



*Enhancing Accountability*



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**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 NOV 2020 DAY: Thurs

TABLED BY:	Hon Emmanuel Wangari Majority Whip
CLERK-AT THE-TABLE:	Wanjiru Ndindin

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR IMMIGRATION  
AND CITIZEN SERVICES**

**FOR THE YEAR ENDED  
30 JUNE, 2019**





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MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT  
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background Information**

The State Department for Immigration and Citizen Services was created through the Executive Order No. 1/2018. Prior to its establishment, its functions were performed by the Directorate of Immigration and Registration of Persons under the State Department for Interior. It is part of the security sector entity mandated to contribute to security and socio-economic development of Kenya by facilitating international travel, issuing secure travel documents, controlling entry and exit and management of migrants as a pre-requisite to sustainable economic development. At cabinet level, the *State Department for immigration and Citizen services* is represented by the Cabinet Secretary for Interior and Coordination of National government who is responsible for the general policy and strategic direction of the entity

The Ministry of Interior and Co-ordination of National Government consists of three State Departments each administered by a Principal Secretary.

The State Departments under Ministry of Interior and Co-ordination of National Government are outlined below;

- (i) The State Department for Immigration and Citizen Services administered by Principal Secretary Maj. Gen.(Rtd) Dr. Gordon O. Kihalangwa, CBS
- (ii) The State Department for Interior administered by Principal Secretary, Dr. Eng. Karanja Kibicho (CBS)
- (iii) State Department for Correctional and Rehabilitation Services administered by Principal Secretary, Mr. Alfred K Cheruiyot

**MANDATE**

The State Department derives its mandate from Executive Order No. 1/2018 as follows:

- i. Development and implementation of citizenship and immigration policy;
- ii. Development and implementation of refugees' and asylum seekers' policies;
- iii. Collaboration with other ministries, departments and agencies regarding the collection of relevant primary data,

The Government has been addressing issues of national security with emphasis given to reforms and modernization of immigration services and refugee affairs. This is aimed at enhancing capacity to protect the country from both internal and external threats while maintaining its territorial integrity, peace, stability and prosperity. Security is an enabler in the realization of the Vision 2030 and the Big Four Agenda.

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

The Vision, Mission, Core Values and Core Function of the **State Department for Immigration and Citizen Services** under **Ministry Interior and Co-ordination of National Government** include:

**1.1 Vision**

To be a global leader in migration and refugee management

**1.2 Mission**

To contribute to the national security and prosperity of Kenya by exercising effective immigration controls, facilitate refugee protection and maintain a credible migration database.

**1.3 Core Values**

- a. **Core Accountability and Transparency:** The State Department shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- c. **Teamwork and Passion for Results:** The State Department will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.
- d. **Honesty and Integrity:** The State Department shall promote openness, uprightness and reliability while executing its mandate
- e. **Innovativeness and Creativity:** The State Department is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery
- f. **Efficiency and effectiveness:** The State Department will promote high productivity, competence and usefulness of resources at the national and county level.
- g. **Patriotism:** The State Department will promote nationalism and ownership of services by the public at all levels of government.
- h. **Customer Centered service:** The State Department is committed to uphold customer driven and focused service delivery.
- i. **Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(a) Background Information (continued)**

**1.4 Core Functions**

The core functions of the State Department for Immigration and Citizen Services include:

- a. To formulate and implement relevant policies to facilitate smooth running of the state department;
- b. To enhance management of immigration, borders and registration of foreign nationals;
- c. To uphold and promote national and public service values;
- d. To maintain a comprehensive migration database;
- e. To ensure security of identification and travel documents;
- f. To identify and register asylum seekers and refugees;
- g. To promote peaceful and harmonious co-existence between refugees and host communities;
- h. To enhance local and international partnerships in immigration and refugee management.

**(b) Key Management**

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

**State Department for Immigration and Citizen Services**

- Directorate of Immigration
- Refugee Affairs Secretariat
- General Administration and Planning

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(c) Fiduciary Management**

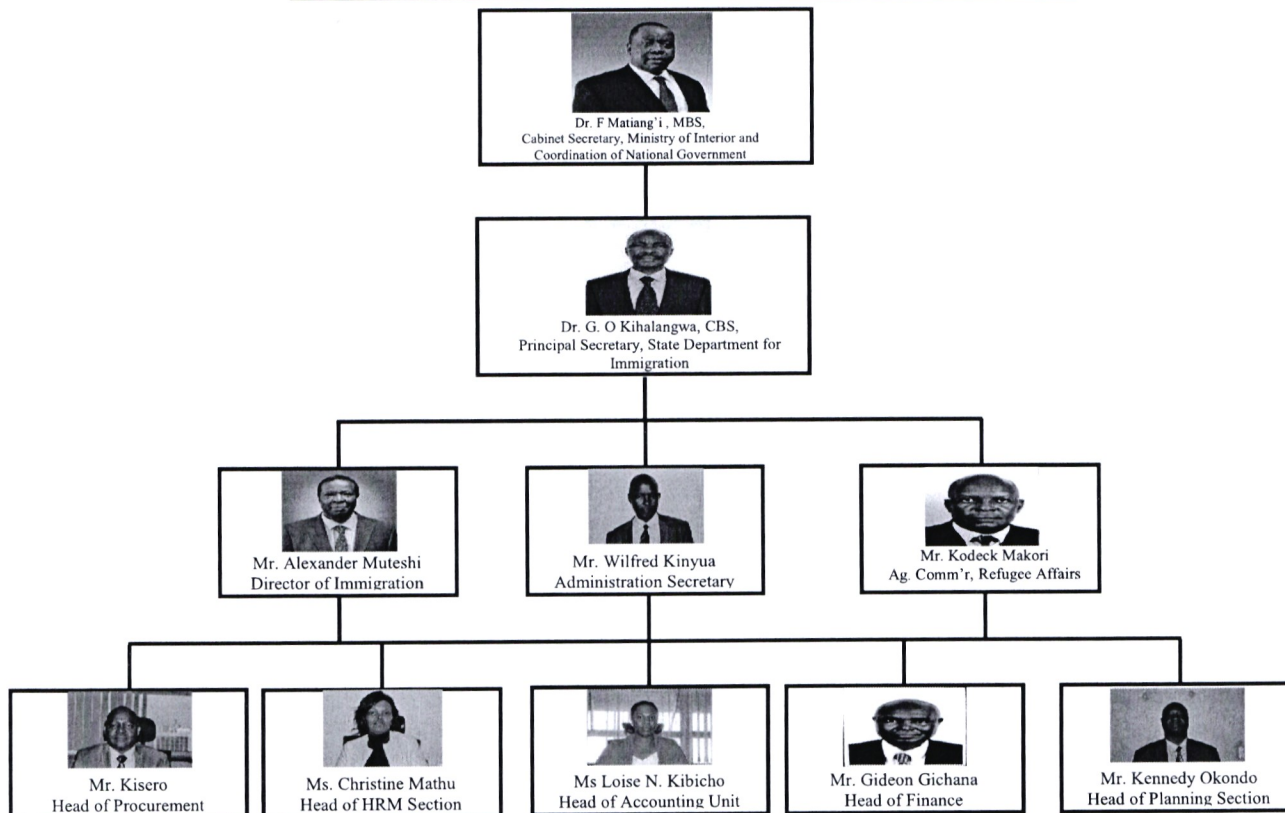
The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No.	DESIGNATION	NAME
1	Cabinet Secretary, Ministry of Interior	Dr. Fred Matiang'i, MBS
2	Principal Secretary, State Department for Immigration	Dr. Gordon Kihalangwa CBS
3	Director General, Directorate of Immigration Services	Alexander Muteshi Imbenzi CBS
4	Secretary Administration	Wilfred Kinyua
5	Commissioner for Refugee Affairs	Kodeck Makori
6	Ag. Director HRM&D	Christine N. Mathu
7	Deputy Chief Economist – Head of Planning	Kennedy N. Okondo
8	Senior Principal Finance Officer, Head of Finance Unit	Gedion N. Gichana
9	Assistant Director, Supply Chain, Head of Supply Chain Management Unit	Hesbon M. Kisero
10	Assistant Accountant General, Head of Accounting Unit	Loise N. Kibicho

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**




**Senior Management – State Department of Immigration and Citizen Services**




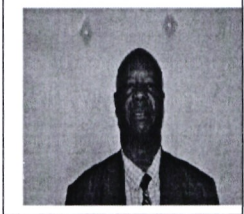


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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**Senior Management – State Department For Immigration and Citizen Services (continued)**

