

REPUBLIC OF KENYA



*Enhancing Accountability*



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 FEB 2024	DAY: WED
TABLED BY:	Hon Owen Baya, MP Deputy leader, Majority Party
OF	Miriam Moko

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR PUBLIC SERVICE**

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



REPUBLIC OF KENYA



---

MINISTRY OF PUBLIC SERVICE, GENDER AND AFFIRMATIVE ACTION

STATE DEPARTMENT FOR PUBLIC SERVICE

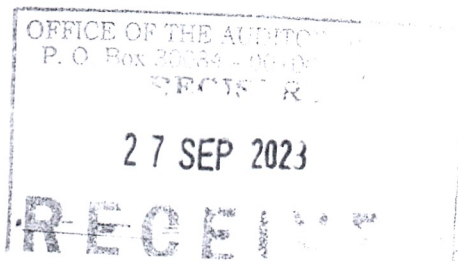
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

---

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



<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Glossary of Terms .....	ii
2. Key Entity Information and Management.....	iii
3. Statement of Governance .....	vi
4. Statement by the Cabinet Secretary .....	xii
5. Statement by the Principal Secretary .....	xv
6. Statement of Performance against Predetermined Objectives for the FY2022/23 .....	xx
7. Management Discussion and Analysis.....	xxvi
8. Environmental and Sustainability Reporting.....	xxvii
9. Statement of Management Responsibilities .....	xxx
10. Report of the Independent Auditors of the Financial Statements for the State Department for Public Service.....	xxxii
11. Statement of Receipts and Payments for the Year ended 30 <sup>th</sup> June 2023 .....	1
12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023 .....	2
13. Statement of Cash Flows For The Year Ended 30 <sup>th</sup> June 2023 .....	3
14. Statement of Comparison of Budget and Actual Amounts Combined for FY2022/23 .....	4
15. Notes to the Financial Statements.....	10
16. Annexes.....	22

*State Department for Public Service*  
*Annual Financial Statements and Reports*  
*For the Period Ended 30th June, 2023*

---

**1. Acronyms and Glossary of Terms**

BETA	Bottom-Up Economic Transformation Agenda
BPO	Business Process Outsourcing
CEO	Chief Executive Officer
FY	Financial year
GPCIS	Government Performance Contracting Information System
HKSDP	Huduma Kenya Secretariat Digitalization Plan
HRDIFS	Human Resource Development Information System
IPSAS	International Public Sector Accounting Standards
ICT	Information, Communication Technology
MCS	Management Consultancy Services
MDACs	Ministries, Departments, Agencies and Counties
OAG	Office of the Auditor General
PFM	Public Finance Management
TMS	Track my Service
UHR	Unified Human Resource

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

### **(a) Background information**

The Ministry of Public Service and Gender was created under the reorganization of the national government in November 2015. The reorganization placed the then Directorate of Public Service Management created vide Executive Order No. 1 of 2020 and the State Department for Gender Affairs under the Ministry. The Executive order No.1 of 2020 (Revised) created two State Departments in the Ministry namely State Department for Public Service and State Department for Gender. In September 2021, the Ministry of Public Service and Gender was then reconstituted and renamed as the Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes.

Recently, the Ministry of Public Service, Gender and Affirmative Action was reconstituted under the reorganization of the national government ministries in January 2023 vide Executive Order No. 1 of 2023 that incorporated the State Department for Public Service and the state department for Gender & Affirmative Action under the Ministry. The ministry provides policy direction and management of the human resource function in the public service; promotion of gender equity and equality and the empowerment of women and enhancing the capacity and opportunities for the vulnerable.

As of the date of this report, the two State Departments are each headed by a Principal Secretary as below:

- i) The State Department for Public Service administered by Mr. Amos Gathecha, EBS.
- ii) The State Department for Gender administered by Ms. Veronica Nduva.

### ***Vision***

A transformed Public Service, Empowered Youth and Women; Gender Equity and Equality for a high quality of life for all Kenyans.

### ***Mission***

To provide policy leadership for Public Service transformation, Youth and Women Empowerment, and Promotion of Gender Equity and Equality

### ***Mandate***

The mandate of the State Department for Public Service broadly covers issues of public service management. In addition, the State Department has interlinked functions with affiliated Institutions, Constitutional Commissions and Independent offices that include the Kenya School of Government; National Youth Service, Huduma Kenya Secretariat; and the Public Service Commission.

### ***Core Values***

The State Department upholds the following core values in service delivery:

- i) **Integrity:** We shall observe high moral and ethical standards.
- ii) **Professionalism:** We shall demonstrate competence in the discharge of our duties.
- iii) **Equity and Equality:** We will demonstrate fairness and impartiality in service provision to all.
- iv) **Innovativeness:** We are committed to being creative by exploring new ways and provide latitude for growth by all.
- v) **Patriotism:** We will be driven by commitment to uphold national cohesion, loyalty to the organization and the Republic.
- vi) **Citizen-centric:** We shall be committed to consultations and participation to ensure responsiveness to the needs and aspirations of citizens.

### ***Functions***

The Functions of the State Department for Public Service as per the Executive Order No. 1 of 2020 include:

-

- (i) Public Sector Reforms and Transformation Including Operational Standards and Process Re-engineering;

***State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023***

---

- (ii) Public Service Performance Management and Monitoring;
- (iii) Co-ordination of Huduma Centres;
- (iv) Government Human Resource Information Systems and Services;
- (v) Internship and Volunteer Policy for Public Service;
- (vi) Government Shared Services;
- (vii) Research, Development and Public Service Delivery Innovations;
- (viii) Public Service Career Planning and Development;
- (ix) Administration of Insurance and Welfare Programmes for the Civil Service, including: Comprehensive Group Life, Last expense, Work Injury Benefits and Group Personal Accident Insurance Cover; and
- (x) Policy and Services

**(b) Key Management**

The State Department day-to-day management is under the following key organs:

- (i) Public Service Performance Management and Monitoring Unit
- (ii) Directorate of Human Resource Management
- (iii) Directorate of Human Resource Development
- (iv) Directorate of Management Consultancy Services
- (v) Directorate of Public Service Transformation
- (vi) Administration Directorate and Support Services Units.
- (vii) Huduma Kenya Secretariat
- (viii) Kenya School of Government
- (ix) National Youth Service

**(c) Fiduciary Management**

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

S/No	Designation	Name
1.	Cabinet Secretary	Hon. Aisha K. Jumwa
2.	Principal Secretary	Amos N. Gathecha, EBS, `ndc` (K)
3.	Secretary/CEO, Huduma Kenya	Mr. Benjamin Chilumo
4.	Secretary, Administration	Mr. Munyembo Mwachala
5.	Secretary, Management Advisory Services	Mr. David Kanji
6.	Secretary, Human Resource Development	Mr. David Njoroge
7.	Secretary, Human Resource Management Policy	Ms. Mary Maungu
8.	Chief Finance Officer	Mr. Francis Muteti
9.	Head Accounts Unit	Ms. Maureen Oganga
10.	Director Human Resource Management Services	Dr. Jacob Mbijiwe
11.	Head Planning & Monitoring Department	Mr. David Kiboi
12.	Head Legal Office	Ms. Jane Ndiba
13.	Head Supply Chain Management Services	Mr. Obiero Makori
14.	Head Internal Audit	Mr. John Philip Ogwel
15.	Head Communication Unit	Ms. Alice Ndubi
16.	Head ICT	Mr. Bruno Makokha

**(d) Fiduciary Oversight Arrangements**

The State Department has the following oversight committees:

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

---

**i) Audit and finance Oversight committee activities**

The Committee is responsible for:

- i) Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management, evaluating the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended, performing an independent review of the financial statement to ensure the integrity and transparency of the financial reporting process.
- ii) Monitoring the effectiveness of an entity's performance information and compliance with the performance management framework and performance reporting requirements, evaluating the quality of the internal audit functions, particularly in the areas of planning, monitoring and reporting.
- iii) Engaging with external audit and assessing the adequacy of management response to issues identified by audit and reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

**ii) Parliamentary oversight committee activities**

- a) Ensure transparency and openness of executive activities
- b) Hold the executive branch accountable.
- c) Provide financial accountability. Parliaments approve and scrutinize government spending by highlighting waste within publicly funded services.
- d) Uphold the rule of law.

**(e) State department for Public Service Headquarters**

P.O. Box 30050 - 00100  
Harambee House  
Nairobi, Kenya

**(f) State Department for Public Service Contacts**

Telephone: (254) 2227411  
Telex: 23125  
Website: [www.psyg.go.ke](http://www.psyg.go.ke)

**(g) State Department for Public Service Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**







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

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*







**3. Statement of Governance**

Under listed held the leadership of the state department during the reporting period;

**State Department for Public Service Senior Management**

	<p><b>Cabinet Secretary</b> <b>Hon. Aisha Jumwa Katana</b> Hon. Aisha Jumwa is currently the Cabinet Secretary in the Ministry of Public Service, Gender and Affirmative Action. Born in 1975, she holds a Certificate in Governance, an Executive Diploma and a Bachelor of Science in Leadership and Management (JKUAT). She is a seasoned politician with vast experience in governance having served previously as a Councilor, Woman Representative and a Member of Parliament Malindi Constituency.</p>
	<p><b>Accounting Officer/Principal Secretary</b> <b>Amos N. Gathecha, EBS, 'ndc' (K)</b> He is the Principal Secretary in State Department for Public Service in the Ministry of Public Service, Gender and Affirmative Action. He holds a Masters of Arts degree in International Studies (UON) and a Bachelor's degree in Political Science and Philosophy (UON). Mr. Gathecha is a seasoned administrator with vast experience in Public Sector Management spanning over 33 years. Prior to his appointment as the Principal Secretary, he served as the Principal Administrative Secretary at the National Treasury, had served as Secretary Internal Security, had worked as County Commissioner and also as a District Commissioner.</p>
	<p><b>Secretary/CEO, Huduma Kenya Secretariat</b> <b>Mr. Ben Kai Chilumo</b> Mr. Chilumo holds an MBA in Finance from the University of Nairobi, and Bachelor of Arts, Business Management from Moi University. He has over 25 Years of active experience obtained in both public and private sector. He is also Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK).</p>
	<p><b>Secretary Administration</b> <b>Mr. Munyembo Mwachala</b> Holds a bachelor and masters of arts degree from University of Nairobi, an executive MBA from JKUAT. Mr. Mwachala is a seasoned administrator with experience in the Public service spanning over 20 years in various capacities.</p>
	<p><b>Secretary, Human Resource Management Policy</b> <b>Ms. Mary Maungu</b> She is currently the Secretary Human Resource Management and the head of the Human Resource Management function in the Civil Service. Holds a Master of Science degree in Management and Organization Development (USIU), a Bachelor of Arts degree (UON), Executive Diploma in Industrial Relations (USIU-A). She is a member of the Federation of Kenya Employers (FKE). She has served in various Boards as the alternate member to the Principal Secretary for Public Service with over 28 years' experience.</p>
	<p><b>Secretary, Human Resource Development</b> <b>Mr. David Njoroge</b> He is currently the Secretary Human Resource Management and head of the Human Resource Development function in the Civil Service. Holds a Masters of Business Administration (Egerton University), a bachelor of Education B.Ed degree (Kenyatta University) and pursuing a PHD in Business Administration. Certified in various disciplines in Human Resource Management and Development, leadership, and governance both locally and internationally. He is a registered member of the Institute for Human Resource Management and Kenya Institute of management. Mr. Njoroge has over 30 years work experience in Public Service.</p>

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

	<p><b>Ag. Secretary, Management Advisory Services</b>  <b>Mr. David Njue Kanji</b>  Mr. Kanji is the Director and head of Management Consultancy Services Division in the State Department for Public Service. Holds a Bachelor of Arts Degree from the University of Nairobi and a Master of Science degree In Human Resource Management (MSc HRM) from the University of Salford, United Kingdom. He has an experience spanning 32 years in the Public Service. Mr. Kanji a certified human resource Consultant and a member of the Institute of Human Resource Management (IHRM) And Kenya Association of Public Administration and Management (KAPAM).</p>
	<p><b>Director Human Resource Development</b>  <b>Dr. Florence Muinde</b>  She holds a PHD in information systems from Victoria University of Wellington. Served in Ministry of Education as Education officer for 7 years, principal programme officer for 7 years, and currently a management Consultant in Ministry of Public Service. She is a member of the institute of Human Resource Management and the Institute of Directors of Kenya.</p>
	<p><b>Director Human Resource Management Services</b>  <b>Dr. Jacob Mbijiwe</b>  Dr. Mbijiwe holds a Doctorate degree (PhD) in Business Management, MBA (HRM), and Bachelor in Education. He has served in the Ministry of Industrialization and Enterprise Development as Assistant Director HRM&amp;D and the Teachers Service Commission. He also served in various capacities in the public sector including: National Council Board Member and Ministry of Public Service representative to the Institute of Human Resource Management and Secretary, Human Resource Management Advisory Committee, State Department for Public Service since 2015. He is also member of Institute of Human Resource Management.</p>
	<p><b>Director Planning &amp; Monitoring Unit</b>  <b>Mr. David W. Kiboi</b>  He is currently the Director/Economic Planning in the State Department of Public Service in the Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes. Holds Bachelor and Master's Degrees in Statistics from the University of Nairobi. He has experience of over 28 years in the public service. He has also served in the ministries of Environment and natural resources; Water and Irrigation; and Planning and Devolution.</p>
	<p><b>Senior Chief Finance Officer</b>  <b>Mr. Francis Muteti</b>  Holds a Bachelor of Arts Economics from University of Nairobi and Master Degree in Economic Policy Management. Worked as a District Development Officer in various districts for 15 years, Planning Officer for 4 years, Principal Economist for 8 years and Deputy Director of Budget in the National Treasury for 5 years.</p>
	<p><b>Deputy Accountant General</b>  <b>CPA Maureen Oganga</b>  She is the head of Accounts division and holds a master of Business administration and a bachelor of Commerce Degree. She has over 20 years of experience having served in various Ministries. She is a Certified Public Accountant and a member of ICPAK.</p>

