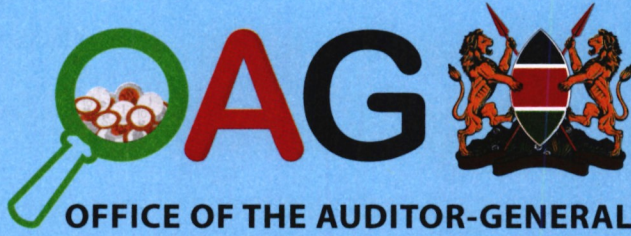


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	DATE: 28 FEB 2024
	DAY: WED
TABLED BY	Hon Naomi wago, mp
OF	Deputy majority whip
CLERK-AT-THE-TABLE:	A. Shubuko

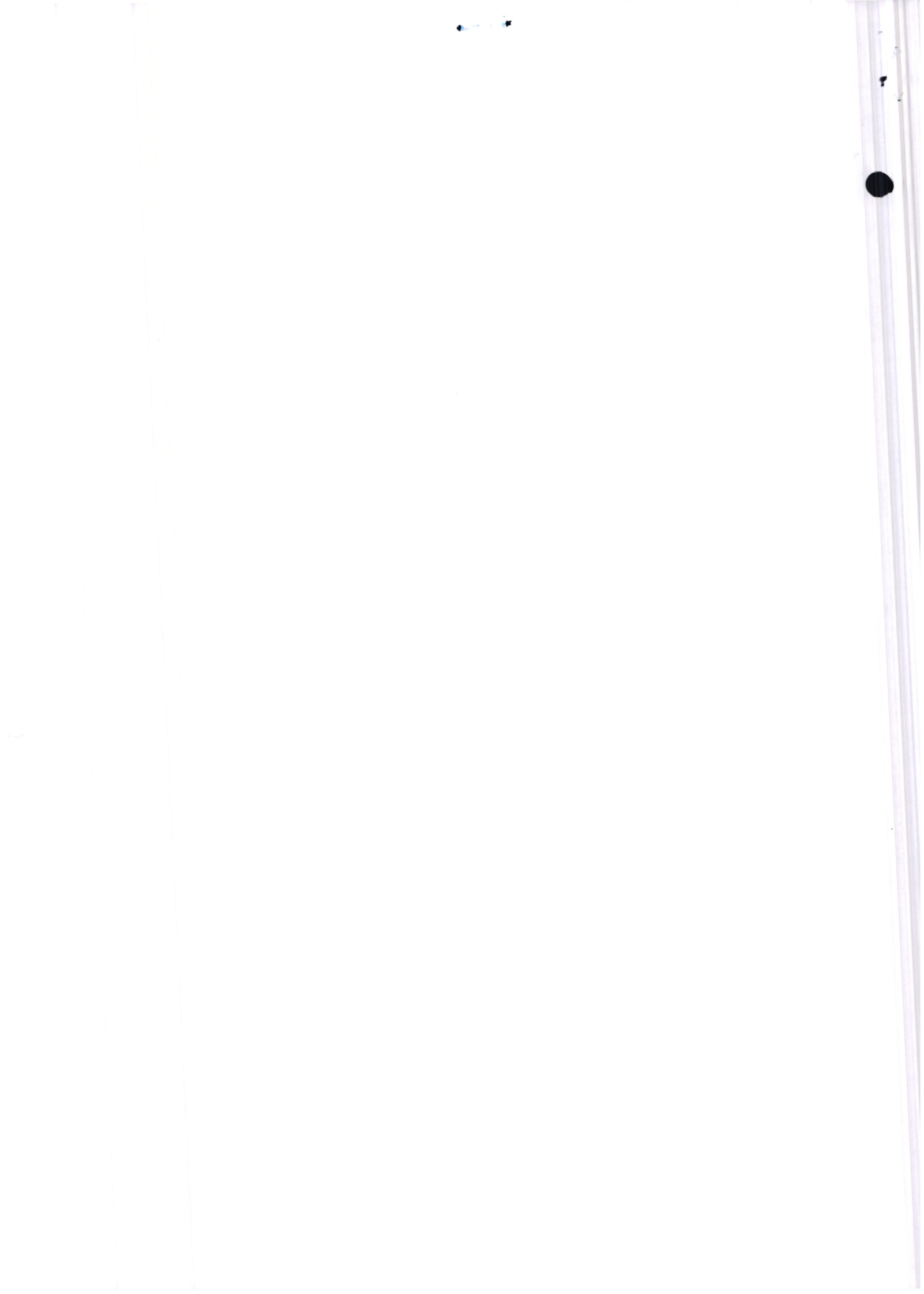
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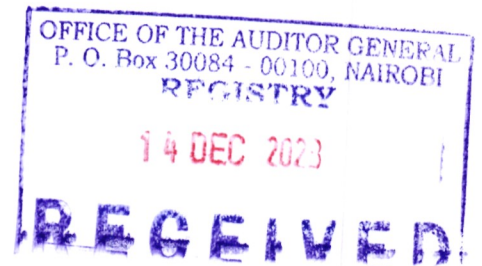
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR IMPLEMENTATION
OF CURRICULUM REFORMS**

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





STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2023

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



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1. Acronyms and Glossary of Terms

CBC	Competency Based Curriculum
CFO	Chief Finance Officer
CS	Cabinet Secretary
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PS	Principal Secretary
PWPER	Presidential Working Party on Education Reforms
SDICR	State Department for Implementation of Curriculum Reforms

2. Key Entity Information and Management

(a) Background information

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

Each of the State Departments is headed by a Principal Secretary (PS), The Ministry of Education is headed by the Cabinet Secretary, Hon Ezekiel Machogu Ombaki, CBS who is responsible for the overall policy and strategic direction of the entity.

The Cabinet Secretary is assisted by three Chief Administrative Secretaries; namely Mr. Elly Stephen Loldepe, Mr Mark Lomunokol and Hon (Ms) Anab Mohamed Gure.

The State Departments under Ministry of Education are outlined below;

- i. The State Department of Basic Education whose Principal Secretary is Dr. Richard B. Kipsang, CBS, (*Who also acts as The PS of the defunct State Department for Implementation of Curriculum Reforms*)
- ii. The State Department for Technical Vocational Education and Training headed by Dr. Esther T. Muoria
- iii. The State Department for University Education and Research is headed by Dr. Beatrice M. Inyangala

Through the executive order 1 of October 2022 (Revised) on the organization of the Government of The Republic of Kenya, the State Department for Implementation of Curriculum Reforms (SDICR) was defunct and its function were transferred to State Department for Basic Education.

Vision

Quality and inclusive education, training and research for sustainable development

Mission

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

Mandate

The mandate of the State Department for Implementation of Curriculum Reforms (SDICR) spans coordination of the implementation of the Curriculum reforms across Pre-primary Education (under the County Governments); Primary, Secondary and Tertiary Education and Training (all under the National Government). This entails provision of overall policy and standards to guide the curriculum reforms at all levels of Education and Training; networks, collaborations and partnerships with relevant departments;

*State Department for Implementation of Curriculum Reforms
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County Governments, development partners; public and private organizations, Education and Training institutions and stakeholders, on curriculum reforms implementation; monitoring, evaluation and reporting on the curriculum reforms implementation.

Core Values

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

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

- a. Administration,
- b. Planning,
- c. Support services and
- d. Technical sector.

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

Functions

The State Department has the following functions:

- I. Overall policy on curriculum reforms
- II. Policy on competency-based curriculum assessment in the education system (primary, secondary, TVETs, TTCs, universities)
- III. Oversee and coordinate the harmonious implementation of competency-based curriculum reforms at all levels of the education system.
- IV. Create frameworks for supporting the implementation of competency-based curriculum reforms.
- V. Provide guidance and support to education service providers in migrating to competency-based curriculum.
- VI. Collaborate with public and private stakeholders to build capacity for the implementation of curriculum reforms.

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- VII. Collaborate with public, private NGOs, faith based and other stakeholders to set modalities for mobilizing resources for the implementation of curriculum reforms at basic, technical, tertiary and high-level learning.
 - VIII. Jointly with higher institutions of learning and stakeholders, prepare and roll out a plan for rationalizing and migrating universities towards competency-based curriculum aspirations.
 - IX. Set, review and adopt value-based standards and quality including best practices for implementation of competency-based curriculum reforms to sustain its relevance, promote holistic educational development of learners and equity.
 - X. Collaborate with county governments to mainstream competency-based curriculum including assessments with early childhood development education, vocational training and manage transition to the new system
 - XI. Monitor and evaluate the implementation of curriculum reforms and make appropriate recommendations.
 - XII. Promote mainstreaming and application of ICT in learning and training in the education system.
- (b) Key Management**
- i) The Ministry is headed by the Cabinet Secretary, Hon Ezekiel Machogu Ombaki, CBS as the Cabinet Secretary (CS), he guides the overall policy direction of the Ministry. The Cabinet Secretary, in carrying out the mandate of Curriculum Reforms Implementation is assisted by the Principal Secretary in charge of Implementation of Curriculum Reforms
 - ii) The Principal Secretary (PS) oversees the management of the State Department and is the administrative head of the State Department. The Principal Secretary is also the Accounting Officer of the State Department. To manage the State Department, the Principal Secretary is supported by a team of technical directors and heads of departments.

(c) Fiduciary Management

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

No	Designation	Name
1	Cabinet Secretary, Ministry of Education	Hon Ezekiel Machogu Ombaki CBS
2	Accounting Officer-SDICR	Dr. Belio R. Kipsang
3	Ag. Secretary, Administration	Mr Charles Begi
4	Director, HRM&D	Ms. Rosebell Wainaina
5	Ag. Director, Planning	Mr. Dickson Murira
6	Head, Supply Chain Management	Mr. Isaac Ruchu
7	Head, ICT	Ms. Ann Kegode
8	Ag. Chief Finance Officer	Mr. Martin Khaoya Wekesa
9	Ag. Head of Accounting Unit	CPA Emilio Mukira Gichigo
10	Head, Public Communication	Ms. Nelly Kosgey
11	Ag. Director, Curriculum Reforms Policy and Standards	Ms. Kezia Wandera
12	Ag. Director, Curriculum Reforms Coordination	Mr. Stephen Mogoba
13	Ag. Director, Curriculum Reforms Partnership and Capacity Development	Ms. Josephine Nyaganga

(d) Fiduciary Oversight Arrangements

a) Human Resources Management Advisory Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources
- Overall coordination of the training functions in the State Department
- Review and implementation of the State Department training plan
- Review of induction of newly appointed officers and activities around long term training

b) The Budget Implementation Committee Their duties include:

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

(e) State Department Headquarters

P.O. Box 9583 – 00200

Jogoo House “B”

Harambee Avenue

NAIROBI, KENYA

Entity Contacts

Telephone - 3318581

Email – pscbc@education.go.ke

(f) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000 - 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084 - 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112 - 00200

NAIROBI, KENYA

3. Statement of Governance

(a) Cabinet Secretary



The Ministry is headed by the Cabinet Secretary, Hon Ezekiel Machogu Ombaki, CBS.

Hon. Ezekiel Machogu was sworn in as Cabinet Secretary in charge of the Ministry of Education of the Republic of Kenya on October 27, 2022.

He is a seasoned career civil servant and administrator. Before his appointment as Cabinet Secretary, Hon. Machogu was the Member of Parliament for Nyaribari Masaba Constituency from 2017 to 2022.

While serving in the 12th Parliament, he served as the Chairperson of the National Assembly Committee on Members, Service and Facilities; and as a Member of the Committee on Regional Integration.

Hon. Machogu has served as Senior Deputy Secretary in the Ministries of Arid and Semi-Arid Lands, Trade and Tourism, and the Public Service Commission from 2002 to 2016; as Deputy Provincial Commissioner of the Coast Province from 2001 to 2002; District Commissioner for Wajir, Busia and Nyandarua Districts from 1989 to 2001; and as District Officer of Tetu, Nyandarua, Oljororok, Kianyaga, Nandi, Naivasha, and Kikuyu Divisions from 1978 to 1989.

Hon. Machogu is an alumnus of the University of Nairobi where he undertook his Bachelor of Arts degree in Political Science (Government and Sociology).

He has also attended numerous senior management courses locally and across the world over the course of his long-standing career in the civil service.

(b) Principal Secretary



Dr. Belio Kipsang, CBS is the Principal Secretary, State Department for Basic Education in the Ministry of Education. He was appointed on 2nd December, 2022. Prior to his appointment to the current position, Dr. Belio was the Principal Secretary State Department for Regional and Northern Corridor Development. He has previously served as Principal Secretary, State Department for Basic Education and Early Learning.

He also served as Managing Trustee/Chief Executive Officer (CEO) Coffee Development Fund and Deputy CEO and Head of Operations Higher Education Loans Board (HELB) where he had previously held various Strategic Management positions.

Dr. Belio holds other distinguished positions. He serves as a Council Member at Mt. Kenya University and Cooperative University College where he also Chairs Finance, Planning and Development.

He is a Board Member Finance Alliance for Sustainable Trade, (FAST) an International Think Tank on Financial Resource Mobilization; Council Member, Advisory Council for Coffee Initiative; Government Delegate, International Coffee Organization (ICO) and; Chair, Operations Committee, Association of African Higher Education Financing Agencies (AAHEFA).