 <p><b>Dr. Fred Matiang'i,</b> MBS, Cabinet Secretary, Ministry of Interior</p>	<p><b>Dr. Fred Matiang'i</b> is the cabinet secretary at the Ministry of Interior and Coordination of national government and doubles up as the Chairperson of the National Development Implementation and Communication Cabinet Committee. He has previously served as Cabinet Secretary for Information, Communication and Technology (ICT), Lands and Physical Planning as well as the Ministry of Education. He also taught at Egerton University and the University of Nairobi. Dr. Matiang'i holds a PhD in Communication and Comparative Literature from the University of Nairobi, a Master of Arts degree in English from the University of Nairobi, and a Bachelors of Education degree from Kenyatta University.</p>
 <p><b>Maj. Gen. (Rtd) Dr. Gordon Kihalangwa,</b> CBS, Principal Secretary State Department of Immigration</p>	<p><b>Maj. Gen. (Rtd) Dr. Gordon Kihalangwa, CBS</b> assumed the position of Principal Secretary, State Department for Immigration and Citizen Services with effect from 2<sup>nd</sup> March, 2018. Prior to this, he was the Director of Immigration Services, State Department of Interior w.e.f 21<sup>st</sup> August, 2014 to 1<sup>st</sup> March, 2018. He has since been transferred to the Ministry of Defense as a Principal Secretary w.e.f 22<sup>nd</sup> August 2019.</p>
 <p><b>Alexander Muteshi Imbenzi,</b> Director of Immigration Services</p>	<p><b>Alexander Muteshi Imbenzi</b> is the Director of Immigration Services. Mr. Muteshi has Diplomas in Armed Conflict Studies in East Africa and International Studies from the University of Nairobi. He has a Bachelor of Arts in Political Science and Sociology and a Master of Arts in Political Science from the same institution. He has studied for courses in Basic Intelligence at the Special Branch Training School, Negotiation Skills at the National Intelligence Academy, Defense Resource Management at the National Defense College, Public Policy at the Strathmore Business School, Strategic Performance Management at the Kenya Institute of Administration and Intelligence Leadership and Management at the Sherman Kent School in the US. Mr. Muteshi is a recipient of the Order of the Grand Warrior of Kenya (OGW, 2005) and Chief of the Order of the Burning Spear (CBS, 2016).</p>




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 <p><b>Mr. Wilfred Kinyua,</b> Secretary Administration</p>	<p><b>Mr. Wilfred Kinyua</b> is the Secretary Administration, State Department for Immigration and Citizen Services with effect from 10<sup>th</sup> January, 2018. He is in charge of administration. He holds Bachelor of Arts from the University of Nairobi in 1988 and Senior Management Seminar (SMS) from Kenya Institute of Administration in 2006.</p>
 <p><b>Mr. Kennedy N. Okondo,</b> Chief Economist</p>	<p><b>Mr. Kennedy N. Okondo</b> is the Chief Economist, State Department for Immigration and Citizen Services with effect from 1<sup>st</sup> August, 2019. Mr. Okondo holds Master's degree in Arts, 1995 and Bachelor degree in Arts both from Maharaja Sayajirao University of Baroda in 1994 and Strategic leadership development programme, 2011.</p>
 <p><b>Christine N. Mathu (Ms)</b> Deputy Director, HRM&amp;D</p>	<p><b>Christine N. Mathu (Ms)</b> assumed the headship of Human Resource Management and Development department, State Department for Immigration and Citizen Services with effect from 1<sup>st</sup> February, 2019. In her portfolio, Ms. Mathu is charged with overall advice on Human Resource Management matters. She holds a Master's degree in Business Administration from ESAMI School of Management in 2012, Bachelor of Arts from the University of Nairobi in 1988 and Higher Diploma in Human Resource Management. She is a full Member of IHRM.</p>
 <p><b>Kodeck M. Makori,</b> Ag. Commissioner for Refugee Affairs</p>	<p><b>Kodeck M. Makori</b> is a Senior Deputy Secretary, State Department for Immigration and Citizen Services. He currently heads the Refugee Affairs Secretariat and he is the acting Commissioner for Refugee Affairs with effect from 1<sup>st</sup> August, 2019. Prior to this, Mr. Makori was the Deputy County Commissioner, Machakos County with effect from 8<sup>th</sup> April, 2015. He holds Master of Arts (In International Studies) from the University of Nairobi in 2011 and Bachelor of Arts from Kenyatta University in 1994. Currently, Mr. Makori is pursuing Doctor of Philosophy in Peace and Conflict Studies from Masinde Muliro University of Science and Technology.</p>

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 <p><b>Gideon N. Gichana,</b> Senior Principal Finance Officer</p>	<p><b>Gideon N. Gichana</b> assumed the position of Senior Principal Finance Officer, State Department for Immigration and Citizen Services with effect from 2<sup>nd</sup> November, 2017. Mr. Gichana holds Bachelor of Science - Jomo Kenyatta University of Agriculture and Technology in 1995, Public Sector Financial Management Course and he is a Certified Public Accountant in Kenya. Member of ICPAK No. 9685</p>
 <p><b>Loise N. Kibicho,</b> Head of Accounting Unit</p>	<p><b>Loise Kibicho</b> assumed the position of Assistant Accountant General, State Department for Immigration and Citizen Services with effect from 23<sup>rd</sup> November, 2017. She is charged with financial reporting as well as preparation and fair presentation of financial statements. She holds Master's degree in Business Administration from Esami in 2013, Bachelor's degree in Business Administration from Maseno University in 2002, Senior Management Course and she is a Certified Public Accountant in Kenya. Member of ICPAK No. 14061</p>
 <p><b>Mr. Hesbon M. Kiseru,</b> Head of Supply Chain Management Unit</p>	<p><b>Mr. Hesbon M. Kiseru</b> assumed the position of Assistant Director, Supply Chain Management Services, State Department for Immigration and Citizen Services with effect from 10<sup>th</sup> August, 2018. Mr. Kiseru is charged with Procurement unit. He holds Master's degree in Business Administration from Jomo Kenyatta University of Agriculture and Technology in 2012, Bachelor of Arts from the University of Nairobi in 1990, Senior Management Course in 2011 and Diploma in Purchasing and Supply from the Chartered Institute of Purchasing and Supply in 2006. Member of CIPS</p>

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements**

**COMPOSITION OF THE COMMITTEE MEMBERS**

The various committee members within the State Department are drawn from various sections of the department and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

**1. BUDGET IMPLEMENTATION COMMITTEE**

This committee is composed of the following members drawn from various sections with broad knowledge of the operations of the Department:

Members

1. Mr. Wilfred Kinyua	- Secretary Assistant	- Vice Chair
2. Mr. Alexander Muteshi	- Director Immigration Services	- Member
3. Mr. Kodek Makori	- Ag. Commissioner for Refugees	-Member
4. Mr. Kennedy N. Okondo	-Deputy Chief Economist	- Member
5. Mr. Gideon N. Gichana	- Snr. Principal Finance Officer	- Member
6. Ms. Loise N. Kibicho	- Asst. Accountant General	- Member

Mandate

- I. To review and consider the cash flow plans – this shall involve a regular review of Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to National Treasury;
- II. To review the utilization of cash limits and consider any changes as may be required;
- III. To review the utilization of donor funds voted for the MDA;
- IV. To advise the Accounting Officer on any challenges related to the budget implementation
- V. To review and recommend reallocation of expenditure;
- VI. To review and approve the submission of the expenditure returns, IPPD, Pending Bills and A-I-A returns for the MDSs and recommend actions to be taken;
- VII. To participate in Sector Working Groups; and
- VIII. To prepare the budget for the line Ministry/ State Department in consultation with Heads of Departments.

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**(d) Fiduciary Oversight Arrangements (continued)**

**2. MINISTERIAL HUMAN RESOURCE MANAGEMENT ADVISORY COMMITTEE (MHRMAC)**

The Ministerial Human Resource Management Advisory Committee (MHRMAC) consists of the following members drawn from various Departments in the State Department for Immigration and Citizen Services.

1. Maj. Gen. (Rtd) Dr. Gordon Kihalangwa, CBS. - Chairman
2. Mr. Wilfred Kinyua.
3. Mr. Alexander M. Imbenzi.
4. Mr. Kodeck Makori
5. Mr. Kennedy N. Okondo
6. Mr. Gideon N. Gichana
7. Mr. Benedict M. Maingi – Secretary, July 2018 – January 2019.
8. C. N Mathu (Ms) – Secretary, February 2019 – June 2019.

**Schedule of MHRMAC Meetings for financial year 2018/2019**

	Name	July, 2018	Aug 2018	Sept, 2018	Oct, 2018	Nov, 2018	Dec, 2018	Jan, 2019	Feb, 2019	Mar, 2019	April 2019	May 2019	June, 2019	TOTAL
1	Maj. Gen. (Rtd) Dr. Gordon Kihalangwa,	✓	✓	✓	-	✓	✓	x	✓	✓	✓	✓	✓	10
2	Mr. Wilfred Kinyua.	x	✓	✓	-	x	✓	✓	✓	✓	✓	✓	✓	9
3	Mr. Alexander M. Imbenzi	✓	✓	✓	-	x	✓	✓	✓	✓	x	x	✓	8
4	Mr. Kodeck Makori	✓	✓	✓	-	✓	✓	x	✓	x	✓	✓	✓	9
5	Mr. Kennedy N. Okondo	✓	x	x	-	✓	x	✓	✓	✓	✓	✓	x	7
6	Mr. Gideon N. Gichana	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	11
7	Mr. Benedict M. Maingi	✓	✓	✓	-	✓	✓	✓	x	x	x	x	x	6
8	C. N Mathu (Ms)	✓	✓	✓	-	x	x	✓	✓	✓	✓	✓	✓	9

The functions of Ministerial Human Resource Management Advisory Committee entail making recommendations to the authorized officer regarding: -

- Recruitment, selection and appointment

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

- Performance management
- Promotions
- Confirmation in appointment
- Training and Development
- Training Impact Assessment
- Recommendations for secondments and unpaid leave
- Recommendation for retirement on medical grounds
- Recommendation for re-designation
- Discipline
- Promotion of values and Principles of Public Service.