**State Department for Public Service**  
**Annual Financial Statements and Reports**  
**For the Period Ended 30th June, 2023**

---

**Management Committees established in the State Department**

The State Department has operationalized the following committees:

**1) Audit and Finance Committee**

The Committee is responsible for:

- i) Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management, evaluating the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended, performing an independent review of the financial statement to ensure the integrity and transparency of the financial reporting process.
- ii) Monitoring the effectiveness of an entity's performance information and compliance with the performance management framework and performance reporting requirements, evaluating the quality of the internal audit functions, particularly in the areas of planning, monitoring and reporting.
- iii) Engaging with external audit and assessing the adequacy of management response to issues identified by audit and reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

The composition of the committee is as follows:

S/no.	Name	Position
1	Pius Nduathi	Chairman
2	John Ogwel	Secretary
3	Abdi Ali	Member
4	Joshua Molio	Member
5	Ambrose Agenga	Member
6	Isabella Kogei	Member

**2) Budget Implementation committee**

The Committee is responsible for;

- i) Reviewing and consider the cash flow plans, reviewing the utilization of cash limits and consider any changes , reviewing the utilization of Development Partners funds votes for the MDA and advising the Accounting Officer on any challenges related to the budget implementation.
- ii) Reviewing and recommending reallocation of expenditures, reviewing and approve the submission of the Quarterly performance, participating in sector working groups and preparing the budgets for MDA in consultation with Heads of Departments.

This Committee is composed of the following members;

S/no.	Name	Position
1	Amos Gathecha, EBS, `ndc` (K)	Chairman
2	Maureen A. Oganga	Secretary
3	David Kanji	Member
4	Obiero Makori	Member
5	David Kiboi	Member
6	Francis Muteti	Member

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

**3) Ministerial Human Resource Management Advisory Committee**

The Committee is responsible for;

- i) Recruitment, selection and appointment performance Management, promotions, confirmation in appointment training and Development and training Impact Assessment.
- ii) Management of skills inventory, establishment and complement control, payroll management
- iii) Deployment, promotion of values and principles of public service and recommendation for secondment and unpaid leave.
- iv) Recommendation for retirement on medical grounds, recommendation for re-designation, recommendation for renewal of contract, discipline and pension administration.

The Committee is composed of the following members;

S/no.	Name	Position
1	Amos Gathecha, EBS, `ndc` (K)	Chairman
2	Munyembo Mwachala	Member
3	Dr. Jacob Mbijjiwe	Secretary
4	David Kanji	Member
5	Denis Mutahi	Member
6	Peris Bosire	Member
7	Francis Mutisya	Member
8	Betty Soita	Member

**4) Performance Management Committee**

The functions of the Committee are:

- i) Undertake quarterly review of implementation of Strategic Plans and Performance Contracts, ensure linkage between Institutional Performance Contract and Performance Appraisal System and ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through staff Performance Appraisal System.
- ii) Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year, hold quarterly performance review meetings and consider performance reports from various departments within the Ministry and make recommendations for improvement.
- iii) Review cases appeals on appraisal ratings between supervisors and appraises and make recommendations to the Cabinet Secretary on the application of Rewards or Sanctions.
- iv) Develop and implement the internal monitoring and evaluation and reporting system; and ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

The Committee is composed of the following members;

S/no.	Name	Position
1	Amos Gathecha, EBS, `ndc` (K)	Chairman
2	Dr. Jacob Mbijjiwe	Secretary
3	Mr. David Kiboi	Member
4	Mrs. Jackline Meso	Member
5	Ms. Ann Njagi	Member
6	Mr. Kenneth Amwayi	Member
7	Mr. Stephen Wambua	Member
8	Mr. John Magua	Member

**State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023**

---

**The Audit and Finance Committee**

Composed of five members' headed by an independent chair who is not a member of the department and the Committee is responsible for:

- i) Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management, evaluating the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended, performing an independent review of the financial statement to ensure the integrity and transparency of the financial reporting process.
- ii) Monitoring the effectiveness of an entity's performance information and compliance with the performance management framework and performance reporting requirements, evaluating the quality of the internal audit functions, particularly in the areas of planning, monitoring and reporting.
- iii) Engaging with external audit and assessing the adequacy of management response to issues identified by audit and reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

The composition of the committee is as follows:

S/no.	Name	Position
1	Pius Nduathi	Chairman
2	John Ogwel	Secretary
3	Abdi Ali	Member
4	Joshua Molio	Member
5	Ambrose Agenga	Member
6	Isabella Kogei	Member

**Risk management**

The risks encountered by the State Department were mainly operational, functional and systematic. They are mitigated through;

- a) Strong internal controls that must be detective, preventive, and corrective.
- b) Separation of powers and segregation of duties.
- c) Pay roll controls and restricted access controls.
- d) Accounting controls and definite policy guidelines.

**Compliance and conflict of interest**

The State department prepared the financial statement is strict adherence to the relevant accounting standards and formats as prescribed by IPSAB. In addition to the laws and the regulations. During the reporting period there was no indications that would suggest conflict of interest among all stake holders

**Recent training and development in governance for those in key leadership.**

During the financial year the following training programmes and seminars for top leadership were held;

- i. Development trend and model of cross border e-Commerce held in China from June 11<sup>th</sup>, 2023 to June 24<sup>th</sup>, 2023. The Training was sponsored by the Chinese Government.
- ii. Mind education Training Scholarship programme in South Korea for Public Servants in Kenya held between June 26<sup>th</sup>, 2023 and June 30<sup>th</sup>, 2023. The training was sponsored by the International Youth Fellowship (IYF)

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

---

**Public participation activities**

In the FY 2022/23 the state department did public participation in getting the stakeholders views in development of the following policies;

- i. Policy on dignity at the work place
- ii. Internship and volunteerism policy
- iii. Collective bargaining agreement with the union of civil servants.

**Compliance with laws and regulations**

- i. The state department has complied with all Statutory Requirements.
- ii. The state department has no pending obligations.
- iii. The state department has no Financial Improbability and Serious Governance Issues.

#### 4. Statement by the Cabinet Secretary



**Cabinet Secretary**

**Hon. Aisha Jumwa Katana**

As the Ministry of Public Service, Gender and Affirmative Action concludes another year of service to the nation, I am pleased to present the Annual report which documents the accomplishments and the challenges we faced during the Financial Year 2022/2023. The Ministry has grown in terms of its organizational strength without wavering in delivering its mandate as outlined in the Executive Order No. 1 of 2023. The State Department achieved the following key milestones in the FY 2022/2023; The State Department implemented Comprehensive medical and group life insurance schemes for Civil Servants.

Designated hardship areas and payment of hardship allowances; Developed Post-retirement medical policy, guidelines and scheme for civil servants, teachers and disciplined services personnel; Developed Essentials of counselling for public service programme for capacity building of public service mental health champions; In addition, the State Department Established Counselling and Wellness Services Helpline and Counselling and Wellness Services provided in four Huduma Centres; Developed Draft Internship and Volunteer Policy for the Public Service; Developed a Framework for Collective Bargaining in the Public Service and developed a draft Payroll management policy to ensure sustainable public service wage bill. The State Department undertook In-service foreign training of 600 officers; Supported capacity building for (2) County Governments in Skills Audit; Developed Monitoring, Evaluation and Reporting framework; Developed a framework for engagement of development partners; Reviewed of Human Resource Development Policy in the Public Service; Developed a Human Resource Development Strategy for the Public Service and Developed a draft Human Resource Development Audit Framework for the Public Service.

The State Department Re-engineered 150 public Service delivery processes in 45 Ministries, Departments and Agencies; Developed a draft Public Sector Transformation Strategy; Organised and coordinated the 2023 Africa Public Service Day in Zimbabwe, through which public service delivery innovations were identified and showcased

To ensure the Public Service institutions remain fit for purpose, the State Department has upgraded the Government Human Resource Information System (GHRIS). In this connection, the State Department has developed a Unified Human Resource (UHR) system to facilitate consolidation of Human Resource (HR) and Payroll data in the Public Service. In addition, the Framework recognizes that values such as integrity, transparency, inclusivity, merit, parity of treatment and non-discrimination, among others, provide the right

environment towards sustainability of the Public Service. The main objective of developing this System is to:

- i Strengthen fiscal sustainability by enhancing wage bill control.
- ii Consolidate HR and payroll data and make it available through a single platform for easy access, management and decisions making.
- iii Provide a mechanism that can facilitate tracking of employee movement within the Public Service upon transfer in order to ensure employees do not appear in multiple payrolls at the same time;
- iv Establish a platform that will enable seamless merger, analysis and audit of all payrolls of Public Service organizations.
- v Public Servants data integration with other Systems such as IFMIS, KRA Itax, Pensions Claim System among others.

The State Department has also developed a Unified Payroll Number (UPN) Generating System with an aim to automate allocation and reactivation of Payroll Numbers for employees in MDCAs. It works through a five (5) step process that include Request Description, Verification, Submission and Examination and Approval. Other Modules that have already been finalized include Payroll Management, Public Service Superannuation Scheme module and Performance Appraisal. The Pension Claim, Training, and Staff Establishment Modules are at advanced level of finalization.

Following the release of the **Executive Order No. 1 of 2023**, some functions were shifted from some Ministries/State Departments while others acquired new functions. Additional functional areas were also created. In view of this, the State Department for Public Service review of the Structures and Staff establishment to re-aligned the functions of all Ministries/State Departments with the provisions of the Executive Order. Further, the State Department has separated payrolls for functions that were transferred to a different Ministry/State Department and merged all the payrolls where two functions were combined. Public Service developed a Framework to guide the management of Career Progression Guidelines. The Framework introduces a new approach for developing career guidelines in the public service and takes into consideration numerous public service jobs and classifies them into job families by grouping related functions and specifications, adopting cumulative service period, harmonizing inconsistent job titles, defining and broadening career paths, maintaining norms and standards and refining job descriptions.

The State Department aims to increase the accessibility and affordability of public services through the existing Huduma platforms and delivery Channels under the one stop shop model and enhance automation and digitization of the services. Towards this end, a total of 13,515,486 customers were served during the FY 2022/23. Working hours in eighteen (18) Huduma Centres were extended from 0800hrs-1700hrs to 0700hrs-1900hrs while in Huduma Contact Centre the hours were extended from 0700hrs-1900hrs to

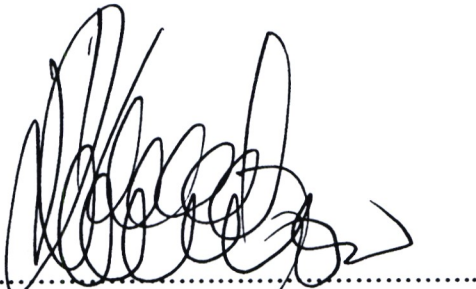
***State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023***

---

0700hrs-2100hrs. In addition, HKSDP developed a digitalization plan in order to align with the Government's Bottom-Up Economic Transformation Agenda on digitalization of Government Services.

**Appreciation**

The Council remains grateful to the Cabinet Secretary, The National Treasury and Economic Planning for his steadfast support in ensuring that the Ministry delivers on its mandate of providing policy direction and leadership on public service management, gender equality, women empowerment and affirmative action. The team spirit within the Ministry has been excellent and the diverse expertise has been enriching. I take this opportunity to express my sincere gratitude to staff of the Ministry, all the resource persons who have assisted us in undertaking our work and all stakeholders who made these efforts worthwhile.



