

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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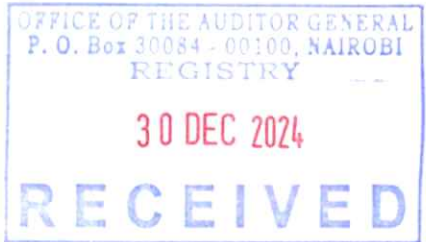
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
ECONOMIC PLANNING**

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

DATE: 14 MAR 2025		DAY: FRIDAY
TABLED BY:	DEPUTY MAJORITY LEADER CHON. OWEN BAYA (MP)	
CLERK-AT THE-TABLE:	IRENE NDUKU	



REPUBLIC OF KENYA

**THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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

TABLE OF CONTENTS

Page

1. ACRONYMS AND GLOSSARY OF TERMS	ii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iii
3. STATEMENT OF GOVERNANCE	vii
4. STATEMENT BY THE CABINET SECRETARY STATEMENT	xiii
5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER.....	xv
6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY2023/24.....	xx
7. MANAGEMENT DISCUSSION AND ANALYSIS.....	xxv
8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING	xxx
9. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxxii
10. REPORT OF THE INDEPENDENT AUDITORS OF THE FINANCIAL STATEMENTS FOR THE STATE DEPARTMENT FOR ECONOMIC PLANNING	xxxiii
11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2024	1
12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2024	2
13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 TH JUNE 2024	3
14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2023/24.....	4
15. NOTES TO THE FINANCIAL STATEMENTS.....	8
16. ANNEXES	19

1. ACRONYMS AND GLOSSARY OF TERMS

AIE	Authority to Incur Expenditure
AU	African Union
ACP-EU	African Caribbean and Pacific European Union
APRM	African Peer Review Mechanism
CAADP	Comprehensive Africa Agricultural Development Programme
CPRM	County Peer Review Mechanism
EAC	East African Community
ECA	Economic Commission for Africa
ECOSOC	Economic and Social Council
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KNBS	Kenya National Bureau of Statistics
MDAs	Ministries, Departments and Agencies
NEPAD	New Partnership for Africa's Development
NG-CDF	National Government- Constituencies Development Fund
NPoA	National Plan of Action
IPSAS	International Public Sector Accounting Standards
OACPS	Organization of African, Caribbean and Pacific States
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PICI	Presidential Infrastructure Champion Initiative
PIDA	Programme for Infrastructure Development in Africa
SDEP	State Department for Economic Planning
SDGs	Sustainable Development Goals
TICAD	Tokyo International Conference on African Development
TVET	Technical and Vocational Education & Training
VNR	Voluntary National Review

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The State Department for Economic Planning (SDEP) was established through the Presidential Executive Order No. 2 of 1st November 2023 on Organization of the Government of the Republic of Kenya. At the Cabinet level, the SDEP is represented by the Cabinet Secretary for The National Treasury and Economic Planning who is responsible for the general policy and strategic direction of the State Department.

Vision

A centre of excellence in National Development Planning for high quality of life for all Kenyans.

Mission

To provide leadership in National and Sectoral Development Planning by coordinating the formulation, implementation, review, tracking and reporting of development plans, policies, and strategies to advance Kenya's socio-economic transformative agenda.

Mandate and Functions

The SDEP's mandate and functions broadly cover issues of National and Sectoral Development Planning. According to the Presidential Executive Order No. 2 of 1st November 2023 on Organization of the Government of the Republic of Kenya, the functions of the SDEP are:

- i. National and Sectoral Development Planning;
- ii. National Statistics Management;
- iii. National Census and Housing Surveys;
- iv. Population Policy Management;
- v. Liaison with Economic Commission for Africa;
- vi. Monitoring and Evaluation of Economic Trends; and
- vii. Coordination of Implementation, Monitoring and Evaluation of Sustainable Development Goals.

Core Values

The SDEP shall uphold the following core values:

1. Transparency and Accountability: The SDEP shall conduct its business and offer services to its stakeholders in a transparent and accountable manner;
2. Professionalism and Ethical Practices: All staff shall uphold high moral standards and professional competence in service delivery;
3. Teamwork: The SDEP shall promote collaborative efforts of all actors to achieve a common goal;
4. Passion for Results: The SDEP shall relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, and networking;
5. Customer Centred: The SDEP is committed to upholding customer driven and focused service delivery; and
6. Participatory Approach and Inclusiveness: The SDEP is committed to consultations, joint and comprehensive partnership in all its affairs.

(b) Key Management

The State Department for Economic Planning day-to-day management is led by the Principal Secretary under the Cabinet Secretary for National Treasury and Economic Planning. The following are the key organs in the State Department:

- i. Macroeconomic Planning and International Economic Partnerships;
- ii. Social & Governance Directorate;
- iii. Monitoring and Evaluation Directorate;
- iv. Economic Development Coordination Directorate;
- v. Sustainable Development Goals Coordination Directorate;
- vi. Infrastructure, Science, Technology and Innovation Directorate; and
- vii. Administrative Services Directorate.

(c) Fiduciary Management

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

Table 1: Key Management Personnel

No.	Designation	Name
1	Cabinet Secretary, National Treasury and Economic Planning	Prof. Njuguna Ndung'u
2	Principal Secretary, State Department for Economic Planning	James Muhati
3	Senior Deputy Accountant General	Elijah Gathuthi
4	Chief Finance Officer	Julia Ng'ang'a
5	Director of Administration	Kennedy Kimuyu
6	Director, Macroeconomic Planning & International Economic Partnership	James Maina
7	Director, Social and Governance	Ezekiel Manyara
8	Director, Economic Development Coordination	Leah Chirchir
9	Director - Infrastructure, Science, Technology and Innovation	Pamela Ongwae
10	Director, Monitoring and Evaluation	Grace Kimitei
11	Director, Sustainable Development Goals Coordination	John Olela
12	Director, Human Resource Development and Management	Stephen Khaemba
13	Director, Central Planning and Project Monitoring	Benson Kimani
14	Deputy Director, Supply Chain Management	Enid Moraa
15	Senior Assistant Internal Audit General	Joseph Karomo
16	Director, Information	Florence Mugendi
17	Director, Information Communication and Technology	Eric Mugo
18	Librarian, Library Service	Maureen Kenga
19	Deputy Director, Records Management Unit	Tabitha Nyamweru

(d) Fiduciary Oversight Arrangements

Ministerial Audit committee

The State Department for Economic Planning shares the Audit Committee with the National Treasury. The main functions of the audit committee are:

- i.) Evaluate whether processes are in place to address key roles and responsibilities in relation to risk management;
- ii.) Evaluate the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended;
- iii.) Perform an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process;
- iv.) Monitor the effectiveness of the Ministry Performance Information and Compliance with the performance management framework and performance reporting requirements;
- v.) Evaluate the quality of the internal audit function, particularly in the areas of planning, monitoring and reporting;
- vi.) Follow up on the implementation of the recommendations of internal and external auditors; and
- vii.) Review the effectiveness of how the Ministry monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

Public Finance Management Standing Committee

The Standing Committee shall generally be responsible for:

- i. corrective measures to ensure 100% achievement of Zero Fault Audit Status;
- ii. ensuring that there is prioritization on resources allocated to a national government entity for the smooth implementation of the entities mission, strategy, goals, risk policy plans and objectives;
- iii. regularly reviewing, monitoring budget implementation and advice on the entity's accounts, major capital expenditures and reviewing performance and strategies at least on a quarterly basis;
- iv. identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the entity;
- v. reviewing on a regular basis the adequacy and integrity of the entity's internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines;
- vi. establishing and implementing a system that provides necessary information to the stakeholders including stakeholder communication policy for the entity in line with Article 35 of the Constitution;
- vii. monitoring the effectiveness of the corporate governance practices under which the entity operates and propose revisions as may be required, from time to time;
- viii. monitoring timely resolution of audit issues;
- ix. any other matter referred to it from time to time by the responsible Cabinet Secretary; and
- x. submitting a quarterly report of its work including any recommendations to the responsible Cabinet Secretary or in case of Parliament, Judiciary, Independent Offices and Commissions, to the head of that entity.

(e) Entity Headquarters

P.O. Box 30005-00100
Treasury Building
Harambee Avenue
NAIROBI, KENYA

Telephone: (254) 020-225229

E-mail : ps@planning.go.ke

Website: www.planning.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General
State Law Office & Department for Justice.
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

3. STATEMENT OF GOVERNANCE

3.1 The key leadership structure

The State Department for Economic Planning is headed by Cabinet Secretary for the National Treasury and Economic Planning. The Principal Secretary for Economic Planning is the Accounting Officer and is in-charge of day-to-day operations of the State Department.

The Cabinet Secretary

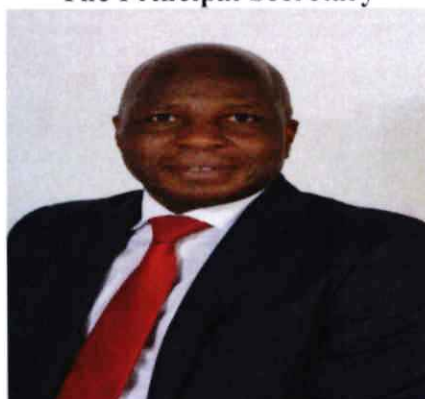


Prof. Njuguna Ndung'u, CBS

Prof. Njuguna Ndung'u is a Kenyan economist who was the Cabinet Secretary for National Treasury and Economic Planning. He studied economics at the University of Nairobi, earning both a Bachelor of Arts in Economics and a Master of Arts in Economics from the University. His Doctor of Philosophy, also in economics, was obtained from the University of Gothenburg in Sweden.

Ndung'u previously served as the eighth Governor of the Central Bank of Kenya for two consecutive four-year terms, from March 2007 until March 2015. Before his appointment as Governor of the Central Bank of Kenya, Prof. Ndung'u was the director of training at the African Economic Research Consortium (AERC). He lectured in advanced economic theory and econometrics at the University of Nairobi, where he was an associate professor of economics. He also worked as a regional programme specialist for the Eastern and Southern Africa Regional Office, Nairobi, of the International Development Research Centre, Canada; and at the Kenya Institute for Public Policy Research and Analysis as a principal analyst/researcher and head of the Macroeconomic and Economic Modelling Division.

The Principal Secretary



Mr. James Muhati, CBS

Mr. James Muhati, CBS is the Principal Secretary, the State Department for Economic Planning in the National Treasury and Economic Planning. With over 25 years of experience in both the public and private sectors, PS Muhati has worked with high-profile multinational organizations to develop and implement strategic plans, policies and strategies leveraging on emerging technologies to maximize the organizations' competitiveness and provide employees with greater opportunities. Before his appointment, the PS had worked in government, insurance, oil/gas, and airline sectors at executive and senior Leadership levels.

Within his tour of duty, PS. Muhati has led cross-cultural teams to deliver results in: strategic economic and development planning; public policy formulation and administration; national statistics management; resource mobilization; financial governance; and innovative investments while ensuring efficiency, effectiveness and impactful utilization of resources.

Additionally, by employing a customer-centric approach, PS Muhati has successfully overseen: the re-engineering of crucial business processes; change management; and conceptualization, design, as well as the execution of complex projects across different organizations. As a digital transformational leader, PS. Muhati is known for fostering a culture of creativity, innovation, data-driven and evidence-based decision-making by assisting organizations to integrate digital strategies and technology into daily operations.

PS. Muhati holds a Bachelor of Science Degree in Mathematics and Statistics from Kenyatta University, a Post Graduate Diploma in Computer Science, and a Master of Science degree in Information Systems from the University of Nairobi. He has also undergone the Executive Development Program (EDP) training from Gordon Institute of Business Studies (GIBBS), South Africa and has trained in Service Delivery, Risk Management and Project Management. PS. Muhati is a member of the Information Systems Audit and Control Association (ISACA), the Computer Society of Kenya (CSK) and the Economist Society of Kenya (ESK).

The State Department is organized into seven (7) technical directorates headed by Directors, namely:

- i. Macro Planning and International Economic Partnerships;
- ii. Social and Governance;
- iii. Monitoring and Evaluation;
- iv. Sustainable Development Goals Coordination;
- v. Infrastructure, Science, Technology and Innovation;
- vi. Economic Development Coordination; and
- vii. Public Investment Management.

The technical directorates are coordinated by the Economic Planning Secretary (EPS).

The technical directorates are supported by the Administrative Services Directorate which comprises of:

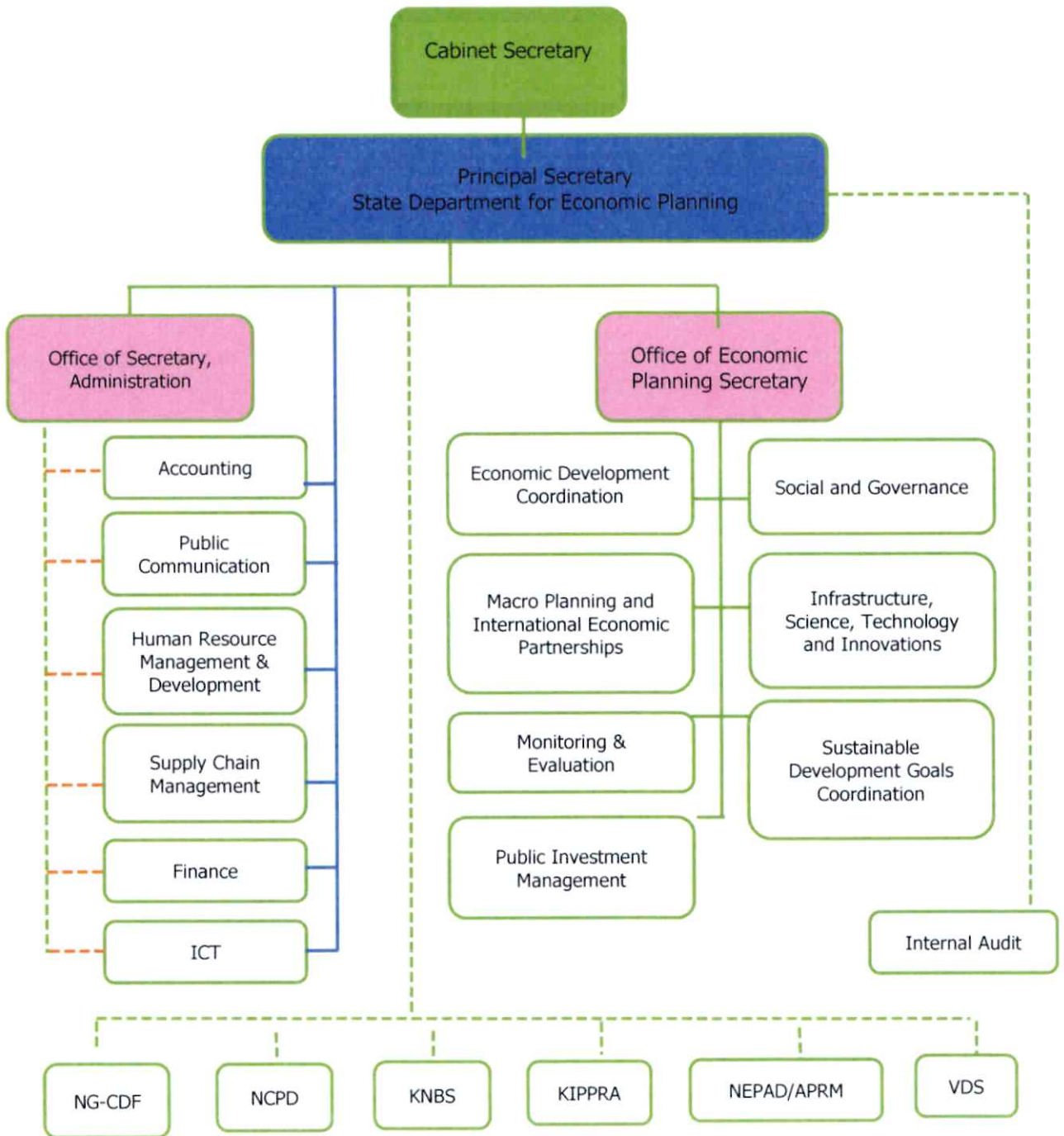
- i. Accounting unit;
- ii. Finance unit;
- iii. Human Resources Management and Development unit;
- iv. Information Communication and Technology unit;
- v. Supply Chain Management unit;
- vi. Public Communications unit; and
- vii. The Internal Audit Unit that reports directly to the Principal Secretary.