The Ministerial Human Resource Management Advisory Committee (MHRMAC) meets once in each month and the decision of the Committee is by consensus or majority vote of the members present.

**3. MINISTERIAL PERFORMANCE MANAGEMENT COMMITTEE.**

Ministerial Performance Management Committee (MPMC) consists of the following members

1. Maj. Gen. (Rtd) Dr. Gordon Kihalangwa, CBS. - Chairman
2. Mr. Wilfred Kinyua.
3. Mr. Alexander M. Imbenzi.
4. Mr. Kennedy N. Okondo
5. Mr. Benedict M. Maingi – Secretary, July 2018 – January 2019.
6. C. N Mathu (Ms) – Secretary, February 2019 – June 2019.
7. Kodeck Makori
8. Loise Kibicho
9. Joseph K. Murungi

The committee is expected to perform the following functions:

- i) Undertake quarterly review of implementation of Strategic Plans and Performance Contracts.
- ii) Ensure linkage between institutional performance contract and performance appraisal system.
- iii) Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through staff performance appraisal system.
- iv) Consider performance reports from various departments within the state department and make recommendations for improvement
- v) Hold quarterly performance review meetings.

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**(d) Fiduciary Oversight Arrangements (continued)**

- vi) Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year
- vii) Review cases of appeals on appraisal ratings between supervisors and appraises
- viii) Make recommendations to the authorized officer on the application of rewards or sanctions.
- ix) Develop and implement the internal monitoring and evaluation and reporting system
- x) Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

The Ministerial Performance Management Committee (MPMC) meets at least once in each quarter and the decision of the Committee is by consensus or majority vote of the members present.

**4. DISABILITY MAINSTREAMING COMMITTEE**

Disability Mainstreaming Committee is composed of the following members drawn from various departments:

1. C. N. Mathu (Ms.)	Chairperson
2. Robin Kinoti	Member
3. Christine Hwaga	Member
4. Mark Arot	Member
5. Felicita Wanjiru Kariuki	Member
6. Samwel Nyamai	Member
7. Miriam Mwangeli	Member
8. Damaris A. Otieno	Member
9. Christine Manene	Member

This committee is charged with the responsibilities to: -

- i) Establish and operationalize Disability Mainstreaming Committee with 30% representation of PWDs
- ii) Prepare policy on Disability Mainstreaming for the State Department
- iii) Prepare a work plan and submit to National Council for the people with Disability
- iv) Sensitize and train staff on service provision to persons with disabilities such as mental, physical, visual, deaf, albinism, epilepsy, autism, cerebral palsy etc.
- v) Facilitate establishment of structures and systems to ensure PWDs access information and services e.g. signage guides, braille, lifts with visual etc.
- vi) Ensure progressive realization of 5% new employees, interns/ attachees in the State Department are PWDs
- vii) Submit quarterly reports to National Council Persons with Disability.

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

**5. PASSPORT VETTING COMMITTEE**

The Passport vetting committee consists of the following members drawn from passport section, National Registration of Persons, NIS, DCI, SUPKEM and KNCE which is administratively established.

- |                          |             |
|--------------------------|-------------|
| 1. Mr. Eugene Lukingi,   | Chairperson |
| 2. Mr. David Wambilianga | Secretary   |
| 3. Mrs. Jackline Magana  | Member      |
| 4. Mr. Samuel Mwangi     | Member      |
| 5. Mr. Alphonse Nzyimi   | Member      |
| 6. Mr. Carison Kamunde   | Member      |
| 7. Mrs. Charity Wanjohi  | Member      |
| 8. Mr. Mohamed M. Sheikh | Member      |
| 9. Mr. Mohamed Fadhal    | Member      |
| 10. Mr. Kennedy Mose     | Member      |

The functions of the above committee are;

- Vetting of applicants from border communities.
- Ensure that only bona fide Kenyans citizens are issued with passport

The passport vetting committee meets eight times a month and the decision of the Committee is by consensus or majority vote of the members present.

**6. WORK PERMIT DETERMINATION COMMITTEE**

The work permit determination committee is entrenched in the act and consists of the following drawn from various ministries and security agencies

- |                            |           |
|----------------------------|-----------|
| 1. Mr. Serser Chelulei     | Chair     |
| 2. Mr. Linus Mureithi      | Secretary |
| 3. Mr. David Wambilianga   | Member    |
| 4. Mrs. Esther Onyango     | Member    |
| 5. Mrs. Edith Okoki        | Member    |
| 6. Mrs. Hellen Chemuren    | Member    |
| 7. Mr. Charles Muthui      | Member    |
| 8. Mr. Joseph Sosio        | Member    |
| 9. Mrs. Christine Kanyambu | Member    |

The committee is expected to perform the following functions:

- Deliberation of work permit
- Carry out background security investigation
- Interviewing of applicant /company management where necessary
- Recommendation to the director for approval or rejection of work permit.

The Committee meets once a week and the decision of the Committee is by consensus or majority vote of the members present.

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**(d) Fiduciary Oversight Arrangements (continued)**

**7. PERMANENT RESIDENCE ADVISORY COMMITTEE**

Permanent Residence Advisory Committee is composed of the following members drawn from various departments:

1. Mr. Hillary Ole Mooke	Chair
2. Eric K. Rotich	Secretary
3. Joseph Anindo	Member
4. Franklin Mutembei	Member
5. Rose Soita	Member
6. Alfred Omangi	Member
7. Salome Malala	Member
8. Edwin Tanui	Member
9. Juliet Ongoma	Member

This committee is charged with the responsibilities to: -

Recommend to the director for approval or rejection of residential permit.

The committee meets when they are called upon and when need arises.

**8. CITIZENSHIP ADVISORY COMMITTEE**

Citizenship committee comprises of the following members drawn from various ministries and departments.

1. Mr. Edwin Ngetich	Chairperson
2. Ms. Everlyn Cheluget	Secretary
3. Mr. Frankline Mutembei	Member
4. Ms. Everlyne Makhanu	Member
5. Mr. Alfred Omangi	Member
6. Mr. Hillary Mooke	Member
7. Mr. Abdirahman Ayala	Member

**Mandate**

- I. The role of the committee is to deliberate on all applications for Kenya citizenship and make appropriate recommendation to the cabinet secretary.
- II. Interview applicants on their suitability for citizenship.
- III. Receive and evaluate Intelligence report on Citizenship applicants

The committee sits on an average of four meetings per month

**9. ALCOHOL, DRUGS AND SUBSTANCE ABUSE COMMITTEE**

**Members**

1. Linda Okola	Chairperson
2. Rodah J. Kiptum	Member
3. Elizabeth Bolo	Member
4. Edwin Muriuri	Member

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5. Margaret Gatambia	Member
6. Rose K. Momanyi	Member
7. Ibrahim Yahya	Member
8. Grace W. Muriuki	Member
9. Mirriam Ndunda	Member
10. Rachel Ngugi	Member
11. Martin Nyaga	Member

**Mandate**

1. Ensure that the mainstreaming of ADA is carried out in State Department;
2. Ensure implementation of the workplace policy on ADA within the State Department;
3. Ensure non-discrimination of employees with addiction to alcohol, drugs or other substances in all state Departments
4. Participate in the development, acquisition and dissemination of sector specific information, Education and Communication (IEC) materials;
5. Ensure that resources/ information Centres are stocked with relevant and up to date HIV Materials
6. Any other responsibilities prescribed in the Principal Secretary's annual Performance Contract.

**10. WORK ENVIRONMENT SAFETY AND HEALTH COMMITTEE**

Members

1. Mr. Robin Kinoti	Chairperson
2. Ms. Margaret Gatambia	Secretary
3. Mr. Michael Wafubwa	Member
4. Ms. Sarah Chitayi	Member
5. Ms. Grace Muriuki	Member
6. Mr. Julius Sang	Member
7. Mr. Tom Mboya	Member
8. Mr. Bernard Mutua	Member
9. Mr. Ibrahim Yahya	Member

Mandate

- The protection and promotion of worker's health by preventing and controlling occupational diseases and accidents;
- The development and promotion of healthy and safe work, work environments and work organizations;
- Enhancement of physical, mental and social well-being of workers; and
- Enabling workers to conduct socially and economically productive lives and to contribute positively to sustainable development (WHO 2010).