**Hon. Aisha Katana Jumwa**  
**Cabinet Secretary**

**Ministry for Public Service, Gender and Affirmative Action**

**State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023**

**5. Statement by the Principal Secretary**

**i) Budget Performance against Actual Amounts Based on Economic Classification and Programmes.**

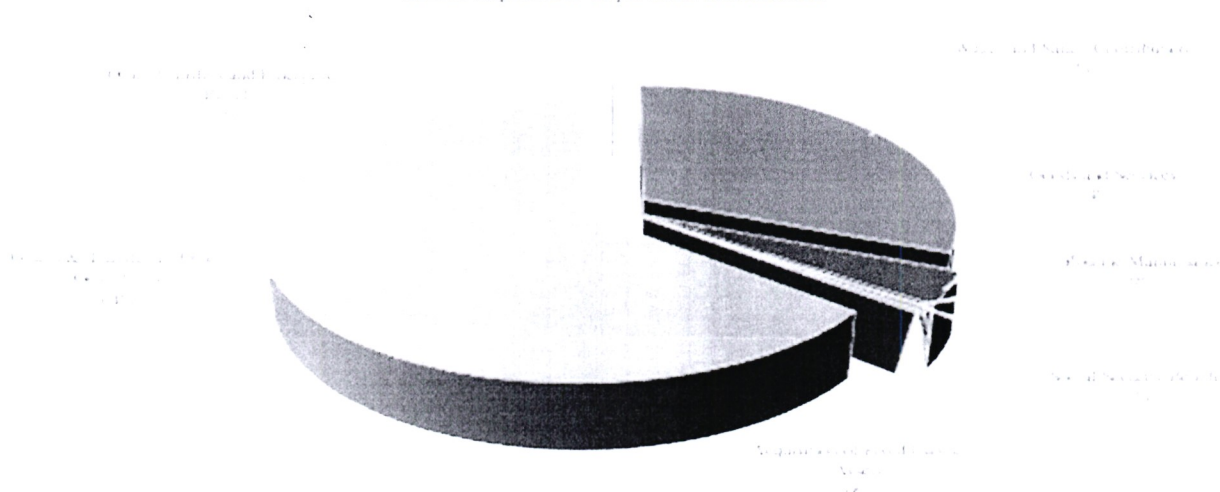
During the financial year 2022/23, the State Department for Public Service was allocated a total gross budget of **Kshs. 22,943,056,553** made up of **Kshs. 22,640,344,403** and **Kshs. 302,712,150** for Recurrent and Development Vote respectively.

The following is the budget performance against actual amounts for the financial year 2022/2023 based on Economic Classification and Programmes.

**Budget Utilization as per Economic classification**

Program	Item	Description	Approved Budget Allocation	Actual Payments	Variance
<b>0709000000</b>		<b>General Administration Planning and Support Services</b>	<b>490,801,483</b>	<b>410,484,531</b>	<b>80,316,952</b>
	2110000	Wages and Salary Contributions	221,347,150	212,324,555	9,022,595
	2120000	Social Contributions	-	-	-
	2210000	Goods and Services	195,692,175	144,051,895	51,640,280
	2220000	Routine Maintenance	16,495,962	9,738,408	6,757,554
	2710000	Social Security Benefits	38,714,796	32,365,824	6,348,972
	3110000	Acquisition of Fixed Capital Assets	18,551,400	12,003,850	6,547,550
<b>0710000000</b>		<b>Public Service Transformation</b>	<b>9,510,577,397</b>	<b>8,742,887,987</b>	<b>767,689,410</b>
	2110000	Wages and Salary Contributions	644,038,850	597,969,212	46,069,638
	2120000	Social Contributions	5,400,000,000	5,400,000,000	-
	2210000	Goods and Services	835,260,025	604,293,938	230,966,087
	2220000	Routine Maintenance	54,451,001	36,827,856	17,623,145
	2630000	Grants & Transfer To Other Govt. Units	2,405,765,923	1,982,114,993	423,650,930
	2640000	Other Transfers and Emergency Relief	40,097,598	39,700,848	396,750
	2710000	Social Security Benefits	58,100,000	36,291,951	21,808,049
	3110000	Acquisition of Fixed Capital Assets	72,864,000	45,689,188	27,174,812
<b>0747000000</b>		<b>National Youth Service</b>	<b>12,941,677,673</b>	<b>10,800,306,813</b>	<b>2,146,946,267</b>
	2630000	Grants & Transfer To Other Govt. Units	12,941,677,673	10,800,306,813	2,146,946,267
		<b>Grand Total</b>	<b>22,943,056,553</b>	<b>19,953,679,332</b>	<b>2,989,377,221</b>

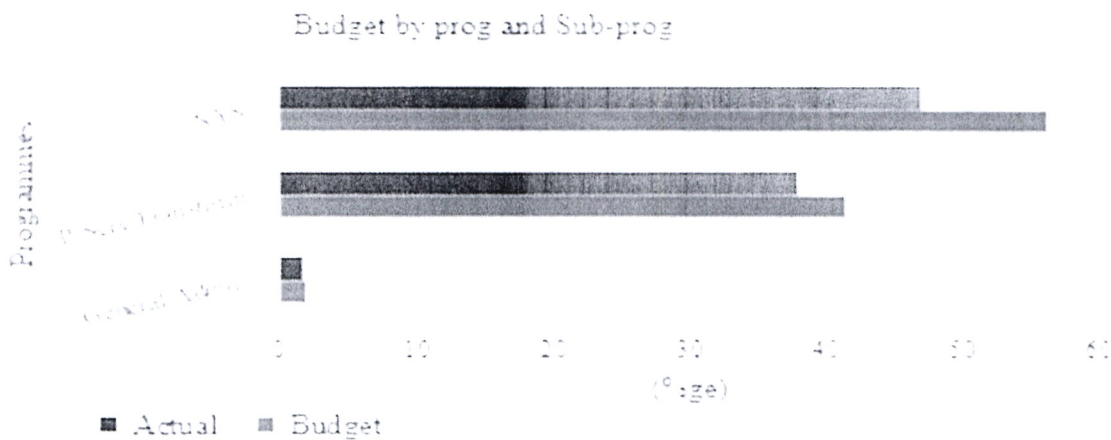
Actuals Expenditures as per Econ Classification



*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

**Budget utilization as per Programmes**

Programme/Subprogramme	Description	Final Budget	Actual on comparable basis	Budget utilization difference
		Kshs	Kshs	Kshs
<b>0709000000</b>	<b>General Administration Planning and Support Services</b>	<b>490,801,483</b>	<b>410,484,531</b>	<b>80,316,952</b>
0709010000	Human Resources and Support Services	434,485,228	362,753,149	71,732,079
0709020000	Financial Management Services	51,963,650	43,890,063	8,073,587
0709030000	Information Communications Services	4,352,605	3,841,320	511,285
<b>0710000000</b>	<b>Public Service Transformation</b>	<b>9,510,577,397</b>	<b>8,742,887,987</b>	<b>767,689,410</b>
0710010000	Human Resource Management	5,741,995,469	5,708,264,734	33,730,735
0710020000	Human Resource Development	2,569,315,319	2,140,722,962	428,592,357
0710030000	Management Consultancy Services	117,657,867	108,048,349	9,609,518
0710040000	Huduma Kenya Service Delivery	922,073,332	663,353,167	258,720,165
0710050000	Performance Management	71,201,238	57,134,592	14,066,646
0710060000	Public Service Reforms	88,334,172	65,364,183	22,969,989
<b>0747000000</b>	<b>National Youth Service</b>	<b>12,941,677,673</b>	<b>10,800,306,813</b>	<b>2,141,370,860</b>
0747010000	Paramilitary Training and National Service	7,535,915,240	5,394,544,382	2,141,370,858
0747020000	Technical and Vocational Training	4,442,858,179	4,442,858,177	2
0747030000	Corporate Services (General Admin)	962,904,254	962,904,254	-
<b>Grand Total</b>		<b>22,943,056,553</b>	<b>19,953,679,332</b>	<b>2,989,377,221</b>



## **Achievements**

The State Department achieved the following during the FY 2022/23:

### **1. Policy Formulation, Review and Implementation**

- i. Developed and published a Post-Retirement Medical Insurance Policy and Guidelines for the Public Service;
- ii. Developed a Draft Internship and Volunteer Policy for the Public Service;
- iii. Developed the Kenya Integrated Performance Management Policy;
- iv. Developed a Public Service Emeritus Strategy;
- v. Developed a draft one-stop-shop government services policy which is undergoing stakeholder validation and public participation; and
- vi. Undertook data collection and analysis for designated hardship areas across the country, in liaison with the Inter-Agency Committee to review policy on designated areas.
- vii. Reviewed and implemented the Comprehensive Medical Insurance Scheme for Civil Servants (CMISCS) and Medical Insurance Scheme for Cabinet Secretaries, Chief Administrative Secretaries, and Senior Officers in Civil Service Grade (CSG) 3 and above; and
- viii. Trained 183 mental health champions offering service to over 3,000 public officers in Ministries and State Departments.

### **2. Public Service Delivery, Transformation and Reforms**

- i. Huduma Kenya Programme (HKP) service delivery platforms (52 Huduma Centres, Huduma Contact Centre and Huduma Mashinani outreach program) have served over 51 Million customers since inception of the programme;
- ii. Over 2.912 Million customer service requests have been addressed through the Huduma Contact Centre;
- iii. Twelve (12) Huduma Mashinani outreaches were undertaken;
- iv. Sixty-six (66) Ministries, Departments, Agencies and Counties (MDACs) have deployed their services in Huduma Kenya Service Delivery Channels;
- v. One hundred and eighteen (118) services have been deployed in Huduma Kenya Service Delivery Channels;
- vi. Seventeen (17) MDACs sensitized on the Business Process Re-Engineering Performance Contract target;
- vii. Twenty-eight (28) Huduma Centres were refurbished;
- viii. Three (3) new service delivery innovations developed and deployed i.e. Huduma Kenya Business Process Outsourcing (BPO), Track my Service (TMS) and Service by Appointment (SBA) models;

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

---

- ix. Developed a Public Service Transformation Strategy to guide National and County Governments to restructure their public services organizations;
- x. Developed the Masterplan for scarce and high priority skills in the Public Service targeting the Big 4 Sectors; and
- xi. Procured the ICT System and Infrastructure, a virtualization system and storage computer solutions to enhance the Huduma Kenya ICT infrastructure and systems.

**3. Human Resource Development**

- i. Developed a masterplan for scarce and high priority skills in the public service for the “Big Four” Agenda Sectors;
- ii. KSG has trained a total of 99,193 public servants on various courses in the last three years;
- iii. Developed Concept Paper for Human Resource Development Information System (HRDIFS);
- iv. Supported Capacity building Programmes in Ministries, Departments, Agencies and Counties (MDACs) through processing of Course announcements, nominations and approval;
- v. Submitted Guidelines on the Administration of Training Revolving Fund for the Public Service July, 2021; and
- vi. Developed Concept paper for Policy guidelines for online training.

**4. Public Service Performance Monitoring and Management**

- i. Automated the Performance Management, through GPCIS. Performance Contracting is being undertaken through an end-to-end online platform.
- ii. Undertook the annual Performance Evaluation for 354 MDAs placed under Performance Contracting.



Kenya scoops 3 awards during Africa Public Service Day celebrations in Zimbabwe



The rolling out of Huduma Mashinani services

**Emerging issues related to the State Department,**

- a) The mutating cyber threats targeting Government information systems and data thus threatening national security and increasing maintenance costs.
- b) Gaps in high priority and scarce skills for driving National Development Agenda as captured by vision 2030 and the Big Four Agenda.

- c) Slow uptake of Business Process Re-engineering for the identified services in the State Departments across the public service.
- d) Increasing cases of mental health in the service.
- e) Changing place of work-post Covid-19 pandemic.

**Key risk management strategies.**

The risks encountered by the State Department are mainly operational, functional and systematic. They are mitigated through;

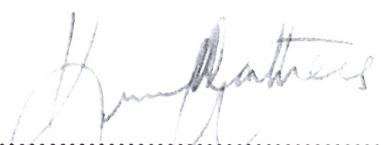
- e) Strong internal controls that must be detective, preventive, and corrective.
- f) Separation of powers and segregation of duties.
- g) Pay roll controls and restricted access controls.
- h) Accounting controls and definite policy guidelines.

**Implementation Challenges**

1. Human resource capacity constraint: Some divisions were grossly understaffed and hence affecting the delivery of services as per the agreed timelines
2. Financial constraints: Inadequate funding hampered successful implementation of the planned programmes and projects.
3. Scattered and inadequate office space: Has affected the efficiency in service delivery and quality supervision.

**Recommendations and Way Forward**

1. Human resource capacity constraint: The State department will address understaffing through finalization and implementation of its Human Resource Plan.
2. Financial constraints: Prioritization of programmes/projects/ activities; proper budgeting and mobilization of resources from development partners.
3. Scattered and inadequate office space: acquire adequate space to accommodate all staff in the State Department.

