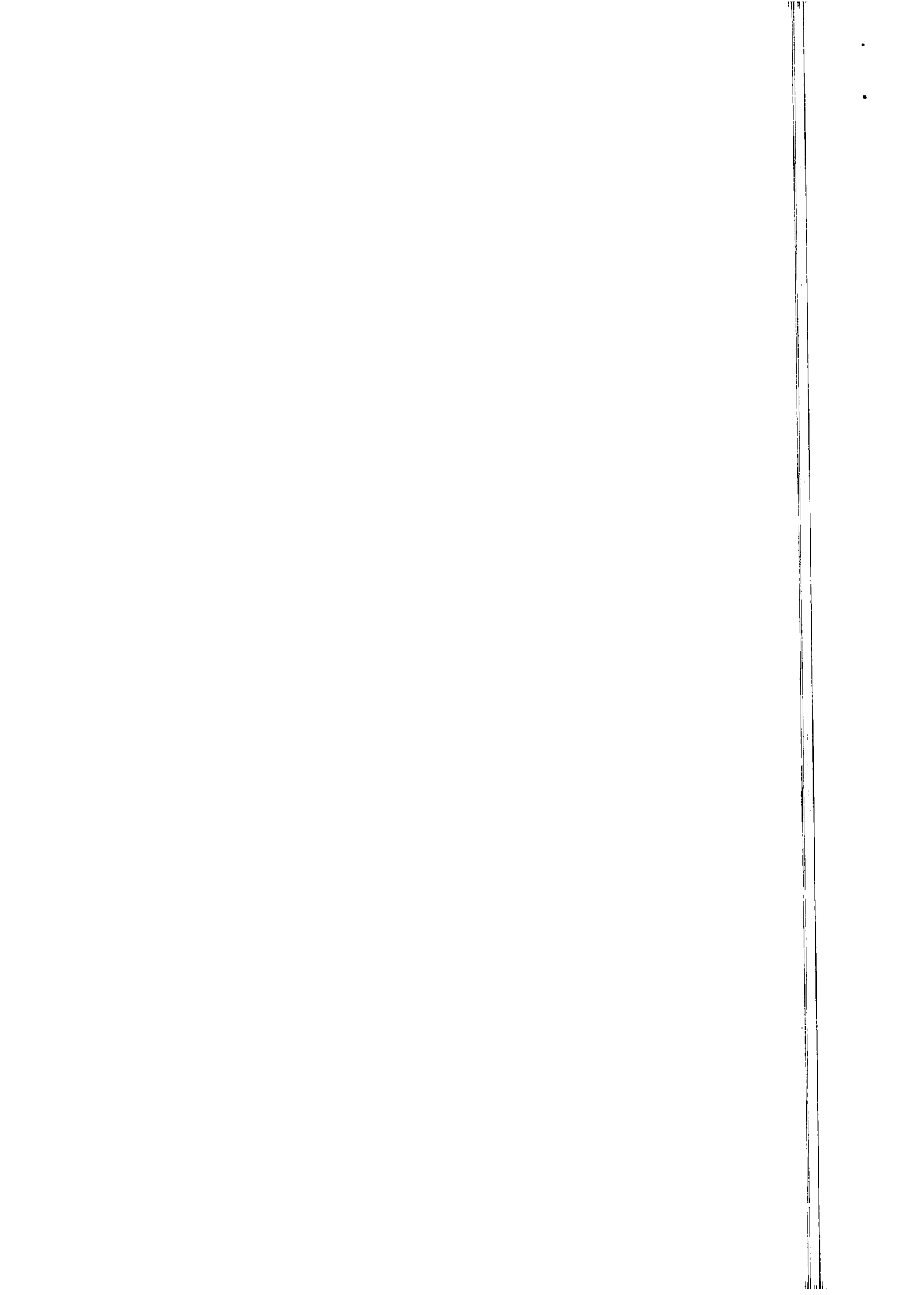
Deputy-Accountant General  
CPA Benard M. Sabwami  
Sign BSabwami



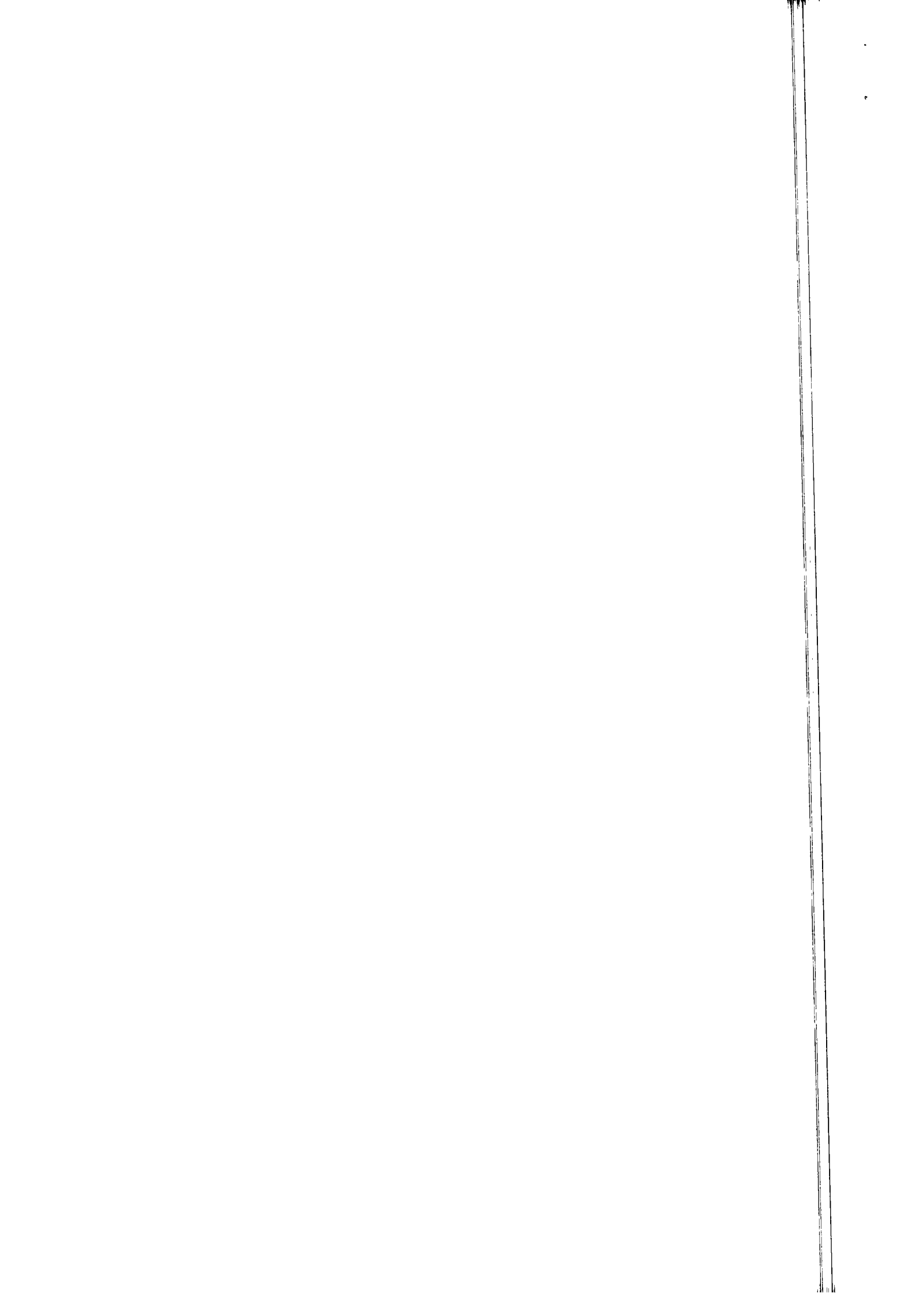
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**Annex 4a: Analysis of Pending Bills**

Supplier	Invoice No.	Nature of Goods/services	Amount	Amount Paid	Outstanding Amount
DEV - KSEIP					
Mombasa Beach Hotel	11835	Conference Facility	1,354,500	0	1,354,500
Gulkano Works Limited	16	Supply and delivery of Branded Data Collection Reflector Jackets	4,997,950	0	4,997,950
Pago Airways Company Ltd	TIN 23040127	Air tickets for ten (10)	362,630	0	362,630
Bridgitline General Merchants	14	Supply and delivery of 100 A4 notebooks	95,000	0	95,000
Semco Agencies Limited	208	TV set	125,430	0	125,430
			<b>6,935,510</b>	<b>-</b>	<b>6,935,510</b>



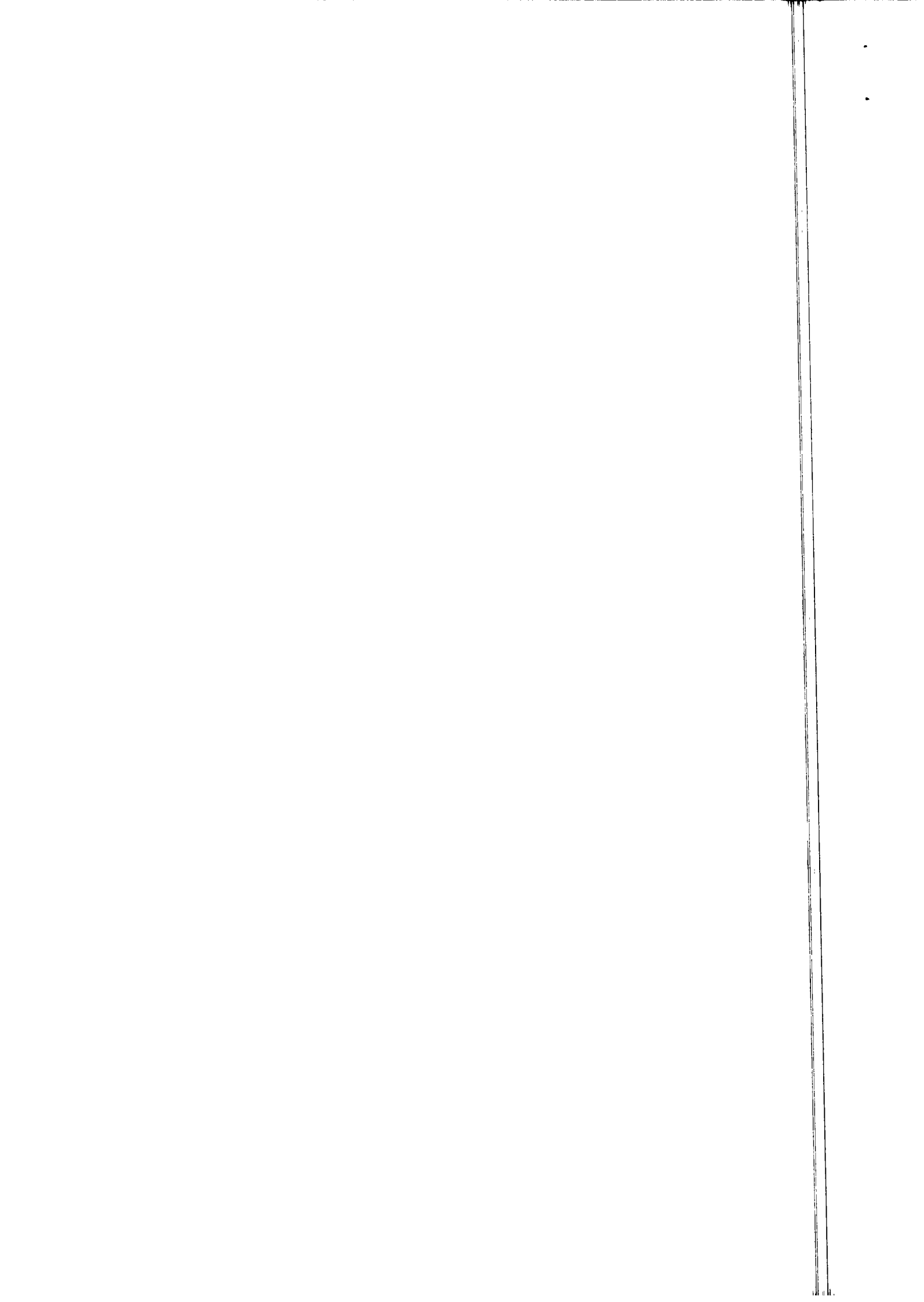




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**Annex 4c: Analysis of other Pending Payables**