The Administrative Services Directorate is coordinated by the Secretary/Director Administration.

The Mandate of the State Department is also implemented through seven semi-autonomous government agencies as shown below:

- i. Kenya Institute for Public Policy Research and Analysis (KIPPRA);
- ii. National Government Constituencies Development Fund (NG-CDF);
- iii. Kenya National Bureau of Statistics (KNBS);
- iv. National Council for Population and Development (NCPD);
- v. Kenya Vision 2030 Board; and
- vi. New Partnership for Africa's Development (NEPAD)/African Peer Review Mechanism (APRM).

Figure 1: Current Organizational Structure



3.2 Management Committees

Budget Implementation Committee

This is the committee charged with the responsibility of implementation of the ministerial budget and its prudent management. The duties of the committee include the following:

- i. Review and consider the cash flow plans;
- ii. Review the utilization of the cash limits and consider any changes as may be;
- iii. Review the utilization of the donor funds voted for the ministry;
- iv. Advise the Accounting Officer on the challenges related to the budget implementation;
- v. Review and recommend the reallocation of expenditures;
- vi. Review and approve the submission of the expenditure returns, IPPDs, pending bills and A-I-A returns for the ministry and recommend actions to be taken;
- vii. Participate in Sector Working Groups; and
- viii. Prepare budget in consultation with the Heads of Departments

Senior Management Committee

The State Department for Economic Planning exercises the functions of a Senior Management Committee through the heads of department meetings held monthly. The meetings deliberate on all cross-cutting issues affecting the state department.

3.3 Ministerial Audit Committee

The State department for Economic Planning shares the Ministerial Audit Committee with the National Treasury. The functions of the Ministerial Audit Committee are:

- i. Evaluate whether processes are in place to address key roles and responsibilities in relation to risk management;
- ii. Evaluate the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended;
- iii. Perform an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process;
- iv. Monitor the effectiveness of the Ministry performance information and compliance with the performance management framework and performance reporting requirements;
- v. Evaluate the quality of the internal audit function, particularly in the areas of planning, monitoring and reporting;
- vi. Follow up on the implementation of the recommendations of internal and external auditors; and
- vii. Review the effectiveness of how the Ministry monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

3.4 Risk management, compliance, conflict of interest

The State Department for Economic Planning developed a Risk Management Policy Framework in the Financial Year 2023/2024. The Risk Management Policy Framework was developed to assist in identifying, analysing, and managing risk. It ensures compliance and adherence to the risk policies and avoidance of conflict of interest in SDEP.

3.5 Recent training and development in governance for those in key leadership

The SDEP has trained 47 directors on Leadership and Development for Public Sectors. There was Capacity Building for Statisticians, Economist and Support Services Directors. Finally, 32 officers were trained as Performance Management Champions.

3.6 Public participation activities

The State Department for Economic Planning involved various stakeholders in the development of the Fourth Medium Term Plan (MTP IV) 2023-2027 and the National Reporting Indicator Handbook of the MTP IV, as well as the National Treasury and Economic Planning Strategic Plan, 2023-2027. Additionally, the SDEP undertook County Dissemination of the MTP IV during the Financial Year 2023/24.

The Stakeholders included: the public; Ministries, Departments and Agencies; Council of Governors; County Governments; Parliament; the UN Agencies; private sector; civil society organizations; research institutions and academia, among others.

3.7 Compliance with laws and regulations

The State Department for Economic Planning is in compliance with all laws and the attendant regulations. The Supreme law being the Kenya Constitution of 2010. SDEP is also in compliance with The Public Finance Management Act, 2012, The Public Procurement and Asset Disposal Act, 2015; The Public Audit Act, 2015 amongst others.

4. STATEMENT BY THE CABINET SECRETARY



Hon. CPA John Mbadi Ng'ongo, EGH

Hon. John Mbadi is the Cabinet Secretary (CS) for The National Treasury and Economic Planning. Before his appointment, Hon. Mbadi has an extensive career in public service, most recently serving as a nominated Member of Parliament (MP) and the Chairperson of the Public Accounts Committee in the National Assembly.

The CS has a rich history in legislative leadership, having served as the elected MP for Suba South Constituency, Suba Constituency, and Gwassu Constituency. His experience extends to roles such as Assistant Minister in the Office of the Prime Minister and Leader of Minority in the National Assembly. Notably, he was also a member of the Legislative Taskforce responsible for drafting the Public Finance Management Act of 2012.

In addition to his political and legislative accomplishments, the CS is a seasoned finance professional with 28 years of experience. He has held the position of Accountant at the University of Nairobi and served as the Chair of Medair East Africa. Hon. Mbadi holds a Bachelor of Commerce degree with a specialization in Accounting from the University of Nairobi and is a registered member of the Institute of Certified Public Accountants of Kenya (ICPAK). His professional affiliations extend to the Architectural Association of Kenya (AAK), the Institute of Quantity Surveyors of Kenya, and the Chartered Institute of Arbitration.

His skills span planning, budgeting, financial analysis, accounting, economics, and community development, complemented by strong leadership, effective communication, and interpersonal skills.

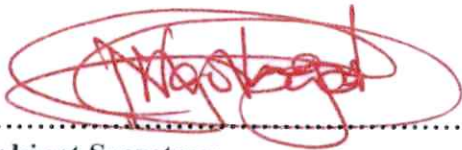
State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024

The mandate of the National Treasury and Economic Planning is to formulate, implement and monitor prudent economic and financial policies at national and county levels of government. As the Cabinet Secretary, it is my responsibility to provide the required leadership in formulating suitable plans and strategies that will contribute to sustainable and transformative growth, and sustainable socio-economic development of the country.

The following are the strategic objectives of the National Treasury and Economic Planning:

- i. To maintain macroeconomic stability and foster accelerated growth;
- ii. To strengthen and broaden the financial services sector;
- iii. To enhance resource mobilization to meet public funding requirements;
- iv. To strengthen public financial management and public investments at national and county level;
- v. To strengthen National and Sectoral planning and policy formulation at both levels of Government; and
- vi. To strengthen monitoring and evaluation of implementation of public policies, programmes and projects for evidence-based decision making.

My Office will continue to support the mandate and functions of the State Department for Economic Planning so as to ensure efficiency and effectiveness in implementation of various policies, programmes and projects.



.....
Cabinet Secretary
The National Treasury and Economic Planning

5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

5.1 Introduction

The State Department for Economic Planning's mandate and functions broadly cover issues of National and Sectorial Development Planning. According to the Executive Order No. 2 of November, 2023 on Organization of the Government of the Republic of Kenya, the SDEP's functions are:

- i. National and Sectorial Development Planning;
- ii. National Statistics Management;
- iii. National Census and Housing Surveys;
- iv. Population Policy Management;
- v. Liaison with Economic Commission for Africa;
- vi. Monitoring and Evaluation of Economic Trends; and
- vii. Coordination of Implementation, Monitoring and Evaluation of Sustainable Development Goals.

The SDEP is also responsible for the following Semi-Autonomous Government Agencies: Kenya Institute for Public Policy Research and Analysis (KIPPRA); National Government Constituencies Development Fund (NG-CDF); Kenya National Bureau of Statistics (KNBS); National Council for Population and Development (NCPD); Kenya Vision 2030 Board; and New Partnership for Africa's Development (NEPAD)/African Peer Review Mechanism (APRM).

The following are the key strategic objectives of the State Department for Economic Planning:

- i. To strengthen planning and policy formulation at national and county levels of government;
- ii. To strengthen linkages between planning, policy formulation and budgeting;
- iii. To improve coordination and provision of advisory on economic and social affairs;
- iv. To enhance evidence-based decision making for socioeconomic development;
- v. To enhance preparation, appraisal, management and tracking of development policies, strategies, programmes and projects; and
- vi. To improve efficiency and effectiveness in service delivery.

5.2 The Current Year's Budget allocation and expenditure

In the Financial Year 2023/24, the State Department for Economic Planning had an approved Gross Budget of Kshs. 64,104,350,325 that was made up of Kshs. 4,389,660,325 and Kshs. 59,714,690,000 for both Recurrent and Development votes respectively. Out of the gross budget, the Department expended Kshs. 50,070,656,183 representing an absorption rate of 78%. The State Department expended the budget under the following Programmes and Sub-programmes:

Programme 1: Economic Policy and National Planning

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030. The programme comprises of the following seven (7) sub-programmes. This programme was allocated Kshs. 60,887,236,033 and has several sub-programmes, which include:

- SP 1.1: Economic Planning Coordination Services
- SP 1.2: Community Development
- SP 1.3: Economic policy planning and regional integration

- SP 1.4: Policy Research
- SP 1.5: Population Management Services
- SP 1.6: Infrastructure, science, technology and innovation
- SP 1.7: Sectoral Policy and Planning

Programme 2: National Statistical Information Services

The objective of this programme is to provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. This programme was allocated Kshs. 2,833,070,000 and has one sub-programmes, which include:

- SP 2.1: Census and Surveys

Programme 3: Public Investment Management, Monitoring and Evaluation Services

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated Kshs. 110,615,101 and has two sub-programmes, namely:

- SP 3.1: National Integrated Monitoring and Evaluation
- SP 3.2: Project Evaluations

Programme 4: General Administration, Planning and Support Services-for State Department of Planning

The objective of this programme is to provide leadership, support services and policy direction for effective service delivery. This programme was allocated Kshs. 273,429,191 and has three sub-programmes, which include:

- SP 4.1: Human Resource and Support Services
- SP 4.2: Financial Management Services
- SP 4.3: Information Communication Services

The budget performance against actual amounts for current year is also shown as follows:

Figure 2: Budget Allocation

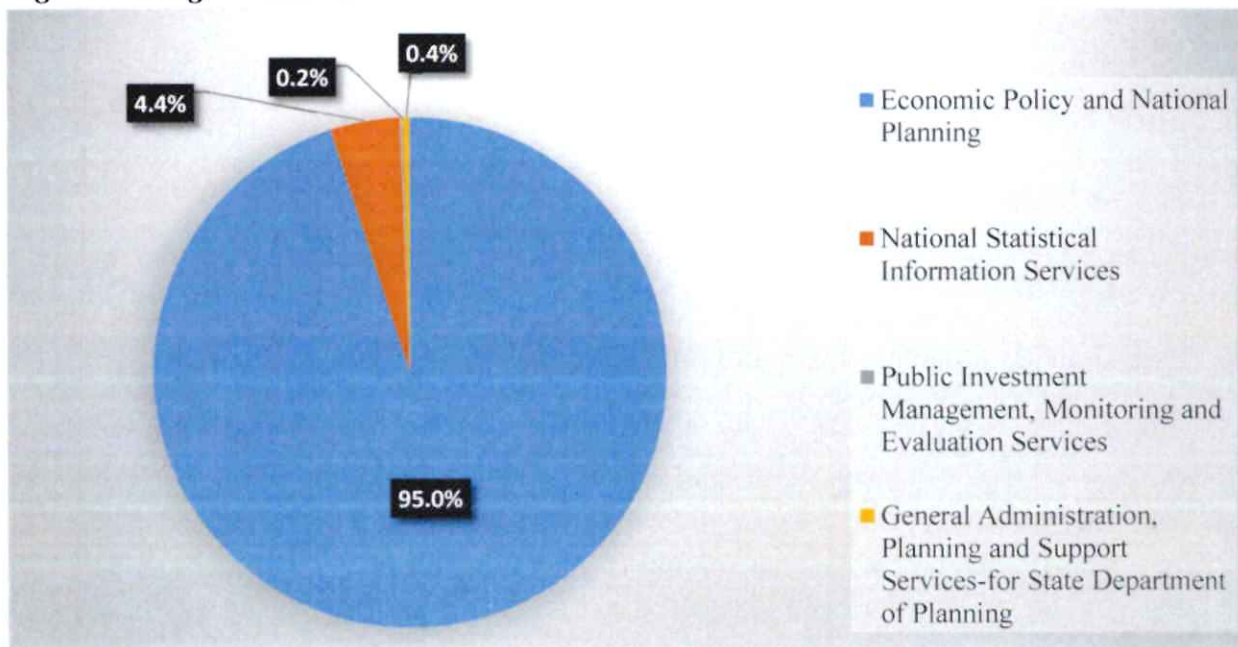
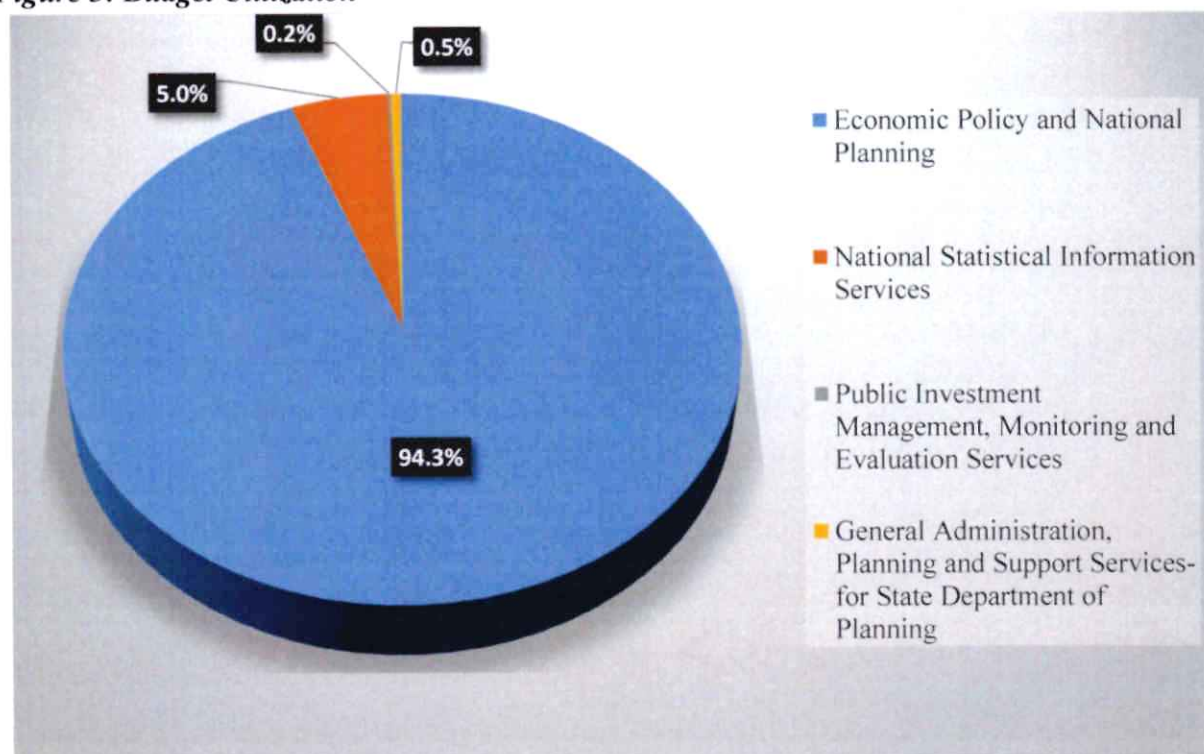