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**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(e) State Department for Immigration and Citizen Services Headquarters**

P.O. Box 30395-00100  
Nyayo House  
Kenyatta Avenue/ Uhuru Highway  
Nairobi, KENYA

**(f) Entity Contacts**

Telephone: (254) 020 - 2222022  
E-mail: [dis@immigration.go.ke](mailto:dis@immigration.go.ke)  
Website: [www.immigration.go.ke](http://www.immigration.go.ke)

**(g) Entity Bankers**

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

Kenya Commercial Bank  
Head Office  
Kencom House  
P.O. Box 48400  
Nairobi, Kenya

National Bank of Kenya  
Harambee Avenue  
P.O. Box 72866  
Nairobi, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Advisor**

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

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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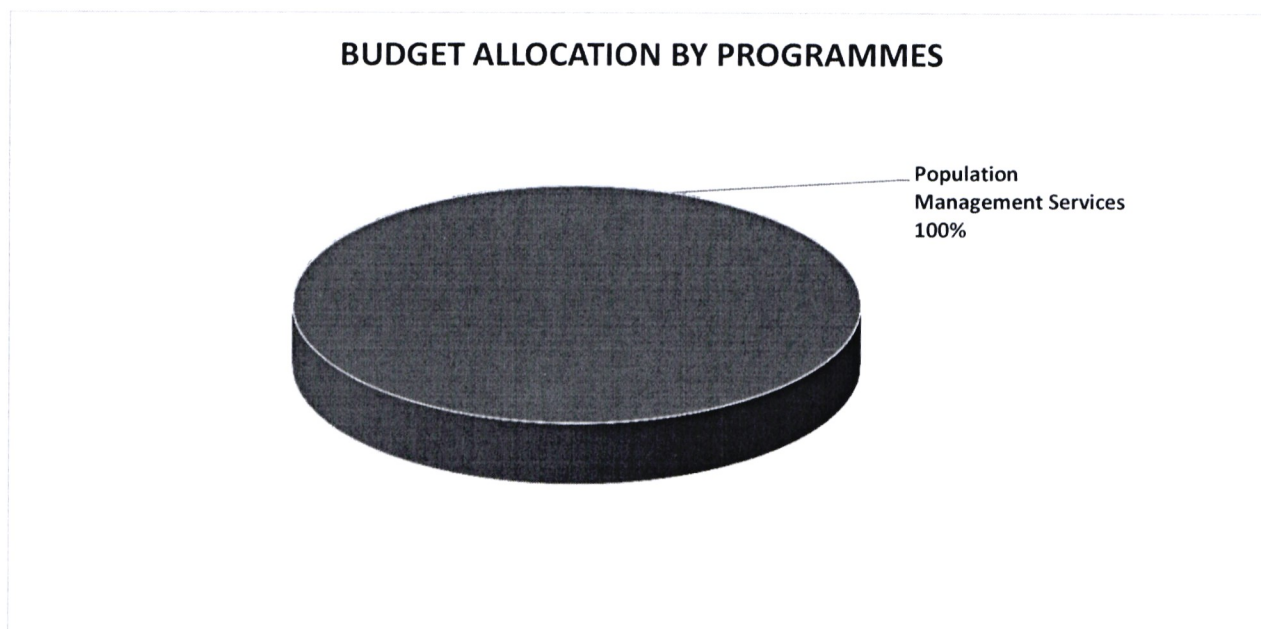
**II. COMMENTARY BY THE CABINET SECRETARY**



**BUDGET ALLOCATION**

In the financial year 2018/19 the State Department for Immigration and Citizen Services had a gross budget of **Kshs. 3,714,083,698** which was made up of **Kshs. 1,493,285,005** and **Kshs. 2,220,798,693** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 3,714,083,698** under it's only programme:



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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**I. Programme 1: Immigration Services**

This programme was allocated **Kshs 3,714,083,698** representing 100% of the budget. A total of **Kshs 3,334,441,577** was spent under the programme

**Key Performance Highlights**

Below is an overview of the financial performance for the year ended 30<sup>th</sup> June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Financial Performance Summary**

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2019**

<b>Financial Performance</b>	<b>Printed Estimates</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Utilisation Variance</b>
Total Receipts	3,714,083,698	3,368,295,653	(345,788,045)	(10%)
Total Payments	3,714,083,698	3,334,441,577	(379,642,121)	(10%)
<b>Surplus for the Year</b>	-	<b>34,854,076</b>	<b>34,854,076</b>	<b>&gt;100%</b>

Actual receipts by the MDAs stood at 10% below budget while actual payments were 10% below budget. This is attributable to underutilisation of budget allocation for acquisition of assets.

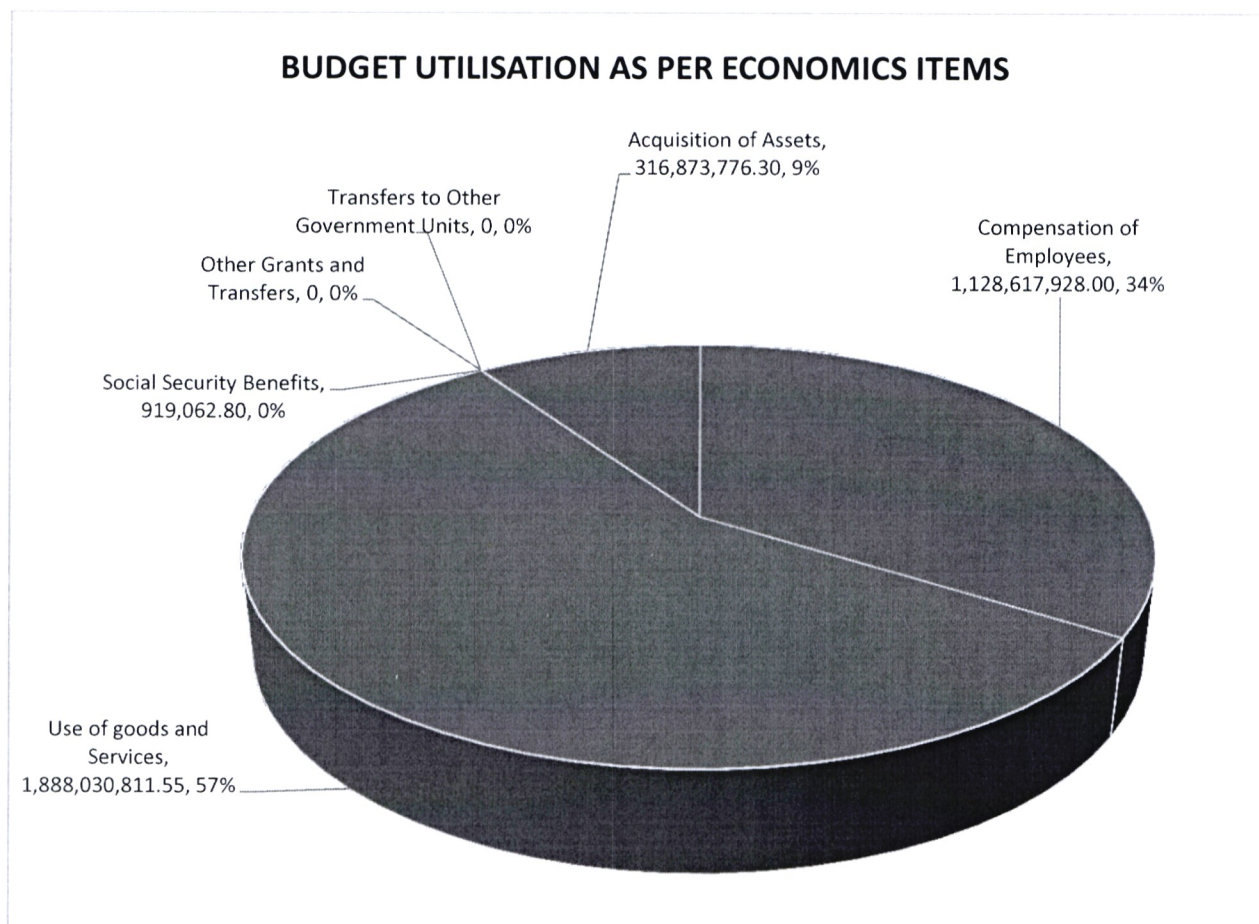
**Budget Utilisation**

The State Department spent **Kshs. 3,334,441,577** against an approved budget of **Kshs. 3,714,083,698** representing absorption of **90%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	1,216,211,982.00	1,128,617,928.00	88,141,392.60
Use of goods and Services	2,170,816,577.00	1,888,030,811.55	282,811,373.45
Transfers to Other Government Units	178,200.00	0	178,200.00
Other Grants and Transfers	0	0	0
Social Security Benefits	1,395,000.00	919,062.80	475,937.20
Acquisition of Assets	325,481,939.00	316,873,776.30	8,608,162.70
<b>Total Payments</b>	<b>3,714,083,698</b>	<b>3,334,441,578.65</b>	<b>380,215,065.95</b>



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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Current Year Performance against Prior Year**

<b>Financial Performance</b>	<b>Year to 30<sup>th</sup> June 2019</b>	<b>Year to 30<sup>th</sup> June 2018</b>	<b>Change</b>	<b>%</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Change</b>
Total Receipts	3,368,295,653	0	3,368,295,653	100%
Total Payments	3,334,441,577	0	3,334,441,577	100%
<b>Surplus/(Deficit) for the Year</b>	<b>33,854,076</b>	<b>0</b>	<b>33,854,076</b>	<b>100%</b>

The State Department for Immigration and Citizen Services was created through the Executive Order No. 1/2018. It was its first year of operations as a reporting unit and therefore didn't have comparative figures.