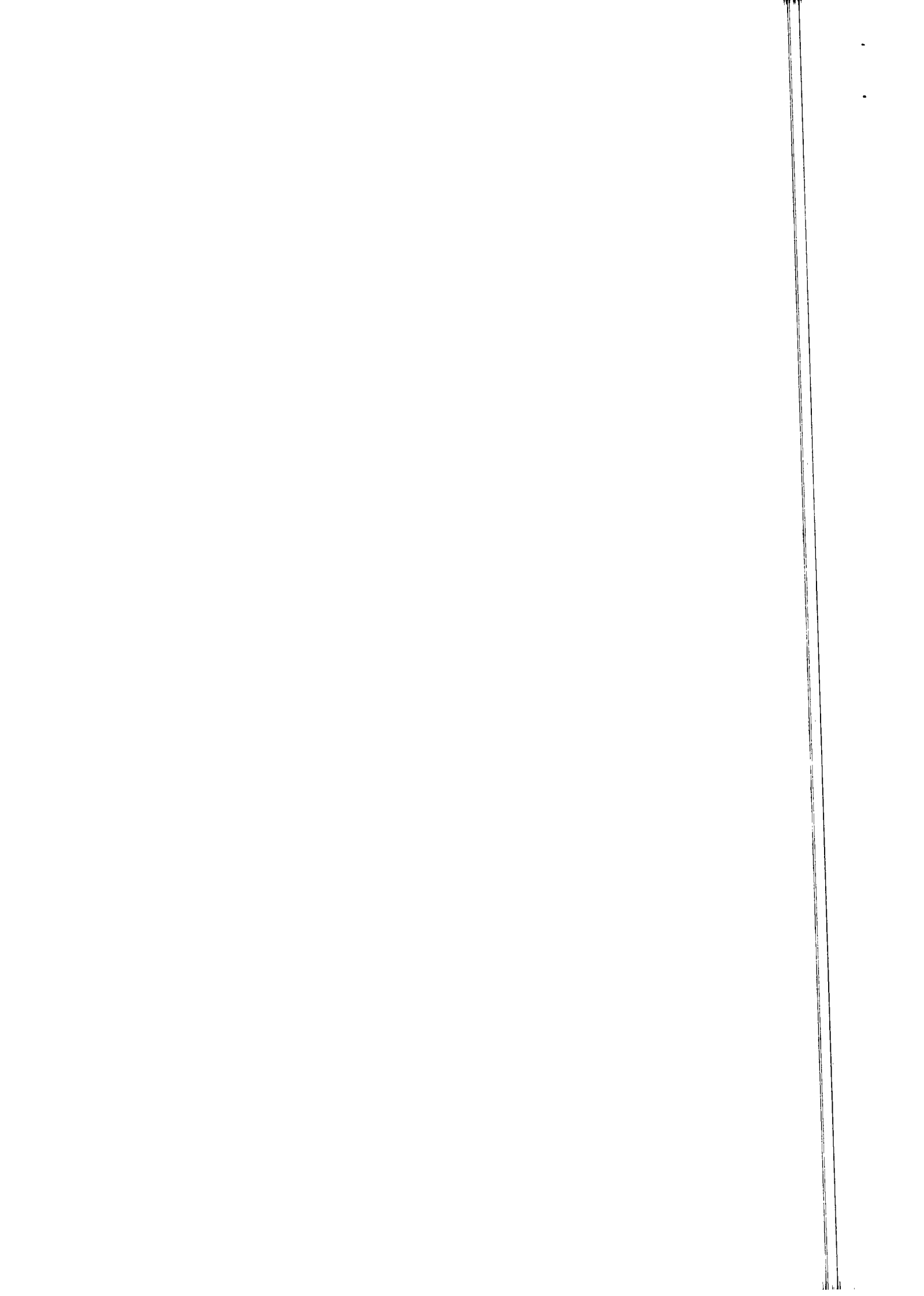
[REDACTED]									
Amounts due to National Govt Entities									
1.									
Sub-Total									
Amounts due to County Govt Entities									
2.									
Sub-Total									
Amounts due to Third Parties									
3.									
Sub-Total									
Others ( <i>specify</i> )									
4.									
Sub-Total									
Grand Total									



*Kenya Social and Economic Inclusion Project  
State Department for Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 5: Summary of Fixed Assets Register**

Assets Class	Historical Cost (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in (out) during the year (Kshs)	Historical Cost of (Kshs)
Land					
Buildings and structures					
Motor vehicle and Transport equipment	74,756,976	31,407,617			106,164,593
Household Furniture and Institutional Equipment					-
Office equipment, furniture and fittings	110,656,540	3,179,440.00			113,835,980
ICT Equipment, Software and Other ICT Assets	2,301,224	8,559,040			10,860,264
Other Machinery and Equipment					
Purchase of Specialized Plant, Equipment and Machinery					
Intangible assets					
<b>Total</b>	<b>187,714,740</b>	<b>43,146,097</b>	<b>0</b>	<b>0</b>	<b>230,860,837</b>



*Kenya Social and Economic Inclusion Project  
State Department for Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 6: Contingent Liabilities Register**

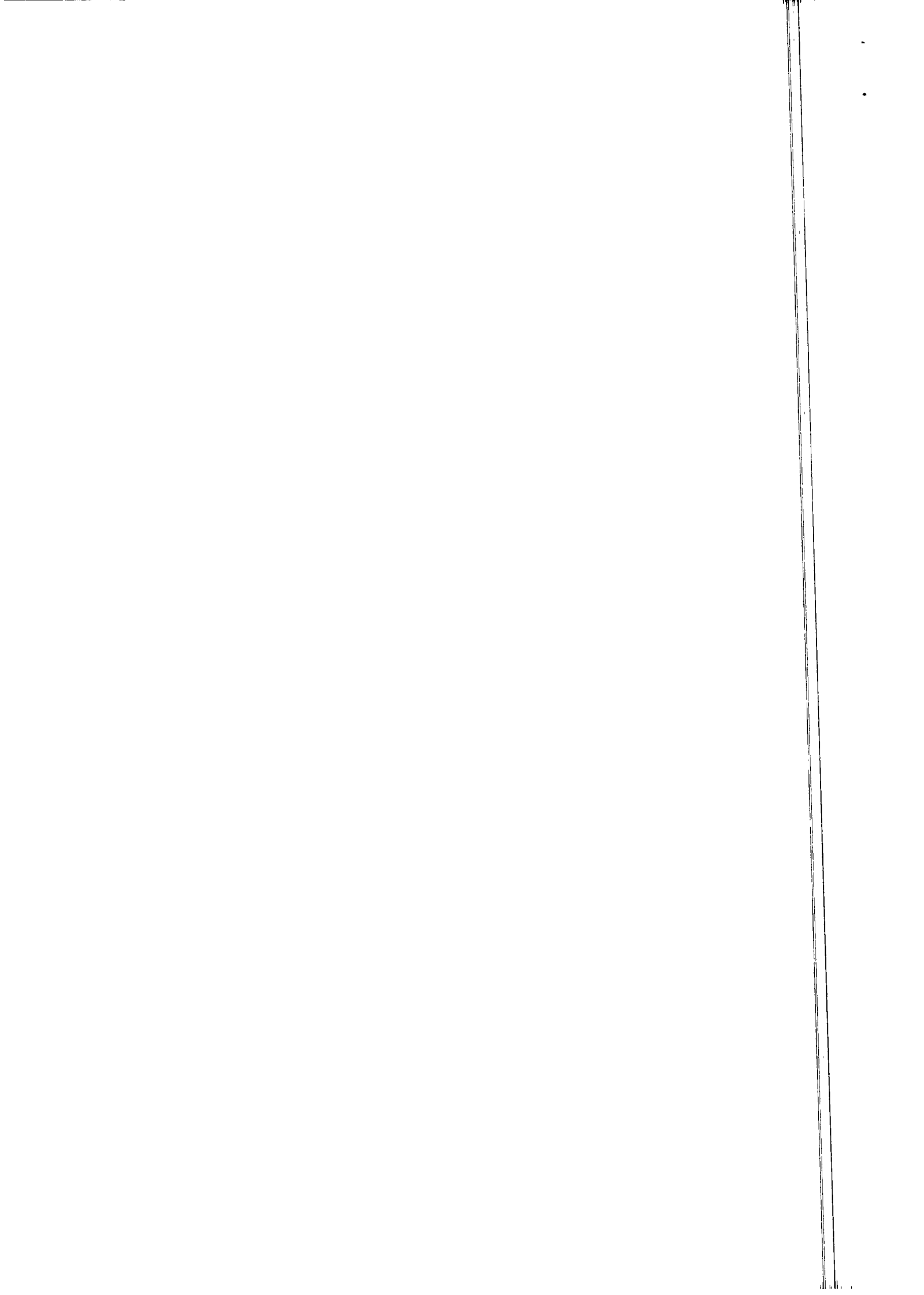
[REDACTED]	
1	N/A
2	
3	
4	
5	
6	
7	
8	
9	
10	



*Kenya Social and Economic Inclusion Project  
State Department for Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 7: Reporting of Climate Relevant Expenditures**

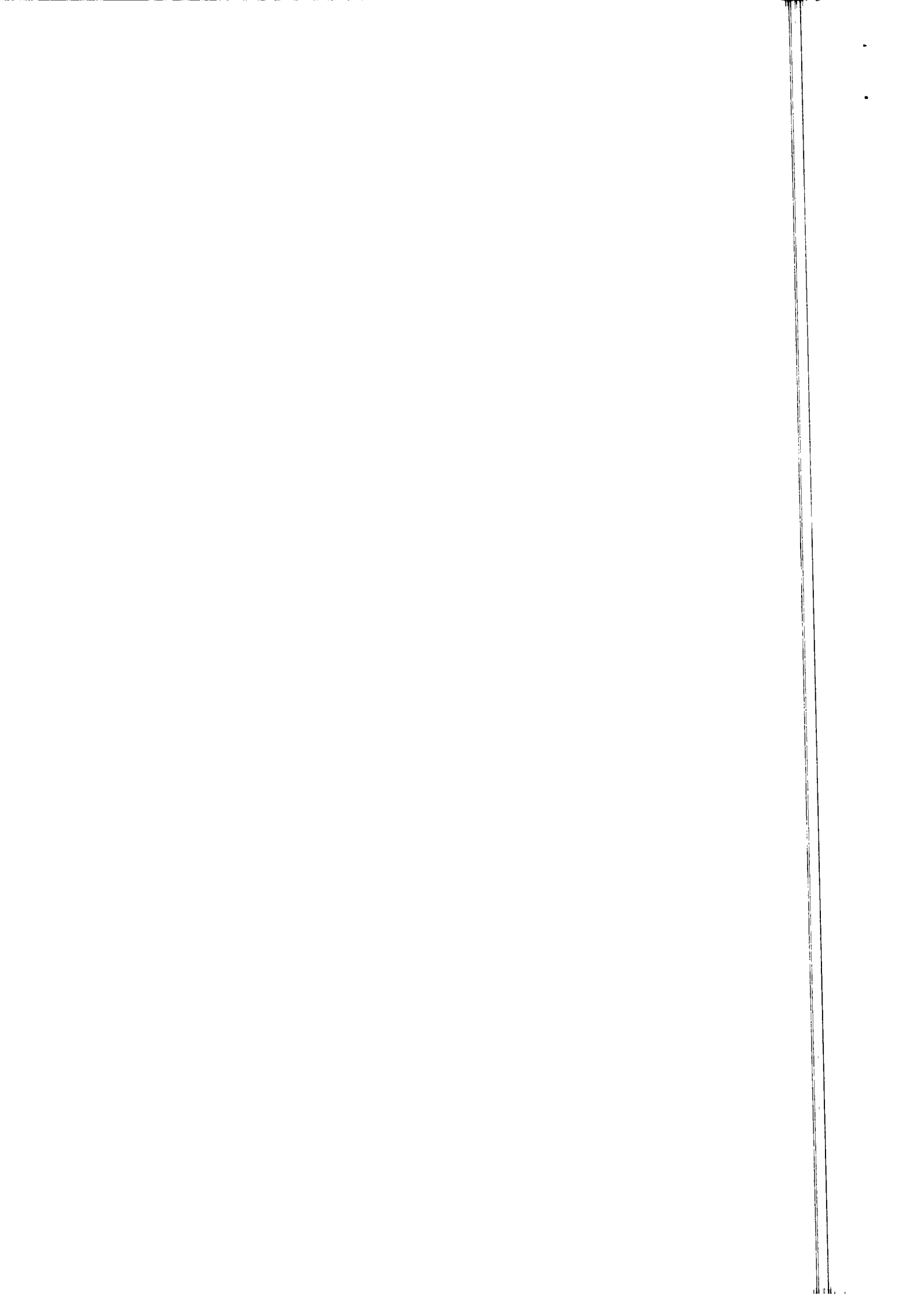
[REDACTED]											
N/A											



*Kenya Social and Economic Inclusion Project  
 State Department for Social Protection and Senior Citizen Affairs  
 Annual Report and Financial Statements for the financial year ended June 30, 2023*