Dr. Belio is a holder of PhD degree in Education (Educational Administration and Planning from The Catholic University of Eastern Africa. He also holds a Master of Arts degree in Economics and a Bachelors (Honors) degree in Education (Business and Economics), both from the University of Nairobi.

He has had extensive professional training opportunities which has exposed him to local and international conferences and workshops in areas of higher education financing and administration, leadership, management, micro-enterprise development, fraud, corruption and combating economic crime, agricultural value chain financing, computing and other areas of business and management among others particularly in prestigious institutions such as the London School of Economics (LSE) in the UK, Harvard University in the USA, State University of New York in the USA, among other institutions in Kenya, Germany, Belgium, Sweden, Denmark, Thailand among others. As an education scholar, Dr. Belio has authored highly competent academic and research papers in the areas of Higher Education Financing and Planning.

As the Principal Secretary for Basic education, Dr. Belio has been the lead advisor to the Presidential Working Party on Education Reform (PWPER) appointed by the president on 30th September, 2022.

He is an Associate Member of the Association of Certified Fraud Examiners and also; a member, Institute of Directors of Kenya.

Dr. Belio has received various awards that include: First Class Chief of the Order of the Burning Spear (C.B.S.).

Management Committees established and their roles.

(a) Human Resources Management Advisory Committee Activities

(b) Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources
- Overall coordination of the training functions in the State Department
- Review and implementation of the State Department training plan
- Review of induction of newly appointed officers and activities around long term training

(c) The Budget Implementation committee

Their duties include:

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

Compliance with laws and regulations among others

In performing its mandate, the state Department for implementation of Curriculum reforms has fully embraced and adhered to the following laws and regulations governing the Nation and its core functions.

(a) Constitution of Kenya 2010

Education law and policy framework

The Constitution of Kenya, in Article 53 (1) (b) state that every child has a right to free and compulsory basic education and Article 55 (a) the State shall take measures, including affirmative action programs, to ensure that the youth access relevant education and training.

(b) PFM ACT 2012

Public Finance Management Act 2012 (a) The Public Finance Management Act, 2012 imposes significant responsibilities on accounting officers and governing bodies, including the duty to manage the entity efficiently, effectively and economically and to establish and maintain appropriate systems of internal control.

(c) OTHERS

The State Department for Implementation for Curriculum Reforms has also complied with the PFM Regulations 2015, National Treasury Circulars, SRC circulars on Allowances and Competency Based Educational and Training Policy Framework among others

Statement by the Cabinet Secretary

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

During FY 2022/23, the State Department accomplished the following key milestones:

- a. Strengthened institutional capacities and provided guidance and support to various categories of education service providers to implement CBC and related reforms in assessment of Basic and Tertiary Education;
- b. Conducted sensitization to strengthen the implementation capacities of Government and private sector organizations and stakeholders on the reforms;
- c. Conducted monitoring and evaluation of curriculum reforms implementation;
- d. Developed the SDICR Strategic Plan for 2022-2027 to strengthen its operationalization; and,
- e. Developed the Organizational Structure and Job Descriptions and Strengthened institutional capacities and provided guidance and support to various categories of education service providers to implement CBC and related reforms in assessment of Basic and Tertiary Education;

The implementation of CBC started in 2017. Implementation of CBC has faced challenges of curriculum overload and overlaps; low parental engagement; low attainment of learning outcomes; inadequate infrastructure and learning materials; and inconsistencies and ambiguities in law causing conflicts. Other challenges include high number of out-of-school learners; inadequacy of teacher capacity; underfunding; and failure to fully address factors that exclude some categories of learners like the marginalized groups, learners with special needs and adult and continuing education. Similarly, challenges of governance, funding and relevance of academic programs have been experienced at the Tertiary level. It is against this backdrop that Kenya has continuously made great investments in the education sector.

Going forward

- a. His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWPER) on 29th September, 2022 with Terms of Reference covering both Basic and Tertiary Education. The appointment was informed by concerns raised by the public on the implementation of Competency-Based Curriculum as well as the general need to carry out reform in the entire Education sector in line with the Kenya Kwanza Education Manifesto and the Party's Education Charter.
- b. Phasing out of the SDICR from the alignment of government structure as per Executive Order No.1 of 2023 and its functions transferred to State Department for Basic Education.



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**Hon. Ezekiel Machogu Ombaki, CBS. Cabinet
Secretary**

**State Department for Implementation of Curriculum Reforms
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5. Statement by the Principal Secretary / Accounting Officer

The State Department for Implementation of Curriculum Reforms (SDICR) was established vide the Office of the President's Letter Ref. No. OP/CAB.1/12A dated 26th August 2021.

It has been in operation for the better part of F/Y 2022: Until 29th. September 2023, when its functions were transferred to Basic Education.

During its time of existence, it did meet its targets and its deliverables are as follows:

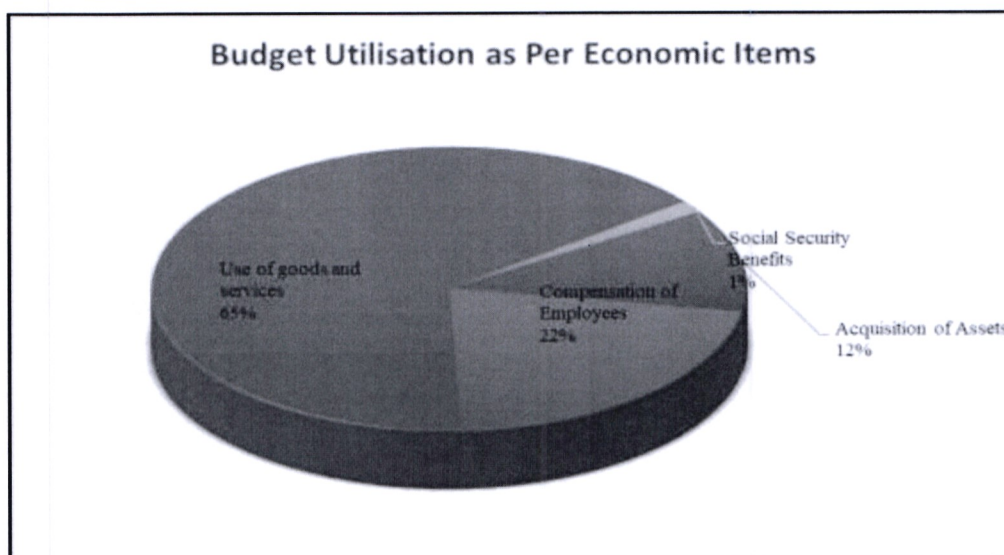
1. Budget performance

The State Department for Implementation for curriculum Reforms received 85% allocated funds amounting to one hundred seventy-four million five hundred and twelve thousand si x hundred thirty-one shillings. (Ksh. 174,512,631), and met a utilization rate of the same. This is summarized as follows: -

	Approved Budget Allocation	Actual Payments	Variance
	Ksh	Ksh	Ksh
Compensation of Employees	38,560,714	37,672,698	888,016
Use of goods and services	142,900,213	113,902,281	28,997,932
Social Security Benefits	2,404,471	2,358,451	46,021
Acquisition of Assets	21,000,000	20,579,200	420,800
Total Payments	204,865,398	174,512,631	30,352,768

The variance of ksh 30,352,768 being under Utilization of Exchequer was attributed to three factors:

- The going concerns of the SDICR became uncertain when His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWPER) on 29th September, 2022.
- The SDICR therefore slowed down its activities pending recommendation of the Working party, while awaiting the President ascend to its recommendation.
- Phasing out of the SDICR from the alignment of government structure as per Executive Order No.1 of 2023 and its functions transferred to State Department for Basic Education. This brought to a halt all the planned activities under SDICR.
- Budget cuts-In realization of Presidential directive on saving ksh.2 Billion from Ministries/Department & Agencies. The SDICR had its budget reduced by 39.62%. This also contributed towards the under absorption of the funds



2. key achievements for the entity

- a. Strengthened institutional capacities and provided guidance and support to various categories of education service providers to implement CBC and related reforms in assessment of Basic and Tertiary Education;
- b. Conducted sensitization to strengthen the implementation capacities of Government and private sector organizations and stakeholders on the reforms;
- c. Conducted monitoring and evaluation of curriculum reforms implementation;
- d. Developed the SDICR Strategic Plan for 2022-2027 to strengthen its operationalization; and,
- e. Developed the Organizational Structure and Job Descriptions for the SDICR

3. Emerging issues related to the entity,

His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWPER) on 29th September, 2022 with Terms of Reference covering both Basic and Tertiary Education. The appointment was informed by concerns raised by the public on the implementation of Competency-Based Curriculum as well as the general need to carry out reform in the entire Education sector in line with the Kenya Kwanza Education Manifesto and the Party's Education Charter.

Terms of Reference (ToR) for Presidential Working Party on Education Reform

- a) To cause and undertake a summative evaluation of Kenya's Competency Based Curriculum
- b) To assess and recommend an appropriate structure to implement the Competency-Based Curriculum;
- c) To study all laws governing the basic education subsector and make recommendations for review of these legislations with a view to addressing duplication, ambiguities, efficiency constraints and improving linkages.
- d) To study, assess and make recommendations on:

***State Department for Implementation of Curriculum Reforms
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- (i) The conceptualization and implementation of key tenets guiding the Competency-Based approach, including but not limited to Value-based Education (VbE), community service learning, parental empowerment and engagement
 - (ii) The assessment and examination framework
 - (iii) The quality assurance and standards framework
 - (iv) The teacher education and training framework for both pre-service and in-service
 - (v) The teacher deployment framework
 - (vi) The technology for curriculum delivery, improved learning outcomes and education management;
 - (vii) The governance mechanisms of learning institutions and sharing of resources across schools and TVET institutions to ensure maximum utilization of public resources for improved learning outcomes; and
 - (viii) The public-school categorization policies and implications on access, transition and cost.
- e) To review and recommend appropriate financing frameworks, including capitation and minimum essential package grants for all levels of basic education.
- f) To review and recommend equitable access to education, especially for those facing social, economic and geographic marginalization, vulnerable populations, children and persons with special needs;
- g) To review and recommend an appropriate framework for the management and coordination of bursaries and scholarships for Secondary school students;
- h) To review and recommend a framework for physical and e-infrastructure development and coordination of public-private partnerships for improved access and quality provision; and
- i) To review and recommend a tracking system to capture and enroll children of school age to ensure universal access to Pre-Primary, Primary and Secondary education PWPER Recommendation on CBC

On the basis of the PWPER report, the team concludes that effective implementation of Competency Based Curriculum at all levels of education provides a strong foundation for transforming education, training and research for sustainable development in Kenya. On the basis of these findings PWPER recommendations include:

1. Ministry of Education to adopt a Comprehensive School system (PP1 — Grade 9) comprising Pre-Primary, Primary school and Junior School managed as one institution. The term “Secondary” be dropped from the current Junior Secondary and Senior Secondary School.
2. In order to attract, develop and retain effective teachers, there be a one-year mandatory retooling program for all graduates of pre-service training to be CBC compliant; and a one- year mandatory internship program upon completion of pre-service training before being registered into the teaching profession.
3. To resolve overlapping mandate in Quality Assurance and Standards function in Basic Education, transfer the Quality Assurance and Standards functions at TSC to the Ministry of Education. In addition, strengthen the Directorate of Quality Assurance and Standards at the State Department of Basic Education.

4. Highlight key risk management strategies. Risk Analysis

No.	Risk	Risk Description	Risk Level	Mitigation Measures
1	Stakeholders' apathy and failure in support of the curriculum reforms	Implementation of Curriculum Reforms requires a multi sectoral approach where stakeholders fully participate, failure to which successful implementation of the reforms would be affected	H I G H	Increased stakeholder consultations and involvement Develop and implement strategies for communication and advocacy
2.	Budget rationalization	Change in government priorities due to emergent issues will lead to resource reallocations and austerity measures that may affect the financial resources available for implementation of our mandate.	H I G H	Develop and implement diverse resource mobilization strategies Lobby for allocation of funds

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3.	Low uptake of the online data management system	Sector players and education institutions being reluctant or not providing data through the online system for curriculum reforms management would affect timely and effective analysis, reporting and decision making.	H I G H	Training of stakeholders on use of the online data system Timely dissemination of reports to encourage provision of data follow up with relevant stakeholders in provision of the data. Enhance data management and system security.
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4.	Emergence of insecurity in some areas of the country.	Some areas within the Country may face insecurity challenges and this will impede implementation of the reforms.	H I G H	Enhance community engagement Adopt a multi- agency approach with security agencies in marginalized and insecure areas. Develop and customize implementation strategies targeting the marginalized and insecure areas of the country.
5	Pandemics and Natural disasters.	Outbreak of pandemics and natural disasters affecting the realization of the goals and strategies.	H I G H	Plan for prediction, preparedness and warning systems that can reduce the destructive impact of natural disasters and pandemics.
6.	Teacher Turn over	High teacher turnover and Low uptake of continuous Teacher professional development due to associated costs and lack of buy in by teachers.	M E D I U M	Develop strategies on how to conduct teacher professional development continuous retraining of teachers. Continuous exchequer funding of the training for all the teachers and trainers. (Including EYE and VTC).