  
.....  
**Amos N. Gathecha, EBS, 'ndc' (K)**  
**Principal Secretary**  
**State Department for Public Service**

25/9/23

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

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

**Progress on the attainment of Strategic Objectives through Performance Contracting**

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

**PROGRAMME PERFORMANCE BASED BUDGET (PBB)  
Summary of the Programmes Key Outputs, Performance Indicators**

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
<b>STATE DEPARTMENT FOR PUBLIC SERVICE</b>						
Programme 1: Public Service Transformation						
Programme Outcome: Transformed Public Service for quality, effective and efficient Service Delivery						
P 1.1 Human Resource Management	HRM Policy	Medical Insurance Schemes reviewed, implemented, monitored and evaluated	No. of civil servants covered under the reviewed Medical Insurance Scheme	140,000	139,561	Implementation of the new scheme is ongoing
			No. of officers in CSG 3 and above	210	175	
			No. of civil servants, and National Youth Service personnel covered under comprehensive group life cover, last expense, enhanced work injury benefits and group personal accidents	140,000	140,000	Target achieved
		Human Resource Management Policies and Guidelines for Public Service	No. of officers covered under Post-Retirement Medical Insurance Scheme (PRMIS)	328,477	328,477	Target achieved
			No. of policy documents developed /reviewed to implement HRM / CARPs report in MDACs	2	2	Target achieved
		No. of HRM policies developed/ reviewed, implemented, monitored and evaluated		2	2	Target achieved

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
		Provide Technical Assistance, coaching and Capacity Building to the MDACs / Public Service	No. of MDACs given technical assistance in HRM / capacity built	5	5	Provided Technical Assistance on Office Administrative Services to Ministries and State Departments by Redistribution of Office Administrative Services Personnel
			No. of public officers given psycho-social support and undergone wellness programmes	1500	1,604	Provided Psycho education to 1,397 and individual/group/family counseling to specialized treatment to 207 public servants
		Presidential Directives implemented	% Of Presidential Directives implemented	100	100	Target achieved
SP 1.2 Human Resource Development	HRD	Increase in No. of Public Servants accessing training revolving fund (TRF)	No. of Public Servants accessing TRF	200	8	COVID-19 containment measures has limited request
		Capacity Gaps Assessment and Review for the Public Service	No. of Capacity Gaps Assessment conducted for various Sectors/MDACs in the Public Service	4	2	Austerity and COVID-19 containment measures has limited support
			No. of MDACs implementing skills Master Plan for scarce and high priority areas	20	8	Targeted MDA implementing the Big Four agenda and the enabling Departments
		Human Resource Development (HRD) practices implemented in Counties	No. of Counties supported in developing their Capacities in HRD	20	9	Implementation ongoing
		Enhanced Training and Capacity Development programmes	No. of civil servants trained through GoK Funds	500	151	Austerity and COVID-19 containment measures has limited support
			No. of public servant trained and certified at KSG	18484	9587	Programme on going

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
			No. of public servants/civil servants trained under development partner programme	250	275	Austerity and COVID-19 containment measures has limited support
			No. of training programmes implemented	30	2	Austerity and COVID-19 containment measures has limited support
			No. of new books stocked in the library	400	0	Budgetary Constraint
			Local and Foreign Capacity building Programmes evaluated	2	0	Budgetary Constraint
			No. of young officers trained, developed and mentored for leadership	100	0	Budgetary Constraint
		Competency Framework implemented	No. of new MDACs implementing Competency Framework	10	4	Implementation on course
		Knowledge Management Strategy for the Public Service Developed	Knowledge Management Strategy for the Public Service	1	0	State Department for Planning developing one which the Ministry submitted comments on 29 <sup>th</sup> July, 2021
		In-Service training programmes reviewed/implemented	No. of additional in-service trainings programmes reviewed/implemented	10	-	Eleven Programmes identified for review
SP.1.3 Management Consultancy Services	Management Consultancy Services	Career Guidelines reviewed/developed in the Public Service	No. of Career Guidelines reviewed/developed	11	5	5 policies developed while others are in Draft stage
		Consultancy services on organizational restructuring and workload analysis offered	No. of public service institutions advised	40	40	Target achieved
		Upgraded Government Human Resource Information	Installation and commissioning of GHRIS infrastructure (%)	100	80	Upgrade of the GHRIS Infrastructure ongoing

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
		System (GHRIS) infrastructure.				
		Upgrade and implement GHRIS software (modules) in the Public Service	No. of GHRIS functionalities upgraded	3	3	Target achieved
		Cumulative IPPD system sites installed	No. cumulative sites installed in IPPD System	390	390	Target achieved
		Staff trained on IPPD, Unified Payroll Number Generating (UPN) and GHRIS	No. of officers trained on IPPD, UPN/GHRIS	600	290	Training in progress
SP 1.4 Huduma Kenya	Huduma Kenya Secretariat	Huduma Kenya integrated service delivery channels developed, operationalized, supported, and maintained	No. of additional operational Huduma Centres//Huduma Kiosks in Counties/Sub-counties	1	1	Target achieved
			No. of Huduma Centres maintained	25	28	Target achieved
			Level of upgrade of call centre to a contact centre (%)	70	100	The Huduma Contact Centre is 100% upgraded
			Upgrade of ICT systems (% of service availability and reliability)	75	33	To upgrade the ICT System and Infrastructure, virtualization system and storage compute solution have been procured enhancing the Huduma Kenya ICT infrastructure and systems by 33%.
		Quality, accessible, dignified, and convenient public	No. of customers served annually in Huduma centres and Huduma Mashinani	10,000,000	7,420,000	HKP service delivery platforms (52 Huduma Centres, Huduma Contact Centre and Huduma Mashinani outreach

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
		services provided to customers				program) have served a total of 7.42M customers.
			No. of customer service requests addressed through the contact centre	3,000,000	2,912,000	2.912M customer service requests have been addressed through the Huduma Contact Centre
			No. of additional (New) Services delivery innovations Introduced to Huduma Channels	2	3	Huduma Kenya Business Process Outsourcing (BPO), Track my Service (TMS) and Service by Appointment (SBA) models.
		Partnerships, collaborations and linkages for Huduma Kenya established and sustained	No. of MDACs whose services are in a Contact Centre and Huduma Centres	70	66	Sixty-six (66) Ministries, Departments, Agencies and Counties (MDACs) have deployed their services in Huduma Kenya Service Delivery Channels.
		Institutional capacity transformation for the public service strengthened	No. of staff trained on service excellence and Huduma standards	1,500	1500	Target achieved
SP 1.5 Public Service Reforms	PSTD	Capacity Building and Strategic Partnerships on Results Based Management undertaken	No. of institutions sensitized on Business Process Re-engineering (BPR) and Rapid Results Initiatives (RRI)	5	5	Target achieved
			No. of institutions on BPR and RRI	5	10	Target surpassed
			No. of champions trained on BPR and RRI	350	350	Target achieved
SP Performance Management	1.6 PSPMMU	MDAs' targets aligned to functions	No. of MDAs' PCs reviewed	440	414	26 Institutions projected to be placed on PC were not ready.
		Annual Performance for MDAs evaluated	No. of MDAs' performance evaluated	354	354	The annual performance evaluation for FY 2022/2023 was undertaken. The report is awaiting

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

Programme	Delivery Unit	Outcomes	Key Performance Indicators	Target 2022/23	Performance	Comments
						official release by the Cabinet Secretary.
		Capacity building on Performance management to MDAs	No. of MDAs trained on Performance Management	60	-	Lack of funding and inadequate technical staff.
		Performance Contracting Processes Automated	Level of automation of the PC processes (%)	100	37.5	Annual performance evaluation (self assessment and moderation) module as well as instructions for automating mid-year review tools developed.
<b>Programme 2: General Administration and Support Services</b>						
SP 2.1 Human Resource and Support Services	Administration	Administrative and Human Resource Services improved	Work environment and Employee satisfaction survey	25	25	Report approved by the Principal Secretary. Recommendations and report findings shared to HODS on 2nd August 2021 for implementation of recommendation ongoing
			Human Resource Plan and implementation of recommendations	25	20	Review of HR Plan ongoing
SP 2.2 Financial Management Services	Finance	Funds allocated utilized efficiently	Absorption rate (%)	100	95	Target not met due to late release of exchequer

**State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023**

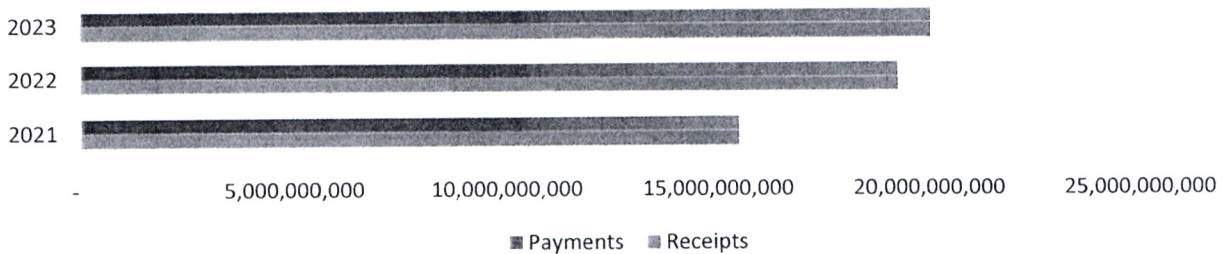
**7. Management Discussion and Analysis**

Operational and financial performance of the state department in the last 3 years has been improving as presented:

*Receipts/payments trend*

<b>Year</b>	<b>Receipts</b>	<b>Payments</b>
<b>2021</b>	15,511,862,276	15,510,303,215
<b>2022</b>	19,268,681,238	19,268,027,814
<b>2023</b>	19,954,447,998	19,953,679,332

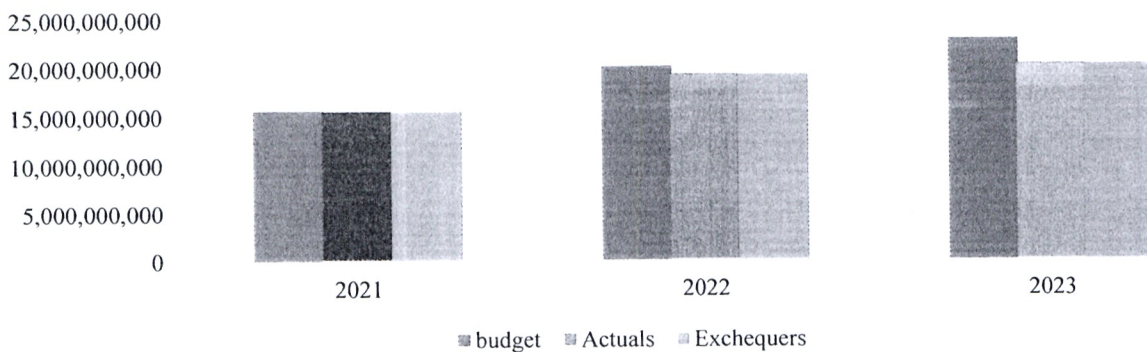
**Receipts VS Payments**



*Budgeted vs. Actual expenditure and Exchequers for the past 3 years*

<b>Year</b>	<b>Budget</b>	<b>Actuals</b>	<b>Exchequers</b>
<b>2021</b>	20,012,300,073	19,398,027,813	15,511,862,276
<b>2022</b>	20,158,815,921	19,268,027,814	19,268,681,437
<b>2023</b>	22,943,056,553	19,953,679,332	19,948,872,591

**Budget vs Actual vs Exchequer**



The state department has no key projects or investments ongoing.

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

The Ministry of Public Service, Gender and Affirmative Action through the State Department for Public Service is committed to facilitate efficient and effective delivery of public services to all citizens. The aim is to have a Citizen-focused and results-oriented public service.

The State Department for Public Service, being an enabler to the realization of the global, regional and national development agenda as espoused in the Sustainable Development Goals, Agenda 2063 for Africa and the Kenya Vision 2030 with its successive Medium-Term Plan that currently incorporates the Big Four Initiatives is guided by the following strategic intentions:

- i. Enhance capacity of the public service human capital;
- ii. Strengthen the public service through policy, legal and institutional reforms;
- iii. Enhance ICT Integration in public service delivery; and
- iv. Re-engineer performance management.

Below is a brief highlight of our achievements in each pillar;

### **a) Sustainability strategy and profile**

The State Department is worked in collaboration with Salaries and Remuneration Commission, Public Service Commission amongst other identified key players to address the resolutions of the National Wage Bill in 2019 conference whose theme was “Transforming Kenya’s Economy through a Fiscally Sustainable Public Wage Bill” focused on seven key drivers namely; Productivity, Remuneration and Benefits Policy, Performance Management, Labour Relations, Optimization of the Public Service, Public Sector Pension Liability and Work Ethic. Further, the State Department will continue to develop and submit proposal on identified/emerging thematic areas (including climate change) to Development Partners in order to support training and capacity building in the public sector.

### **b) Environmental performance /climate change/ mitigation of natural disasters**

The State Department has constituted and operationalized an Environmental Sustainability Committee. The functions of the Committee are to; develop and implement environmental sustainability policy; sensitize the Department’s staff on environmental sustainability in compliance with Environment Management and Coordination Act (EMCA) -1999; and submit implementation reports as well as annual environmental audited reports in compliance with waste management regulations to the National Environment Management Authority (NEMA). The State Department also engages in the communities through tree planting activities for instance, activity held in June 2023 at Ngong conservancy.



### **c) Employee welfare**

The State Department is guided by a Human Resource Plan and the Human Resources Policy and Procedures Manual, 2016. In this regard, the following committees have been operationalized to guide appointments, promotion, and training and staff performance appraisals:

- i) Performance Management Committee,
- ii) Human Resource Management and Advisory Committee
- iii) Training Committee
- iv) Gender Mainstreaming Committee
- v) Disability Mainstreaming Committee

In addition, the State Department has an active safety and security committee that ensures there is compliance with Occupational Safety and Health Act of 2007, (OSHA).