Figure 3: Budget Utilization



5.3 Key Achievements in 2023/2024

1. Prepared, launched and disseminated the Fourth Medium Term Plan (MTP IV) and the National Reporting Indicator Handbook for the MTP IV;
2. Reviewed and issued County Annual Development Plans (CADPs) Guidelines;
3. Provided technical support to six (6) County Governments on development planning (Kitui, Bungoma, Vihiga, West Pokot, Kilifi and Nyandarua);
4. Revised Guidelines for Preparation of Fifth Generation Strategic Plans & Provided technical support to 173 MDAs in preparation and review of Strategic Plans to ensure alignment to guidelines, Kenya Vision 2030 & BETA
5. Facilitated disbursement of KSh. 45 billion to 290 NG-CDF constituency committees through the NG-CDF Board;
6. Undertook 5,614 projects under Education Sector, 623 projects under Security Sector and awarded bursaries to 9,318,471 students through NG-CDF;
7. Prepared Status of the Economy Reports for the four (4) quarters;
8. Prepared a Summary of Key Investment Opportunities in Kenya.
9. Prepared the Third Voluntary National Reporting (VNR) Report in 2024 - which focuses on the assessment of the institutional and policy environment for implementing SDGs;
10. Prepared and launched: Kenya Economic Survey 2024 and Kenya Economic Report 2023;
11. Conducted eight (8) Surveys/Researches and developed eight (8) strategies on population issues that have informed advocacy;

***State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024***

12. Upgraded the KIPPRA-Treasury Macro Model (KTMM) and capacity building of 51 officers on macro-modelling and forecasting to support evidence-based decision making;
13. Constituted and inaugurated the Knowledge Management National Steering Committee and National Technical Committee;
14. Initiated the County Peer Review Mechanism which cascaded the African Peer Review Mechanism to the County level. A total of 12 County Governments have opted into the review process;
15. Developed the National Programme of Action (NPoA) that is aligned to government policies and plans;
16. Operationalized 18 National Planning Offices in the counties;
17. Developed the National Reporting Indicator Handbook for the MTP IV;
18. Provided technical support to 19 County Governments in the development of Indicator Handbooks for CIDP III;
19. Reviewed the Electronic National Integrated Monitoring and Evaluation System (e-NIMES) and Electronic County Integrated Monitoring and Evaluation System (e-CIMES) to enhance efficiency and effectiveness;
20. Trained 238 staff through group training on Public Policy Formulation, Design and Analysis; Public Private Partnership (Project Development, Screening and Appraisal); and Effective Communication and Report Writing;
21. Prepared: Country Position Papers/Reports that informed Kenya's effective participation in International Economic Partnerships namely: United Nations Commission on Population and Development on International Conference on Population and Development; OACPS-EU joint parliamentary assembly and OACPS council of Ministers under the Samoa Partnership Agreement; Tokyo International Conference on African Development (TICAD); United Nations Economic and Social Council (UNECOSOC); United Nations Economic Commission for Africa (UNECA); East African Community (EAC) and other regional and international economic partnerships;
22. Initiated the process towards institutionalization and management of South-South and Triangular Cooperation;
23. Prepared and disseminated statistical publications and reports that include: Annual Economic Surveys and Statistical Abstracts, Quarterly Balance of Payment (BOP) reports, Quarterly Gross Domestic Product (GDP) and Producer Price Index reports, monthly Leading Economic Indicators, Consumer Price Index and Quarterly Labour Force Reports;
24. Prepared Annual State of Kenya Population Reports, Population Policy briefs and Advisory Papers to guide population issues; and
25. Coordinated preparation of the Country's African Union Special Project Report. The Projects entailed evaluation of the First Ten Year Implementation Plan and identification of priorities for the Second Ten Year Implementation Plan (STYIP) of Africa Agenda 2063. The Report informed the Continental Report presented during African Union Heads of State and Government Summit held in February 2024.

5.4 Emerging Issues/Challenges

- i. Lack of legal framework to guide the economic planning function and support a one-stop-shop for data management as well as weak monitoring and evaluation system slows down access and delivery of services;
- ii. In the recent organization of Government functions through Executive order No. 2 of November 2023, the PIM function was transferred to the National Treasury. This has led to inability to deliver on the PIM Function as provided in the PFM (Public Investment Management) Regulations 2022 by the State Department for Economic Planning;
- iii. Some roles previously performed by officers deployed in the National Planning Offices at the counties were assigned to the Government Delivery Services through a circular from the Office of the Prime Cabinet Secretary on Guidelines on the Coordination and Implementation of National Government Policies, Programmes and Projects of March, 2023. This is likely to be a hindrance to efficient and effective delivery of the National Planning function at the counties;
- iv. Further to this, inadequate financial resources occasioned by inadequate funding compounded by austerity measures which hampered implementation of planned programmes and projects. In addition, Some SAGAs have been maintained at baseline for the whole MTEF period hindering the effective delivery of their mandates and functions;
- v. Inadequate office space and working tools affected the Department in implementing planned programmes and projects; and
- vi. Uncertainties posed by disturbances such as war in Gaza.



.....
Principal Secretary
State Department for Economic Planning

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY2023/24

Introduction

The key development objectives of the State Department's Strategic Plan are:

- Coordinate National and Sectorial Planning and policy formulation
- Track and report on implementation of policies and programs
- Strengthen the department to deliver on its mandate

The State Department's Annual Budget and Performance Contract have been informed by the above objectives.

Progress on the attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the 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 in performance measurement. Below we provide the progress on attaining the stated objectives:

Table 2: Progress on the attainment of Objectives

Programme	Key Outputs	Key Performance Indicators	Performance
Programme 1	: Economic Policy and National Planning		-
Strategic Objective	: To coordinate economic development at both levels of government		
Outcome	: Improved National and Sectorial Planning for Socio-Economic Development		
SP 1.1: Economic Planning Coordination Services	County Development Planning Guidelines reviewed, revised and disseminated	No. of County development guidelines prepared	2
	Reports on best practices, utilization and conformity to issued CADP guidelines Assessed.	Report on best practices	1
	National Government Programmes and Projects at Counties tracked	Report	1
	Sub-national/Regional forums on development planning convened	No. of Sub-national/Regional forums	7
	National Planning Offices at counties established and operationalized	No. of operational offices	18
		No. of Officers capacity built on integrated development planning	100
		National Government County specific programmes and projects implementation status reports	18
	Economic Planning Policy finalized.	Economic Planning Policy	Concept Note Developed
	Economic Planning Bill finalized.	Economic Planning Bill	
	Tracking of SDEP priorities coordinated	No. of Performance Contract implementation progress reports	4
No. of MTP-MTEF Alignment Sector Reports		9	
SP 1.2: Community Development	Schools/colleges facilities constructed	No of institutional facilities	13,410

State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024

	Security infrastructure developed	No of Security facilities	1,152
	Bursary awarded	No of beneficiaries (students)	1,020,206
	Medical cover provided to elderly persons through NHIF	No of elderly persons	26,949
	SDGs mainstreamed into planning frameworks at both levels of Government	No. of MDACs trained on SDGs mainstreaming	124
	Stakeholder's engagement and partnership Strengthened	Annual SDGs Multi-Stakeholders Conference and Awards Ceremony	1
		Annual SDGs Knowledge Sharing Forum Report	1
	Advocacy and Sensitization on SDGs Improved	Documented SDGs good practices	1
	SDGs implementation tracked and reported	No. Status Reports (Voluntary National Review)	1
		Reviewed National SDGs Indicator Framework	1
		SDGs factsheet developed	1
		Forum for SDGs data users and producers	1
SP 1.3: Macroeconomic Planning and International Relations	Economic Planning Manual developed and disseminated	Economic Planning Manual	Draft Manual
	Finalize and disseminate MTP IV	MTP IV	1
	Conceptual framework for post 2030 long term development plan developed	Conceptual framework	Draft Framework
	Key Investment Opportunities in Kenya developed, reviewed and disseminated	Key Investment Opportunities Document	1
	Status of the economy reports prepared	Quarterly Status of the Economy Reports	4
	MDAs officers' capacity built on Macroeconomic modelling	No. of MDAs officers	51
	Implementation of AU Agenda 2063 10-year Plan tracked	Country Report	1
	Reviewed strategic planning guidelines	Guidelines	1
	MDAs supported in the preparation of Strategic Plans	Proportion of MDAs supported	100
	Country Position Papers on Kenya's International Economic Partnerships (TICAD, UNECOSOC, ACP-EU, UNECA, UNGA, EAC and South-South Triangular Cooperation) prepared	No. of Country Position Papers/ Reports	6
	Position papers/briefs on AU Summits and NEPAD statutory committee meetings prepared	Position papers/briefs	2
	Status report on implementation and monitoring of Skills Initiative for Africa (SIFA), Midwifery Energize Africa programmes prepared	No. of Status reports	4
	South-South and triangular cooperation institutionalised and Centre of excellence established	Status reports/ Centre of excellence	1
	LAPSSET coordination framework implemented	Status report	1
	BETA priorities tracked and reported	Status Report on BETA priorities prepared	1
	Kenya's National Governance Report developed, launched and disseminated	No. of National Governance Reports	1

State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024

	County Peer Review Mechanism implemented	No. of county review reports	7
	National Programme of Action (NPoA) aligned to policies and plans and monitored	No. of progress reports	1
	Kenya Vision 2030 Annual Programmes and Projects coordinated	Kenya Vision 2030 Annual Progress Report	1
	Kenya Vision 2030 Programmes and Projects Implementation Accelerated	Kenya Vision 2030 Flagship Projects Status Report	1
	Technical support to county governments on long term development planning (Vision 2030, BETA, County Visions) provided	No. of counties	5
SP 1.4: Policy Research	Government and private sector officers' capacity built on public policy research and analysis	No. of National and County Officers capacity built in Public Policy Making Process	51
		No. of Persons capacity built through KIPPRA Mentorship Programme for Universities	2,717
		No. of Young Professionals graduated	30
	Thematic and Institute-Wide Interdisciplinary Research Conducted	Kenya Economic Report	1
		No. of thematic research reports published	151
		Institute-wide interdisciplinary survey reports	2
	Public Policy Research findings disseminated	No. of hard copies shared with stakeholders.	33,882
		No. of Dissemination Workshops convened with stakeholders	42
		No. of KIPPRA Annual Regional Conferences Convened	1
	Dialogue and exchange of views on emerging public policy issues	No. of policy roundtable	67
No. of monthly policy seminars		27	
SP 1.5: Population Management Services	Strategies on topical Population issues prepared and disseminated	No. of Strategies	12
	Population Management Policy developed and disseminated	Population Management Policy	1
	Surveys and Researches on Topical Population issues undertaken and disseminated	Survey/research report	1
	Advocacy and sensitization forums on Topical population and development issues undertaken	No. of forum reports	47
	Stakeholders trained on population and development issues	No. of stakeholders trained	595
	ICPD25 Kenya Country Commitments and Population Policy Implementation Status Reports prepared	No. of status reports	1
SP 1.6: Infrastructure Science Technology and Innovation	ST&I Mainstreaming Strategy domesticated	ST&I Mainstreaming Strategy	1
		No of Research Reports	2

State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024

	Research on topical and emerging issues in Kenya conducted and Reports Disseminated	Policy Briefs	1
	Status of Infrastructure, Science, Technology and Innovation projects Monitored.	Annual Status report	1
	ST&I Stakeholders engagement forums convened.	Report	1
	Science, Technology and Innovation Ecosystem for Kenya updated	ST&I Ecosystem document	1
SP 1.7: Sectoral policy and Planning	Participatory Poverty Assessment Reports developed and disseminated	No of PPA VI County-Specific Reports	Concept developed
	e-SIR system Rolled out in counties	No. of County SIR reports	5
	Knowledge Management (KM) Practices institutionalized in MDACs	No. of KM policy dissemination forums	3
		No. of KM training forums	1
	Knowledge Management Norms and Standards	1	
Programme 2 : National Statistical Information Services Strategic Objective : To provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. Outcome : Enhanced Evidence-Based Decision Making for Socio-Economic Development			
SP 2.1: Census and surveys (<i>Population and Socio-Economic Censuses, Statistical Releases and Surveys</i>)	Annual, Quarterly and monthly Statistical publications and reports prepared	No. of statistical publications and reports	47
	Survey analytical reports prepared	Number of Clusters Developed	2814
	Medium, Small and Micro Enterprises (MSME) survey conducted	% of counties supported	100
Programme 3 : Monitoring and Evaluation Services Strategic Objective : To improve tracking of implementation of development policies, strategies and programmes. Outcome : Improved Efficiency and Effectiveness of Programmes, Projects and Strategies for Socio-Economic Development			
SP 3.1: National Integrated Monitoring and Evaluation	M&E reports on implementation of Programs and projects prepared	M&E Progress Reports	2
	Technical backstopping on M&E provided to MDACs	Percentage of MDACs provided with technical backstopping	100
	Annual National M&E Conference convened	M&E conference report	1
	M&E Policy disseminated and operationalized	No. of MDACs reached through disseminations forum	50
	MTP IV National Reporting Indicators Handbook developed and disseminated	MTP IV National Reporting Indicators Handbook	1
	MDACs sensitized on the new modules/ enhancements in e-NIMES and e-CIMES	No of MDACs trained on e-NIMES	80
SP 3.2: Project Evaluations	Evaluation of priority projects in the KNEP conducted	Evaluation report	1
Programme 4 : General Administration, Planning and Support Services Strategic Objective : To provide leadership and support services and policy direction for effective service delivery. Outcome : Enhanced Institution Efficiency and Effectiveness in Service Delivery			
SP 4.1: Human Resources and Support Services	Staff trained on promotional courses as per the Career Progression Guidelines and sensitized on performance appraisal	No. of officers trained	280
	Sensitization on Cross-Cutting issues conducted	No. of officers sensitized	200

***State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024***

SP 4.2. Financial Management Services	Budget implementation reports prepared	Budget implementation report	10
	Statutory reports prepared	No. of Statutory Reports	17
		No. of Public Accounts Committee Reports	1
SP 4.3. Information Communication Services	Website developed, maintained and content uploaded	No. Operational websites	1

7. MANAGEMENT DISCUSSION AND ANALYSIS

7.1 Previous Years Analysis

The approved *total budgetary allocation* of decreased from Kshs 59,172.75 million in FY 2020/21 to Kshs 51,633.59 million in FY 2021/22 and further decreased marginally to Kshs. 51,453.33 million in FY 2022/23. The actual expenditure decreased from Kshs 58,990.32 million in FY 2020/21 to Kshs 48,581.90 million in FY 2021/22 and increased to Kshs. 51,140.36 million in FY 2022/23. The absorption rates were 99.69 per cent, 94.09 per cent and 99.52 per cent in FYs 2020/21, 2021/22 and 2022/23 respectively.