***State Department for Implementation of Curriculum Reforms
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**State Department for Implementation of Curriculum Reforms
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7.	Delayed finalization of policies and legal instruments on curriculum reforms.	Development of various policies, legal instruments and frameworks for implementation of the reforms is a long process that requires stakeholder participation and actions. Delay of actions by stakeholders will affect timely implementation of the planned curriculum reforms.	M E D I U M	Close engagement, collaboration, partnerships and multi- agency/multi- sectoral approach of key stakeholders during the development of frameworks, strategies, policies and legal instruments.
8.	Misinformation among stakeholders on implementation of curriculum reforms	Misinformation/ lack of information among stakeholders may hinder smooth implementation of the reforms. Cause Misunderstanding among stakeholders	M E D I U M	Adopt a multi- agency approach to ensure stakeholder participation in harmonization of implementing the curriculum reforms Dissemination of the implementation framework and the developed instruments
9.	Use of obsolete technology	Significant changes in available technology may render various hardware and systems obsolete leading to inefficiency and lack of data security	L O W	Continuous updating and upgrading of new technology Benchmarking and conducting research on the best technology for use

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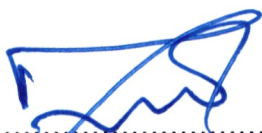
and recommended way forward.

On the basis of these findings, the PWPER concludes that effective implementation of Competency-Based Curriculum at all levels of education provides a strong foundation for transforming education, training and research for sustainable development in Kenya.

In order to effectively implement the recommendations in this Report (PWPR), it is recommended, that there be established a committee to be known as Ministerial Education Reform Implementation Advisory Committee (MERIAC). The membership of the committee shall include representation from the PWPER to provide institutional memory.

State Department for Implementation of Curriculum Reforms
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The mandate of the committee shall be spelt out by the Cabinet Secretary, Ministry of Education.



.....
Dr. Belio R. Kipsang, CBS
Principal Secretary / Accounting Officer

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

Introduction

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

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

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

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

Progress on the attainment of Strategic Objectives through Performance Contracting

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

Below we provide the progress on attaining the stated objectives:

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Programme 1: Coordination of the Curriculum Reforms					
SP.1 Coordination of Curriculum Reforms.	To enhance effective implementation of curriculum and assessment reforms	A well- coordinated, guided and harmonized curriculum reforms implementation process, founded on a strong legal and regulatory tenet.	Number of curriculum reform Policies and Guidelines developed	2 Policies and 5 Guidelines developed.	Inadequate funding and technical officers affected performance
	To enhance effective implementation of curriculum and assessment reforms	A well- coordinated, guided and harmonized curriculum reforms implementation process, founded on strong legal and regulatory tenets.	Number of curriculum reform frameworks developed	8 Frameworks developed.	Inadequate funding and technical officers affected performance
	To ensure harmonized implementation of curriculum reforms in education and training	Strengthened institutional Capacities to support implementation of curriculum reforms.	Number of County Transition Committees (CTCs) and Technical Working groups operationalized.	47CTCs and 15 Working Groups and Technical Committees operationalized.	Inadequate funding and technical officers affected performance
	To enhance resources and technical support for implementing curriculum reforms in education and	Enhanced linkages and partnerships with relevant stakeholders towards implementation of	Number of stakeholder awareness forums on curriculum reforms	12 Engagements with Education stakeholders.	Inadequate funding and technical officers affected performance

**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**

	training	curriculum reforms	held	6. Engagements with Government and funding partners on mobilization of funding and technical support.	Inadequate funding and technical officers affected performance.
SP 2: General Administration, Planning and Support Services	To enhance the institutional capacity and performance in the implementation of Curriculum reforms	Effective and efficient curriculum reforms implementation.	No. of Monitoring exercises conducted on implementation of curriculum reforms	Five activities undertaken.	Inadequate funding and technical officers affected performance.
			Strategic plan 2021 -2026 for SD-ICR developed	One SD-ICR Strategic Plan	Inadequate funding and technical officers affected performance.
			Curriculum Reforms Communication Plan developed	One Curriculum Reforms Communication Plan.	Inadequate funding and technical officers affected performance

**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**

7. Management Discussion and Analysis

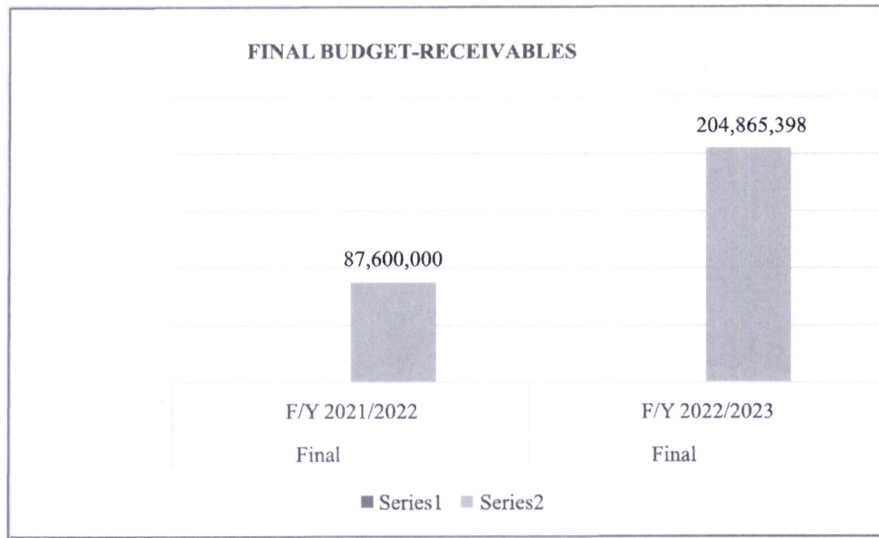
A report on the operational and financial performance of the organization for the last two-year period,

The state department has been in operation for only two years. We therefore give an analysis of performance since F/Y 2021-2022 to date as tabulated below.

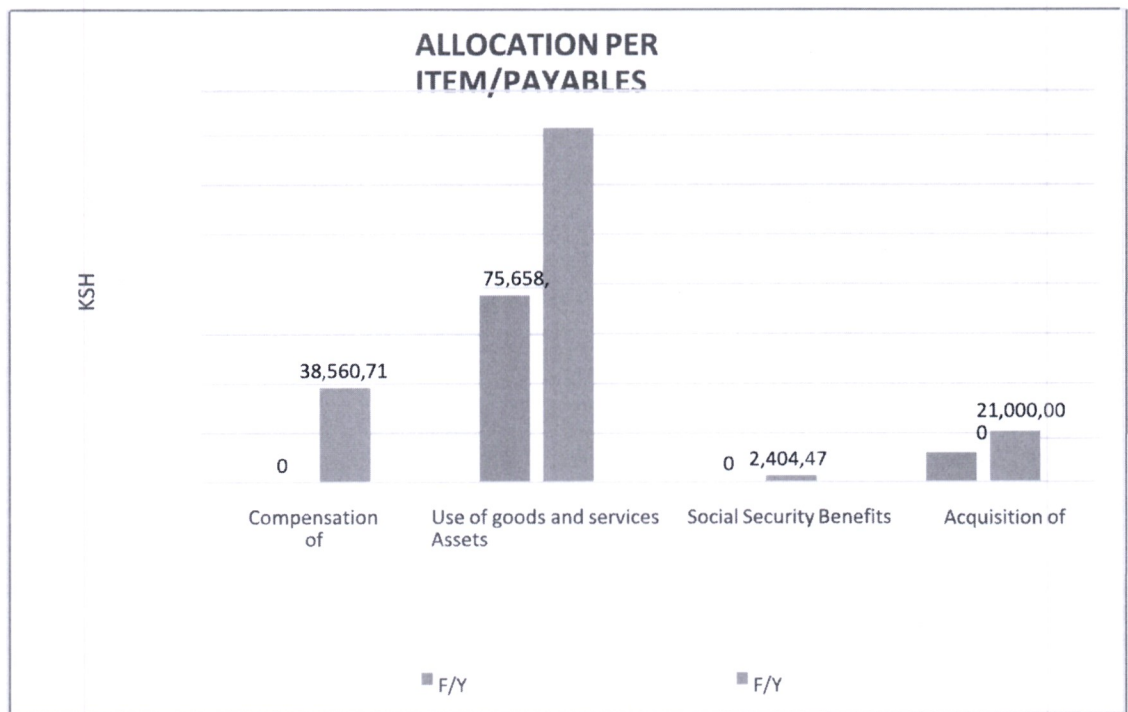
Revenue/Expense Item	Final Budget	Final Budget	Absorption
	F/Y 2021/2022	F/Y 2022/2023	F/Y 2022/2023
RECEIPTS	Ksh	Ksh	%
Proceeds from Domestic Borrowings	87,600,000	204,865,398	
Total Receipts	87,600,000	204,865,398	85%
Payments			
Compensation of Employees	0	38,560,714	98%
Use of goods and services	86,098,763	142,900,213	80%
Social Security Benefits	0	2,404,471	98%
Acquisition of Assets	1,494,400	21,000,000	98%
Grand Total	87,593,163	204,865,398	
Surplus/(Deficit)	6,837		

- The budget for F/Y 2021-2022 was ksh 87.6m-with no adjustment as opposed to F/Y 2022-2023 which had an original budget of ksh. 339,299,400. This budget was later reduced by ksh. 134,434,002 leaving a disposable budget of ksh. 204,865,398-as tabulated above.
- During the F/Y 2021-2022, the absorption rate of the funds allocated was 100% as opposed to F/Y 2022- 2023 where absorption rate was 85%.
- In the year 2021-2022 we had no budget for Personal Emolument, as the SDICR was fairly new. Officers still relied on their former Ministries for their salaries.
- In the F/Y 2022-2023, we received allocation for Personal Emolument; which greatly contributed to our expenditure.
- We also received an allocation for Purchase of motor vehicles in the F/Y 2022-2023 of ksh.21m. This amount was fully utilized for the said purpose.

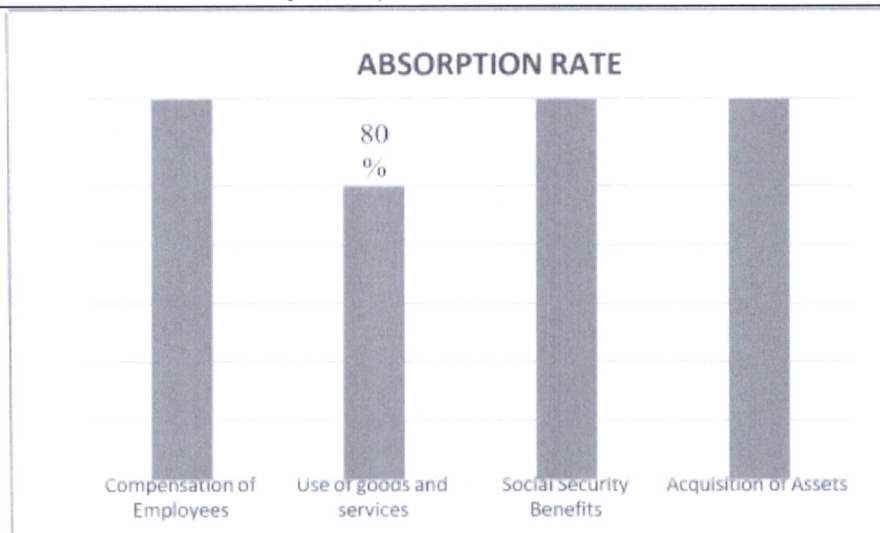
**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**



Above graph showing comparative budget for two years.



Above graph showing comparative absorption rates for two F/Y 2021-2022 & 2022-2023



Above graph showing absorption rates for F/Y 2022-2023

(a) Future developments

There have been two major events that has affected the going concern of State Department for Implementation of Curriculum Reforms.

Appointment of PWPER

His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWPER) on 29th September, 2022 with Terms of Reference covering both Basic and Tertiary Education. The appointment was informed by concerns raised by the public on the implementation of Competency-Based Curriculum as well as the general need to carry out reform in the entire Education sector in line with the Kenya Kwanza Education Manifesto and the Party's Education Charter.

Executive Order No.1 of 2022

Facing out of the SDICR from the alignment of government structure as per Executive Order No.1 of 2023 and its functions transferred to State Department for Basic Education. This brought to a halt, all the planned activities under State Department for Implementation of Curriculum Reforms.

8. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

Sustainability strategy and profile the on- going reforms in Kenya's Education sector from a knowledge- based to a Competency- based Curriculum (CBC) are informed by the United Nations Agenda 2030 on Sustainable Development; Africa's Agenda 2063; the "Big Four" Agenda; Medium

***State Department for Implementation of Curriculum Reforms
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Term Plan III (2018-2022) priorities of the Kenya Vision 2030; the National Education Sector Strategic Plan (2018- 2022); and other regional and international commitments that guide education provision. Specifically, the Sustainable Development Goals (SDGs) recognize the critical role of education in shaping individual and collective knowledge, skills, values and attitudes that catalyze the sustainable development agenda; and, acquisition of the 21st Century skills. A large body of curriculum reforms literature around the world has shown that a central determinant for sustainable and effectiveness of curriculum reform is the way in which the reform is implemented. Accordingly, implementing curriculum reform always entails translation of the new ideas into new educational practices, which involves complex sense-making processes from those involved.