### **d) Operational practices/ Market place practices**

The State Department is guided by a Citizens' Service Delivery Charter that clearly outlines the services rendered, user requirements and realistic timelines. There is an active Public Complaints Committee that ensures conformity with the commitments and standards in the charter. Further the Committee ensures that all complaints from both internal and external customers if any are resolved by maintaining quarterly records on service delivery. There is also an operational Corruption Prevention Committee guided by the Ethics and Anti-Corruption Commission Act No. 22 of 2011 and the Leadership and Integrity Act of 2012.

### **e) Community Engagements-**

The State Department has a Counselling Unit that offers counselling services to public servants. In addition, counselling officers have been attached to all ministries to mainstream counselling services. The department also supports the community by providing psychosocial support to victims of natural disasters. During the financial year the Huduma centres extended their services across the country through the Mashinani initiatives. Also, their working hours were extended to serve as many people as possible.



Residents are upbeat as government services come to doorsteps - The Nairobi Review

*State Department for Public Service  
Annual Financial Statements and Reports  
For the Period Ended 30th June, 2023*

---

**9. Statement of Management Responsibilities**

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

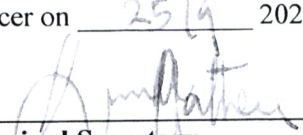
The Accounting Officer in charge of the State Department for Public Service is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30th, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

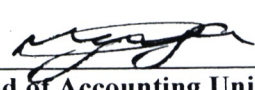
The Accounting Officer in charge of the State Department for Public Service accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Public Service financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30th, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Public Service further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The State Department for Public Service financial statements were approved and signed by the Accounting Officer on 25/9 2023.

  
Principal Secretary  
Amos N. Gathecha, EBS, 'ndc' (K).

  
Head of Accounting Unit  
CPA Maureen Oganga  
ICPAK M/ No.6763

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC SERVICE FOR THE YEAR ENDED 30 JUNE, 2023**

---

### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of State Department for Public Service set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments,

statement of cash flows and statements of comparison of budget and actual amounts and budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Service 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 the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts combined reflects total budget receipts of Kshs. 22,943,056,553 and actual receipts of Kshs.19,954,447,998 resulting in an underfunding of Kshs.2,988,608,555 or 12% of the budget. Similarly, the State Department expended Kshs. 19,953,679,332 against the approved expenditure budget of Kshs.22,943,056,553 resulting in an under-expenditure of Kshs.2,989,377,221 or 13% of the budget. Management did not provide explanations for the underperformance.

The underfunding and underperformance affected the implementation of the State Department's activities and overall annual work plan and may have impacted negatively on service delivery to the public.

#### **2. Long Outstanding Pending Accounts Payables**

I draw attention to Note 18.2 to the financial statements which reflects pending accounts payables balance of Kshs.1,819,995,350 owing to suppliers of goods and services which were not settled in the year under review but were carried forward to 2023/2024 financial year. The unpaid bills include long outstanding pending accounts payables balance of Kshs.158,579,220 relating to financial years 2018/19 to 2021/2022. However, Management did not provide reasons for the non-payment of the bills.

Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to subsequent year budget provision.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

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

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues and explained that the State Department was awaiting PAC invitation.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Ethnic Diversity**

Review of Integrated Personnel Payroll and Database (IPPD) revealed that, one hundred and twenty-two (122) employees or 36% of the total of three hundred and thirty-six (336) were from the same ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third (1/3) of its employees from the same ethnic community.

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

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

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

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Lack of Logbooks and Incomplete Fixed Asset Register**

Annex 2 to the financial statements reflects a summary of fixed assets totalling Kshs.187,155,153 which includes purchase of vehicles and other transport equipment balance of Kshs. 29,739,200 procured during the year under review. However, out of twenty-seven (27) motor vehicles in custody of State Department, logbooks for eleven (11) vehicles were not provided for audit. Further, the fixed assets register provided for audit was incomplete and did not have critical information such as serial numbers and some electronic equipment were not in the register. In addition, physical verification revealed that most of the assets were not tagged for ease of identification and tracking. In addition, field verification at Huduma centers in Kericho, Nyamira, Kisii, Homabay and Kisumu revealed that no fixed asset registers were maintained, and the assets were not tagged. It was not possible to confirm the preventative mechanisms in place to eliminate theft, security threats, losses, wastage, and misuse of assets as required by Regulation 139 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, security of assets including the ownership of the eleven (11) motor vehicles could not be confirmed.

### **2. Lack of Risk Management Policy**

During the year under review, the State Department did not have an approved risk management policy in place. Further, there is no evidence that the Department has documented, identified, and assessed risks and consequently developed controls to respond to risks identified. This is contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015, which provides that the accounting officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism and system of risk management and internal controls that build robust business operations.

In the circumstances, the effectiveness of controls risk management and overall governance of the State Department could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

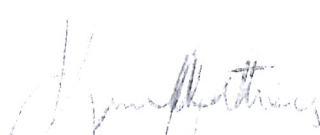
Nairobi


20 December, 2023

11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Proceeds from Domestic and Foreign Grants	1	98,878,843	-
Exchequer Releases	2	17,715,244,525	17,155,304,765
Proceeds from Sale of Assets	3	1,497,744,489	1,599,639,313
Other Receipts	4	642,580,141	513,737,160
<b>Total Receipts</b>		<b>19,954,447,998</b>	<b>19,268,681,238</b>
<b>Payments</b>			
Compensation of Employees	5	6,210,293,767	4,722,030,019
Use of Goods and Services	6	794,912,097	1,162,080,137
Transfers to Other Government Entities	7	12,782,421,806	13,178,015,711
Other Grants and Transfers	8	39,700,848	17,375,412
Social Security Benefits	9	68,657,775	93,886,150
Acquisition of Assets	10	57,693,038	94,640,385
<b>Total Payments</b>		<b>19,953,679,332</b>	<b>19,268,027,814</b>
<b>Surplus/Deficit</b>		<b>768,667</b>	<b>653,424</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 5/10 2023 and signed by:

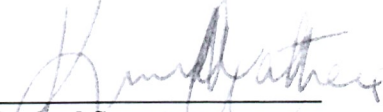
  
Principal Secretary  
Amos N. Gathecha, EBS, 'ndc' (K)


  
Head of Accounting Unit  
CPA Maureen Oganga  
ICPAK M/ No.6763

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and cash equivalents</b>			
Bank balances	11A	16,853,330	21,411,593
Cash balances	11B	846	61,471
<b>Total cash and cash equivalent</b>		<b>16,854,176</b>	<b>21,473,064</b>
Accounts Receivables-Outstanding Imprests and Clearance Accounts	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>16,854,176</b>	<b>21,473,064</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables-Deposits	13	16,085,509	20,819,640
<b>NET FINANCIAL ASSETS</b>		<b>768,667</b>	<b>653,424</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	14	653,424	1,559,060
Prior year adjustment	15	(653,424)	(1,559,060)
<b>Surplus/Deficit for the year</b>		<b>768,667</b>	<b>653,424</b>
<b>NET FINANCIAL POSITION</b>		<b>768,667</b>	<b>653,424</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25/7 2023 and signed by:

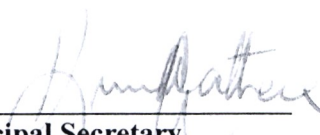
  
**Principal Secretary**  
 Amos N. Gathecha, EBS, 'ndc' (K).


  
**Head of Accounting Unit**  
 CPA Maureen Oganga  
 ICPAK M/ No.6763

13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts for Operating Income</b>			
Proceeds from Domestic and Foreign Grants	1	98,878,843	
Exchequer releases	2	17,715,244,525	17,155,304,765
Other receipts	4	642,580,141	513,737,160
<b>Total</b>		<b>18,456,703,509</b>	<b>17,669,041,925</b>
<b>Payments For Operating Expenses</b>			
Compensation of employees	5	6,210,293,767	4,722,030,019
Use of goods and services	6	794,912,097	1,162,080,137
Transfers to other government units	7	12,782,421,806	13,178,015,711
Other grants and transfers	8	39,700,848	17,375,412
Social security benefits	9	68,657,775	93,886,150
<b>Sub-total</b>		<b>19,895,986,294</b>	<b>19,173,387,429</b>
<b>Adjusted For:</b>			
Prior year Adjustments	15	(653,424)	(1,559,060)
Decrease/(Increase) in accounts receivable	16	-	-
Increase/(Decrease) in deposits and retention	17	(4,734,130)	5,204,947
<b>Sub-total</b>		<b>(5,387,554)</b>	<b>3,645,887</b>
<b>Net Cash Flow from Operating Activities</b>		<b>(1,444,670,338)</b>	<b>(1,500,699,617)</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	10	(57,693,038)	(94,640,385)
Proceeds from Sale of Assets	3	1,497,744,489	1,599,639,313
<b>Net Cashflow from Investing Activities</b>		<b>1,440,051,451</b>	<b>1,504,998,928</b>
<b>Cash flow From Financing Activities</b>			
Net Increase In Cash And Cash Equivalent		(4,618,888)	4,299,311
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	11	<b>21,473,064</b>	<b>17,173,754</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	11	<b>16,854,176</b>	<b>21,473,064</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25<sup>th</sup> 2023 and signed by:


  
Principal Secretary  
Amos N. Gathecha, EBS, 'ndc' (K)


  
Head of Accounting Unit  
CPA Maureen Oganga  
ICPAK M/ No.6763

14. Statement of Comparison of Budget and Actual Amounts Combined for FY2022/23

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	100,100,000	-	100,100,000	98,878,843	1,221,157	99%
Exchequer releases	21,105,970,000	(901,753,447)	20,204,216,553	17,715,244,525	2,488,972,028	88%
Proceeds from sale of assets	1,915,170,000	-	1,915,170,000	1,497,744,489	417,425,511	78%
Other receipts	723,570,000	-	723,570,000	642,580,141	80,989,859	88%
<b>Total Receipts</b>	<b>23,844,810,000</b>	<b>(901,753,447)</b>	<b>22,943,056,553</b>	<b>19,954,447,998</b>	<b>2,988,608,555</b>	<b>88%</b>
<b>PAYMENTS</b>						
Compensation of employees	6,245,386,000	20,000,000	6,265,386,000	6,210,293,767	55,092,233	99%
Use of goods and services	1,493,759,204	(391,860,041)	1,101,899,163	794,912,097	306,987,066	72%
Transfers to other government entities	15,623,702,402	(276,258,806)	15,347,443,596	12,782,421,806	2,565,021,790	83%
Other grants and transfers	40,097,598	-	40,097,598	39,700,848	396,750	99%
Social security benefits	118,814,796	(22,000,000)	96,814,796	68,657,775	28,157,021	71%
Acquisition of assets	323,050,000	(231,634,600)	91,415,400	57,693,038	33,722,362	63%
<b>Total Payments</b>	<b>23,844,810,000</b>	<b>(901,753,447)</b>	<b>22,943,056,553</b>	<b>19,953,679,332</b>	<b>2,989,377,221</b>	<b>87%</b>
<b>Surplus/ Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>768,667</b>	<b>(768,667)</b>	

The entity financial statements were approved on 25/9 2023 and signed by:

  
Principal Secretary  
Amos N. Gathecha, EBS, 'ndc' (K)

  
Head of Accounting Unit  
CPA Maureen Oganga  
ICPAK M/ No.6763

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	20,503,030,000	(501,425,597)	20,001,604,403	17,600,219,525	2,401,384,878	88%
Proceeds from sale of Assets	1,915,170,000		1,915,170,000	1,497,744,489	417,425,511	78%
Other receipts	723,570,000		723,570,000	642,580,141	80,989,859	88%
<b>Total Receipts</b>	<b>23,141,770,000</b>	<b>(501,425,597)</b>	<b>22,640,344,403</b>	<b>19,740,544,155</b>	<b>2,899,800,248</b>	<b>87%</b>
<b>Payments</b>						
Compensation of employees	6,245,386,000	20,000,000	6,265,386,000	6,210,293,767	55,092,233	99%
Use of goods and services	1,388,659,204	(387,910,041)	1,000,749,163	695,001,232	305,747,931	69%
Transfers to other Government entities	15,233,602,402	(45,224,556)	15,188,377,846	12,684,896,806	2,503,481,040	83%
Other grants and transfers	40,097,598	-	40,097,598	39,700,848	396,750	99%
Social security benefits	118,814,796	(22,000,000)	96,814,796	68,657,775	28,157,021	71%
Acquisition of assets	115,210,000	(66,291,000)	48,919,000	40,447,010	8,471,990	83%
<b>Total Payments</b>	<b>23,141,770,000</b>	<b>(501,425,597)</b>	<b>22,640,344,403</b>	<b>19,738,997,438</b>	<b>2,901,346,965</b>	<b>87%</b>
<b>Surplus/Deficit</b>		-	-	<b>1,546,717</b>	<b>(1,546,717)</b>	

Notes

(a) *Variance analysis:*

- Under collection in Other Receipts(88%) was due to erratic weather that affected farming activities in NYS.
- Underutilization in Use of goods(69%), Transfers to other Government entities (83%), Social security benefits (71%)and Acquisition of assets(83%) was due to lack of exchequer.

(b) Reallocations within the year were due to budget cuts.