**Receipts**

The State Department's receipts wholly comprise of exchequer releases from the National Treasury.

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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Payments**

The State Department's payments mainly comprise of, Employee compensation, use of goods and service, social security benefits and acquisition of assets.

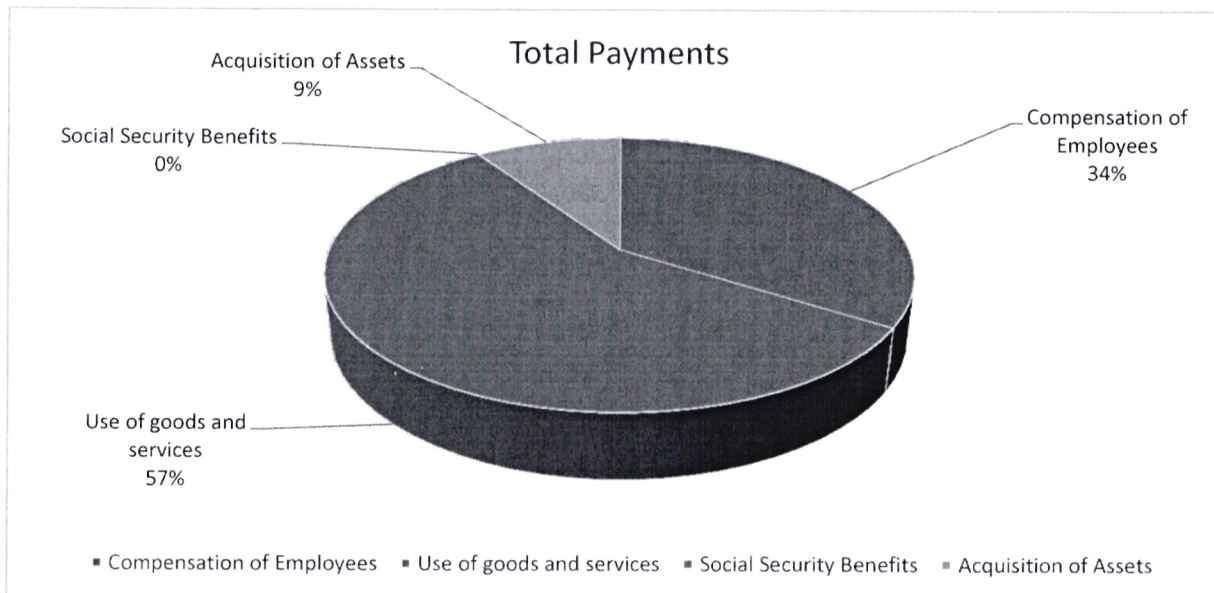
The total payments for FY 2018/2019 stood at Kshs **3,334,441,577**.

**Total Payment Breakdown**

	Year to 30 <sup>th</sup> June 2019	Year to 30 <sup>th</sup> June 2018	Change	%
Payment	Kshs	Kshs	Kshs	Change
Compensation of Employees	1,128,617,928	0	1,128,617,928	100%
Use of goods and services	1,888,030,810	0	1,888,030,810	100%
Social Security Benefits	919,063	0	919,063	100%
Acquisition of Assets	316,873,776	0	316,873,776	100%
<b>Total Payments</b>	<b>3,334,441,577</b>	<b>0</b>	<b>3,334,441,577</b>	<b>100%</b>

Being the entity's first year of operation as a reporting unit, the total payment stood at **Kshs 3,334,441,577**.

The diagram below depicts the share of major categories of payments for the fiscal year ended 30<sup>th</sup> June 2019.

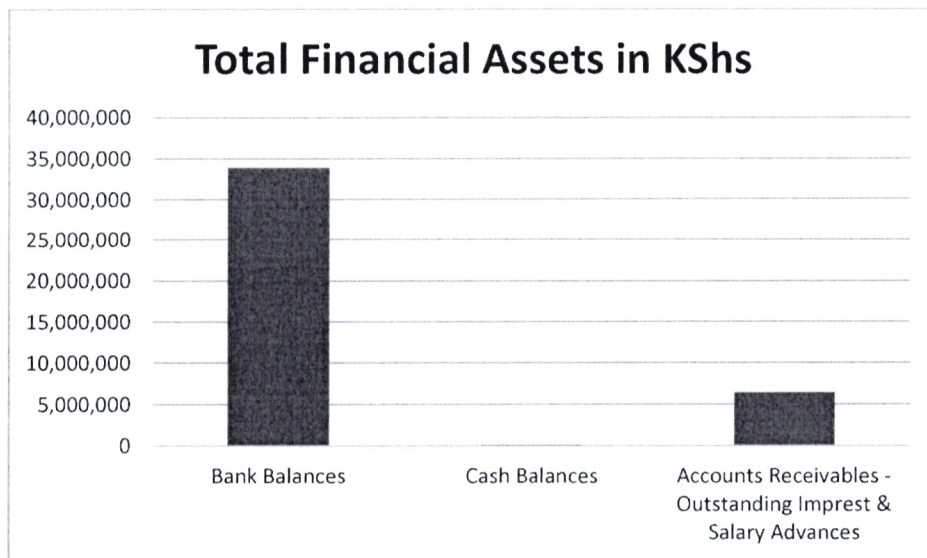


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**Financial Assets Summary**

Financial Assets	As at	As at	Change	%
	30 <sup>th</sup> June 2019	30 <sup>th</sup> June 2018		
	KShs	KShs	KShs	Change
Bank Balances	33,920,428	0	33,920,428	100%
Cash Balances	148,750	0	148,750	100%
Accounts Receivables - Outstanding Imprest & Salary Advances	6,446,260	0	6,446,260	100%
<b>Total Financial Assets</b>	<b>40,515,438</b>	<b>0</b>	<b>40,515,438</b>	<b>100%</b>

Financial asset balances changed by 100% because it was the first year for the state department to report as a stand-alone entity.



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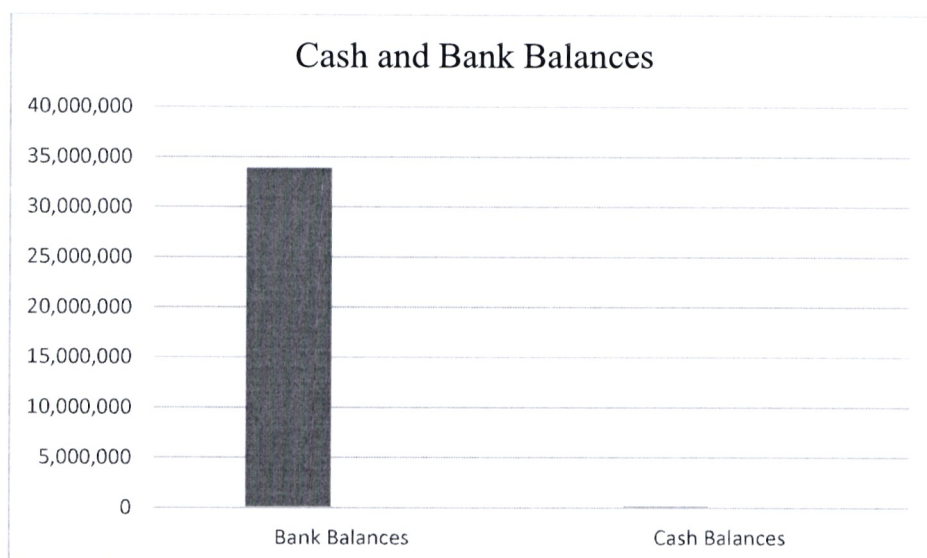
**Cash Flows and Cash Position**

The cash and bank balances held by the State Department for Immigration and Citizen Services as at 30<sup>th</sup> June 2019 was Kshs 34 Million compared to Kshs 0 Million held as at 30<sup>th</sup> June 2018. The breakdown of the cash and bank balances is as summarized in the table below.

**Cash and Bank Balance**

<b>Cash and Bank balances</b>	<b>As at 30<sup>th</sup> June 2019</b>	<b>As at 30<sup>th</sup> June 2018</b>	<b>Change</b>	<b>%</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Change</b>
Bank Balances	33,920,428	0	33,920,428	100%
Cash Balances	148,750	0	148,750	100%
<b>Total</b>	<b>34,069,178</b>	<b>0</b>	<b>34,069,178</b>	<b>100%</b>

Bank balances changed by 100% as it was the first year of operation as an independent state department.