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

State Department for Implementation of Curriculum Reforms in conjunction with its stakeholders has been developing relevant policies, frameworks and guidelines to guide different aspects of the curriculum reforms implementation. The State Department also has developed and operationalized a multi- sectorial multi-agency working approach which is ensuring a seamless, inclusive and well-coordinated interactions across the various programmes, activities and actors implicated in curriculum reforms implementation. The partnerships are ensuring interdependence and complementarity between the actors through leveraging on existing mandates, structures and protocols of the MoE, organizations and stakeholders that support education provision. These include Government Ministries, Departments, Counties and Agencies (MDCAs); decentralized Education management structures at Regional, County and Sub- County-levels; multi- level committees established to support implementation of the curriculum reforms and institutional level management boards. Emphasis is on building an organizational collaboration platform that will ensure joint and shared goals, benefits, responsibilities, obligations and value capture across the five key strategic priority areas articulated above. Equally to enhance sustainability of the curriculum reforms implementation, there has been concerted efforts by SD-ICR to mobilize necessary support and resources from different actors. USAID- Project IL has been signed and a work plan developed in conjunction with SD-ICR; UNICEF's Facilitation of the Sector M&E Framework, National Launch of CBC NSC and Curriculum Reforms Operational Guidelines, and Funding for Framework for CBC Programmes; VVOB's Instructional leadership, jointly with SD-EL&BE; World Bank, Pride programme for capacity development; and DFID's Standards & Quality Assurance programme. Of critical to note, SD-ICR has been working closely with CoG and Counties in the Pre-Primary and VTC sub-sector to develop necessary collaborations, frameworks and guidelines in the reforms implementation in these two critical areas of the education system. The main setback SD-ICR has faced includes the leadership changes at various levels in the County Governments and CoG that ushers in new leaders. This might affect process ownership, the progress of ongoing activities and implementation of the curriculum reforms. Also, the new administration requirement for a review of the curriculum reforms guided by the recommendation of the Presidential Taskforce which was announced by H.E The President might cause delays, uncertainty and structural changes that might affect curriculum reforms implementation process.

c) Employee welfare

(i) Policies guiding hiring process

The hiring process follows policies developed by the Public Service Commission. Human Resources Policies and Procedures Manual for the Public Service May, 2016 requires that Ministries and State Departments advertise all the vacant posts in a manner that reaches the widest pool of potential

***State Department for Implementation of Curriculum Reforms
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applicants and allow enough time before closing the advert. Recruitment is based on competition and merit; representation of Kenya's diverse communities, adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities. The hiring policies are reviewed from time to time to address emerging issues.

(ii) Performance management

The Public Service Commission through Guidelines for Implementation of Performance Rewards and Sanctions in the Public Service December, 2016 lays down the framework for performance appraisal and reward and sanctions. Performance appraisal process is all encompassing starting from the top management where the MDA's Strategic plan informs the State Department work plan, departmental work plan down to the individual work plan from which the performance targets are set. Evaluation on performance is done throughout the appraisal period rating done and recommendations in sanctions and rewards made.

(iii) Safety and Compliance to OSHA

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

(iv) Training and Development

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

d) Operational practices/Market place practices

The SDICR has always been committed in honoring its obligations when they fall due.' This can be attested by the number of suppliers we've cleared throughout the financial year. For the pending bills, these have been handed over to Basic Education.

e) Community Engagement.

f) The SDICR has not been engaged in any CSR due to lack of fund allocation for this exercise. However, it has always engaged the stakeholders and public participation before coming up with policies on education matters.

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year 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 Implementation of Curriculum Reforms is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity,
- (iii) Designing, implementing and maintaining internal controls 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, safeguarding the assets of the entity.
- (iv) Selecting and applying appropriate accounting policies, and Making accounting estimates that are reasonable in the circumstances.

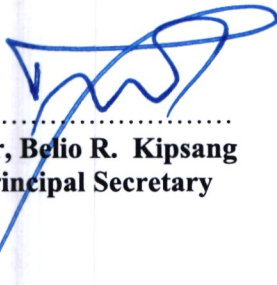
The Accounting Officer in charge of the State Department for Implementation of Curriculum Reforms accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International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

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

***State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023***

Approval of the financial statements

The State Department for Implementation of curriculum Reforms Reform financial statements were approved and signed by the Accounting Officer on **12th September 2023**



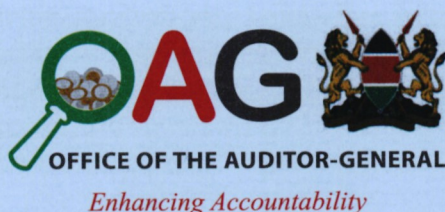
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Dr, Belio R. Kipsang
Principal Secretary



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CPA Emilio Mukira Gichigo
Head of Accounting Unit
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REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

Report of the Auditor-General on State Department for Implementation of Curriculum Reforms for the year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the State Department for Implementation of Curriculum Reforms 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 Qualified Opinion

1. Misclassification of Expenditure

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.113,902,281 as disclosed in Note 3 to the financial statements. Review of the expenditure revealed amounts totalling to Kshs.16,346,316 was charged to incorrect expenditure items without approval of The National Treasury. This is contrary to Section 43(2) (b) of the Public Finance Management Act, 2012 which allows an Accounting Officer of a national government entity to reallocate funds between programs or between sub votes if a request for the reallocation has been made to The National Treasury explaining the reasons for the reallocation and The National Treasury has approved the request on reallocation of funds as shown below;

Expenditure Item Charged	Accurate Vote-Heads for the Expenditure	Amount (Kshs.)
Office and General Supplies and Services	Specialized Materials and Services	2,016,756
Other Operating Expenses	Routine Maintenance-Vehicles and Other Transport Equipment	58,592
Other Operating Expenses	Training	624,510
Other Operating Expenses	Printing, Advertising and Information	1,341,328
Hospitality	Training	8,959,090
Routine Maintenance- Vehicles	Routine Maintenance of Assets	430,000
Office and General Supplies and Services	Hospitality	253,000
Office and General Supplies and Services	Domestic Travel and Subsistence	599,000
Foreign Travel and Subsistence	Domestic Travel and Subsistence	2,064,040
Total		16,346,316

In the circumstances the completeness and accuracy of the expenditure on use of goods and services could not be confirmed.

2. Inaccuracy of the Bank Balance

The statement of financial assets and financial liabilities and as reflected in Note 6A to the financial statements reflects bank balance of Kshs.64 which includes deposits account with a nil balance. Review of IFMIS payment details revealed expenditure transactions from deposits cash book amounting to Kshs.8,359,616 which differed with the amount of Kshs.6,980,600 disclosed in Note 6 to the financial statements, resulting in unreconciled variance of Kshs.1,379,016. Further, although the Management explained that the funds were received from United Nations Children's Fund (UNICEF) to fund development of framework for implementation of Curriculum Based Competency (CBC) and was not budgeted, the expenditure is omitted from the statement of receipts and payments.

In the circumstances, the completeness and accuracy of the bank balance of Kshs.64 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.204,865,398 and Kshs.174,512,695, respectively resulting to an under-funding of Kshs.30,352,703 or 15% of the budget. Similarly, the State Department expended Kshs.174,512,631 against an approved budget of Kshs.204,865,398, resulting to an under-expenditure of Kshs.30,352,767 or 15% of the budget.

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

2. Pending Accounts Payable

The State Department had pending accounts payable of Kshs.6,796,280 as disclosed in Note 10.1 to the financial statements. Management indicated that the payment of the bills was time barred for exchequer requisition as per the circular on end of year closure of The National Treasury. The bills have however been handed over to the State Department for Early and Basic Education for settlement.

Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 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 Effectiveness on Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

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, I confirm that, nothing 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

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

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

Conclusion

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

Lack of Risk Management Policy and Strategy

During the year under review, the State Department did not have an approved Risk Management Policy and a Risk Register to document risks emanating from the users and the mitigation factors in place to minimize the risks.

In the circumstances, the risk management strategies, which includes fraud prevention mechanism and a system of risk management and internal control that builds robust business operations and overall governance 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how 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 Notes, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to 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


State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023

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

Description	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	174,512,695	87,600,000
Total Receipts		174,512,695	87,600,000
Payments			
Compensation of Employees	2	37,672,698	-
Use of Goods and Services	3	113,902,281	86,098,763
Social Security Benefits	4	2,358,451	-
Acquisition of Assets	5	20,579,200	1,494,400
Total Payments		174,512,631	87,593,163
Surplus/(Deficit)		64	6,837

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Implementation of curriculum Reforms financial statements were approved on 12th September, 2023 and signed by:


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Dr Belio .R. Kipsang, CBS
Principal Secretary.

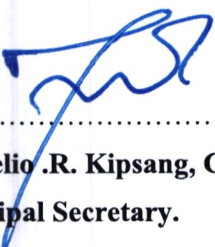

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CPA Emilio Mukira Gichigo
Head of Accounting Unit
ICPAK M/No.19940


*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023*

12. Statement of Financial Assets and Financial Liabilities as at 30th June 2023

Description	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	6A	64	6,837
Cash balances	6B	-	-
Total cash and cash equivalents		64	6,837
Imprests and advances	7	-	-
Total financial assets		64	6,837
Financial liabilities			
Third party deposits and retention			
Net financial assets		64	6,837
Represented by			
Fund balance b/fwd.	8	6,837	-
Prior year adjustment	9	-6,837	-
Surplus/ (Deficit) for the year		64	6,837
Net financial position		64	6,837

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Implementation of curriculum Reforms financial statements were approved on 12th September,2023 and signed by:


.....
Dr Belio .R. Kipsang, CBS
Principal Secretary.


.....
CPA Emilio Mukira Gichigo
Head of Accounting Unit.
ICPAK M/No.19940


*State Department for Implementation of Curriculum Reforms
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13. Statement of Cash Flows for the year ended 30th June 2023.

Description	Notes	FY2022-2023	FY2021-2022
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	174,512,695	87,600,000
Total Receipts		174,512,695	87,600,000
Payments			
Compensation of employees	2	37,672,698	-
Use of goods and services	3	113,902,281	86,098,763
Social security benefits	4	2,358,451	-
Total payments		153,933,431	86,098,763
Net receipts/(payments)		20,579,264	1,501,237
Adjusted For:			
Adjustments during the year			
Prior year adjustments	9	-6,837	-
Net Cash Flow from Operating Activities		20,572,427	1,501,237
Cash flow From Investing Activities			
Acquisition of assets	5	-20,579,200	-1,494,400
Net Cash Flows from Investing Activities		-20,579,200	-1,494,400
Net increase in cash and cash equivalents		-6,773	6,837
Cash & Cash Equivalent at Start of The Year		6,837	-
Cash & Cash Equivalent at End of The Year		64	6,837

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

The State Department for Implementation of curriculum Reforms financial statements were approved on **12th September,2023** and signed by:


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ICPAK M/No.19940

*State Department for Implementation of Curriculum Reforms
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14. Statement of Comparison of Budget and Actual Amounts for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	339,299,400	-134,434,002	204,865,398	174,512,695	30,352,704	85%
Total Receipts	339,299,400	-134,434,002	204,865,398	174,512,695	30,352,704	85%
Payments						
Compensation of Employees	59,299,400	-20,738,686	38,560,714	37,672,698	888,016	98%
Use of goods and services	212,700,000	-69,799,787	142,900,213	113,902,281	28,997,932	80%
Social Security Benefits	5,300,000	-2,895,529	2,404,471	2,358,451	46,021	98%
Acquisition of Assets	62,000,000	-41,000,000	21,000,000	20,579,200	420,800	98%
Grand Total	339,299,400	-134,434,002	204,865,398	174,512,631	30,352,768	85%
Surplus/Deficit	-	-	-	64	-64	

**State Department for Implementation of Curriculum Reforms
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Under Utilization of Exchequer: -

- The going concerns of the SDICR became uncertain when His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWP/ER) on 29th September, 2022. This slowed down the operations of the SDICR and subsequently exchequer request.
- The SDICR therefore slowed down its activities pending recommendation of the Working party, while awaiting the President ascend to its recommendation.
- Phasing out of the SDICR from the alignment of government structure as per Executive Order No.1 of 2023 and its functions transferred to State Department for Basic Education. This brought to a halt all the planned activities under SDICR.

Under Utilization of use of goods and services: -

- Budget cuts-In realization of Presidential directive on saving ksh.2 Billion from Ministries/Department & Agencies. The SDICR had its budget reduced by 39.62%. This also contributed towards the under-absorption of the funds.