The entity financial statements were approved on 25/9 2023 and signed by:



**Principal Secretary**  
**Amos N. Gathecha, EBS, 'ndc' (K).**



**Head of Accounting Unit**  
**CPA Maureen Oganga**  
**ICPAK M/ No.6763**

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and foreign Grants	100,100,000	-	100,100,000	98,878,843	1,221,157	99%
Exchequer releases	602,940,000	(400,327,850)	202,612,150	115,025,000	87,587,150	57%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
<b>Total Receipts</b>	<b>703,040,000</b>	<b>(400,327,850)</b>	<b>302,712,150</b>	<b>213,903,843</b>	<b>88,808,307</b>	<b>71%</b>
<b>PAYMENTS</b>						
Compensation of employees	-	-	-	-	-	
Use of goods and services	105,100,000	(3,950,000)	101,150,000	99,910,865	1,239,135	99%
Transfers to other Government entity	390,100,000	(231,034,250)	159,065,750	97,525,000	61,540,750	61%
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	207,840,000	(165,343,600)	42,496,400	17,246,028	25,250,372	41%
<b>Total Payments</b>	<b>703,040,000</b>	<b>(400,327,850)</b>	<b>302,712,150</b>	<b>214,681,893</b>	<b>88,030,257</b>	<b>71%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>(778,050)</b>	<b>778,050</b>	

Notes

(a) Variance analysis:

The low absorption rate of 56% of the development funds was due to lack exchequer funding.

(b) Reallocations within the year were occasioned by budget cuts. Underutilisation in transfers to other Government entities (61%) and

Acquisition of assets (41%) was due to lack of exchequer.

The entity financial statements were approved on 25/9 2023 and signed by:



**Principal Secretary**  
Amos N. Gathecha, EBS, 'ndc' (K).



**Head of Accounting Unit**  
CPA Maureen Oganga  
ICPAK M/ No.6763

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2022/23

Programme/Subprogramme	Description	Final Budget 2022 /2023	Actual on comparable basis 2022 /2023	Budget utilization difference
		2022 /2023	2022 /2023	
		Kshs	Kshs	Kshs
0709000000	General Administration	490,801,483	410,484,531	80,316,952
	Planning and Support Services			
0709010000	Human Resources and Support Services	434,485,228	362,753,149	71,732,079
0709020000	Financial Management Services	51,963,650	43,890,063	8,073,587
0709030000	Information Communications Services	4,352,605	3,841,320	511,285
0710000000	Public Service Transformation	9,510,577,397	8,742,887,987	767,689,410
0710010000	Human Resource Management	5,741,995,469	5,708,264,734	33,730,735
0710020000	Human Resource Development	2,569,315,319	2,140,722,962	428,592,357
0710030000	Management Consultancy Services	117,657,867	108,048,349	9,609,518
0710040000	Huduma Kenya Service Delivery	922,073,332	663,353,167	258,720,165
0710050000	Performance Management	71,201,238	57,134,592	14,066,646
0710060000	Public Service Reforms	88,334,172	65,364,183	22,969,989
0747000000	National Youth Service	12,941,677,673	10,800,306,813	2,141,370,860
0747010000	Paramilitary Training and National Service	7,535,915,240	5,394,544,382	2,141,370,858
0747020000	Technical and Vocational Training	4,442,858,179	4,442,858,177	2
0747030000	Corporate Services (General Admin)	962,904,254	962,904,254	-
<b>Grand Total</b>		<b>22,943,056,553</b>	<b>19,953,679,332</b>	<b>2,989,377,221</b>

## **15. Notes to the Financial Statements**

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### **2. Reporting Entity**

The financial statements are for the State Department for Public Service. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

### **3. Reporting Currency**

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

### **Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the state department for Public Service for all the years presented.

#### **a) Recognition of Receipts**

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

#### **(i) Transfers from the Exchequer**

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

#### **(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup>

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

**(iii) Miscellaneous receipts**

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

**b) Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Acquisition of Fixed Assets**

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

**c) Cash and Cash Equivalent**

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 at the end of the financial year.

**d) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by

stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs 846 compared to Kshs 61,741 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

**e) Imprests and advances**

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

**f) Third party deposits and retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**g) Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**h) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by Law and there were couple of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted

for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**i) Comparative Figures**

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

**j) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**k) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 15 explaining the nature and amounts.

**l) Related Party Transactions**

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

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

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

## Notes to the Financial Statements

### 1 Proceeds from Domestic and Foreign Grants

Description	2022-2023	2021-2022
	Kshs	Kshs
Sale of goods and fees for services	98,878,843	-
<b>Total</b>	<b>98,878,843</b>	<b>-</b>

### 2 Exchequer releases

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer releases for quarter 1	3,920,807,982	6,887,056,573
Total Exchequer releases for quarter 2	3,393,627,958	3,061,685,796
Total Exchequer releases for quarter 3	3,910,314,049	1,903,710,434
Total Exchequer releases for quarter 4	6,490,494,536	5,302,851,962
<b>Total</b>	<b>17,715,244,525</b>	<b>17,155,304,765</b>

### 3 Proceeds from Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Sale of goods and fees for services	1,472,954,755	1,599,639,313
Sale of goods HQ AIA	11,789,734	
Sale of goods Huduma Secretariat	13,000,000	
<b>Total</b>	<b>1,497,744,489</b>	<b>1,599,639,313</b>

*The Headquarters AIA budgeted for FY 2022/23 was Kshs. 8,000,000 Actual AIA collected was Kshs. 11,789,734 and the over collection of Kshs. 3,789,784 has been remitted to the National Treasury.*

### 4 Miscellaneous Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Sales by NYS -AIA	642,580,141	513,737,160
<b>Total</b>	<b>642,580,141</b>	<b>513,737,160</b>

## 5 Compensation to Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	285,121,044	283,609,939
Basic wages of temporary employees	301,938,269	236,120,037
Personal allowances paid as part of salary	223,234,454	202,300,043
Employer contributions to compulsory national health insurance schemes	5,400,000,000	4,000,000,000
<b>Total</b>	<b>6,210,293,767</b>	<b>4,722,030,019</b>

## 6 Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	40,717,276	52,002,126
Communication, supplies and services	44,999,688	82,556,885
Domestic travel and subsistence	102,435,842	134,651,083
Foreign travel and subsistence	9,646,072	12,481,846
Printing, advertising and information supplies & services	10,904,218	22,681,210
Rentals of produced assets	142,922,683	190,598,079
Training expenses	129,100,358	47,888,270
Hospitality supplies and services	59,687,214	120,969,333
Insurance costs	69,834,965	119,567,990
Specialized materials and services	3,596,445	13,787,850
Office and general supplies and services	37,497,442	74,942,334
Fuel Oil and Lubricants	12,784,517	11,020,364
Other operating expenses	84,219,113	214,109,176
Routine maintenance – vehicles and other transport equipment	11,297,390	16,123,253
Routine maintenance – other assets	35,268,874	48,700,339
<b>Total</b>	<b>794,912,097</b>	<b>1,162,080,137</b>

## 7 Grants and Transfers to other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Current Grants and Transfers to National Government Entities	12,684,896,806	12,807,845,712
Capital Grants to other Government Agencies	97,525,000	370,170,000
<b>TOTAL</b>	<b>12,782,421,806</b>	<b>13,178,015,712</b>

The amount of Kshs. 12,782,421,806 includes Kshs. 2,115,534,896 collected as AIA by the National Youth Service and Kenya School of Government as tabulated below;

### 7(a): Transfers to self – reporting entities in the year

Description	Recurrent	Development	Totals
<b>Transfers to SAGAs and SCs</b>	Kshs	Kshs	Kshs
Director National Youth Service	10,140,226,672	17,500,000	10,157,726,672
Kenya School of Government	371,540,411	80,025,000	451,565,411
HRM Professional Examination Board	50,000,000	-	50,000,000
Higher Education Loans Board	7,594,828.00	-	7,594,828
AIA National Youth Service	642,580,141		642,580,141
AIA Kenya School of Government	1,472,954,755		1,472,954,755
<b>Total</b>	<b>12,684,896,807</b>	<b>97,525,000</b>	<b>12,782,421,806</b>

### 7 (b) Appropriation in Aid collected by SAGAS.

Description	Amount
National Youth Service	642,580,141
Kenya School of Government	1,472,954,755
<b>Total</b>	<b>2,115,534,896</b>

## 8 Other Grants and Transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	39,700,848	17,375,412
		-
<b>Total</b>	<b>39,700,848</b>	<b>17,375,412</b>

## 9 Social Security Benefits

Description	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	68,657,775	93,886,150
<b>Total</b>	<b>68,657,775</b>	<b>93,886,150</b>

## 10 Acquisition of Assets

Non -Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of Buildings	13,632,166	-
Refurbishment of Buildings	1,032,022	19,999,345
Construction and Civil Works		20,000,000
Purchase of Vehicles and other Transport Equipment	29,739,200	-
Purchase of Household Furniture and Institutional Equipment	272,850	525,890
Purchase of Office Furniture and General Equipment	4,534,436	1,558,500
Purchase of Specialized Plant, Equipment and Machinery	8,482,364	52,556,649
<b>Total</b>	<b>57,693,038</b>	<b>94,640,385</b>

## 11 Cash and Bank Accounts

### 11A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Nature of Account.	2022-2023	2021-2022
			Kshs	Kshs
Central bank of Kenya,1000395567	kshs	Recurrent	93,791	279,996
Central bank of Kenya,1000395656	kshs	Development	674,030	311,956
Central bank of Kenya,1000395718	kshs	Deposit	16,085,509	20,819,640
<b>Total</b>			<b>16,853,330</b>	<b>21,411,593</b>

### 11B: Cash in hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	846	61,471
<b>Total</b>	<b>846</b>	<b>61,471</b>

**Detailed Cash is as follows:**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Headquarters ,Teleposta Building, Cash office	846	61,471
<b>Total</b>	<b>846</b>	<b>61,471</b>

**12 Accounts Receivables: Imprests and Advances**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
Salary advances	-	-
District suspense	-	-
Clearance accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13 Accounts Payable: Third party deposits and retention**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention	14,488,674	19,220,964
Deposits	1,596,836	1,598,676
<b>Total</b>	<b>16,085,510</b>	<b>20,819,640</b>

**14 Fund Balance Brought Forward**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	21,411,593	16,625,673
Cash in hand	61,471	548,080
Accounts Receivables	-	-
Accounts Payables	(20,819,640)	(15,614,693)
<b>Total</b>	<b>653,424</b>	<b>1,559,060</b>

### 15 Prior Year Adjustments

Description error	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during relating periods	Adjusted **Balance b/f FY 2022/2023
	Kshs	Kshs	Kshs
Bank Account balance	(21,411,593)	21,411,593	-
Cash In Hand	(61,471)	61,471	-
Accounts Payables	20,819,640	(20,819,640)	-
	<b>(653,424)</b>	<b>653,424</b>	-

### 16 (Increase)/ Decrease in Advances and Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables as at 1 <sup>st</sup> July	-	-
Receivables as at 30 <sup>th</sup> June	-	-
<b>Increase/ (Decrease) In Receivables</b>	<b>-</b>	<b>-</b>

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	20,819,640	15,614,693
Payables As At 30 <sup>th</sup> June	16,085,510	20,819,639
<b>Increase/ (Decrease) In Payables</b>	<b>(4,734,130)</b>	<b>5,204,946</b>

### 18 Other Important Disclosures

#### 18.1 Related Party Disclosures

The following comprise of related parties to the State Department

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

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation	22,634,127	111,738,076
<b>Total Top Management Compensation</b>	<b>22,634,127</b>	<b>111,738,076</b>
<b>Transfers to Related Parties</b>		
Transfers to SAGAs	12,782,421,806	13,178,015,712
<b>Total Transfers to Related Parties</b>	<b>12,782,421,806</b>	<b>13,178,015,712</b>
Transfers from the Exchequer	17,715,244,525	17,155,304,765
<b>Total Transfers from Related Parties(Treasury)</b>	<b>17,715,244,525</b>	<b>17,155,304,765</b>

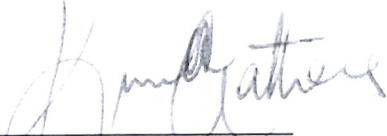
#### 18.2 Pending Accounts Payable (See Annex 1)


<b>Description</b>	<b>Balance b/f FY 2021/2022</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	-	-	-	-
Construction of Civil works	-	-	-	-
Supply of Goods	13,681,466.90	289,795,505.90	(144,897,752.95)	158,579,219.85
Supply of Services	1,464,447,433.15	1,371,620,624.21	(1,174,651,927.25)	1,661,416,130.11
<b>Total</b>	<b>1,478,128,900.05</b>	<b>1,661,416,130.11</b>	<b>(1,319,549,680.20)</b>	<b>1,819,995,349.96</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
1714.	Unsupported Accounts Payables-Deposits	The Accounting Officer constituted a team to trace and work on retrieval of documents from various department which split from the previous Ministry.	The Analysis is ongoing	Awaiting PAC appearance.
1715.	Budgetary Control and Performance	The State department has put measures in place to follow-ups on exchequer requests made to National Treasury for prompt release.	Constant follow-ups	Every exchequer request.
1716.	Pending Bills	As of the closure of the FY 22/23, the State department had settled previous years bills amounting to Kshs.1.32bn remaining a balance of Kshs.158M.	The exercise is ongoing	Awaiting PAC appearance.
1717.	Prior year audit issues	All provisions of IPSASB on revised templates strictly adhered to.	Done	Continuous
1718.	Construction Works at Proposed Ultra-Modern Huduma Centre, Garden City Mall	The Accounting officer has constituted a team to address the issues and provide all relevant documentation.	The exercise is ongoing	Awaiting PAC appearance.
1718.1	Payments Without a Valid Contract			
1718.2	Non-Performance by the Contractor			