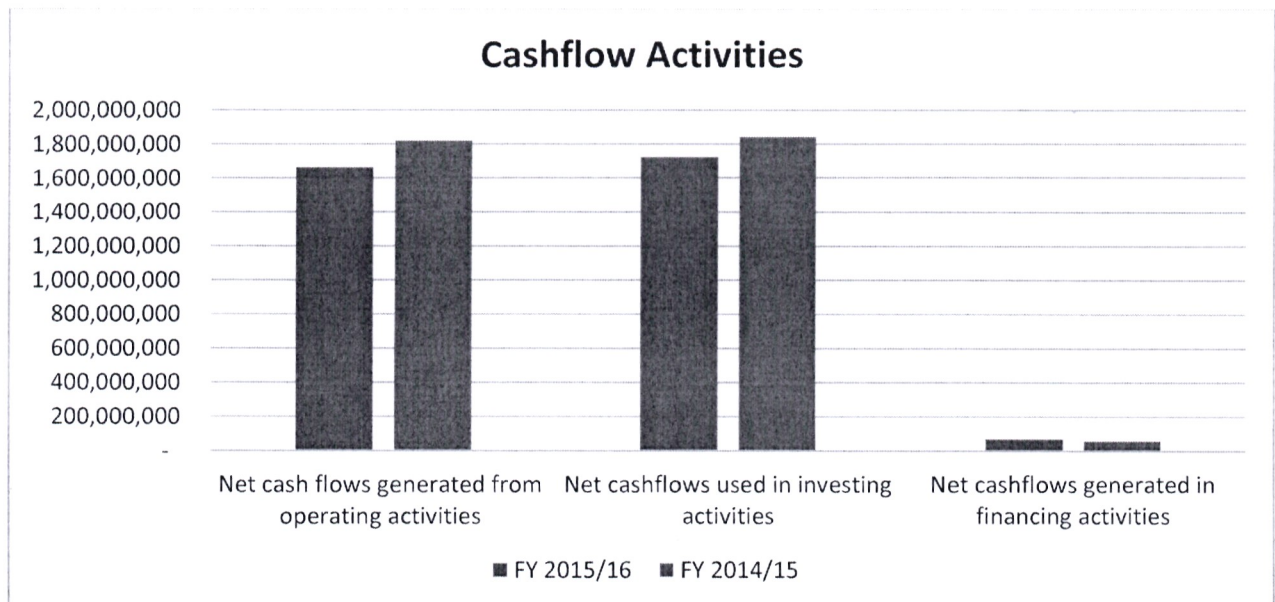


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**Cash Flow Activities**

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 <sup>th</sup> June 2019	Year to 30 <sup>th</sup> June 2018	Change	%
	Kshs	Kshs	Kshs	Change
Net Cash Flows generated from Operating activities	350,942,955	0	350,942,955	100%
Net Cash Flows used in Investing activities	(316,873,776)	0	(316,873,776)	100%
Net Cash Flows generated in Financing activities	34,069,179	0	34,069,179	100%
<b>Net increase in Cash and Cash Equivalents</b>	<b>34,069,179</b>	<b>0</b>	<b>34,069,179</b>	<b>100%</b>
<b>Cash and Cash Equivalents at 1 July</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Cash and Cash Equivalents at 30 June</b>	<b>34,069,179</b>	<b>0</b>	<b>34,069,179</b>	<b>100%</b>



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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)  
Key Achievements of the State Department in the FY 2018/19**

The State department accomplished the following during FY 2018/19:

As at 31<sup>st</sup> March, 2019 the sub-sector made achievements as follows;

1. Enhanced Border Surveillance;
2. Upgraded the e-Passport System;
3. Revenue collected was Kshs.8 Billion;
4. Issued 598,122 Passports, 282,631 Visas, 20,366 Foreign Nationals', 17,573 Work Permits and 4,648,630 Kenyan citizens & Foreigners cleared at the border points;
5. Relocated 9,313 refugees in urban centres to designated camps, registered 16,557 and repatriated 32,039;
6. Cascading of e-Passport issuance to 4 local stations including Embu, Nakuru, Eldoret and Kisii as well as foreign station in Washington DC, London, Paris, Berlin, UAE, and Pretoria.
7. Establishment of Kenya Migration Institute at the University of Nairobi.

**Project that need Implementation**

- Digitisation of immigration record to improve efficiency in data storage and retrieval.
- Establishment of Disaster Recovery Sites (DR) to provide backup of records therefore improving data security.
- Installation of Refugee Management System to enhance management of refugees.
- Implementation of voluntary repatriation of refugee's programme due to continuous influx of refugees causing strain on local resources.
- Maintenance of passport system (both hardware, software and licenses) to ensure efficiency and effectiveness of service delivery.
- Upgrade of connectivity in Nyayo house to ensure efficiency and effectiveness of service delivery
- Procurement of motor vehicles to improve operations at the airports and busy border control points
- Construction of Border points to reduce porosity along the northern Kenya borders

**Emerging Issues**

The following are some of the emerging issues and challenges facing the State Department:

1. Influx of asylum seekers and illegal immigrants from neighbouring countries due to porous borders and conflicts in their countries has resulted in insecurity and enormous repatriation costs.
2. The inability to identify genuine Kenyans leads to irregular issuance of birth certificates, IDs and consequently passports to non-Kenyans hence resulting to increased insecurity. This has also resulted in the formation of several vetting committees thus causing a delay in service delivery.
3. The ICT funds being domiciled under the Ministry of ICT.
4. Creation of state department for Interior and Citizen Services.
5. Long Queues due to high demand for E-passport.
6. Online payments and revenue collection.

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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Challenges**

The following challenges weighed heavily on the Ministry's effort to effectively deliver on its mandate;

- i. **Porous Kenyan borders:** Kenya's porous borders with her neighbours has been a major security concern.
- ii. **Inadequate human capacity:** The current demand for migration services (i.e. Cascading of e-Passport to local sites and abroad, expanded JKIA, investigation, prosecution and repatriation)
- iii. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department lack office space to accommodate its officers.
- iv. **Terms of Service:**
- v. **Inadequate funding:** Inadequate budget allocation.

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**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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.

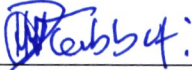
The Accounting Officer in charge of the State Department for Immigration and Citizen Services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the State Department for Immigration and Citizen Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Immigration and Citizen Services further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Immigration and Citizen Services 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**

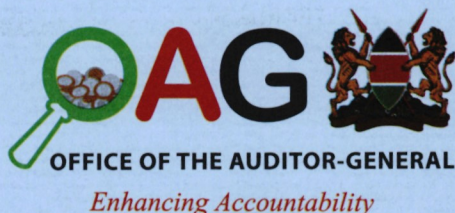
The entity's financial statements were approved and signed by the Accounting Officer on \_\_30<sup>th</sup> September 2019.

  
\_\_\_\_\_  
MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary

  
\_\_\_\_\_  
LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES FOR THE YEAR ENDED 30 JUNE, 2019**

### **REPORT ON THE FINANCIAL STATEMENT**

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Immigration and Citizen Services set out on pages 13 to 30, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation – recurrent and development combined 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Immigration and Citizen Services as at 30 June, 2019, 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**

##### **Unsupported Confidential Expenditure**

During the financial year, the State Department for Immigration and Citizen Services incurred a confidential expenditure under item 2211312, totalling Kshs.29,450,750. However, the expenditure was not supported by a certificate or a declaration by the Cabinet Secretary and Accounting Officer, contrary to the requirements under Regulation 101 (5) of the Public Finance Management (National Government) Regulations, 2015. Further, no documentary evidence was provided to support an expenditure of Kshs.722,500 out of the total confidential expenditure of Kshs.29,450,750.

Consequently, it has not been possible to ascertain the propriety of the confidential expenditure of Kshs.29,450,750 incurred during the year ended 30 June, 2019.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for Immigration and Citizen Services in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other

ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Pending Bills**

Disclosed in Note 11.1 to the financial statements are pending bills totalling Kshs.210,887,020 which were not settled during the year but were carried forward to 2019/2020 financial year. Had these bills been settled and the expenditure charged to the relevant accounts for 2018/2019, the statement of receipts and payments for the year would have reflected a deficit of Kshs.177,032,944 instead of the surplus of Kshs.33,854,076 now shown.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Lack of ICT Policy Documents**

The State Department for Immigration and Citizen Services did not have an approved ICT Policy, ICT strategic plan and a disaster recovery plan during the year under review. This is contrary to Treasury Circular No. 03/2009; Ref: MOF/IAG/033(75) requires that government entities/agencies to, among other things, develop and establish Risk Management Policy and Framework (RMPF) to guide its strategic and operational activities.