The State Department for Implementation of curriculum Reforms financial statements were approved on **12th September, 2023** and signed by:



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Dr Belio .R. Kipsang, CBS
Principal Secretary



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CPA Emilio Mukira Gichigo
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ICPAK M/No.19940

**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	339,299,400	-134,434,002	204,865,398	174,512,695	30,352,704	85%
Total Receipts	339,299,400	-134,434,002	204,865,398	174,512,695	30,352,704	85%
PAYMENTS						
Compensation of Employees	59,299,400	-20,738,686	38,560,714	37,672,698	888,016	98%
Use of goods and services	212,700,000	-69,799,787	142,900,213	113,902,281	28,997,932	80%
Social Security Benefits	5,300,000	-2,895,529	2,404,471	2,358,451	46,021	98%
Acquisition of Assets	62,000,000	-41,000,000	21,000,000	20,579,200	420,800	98%
Grand Total	339,299,400	-134,434,002	204,865,398	174,512,631	30,352,768	85%
Surplus/Deficit	-	-	-	64	-64	

**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**

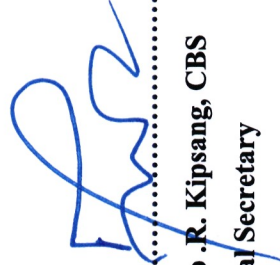
Under Utilization of Exchequer: -


- The going concerns of the SDICR became uncertain when His Excellency, the President of the Republic of Kenya, Dr. William S. K. Ruto, appointed the Presidential Working Party on Education Reforms (PWPER) on 29th September, 2022. This slowed down the operations of the the SDICR and subsequently exchequer request.
- The SDICR therefore slowed down its activities pending recommendation of the Working party, while awaiting the President ascend to its recommendation.
- Phasing out of the SDICR from the alignment of government structure as per Executive Order No.1 of 2023 and its functions transferred to State Department for Basic Education. This brought to a halt all the planned activities under SDICR.

Under Utilization of use of goods and services: -

- Budget cuts-In realization of Presidential directive on saving ksh.2 Billion from Ministries/Department & Agencies. The SDICR had its budget reduced by 39.62%. This also contributed towards the under-absorption of the funds.

The State Department for Implementation of curriculum Reforms financial statements were approved on **12th September, 2023** and signed by:

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Dr Belio .R. Kipsang, CBS
Principal Secretary

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CPA Emilio Mukira Gichigo
Head of Accounting Unit
ICPAK M/No.19940

***State Department for Implementation of Curriculum Reforms
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14 (b) Budget Execution by Programs and Sub-Programs for FY2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022			2023	
	Kshs			Kshs	Kshs
	204,865,398			174,512,631	30,352,768
Sub Programme 1: General Administration, Planning and Support service	134,838,819			115,933,064	18,905,755
Sub-programme 2: Coordination of curriculum Reforms Implementation	70,026,579			58,579,567	11,447,012
Total	204,865,398			174,512,631	30,352,768

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

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by The State Department for Implementation of Curriculum Reforms for all the years presented.

a) Recognition of Receipts

The Entity recognizes 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.

***State Department for Implementation of Curriculum Reforms
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A similar recognition criterion is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs nil compared to Kshs nil in prior period. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget

was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were nil number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognized as inter-entity transfers.

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 19 explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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Notes to the Financial Statements

1. Exchequer releases

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	20,538,080	-
Total Exchequer Releases for quarter 2	59,962,749	-
Total Exchequer Releases for quarter 3	6,116,724	22,337,715
Total Exchequer Releases for quarter 4	87,895,142	65,262,285
Total	174,512,695	87,600,000

During the F/Y 2021-2022, we received a proportion of the budget, as opposed to F/Y 2022- 2023 where we had full allocation including budget for Emolument.

2. Compensation to Employees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	28,476,194	-
Personal allowances paid as part of salary	9,196,505	-
Total	37,672,698	-

During the F/Y 2021-2022, we had no payroll, neither did we have the budget for the same. However, in the F/Y 2022-2023, we had the budget and therefore, we were able to execute the payroll activities.

*State Department for Implementation of Curriculum Reforms
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Notes to the Financial Statements (Continued)

Use of Goods & Services

Description	FY 2022/2023	FY2021/2022
	Kshs	Kshs
Communication, supplies and services	382,100	1,341,000
Domestic travel and subsistence	38,931,020	4,800,000
Foreign travel and subsistence	2,064,040	1,200,000
Printing, advertising and information supplies & services	6,567,418	5,000,000
Rentals of produced assets	5,971,680	-
Training expenses	5,799,520	7,890,787
Hospitality supplies and services	34,000,730	41,299,150
Specialized materials and services	1,736,400	1,808,599
Office and general supplies and services	4,136,181	5,788,591
Fuel Oil and Lubricants	1,541,724	2,194,607
Other operating expenses	11,268,768	13,800,000
Routine maintenance – vehicles and other transport equipment	1,071,200	976,029
Routine maintenance – other assets	431,500	-
TOTAL	113,902,281	86,098,763

During F/Y 2022-2023, we secured an extra office in National Bank Building to accommodate extra staff deployed to the SDICR. -Hence rentals of produced assets.

Notes to the Financial Statements (Continued)

4. Social Security Benefits

	<i>FY2022-2023</i>	<i>FY2021-2022</i>
	Kshs	Kshs
Government pension and retirement benefits	2,358,451	
Total	2,358,451	-

The above payment is in relation to payments of gratuities for two members of staff who retired during the financial year.

5. Acquisition of Assets.

Non -Financial Assets	<i>FY2022-2023</i>	<i>FY2021-2022</i>
	Kshs	Kshs
Purchase of Vehicles and other Transport Equipment	20,579,200	-
Purchase of Office Furniture and General Equipment	-	1,494,400
Total	20,579,200	1,494,400

During F/Y 2022-2023, we purchased four vehicles at above cost. Being the only vehicles purchased for SDICR since inception.

State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023

6. Cash and Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	FY 2022-2023	FY 2021-2022
				Kshs	Kshs
Central Bank of Kenya. A/c No.1000384301 (ksh)	-	Recurrent	-	64	6,837
Central Bank of Kenya. A/c No.1000542489 (ksh)	-	Deposit	-	0	0
Total				64	6,837

The State Department received Ksh 6,980,600 from UNICEF to fund Development of Framework for Implementation of Curriculum Based Competency (CBC) This activity was not budgeted for, therefore the expenditure could not be reflected in the statement of receipts and payments or paid through the Recurrent bank account.

The monies were paid into the Deposit bank account which had a nil balance as at 30th June 2023.

6A. Bank Accounts

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts (Note 6 A)	64	6,837
Cash on hand (Note 6 B)	-	-
Total	64	6,837

6B: Cash on hand

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	-	-
Cash in hand – Held in foreign currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Location 1	64	6,837
Total	64	6,837

Board of survey certificate copy has been provided as an attachment to the financial statements

7. Imprests and Advances

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

There were no outstanding imprests at the end of Financial Year.

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023*

8. Fund Balance Brought Forward

Description	FY 2022-	FY 2021-2022
	2023	
	Kshs	Kshs
Bank Accounts	6,837	-
Cash in hand	-	-
Imprests and advances	-	-
Third party deposits and retention	-	-
Total	6,837	-

Only bank balance was brought forward from F/Y 2021-2022

9. Prior Year Adjustments

Description of the error	Balance b/f from	Adjustments	Adjusted
	previous year as per audited financial statements	during the year relating to periods prior	Balance b/f Current Year
	Kshs	Kshs	Kshs
Bank Account Balances	6,837	-6,837	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
	6,837	-6,837	-

The prior year amount relates to the closing balance as at 30th June 2022, which became the opening balance of 1st July 2022. However, this amount was swept by Central bank, back to the consolidated Fund. This adjustment has been effected with Nil effect to the fund,

10. Other Important Disclosures

10.1 Pending Accounts Payable (See Annex 1)

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY2022- 2023
Description	Kshs	Kshs	Kshs	Kshs
Supply of Goods	-	677,750	-	677,750
Supply of Services	-	6,118,530	-	6,118,530
Total	-	6,796,280	-	6,796,280

These payments were time barred for exchequer requisition as per end of year closure circular provided by The National Treasury. These payables have however been handed over to State Department for Basic Education for payments.

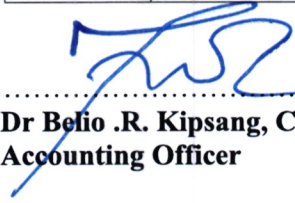
**State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023**

Notes to the Financial Statements (Continued)

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

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

Reference No.on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Non adherence to procurement procedure	The Department has taken note of suppliers who presented invalid tax compliance certificates and has written to PPOA to bar them from transacting with the Ministry. Further, evaluation teams have been instructed to refer to KRA portal for tax compliance certificate validation.	Not resolved.	Awaiting for PAC's recommendation
2.0	Failure to maintain a fixed asset Register & failure to tag assets of the Department.	Asset Register is available for Audit review. Tagging is to be done in the F/Y 2022-2023.	Not resolved	Awaiting for PAC's recommendation
3.1.0	Lack of risk management policy and strategy.	This was due to limited operational time as the department was established in February, 2021. The Department operated for less than a year with inadequate staff.	Not resolved	Awaiting for PAC's recommendation
3.2.0	Lack of an Audit Committee.	The Ministry of Education has a functional Internal Audit Unit that serves the 5 State Departments within	Not resolved	Awaiting for PAC's recommendation
		the Ministry. The Audit committee members were appointed in September 2021 when the first quarter was ending.		


Dr Belio .R. Kipsang, CBS
Accounting Officer


CPA Emilio Mukira Gichigo
Head of Accounting Unit

*State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023*

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c		
Supply of services								
1.		ZANYA AFRICA	677,750	0	677,750	0	677,750	
2.		REALEDGE VENTURES	385,045	0	385,045	0	385,045	
3.		REALEDGE VENTURES	196,500	0	196,500	0	196,500	
4.		REALEDGE VENTURES	1,878,460	0	1,878,460	0	1,878,460	
5.		REALEDGE VENTURES	2,212,400	0	2,212,400	0	2,212,400	
6.		REALEDGE VENTURES	312,000	0	312,000	0	312,000	
7.		REALEDGE VENTURES	471,125	0	471,125	0	471,125	
8.		LONGROCK TOURS	280,500	0	280,500	0	280,500	
9.		LONGROCK TOURS	382,500	0	382,500	0	382,500	
Grand Total							6,796,280	

**State Department for Implementation of Curriculum Reforms
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Annex 2 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equipment	0	20,579,200	0	0	0
Office equipment, furniture and fittings	11,941,730	0	0	0	0
ICT Equipment	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0
Total	11,941,730	20,579,200	0	0	32,520,930

State Department for Implementation of Curriculum Reforms
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 10- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.



MINISTRY OF EDUCATION

State Department for Implementation of Curriculum Reforms

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

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

When replying please quote

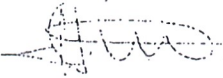
Ref No.....

DATE: 25/6/22

LIST OF BANK ACCOUNTS MANTAINED BY THE ENTITY

BANK NAME: CENTRAL BANK OF KENYA

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


HENRY SIELE
HEAD, ACCOUNTS UNIT



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

July 17, 2023

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 33-0192

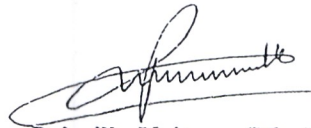
CERTIFICATE OF BALANCES

Customer: 152955 STATE DEPT FOR IMPLEMENT. OF CURRIC

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000542462	REC-STATE DEPT IMPLEMENT CURRIC RE	KES	2,466,045.10
1000542478	DEV-STATE DEPT IMPLEMENT CURRIC REF	KES	0.00
1000542489	DEP-STATE DEPT IMPLEMENT CURRIC REF	KES	0.00
1000545647	CBK165-STATE DEPT IMPLEMENT CURRIC	KES	0.00



Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division



Joyce Nasieku
Authorised Signatory
Banking Services Division

Date 7/7/2023

Report of the Board of Survey on the Cash and Bank Balances of
..... as at the close of Business on 30th June, 2022.