The approved *recurrent budget* was Kshs. 3,243.89 million in FY2020/21, Kshs. 3,981.89 million in FY2021/22 and Kshs. 3,881.33 million in FY2022/23. The actual expenditure was Kshs. 3,241.72 million in FY2020/21, Kshs. 3,951.22 million in FY2021/22 and Kshs. 3,711.95 million in FY2022/23. The over-expenditure in the FY2020/21 was as a result of budget cuts for the 2019 – Kenya Population and Housing Census effected after expenditure in FY2019/20.

Table 1: Analysis of Recurrent Expenditure (FY 2020/21 – 2022/23) (Kshs. Million)

Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Gross	3,243.89	3,981.89	3,881.33	3,241.72	3,951.23	3,711.95
AIA	71.00	71.00	71.00	73.60	71.00	71.00
NET	3,172.89	3,910.89	3,810.33	3,168.12	3,880.23	3,640.95
Compensation to Employees	371.69	476.28	440.78	375.06	465.31	437.81
Transfers	2,479.14	2,878.84	2,704.40	2,479.14	2,878.84	2,704.40
Other Recurrent	393.07	626.77	665.15	387.52	606.66	569.67

Source: Approved Estimates for FY 2020/21 - 2022/23

The approved *development budget* was Kshs. 55,928.86 million in FY2020/21 before reducing to Kshs. 47,651.70 million and to Kshs. 47,571.99 million in FYs 2021/22 and 2022/23 respectively. The actual expenditure showed a similar trend by reducing from Kshs. 55,748.06 million in FY2020/21 to Kshs. 44,630.68 million in 2021/22 and Kshs. 47,428.64 million in FY2022/23. The increase in the FY2020/21 approved budget and actual expenditure is attributed to additional allocation of NG-CDF previous years' arrears.

Table 2: Analysis of Development Expenditure (2020/21 – 2022/23) (KShs. Million)

Vote and Vote Details	Description	APPROVED BUDGET			ACTUAL EXPENDITURE		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1072	Gross	55,928.86	47,651.70	47,571.99	55,748.61	44,630.68	47,428.64
	GOK	55,634.93	47,188.62	47,388.64	55,636.18	44,284.58	47,419.37
	Grants	293.94	463.08	183.65	111.88	348.46	9.28

Source: Approved Estimates for FY 2020/21 - 2022/23

The approved budget allocation to Economic Policy and National Planning Programme decreased from Kshs. 57,153.03 million in FY2020/21 to Kshs. 48,931.70 million in FY2021/22 and increased to Kshs. 49,432.98 million in FY2022/23. Similarly, the actual expenditure showed a similar trend decreasing from Kshs. 57,141.91 million in FY2020/21 to Kshs. 45,969.26 million in FY2021/22 and increased to Kshs. 49,311.36 million in FY2022/23

State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024

The approved budget allocation to the National Statistical Information Services Programme was Kshs. 1,665.86 million in FY2020/21 and increased to Kshs. 2,113.31 million in FY2021/22 and decreasing to Kshs. 1,593.35 million in FY2022/23. The actual expenditure for the programme exhibited a similar trend; Kshs. 1,463.91 million, Kshs. 2,042.37 million and Kshs. 1,451.31 million in FYs 2020/21, 2021/22 and 2022/23 respectively.

The approved budget allocation to the Public Investment Management, Monitoring and Evaluation Services Programme was Kshs. 121.00 million in FY2020/21, Kshs. 242.96 million in FY2021/22 and Kshs. 151.83 million in FY2022/23. On the other hand, the actual expenditure for the programme was Kshs. 147.84 million, Kshs. 235.56 million and Kshs. 132.64 million in FY2020/21, FY2021/22 and FY2022/23 respectively. The over expenditure in FY2020/21 was as a result of budget cuts after expenditure had been incurred.

The approved budget allocation to the General Administration and Support Services for Planning Programme increased from Kshs. 232.87 million in FY2020/21 to Kshs. 345.62 million in FY2021/21 and decreased to Kshs. 275.16 million in FY2022/23. The actual expenditure for the programme exhibited a similar trend where the expenditure increased from Kshs. 236.66 million in FY2020/21 to Kshs. 334.71 million in FY2021/22 and decreased in FY2022/23 to Kshs. 245.06 million.

Table 3: Analysis by Programme Expenditure in FY 2020/21 – 2022/23 (Kshs. Million)

PROGRAMME	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
PROGRAMME 1: ECONOMIC POLICY AND NATIONAL PLANNING						
Economic Planning Coordination services	205.60	236.36	410.82	235.76	223.21	379.96
Community Development	55,476.38	46,802.76	47,261.87	55,480.02	43,898.55	47,254.95
Macro-Economic policy planning and regional integration	598.26	771.23	706.85	594.99	766.48	689.77
Policy Research	419.28	598.78	566.47	414.28	593.78	563.97
Population Management Services	394.83	401.33	375.33	362.92	367.03	326.08
Infrastructure, science, technology and innovation	54.42	36.57	28.83	49.77	36.16	25.41
Sectoral Policy and planning	4.25	84.67	82.81	4.18	84.05	71.22
Total	57,153.03	48,931.70	49,432.98	57,141.91	45,969.26	49,311.36
PROGRAMME 2: NATIONAL STATISTICAL INFORMATION SERVICES						
Census and Surveys	1,665.86	2,113.31	1,593.35	1,463.91	2,042.37	1,451.31
Total	1,665.86	2,113.31	1,593.35	1,463.91	2,042.37	1,451.31
PROGRAMME 3: PUBLIC INVESTMENT MANAGEMENT, MONITORING AND EVALUATION SERVICES						
National Integrated Monitoring and Evaluation	121.00	242.96	151.83	147.84	235.56	132.64
Total	121.00	242.96	151.83	147.84	235.56	132.64
PROGRAMME 4: GENERAL ADMINISTRATION AND SUPPORT SERVICES FOR PLANNING						
Human Resources and Support Services	180.60	279.59	223.07	187.62	270.01	200.56
Financial Management Services	44.04	49.53	41.05	41.79	48.99	36.09
Information Communications Services	8.23	16.50	11.04	7.25	15.71	8.42
Total	232.87	345.62	275.16	236.66	334.71	245.06
TOTAL VOTE 1072	59,172.75	51,633.59	51,453.32	58,990.33	48,581.90	51,140.36

**State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024**

Table 4: Analysis of Performance of Capital Projects FY 2020/21 - 2022/23 (Kshs. million)

Project code & Project Title	FY 2020/21			FY 2021/22			FY 2022/23			Remarks				
	Total Est Cost of Project (K)	Approved GOK Budget	Expected completion date	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June 2021	Completion status as at 30th June 2021(%)	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June 2022		Completion status as at 30th June 2022(%)	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June 2023
1072100600 National Government County Planning, Information & Documentation	3,232.39	3,232.39	6/30/2026	7.74	2,154.49	66.7%	133.11	26.00	2,282.92	70.6%	26.00	2,308.92	923.47	71.4%
1072101500 National Government Constituency Fund (NGCDF)	438,439.93	55,429.38	30/6/27	55,429.38	168,024.93	38.3%	46,614.80	47,189.90	211,739.73	48.3%	47,189.90	258,929.63	179,510.30	59.1%
1072101701 National Economic Planning and International Partnerships	1,400.00	531.39	30/6/26	7.16	193.80	13.8%	71.22	71.98	263.79	18.8%	71.98	335.77	1,064.23	24.0%
1072100300 ACBF Support to Kenya Institute for Public Policy Research & Analysis	857.29	857.29	30/6/26	5.00	435.95	50.9%	68.00	37.28	503.95	58.8%	37.28	541.23	316.06	63.1%
1072100700 Economic Empowerment Programme (renamed)	581.91	123.66	31/12/25	-	507.09	87.1%	4.00	0.00	511.09	87.8%	0.00	511.09	70.82	87.8%
1072100800 Integration and Coordination with ICIPD POA- NCCAPD	2,669.00	1,184.70	30/6/2030	15.50	1,030.70	38.6%	22.00	23.27	1,074.77	40.3%	23.27	1,147.29	1,521.71	43.0%
1072100900 Data Collection and Data Base Development	507.00	-	30/6/2027	-	31.42	34.0%	-	-	190.63	37.6%	-	33.41	282.96	44.2%
1072101100 Social Policy and Statistics (KNBS)	229.71	-	31/12/26	-	12.68	34.8%	-	97.46	177.46	77.3%	-	5.00	182.46	79.4%
1072101900 Kenya National Bureau of Statistics-Census	850.00	850.00	31/12/26	11.00	380.00	44.7%	100.00	7.95	480.00	56.5%	7.95	487.95	362.05	57.4%
1072101200 Social Policy and Research	440.00	-	31/12/29	-	4.25	31.5%	-	-	143.47	32.6%	-	5.00	148.47	33.7%
1072100100 National Integrated Monitoring and Evaluation System (NIMES)	1,945.90	1,945.90	30/6/30	27.39	1,098.90	56.5%	75.49	29.00	1,174.33	60.3%	29.00	1,203.33	742.57	61.8%
1072101000 Strengthening	110.56	-	30/6/26	-	6.77	75.0%	-	-	89.62	81.1%	-	7.00	13.94	87.4%

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

a. Sustainability Strategy and Profile

To the State Department for Economic Planning, environmental sustainability is key. With constrained resources, the State Department will develop and implement a stakeholder engagement framework. Further, career and succession management strategy for Economists has been reviewed to incorporate emerging issues. This will ensure continuity of efficient service delivery in the State Department and thus smooth succession in the public service. The State Department will continue to implement schemes of service and ensure fair and timely promotion of staff across all cadres. To reduce the existing gaps, mostly in the technical areas, the State Department will progressively recruit and seek for waivers in areas where there are succession gaps. As much as possible, efforts will be made to attract, motivate and retain staff.

The State Department has reviewed its organization structure vis-à-vis the Authorized Establishment to ensure optimality and clear reporting structure.

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

The State Department has continued to adhere to the environmental policy guidance as provided by NEMA and other agencies. Towards implementation, the State Department has been in the forefront in implementing the presidential directives on tree planting. In this regard SDEP has established a Tree Growing Committee that coordinates tree growing activities. The target is 50 million trees by year 2032, translating to 5 million trees per year. The committee has undertaken various tree growing initiatives including adoption of Muumando forest in Machakos county, Geta forest in Nyandarua county and Misango hills in Kakamega county. The committee has managed to plant 170,097 tree seedlings in FY 2023/2024. The team works closely with KFS, the various community forest associations (CFAs) and other partners. The State Department has also mainstreamed climate change issues in the MTP IV and assist counties in CIDPs.

c. Employees welfare

The State Department recognizes the need to ensure continued growth and enhanced capacity of its human capital in line with its workload and emerging trends. In this regard, optimal staffing levels will be established across all directorates. Programmes to accentuate staff motivation will be implemented in addition to provision of work environment that is safe and conducive. ICT infrastructure will be harnessed and deployed to augment efficacy in back-office operations to support the State Department's processes and other operations.

The State Department prepares a three (3) year HRM/D plan to guide human resource development and management. A major strategic focus has been to build staff capacity and provide the environment necessary for their productive service delivery. The Department has ensured continuous training of staff in order to impart them with the relevant knowledge and skills as well as regular staff promotions and filling of vacant positions as and when necessary. Towards this, the State Department undertook a training needs assessment and developed training interventions

to address identified needs. The State Department has progressively adhered to the training policy requirement of allocating at least 2 per cent of recurrent budget towards training.

On work environment, the State Department continues to comply with the Occupational Health and Safety Act, 2007 and has done risk assessment and sensitization on issues of safety from time to time. Interventions include stress management activities, team building activities and initiatives to keep employees safe and healthy at work. It has also developed an internal Work Environment policy to provide guidelines on improving work environment.

The State Department has continued to comply with the Public Service Commission guidelines on Internship in Public Service. Drawing upon this, the State Department is implementing an internship programme, aimed at providing the youth with opportunities to gain experience through hands-on experience; enhance youth development and employability by creating clear linkages between education, training and work, and develop a culture of high-quality life-long learning of positive work habits and attitudes.

d. Operational practices/ Market place practices

The State Department for Economic Planning has always conducted its business and offer services to its stakeholders in a transparent and accountable manner. Further, all staff uphold high moral standards and professional competence in service delivery. The State Department promotes collaborative efforts of all actors to achieve a common goal and has relentlessly pursued timely attainment of targeted results at all levels through high level of coordination, and networking. The State Department is committed to uphold customer driven and focused service delivery; to consultations, joint and comprehensive partnership in all its affairs; and promote fair competition among others.

e. Community Engagements-

As guided by the Executive Order No. 2 of November, 2023, the State Department has been coordinating the National Government Constituencies Development Fund (NG-CDF). Through the fund, various community development programmes and projects have been implemented. The State Department has also coordinated the implementation of the Sustainable Development Goals (SDGs) and has ensured that they are mainstreamed into planning frameworks at both levels of government for the benefit of communities. It has been working with both state and non-state actors. The State Department has also been engaging counties in the development of plants by collecting views through direct engagement and memorandum.