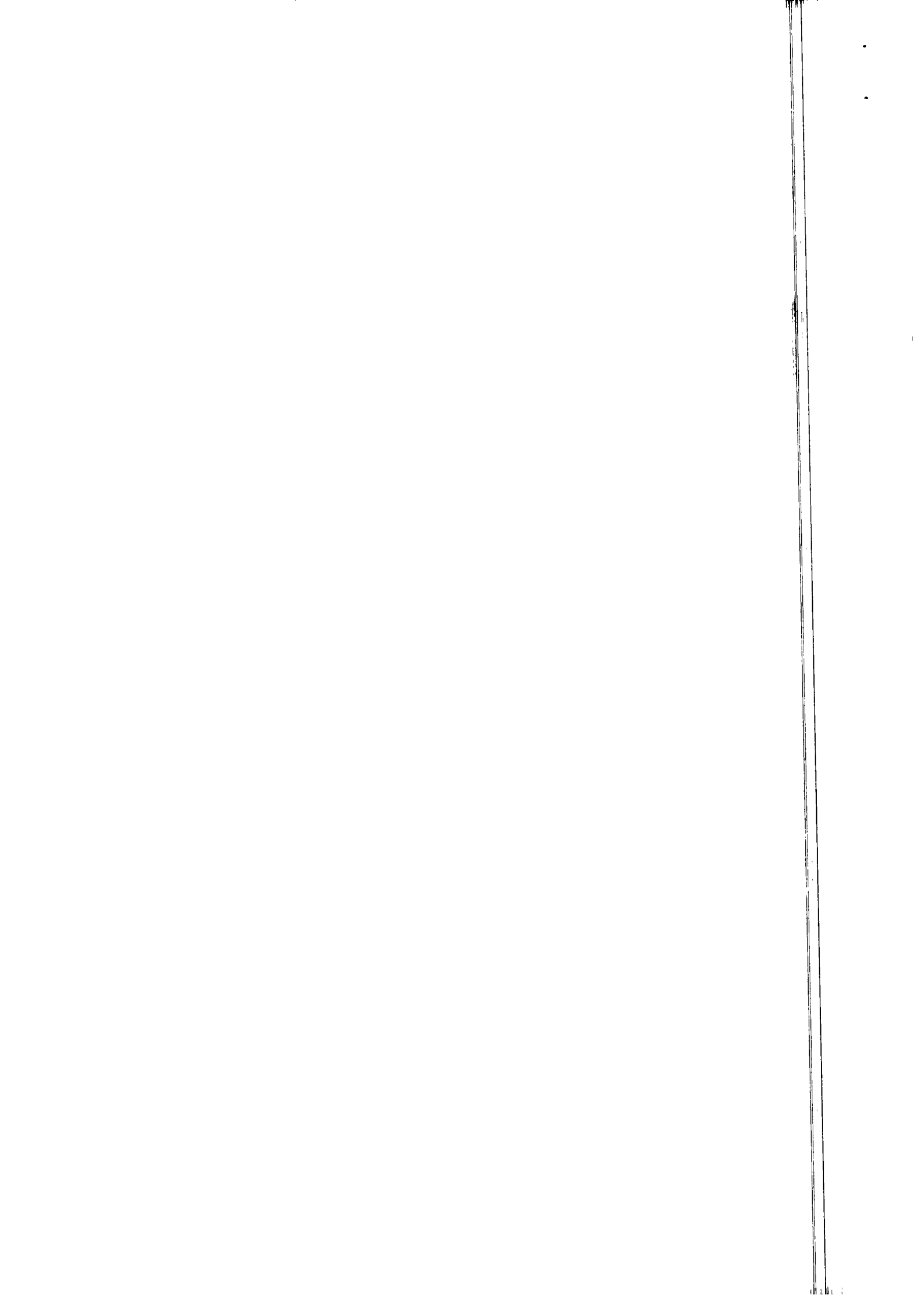
**Annex 8: Reporting Disaster Management Expenditure**

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A						



**Annex 9: Other Support Documents**

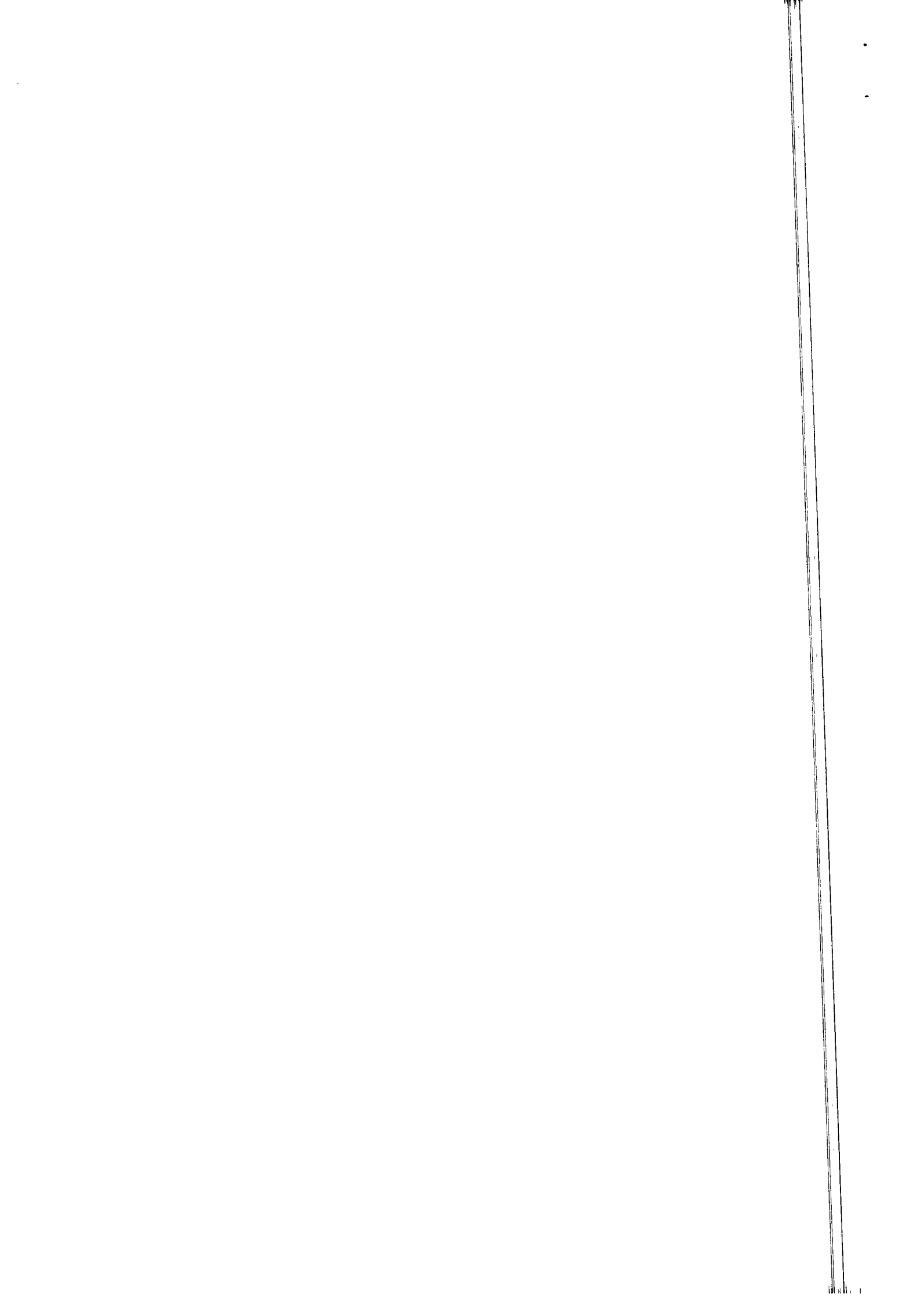
- i. Bank Reconciliations statement as at 30<sup>th</sup> June 2023
- ii. Board of Survey Report
- iii. Trial Balance



**Kenya Social and Economic Inclusion Project**  
**State Department for Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

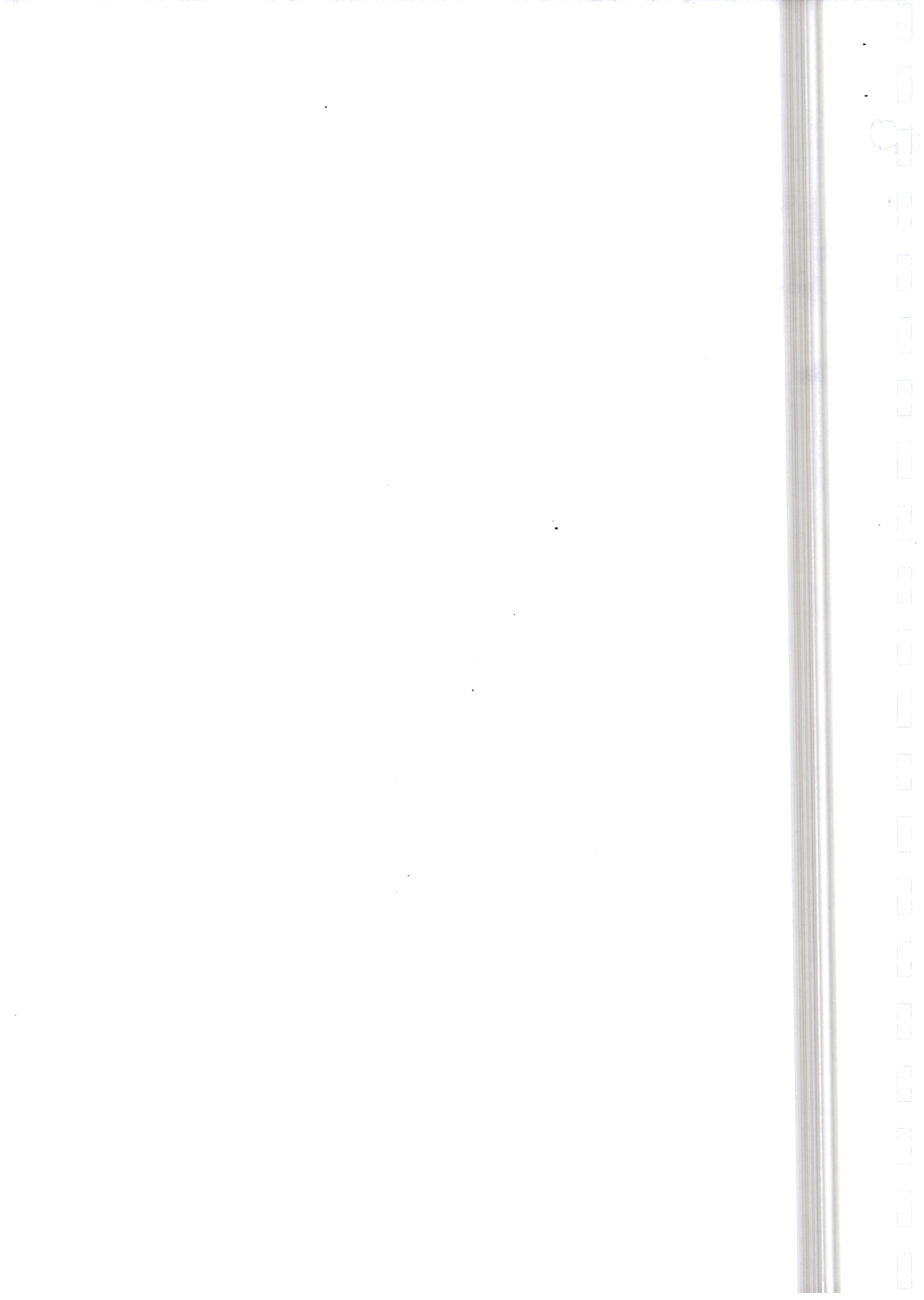
**Trial Balance**

ITEM	DR	CR
Opening Fund Balanace		230,178,868
Receipts		15,053,830,966
Basic Wages - Temporary -Other	157,053,722	
Utilities, Supplies and Services		
Communication, Supplies and Services	28,326,829	
Domestic Travel and Subsistence, and Other Transportation Costs	221,228,000	
Foreign Travel and Subsistence, and other transportation costs	8,185,112	
Printing , Advertising and Information Supplies and Services	27,745,612	
Courier & Postal Services		-
Rentals of Produced Assets		-
Training Expenses	38,903,181	
Hospitality Supplies and Services	142,991,091	
Specialized Materials and Supplies		-
Office and General Supplies and Services	16,355,115	
Fuel Oil and Lubricants	9,332,982	
Other Operating Expenses	721,131,527	
Routine Maintenance - Vehicles	2,364,181	
Routine Maintenance - Other Assets	502,500	
Purchase of MV	31,407,617	
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	3,179,440	
Purchase of Specialized Plant, Equipment and Machinery		
Purchase of ICT Equipment's	8,559,040	



*Kenya Social and Economic Inclusion Project*  
*State Department for Social Protection and Senior Citizen Affairs*  
*Annual Report and Financial Statements for the financial year ended June 30, 2023*

Cash Transfer-NICHE	18,849,000	
Cash Transfer-Economic Inclusion	263,966,500	
Cash Transfer-OVC	6,564,496,000	
Cash Transfer-Older Persons	5,613,944,480	
Cash Transfer-PWSD	1,190,000,000	
Bank	215,487,903	
<b>TOTAL</b>	<b>15,284,009,833</b>	<b>15,284,009,833</b>



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

Date : 01-JUL-22 To : 30-JUN-23

KSEIP CREDIT- STATE DEPT- SOCIAL PROTECTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000425059

<b>Balance as per bank certificate</b>	294,366,061.15
<b>Less --</b>	
<b>1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)</b>	106,115,588.00
<b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>	
<b>Add --</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	
<b>4. Receipts in Cash Book not yet Recorded in Bank Statement</b>	1,727,400.00
<b>Bank Balance as per Cash Book</b>	<b>189,977,873.15</b>