The Board, consisting of (Names and official titles)

- 1. Chairman- NICHOLAS AMBUNDO
- 2. Member - ROSELINE WAIBAGY
- 3. Member - VIRGITIA KINTUA

Assembled at the office of the..... (time) on the..... and the following cash was produced:-

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

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

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

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

The Bank Certificate of Balance showed a sum of Kshs. 2,466,045.10
Standing to the credit of the account on

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

Nicholas Ambundo
Chairman

AS [Signature]
Member of the Board

Date 7/7/2023



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1069-State Department for Implementation of Curriculum Reforms

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1		
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	0.00	0.00
Transfers from Other Government Entities	5	174,512,694.50	87,600,000.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		174,512,694.50	87,600,000.00
PAYMENTS			
Compensation of Employees	12	37,672,698.45	0.00
Use of goods and Services	13	113,902,281.40	86,098,763.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,358,450.65	0.00
Acquisition of Assets	18	20,579,200.00	1,494,400.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		174,512,630.50	87,593,163.30
SURPLUS/DEFICIT		64.00	6,836.70

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

Prepared By: Benji BASHIR ABDI

Date: 12/09/2023

Reviewed By: Dr. Jemimah Wanjiku

Date: 12/09/2023

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1069-State Department for Implementation of Curriculum Reforms
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	174,512,694.50	87,600,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	37,672,698.45	0.00
Use of goods and Services	13	113,902,281.40	86,098,763.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,358,450.65	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		0.00	0.00
Prior year adjustments		(6,836.70)	0.00
Net Cash From Operating Activities	A	20,572,427.30	1,501,236.70
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	20,579,200.00	1,494,400.00
Net Cash Flow From Investing Activities	B	(20,579,200.00)	(1,494,400.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(6,772.70)	6,836.70
Cash and Cash Equivalent at BEGINNING of The Year		6,836.70	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	64.15	6,836.70

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

Prepared By: Beth Gabriel ABDI
 Reviewed By: Dr. Jemimah Wasiky
 Approved By: _____

Date: 12.09.2023
 Date: 12/09/2023
 Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1069-State Department for Implementation of Curriculum Reforms
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	174,512,694.50	(174,512,694.50)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	11	0.00	0.00	0.00	0.00	174,512,694.50	(174,512,694.50)	0.00%
PAYMENTS								
Compensation of Employees	12	59,299,400.00	0.00	(20,738,686.00)	38,560,714.00	37,672,698.45	888,015.55	97.70%
Use of goods and Services	13	212,700,000.00	0.00	(69,799,787.00)	142,900,213.00	113,902,281.40	28,997,931.60	79.71%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	5,300,000.00	0.00	(2,895,529.00)	2,404,471.00	2,358,450.65	46,020.35	98.09%
Acquisition of Assets	18	62,000,000.00	0.00	(41,000,000.00)	21,000,000.00	20,579,200.00	420,800.00	98.00%
Finance Costs, Including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		339,299,400.00	0.00	(134,434,002.00)	204,865,398.00	174,512,630.50	30,352,767.50	85.18%



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1069-State Department for Implementation of Curriculum Reforms
 Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

JEFF BRUCE ABEL

12.09.2023

Reviewed By: _____

Date: _____

De Jennifer Wangkylu

12/09/2023

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1069-State Department for Implementation of Curriculum Reforms

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1069000100		General Administration and Planning	91,757,460.00	81,296,467.10	10,460,992.90
	0514000000	Curriculum of Curriculum Reforms Implementation	91,757,460.00	81,296,467.10	10,460,992.90
1069000200		Coordination of the Curriculum Reforms Implementation	70,026,579.00	58,763,566.55	11,263,012.45
	0514000000	Curriculum of Curriculum Reforms Implementation	70,026,579.00	58,763,566.55	11,263,012.45
1069000300		xxxx	19,762,512.00	13,542,192.75	6,220,319.25
	0514000000	Curriculum of Curriculum Reforms Implementation	19,762,512.00	13,542,192.75	6,220,319.25
1069000400		Central Monitoring and Project Monitoring Unit	23,318,847.00	20,910,404.10	2,408,442.90
	0514000000	Curriculum of Curriculum Reforms Implementation	23,318,847.00	20,910,404.10	2,408,442.90
		Grand Total	204,865,398.00	174,512,630.50	30,352,767.50

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

Prepared By: BA BACHIR ABU

Date: 12.09.2023

Reviewed By: Dr. Jemimah Wasiky

Date: 12/09/2023

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1069-State Department for Implementation of Curriculum Reforms

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0514000000		Curriculum of Curriculum Reforms Implementation	204,865,398.00	174,512,630.50	30,352,767.50
	2110000	Wages and Salary Contributions	38,560,714.00	37,672,698.45	888,015.55
	2210000	Goods and Services	140,384,213.00	112,399,581.40	27,984,631.60
	2220000	Routine Maintenance	2,516,000.00	1,502,700.00	1,013,300.00
	2710000	Social Security Benefits	2,404,471.00	2,358,450.65	46,020.35
	3110000	Acquisition of Fixed Capital Assets	21,000,000.00	20,579,200.00	420,800.00
		Grand Total	204,865,398.00	174,512,630.50	30,352,767.50

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

Prepared By: BASHIR ABDI BIKI

Date: 12-09-2023

Reviewed By: Dr. Jannah Waqar

Date: 12/09/2023

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1069-State Department for Implementation of Curriculum Reforms

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0514000000		Curriculum of Curriculum Reforms Implementation	204,865,398.00	174,512,630.50	30,352,767.50
	2110000	Wages and Salary Contributions	38,560,714.00	37,672,698.45	888,015.55
	2210000	Goods and Services	140,384,213.00	112,399,581.40	27,984,631.60
	2220000	Routine Maintenance	2,516,000.00	1,502,700.00	1,013,300.00
	2710000	Social Security Benefits	2,404,471.00	2,358,450.65	46,020.35
	3110000	Acquisition of Fixed Capital Assets	21,000,000.00	20,579,200.00	420,800.00
		Grand Total	204,865,398.00	174,512,630.50	30,352,767.50

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

Prepared By: RASHA ABDI RFI

Date: 12-09-2023

Reviewed By: Dr. Jemimah Wajikwa

Date: 12/09/2023

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1069-State Department for Implementation of Curriculum Reforms

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
051400000		Curriculum of Curriculum Reforms Implementation	204,865,398.00	174,512,630.50	30,352,767.50
	0514010000	xx	134,838,819.00	115,749,063.95	19,089,755.05
	0514020000	xx	70,026,579.00	58,763,566.55	11,263,012.45
		Grand Total	204,865,398.00	174,512,630.50	30,352,767.50

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

Prepared By: BASTAR KBN

Date: 12.09.2023

Reviewed By: J. Jermiah Wasikun

Date: 12/09/2023

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 1069-State Department for Implementation of Curriculum Reforms

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	28,476,193.70	✓ 0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	28,476,193.70	0.00	0.00	0.00
2110301 House Allowance	6,174,077.95	0.00	0.00	0.00
2110304 Overtime - Civil Service	534,014.80	0.00	0.00	0.00
2110312 Responsibility Allowance	61,000.00	0.00	0.00	0.00
2110314 Transport Allowance	2,248,830.00	0.00	0.00	0.00
2110320 Leave Allowance	178,582.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	9,196,504.75	✓ 0.00	0.00	0.00
2110000 Wages and Salary Contributions	37,672,698.45	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	318,100.00	0.00	1,041,000.00	0.00
2210202 Internet Connections	64,000.00	0.00	300,000.00	0.00
2210200 Communication, Supplies and Services	382,100.00	0.00	1,341,000.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	23,030,165.00	0.00	1,000,000.00	0.00
2210302 Accommodation - Domestic Travel	7,165,260.00	0.00	2,000,000.00	0.00
2210303 Daily Subsistence Allowance	6,740,435.00	0.00	1,500,000.00	0.00
2210305 Shipment of Personal and Household Effects	1,995,160.00	0.00	300,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	38,931,020.00	✓ 0.00	4,800,000.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,485,240.00	0.00	200,000.00	0.00
2210402 Accommodation	0.00	0.00	500,000.00	0.00
2210403 Daily Subsistence Allowance	578,800.00	0.00	500,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,064,040.00	✓ 0.00	1,200,000.00	0.00
2210502 Publishing & Printing Services	5,264,018.70	0.00	5,000,000.00	0.00
2210505 Trade Shows and Exhibitions	1,303,400.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	6,567,418.70	✓ 0.00	5,000,000.00	0.00
2210603 Rents and Rates - Non-Residential	5,971,680.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	5,971,680.00	✓ 0.00	0.00	0.00
2210701 Travel Allowance	2,742,600.00	0.00	2,999,987.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	741,520.00	0.00	1,000,000.00	0.00
2210703 Production and Printing of Training Materials	73,400.00	0.00	300,000.00	0.00
2210710 Accommodation Allowance	1,042,960.00	0.00	3,000,000.00	0.00
2210711 Tuition Fees Allowance	1,199,040.00	0.00	590,800.00	0.00
2210700 Training Expenses	5,799,520.00	✓ 0.00	7,890,787.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	9,425,849.85	0.00	1,300,000.00	0.00
2210802 Boards, Committees, Conferences and Seminars	24,574,880.00	0.00	39,999,150.00	0.00
2210800 Hospitality Supplies and Servi	34,000,729.85	✓ 0.00	41,299,150.00	0.00
2211004 Fungicides, Insecticides and Sprays	630,000.00	0.00	1,299,599.00	0.00
2211009 Education and Library Supplies	1,106,400.00	0.00	400,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	109,000.00	0.00
2211000 Specialised Materials and Supp	1,736,400.00	✓ 0.00	1,808,599.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,439,325.85	0.00	2,938,746.30	0.00
2211102 Supplies and Accessories for Computers and Printers	773,055.00	0.00	1,499,845.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	923,800.00	0.00	1,350,000.00	0.00
2211100 Office and General Supplies and Services	4,136,180.85	✓ 0.00	5,788,591.30	0.00
2211201 Refined Fuels and Lubricants for Transport	1,541,724.00	✓ 0.00	1,999,715.00	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	194,892.00	0.00
2211200 Fuel Oil and Lubricants	1,541,724.00	0.00	2,194,607.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	429,700.00	0.00	2,000,000.00	0.00
2211310 Contracted Professional Services				
2211329 HIV AIDS Secretariat workplace Policy Development	9,922,468.00	0.00	11,800,000.00	0.00
2211300 Other Operating Expenses	916,600.00	0.00	0.00	0.00
2210000 Goods and Services	11,268,768.00	0.00	13,800,000.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	112,399,581.40	0.00	85,122,734.30	0.00
2220100 Routine Maintenance - Vehicles	1,071,200.00	0.00	976,029.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,071,200.00	0.00	976,029.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	425,500.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	6,000.00	0.00	0.00	0.00
2220000 Routine Maintenance	431,500.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	1,502,700.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,358,450.65	0.00	976,029.00	0.00
2710000 Social Security Benefits	2,358,450.65	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	2,358,450.65	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	20,579,200.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	20,579,200.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	1,494,400.00	0.00
3110000 Acquisition of Fixed Capital Assets	0.00	0.00	1,494,400.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	20,579,200.00	0.00	1,494,400.00	0.00
6530100 Recurrent Bank Accounts	64.15	0.00	6,836.70	0.00
6530000 Recurrent Bank Accounts	64.15	0.00	6,836.70	0.00
6580101 Cash	64.15	0.00	6,836.70	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
3580000 Cash in Hand	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
3740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
3740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
7760100 Imprests	0.00	0.00	0.00	0.00
7760000 Government Imprests	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
320101 PAYE	0.00	0.00	0.00	0.00
320102 NHIF	0.00	0.00	0.00	0.00
320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
320108 Insurances	0.00	0.00	0.00	0.00
320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
320118 Provident Fund	0.00	0.00	0.00	0.00
320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
320400 Withholding Taxes	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
80100	0.00	0.00	0.00	0.00
80000 Withholding Taxes	0.00	0.00	0.00	0.00
90103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
99900	0.00	0.00	0.00	0.00
90000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
10101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
10201 Exchequer Releases/ Provisioning count	0.00	0.00	0.00	0.00
10209 Remittances to Exchequer	0.00	262,112,694.50	0.00	0.00
	6,836.70	0.00	0.00	87,600,000.00
			0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Miscellaneous Revenue				
9910200 Exchequer Provisions	6,836.70	262,112,694.50	0.00	87,600,000.00
9910000 Provisions	6,836.70	262,112,694.50	0.00	87,600,000.00
9999999 Consolidated Fund	87,593,163.15	0.00	0.00	0.00
9999900	87,593,163.15	0.00	0.00	0.00
9990000 Opening Balance Reserves	87,593,163.15	0.00	0.00	0.00
Total	262,112,694.50	262,112,694.50	87,600,000.00	87,600,000.00

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

Prepared By: BASHIR ABDI

Date: 12.09.2023

Reviewed By: Dr. Jeremiah Wasiky

Date: 12.09.2023

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1069-State Department for Implementation of Curriculum Reforms

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
Health Insurance Contribution	1210100	Kshs 0.00	Kshs 0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account for Q1	9910201	Kshs 20,538,080.00	Kshs 0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	59,962,748.80	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	6,116,723.50	22,337,715.00
Exchequer Releases/ Provisioning Account for Q4	9910201	87,895,142.20	65,262,285.00
TOTAL		174,512,694.50	87,600,000.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
Interest Received		Kshs	Kshs
Profits and Dividends	1410100	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410200	0.00	0.00
Rents on land, houses and buildings	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1415000	0.00	0.00
Administrative Fees and Charges	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
Business Permits	1520100	0.00	0.00
Cesses	1520200	0.00	0.00
Poll Rates	1520300	0.00	0.00
Plot Rents	1520400	0.00	0.00
Other Local Levies	1520500	0.00	0.00
Administrative Services Fees	1520600	0.00	0.00
Various Fees	1530100	0.00	0.00
Council'S Natural Resources Exploitation	1530200	0.00	0.00
Sales Of Council Assets	1530300	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530400	0.00	0.00
Other Miscellaneous Revenues	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Insurance Claims Recovery	1540100	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540200	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540300	0.00	0.00
Transfers From Reserve Funds	1540400	0.00	0.00
Donations	1540500	0.00	0.00
Fund Raicing Events	1540600	0.00	0.00
Other Revenues From Financial Assets Loan	1540700	0.00	0.00
	1540800	0.00	0.00
Market/Trade Centre Fee	1541000	0.00	0.00
	1550100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	28,476,193.70	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	9,196,504.75	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		37,672,698.45	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	382,100.00	1,341,000.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	38,931,020.00	4,800,000.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,064,040.00	1,200,000.00
Printing, Advertising and Information Supplies and Services	2210500	6,567,418.70	5,000,000.00
Rentals of Produced Assets	2210600		
Training Expenses	2210700	5,971,680.00	0.00
Hospitality Supplies and Services	2210800	5,799,520.00	7,890,787.00
Insurance Costs	2210900	34,000,729.85	41,299,150.00
Specialised Materials and Supplies	2211000	0.00	0.00
Office and General Supplies and Services	2211100	1,735,400.00	1,808,599.00
Fuel Oil and Lubricants	2211200	4,136,180.85	5,788,591.30
Other Operating Expenses	2211300	1,541,724.00	2,194,607.00
Routine Maintenance - Vehicles	2220100	11,268,768.00	13,800,000.00
Routine Maintenance - Other Assets	2220200	1,071,200.00	976,029.00
Exchange Rate Losses	2230100	431,500.00	0.00
TOTAL		113,902,281.40	86,098,763.30