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

The Accounting Officer in charge of the SDEP 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 SDPE's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the SDEP further confirms the completeness of the accounting records maintained for the department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The department's financial statements were approved and signed by the Accounting Officer on 30th Sept 2024.



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JAMES MUHATI, CBS
Principal Secretary



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Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No.7153

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Enhancing Accountability

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR ECONOMIC PLANNING FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Economic Planning set out on pages 1 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024 and the statement of receipts and payments,

Report of the Auditor-General on State Department for Economic Planning for the year ended 30 June, 2024

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

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

Basis for Qualified Opinion

1. Inaccuracies in Additions of the Fixed Assets

Annex 2 of the financial statements reflects summary of fixed asset register amount of Kshs.1,490,942,390 which includes additions of fixed assets amount of Kshs.485,694,015. However, the statement of receipts and payments and Note 8 to the financial statements reflects an amount of Kshs.475,903,403 resulting in an unexplained variance of Kshs.9,790,612. Further, the additions of non-current assets of Kshs.475,903,403 were not included in the assets register.

In the circumstances, the accuracy and completeness of the acquisition of assets amount of Kshs.475,903,403 could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.425,501,357 which includes training expenses amount of Kshs.195,245,580 as disclosed in Note 5 to the financial statements. The training expenses increased by Kshs.185,474,846 from Kshs.9,770,734 in previous year 2022-2023. However, the high increase in expenditure was not supported by training needs assessment and programmes.

In the circumstances, the propriety and accuracy of training expenses amount of Kshs.195,245,580 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Economic Planning 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. Pending Accounts Payables

Note 17.2 to the financial statements reflects pending accounts payable of Kshs.13,677,437 relating to supply of goods and services which were not settled during the year but instead carried forward to 2024/2025 financial year. Management has not explained why the bills were not settled during the year they occurred

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

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final income budget and actual on comparable basis of Kshs.64,104,350,325 and Kshs.50,146,737,431 respectively, resulting in under-funding of Kshs.13,957,612,894 or 22% of the budget.

In the circumstances, the underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to xxxii which comprise of Key Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of 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.

Basis for Conclusion

Un-updated Fixed Assets Register

Annex 2 of the financial statements reflects summary of fixed asset register and amount of Kshs.1,490,942,390. Review of the Department's fixed assets register revealed that it was not updated as most of the assets did not have values. Therefore, the amount of Kshs.1,490,942,390 disclosed as total value of assets does not reflect the true and fair view and the status of the assets as at 30 June, 2024.

In the circumstances, the existence of an effective mechanism to safeguard assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

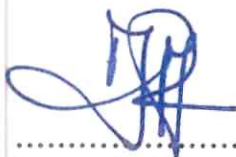
Nairobi

27 December, 2024

11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Exchequer Releases	1	49,936,994,912	51,161,960,094
Proceeds From Domestic and Foreign Grants	2	13,732,193	9,267,756
Miscellaneous Receipts	3	196,010,326	71,000,000
Total Receipts		50,146,737,431	51,242,227,850
Payments			
Compensation of Employees	4	430,271,548	437,881,247
Use of Goods and Services	5	425,501,357	271,295,091
Grants and Transfers to Other Government Entities	6	48,737,870,087	50,011,160,807
Social Security Benefits	7	1,109,788	20,383,115
Acquisition of Assets	8	475,903,403	399,866,203
Total Payments		50,070,656,183	51,140,586,464
Surplus/(Deficit)		76,081,248	101,641,386

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sept. 2024 and signed by:



James Muhati, CBS
Principal Secretary



Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No.7153

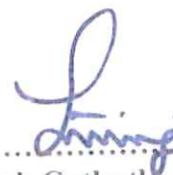
12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9A	86,023,071	119,828,143
Cash balances	9B	-	-
Total cash and cash equivalents		86,023,071	119,828,143
Imprests and advances	10	212,949	301,123
Total financial assets		86,236,020	120,129,266
Financial liabilities			
Third party deposits and retention	11	9,941,822	9,786,822
Net financial assets		76,294,198	110,342,444
Represented by			
Fund balance b/fwd.	12	110,342,444	38,045,863
Prior year adjustment	13	(110,129,494)	(29,344,805)
Surplus/ (Deficit) for the year		76,081,248	101,641,386
Net financial position		76,294,198	110,342,444

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sept. 2024 and signed by:



James Muhati, CBS
Principal Secretary




Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No.7153

*State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024*

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	49,936,994,912	51,161,960,094
Proceeds from domestic and foreign grants	2	13,732,193	9,267,756
Miscellaneous receipts	3	196,010,326	71,000,000
Total Receipts		50,146,737,431	51,242,227,850
Payments			
Compensation of employees	4	430,271,548	437,881,247
Use of goods and services	5	425,501,357	271,295,091
Transfers to other government units	6	48,737,870,087	50,011,160,807
Social security benefits	7	1,109,788	20,383,115
Total Payment		49,594,752,780	50,740,720,260
Net receipts/(payments)		551,984,651	501,507,589
Adjusted For:			
Adjustments during the year			
Prior year adjustments	13	(110,129,494)	(29,344,805)
Decrease/(Increase) in accounts receivable	14	88,174	8,489,936
Increase/(Decrease) in deposits and retention	15	155,000	(1,783,736)
Net Cash Flow from Operating Activities		442,098,331	478,868,983
Cash flow From Investing Activities			
Acquisition of assets	8	(475,903,403)	399,866,203
Net Cash Flows from Investing Activities		(475,903,403)	(399,866,203)
Net increase in cash and cash equivalents		(33,805,072)	79,002,780
Cash & Cash Equivalent at Start of The Year	19	119,828,143	40,825,363
Cash & Cash Equivalent at End of The Year	19	86,023,071	119,828,143

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sept 2024 and signed by:



James Muhati, CBS
Principal Secretary



Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No.7153

*State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024*

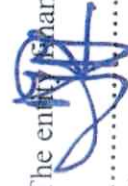
14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2023/24

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipt						
Exchequer releases	60,052,290,000	3,481,060,325	63,533,350,325	49,936,994,912	13,596,355,413	79%
Proceeds from domestic and foreign grants	300,000,000	-	300,000,000	13,732,193	286,267,807	5%
Miscellaneous receipts	71,000,000	200,000,000	271,000,000	196,010,326	74,989,674	72%
Total Receipts	60,423,290,000	3,681,060,325	64,104,350,325	50,146,737,431	13,957,612,894	78%
Payments						
Compensation of employees	632,940,000	(200,000,000)	432,940,000	430,271,548	2,668,452	99%
Use of goods and services	383,993,044	80,368,213	464,361,257	425,501,357	38,859,900	92%
Transfers to other government entities	59,048,200,000	3,666,100,000	62,714,300,000	48,737,870,087	13,976,429,914	78%
Social security benefits	1,200,000	-	1,200,000	1,109,788	90,212	92%
Acquisition of assets	356,956,956	134,592,112	491,549,068	475,903,403	15,645,665	97%
Total Payments	60,423,290,000	3,681,060,325	64,104,350,325	50,070,656,183	14,033,694,143	78%
Surplus/ Deficit				76,081,248		

Variance analysis

Exchequer Releases was 79% because NG-CDF budgeted grants lacked exchequer to a tune of Ksh.13,531,500,000 leading to 76.64% absorption rate and 78% Transfers to other Government Entities. Proceeds from foreign grants was 5% due to non-remittance of funds by donor. Miscellaneous Receipts were 72% associated with low AIA collection from KIPRA, collecting only Kshs.125,010,326 against a budget of Kshs. 200,000,000.

The end financial statements were approved on 30th Sept, 2024 and signed by:



James Muhati, CBS
Principal Secretary



Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No.7153

*State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024*

14 (a) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY2023/24

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	4,029,300,000	89,360,325	4,118,660,325	4,075,877,762	42,782,563	99%
Miscellaneous receipts	71,000,000	200,000,000	271,000,000	196,010,326	74,989,674	72%
Total Receipts	4,100,300,000	289,360,325	4,389,660,325	4,271,888,088	117,772,237	97%
Payments						
Compensation of employees	632,940,000	(200,000,000)	432,940,000	430,271,548	2,668,452	99%
Use of goods and services	383,993,044	30,368,213	464,361,257	425,501,357	38,859,900	92%
Transfers to other Government entities	2,914,700,000	190,400,000	3,105,100,000	3,030,110,326	74,989,674	98%
Social security benefits	1,200,000	-	1,200,000	1,109,788	90,212	92%
Acquisition of assets	167,466,956	218,592,112	386,059,068	384,798,724	1,260,344	100%
Total Payments	4,100,300,000	289,360,325	4,389,660,325	4,271,791,743	117,868,582	97%
Surplus/Deficit				96,345		

Variance analysis:

72% Miscellaneous Receipts are due to low AIA collection, from KIPPPRA i.e collecting Kshs.125,010,326 against a budget of Kshs. 200,000,000.

The entity financial statements were approved on 30 Sep. 2024 and signed by:

.....
James Muhati, CBS
Principal Secretary

.....
Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No. 7153

14 (b) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR FY2023/24

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	56,022,990,000	3,391,700,000	59,414,690,000	45,861,117,150	13,553,572,851	77%
Proceeds from domestic and foreign grants	300,000,000	-	300,000,000	13,732,193	286,267,807	5%
Total Receipts	56,322,990,000	3,391,700,000	59,714,690,000	45,874,849,343	13,839,840,658	77%
Payments						
Transfers to other Government entities	56,133,500,000	3,475,700,000	59,609,200,000	45,707,759,761	13,901,440,240	77%
Acquisition of assets	189,490,000	(84,000,000)	105,490,000	91,104,679	14,385,321	86%
Total Payments	56,322,990,000	3,391,700,000	59,714,690,000	45,798,864,440	13,915,825,560	77%
Surplus/Deficit				75,984,903		

Variance analysis:

- Exchequer Releases was 77% because NG-CDF budgeted grants lacked exchequer to a tune of Ksh.13,531,500,000 leading to 76.64% absorption rate and 77% Transfers to other Government Entities. Proceeds from foreign grants was 5% due to non-remittance of funds by the donors.
- Acquisition of assets was 86% because Ksh. 14,000,000 receivables from donor were not disbursed by the donor.

The entity financial statements were approved on 30th Sept - 2024 and signed by:



James Muhati, CBS
Principal Secretary



Elijah Gathuthi
Head of Accounting Unit
ICPAK M/No. 7153

*State Department for Economic Planning
Annual Report and Financial Statements for the year ended 30th June 2024*

14 (c) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR FY 2023-2024

Programme/Sub-Programme	Original Budget		Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs.	Kshs.				
Economic Policy and National Planning	60,887,236,033	-	-	60,887,236,033	47,237,613,892	13,649,622,141
Economic Planning Coordination services	673,295,039	-	-	673,295,039	656,383,378	16,911,661
Community Development	58,030,800,354	-	-	58,030,800,354	44,499,565,174	13,531,235,180
Macro-Economic policy planning and regional integration	712,751,237	-	-	712,751,237	709,293,595	3,457,642
Policy Research	740,380,000	-	-	740,380,000	665,390,326	74,989,674
Coordination of Vision 2030	608,210,000	-	-	608,210,000	587,224,739	20,985,261
Infrastructure, Science, Technology and Innovation	35,016,522	-	-	35,016,522	34,435,754	580,768
	86,782,881	-	-	86,782,881	85,320,927	1,461,955
National Statistical Information Services	2,833,070,000	-	-	2,833,070,000	2,484,115,022	348,954,979
Census and Surveys	2,833,070,000	-	-	2,833,070,000	2,484,115,022	348,954,979
Public Investment Management, Monitoring and Evaluation Services	110,615,101	-	-	110,615,101	93,453,852	17,161,249
National Integrated Monitoring and Evaluation	110,615,101	-	-	110,615,101	93,453,852	17,161,249
General Administration Planning and Support Services	273,429,191	-	-	273,429,191	255,473,417	17,955,774
Human Resources and Support Services	215,243,827	-	-	215,243,827	199,550,044	15,693,783
Financial Management Services	42,500,145	-	-	42,500,145	41,302,415	1,197,730
Information Communications Services	15,685,219	-	-	15,685,219	14,620,958	1,064,261
Grand Total	64,104,350,325	-	-	64,104,350,325	50,070,656,182	14,033,694,143

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 Economic Planning. 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. The accounting policies set out in this section have been consistently applied by the SDEP for all the years presented.

Significant Accounting Policies

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment. During the year ended 30th June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Significant Accounting Policies (Continued)

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as note 8 to the financial statements.

iv) 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 department includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

v) Third Party Payments

Included in the receipts and payments, are payments made on the 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 at the end of

Significant Accounting Policies (Continued)

the financial year. A bank account register is maintained and a summary for purposes of consolidation. This summary is disclosed as notes 10A and 10B 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 2024, this amounted to Kshs 9,941,823 compared to Kshs 9,786,823 in prior period as indicated on note 9B. 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 authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2023 for the period 1st July 2023 to 30th June 2024 as required by Law and there were 2 number of supplementary adjustments to the original budget during the year.

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

Significant Accounting Policies (Continued)

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 2024.

j) Prior Period Adjustment

During the year, adjustments that have been made are disclosed under note 13 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.

j) Contingent liability

The State Department for Economic Planning expect to meet any financial obligation in regards to Contingent liability. Currently SDEP does not have any known or expected contingent liability.

Notes to the Financial Statements (continued)

1 Exchequer releases

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	11,239,718,048	920,502,568
Total Exchequer Releases for quarter 2	11,216,190,716	5,015,139,165
Total Exchequer Releases for quarter 3	11,342,310,910	14,422,339,906
Total Exchequer Releases for quarter 4	16,138,775,238	30,803,978,455
Total	49,936,994,912	51,161,960,094

The total Exchequer Releases relate amount received made up of Kshs.4,075,877,762 and Kshs. 45,861,117,150 for Recurrent and Development votes respectively.

2 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Payment	Amount in foreign currency	2023-2024	2022-2023
				Kshs	Kshs
Grants received from Multilateral Donors (International Organizations)					
Sweden	30.06.2024	Direct payment	-	13,732,193	9,267,756
Total			-	13,732,193	9,267,756

The foreign grants relate to Institutional Support to Kenya National Bureau of Statistics on Statistics.

3 Miscellaneous Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from Administrative Fees and Charges – AIA for KNBS	71,000,000	71,000,000
Receipts from Administrative Fees and Charges – AIA for KIPPRA	125,010,326	-
Total	196,010,326	71,000,000

The total Miscellaneous Receipts relate AIA on Sundry Revenue to KNBS targeting Kshs. 71,000,000 while actual collection was Kshs. 109,100,053. Additionally, KIPPRA had AIA target of Kshs. 200,000,000 but managed to raise Kshs. 125,010,326 during the reporting period.