Reconciled by: Ann Mucimica Signature: [Signature] Date: 25/07/23

Reviewed by: Genard N. Sakwami Signature: [Signature] Date: 25/7/23

Approved by: Alice Mwaniki Signature: [Signature] Date: 26/7/2023

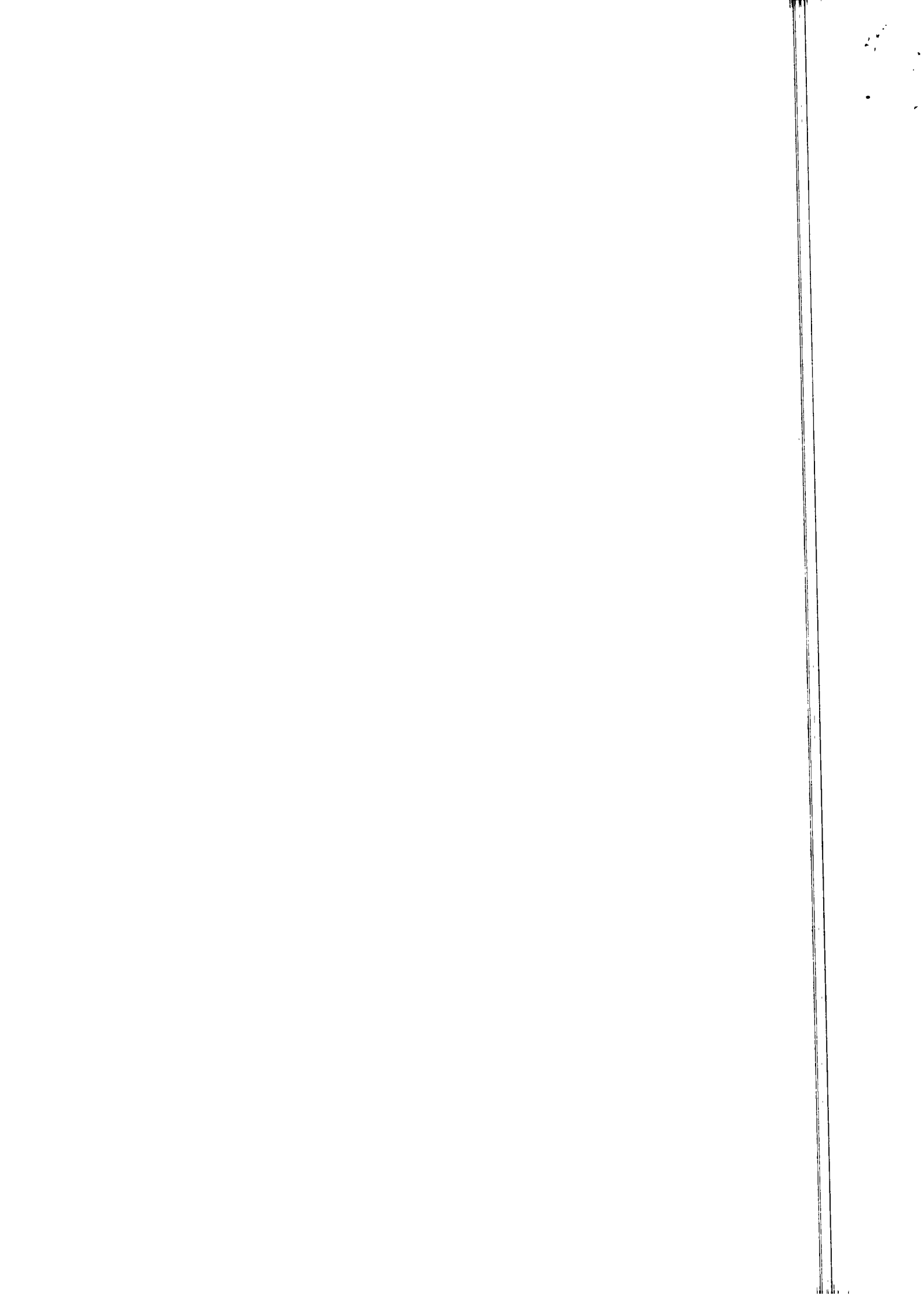


**PAYMENTS**

<b>Value Date</b>	<b>Reference No.</b>	<b>Transaction Details</b>	<b>Dr. Amount</b>
30-Jun-23	FT23184385C6	JANE BOKAYO HUKA STD00004520	16,800.00
30-Jun-23	FT23184PX9HY	GUFU BANCHALE GALGALO STD00004520	19,600.00
30-Jun-23	FT23184YP4V6	ANNETTE JEPCHUMBA TANUI STD00004519	19,600.00
30-Jun-23	FT231846PCTK	MERCY CHEROP NGIRO STD00004519	33,600.00
30-Jun-23	FT231845YQJY	KAGWIRIA BEATRICE STD00004520	33,600.00
30-Jun-23	FT23184Q259N	ANCHINGA JAMES NYAGARA STD00004519	33,600.00
30-Jun-23	FT23184R9RCG	FREDRICK NYANGUN NYATIGI STD00004519	33,600.00
30-Jun-23	FT23184GNWX3	ADANO AMBROSE STD00004520	33,600.00
30-Jun-23	FT23184GB0LJ	DAVID HALAKE BUKE STD00004520	33,600.00
30-Jun-23	FT23184PMWYZ	RUFO LIBAN IYA STD00004520	33,600.00
30-Jun-23	FT231848WTDN	LPALATIN DAVID LENAITUKUSHO STD00004520	33,600.00
30-Jun-23	FT23184RM4P0	GUTOYA BAYO STD00004520	33,600.00
30-Jun-23	FT23184L2P8F	Hassan Mohammed STD00004520	33,600.00
30-Jun-23	FT23184L23ZH	MACY BUSURU MAYLING STD00004520	33,600.00
30-Jun-23	FT231844L424	ISAAC KAPILIL LOPELI STD00004519	33,600.00
30-Jun-23	FT23184DTHX7	MIDINA DOKO YATTANI STD00004520	33,600.00
30-Jun-23	FT231845XY7F	DADE NAOMI BEKO STD00004520	33,600.00
30-Jun-23	FT23184TJJFY	REUBEN KIYENG CHEMOIWO STD00004519	33,600.00
30-Jun-23	FT231847Z7NK	GUYATU JALDESA GUYO STD00004520	33,600.00
30-Jun-23	FT231846K8LK	EUNICE CHEROP YARAITA STD00004519	33,600.00
30-Jun-23	FT23184F3L7D	JULIUS PLIMO LOKITAM STD00004519	33,600.00
30-Jun-23	FT231845MLC0	LEAH JEPKOECH CHELOBEI STD00004519	33,600.00
30-Jun-23	FT23184Q6K19	KEVINA CHEROP LOPETA STD00004519	33,600.00
30-Jun-23	FT23184972J6	Dorothy Stella Nyapili	33,600.00

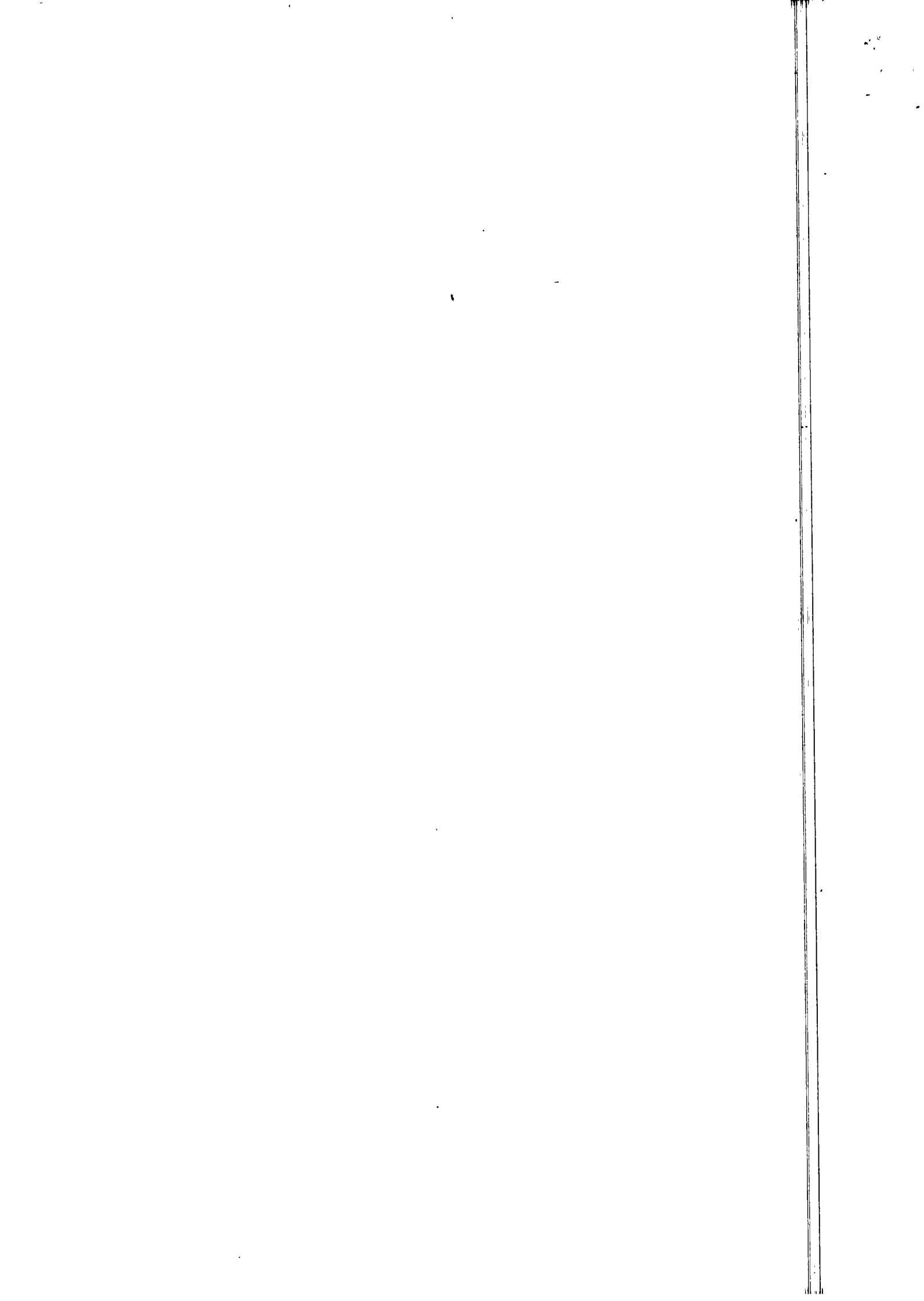
30-Jun-23 FT231843KWYO	STD00004519 SAMUEL KIPNGETICH KOECH	33,600.00
30-Jun-23 FT23184ZBXSC	STD00004519 ALBERT RUTO PTIRON	33,600.00
30-Jun-23 FT23184J4C5T	STD00004519 PHILIP KHISA WAPOPA	42,000.00
30-Jun-23 FT231848G400	STD00004519 THOMAS MUGO NJERU	42,000.00
30-Jun-23 FT23184C9W6B	STD00004520 JARED MUYONGA ATSIAYA	43,000.00
30-Jun-23 FT23184P1B62	STD00004522 JOHN ONYANGO OCHOLLA	49,000.00
30-Jun-23 FT231844V9QQ	STD00004520 PHILLIP LOKWAN	49,000.00
30-Jun-23 FT23184WHH3H	STD00004519 LOUSE WAMBUI MUTHONI	84,000.00
30-Jun-23 FT23184827PP	STD00004520 JUDITH CHEPNGETICH	84,000.00
30-Jun-23 FT23184KNZVM	STD00004520 MARY ROBI NDIMBA	92,000.00
30-Jun-23 FT23184450J5	STD00004519 MURIUKI, Mr. HARUN NJUE	92,000.00
30-Jun-23 FT231843CC0D	STD00004519 EMILY JEPKOECH KIMOSOP	92,000.00
30-Jun-23 FT23184F5C11	STD00004519 JOSIAH MWANGI MUNYUA	105,000.00
30-Jun-23 FT23184NWWLY	STD00004520 ABDULLRAHIM ABDULLRAHMAN	105,000.00
30-Jun-23 FT23185HHY5C	Withholding Tax	149,100.00
30-Jun-23 FT231857WDZF	Withholding Tax	183,000.00
30-Jun-23 FT23185PB1JM	Withholding Tax	210,375.00
30-Jun-23 FT23185NWZ2D	Withholding Tax	270,000.00
30-Jun-23 FT231860Q2HM	CECILIAH MWENDE KIMUYU	2,832,900.00
30-Jun-23 FT23186CDN9G	STD00004319 BRENDA MAINA	3,477,000.00
30-Jun-23 FT23186JSWH0	STD002896 PAUL KEMBOI SAMOEI	3,997,125.00
30-Jun-23 FT231863LKJX	STD00004320 DR SAMUEL SIRINGI	5,130,000.00
30-Jun-23 FT23187FFXC3	STD00004318 Withholding Tax	6,577.60
30-Jun-23 FT23187944Y5	Withholding Tax	11,862.05
30-Jun-23 FT23187T9P71	Withholding Tax	2,786,373.75
30-Jun-23 FT23188237FG	WEST SKIES TRAVEL AND SAFARIS /REC/0085004760	65,100.00
30-Jun-23 FT231889SW2G	THE ELITE TIMES VENTURES LIMITED STD2766	69,960.00
30-Jun-23 FT231883J39M	Withholding Tax	104,024.85
30-Jun-23 FT231889XDWS	Withholding Tax	110,304.00