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
Grants and Transfers to Foreign Governments	2610100	Kshs	Kshs
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
TOTAL	2649900	0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
Government Pension and Retirement Benefits		Kshs	Kshs
Social Security Benefits	2710100	2,358,450.65	0.00
Employer Social Benefits	2710200	0.00	0.00
Refund of Pension to UK Government	2710300	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		2,358,450.65	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
Purchase of Buildings		Kshs	Kshs
Construction of Building	3110100	0.00	0.00
Refurbishment of Buildings	3110200	0.00	0.00
Construction of Roads	3110300	0.00	0.00
Construction and Civil Works	3110400	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110500	0.00	0.00
	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	20,579,200.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	1,494,400.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works			
Purchase of Specialised Plant	3111500	0.00	0.00
Acquisition of Strategic Stocks	3112200	0.00	0.00
Acquisition of Other Inventori	3120100	0.00	0.00
Acquisition of Land	3120200	0.00	0.00
Acquisition of Other Intangible Assots	3130100	0.00	0.00
Domestic Lending and On-lending	3130200	0.00	0.00
Domestic Equity Participation	4110000	0.00	0.00
Other Domestic Accounts Receivable	4120000	0.00	0.00
Foreign Lending and On- Lending	4130000	0.00	0.00
Foreign Equity Participation	4140000	0.00	0.00
Other Foreign Accounts Receivable	4150000	0.00	0.00
	4160000	0.00	0.00
TOTAL		20,579,200.00	1,494,400.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	64.15	6,836.70
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		64.15	6,836.70

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances	6710000	Kshs	Kshs
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

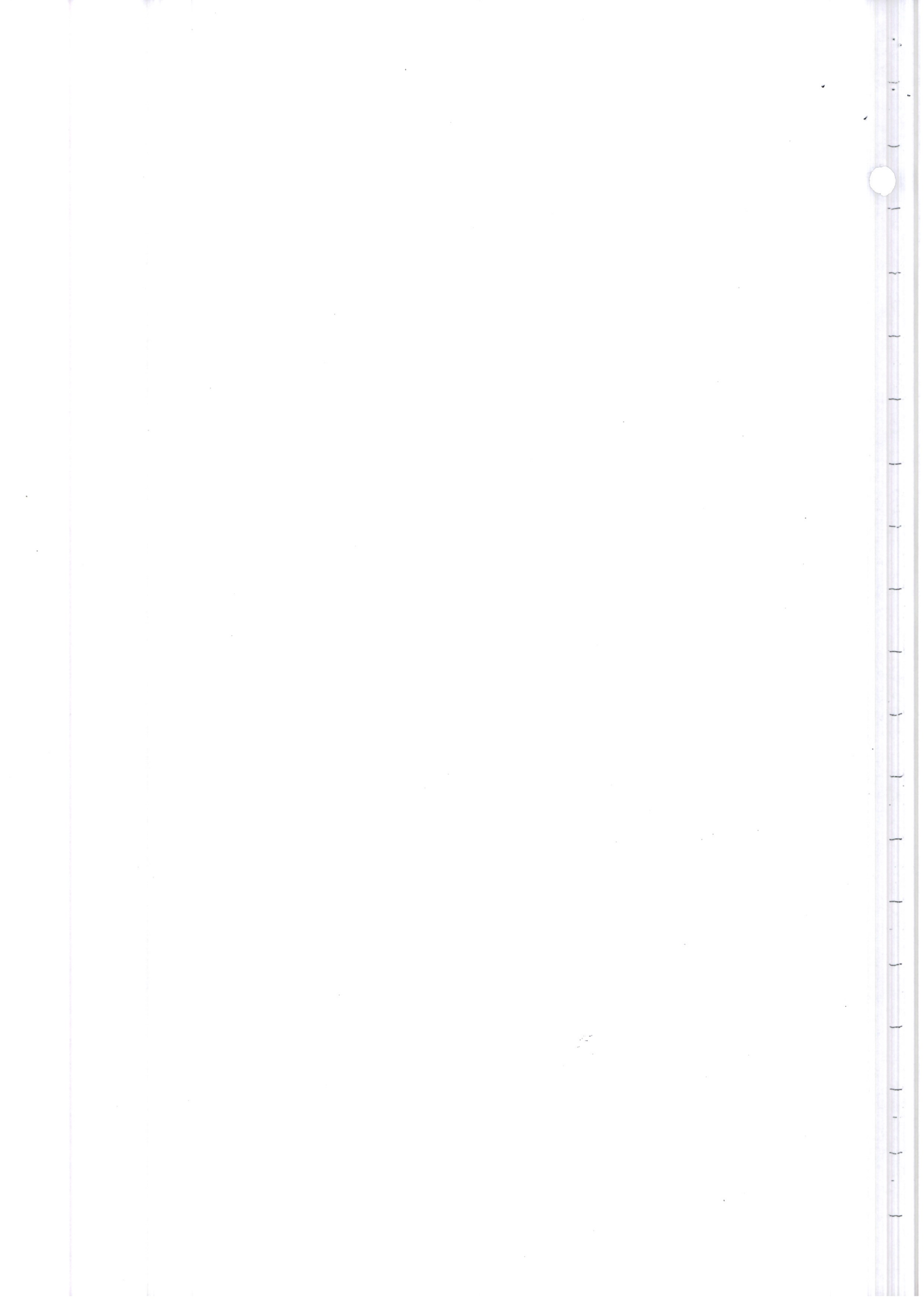
Item Description	Item code	Current Period	Previous Period
Deposits		Kshs	Kshs
Withholding Taxes	7310000	0.00	0.00
System Required Liabilities A/cs	7380000	0.00	0.00
Other Liabilities	7390000	0.00	0.00
	7320000	0.00	0.00
TOTAL		0.00	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank	22A	Kshs	Kshs
Opening Balance Cash	22B	6,836.70	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		6,836.70	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
Exchequer Provisions		Kshs	Kshs
County Transfers	9910200	6,836.70	0.00
	9910300	0.00	0.00
TOTAL		6,836.70	0.00



OUTSTANDING IMPREST REGISTER

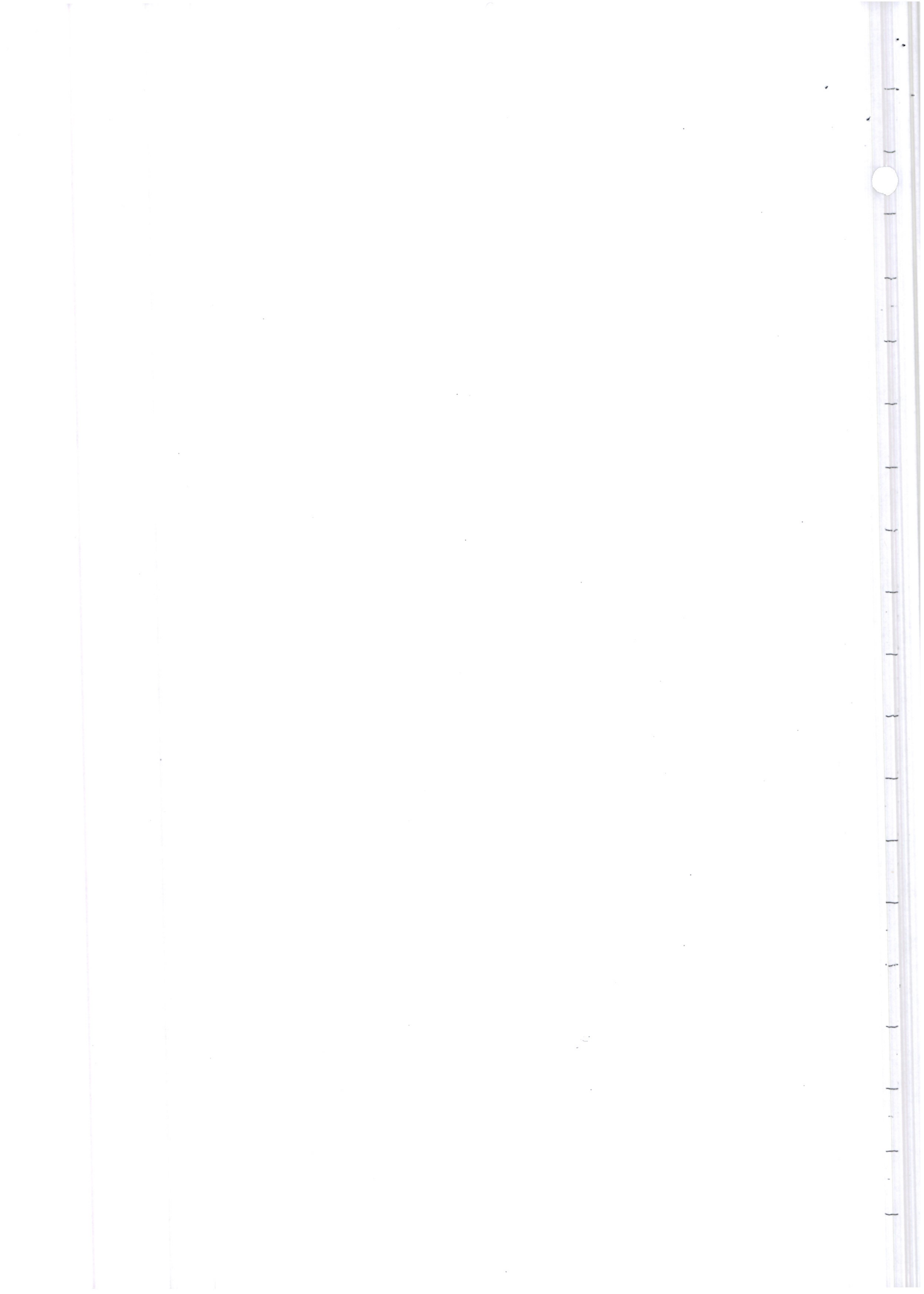
06-SEP-23 01:35 PM

FROM DATE:01-JUL-2022

TO DATE:30-JUN-2023

For: State Department for
Implementation of Curriculum
Reforms

S/NO	Particulars	Designation	Amount
Total			0.00



BANK RECONCILIATION

From Date : 01-JUL-22 To : 25-JUL-23

REC - State Department for Implemen
Account Number : 1000542462

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue

Balance as per bank certificate	64.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	64.15

Reconciled by: BABAR ABDI Signature: [Signature] Date: 12.09.2023
Reviewed by: JENIMATI Signature: [Signature] Date: 12/09/2023
Approved by: _____ Signature: _____ Date: _____

BANK RECONCILIATION

From Date : 01-JUL-22 To : 25-JUL-23

REC - State Department for Implemen

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000542462

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque			
No	Date		
		Payee	Amount
		Total	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			
No	Date		
			Amount
		Total	

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			
No	Date		
			Amount
		Total	

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			
No	Date		
			Amount
		Total	

RECURRENT ACCOUNT		CTS	SHS
A/C NO.1000542462			
30 JUNE 2023			
As at			
Balance as per Bank statement			2,466,045.10
Less -			
1	Payment in cash Book not yet recorded in bank Statement (Unpresented cheques)		14,633,040.95
2	Receipts in Bank Statement not yet recorded in Cash Book		-
Add			
3	Payments In bank Statement not yet recorded in Cash Book		0.00
4	Receipts in Cash Book not yet recorded in Bank Statement		12,167,060.00
Bank Balances as per Cash Book			64.15
I certify that I have verified the bank balance in the Cash Book with bank Statement and that the above reconciliation is correct			
PREPARED BY			
Bathic ADDA			15/07/2023
Name/Signature	<i>[Signature]</i>	Date	15/07/2023
REVIEWED BY			
Name/Signature		Date	