4 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	268,406,357	278,543,406
Basic wages of temporary employees	3,760,958	2,146,670
Personal allowances paid as part of salary	158,104,233	157,191,172
Total	430,271,548	437,881,247

Notes to the Financial Statements (continued)

5 Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	1,614,575	4,984,528
Communication, supplies and services	5,811,031	7,914,912
Domestic travel and subsistence	65,379,347	56,831,296
Foreign travel and subsistence	4,648,119	2,130,221
Printing, advertising and information supplies & services	3,254,190	1,462,617
Rentals of produced assets	34,510,059	53,839,581
Training expenses	195,245,580	9,770,734
Hospitality supplies and services	31,712,166	46,672,034
Specialized materials and services	11,599,343	5,180,969
Office and general supplies and services	15,826,369	20,882,002
Fuel Oil and Lubricants	17,858,025	23,056,349
Other operating expenses	25,928,601	17,326,223
Routine maintenance – vehicles and other transport equipment	6,854,680	16,903,567
Routine maintenance – other assets	5,259,273	4,340,057
Total	425,501,357	271,295,091

Use of Goods and Services in FY 2023/2024 increased compared to FY 2022-2023 due to increased training expenses.

6 Grants and Transfers to other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	3,030,110,326	2,704,398,010
Current grants to government agencies and other level of govt -AIA	196,010,326	71,000,000
Capital grants to government agencies and other level of govt	45,498,017,242	47,226,495,042
Capital grants to government agencies and other level of govt (Direct Payment)	13,732,193	9,267,756
Total	48,737,870,087	50,011,160,808

During the year there was increased development budget to NG-CDF but related exchequer requests were not fully funded, thus reduction in total capital transfers to other government entities.

Notes to the Financial Statements (continued)

6 b: Transfers to self – reporting entities in the year were made to the following:

Description	Recurrent Kshs	Development Kshs	Total for the year Kshs	2022-2023 Kshs
Transfers to SAGAs and SCs			0	
Kenya Institute for Public Policy and Research -GOK	494,380,000	46,000,000	540,380,000	563,967,603
Kenya Institute for Public Policy and Research -AIA	125,010,326	-	125,010,326	-
NEPAD Kenya Secretariat -GOK	360,130,000	-	360,130,000	271,656,248
Kenya National Bureau of Statistics -GOK	1,215,620,000	1,197,495,022	2,413,115,022	1,371,040,949
Kenya National Bureau of Statistics -AIA	71,000,000	-	71,000,000	71,000,000
National Council for Population and Development -GOK	522,960,000	64,264,739	587,224,739	326,078,751
Kenya Vision 2030 Delivery Secretariat- GOK	241,010,000	-	241,010,000	208,249,500
NG-Constituency Development Fund	-	44,400,000,000	44,400,000,000	47,189,900,000
Total	3,030,110,326	45,707,759,761	48,737,870,087	50,001,893,051

The above amounts have been confirmed by the recipient entities and are attached as an Appendix to the financial statements.

7 Social Security Benefits

	2023-2024 Kshs	2022-2023 Kshs
Government pension and retirement benefits	1,109,788	20,383,115
Total	1,109,788	20,383,115

The Social Security Benefits relate to service gratuity to Civil Servants who exited service upon retirement and also expiry of term to office holders after change of guard. The amount decreased in FY 2023/2024 due to only one payment was budgeted and paid.

8 Acquisition of Assets

Non -Financial Assets	2023-2024 Kshs	2022-2023 Kshs
Refurbishment of Buildings	2,625,530	-
Purchase of Vehicles and other Transport Equipment	-	16,270,000
Purchase of Office Furniture and General Equipment	16,623,309	23,260,605
Purchase of Specialized Plant, Equipment and Machinery	1,690,059	160,500
Research, Studies, Project Preparation, Design & Supervision	454,964,505	360,175,098
Total	475,903,403	399,866,203

The total expenditure on acquisition of assets increased due to a significant increase in budget for Research, Studies, Project Preparation, Design & Supervision. The amounts on acquisition do not relate to actual fixed assets.

Notes to the Financial Statements (continued)

9 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 9 A)	86,023,071	119,828,143
Cash on hand	-	-
Total	86,023,071	119,828,143

9 A: Bank Accounts

Name of Bank, Account No.	Currency	Account Type	Exch. rate	2023-2024	2022-2023
				Kshs	Kshs
Central Bank of Kenya, 1000384301 – Rec-State Dept for Economic Planning	Kshs	Recurrent	1	96,345	96,557,931
Central Bank of Kenya, 1000384317 – Dev-State Dept for Economic Planning	Kshs	Development	1	75,984,903	13,483,389
Central Bank of Kenya, 1000384328 – Dep-State Dept for Economic Planning	Kshs	Deposit	1	9,941,823	9,786,823
Total				86,023,071	119,828,143

10 Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Salary advances	212,950	289,650
District suspense	-	11,473
Total	212,950	301,123

Imprests and advances Aging analysis

	2023-2024	% of the total	2022-2023	% of the total
Under one year	212,950	100%	301,123	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	212,950	100%	301,123	100%

11 Third party deposits and retention

Description	2023-2024	2022-2023
	Kshs	Kshs
Retention	7,991,617	7,836,617
Deposits	1,950,205	1,950,206
Total	9,941,822	9,786,823

Notes to the Financial Statements (continued)

Ageing analysis:	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	155,000	1.5%	9,657,822	99%
1-2 years	47,000	0.5%	129,000	1%
2-3 years	60,000	0.6%	0	0
Over 3 years	9,679,822	97.4%	0	0
Total	9,941,822	100%	9,786,822	100%

The Kshs. 9,941,822 relates to monies refundable to third parties as retention and general deposits. The analysis of the total balances has been analyzed and attached as an appendix.

12 Fund Balances Brought Forward

Description	2023-2024 Kshs	2022-2023 Kshs
Bank Accounts	119,828,143	40,825,363
Imprests and advances	301,123	8,701,059
Third party deposits and retention	(9,786,822)	(11,480,559)
Total	110,342,444	38,045,863

The increase in the total balances in FY 2023/2024 was due to an increase in bank account balances that were recovered as unspent in the previous FY2022/2023.

13 Prior Year Adjustments

Description of the error	Balance b/f from previous year as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f 2023-2024 Kshs
Bank Account Balances	119,828,143	(110,041,320)	9,786,823
Imprests and advances	301,123	(88,174)	212,950
Third party deposits and retention	(9,786,823)	-	(9,786,823)
	110,342,444	(110,129,494)	212,950

Kshs. 110,041,320 relates to the recurrent and development unspent balances recovered by the Exchequer. Kshs.88,174 relates to total change in salary and district advances.

14 (Increase)/ Decrease in Advances and Imprests

Description	2023-2024 Kshs	2022-2023 Kshs
Receivables As At 1 st July (A)	(301,123)	8,791,059
Receivables As At 30 th June (B)	212,950	301,123
(Increase)/ Decrease in Receivables (C=(B-A))	(88,173)	(8,489,936)

Notes to the Financial Statements (continued)

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables As At 1 st July	(9,786,823)	(11,570,559)
Payables As At 30 th June	9,941,823	9,786,823
Increase/ (Decrease) In Payables	155,000	(1,783,737)

16 Related Party Disclosures

The following comprise of related parties to the State Department for Economic Planning:

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

17 Other Important Disclosures

17.1 Related party transactions:

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Related Parties		
Transfers to other MDAs	3,030,110,326	2,704,398,009
Transfers to SCs and SAGAs- AIA	196,010,326	71,000,000
Transfers to SCs and SAGAs – Capital grants	45,498,017,241	47,306,762,797
Transfers to SCs and SAGAs – Direct payments	13,732,193	9,267,756
Total Transfers to Related Parties	48,737,870,086	50,091,428,562
Transfers from Related Parties		
Transfers from the Exchequer	49,936,994,912	50,011,160,806
Transfers from International Organization	13,732,193	9,267,756
Total Transfers from Related Parties	49,950,727,105	50,020,428,562

17.2 Pending Accounts Payable (See Annex 1)

Description	Balance b/f 2022-2023	Additions for the period	Paid during the year	Balance of 2023-2024
	Kshs	Kshs	Kshs	Kshs
Supply of Goods	-	3,637,936	-	3,637,936
Supply of Services	0	10,039,501	-	10,039,501
Total	0	13,677,437	-	13,677,437

The pending bill of Kshs. 13,677,437 relates to the recurrent vote and could not be paid due to budget-cut. The pending bill analysis has been attached as an appendix.

Notes to the Financial Statements (continued)

17.3 External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received as Loans and Grants	13,732,193	9,267,756
Total	13,732,193	9,267,756

There was increased support to KNBS Institutional support during the reporting year.

a) External assistance relating loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received as Grants	13,732,193	9,267,756
Total	13,732,193	9,267,756

b) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
International Assistance Organization	13,732,193	9,267,756
Total	13,732,193	9,267,756

27.9 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: (Date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A



Accounting Officer



Head of Accounting Unit

STATE DEPARTMENT FOR ECONOMIC PLANNING

Annual Report and Financial Statements for the year ended 30th June 2024

16. ANNEXES

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Invoice Date	Invoice Amount	Outstanding Balance	Comments
				d=a+b-c
Supply of goods				
1. Kabhod Enterprises	26.06.2024	329,500	329,500	Budget-Cut
2. MFI Document solution ltd	10.06.2024	889,840	889,840	Budget-Cut
3. Joycekim Enterprises	27.06.2024	2,418,596	2,418,596	Budget-Cut
Sub-Total		3,637,936	3,637,936	
Supply of services				
4. Isuzu East Africa Ltd	28.06.2024	179,454.23	179,454.23	Budget-Cut
5. Longrock Tours and Travel ltd	08.08.2023	815,460	815,460	Budget-Cut
6. Netasam Enterprise Ltd	04.06.2024	308,200	308,200	Budget-Cut
7. Kenya Safari Lodges and Hotels	26.01.2024	304,000	304,000	Budget-Cut
8. CFAO	27.06.2024	82,082.28	82,082.28	Budget-Cut
9. Urysia ltd	05.09.2023	572,073.67	572,073.67	Budget-Cut
10. Urysia ltd	30.06.2024	42,998	42,998	Budget-Cut
11. Astorian Grand Hotel ltd	02.05.2024	1,710,000	1,710,000	Budget-Cut
12. Crown Motors Group ltd	30.06.2024	159,718	159,718	Budget-Cut
13. Longrock Tours & Travel ltd	13.12.2023	74,725	74,725	Budget-Cut
14. Premier Safaris (k) ltd	11.03.2024	53,220	53,220	Budget-Cut
15. Longrock Tours & Travel ltd	12.08.2023	33,500	33,500	Budget-Cut
16. Kitale National Polytechnic	30.06.2024	325,000	325,000	Budget-Cut
17. ACK Diocese of Kericho	04.06.2024	195,000	195,000	Budget-Cut
18. KSG Baringo	05.06.2024	452,400	452,400	Budget-Cut
19. KSG Mombasa	27.05.2024	452,400	452,400	Budget-Cut
20. KSG Embu	05.06.2024	480,240	480,240	Budget-Cut
21. KSG Matuga	14.06.2024	462,840	462,840	Budget-Cut
22. Migori Teachers College	28.05.2024	274,930	274,930	Budget-Cut
23. Kenya Forestry Research Institute	27.05.2024	403,000	403,000	Budget-Cut
24. KIHBT Kisii Training Centre	31.05.2024	371,000	371,000	Budget-Cut

STATE DEPARTMENT FOR ECONOMIC PLANNING
Annual Report and Financial Statements for the year ended 30th June 2024

Supplier of Goods or Services	Date invoiced	Particulars	Original Amount	Outstanding Balance	Comments
25. Maasai Technical Training Institute	04.06.2024	Conference facilities	325,000	325,000	Budget-Cut
26. The Kiambu National Polytechnic	27.05.2024	Conference facilities	349,160	349,160	Budget-Cut
27. D.O.M Comboni Catholic Mission Marsabit	06.06.2024	Conference facilities	169,500	169,500	Budget-Cut
28. Iten Vocational Training	14.06.2024	Conference facilities	260,000	260,000	Budget-Cut
29. Murang'a University	12.06.2024	Conference facilities	416,000	416,000	Budget-Cut
30. Nyandarua National polytechnic	06.06.2024	Conference facilities	260,000	260,000	Budget-Cut
31. Chuka Hillside Grand Hotel	12.06.2024	Conference facilities	507,600	507,600	Budget-Cut
Sub-Total			10,039,501.18	10,039,501.18	
Grand Total			13,677,437.18	13,677,437.18	

Note that there were no pending bills at the beginning of FY 2023/2024.

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2023-2024
Buildings and structures	65,512,914	2,625,530	-	-	68,138,444
Transport equipment	43,871,956	-	-	-	43,871,956
Office equipment, furniture and fittings	56,384,416	14,277,022	-	-	70,661,438
ICT Equipment	-	13,826,958	-	-	13,826,958
Intangible assets	839,479,089	454,964,505	-	-	1,294,443,594
Total	1,005,248,375	485,694,015	-	-	1,490,942,390

Intangible assets of Kshs. 839,479,089 and 454,964,505 do not relate to actual fixed assets but to other expenses that require to be deducted while using accrual basis of accounting in the next financial year.