30-Jun-23	FT231885ZXS3	THE ELITE TIMES VENTURES LIMIT STD00002620	151,800.00
30-Jun-23	FT23188XJRB	SAFARICOM LIMITED STD00002893	250,000.00
30-Jun-23	FT23188ZJ6XY	WEST SKIES TRAVEL AND SAFARIS STD00002454	312,150.00
30-Jun-23	FT23188Z8CKT	WEST SKIES TRAVEL AND SAFARIS STD00003006	317,525.00
30-Jun-23	FT231881Q2R7	Ndash Enterprises Limited STD0002227	374,922.40
30-Jun-23	FT23188GQHGX	WEST SKIES TRAVEL AND SAFARIS	430,000.00
30-Jun-23	FT23188TDFVD	SAROVA STANLEY STD00002619	676,137.95
30-Jun-23	FT2318891JWZ	DIMENSION DATA SOLUTIONS EA STD00004658	6,287,328.00
30-Jun-23	FT23188161VT	TRFS Payments	15,864,420.00
30-Jun-23	FT2318856W6V	The Global Development Incubate STD0004622	52,941,101.15
30-Jun-23	FT2319181RNG	Trawell Company Limited STD00002434	93,310.00
30-Jun-23	FT231915XWJM	TRFS Payments STD04397	985,376.10
30-Jun-23	FT23191CVR2R	HOPKINS KENYA LIMITED STD00004702	5,929,415.15
30-Jun-23	FT23192DJJP6	MURIUKI, Mr. HARUN NJUE STD00004820	67,200.00
30-Jun-23	FT231922NDSQ	URBANUS KIOKO MUNYAO STD00004825	67,200.00
30-Jun-23	FT23192JCV72	Michael Kabacia Waweru STD00004823	67,200.00
30-Jun-23	FT23192LP3CJ	PETERSON NDWIGA STD00004819	84,000.00
30-Jun-23	FT23192KPCZ4	ROSELINE KEMUNTO ONSERIO STD00004821	105,000.00
		Totals	<b>106,115,588.00</b>



**RECEIPTS**

<b>Value Date</b>	<b>Reference No.</b>	<b>Transaction Details</b>	<b>Cr. Amount</b>
30-Jun-23	FT23184NFZX6	R/D FOR ANNETTE JEPCHUMBA TANUI NATIONAL BANK OF KENYA LTD.	19,600.00
30-Jun-23	FT231889Q8FQ	TRFS Payments STD00004726	1,707,800.00
		<b>Totals</b>	<b>1,727,400.00</b>



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

Date : 01-JUL-22 To : 30-JUN-23

KSEIP GRANT- STATE DEPT- SOCIAL PROTECTION

: Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000488395

Balance as per bank certificate

36,356,326.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

12,250,242.00

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

NIL

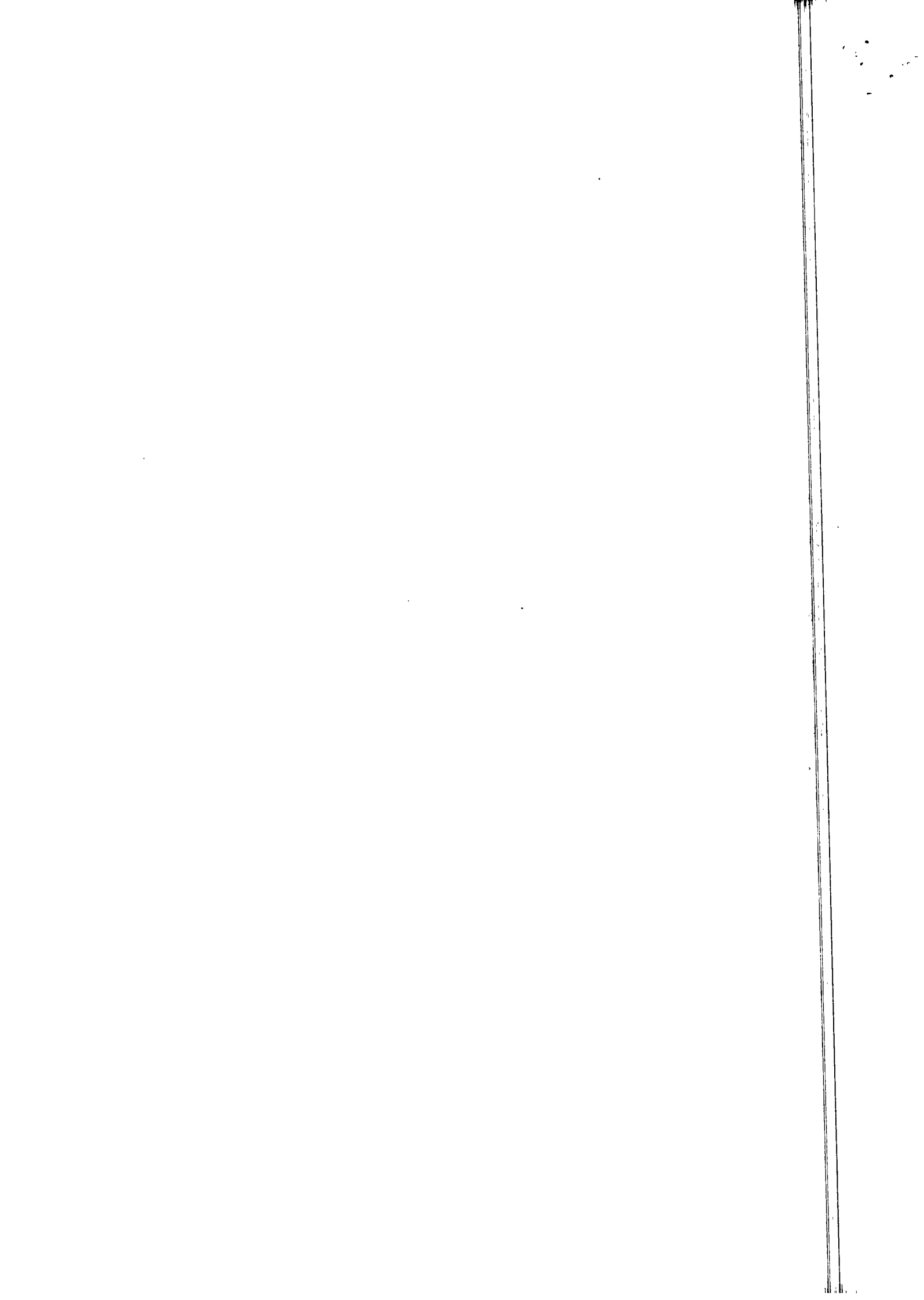
Bank Balance as per Cash Book

24,106,084

Reconciled by: Ann Muenia Signature: [Signature] Date: 25/07/23

Reviewed by: Banard M. Sabwami Signature: [Signature] Date: 25/7/23

Approved by: Alice Mwaniki Signature: [Signature] Date: 26/7/2023

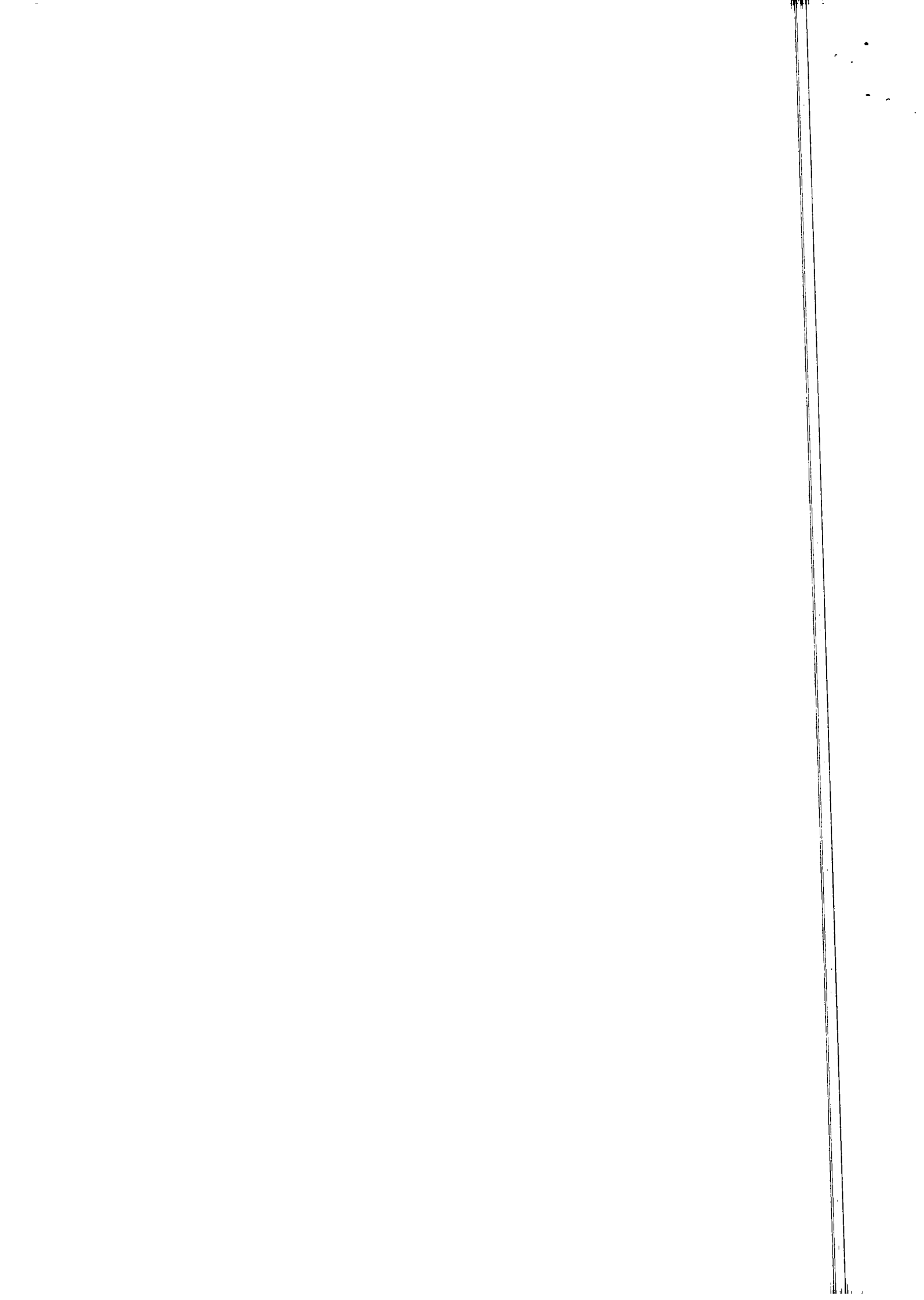


**PAYMENTS**

<b>Value Date</b>	<b>Reference No.</b>	<b>Transaction Details</b>	<b>Dr. Amount</b>
30-Jun-23	FT23184D7NGJ	JOSPHAT MUTETI THOMAS KALINGE STD0004522	6,000.00
30-Jun-23	FT231841HPT4	Daniel Kioko Masila STD00004521	19,600.00
30-Jun-23	FT231840926B	JOSEPH CHEGE KIBIRO STD0004522	19,600.00
30-Jun-23	FT23184HM5R7	KENNEDY NYAOSI MAKORI STD0004522	19,600.00
30-Jun-23	FT231848YL7D	Chris Philip Wambua STD00004521	19,600.00
30-Jun-23	FT23184CW1FD	KELVIN MURIMI MUGAMBI STD00004552	25,600.00
30-Jun-23	FT2318420KG9	SAMUEL MULONZYA STD00004521	33,600.00
30-Jun-23	FT23184TX256	PHILIP NZOKA ILAI STD00004521	33,600.00
30-Jun-23	FT23184W8JM6	COLLINS OTIMA ODEGI STD0004522	33,600.00
30-Jun-23	FT23184JKM7H	IRENE OLUM STD0004522	33,600.00
30-Jun-23	FT23184B5GQZ	GEOFREY G. KATANA STD00004552	33,600.00
30-Jun-23	FT231847S2H8	BENZADZE NYAWA STD00004552	33,600.00
30-Jun-23	FT23184WVBR8	LYDIA MBETI MUTIE STD00004521	33,600.00
30-Jun-23	FT231846G7NH	SCHOLASTICA KASYOKA MULI STD00004521	33,600.00
30-Jun-23	FT23184J9LN1	CAROLYNE FARES JILLO STD00004521	33,600.00
30-Jun-23	FT23184HQY86	nzembe mgala mvurya STD00004552	33,600.00
30-Jun-23	FT23184D5K53	Outward RTGS Payment MT 102 STD0004522	33,600.00
30-Jun-23	FT23184QLY8	PATRICK NGATIA KAMAU STD00004521	33,600.00
30-Jun-23	FT231845FNPR	JUDITH AUMA MUYUKU STD00004552	33,600.00
30-Jun-23	FT23184YQT66	NAOMI MWAKA KAZUNGU STD00004552	33,600.00
30-Jun-23	FT2318467R1P	UMURO AFANI DUBA STD00004520	33,600.00
30-Jun-23	FT23184VQDJZ	OMAR MOHAMMED ALI STD00004552	33,600.00
30-Jun-23	FT23184XC44B	LINET RITAH ACHWADA STD00004552	33,600.00
30-Jun-23	FT23184VDDH6	MATILDA MUENI MUSYOKA STD00004521	33,600.00