  
Principal Secretary  
Amos N. Gathecha, EBS, 'ndc' (K)

  
Head of Accounting Unit  
CPA Maureen Oganga  
ICPAK M/ No.6763

## 16. Annexes

### Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/23	Outstanding Balance 2022/23
SUPPLY OF GOODS	A	B	C	D=A-C	E=A-C
Jonahmatt Investments	1,425,000.00	2021/2022	-	1,425,000.00	-
Conglomerate Trading	876,000.00	2021/2022	-	876,000.00	-
Alpoint Ventures	414,000.00	2021/2022	-	414,000.00	-
Tison General Suppliers Limited	310,000.00	2021/2022	-	310,000.00	-
UB Africa	100,000.00	2021/2022	-	100,000.00	-
Raroma Global Solutions	84,000.00	2021/2022	-	84,000.00	-
Kamiti Prison Industry	490,000.00	2021/2022	-	490,000.00	-
Michimedia Limited	1,062,000.00	2021/2022	-	1,062,000.00	-
Jema Auto Garage and Services	362,500.00	2021/2022	-	362,500.00	-
Silver Africa Tours and Safaris	1,552,465.00	2021/2022	-	1,552,465.00	-
Silver Africa Tours and Safaris	204,300.00	2021/2022	-	204,300.00	-
Silver Africa Tours and Safaris	136,450.00	2021/2022	-	136,450.00	-
Silver Africa Tours and Safaris	171,600.00	2021/2022	-	171,600.00	-
Silver Africa Tours and Safaris	154,270.00	2021/2022	-	154,270.00	-
Silver Africa Tours and Safaris	222,050.00	2021/2022	-	222,050.00	-
Silver Africa Tours and Safaris	707,000.00	2021/2022	-	707,000.00	-
Silver Africa Tours and Safaris	42,640.00	2021/2022	-	42,640.00	-
Nation Media Group PLC	1,427,380.00	2021/2022	-	1,427,380.00	-
Standard Group PLC	2,202,840.00	2021/2022	-	2,202,840.00	-
Standard Group PLC	1,624,000.00	2021/2022	-	1,624,000.00	-
Nation Media Group PLC	1,427,380.00	2021/2022	-	1,427,380.00	-
Government Printers	55,680.00	2021/2022	-	55,680.00	-
Radio Jambo	464,000.00	2021/2022	-	464,000.00	-
Teleposta Pension Scheme	174,000.00	2021/2022	-	174,000.00	-
Oliver K Ltd	7,113,129.00	2021/2022	-	7,113,129.00	-
Neoscape Arch System Ltd	9,330,015.00	2021/2022	-	9,330,015.00	-
Stan holdings Company Ltd	3,687,917.50	2021/2022	-	3,688,637.70	-
Conez technologies	3,650,000.00	2021/2022	-	3,650,000.00	-
Toyota Kenya Limited	32,703.00	2020/2021	-	-	32,703.00
Toyota Kenya Limited	24,314.00	2020/2021	-	-	24,314.00
Government Advertsing Agency (GAA)	146,052.00	2020/2021	-	-	146,052.00
Sage Media	11,817,500.00	2020/2021	-	-	11,817,500.00
Sage Media	11,817,500.00	2020/2021	-	-	11,817,500.00
Sage Media	11,817,500.00	2020/2021	-	-	11,817,500.00

Sage Media	11,817,500.00	2020/2021	-	-	11,817,500.00
Sage Media	36,394,809.00	2020/2021	-	-	36,394,809.00
Procost Ltd	1,435,754.05	2020/2021	-	-	1,435,754.05
Rick Office Solutions Limited	310,080.00	2020/2021	-	-	310,080.00
Kenya Institute of Curriculum Development (KICD)	1,712,000.00	2020/2021	-	-	1,712,000.00
Kenya Institute of Curriculum Development (KICD)	88,000.00	2020/2021	-	-	88,000.00
Roeh Tours & Travel	209,195.00	2019/2020	-	-	209,195.00
Roeh Tours & Travel	99,000.00	2019/2020	-	-	99,000.00
Roeh Tours & Travel	94,125.00	2019/2020	-	-	94,125.00
Roeh Tours & Travel	16,685.00	2019/2020	-	-	16,685.00
Roeh Tours & Travel	240,785.00	2019/2020	-	-	240,785.00
Roeh Tours & Travel	46,700.00	2019/2020	-	-	46,700.00
Roeh Tours & Travel	157,280.00	2019/2020	-	-	157,280.00
Roeh Tours & Travel	87,900.00	2019/2020	-	-	87,900.00
Roeh Tours & Travel	127,500.00	2019/2020	-	-	127,500.00
Roeh Tours & Travel	61,840.00	2019/2020	-	-	61,840.00
Roeh Tours & Travel	26,700.00	2019/2020	-	-	26,700.00
Roeh Tours & Travel	58,360.00	2019/2020	-	-	58,360.00
Roeh Tours & Travel	30,695.00	2019/2020	-	-	30,695.00
Roeh Tours & Travel	34,045.00	2019/2020	-	-	34,045.00
Roeh Tours & Travel	19,985.00	2019/2020	-	-	19,985.00
Roeh Tours & Travel	59,365.00	2019/2020	-	-	59,365.00
Roeh Tours & Travel	115,335.00	2019/2020	-	-	115,335.00
Roeh Tours & Travel	115,335.00	2019/2020	-	-	115,335.00
Roeh Tours & Travel	78,865.00	2019/2020	-	-	78,865.00
Roeh Tours & Travel	57,505.00	2019/2020	-	-	57,505.00
Roeh Tours & Travel	60,570.00	2019/2020	-	-	60,570.00
Roeh Tours & Travel	56,490.00	2019/2020	-	-	56,490.00
Roeh Tours & Travel	32,775.00	2019/2020	-	-	32,775.00
Roeh Tours & Travel	32,405.00	2019/2020	-	-	32,405.00
Roeh Tours & Travel	36,105.00	2019/2020	-	-	36,105.00
Roeh Tours & Travel	34,150.00	2019/2020	-	-	34,150.00
Roeh Tours & Travel	34,470.00	2019/2020	-	-	34,470.00
Roeh Tours & Travel	50,715.00	2019/2020	-	-	50,715.00
Stanklean Commercial Ltd	10,389,870.15	2019/2020	-	-	10,389,870.15
Costraq Consult Ltd	-	2018/2019	-	-	1,446,696.55
UTO Creations Studio Ltd	1,466,471.85	2018/2019	-	-	1,466,470.65

<b>Bf 2022/23</b>	<b>1,478,128,900.05</b>		<b>1,319,549,680.20</b>		<b>158,579,219.85</b>
		2022/23			
AIRLITE TRAVEL LIMITED	36,800	2022/23			36,800
GTREND CONCEPTS	37,000	2022/23			37,000
AIRLITE TRAVEL LIMITED	37,320	2022/23			37,320
AIRLITE TRAVEL LIMITED	40,470	2022/23			40,470
FINNET SYSTEM SOLUTIONS	60,500	2022/23			60,500
SAMO AGENCIES	96,400	2022/23			96,400
TELKOM KENYA LIMITED	109,500	2022/23			109,500
POSTAL CORPORATION OF KENYA	122,890	2022/23			122,890
KENRON GENERAL SUPPLIERS	127,750	2022/23			127,750
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	139,200	2022/23			139,200
LISTE PRODUCTS	141,750	2022/23			141,750
SILVER AFRICA TOURS AND SAFARIS	151,500	2022/23			151,500
SILVER AFRICA TOURS AND SAFARIS	151,950	2022/23			151,950
SILVER AFRICA TOURS AND SAFARIS	154,270	2022/23			154,270
TRENCHMAX SOLUTIONS LIMITED	158,900	2022/23			158,900
KLINK NETWORK LIMITED	163,100	2022/23			163,100
SILVER AFRICA TOURS AND SAFARIS	171,600	2022/23			171,600
SILVER AFRICA TOURS AND SAFARIS	190,550	2022/23			190,550
PIT ENTERPRISES	192,400	2022/23			192,400
MACHAKOS UNIVERSITY	193,000	2022/23			193,000
SILVER AFRICA TOURS AND SAFARIS	206,275	2022/23			206,275
SILVER AFRICA TOURS AND SAFARIS	214,720	2022/23			214,720
SILVER AFRICA TOURS AND SAFARIS	222,050	2022/23			222,050
MACHAKOS UNIVERSITY	235,000	2022/23			235,000
SANRIC GENERAL MERCHANTS	243,000	2022/23			243,000
INTERSECURE-O SOLUTIONS	256,900	2022/23			256,900
INTERSECURE-O SOLUTIONS	273,300	2022/23			273,300
RUPAS GIFT CENTER LIMITED	305,486	2022/23			305,486
SILVER AFRICA TOURS AND SAFARIS	367,400	2022/23			367,400
STANDARD GROUP LTD	406,000	2022/23			406,000
NATION MEDIA GROUP LIMITED	420,734	2022/23			420,734
JEMA AUTO GARAGE	430,000	2022/23			430,000
GOVERNMENT PRINTERS	435,000	2022/23			435,000
KERRI WORKS LIMITED	438,600	2022/23			438,600
NAIVASHA COUNTRY HOTEL	442,000	2022/23			442,000
CUSLINE INVESTMENTS	444,000	2022/23			444,000
PAMTECH SUPPLIES	465,500	2022/23			465,500
SMARGIE ENTERPRISES	480,400	2022/23			480,400

INTROPEAK INVESTMENTS LIMITED	485,750	2022/23		485,750
VOLKSEVIS TECHNOLOGIES LIMITED	487,932	2022/23		487,932
BULLSONS AGENCY	490,000	2022/23		490,000
NOVY ENTERPRISES	494,500	2022/23		494,500
CARDAN LIMITED	500,000	2022/23		500,000
		2022/23		
		2022/23		
DIMATEC CLEANING AND FUMIGATION SERVICES	530,400	2022/23		530,400
SILVER AFRICA TOURS AND SAFARIS	563,950	2022/23		563,950
EASTCOM ENTERPRISES	620,000	2022/23		620,000
REYTORIA GENERAL SUPPLIES	697,500	2022/23		697,500
SILVER AFRICA TOURS AND SAFARIS	707,000	2022/23		707,000
NATION MEDIA GROUP LIMITED	713,690	2022/23		713,690
VENTONE ENTERPRISES	720,300	2022/23		720,300
SIMPLY SAVE INVESTMENTS	765,000	2022/23		765,000
EAGLE OAKS FURNITURES AND INTERIORS	790,000	2022/23		790,000
FAIR VIEW TECHNOLOGIES	791,200	2022/23		791,200
KENYA SCHOOL OF GOVERNMENT	804,879	2022/23		804,879
STANDARD GROUP LTD	812,000	2022/23		812,000
JOHNS GENERAL SERVICES	862,704	2022/23		862,704
CACOTECH LIMITED	874,500	2022/23		874,500
RUFA LOGISTICS	880,000	2022/23		880,000
DEBOLANA CONTRACTORS AGENCIES	882,900	2022/23		882,900
LISTE PRODUCTS	885,000	2022/23		885,000
UNES UNIVERSITY	890,096	2022/23		890,096
KERRI WORKS LIMITED	897,000	2022/23		897,000
LAKE NAIVASHA RESORT LIMITED	900,000	2022/23		900,000
MBERIKA GENERAL SUPPLIES	907,887	2022/23		907,887
BULLSONS AGENCY	960,000	2022/23		960,000
WANGLAN ENTERPRISES	982,850	2022/23		982,850
WARDA HOLDINGS LIMITED	985,650	2022/23		985,650
LEYZA ENTERPRISE	1,027,840	2022/23		1,027,840
PARYANGENERAL SUPPLIES	1,061,700	2022/23		1,061,700
HOLIMARC MOTORS	1,091,600	2022/23		1,091,600
VENTONE ENTERPRISES	1,099,200	2022/23		1,099,200
ULANDA AUTO TECH WING	1,129,840	2022/23		1,129,840
STAN HOLDINGS	1,159,681	2022/23		1,159,681
REMPTA ENTERPRISES LIMITED	1,200,000	2022/23		1,200,000
DIALESCAS AFRICA LIMITED	1,251,064	2022/23		1,251,064
CURECU ENTERPRISES	1,257,900	2022/23		1,257,900
STARMED ENTERPRISES	1,302,000	2022/23		1,302,000
EDIHURST GENERAL SUPPLIES	1,330,000	2022/23		1,330,000
GOODFRIEND ENTERPRISES	1,350,200	2022/23		1,350,200
NATION MEDIA GROUP LIMITED	1,427,380	2022/23		1,427,380
JUBILEE HEALTH INSURANCE	1,596,610	2022/23		1,596,610