STATE DEPARTMENT FOR ECONOMIC PLANNING
Annual Report and Financial Statements for the year ended 30th June 2024

Annex 3 – List of SAGAs and Public Funds Under State Department for Economic Planning

Ref	SAGA's name	Amount transferred during the year (Kshs.)	Inter- entity reconciliations done?(yes/no)
1	Kenya Institute for Policy and Research	540,380,000	Yes
2	NEPAD Kenya Secretariat	360,130,000	Yes
3	Kenya National Bureau of Statistics	2,399,382,828	Yes
4	National Council for Population and Development	587,224,739	Yes
5	Kenya Vision 2030 Delivery Secretariat	241,010,000	Yes
6	NG-Constituency Development Fund	44,400,000,000	Yes

Annex 4 – Third Party Deposits and Retention Analysis

RETENTION				
S/no	Date	Payee	MR. No.	Balance Kshs)
1	30.05.2014	M/S NAMORTUNGA	C 126233	1,849,651.50
2	28.06.2014	M/S CRONION ENTERPRISES	C 5579733	250,446.85
3	16.06.2014	M/S INTERFUSION	C 3768101	817,095.20
4	30.06.2015	M/S BRISMA AFRICA	C 4911747	17,234.45
5	29.05.2014	M/S JAWIWAX CONSTRUCTION	C 4911858	67,612.10
6	28.06.2015	M/S KAMURI BUILDING CONTRACTOR	C 4911735	318,591.60
7	30.06.2015	M/S JUTIKA GENERAL AGENCIES	C 4911741	53,391.35
8	30.06.2015	M/S NJIWA TECHNOLOGIES	C 4911748	101,860.00
9	30.05.2014	M/S HANAMAL	NIL	2,599,801.10
10	10.12.2015	M/S SAKIDOM LTD	C 0329809	234,426.70
11	30.06.2015	M/S OPET ENTERPRISES	C 4911929	8,442.90
12	20.06.2014	M/S KABIRA VENTURES	NIL	1,067,578.25
13	30.06.2014	M/S CHEPTUIYA GENERAL CONTRACTORS	C 4911933	77,891.20
14	30.06.2014	M/S CRYSTAL TRADING	C 4911935	101,631.00
15	21.12.2015	M/S PENDEZA BUILDING CONTRACTORS	C 5979707	150,848.60
16	21.12.2015	M/S KONGORO ENTERPRISES	C 329824	73,113.30
17	01.09.2021	GEMISCO MANAGEMENT	C 4464667	47,000.90
18	30.06.2024	M/S STANKLEAN COMMERCIALS LTD	C 4465051	155,000.00
		Sub-total		7,991,617

STATE DEPARTMENT FOR ECONOMIC PLANNING
 Annual Report and Financial Statements for the year ended 30th June 2024

GENERAL DEPOSITS				
1	05.02.2019	KCB- TREE PLANTING	C5579767	500,000.00
2	20.06.2019	UNAPPLIED PAYMENT	C 5579770	20,005.00
3	8.07.2019	JEREMIAH OUMA	C 5579772	19,000.00
4	8.07.2019	GEORGE MADARA	C 5579778	5,000.00
5	8.07.2019	TWENTY-ONE TWELVE LTD	C 5579780	1,000.00
6	8.07.2019	LILIAN OMUNYA	C 5579781	600.00
7	02.12.2019	NG-CDF- TREE PLANTING	C 5579787	621,170.00
8	01.07.2020	GAKERA KIRIRA	C5579792	11,000.00
9	01.07.2020	COTNA LOGISTICS	C 5579793	11,000.00
10	01.07.2020	BELROTA HOLDINGS	C 5579795	8,000.00
11	01.07.2020	CATHERINE MUTHONI KAMAU	C 5579796	8,000.00
12	11.09.2020	CONTOUR CONSULTING LTD	C 4464751	15,000.00
13	15.09.2020	CATHERINE MUTHONI KAMAU	C 4464752	119,000.00
14	18.09.2020	GAKERA KIRIRA	C 4464754	324,000.00
15	24.09.2020	PETER WAIHURU	C 4464755	11,000.00
16	28.12.2020	BUNEEL WASIKE	C 4464757	194,430.00
17	10.05.2021	JOHNSON NGACHA	C 4464651	20,000.00
18	12.05.2021	ELISHA ONEGE	C 4464656	2,000.00
19	18.03.2022	ANDREW WAINAINA WANYUTU	C 4464952	24,000.00
20	18.03.2022	ANDREW WAINAINA WANYUTU	C 4464953	20,000.00
21	18.03.2022	KENETH BENARD OKINA	C 4464954	16,000.00
		Sub-total		1,950,205
		Grand total		9,941,822.00

Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request

Confirmation of amounts received by NEPAD as at 30th June, 2024

Amounts Disbursed by State Department for Economic Planning as at 30th June 2024


Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs) (C)	Total (KShs) (D) = (A+B+C)	Amount Received by SAGA as at 30th June 2024 (KShs) (E)	Differences (Kshs) (F) = (D-E)
FT23219PP3MX	07/08/2023	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT2325011FDK	07/09/2023	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT23290PZ819	17/10/2023	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT233055KDHP	01/11/2023	30,010,833.00	-	-	30,010,833.00	30,010,823	
FT2334195RH4	07/12/2023	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT24003LN2VG	03/01/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT24037ZPVC3	06/02/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT240721WWH4	12/03/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT24100DTXHM	09/04/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT2412136GHY	30/04/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT24164FJF55	12/06/2024	30,010,833.00	-	-	30,010,833.00	30,010,833	
FT24179FZCOB	27/06/2024	30,010,837.00	-	-	30,010,837.00	30,010,837	
	TOTAL	360,130,000.00	-	-	360,130,000.00	360,130,000	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name: Elijah Rotich

Date: 10th July, 2024

Signature: 

CC: Director General Accounting Services, National Treasury

NEPAD Executive Officer
 NEPAD SECRETARIAT
 P.O. Box 46270 - 00100
 Nairobi.

National Government Constituencies Development Fund Board
Ukulima Co-op house, 5th and 6th Floor
Harambee Co-op Plaza, 5th, 6th & 10th Floor
function of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi, Kenya
Tel: 0709894000
Email: info@ngcdf.go.ke | Website: www.ngcdf.go.ke



PRINCIPAL SECRETARY
STATE DEPARTMENT FOR ECONOMIC PLANNING
18 JUL 2024
RECEIVED
P. O. Box 30005 - 00100

NGCDFB/CEO/SDEP/VOL.IV (039)

JULY 17, 2024

Mr. James Muhati, CBS
Principal Secretary
State Department for Economic Planning
The National Treasury & Economic Planning
P.O Box 30005, 00100
NAIROBI

Handwritten notes:
14/accs
FYA
18/7/24

Dear Sir

RE: CONFIRMATION OF AMOUNTS DISBURSED TO NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND AS AT 30TH JUNE 2024

Reference is made to your letter Ref: TNTEP/SDEP/17/77/Vol.II dated 15th July 2024 on the above subject.

This is to confirm that the National Government Constituencies Development Fund received a total of Kshs.44,400,000,000 from the State Department for Economic Planning as at 30th June 2024 as indicated in Column E in the attached table.

Yours faithfully

YUSUF MBUNO
CHIEF EXECUTIVE OFFICER

Confirmation of amounts received by National Government Constituency Fund as at 30th June 2024

Amounts Disbursed by State Department for Economic Planning as at 30th June 2024

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs) (C)	Total (KShs) (D) = (A+B+C)	Amount Received by SAGA as at 30th June 2024 (KShs) (E)	Differences (Kshs) (F) = (D-E)
FT240084KL9W	08/01/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24008DZVZ5	08/01/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT2400845PM1	08/01/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT240102GS8S	08/01/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24010RCM8C	08/01/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24052W9706	21/02/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT2405267R4X	21/02/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24052ZBH0W	21/02/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24052NP9XW	21/02/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT240528PCH2	21/02/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24094WT0WN	03/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT240941LJ0H	03/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24094DV85N	03/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT24094950NY	03/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT240946Q3PH	03/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT241208SKRG	29/04/2024	-	1,382,875,000.00	-	1,382,875,000.00	1,382,875,000.00	
FT24120HY2CZ	29/04/2024	-	1,582,875,000.00	-	1,582,875,000.00	1,582,875,000.00	
FT24120R7HPP	29/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT241209GC0K	29/04/2024	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	
FT241206P228	29/04/2024	-	1,651,375,000.00	-	1,651,375,000.00	1,651,375,000.00	
FT24120Q5Y05	29/04/2024	-	1,382,875,000.00	-	1,382,875,000.00	1,382,875,000.00	
FT24183M4B7G	30/06/2024	-	4,400,000,000.00	-	4,400,000,000.00	4,400,000,000.00	
TOTAL		-	44,400,000,000.00	-	44,400,000,000.00	44,400,000,000.00	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name: Julian Rethwa

Date: 10th July, 2024.

Signature: *Luigi*

**CHIEF EXECUTIVE OFFICER
NATIONAL GOVERNMENT CDF BOARD
P. O. Box 46682 - 00100,
NAIROBI**

CC: Director General Accounting Services, National Treasury



REPUBLIC OF KENYA



VDS/DG/24/208

19th July 2024

Mr. James Muhati, CBS
Principal Secretary
State Department for Economic Planning
Treasury Building, 10th Floor
NAIROBI



Dear PS,

CONFIRMATION OF AMOUNTS DISBURSED AS AT 30TH JUNE, 2024

Reference is made to the letter Ref. TNTP/SDEP/17/77/Vol. II dated 15th July 2024 on the above subject.

This is to confirm amounts disbursed to Kenya Vision 2030 Delivery Secretariat as at 30th June 2024 as per attached schedule.

Yours Sincerely,

Kenneth Mwigie

*Acc- FRU
F.N.A.
018/24*

KENNETH MWIGE
DIRECTOR GENERAL

Encl.

Confirmation of amounts received by Vision 2030 Secretariat as at 30th June 2024

Amounts Disbursed by State Department for Economic Planning as at 30th June 2024

Number	Date Disbursed	Recurrent (Kshs) A	Development (Kshs) B	Inter-ministerial (Kshs) C	Total (Kshs) D	Amount Received by S	Differences (Kshs) F= (D-E)
YR	7/8/2023	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
3B0	7/9/2023	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
44	17/10/2023	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4M	1/11/2023	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4RJ	7/12/2023	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4SB	8/1/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4HC	6/2/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4NO	12/3/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4LR	9/4/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4RB	30/04/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4YW	12/6/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4LM	27/06/2024	18,267,500.00 -	-	-	18,267,500.00	18,267,500.00	0.00
4T9	27/06/2024	21,800,000.00 -	-	-	21,800,000.00	21,800,000.00	0.00
TOTAL		241,010,000.00 -	-	-	241,010,000.00	241,010,000.00	0.00

that the amounts shown above are correct as of the date indicated.

Accounts Department

ANGELINE MWATI
30/7/2024

for General Accounting Services, National Treasury

Signature: 



749 24 JUL 2024



REPUBLIC OF KENYA



**NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT
OFFICE OF THE DIRECTOR GENERAL**

NCPD/CONF/2/4/VOL.IV (131)

22nd July 2024

The Principal Secretary,
State Department for Economic Planning
The National Treasury and Economic Planning
NAIROBI



Attn: Head of Accounts

RE: CONFIRMATION OF AMOUNTS DISBURSED AS AT 30TH JUNE 2024

Your letter Ref: TNTP/SDEP/17/77 Vol.II dated 15th July 2024 on the above subject matter.

The Council hereby confirms receipt of a total of **Kshs. 587,224,730** (Five hundred eighty-seven million, two hundred twenty-four thousand, seven hundred and thirty) for Recurrent, Development and UNFPA as per the attached breakdown.

**Mrs. Margaret Mwangi
For: DIRECTOR GENERAL**

"Quality Population for a Prosperous Kenya" (NCPD/MS/01)

Confirmation of amounts received by NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT (NCPD) Amounts Disbursed by (State Department for Economic Planning) as at 30th June 2024							
Date Received	Recurrent (Kshs) A	Development (Kshs.) (B)	Donor- UNFPA (Kshs.) (C)	Total (Kshs)(D) = A+B+C	Amount received by SAGA as 30th June (Ksh)	Differences (F)=D-E	
07.08.2023	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
07.09.2023	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
21.09.2023			22,160,900.00	22,160,900.00	22,160,900.00		
26.09.2023		11,500,000.00		11,500,000.00	11,500,000.00		
17.10.2023	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
01.11.2023	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
07.12.2023	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
04.01.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
08.01.2024			2,464,100.00	2,464,100.00	2,464,100.00		
16.01.2024		11,500,000.00		11,500,000.00	11,500,000.00		
16.01.2024			3,169,247.00	3,169,247.00	3,169,247.00		
06.02.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
12.03.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
23.03.2024		11,500,000.00		11,500,000.00	11,500,000.00		
09.04.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
30.04.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
30.04.2024		11,500,000.00		11,500,000.00	11,500,000.00		
07.05.2024			470,492.00	470,492.00	470,492.00		
12.06.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
26.06.2024		(10,000,000.00)		(10,000,000.00)	(10,000,000.00)		
30.06.2024	43,580,000.00		-	43,580,000.00	43,580,000.00	-	
TOTAL	522,960,000.00	36,000,000.00	28,264,739.00	587,224,739.00	587,224,739.00		

I confirm that the amounts shown above are correct as of the date indicated

Head of Finance & Accounts Department

Name: Sarah Ntaboka

Signature: _____



Date 22/07/2024

Copy to: Director General Accounting Services and Quality Assurance Treasury

DIRECTOR GENERAL
NATIONAL COUNCIL FOR POPULATION
AND DEVELOPMENT
P. O. Box 48994 - 00100,
NAIROBI

KENYA NATIONAL BUREAU OF STATISTICS



THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
RECEIVED
31 JUL 2024 778
TRAIN PRODUCTION OFFICE
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR ECONOMIC PLANNING

P.O. BOX 30266-00100,
Nairobi GPO, Kenya
Telephone: +254-20-3317583,
+254-20-2911000/1
+254-20-3317612/22/23/51

Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
Website: www.knbs.or.ke

Ref. No. KNBS / FIN/5

30th July 2024

Principal Secretary
State Department for Economic Planning
The National Treasury and Economic Planning
TREASURY BUILDING

31 JUL 2024 951
RECEIVED
P. O. Box 30005 - 00100, NAIROBI

H/accs
T.N.A
[Signature]
31/7/24

Att.: Head of Accounting Unit

EXCHEQUER RELEASES TO KENYA NATIONAL BUREAU OF STATISTICS FOR THE PERIOD ENDED 30th JUNE 2024

Reference is made to the letter Ref No. TNTEP/SDEP/17/86 dated 18th July 2024.

The Bureau wishes to confirm that **KShs.2,399,382,829** was received within the financial year ended 30th June 2024 in support of the annual budget as per the attached schedule.

Macdonald G. Obudho, PhD, EBS, MBS
DIRECTOR GENERAL

Encl.

Acc-F.R.D Gantel
T.N.A.
[Signature]
2/8/24

STATE DEPARTMENT FOR ECONOMIC PLANNING
RECEIVED
01 AUG 2024
Time:.....
ACCOUNTS UNIT





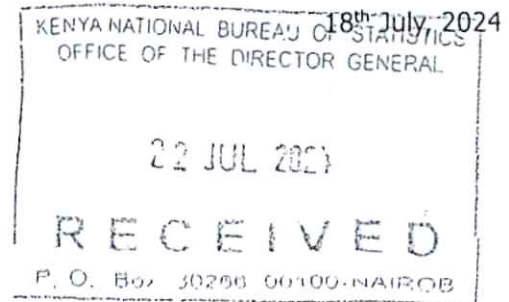
REPUBLIC OF KENYA
THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING

Telegrams "PLANNING" Nairobi
Fax No: 2218475
Telephone: 2252299
E-mail : ps@planning.go.ke
When replying please quote

Office of the Principal Secretary
Treasury Building
P.O. Box 30005-00100
NAIROBI

Ref. TNTEP/SDEP/17/86 (73)

Dr. Macdonald G. Obudho, EBS
Director General
Kenya National Bureau of Statistics (KNBS)
Real Towers, Upperhill, Hospital Road
Nairobi.