30-Jun-23 FT231845NNNM	ALFRED NYAMAWI MLANDA STD00004552	33,600.00
30-Jun-23 FT2318409F6D	JULIUS EKIDOR STD00004522	33,600.00
30-Jun-23 FT23184MVJBY	WINFRED KAVITA MWIKALI STD00004521	33,600.00
30-Jun-23 FT23184H7CPP	nancy mugechi kamau STD00004552	33,600.00
30-Jun-23 FT231846YVRN	MICAH NGILIMO EKIRII STD00004522	33,600.00
30-Jun-23 FT2318472QHD	STEPHEN MOBISA OKIRIGITI STD00004552	33,600.00
30-Jun-23 FT23184D5W9V	JACKSON NDAMBUKI MATHEKA STD00004521	33,600.00
30-Jun-23 FT23184VLJ53	FRIDAH ASMITE EKAUDU STD00004522	33,600.00
30-Jun-23 FT23184S1LQX	RABECA MKAMBE CHALOVU STD00004552	33,600.00
30-Jun-23 FT2318463XQL	ANTHONY NZUMBU NZUVA STD00004521	33,600.00
30-Jun-23 FT231841FT7S	PENINNAH WAYUA LWAYA STD00004521	33,600.00
30-Jun-23 FT23184L6L59	ATHMAN RASHID BABU STD00004552	33,600.00
30-Jun-23 FT23184PKFHN	AMINA SADA SEIF STD00004552	33,600.00
30-Jun-23 FT231842K5W9	RHODA JEPKEMBOI YATOR STD00004522	33,600.00
30-Jun-23 FT23184TVKW4	Meganda Michael Zachariah STD00004552	33,600.00
30-Jun-23 FT23184ZOMTP	JOSEPHINE KASILE STD00004522	33,600.00
30-Jun-23 FT231849STS1	MIRIAM BOSIRE MASIKO STD00004552	33,600.00
30-Jun-23 FT23184481DT	MWAMBI WALI ANGELLA STD00004552	33,600.00
30-Jun-23 FT23184CLV25	JOSEPH LOKITOE EKIRU STD00004522	34,600.00
30-Jun-23 FT2318463TGG	SHADRACK OKUMU ORINDA STD00004522	34,600.00
30-Jun-23 FT23184B3Q2R	IRENE WANJIKU KIBERA STD00004522	34,600.00
30-Jun-23 FT23184H62JX	JEMESTER AKIRU KAKUTA STD00004522	34,600.00
30-Jun-23 FT23184Q8XL9	FRANCIS KISILU KATIKU STD00004521	42,000.00
30-Jun-23 FT23184TT4PX	WINIFRED KAMBUA KALUKU STD00004552	42,000.00
30-Jun-23 FT2318406D88	CYNTHIA EKATO LOKIDOR STD00004522	42,000.00

30-Jun-23	FT231848X9V7	AUGUSTINE MUASYA NYAMAI STD00004521	42,000.00
30-Jun-23	FT231843PC03	JULIUS KEMBOI YATOR STD00004522	42,000.00
30-Jun-23	FT23184Z6HT8	JAMES AJIGO OBEWA STD00004522	43,000.00
30-Jun-23	FT23184V3LS2	PAUL MWANGI NJUGUNA STD00004521	49,000.00
30-Jun-23	FT23184X7XT0	MACMILLAN MVOO MBIGO STD00004552	49,000.00
30-Jun-23	FT231849KM05	SAMUEL THIGE KIMANI STD00004521	49,000.00
30-Jun-23	FT23184H5BGW	BENSON MUGAMBI MIKE NAIRUTI STD00004521	49,000.00
30-Jun-23	FT2318425X7W	TABITHA SYOMITI MUNYAO STD00004521	84,000.00
30-Jun-23	FT231848LXT1	emmanuel Mwanda Matuu STD00004522	90,000.00
30-Jun-23	FT23184TTGQ8	BRIAN MAGARA MIRUKA STD00004522	90,000.00
30-Jun-23	FT23184LYXD1	FAITH EBBY SIGANA STD00004522	90,000.00
30-Jun-23	FT23184GP1YN	PETER HORRASE ABIYA STD00004522	90,000.00
30-Jun-23	FT23184XKCLQ	ALICE WANJIKU MAINA STD00004519	92,000.00
30-Jun-23	FT231848T9B5	CAROLINE KINAMU KATHIARI STD00004552	92,000.00
30-Jun-23	FT231847Q75Z	PETERSON NDWIGA STD00004552	113,000.00
30-Jun-23	FT23184BMJ0X	JUDY TUDA ODUOR STD00004521	126,000.00
30-Jun-23	FT23188C06C7	Withholding Tax	71,461.25
30-Jun-23	FT231889Q8FQ	TRFS Payments STD00004726	1,707,800.00
30-Jun-23	FT23191RD0YN	WEST SKIES TRAVEL AND SAFARIS LIMIT STD00004688	837,140.00
30-Jun-23	FT23191YKGNB	PAGO AIRWAYS TRAVEL SERVICES LIMITE STD 00004707	2,786,550.00
30-Jun-23	FT231911V7D3	Trawell Company Limited STD00004701	4,073,290.75
		Totals	<b>12,250,242.00</b>



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GILAMIS

REPUBLIC OF KENYA

F.O. 51

Date 1/7/2023

Report of the Board of Survey on the Cash and Bank Balances of State Dept for Social Protection as at the close of Business on 30/6/23

The Board, consisting of (Names and official titles)

Chairman: Dickson Oluco

Member: Mary Mwangi

Member: Esther Ndwigga

assembled at the cash office at 8.00 a.m (time) on the 30/6/2023 and the following cash was produced:-

Notes	.. .. .	Sh.	Nil
Silver	.. .. .	Sh.	Nil
Copper	.. .. .	Sh.	Nil
<b>Cheques (as per details on reverse)</b>	.. .. .	Sh.	Nil
<b>Total</b>		Sh.	Nil

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2023

Cash on hand .. . . .	Sh.	Nil
Bank Balance .. . . .	Sh.	24,106,084.00
	Sh.	24,106,084.00

The Bank Certificate of Balance showed as sum of 36,356,326.00 Standing to the credit of the account on 30/6/2023

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

-----  
 Chairman  
 -----  
 Secretary  
 -----  
 Member of the Board

Date 1/7/2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

1-5-17 GYLANIS

REPUBLIC OF KENYA

F.O. 51

Date 1/7/2023

state dept for Social Protection

Report of the Board of Survey on the Cash and Bank Balances of ..... as at the close of Business on 30/6/23

The Board, consisting of (Names and official titles)

- Chairman - DICKSON OBIKO
- Member - MARY NIWANGI
- Member - ESTHER NDIWIGA

assembled at the cash office at 8.00 a.m (time) on the 30/6/2023 and the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2023

Cash on hand .. .. .	Sh.	Nil
Bank Balance .. .. .	Sh.	24,106,084.00
	Sh.	24,106,084.00

The Bank Certificate of Balance showed as sum of 36,356,326.00 Standing to the credit of the account on 30/6/2023

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

-----  
 Chairman  
 -----  
 Secretary  
 -----  
 Member of the Board

Date 1/7/2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

Date 11/1/2013

Report of the Board of Survey on the Cash and Bank Balances of [Handwritten] as at the close of Business on 20/1/2013

The Board, consisting of (Names and official titles)

Chairman - [Handwritten Name]

Member - [Handwritten Name]

Member - [Handwritten Name]

assembled at the cash office at 8.00 a.m (time) on the 20/1/2013 and the following cash was produced:-

Notes	.. .. .	Sh.	[Handwritten]
Silver	.. .. .	Sh.	[Handwritten]
Copper	.. .. .	Sh.	[Handwritten]
Cheques (as per details on reverse)	.. .. .	Sh.	[Handwritten]
Total		Sh.	[Handwritten]

It was observed that cheques amounting to Sh. [Handwritten] cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 20/1/2013

Cash on hand .. .. .	Sh.	[Handwritten]
Bank Balance .. .. .	Sh.	[Handwritten]
	Sh.	[Handwritten]

The Bank Certificate of Balance showed as sum of [Handwritten] Standing to the credit of the account on [Handwritten]

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

-----  
 Chairman  
 [Handwritten Signature]  
 Secretary  
 [Handwritten Signature]  
 -----  
 Member of the Board

Date 11/1/2013

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

BANKI  
KIU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Harle Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

July 10, 2023

## CERTIFICATE OF BALANCES

Customer: 131181 STATE DEPT FOR SOCIAL PROTECTION

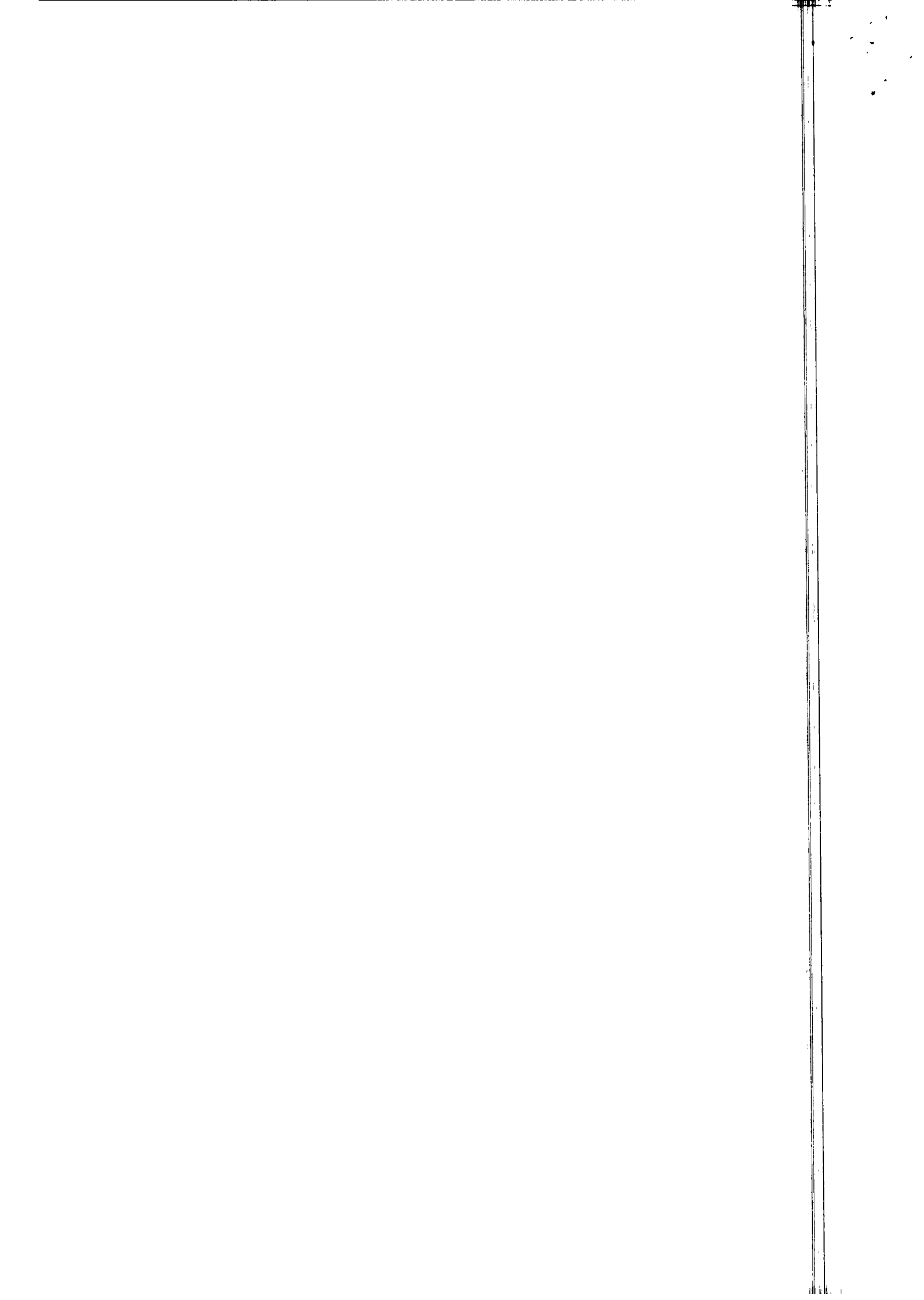
Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000303212	REC-STATE DEPT -SOCIAL PROTECTION	KES	3,016,961,110.20
1000303228	DEV-STATE DEPT -SOCIAL PROTECTION	KES	19,164.10
1000303239	DEP-STATE DEPT -SOCIAL PROTECTION	KES	281,239,797.05
1000303247	CBK165-STATE DEPT -SOCIAL PROTEC.	KES	0.00
1000398598	STREET FAMILIES' REHABILITATION TR	KES	179,330,559.50
1000425059	KE SOCIAL ECON INCLU PRO NO 6348 KE	KES	294,366,061.15
1000488395	THE KENYA SOCIAL ECON INCL (KSEIP)	KES	36,356,326.00