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 processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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 that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

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

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

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

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

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


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

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

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**06 October, 2020**

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	3,368,295,653	-
<b>TOTAL REVENUES</b>		<b>3,368,295,653</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	1,128,617,928	-
Use of goods and services	3	1,888,030,810	-
Social Security Benefits	4	919,063	-
Acquisition of Assets	5	316,873,776	-
<b>TOTAL PAYMENTS</b>		<b>3,334,441,577</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>33,854,076</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary



LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	6A	33,920,428	-
Cash Balances	6B	148,750	-
<b>Total Cash And Cash Equivalents</b>		<b>34,069,178</b>	-
Accounts Receivables - District Suspense Account	7	6,446,260	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>40,515,438</b>	-
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	8	6,661,362	-
<b>NET FINANCIAL ASSETS</b>		<b>33,854,075</b>	-
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	-	-
<b>Surplus/Deficit for the year</b>		<b>33,854,076</b>	-
<b>NET FINANCIAL POSSITION</b>		<b>33,854,076</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3<sup>th</sup> September 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary



LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061


**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**VI. STATEMENT OF CASH FLOWS**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	3,368,295,653	-
		<b>3,368,295,653</b>	-
<b>Payments for operating expenses</b>			
Compensation of Employees	2	(1,128,617,928)	-
Use of goods and services	3	(1,888,030,810)	-
Social Security Benefits	4	(919,063)	-
<b>Adjusted for:</b>			
Changes in receivables		(6,446,260)	-
Changes in payables		6,661,362	-
<b>Net cashflow from operating activities</b>		<b>350,942,955</b>	-
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	5	(316,873,776)	-
<b>Net cash flows from Investing Activities</b>		<b>(316,873,776)</b>	-
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>34,069,179</b>	-
<b>Cash and cash equivalent at BEGINNING of the year</b>		-	-
<b>Cash and cash equivalent at END of the year</b>		<b>34,069,179</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:

  
MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary

  
LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,657,784,412	2,056,299,287	3,714,083,698	3,368,295,653	345,788,045	91%
<b>Total Receipts</b>	<b>1,657,784,412</b>	<b>2,056,299,287</b>	<b>3,714,083,698</b>	<b>3,368,295,653</b>	<b>345,788,045</b>	<b>91%</b>
<b>Payments</b>						
Compensation of Employees	475,844,955	740,367,028	1,216,211,982	1,128,617,928	87,594,054	93%
Use of goods and services	1,017,941,957	1,152,874,620	2,170,816,577	1,888,030,811	282,785,766	87%
Transfers to Other Government Units	90,000	88,200	178,200	-	178,200	0%
Other grants and transfers	6,670,000	(6,670,000)	-	-	-	0%
Social Security Benefits	-	1,395,000	1,395,000	919,063	475,937	66%
Acquisition of Assets	157,237,500	168,244,439	325,481,939	316,873,776	8,608,163	97%
<b>Grand Total</b>	<b>1,657,784,412</b>	<b>2,056,299,287</b>	<b>3,714,083,698</b>	<b>3,334,441,577</b>	<b>379,642,121</b>	<b>90%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,854,076</b>	<b>(33,854,076)</b>	

- i. Underutilisation in use of goods of 87% was as a result of long procurement process
- ii. Underutilisation in Social Security Benefits of 66% was as a result of decrease in staff due to retirement

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:

  
MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary

  
LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Exchequer releases	967,484,412	1,253,314,282	2,220,798,693.00	1,908,232,348	312,566,345	86%
<b>Total Receipts</b>	<b>967,484,412</b>	<b>1,253,314,282</b>	<b>2,220,798,693</b>	<b>1,908,232,348</b>	<b>312,566,345</b>	<b>86%</b>
<b>PAYMENTS</b>						
Compensation of Employees	475,844,955	740,367,028	1,216,211,982	1,128,617,927	87,594,055	93%
Use of goods and services	397,941,957	480,421,252	878,363,209	657,375,534	220,987,675	75%
Transfers to Other Government Units	90,000	88,200	178,200	-	178,200	0%
Other grants and transfers	6,670,000	(6,670,000)	-	-	-	0%
Social Security Benefits	-	1,395,000	1,395,000	919,063	475,937	66%
Acquisition of Assets	86,937,500	37,712,802	124,650,302	119,344,792	5,305,510	96%
<b>Grand Total</b>	<b>967,484,412</b>	<b>1,253,314,282</b>	<b>2,220,798,693</b>	<b>1,906,257,316</b>	<b>314,541,377</b>	<b>86%</b>
<b>Surplus/De ficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,975,032</b>	<b>(1,975,032)</b>	

Notes

- i. Underutilisation of budget for the use of goods and services of 75% was due to the long procurement process.

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:

  
MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary

  
LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	690,300,000	802,985,005	1,493,285,005	1,460,063,305	33,221,700	98%
<b>Total Receipts</b>	<b>690,300,000</b>	<b>802,985,005</b>	<b>1,493,285,005</b>	<b>1,460,063,305</b>	<b>33,221,700</b>	<b>98%</b>
<b>Payments</b>						
Use of goods and services	620,000,000	672,453,368	1,292,453,368	1,230,655,277	61,798,091	95%
Acquisition of Assets	70,300,000	130,531,637	200,831,637	197,528,984	3,302,653	98%
<b>Grand Total</b>	<b>690,300,000</b>	<b>802,985,005</b>	<b>1,493,285,005</b>	<b>1,428,184,261</b>	<b>65,100,744</b>	<b>96%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>31,879,044</b>	<b>(31,879,044)</b>	

The entity is reporting as a stand-alone State department for the first time

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
 Principal Secretary



LOISE N. KIBICHO  
 Assistant Accountant General  
 ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 30th June, 2019 Kshs	Adjustments Kshs	Final Budget 30th June, 2019 Kshs	Actual on comparable basis 30th June, 2019 Kshs	Budget utilization difference Kshs
Population Mngement Services	1,657,784,412	2,056,299,287	3,714,083,698	3,334,441,577	379,642,121
Immigration Services	1,657,784,412	2,056,299,287	3,714,083,699	3,334,441,577	379,642,121
<b>TOTAL</b>	<b>1,657,784,412</b>	<b>2,056,299,287</b>	<b>3,714,083,698</b>	<b>3,334,441,577</b>	<b>379,642,121</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

The entity is reporting as a stand-alone State department for the first time

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



MAJ. GEN. (RTD) DR GORDON O. KIHALAGWA, CBS  
Principal Secretary



LOISE N. KIBICHO  
Assistant Accountant General  
ICPAK No. 14061

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**2. Reporting entity**

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

- i. Community Empowerment Project

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

**Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Transfers from the Exchequer**

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

**External Assistance**

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

**Donations and grants**

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

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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**Reports and Financial Statements**

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**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

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

**Acquisition of fixed assets**

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

**4. In-kind contributions**

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

**5. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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. There were no other restrictions on cash during the year

**6. Accounts Receivable**

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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**Reports and Financial Statements  
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**XIII NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM NATIONAL TREASURY**

The following are the amounts transferred from the exchequer to the ministry on a quarterly basis:

<b>EXCHEQUER RELEASES</b>				
<b>Description</b>	<b>Referen</b>	<b>Date of transfer</b>	<b>2018-2019 Kshs</b>	<b>2017-2018 Kshs</b>
Total Exchequer Releases for quarter 1			316,730,065	-
Total Exchequer Releases for quarter 2			855,390,380	-
Total Exchequer Releases for quarter 3			855,523,550	-
Total Exchequer Releases for quarter 4			1,340,651,658	-
<b>TOTAL</b>			<b>3,368,295,653</b>	<b>-</b>

The state department received an exchequer of Kshs 3,368,295,653 against the budgeted receipt of 3,714,083,689.

**2 COMPENSATION OF EMPLOYEES**

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees.

<b>COMPENSATION OF EMPLOYEES</b>				
			<b>2018-2019 Kshs</b>	<b>2017-2018 Kshs</b>
Basic salaries of permanent employees			750,807,482	-
Basic wages of temporary employees			16,301,945	-
Personal allowances paid as part of salary			361,508,501	-
<b>TOTAL</b>			<b>1,128,617,928</b>	<b>-</b>

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**3 USE OF GOODS AND SERVICES**

These comprise the total value of goods and services consumed.

<b>USE OF GOODS AND SERVICES</b>		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		45,244,491	-
Communication, supplies and services		18,285,376	-
Domestic travel and subsistence		107,718,981	-
Foreign travel and subsistence		31,737,687	-
Printing, advertising and information supplies & services		1,835,415	-
Rentals of produced assets		38,964,949	-
Training expenses		25,388,175	-
Hospitality supplies and services		20,431,899	-
Insurance Costs		491,062	-
Specialised materials and services		1,255,129,061	-
Office and general supplies and services		41,199,494	-
Other operating expenses		141,188,348	-
Routine maintenance – vehicles and other transport equipment		15,831,546	-
Routine maintenance – other assets		108,515,091	-
Fuel Oil and Lubricants		36,069,236	-
<b>TOTAL</b>		<b>1,888,030,810</b>	<b>-</b>

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 SOCIAL SECURITY BENEFITS**

<b>SOCIAL SECURITY BENEFITS</b>		2018-2019	2017-2018
		Kshs	Kshs
Government pension and retirement benefits		919,063	-
<b>TOTAL</b>		<b>919,063</b>	<b>-</b>

Social Security benefits relate to medical and life assurance for staff deployed in highly volatile areas by the State Department.