CONFIRMATION OF AMOUNTS DISBURSED AS AT 30TH JUNE, 2024

The State Department for Economic Planning wishes to confirm the amounts disbursed to you as at 30th June, 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya National Bureau of Statistics as at 30th June 2024							
Amounts Disbursed by State Department for Economic Planning as at 30th June 2024							
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs) (C)	Total (Kshs) (D) = (A+B+C)	Amount Received by SAGA as at 30th June 2023 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
FT232197FFT5	07/08/2023	101,301,667	-	-	101,301,667	101,301,667	-
FT23250GHMQY	07/09/2023	101,301,667	-	-	101,301,667	101,301,667	-
FT23264KWLHN	21/09/2023	-	8,075,000	-	8,075,000	8,075,000	-
FT23269TLJB5	26/09/2023	-	475,000,000	-	475,000,000	475,000,000	-
FT23269TLJB5	26/09/2023	-	4,232,500	-	4,232,500	4,232,500	-
FT2329001D8N	17/10/2023	101,301,666	-	-	101,301,666	101,301,666	-
FT233056R4WJ	01/11/2023	101,301,667	-	-	101,301,667	101,301,667	-
FT23345R0KD5	11/12/2023	101,301,666	-	-	101,301,666	101,301,666	-
FT24003P67PX	03/01/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT24016QCQFN	16/01/2024	-	4,232,500	-	4,232,500	4,232,500	-
FT24037LX89C	06/02/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT24040CH187	09/02/2024	-	375,000,000	-	375,000,000	375,000,000	-
FT24040KLMOW	09/02/2024	-	150,000,000	-	150,000,000	150,000,000	-

FT240613LHJG	01/03/2024	-	8,465,000	-	8,465,000	8465000	-
FT240612D8HY	01/03/2024	-	11,354,500	-	11,354,500	11354500	-
FT24073RPZ66	13/03/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT24082LKBT0	22/03/2024	-	70,000,000	-	70,000,000	70,000,000	-
FT24082FWLZ8	22/03/2024	-	54,703,329	-	54,703,329	54,703,329	-
FT24100PLSN3	09/04/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT24121KLXZ6	30/04/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT241640MP95	12/06/2024	101,301,666	-	-	101,301,666	101,301,666	-
FT24158HQJ86	06/06/2024	-	22,700,000	-	22,700,000	22,700,000	-
FT24179705S3	27/06/2024	101,301,671	-	-	101,301,671	101,301,671	-
TOTAL		1,215,620,000	1,183,762,829	-	2,399,382,829	2399382829	

NIPHA
Project

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name: ELIAS N NJORGE

Signature: 

Date: 23rd JULY 2024

for:
DIRECTOR GENERAL
KENYA NATIONAL BUREAU OF STATISTICS
P. O. Box 30266, 00100
NAIROBI - KENYA

Yours Sincerely,



Elijah Gathuthi
FOR: PRINCIPAL SECRETARY

Copy to: Director General Accounting Services and Quality Assurance, the National Treasury



The KENYA INSTITUTE FOR PUBLIC POLICY RESEARCH and ANALYSIS

PRINCIPAL SECRETARY
STATE DEPARTMENT FOR ECONOMIC PLANNING
18 JUL 2024 115
RECEIVED
P.O. BOX 30005 - 00100, NAIROBI
Our Ref: KIPPR/01/21



9th July 2024
H/Accs
20/7/24

Mr James Muhati, CBS
Principal Secretary
State Department for Economic Planning
P.O Box 30005-00100
Nairobi

Dear Mr Muhati

FY 2023/2024 EXPENDITURE RETURNS

We refer to your letter dated 8th July 2024 Ref No. TNTEP/SDEP/17/79(42), on the above subject.

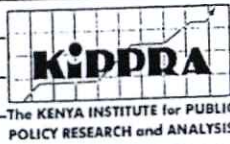
Attached herewith find the expenditure returns for A.I.A realized during 2023/2024 financial year.

Yours sincerely

MS IRENE MITHIA
For: EXECUTIVE DIRECTOR

Jacinta - Svr Acc.
T.H.A
20/7/24





**A.I.A ACCOUNTING FOR JULY 2023 TO JUNE 2024
EXPENDITURE RETURNS**

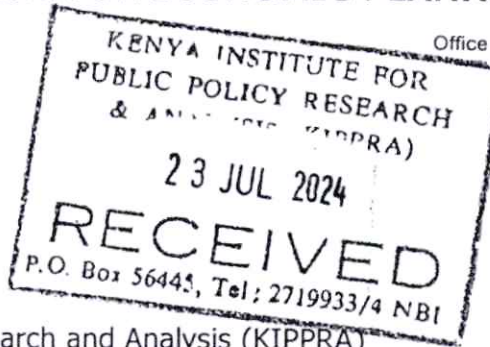
S/No.	Revenue Sources	Ksh
1	Training Fees- Capacity Building courses	13,163,304
2	Service Fees (Research consultancy)	58,138,323
3	Interest from Bank deposits	52,872,134
4	Other Miscalenous Income - Sale of Publications;ACBF Reimbursements	836,565
	Total Revenue	125,010,326
S/No.	Expenditure Items	
1	Data Collection Expenses	
	i. Field workTransport Costs	2,656,297
	ii. Fieldwork Perdiem Costs	51,037,750
	iii. Enumerators Professional Fees	6,994,464
	iv. Other Fieldwork Costs - Key Informants' Costs	4,060,555
2	Research Softwares	4,732,053
3	Validation Costs	3,717,397
4	Dissemination Costs	4,460,877
5	Publications' Costs	8,228,181
6	Capacity Building Costs	10,710,249
7	OH charged to projects	19,177,515
	Total Costs	115,775,338
	Summary	
	Funds Realized	125,010,326
	Total Expenditure	-115,775,338
	Balance - To finance ongoing research consultancies	9,234,988

Capture ALL, target 2024



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING

Telegrams "PLANNING" Nairobi
 Fax No: 2218475
 Telephone: 2252299
 E-mail : ps@planning.go.ke
 When replying please quote



Office of the Principal Secretary
 Treasury Building
 P.O. Box 30005-00100
 NAIROBI

Ref. TNTEP/SDEP/17/79(34)

18th July, 2024

Dr. Rose Ngugi, OGW

Executive Director

Kenya Institute for Public Policy Research and Analysis (KIPPRA)

Bishop Garden Towers, Bishop Road

Nairobi.



CONFIRMATION OF AMOUNTS DISBURSED AS AT 30TH JUNE, 2024

The State Department for Economic Planning wishes to confirm the amounts disbursed to you as at 30th June, 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Institute for Public Policy and Research Analysis as at 30th June 2024							
Amounts Disbursed by State Department for Economic Planning as at 30th June 2024							
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-minsterial (Kshs) (C)	Total (KShs) (D) = (A+B+C)	Amount Received by SAGA as at 30th June 2024 (KShs) (E)	Differences (Kshs) (F) = (D-E)
FT23219L6HDP	07/08/2023	43,815,000	-	-	43,815,000	43,815,000	-
FT232505Z82N	07/09/2023	43,815,000	-	-	43,815,000	43,815,000	-
FT232693R35N	26/09/2023	-	17,000,000	-	17,000,000	17,000,000	-
FT23290ZJYR3	17/10/2023	43,815,000	-	-	43,815,000	43,815,000	-
FT23305NCQCR	01/11/2023	43,815,000	-	-	43,815,000	43,815,000	-
FT23341FFBVT	07/12/2023	43,815,000	-	-	43,815,000	43,815,000	-
FT24003CD5PM	03/01/2024	43,815,000	-	-	43,815,000	43,815,000	-
FT24008RF90X	08/01/2024	-	5,525,750	-	5,525,750	5,525,750	-
FT2403703GT7	06/02/2024	43,815,000	-	-	43,815,000	43,815,000	-
FT240727M3Y7	12/03/2024	43,815,000	-	-	43,815,000	43,815,000	-
FT24082GFP9Z	22/03/2024	-	5,666,666	-	5,666,666	5,666,666	-
FT2408780RSG	27/03/2024	-	11,474,250	-	11,474,250	11,474,250	-
FT24087TFQD6	27/03/2024	-	5,666,666	-	5,666,666	5,666,666	-
FT24100F5N19	09/04/2024	43,815,000	-	-	43,815,000	43,815,000	-

FT24100L5H65	09/04/2024	-	5,666,666	-	5,666,666	5,666,666	-
FT24121SYX8M	30/04/2024	43,815,000	-	-	43,815,000	43,815,000	-
FT241218MSN1	30/04/2024	-	5,666,667	-	5,666,667	5,666,667	-
FT24164QMH8S	12/06/2024	43,815,000	-	-	43,815,000	43,815,000	-
FT241793STWQ	27/06/2024	-	(10,666,665)	-	(10,666,665)	(10,666,665)	-
FT24190WRFJW	30/06/2024	12,415,000	-	-	12,415,000	12,415,000	-
	TOTAL	494,380,000	46,000,000	-	540,380,000	540,380,000	-

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name:

TEDDY

BET

P.O. Box 56110 - 00200
TEL: 2719933/4 NAIROBI

Signature:

[Handwritten Signature]

Date:

24/07/2024

Yours Sincerely,

[Handwritten Signature]

Elijah Gathuthi
FOR: PRINCIPAL SECRETARY

Copy to: Director General Accounting Services and Quality Assurance, the National Treasury

KENYA NATIONAL BUREAU OF STATISTICS



RECEIVED
 11 JUL 2024 721
 MAIN RECORDS OFFICE
 P.O. BOX 30005-00100, NAIROBI
 PRINCIPAL SECRETARY
 STATE DEPARTMENT FOR ECONOMIC PLANNING

P.O. BOX 30266-00100,
 Nairobi GPO, Kenya
 Telephone: +254-20-3317583,
 +254-20-2911000/1
 +254-20-3317612/22/23/51
 Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
 Website: www.knbs.or.ke

Reference No. KNBS /FIN/8

10th July 2024

Principal Secretary
 State Department for Economic Planning
 The National Treasury and Economic Planning
 TREASURY BUILDING

736 11 JUL 2024
 RECEIVED
 P. O. BOX 30005 - 00100, NAIROBI

4/1 Accfs

STATE DEPARTMENT FOR ECONOMIC PLANNING
 RECEIVED
 12 JUL 2024
 Time: 824
 RECEIPTS UNIT

FY 2023/2024 EXPENDITURE RETURNS FOR AIA

Reference is made to the letter dated 8th July 2024 under TNTEP/SDEP/17/86 on the subject matter.

The Bureau received the following amounts from AIA for the period ended 30th June 2024:

Sundry Revenue	KShs.
Interest on Deposits	104,939,123
Library Usage	4,900
Sale of Publications	2,152,561
Sale of Maps	307,250
Disposal of Motor Vehicles	1,020,000
IPPD Commissions	676,219
Sub Total	109,100,053
Making Every Woman and Girl Count - UNWomen Project	22,700,000
Institutional Support - Statistics Sweden	13,732,193
Total Receipts	145,532,246

Capture FIM

Macdonald G. Obudho, PhD, EBS, MBS
 DIRECTOR GENERAL

Jacinta/ Sarah
Capture the returns
20240712



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 10, 2024

CERTIFICATE OF BALANCES

Customer: 138663

Balance

Date: 30-Jun-24

STATE DEPT FOR
ECONOMIC PLANNING

Account No	Account Name	Currency	Balance
1000384301	REC-STATE DEPT FOR ECONOMIC PLANNING	KES	76,304,620.60
1000384317	DEV-STATE DEPT FOR ECONOMIC PLANNING	KES	4,488,017,774.75
1000384328	DEP-STATE DEPT FOR ECONOMIC PLANNING	KES	9,786,822.90
1000495607	UNICEF: DASHBOARDS FOR MONITORING DEV	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



REPUBLIC OF KENYA

**THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
RECURRENT ACCOUNT NO. 1000384301
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024**

	Shs	Shs	Shs
Balance as per Bank Certificate			76,304,620.60
Less: 1: Payments in Cash Book not yet recorded in Bank Statement (Unpresented cheques / Appendix 1)		201,761,499.90	
2: Receipts in Bank Statement not yet recorded in Cash Book		0.00	
Sub Total			<u>201,761,499.90</u> (125,456,879)
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 /Appendix 2		125,553,224.55	
Sub Total			125,553,224.55
Balance as per the Cash Book			<u>96,345.25</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Prepared by:

Name: ADAM KATANA SHAHENZA .Signature.....Date 30-06-2024

Checked by:

Name: SIMON M. GAKU .Signature.....Date 30-06-2024



REPUBLIC OF KENYA

**THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
DEVELOPMENT ACCOUNT NO. 1000384317
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2024**

	Shs	Shs	Shs
Balance as per Bank Certificate			4,488,017,774.75
Less: 1: Payments in Cash Book not yet recorded in Bank Statement (Unpresented cheques / Appendix 1)		4,412,032,869.00	
2: Receipts in Bank Statement not yet recorded in Cash Book		0.00	
Sub Total			<u>4,412,032,869.00</u>
			75,984,905.75
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 /Appendix 2)		0.00	
Sub Total			75,984,905.75
Balance as per the Cash Book			<u>75,984,905.75</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Prepared by:

Name: ADAM KATANA SHAHENZA .Signature..........Date 30-06-2024

Checked by:

Name: SIMON M. GAKU Signature..... Date 30-06-2024



REPUBLIC OF KENYA

**THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
UNICEF ACCOUNT NO. 1000495607
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024**

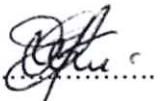
	Shs	Shs	Shs
Balance as per Bank Certificate			0.00
Less: 1: Payments in Cash Book not yet recorded in Bank Statement (Unpresented cheques / Appendix 1)		0.00	
2: Receipts in Bank Statement not yet recorded in Cash Book		0.00	
			<u>0.00</u>
Sub Total			0.00
Add: 3: Payments in Bank Statement not yet recorded in Cash Book		0.00	
4: Receipts in Cash Book not yet recorded in Bank Statement /Appendix 2)		0.00	
			<u>0.00</u>
Sub Total			0.00
Balance as per the Cash Book			<u>0.00</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Prepared by:

Name: ADAM KATANA SHAHENZA .Signature..........Date 30-06-2024

Checked by:

Name: SIMON M. GAKU Signature ....... Date 30-06-2024




REPUBLIC OF KENYA

THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING
DEPOSIT ACCOUNT NO. 1000384328
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024

	Shs	Shs	Shs
Balance as per Bank Certificate			9,786,822.90
Less: 1: Payments in Cash Book not yet recorded in Bank Statement (Unpresented cheques / Appendix 1)		0.00	
2: Receipts in Bank Statement not yet recorded in Cash Book		0.00	
Sub Total			9,786,822.90
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 /Appendix 2)		0.00	
Sub Total			9,786,822.90
Balance as per the Cash Book			9,786,822.90

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Prepared by:

Name: ADAM KATANA SHAHENZA .Signature:  Date 30-06-2024

Checked by:

Name: SIMON M. GAKU Signature:  Date 30-06-2024