**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

**Joyce Nasieku**  
Authorised Signatory  
Banking Services Division





**CENTRAL BANK OF KENYA**

**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 10/07/2023 TO 13/07/2023

Rundate : 13/07/2023

Runtime : 10:46:35

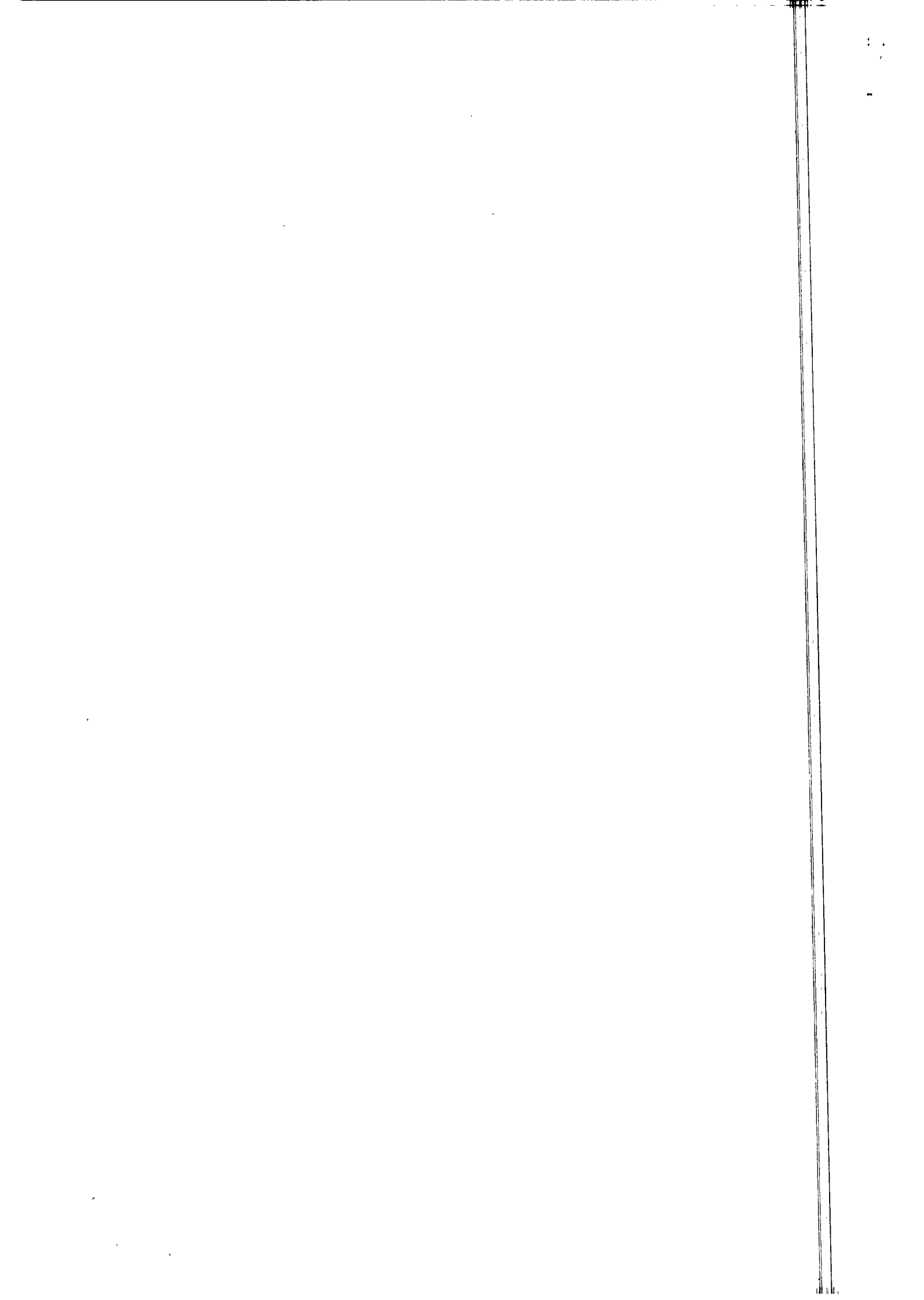
Customer Number : 131181

Account Number : 1000488395

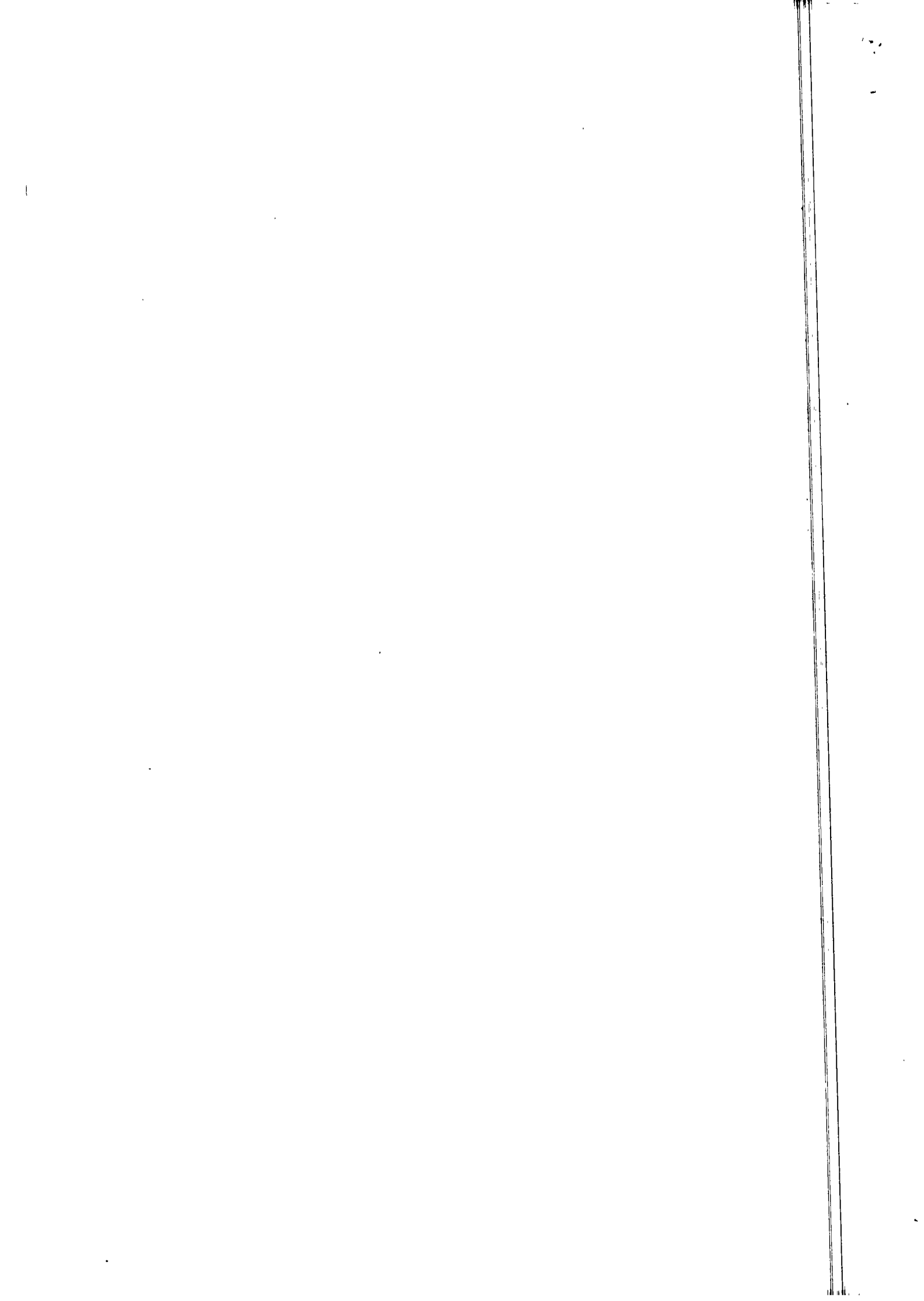
Account Name : THE KENYA SOCIAL ECON INCL (KSEIP)(KES)

Opening Balance : 31803064.75

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	10/07/2023	10/07/2023	FT23191RD0YN	Outward RTGS Payment MT 103	837,140.00	0.00	30,965,924.75
				0050000731			
				STATE DEPT FOR SOCIAL PROTECTION:999999			
				WEST SKIES TRAVEL AND SAFARIS LIMIT			
				0050000731			



					STD00004688							
2	10/07/2023	10/07/2023	FT23191YKGNB		Outward RTGS Payment MT 103		2,786,550.00		0.00		28,179,374.75	
					0050000727							
					STATE DEPT FOR SOCIAL PROTECTION:999999							
					PAGO AIRWAYS TRAVEL SERVICES LIMITE							
					0050000727							
					STD 00004707							
3	10/07/2023	10/07/2023	FT231911V7D3		Outward RTGS Payment MT 103		4,073,290.75		0.00		24,106,084.00	
					0050000730							
					STATE DEPT FOR SOCIAL PROTECTION:999999							
					Trawell Company Limited							
					0050000730							
					STD00004701							
					<b>Totals</b>		<b>7,696,980.75</b>		<b>0.00</b>		<b>24,106,084.00</b>	
					<b>Closing Balance</b>							



KS EIP

CREDIT

REPUBLIC OF KENYA

F.O. 51

Date 1/2/2023

Report of the Board of Survey on the Cash and Bank Balances of State Dept for Social Protection as at the close of Business on 30/6/2023

The Board, consisting of (Names and official titles)

- Chairman - DICKSON ODUKO
Member - Mary Mwangi
Member - Esther Mdujira

assembled at the cash office at 8.00 a.m (time) on the 30/6/2023 and the following cash was produced:-

Table with 2 columns: Description (Notes, Silver, Copper, Cheques, Total) and Amount (Sh. Nil)

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2023

Table with 2 columns: Description (Cash on hand, Bank Balance) and Amount (Sh. Nil, 189,977,873.15)

The Bank Certificate of Balance showed as sum of 294,366,061.15 Standing to the credit of the account on 30/6/2023

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

Signatures and names of Chairman, Secretary, and Member of the Board.

Date 1/2/2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

Date 1/7/2023

Report of the Board of Survey on the Cash and Bank Balances of State Dept For Socia! Mobilization as at the close of Business on 30/6/2023

The Board, consisting of (Names and official titles)

- Chairman - DICKSON OROKO
- Member - Mary Mwangi
- Member - G.H.E. Ndungu

assembled at the cash office at 8.00 a.m (time) on the 30/6/2023 and the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2023

Cash on hand .. .. .	Sh.	Nil
Bank Balance .. .. .	Sh.	189,977,873.15
	Sh.	189,977,873.15

The Bank Certificate of Balance showed as sum of 294,366,061.15

Standing to the credit of the account on 30/6/2023

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

-----  
 Chairman  
 \_\_\_\_\_  
 Secretary  
 \_\_\_\_\_  
 Member of the Board

Date 1/7/2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

Date 11/1/2013

Report of the Board of Survey on the Cash and Bank Balances of state dept for social protection as at the close of Business on 30/6/2013

The Board, consisting of (Names and official titles)

- Chairman - Dickson Likoko
- Member - Mary Mwangi
- Member - Collins Mwangi

assembled at the cash office at 8.00 a.m (time) on the 30/6/2013 and the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2013

Cash on hand	..	..	..	..	..	Sh.	Nil
Bank Balance	..	..	..	..	..	Sh.	15,271,201.15
						Sh.	15,271,201.15

The Bank Certificate of Balance showed as sum of 15,271,201.15 Standing to the credit of the account on 30/6/2013