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2021/2022</b>	<b>Additions during the year(Kshs)</b>	<b>Disposals during the year(Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f (Kshs) 2022/23</b>
Refurbishment of Buildings and structures	19,999,345	1,032,022	-	-	21,031,367
Construction of Buildings	-	13,632,166			13,632,166
Construction and Civil Works	20,000,000	-	-	-	20,000,000
Purchase of Vehicles and Other Transport Equipment		29,739,200			29,739,200
Transport Equipment	25,489,750	-	-	-	25,489,750
Purchase of House hold Furniture and institutional equipment	525,890	272,850	-	-	798,740
Purchase of office Furniture and general Equipment	10,890,481	4,534,436	-	-	15,424,917
Purchase of Specialized Plant, Equipment and Machinery	52,556,649	8,482,364	-	-	61,039,013
<b>Total</b>	<b>129,462,115</b>	<b>57,693,038</b>	<b>-</b>	<b>-</b>	<b>187,155,153</b>

Annex 3 – List of SCs, Sagas and Public Funds under State Department for Public Service

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations one?(yes/no)
1	KSG	Training	Ludeki Chweya	451,565,411	Yes
2	NYS	Training	James Tembur	10,157,726,672	Yes
3	HELB	Educational Support	Charles Ringera	7,594,828	Yes
4	HRMPEB	Management	Nicholas Kanisa	50,000,000	Yes
Total				<b>10,666,886,910</b>	

TOTAL KENYA PLC	1,700,850	2022/23		1,700,850
BRANDWORKS CONSULT LIMITED	1,750,000	2022/23		1,750,000
EARTHLINE VENTURES	1,825,492	2022/23		1,825,492
RIVENALA KENYA LIMITED	2,017,104	2022/23		2,017,104
NEOSCAPE ARCH SYSTEM LIMITED	2,308,873	2022/23		2,308,873
		2022/23		
		2022/23		
		2022/23		
AGILE CLOUD LIMITED	2,482,209	2022/23		2,482,209
UAP LIFE INSURANCE LIMITED	2,556,626	2022/23		2,556,626
METRO DALMAR LIMITED	2,689,600	2022/23		2,689,600
KICC	2,707,273	2022/23		2,707,273
SYPSAN ENTERPRISES	3,237,820	2022/23		3,237,820
AML QUEST SERVICES	3,290,000	2022/23		3,290,000
ONCALL INFOTECH LIMITED	3,297,000	2022/23		3,297,000
DENAN GENERAL SUPPLIES	3,360,000	2022/23		3,360,000
KICC	4,176,000	2022/23		4,176,000
BROADVISION LIMITED	4,283,745	2022/23		4,283,745
HERMANA INTERNATIONAL COMPANY LIMITED	4,456,550	2022/23		4,456,550
KENYA DEVELOPMENT CORPORATION LIMITED	4,718,880	2022/23		4,718,880
KENYA DEVELOPMENT CORPORATION LIMITED	4,718,880	2022/23		4,718,880
KICC	5,493,631	2022/23		5,493,631
KICC	5,493,631	2022/23		5,493,631
TELEPOSTA TOWERS	10,014,733	2022/23		10,014,733
SAFARICOM LIMITED	10,327,400	2022/23		10,327,400
DIRECTOR NATIONAL YOUTH SERVICE	10,819,250	2022/23		10,819,250
TELKOM KENYA LIMITED	11,672,599	2022/23		11,672,599
KENBRIGHT ACTUARIAL AND FINANCIAL SERVICES	15,312,000	2022/23		15,312,000
KICC	15,367,680	2022/23		15,367,680
TELEPOSTA TOWERS	20,318,641	2022/23		20,318,641
JUBILEE HEALTH INSURANCE	77,766,883	2022/23		77,766,883
NHIF	1,280,175,237	2022/23		1,280,175,237
PRIMATE TOURS LTD	29,985	2022/23		29,985
PRIMATE TOURS LTD	49,900	2022/23		49,900
PRIMATE TOURS LTD	48,990	2022/23		48,990
TILIL TECHNOLOGIES	1,083,893	2022/23		1,083,893
TOP CHOICE SURVELLIANCE	13,596,560	2022/23		13,596,560
POSTAL CORPORATION OF KENYA	153,670	2022/23		153,670
POSTAL CORPORATION OF KENYA	112,130	2022/23		112,130
POSTAL CORPORATION OF KENYA	105,960	2022/23		105,960
JUBILEE HEALTH INSURANCE	727,176	2022/23		727,176
TILIL TECHNOLOGIES	1,528,749	2022/23		1,528,749
JALAM SUPPLIES	49,500	2022/23		49,500
JALAM SUPPLIES	50,000	2022/23		50,000

KENYA AGRICULTURAL AND LIVESTOCK RESEARCH ORGANIZATION	170,800	2022/23		170,800
KISUMU HOTEL (MASENO UNIVERSITY)	567,500	2022/23		567,500
KENYA INDUSTRIAL TRAINING INSTITUTE	187,500	2022/23		187,500
KENYA INDUSTRIAL TRAINING INSTITUTE	240,000	2022/23		240,000
MASADA HOTEL	679,000	2022/23		679,000
MOMBASA BEACH HOTEL	222,000	2022/23		222,000
MOMBASA BEACH HOTEL	294,000	2022/23		294,000
NATINAL INDUSTRIAL TRAINING AUTHORITY	280,000	2022/23		280,000
PRIDENN FLAMIGIO BEACH RESORT LIMITED	1,399,500	2022/23		1,399,500
MACHAKOS UNIVERSITY	238,000	2022/23		238,000
KENYA SCHOOL OF GOVERNMENT BARINGO	204,000	2022/23		204,000
KENYA SCHOOL OF GOVERNMENT MOMBASA	357,000	2022/23		357,000
RIFT VALLEY INSTITUTE OF SCIENCE AND TECHNOLOGY	157,500	2022/23		157,500
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	450,660	2022/23		450,660
KENYA SCHOOL OF GOVERNMENT-EMBU	412,500	2022/23		412,500
MINISTRY OF INFORMATION COMMUNICATION AND TECHNOLOGY GOVERNMENT ADVERTISING (GAA)	233,669	2022/23		233,669
MINISTRY OF INFORMATION COMMUNICATION AND TECHNOLOGY GOVERNMENT ADVERTISING (GAA)	205,045	2022/23		205,045
KENYA SCHOOL OF GOVERNMENT-	332,920	2022/23		332,920
KENYA SCHOOL OF GOVERNMENT-EMBU	280,000	2022/23		280,000
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	2,090,900	2022/23		2,090,900
KENYA SCHOOL OF GOVERNMENT-EMBU	303,750	2022/23		303,750
KENYA SCHOOL OF GOVERNMENT-EMBU	416,250	2022/23		416,250
KENYA SCHOOL OF GOVERNMENT-EMBU	300,000	2022/23		300,000
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	184,440	2022/23		184,440
KENYA SCHOOL OF GOVERNMENT-EMBU	285,000	2022/23		285,000
KENYA SCHOOL OF GOVERNMENT-EMBU	1,351,500	2022/23		1,351,500
KENYA SCHOOL OF GOVERNMENT-EMBU	795,000	2022/23		795,000

KENYA SCHOOL OF GOVERNMENT-EMBU	715,500	2022/23		715,500
KENYA SCHOOL OF GOVERNMENT-EMBU	1,121,250	2022/23		1,121,250
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	2,773,560	2022/23		2,773,560
KENYA SCHOOL OF GOVERNMENT-EMBU	1,010,120	2022/23		1,010,120
KENYA SCHOOL OF GOVERNMENT-EMBU	1,275,000	2022/23		1,275,000
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	345,100	2022/23		345,100
KENYA SCHOOL OF GOVERNMENT-EMBU	1,796,250	2022/23		1,796,250
KENYA SCHOOL OF GOVERNMENT-LOWER KABETE	730,800	2022/23		730,800
KENYA SCHOOL OF GOVERNMENT-EMBU	93,750	2022/23		93,750
KENYA SCHOOL OF GOVERNMENT-MOMBASA	1,241,000	2022/23		1,241,000
NATION MEDIA GROUP PLC	684,400	2022/23		684,400
NATION MEDIA GROUP PLC	2,141,070	2022/23		2,141,070
THE STANDARD GROUP PLC	2,202,840	2022/23		2,202,840
MINISTRY OF INFORMATION COMMUNICATION TECHNOLOGY (GOVERNMENT ADVERTISING AGENCY)	205,045	2022/23		205,045
THE STANDARD GROUP PLC	1,624,000	2022/23		1,624,000
MINISTRY OF INFORMATION COMMUNICATION TECHNOLOGY (GOVERNMENT ADVERTISING AGENCY)	98,793	2022/23		98,793
GOVERNMENT PRINTERS	435,000	2022/23		435,000
PRINCIPLE SECRETARY STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATION	205,045	2022/23		205,045
MINISTRY OF ICT(GAA)	205,045	2022/23		205,045
SILVER AFRICA TOURS AND SAFARIS LIMITED	5,276,680	2022/23		5,276,680
AIRLITE TRAVEL LIMITED	55,786	2022/23		55,786
AIRLITE TRAVEL LIMITED	36,965	2022/23		36,965
SILVER AFRICA TOURS AND SAFARIS LIMITED	3,177,500	2022/23		3,177,500
AIRLITE TRAVEL LIMITED	340,200	2022/23		340,200
AIRLITE TRAVEL LIMITED	111,000	2022/23		111,000
AIRLITE TRAVEL LIMITED	1,099,000	2022/23		1,099,000
AIRLITE TRAVEL LIMITED	150,600	2022/23		150,600
GLOBUS TOURS &TRAVEL LTD	90,000	2022/23		90,000
GLOBUS TOURS &TRAVEL LTD	91,000	2022/23		91,000
GLOBUS TOURS &TRAVEL LTD	508,300	2022/23		508,300
GLOBUS TOURS &TRAVEL LTD	55,900	2022/23		55,900
GLOBUS TOURS &TRAVEL LTD	60,000	2022/23		60,000
GLOBUS TOURS &TRAVEL LTD	33,000	2022/23		33,000

GLOBUS TOURS &TRAVEL LTD	93,500	2022/23		93,500
GLOBUS TOURS &TRAVEL LTD	55,000	2022/23		55,000
GLOBUS TOURS &TRAVEL LTD	55,000	2022/23		55,000
KEYSA TOURS AND TRAVEL	136,445	2022/23		136,445
KEYSA TOURS AND TRAVEL	58,470	2022/23		58,470
KEYSA TOURS AND TRAVEL	37,395	2022/23		37,395
KEYSA TOURS AND TRAVEL	31,868	2022/23		31,868
EN DOT AGENCIES	238,000	2022/23		238,000
REX KIOSK	172,440	2022/23		172,440
PRIT ENTERPRISES COMPANY LIMITED	310,000	2022/23		310,000
ADVATECH SUPPLIES LTD	2,800,000	2022/23		2,800,000
DT DOBIE	73,220	2022/23		73,220
DT DOBIE	380,501	2022/23		380,501
URYSIA LIMITED	158,396	2022/23		158,396
URYSIA LIMITED	99,729	2022/23		99,729
POSTAL CORPORATION OF KENYA	121,480	2022/23		121,480
SOARING EAGLES VENTURES	88,800	2022/23		88,800
KENBRIGHT ACTUARIAL AND FINANCIAL SERVICES LIMITED	5,104,000	2022/23		5,104,000
RADIO JAMBO	464,000	2022/23		464,000
KENYATTA INTERNATIONAL CONFERENCE CENTER	2,786,358	2022/23		2,786,358
MFI DOCUMENT SOLUTIONS LTD	289,588	2022/23		289,588
MFI DOCUMENT SOLUTIONS LTD	321,680	2022/23		321,680
MFI DOCUMENT SOLUTIONS LTD	321,680	2022/23		321,680
MFI DOCUMENT SOLUTIONS LTD	312,702	2022/23		312,702
MFI DOCUMENT SOLUTIONS LTD	312,702	2022/23		312,702
MFI DOCUMENT SOLUTIONS LTD	312,702	2022/23		312,702
PEREGRINE EAST AFRICA LIMITED	248,000	2022/23		248,000
SHAKIME ELECTRONICS	995,500	2022/23		995,500
BEST BARGAIN ELECTRONICS LIMITED	1,142,100	2022/23		1,142,100
MODIMBO SUPPLIES LIMITED	1,530,000	2022/23		1,530,000
BEST BARGAIN ELECTRONICS LIMITED	1,705,000	2022/23		1,705,000
WANGLAN ENTERPRISES	1,760,000	2022/23		1,760,000
GODATA AGENCIES	1,890,000	2022/23		1,890,000
SYBYL KENYA LIMITED	10,575,927	2022/23		10,575,927
	<b>1,661,416,130</b>			<b>1,661,416,130</b>
<b>GRAND TOTALS</b>	<b>1,819,995,349.96</b>			