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	PAYEE	VR.NO	BANK
30-Jun-23	Cidoa Motors And Spares Limited		24,568.95
30-Jun-23	Cidoa Motors And Spares Limited		24,754.70
30-Jun-23	CAROLINE MARCELLAH MOMANYI	PV00014228	14,000.00
30-Jun-23	MAUREENE AKHONYA NJETE	IMP4926510	58,800.00
30-Jun-23	ABRAHAM MUCHIRI KIARIE	IMP4926593	34,300.00
30-Jun-23	JOHN GICHAMBA NGAMATE	IMP4926519	39,900.00
30-Jun-23	EUGENE OUMA LUKINGI	IMP4926514	73,500.00
30-Jun-23	MORIASI GARI	IMP4796280	88,200.00
30-Jun-23	MAUREEN WANJIRU MWAURA	IMP4758336	31,500.00
30-Jun-23	STEPHEN MBAKA JALENGA	IMP4844300	42,000.00
30-Jun-23	ERASTUS MUGAMBI	IMP4926506	58,800.00
30-Jun-23	JAMES KIPKOECH LELEY	IMP4871119	19,600.00
30-Jun-23	ONWONGA MBURA WYCLIFFE	IMP4926518	34,300.00
30-Jun-23	FLORENCE NYARUA	IMP4816786	47,000.00
30-Jun-23	WICLIFF TAMBO	IMP4926520	34,300.00
30-Jun-23	MERCY WANGECHI WAWERU	IMP4926591	34,300.00
30-Jun-23	ZABLON NGARI	IMP4926516	34,300.00
30-Jun-23	GABRIEL SHIKUKU MUGAMBA	IMP4844261	69,200.00
30-Jun-23	PETER MONDEL ODHIAMBO	IMP4871107	25,300.00
30-Jun-23	NAIVASHA COUNTRY HOTEL LIMITED	PV0322	94,344.85
30-Jun-23	Withholding Tax		1,655.15
30-Jun-23	PLISTER ANYANGO AMOLO	PV006330	13,000.00
30-Jun-23	JAKFAT NEW TECHNOLOGIES	PV00014989	1,369,965.50
30-Jun-23	Withholding Tax		24,034.50
30-Jun-23	annkite technologies	PV00014990	1,688,870.70
30-Jun-23	Withholding Tax		29,629.30
30-Jun-23	EMILIO MUKIRA GICHIGO	PV0912	70,000.00
30-Jun-23	MARTIN KHAOYA WEKESA	PV0915	70,000.00
30-Jun-23	HANNAH JEMIMAH WAGIKUYU		15,000.00
30-Jun-23	ROSELYNE WANGECI WAIRAGU	PV016092	70,000.00
30-Jun-23	JACKSON KIHIMA NAVWEYA		130,100.00
30-Jun-23	LILIAN CHEBET BIRECH	PV0915/1	288,400.00
30-Jun-23	HANNAH JEMIMAH WAGIKUYU	PV0913	78,400.00
30-Jun-23	JUSTER NKATHA	PV005937	6,000.00
30-Jun-23	LINNER CHELANGAT TOO		98,000.00
30-Jun-23	PAYE		995,997.30
30-Jun-23	FORTUNE BESTBUYS AFRICA LIMITED	PV00015247	2,162,068.95
30-Jun-23	Withholding Tax		37,931.05
30-Jun-23	NATIONAL BANK OF KENYA	PV00014671	5,971,680.00
30-Jun-23	ALFATEK MERCHANTS	PV00014698	57,982.75
30-Jun-23	Withholding Tax		1,017.25
30-Jun-23	LONGROCK TOURS AND TRAVEL LIMITED	PV00014674	70,550.00

RECEIPT IN BANK NOT IN CASHBOOK

Date	Transaction Details	Amount
	Totals	0

IPAYMENTS IN BANK NOT IN CASHBOOK

Date	Transaction Details	Amount
	Totals	0

RECEIPTS IN CASHBOOK NOT IN BANK

DATE	FROM WHOM RECEIVED	VR. NO	AMOUNT
30-Jun-23	Exchequer receipt		12,167,060.00
	TOTAL		12,167,060.00

RECEIPTS			PAYMENTS			
Date	PAYEES	Amount	Date	PAYEES	CONTROL	AMOUNT
18-Jul-22	RECEIPTS	6,980,600.00	10-Aug-22	FATUMA NYAGUTHIII CHEGE	61,320.00	
			10-Aug-22	ALICE NAKHUMICHA MUKHWANA	68,880.00	
			10-Aug-22	PERIS WACHUKA NJUGUNA	68,880.00	
			10-Aug-22	MOHAMMED RASHID ANGUNZA	86,100.00	
			10-Aug-22	ALPHAYO ABACHA OCHOLLA	86,100.00	
			10-Aug-22	DICKSON KARUKWA MURIRA	86,100.00	
			10-Aug-22	JOHANNAH MWEU	86,100.00	
			10-Aug-22	KENNEDY BRISKELY OTIENO	86,100.00	
			10-Aug-22	JANE AKINYI NJUE	86,100.00	
			10-Aug-22	SHURIE BARRE ABDI	86,100.00	
			10-Aug-22	CHARITY WANJUKI MAKAU	86,100.00	
			10-Aug-22	CLARE CHEYECH LOKOMOL	86,100.00	
			10-Aug-22	JOSEPHINE AKINYI NYANGAGA	86,100.00	
			10-Aug-22	ROSE NYAMBURA GATHITU	86,100.00	
			10-Aug-22	JOASH MOGAKA MANYI	86,100.00	
			10-Aug-22	MARTIN MWANGI KAGIRI	86,100.00	
			10-Aug-22	STEPHEN THEOPHILUS MOGOBA	86,100.00	
			10-Aug-22	OLIPA OGETO NYAIRO	86,100.00	
			10-Aug-22	SAMWEL BOTO	86,100.00	
			10-Aug-22	WINROSE CHEPKOECH RONO	86,100.00	
			10-Aug-22	KEZIA ZERUYA MASAKHWE WANDERA	86,100.00	
			10-Aug-22	DIANA MWIKALI MAKAU	86,100.00	
			10-Aug-22	RUTH NJOKI MUGAMBI	86,100.00	
			10-Aug-22	FRED O NYAMBANE	103,320.00	
			10-Aug-22	SALOME WENYAA NASABA	103,320.00	
			10-Aug-22	ANNE ESENDI NGODA MUSALIA	103,320.00	
			10-Aug-22	MILLICENT KATHURE KOGA	103,320.00	
			10-Aug-22	CAROLINE WANJIRU KARIUKI	103,320.00	
			16-Aug-22	ANTHONY NYAGA NDUNGU	86,100.00	
			26-Aug-22	JANE WANJIRU NYAGA	86,100.00	2,609,880.00

			14-Sep-22	ROBA SONKOLO GALGALO	35,280.00	
			14-Sep-22	PERIS WACHUKA NJUGUNA	35,280.00	
			14-Sep-22	MIRIAM JANET AMOIT	35,280.00	
			14-Sep-22	BEATRICE ADHIAMBO OOKO	35,280.00	
			14-Sep-22	ALICE NAKHUMICHA MUKHWANA	35,280.00	
			14-Sep-22	ELIZABETH NJAMBI NJOROGE	35,280.00	
			14-Sep-22	FATUMA NYAGUTHII CHEGE	37,960.00	
			14-Sep-22	MOHAMMED RASHID ANGUNZA	44,100.00	
			14-Sep-22	CHARLES LWANGA MUGENDI	44,100.00	
			14-Sep-22	JOSEPHINE AKINYI NYANGAGA	44,100.00	
			14-Sep-22	KEZIA ZERUYA MASAKHWE WANDERA	44,100.00	
			14-Sep-22	RUTH NJOKI MUGAMBI	44,100.00	
			14-Sep-22	DIANA MWIKALI MAKAU	44,100.00	
			14-Sep-22	JANE WANJIRU NYAGA	44,100.00	
			14-Sep-22	PURITY WARIGIA MBURU	44,100.00	
			14-Sep-22	SAMWEL BOTO	44,100.00	
			14-Sep-22	STEPHEN THEOPHILUS MOGOBA	44,100.00	
			14-Sep-22	VIOLET VIELESI MUNDIA	44,100.00	
			14-Sep-22	HANNAH NYAMBURA NJENGA	44,100.00	
			14-Sep-22	DICKSON KARUK WA MURIRA	44,100.00	
			14-Sep-22	KENNEDY BRISKELY OTIENO	44,100.00	
			14-Sep-22	JANE AKINYI NJUE	44,100.00	
			14-Sep-22	BETH MUENI KITOO	44,100.00	
			14-Sep-22	JOHANNAH MWEU	44,100.00	
			14-Sep-22	CAROLINE WANJIRU KARIUKI	52,920.00	
			14-Sep-22	ANNE ESENDI NGODA MUSALIA	52,920.00	
			23-Sep-22	CLARE CHEYECH LOKOMOL	18,060.00	
			10-Aug-22	ALICE NAKHUMICHA MUKHWANA	26,040.00	1,149,280.00
			27-Oct-22	MASADA HOTEL (PV 0348)	1,099,706.90	
			26-Oct-22	Withholding Tax (PV0348)	19,293.10	1,119,000.00
			28-Nov-22	KENYA LITERATURE BUREAU (PV 0538)	991,387.25	
			16-Nov-22	Withholding Tax (PV 0538)	17,392.75	1,008,780.00

			14-Dec-22	UNICEF-KENYA-REFUND		1,093,660.00
	SUB-TOTAL	6,980,600.00		SUB-TOTALS		6,980,600.00
	GRAND TO			BAL C/F		-
		6,980,600.00		GRAND TOTAL		6,980,600.00

ASSET REGISTER – STATE DEPARTMENT FOR IMPLEMENTATION OF CURRICULUM REFORMS

S/no	Item Description	Quantity	Serial Number	Unit cost	Total cost	Condition (obsolete/ In good condition)	Remarks
PRINCIPAL SECRETARY'S OFFICE							
1	Computer personal desktop	2	CPU 4CE147CCT8 Monitor ICR126045Z CPU 4CE147CCSZ Monitor ICR1440G09	227,650	455,300	good	
2	Binding Machine	1		22,500	22,500	good	
3	Shredder	1		50,400	50,400	good	
4	Mac book	1	FVFGP178Q05P	440,000	440,000	good	
5	Wall clock	1		8,500	8,500	good	
6	I pad	1		215,000	215,000	good	
7	Refrigerator	1		90520	90520	good	
AG. SECRETARY'S OFFICE							
1	Computer Personal Laptop	1		283,970	283970	good	
2	Shredder	1		50400	50400	good	
3	Binding machine	1		22,500	22500	good	
4	Wireless router	1		22,200	22200	good	
5	Electric Kettle	1		5,110	5110	good	
6	Filing Cabinet	1		48,900	48900	good	
DIRECTOR HUMAN RESOURCE OFFICE							
1	Filing Cabinet	2		48,900	97800	good	
2	Computer Personal Desk top	5	CPU 4CE11143XN Monitor 3CM1092HC2 CPU 4CE1118JH9 Monitor CN41212G3K Monitor CN41273XOM CPU 4CE10815KK Monitor 3CM11319VB CPU 4CE120225J	292,000	1,460,000	good	

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

CHIEF FINANCE OFFICER'S OFFICE

1	Computer Personal Desktop	1		CPU 4CE108ITTS Monitor CN41272X6P CPU 4CE1113J2H Monitor 3CM11009VP	283,970	567,940		good	
2	Electric Kettle	1			5,110	5,110		good	
3	Computer Personal Laptop	1		5CD2041TIP	278,000	278,000		good	
4	Filing Cabinet	1			48,900	48,900		good	
5	Printer	1			121720	121720		good	
6	Dispenser	1			30,100	30,100		good	

HEAD OF ACCOUNTING UNIT

1	Computer Personal Desktop	5		CPU 4CE130Y0HS Monitor CN41212G4B CPU 4CE1081V03 Monitor CN41272WHO CPU 4CE1113GQR Monitor 3CM119RCB CPU 4CE124X6SB Monitor 3CQ1241NJR CPU 4CE1081Q7P Monitor 3CQ124NJM	278,750	557940		good	
2	Dispenser	1			30,100	30,100		good	
3	Electric Kettle	1			5,110	5,110		good	

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

PROCUREMENT OFFICE

1	Computer Personal Desktop	3	CPU 4CE113GQ5 Monitor 3CM13016JG CPU 4CE113GTF Monitor 3CM1220Z7D CPU 4CE1143YE Monitor 3CM1220Z4Q	278,750	836,250	good
2	Computer Personal Laptop	2	5CD2041T02 5CD2127TOC	288,970	567,940	good
3	Electric Kettle	1		5,110	5,110	good
4	Printer	1		121,720	121,720	good
5	Wireless Router	1		22,200	22,200	good
6	Fire Proof Cabinet	1		270,500	270,500	good

PLANNING OFFICE

1	Computer Personal Desktop	2	CPU 4CE1081VIX Monitor 3CQ148195S CPU 4CE1081RCP Monitor 3CQ14819SG	292,000	584,000	good
2	Computer Personal Laptop	1	5CD2127T0C	287,500	287,500	good
3	Water dispenser	1		30,100	30,100	good
4	Printer	1		121,720	121,720	good
5	Filing Cabinet	1		48,900	48,900	good
6	Wireless Router	1		22,200	22,200	good

TECHNICAL OFFICE

1	Computer Personal Desktop	1	CPU 4CE11K7M Monitor 3CM13014W0	277,650	555,300	good
2	Computer Personal Laptop	3	5CD2127T48 5CD2041TJ 5CD202JIVC	287,500	862,500	good