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

-----  
 Chairman  
 ..  
 Secretary

Date 11/1/2013

-----  
Member of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192


July 10, 2023

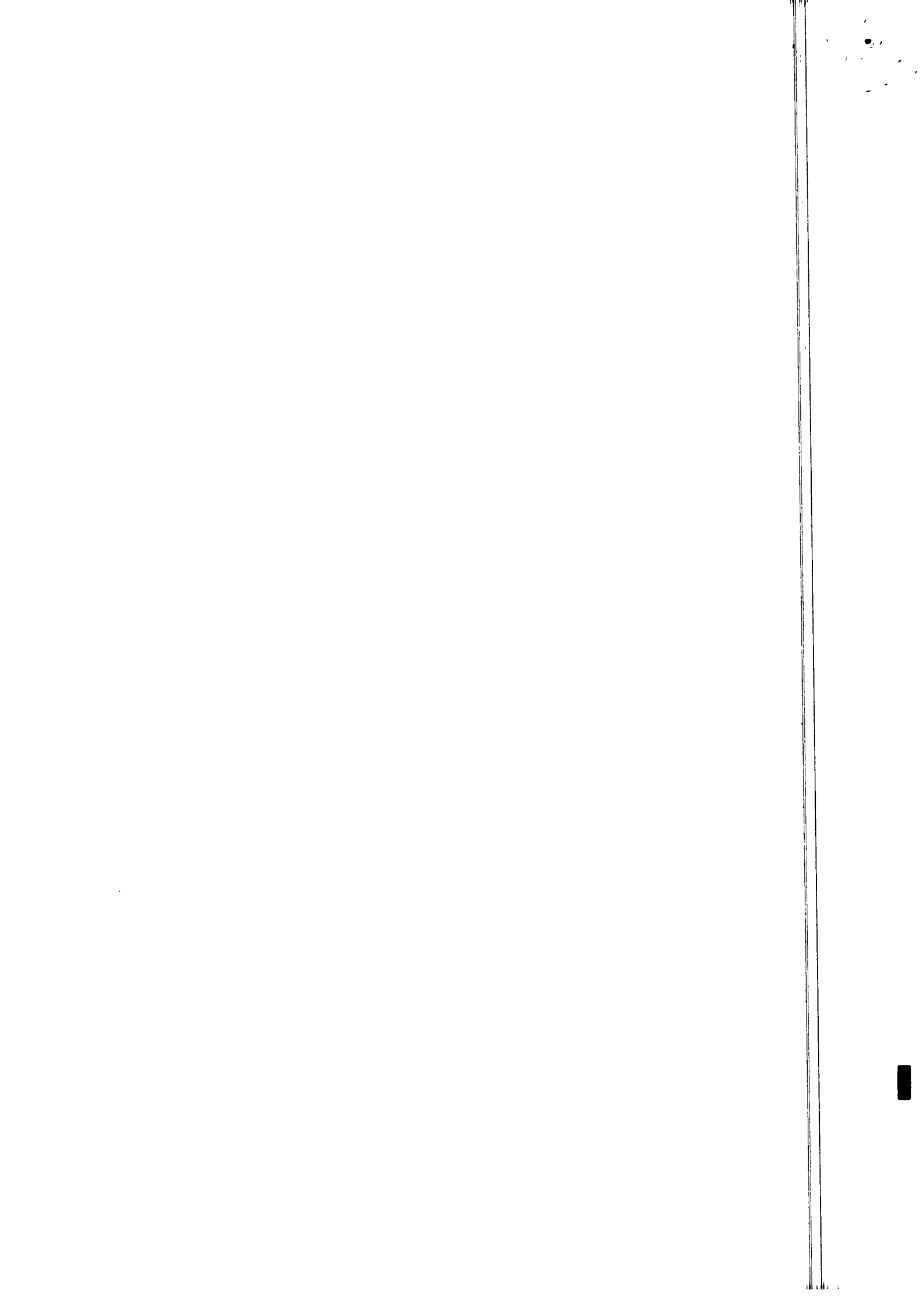
## CERTIFICATE OF BALANCES

Customer: 131181 STATE DEPT FOR SOCIAL PROTECTION  
Balance  
Date: 30-Jun-23

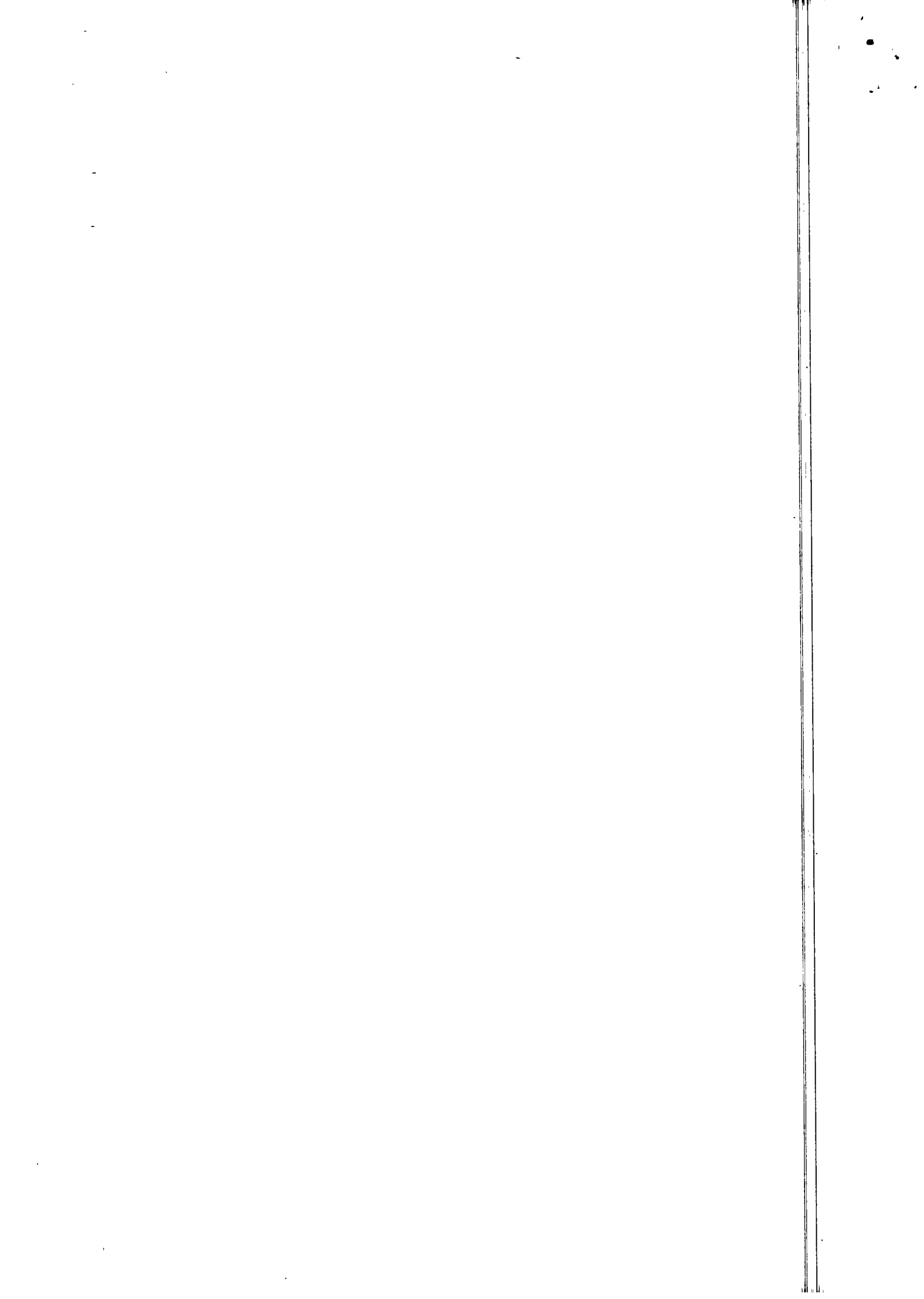
Account No	Account Name	Currency	Balance
1000303212	REC-STATE DEPT -SOCIAL PROTECTION	KES	3,016,961,110.20
1000303228	DEV-STATE DEPT -SOCIAL PROTECTION	KES	19,164.10
1000303239	DEP-STATE DEPT -SOCIAL PROTECTION	KES	281,239,797.05
1000303247	CBK165-STATE DEPT -SOCIAL PROTEC	KES	0.00
1000398598	STREET FAMILIES' REHABILITATION TR	KES	179,330,559.50
1000425059	KE SOCIAL ECON INCLU PRO NO 6348 KE	KES	294,366,061.15
1000488395	THE KENYA SOCIAL ECON INCL (KSEIP)	KES	36,356,326.00

  
**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

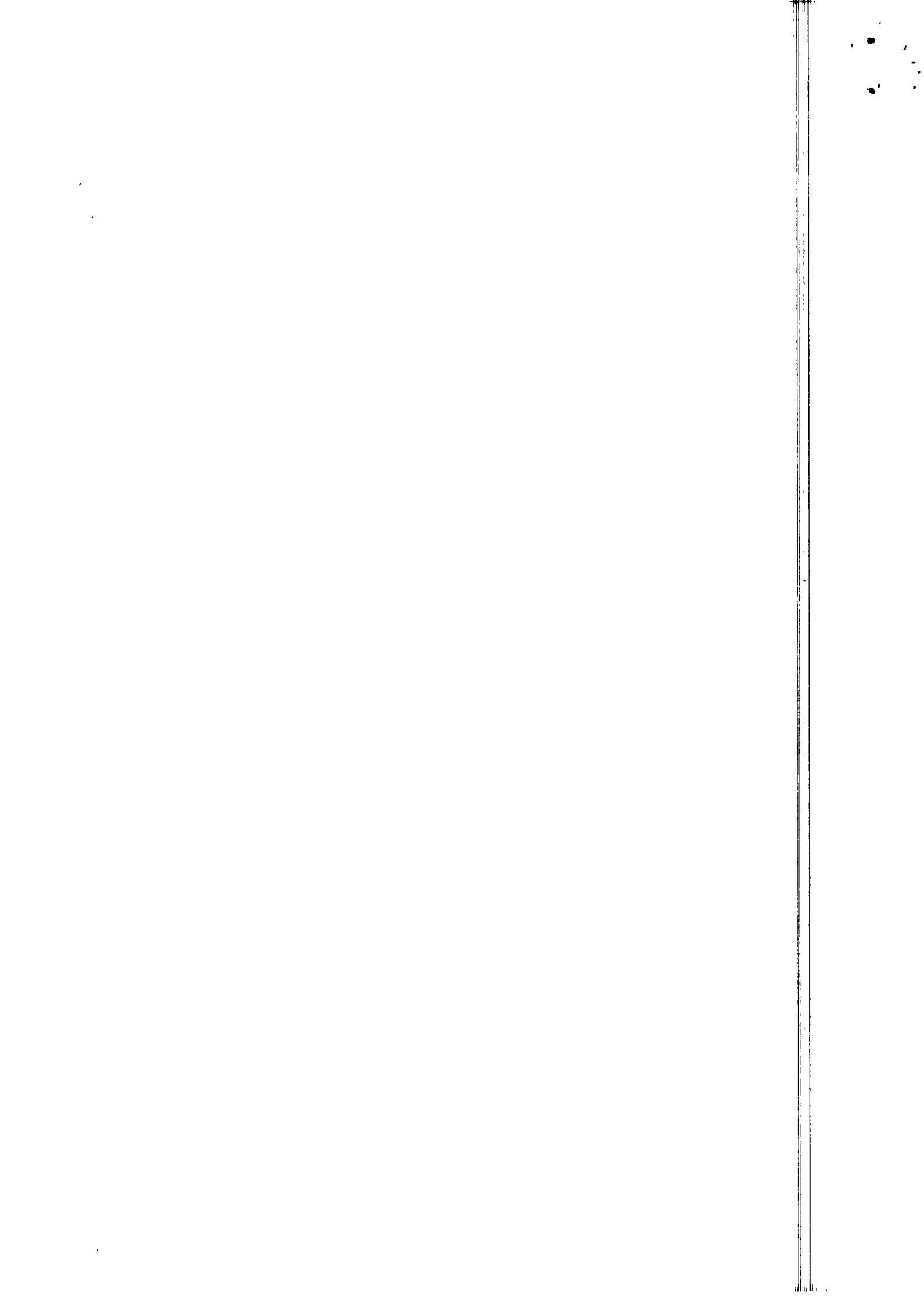
  
**Joyce Nasiaku**  
Authorised Signatory  
Banking Services Division







				STD00004820				
2	11/07/2023	11/07/2023	FT231922NDSQ	Outward RTGS Payment MT 103 0085004782	67,200.00	0.00	190,234,073.15	
				STATE DEPT FOR SOCIAL PROTECTION:999999				
				URBANUS KIOKO MUNYAO				
				0085004782				
				STD00004825				
3	11/07/2023	11/07/2023	FT23192JCV72	Outward RTGS Payment MT 103 0085004786	67,200.00	0.00	190,166,873.15	
				STATE DEPT FOR SOCIAL PROTECTION:999999				
				Michael Kabacia Waweru				
				0085004786				
				STD00004823				
4	11/07/2023	11/07/2023	FT23192LP3CJ	Outward RTGS Payment MT 102 0085004783	84,000.00	0.00	190,082,873.15	
				STATE DEPT FOR SOCIAL PROTECTION:CBK				
				PETERSON NDWIGA				



				/REC/0085004783				
				STD00004819				
5	11/07/2023	11/07/2023	FT23192KPCZ4	Outward RTGS Payment MT 102	105,000.00	0.00	189,977,873.15	
				0085004785				
				STATE DEPT FOR SOCIAL PROTECTION:CBK				
				ROSELINE KEMUNTO ONSERIO				
				/REC/0085004785				
				STD00004821				
<b>Totals</b>					<b>390,600.00</b>	<b>0.00</b>	<b>189,977,873.15</b>	
<b>Closing Balance</b>								