**5 ACQUISITION OF ASSETS**

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

<b>ACQUISITION OF ASSETS</b>		2018-2019	2017-2018
		Kshs	Kshs
Construction of Buildings		8,590,473	-
Refurbishment of Buildings		52,050,649	-
Construction and Civil Works		-	-
Purchase of Vehicles and Other Transport Equipment		89,362,000	-
Overhaul of Vehicles and Other Transport Equipments		133,458	-
Purchase of Household Furniture and Institutional Equipment		3,437,541	-
Purchase of Office Furniture and General Equipment		59,738,193	-
Purchase of Specialised Plant, Equipment and Machinery		103,376,463	-
Rehabilitation of Civil Works		185,000	-
<b>Sub Total</b>		<b>316,873,776</b>	<b>-</b>
<u>Financial Assets</u>			
<b>TOTAL</b>		<b>316,873,776</b>	<b>-</b>

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**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6A: Bank Accounts**

Bank Accounts		Amount in bank account currency	TYPE	2018-2019 Kshs	2017-2018 Kshs
Name of Bank, Account No. & currency					
Central Bank of Kenya, 1000384174, KShs	Ksh	Reccurent		213,860	-
Central Bank of Kenya, 1000384204, KShs	Ksh	Development		27,045,206	-
Central Bank of Kenya, 1000384468, KShs	Ksh	Deposit		6,661,362	-
<b>Total</b>				<b>33,920,428</b>	<b>-</b>

**6B: CASH IN HAND**

Cash in hand	2018-2019 Kshs	2017-2018 Kshs
Cash in Hand – Held in domestic currency	148,750	-
<b>TOTAL</b>	<b>148,750</b>	<b>-</b>

**Cash in hand should also be analysed as follows:**

Cash in hand should also be analysed as follows:	2018-2019 Kshs	2017-2018 Kshs
Headquarters, Nyayo Hse Building, Cashoffice	148,750	-
<b>TOTAL</b>	<b>148,750</b>	<b>-</b>

Cash count certificates for the above amount has been provided as an attachments to the financial statement. (SEE ANNEX 7)

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**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. ACCOUNTS RECEIVABLE – DISTRICT SUSPENSE**

District Suspense A/c		2018-2019	2017-2018
Description		Kshs	Kshs
Government Imprests		-	-
Salary advances		-	-
District suspense		6,446,260	-
<b>TOTAL</b>		<b>6,446,260</b>	<b>-</b>

The amount constitutes unspent monies issued to field offices as shown in annex 5 (SEE ANNEX 5).

**8. ACCOUNTS PAYABLE**

Accounts Payables		2018-2019	2017-2018
		Kshs	Kshs
Deposits		2,852,898	-
Retentions		3,808,465	-
<b>TOTAL</b>		<b>6,661,362</b>	<b>-</b>

These amounts constitute a balance of monies issued by the State Department of Interior for passport system upgrade and monies that is 10% contractors' retention on behalf of third parties that offer services to the State Department. (SEE ANNEX 6)

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**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Immigration and Citizen Services.

- Key management personnel that include the Cabinet Secretaries, Accounting Officers, Director Generals and various committee members within the State Department.
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

Description	2018-2019	2017-2018
	Kshs	Kshs
Key Management compensation		
Transfers to the Other Ministries Departments and Agencies		
Transfers to other State Corporations and Semi-Autonomous Government Agencies		
Transfers to Government Development Projects		
Transfers to Counties		
Transfers from other Ministries Departments and Agencies		
Transfers from Counties		

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**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. OTHER IMPORTANT DISCLOSURES**

**11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

Description	Balances b/f 2017 – 2018	Additions for the period	Paid during the Year	Balances c/f 2018 – 2019
	Kshs	Kshs	Kshs	Kshs
Supply of Goods	-	145,524,898	-	145,524,898
Supply of Services	-	61,784,722	-	61,784,722
<b>Total</b>	-	<b>210,887,020</b>	-	<b>210,887,020</b>

**11.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019 – 2018	2017 – 2018
	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others		
<b>Total</b>		

**11.3: OTHER PENDING PAYABLES (See Annex 3)**

	2019 – 2018	2017 – 2018
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to Entity entities		
Amounts due to third parties		
Others		
<b>Total</b>		

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2019	2018	
	A	B	c	d=a-c		
<b>Construction of buildings</b>						
Dowline Construction Ltd	3,577,400.00			3,577,400		
				-		
				-		
<b>Sub-Total</b>	<b>3,577,400</b>		<b>-</b>	<b>3,577,400</b>	<b>-</b>	
<b>Supply of goods</b>						
Saruva Technologies	584,000.00			584,000		
Aliwin Group Ltd	1,120,800.00			1,120,800		
Bejad Investment	400,000.00			400,000		
Five Zone Traders	705,000.00			705,000		
Susco Enterprises	730,000.00			730,000		
Emmafest Investment	1,000,000.00			1,000,000		
Kayclan Limited	4,347,500.00			4,347,500		
Emmafest Investment	450,000.00			450,000		
Nyken Africa Ltd	427,050.00			427,050		
Samtech Toner Stationers	517,000.00			517,000		
Kewwiny Agencies	521,000.00			521,000		
Alysa Agencies	285,600.00			285,600		
Butah Technologies	418,000.00			418,000		
Kenserve International	498,000.00			498,000		
Shifrah International	532,000.00			532,000		
Butah Technologies	455,000.00			455,000		
Gitomax Investment	210,000.00			210,000		
Carbrotech Ventures	207,459.00			207,459		
Sizemado Services	310,000.00			310,000		
Sizemado Services	155,000.00			155,000		
Gitomax Investment	182,000.00			182,000		
Aliwin Group Ltd	1,167,400.00			1,167,400		
Linkmat Investment	736,800.00			736,800		
Moca Ventures	1,084,000.00			1,084,000		

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Moca Ventures	1,084,000.00			1,084,000	
Cailytceh Solutions	730,000.00			730,000	
Realtech Solutions	450,000.00			450,000	
Kenya School of Government	40,000,000.00			40,000,000	
Mejork Enterprises	1,352,000.00			1,352,000	
Government Printers	2,100,000.00			2,100,000	
Mejork Enterprises	1,560,000.00			1,560,000	
Dajim Distributors	525,000.00			525,000	
Madara Motor Services	460,000.00			460,000	
Tama Stationers and Agencies	588,000.00			588,000	
Afritopia Ltd	400,000.00			400,000	
Safaricom Ltd	7,100,000.00			7,100,000	
Safaricom Ltd	2,973,697.00			2,973,697	
Sunbeam Computer Systems	492,500.00			492,500	
Sunbeam Computer Systems	537,500.00			537,500	
Sotelai Merchants	157,760.00			157,760	
Rayced Investments	8,500.00			8,500	
Samtech Toner Stationers	517,000.00			517,000	
Lorah Agencies	45,500.00			45,500	
Kestrel Enterprises	133,980.00			133,980	
Chimes Enterprises	85,000.00			85,000	
Iseren Enterprises	156,195.00			156,195	
Sukim Enterprises	1,273,000.00			1,273,000	
Samo Agencies	694,028.00			694,028	
Trideband Enterprises	2,100,000.00			2,100,000	
RH Devani	699,930.00			699,930	
National Oil Corporation Kenya	4,999,970.00			4,999,970	
RH Devani	2,799,933.00			2,799,933	
Chriso Auto Garage	598,000.00			598,000	
Clean Rocks Limited	183,000.00			183,000	
National Oil Corporation Kenya	5,705,625.00			5,705,625	
Jeffweba Enterprises	222,144.00			222,144	
Sukim Enterprises	1,013,650.00			1,013,650	
Kenserve International	440,000.00		32	440,000	

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Mwemut Suppliers	450,000.00			450,000		
Chelster Investments	70,737.00			70,737		
Bejad Investment	400,000.00			400,000		
Bikidakar	480,000.00			480,000		
Ritech Holdings	9,014,240.00			9,014,240		
Lamukani International Ltd	8,280,400.00			8,280,400		
Silverscope Limited	16,980,000.00			16,980,000		
Silverscope Limited	11,704,000.00			11,704,000		
<b>Sub-Total</b>	<b>145,524,898</b>	<b>-</b>	<b>-</b>	<b>145,524,898</b>	<b>-</b>	<b>-</b>
<b>Supply of services</b>						
M/S De La Rue	488,000.00			488,000		
M/S Nadra	56,600,000.00			56,600,000		
Hatari Security Guards	4,696,722.00			4,696,722		
				-		
<b>Sub-Total</b>	<b>61,784,722</b>	<b>-</b>	<b>-</b>	<b>61,784,722</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>210,887,020</b>	<b>-</b>	<b>-</b>	<b>210,887,020</b>	<b>-</b>	<b>-</b>

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2,017	Outstanding Balance 2,016	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
<b>Sub-Total</b>							
<b>Middle Management</b>							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
	Q						
<b>Sub-Total</b>							
<b>Others (specify)</b>							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2,017	Outstanding Balance 2,016	Comments
		A	b	c	d=a-c		
Amounts due to National Govt Entities							
Sub-Total							
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
Sub-Total							
Others (specify)							
Sub-Total							

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	-	60,826,122	-	60,826,122
Transport equipment	-	89,495,458	-	89,495,458
Office equipment, furniture and fittings	-	63,175,734	-	63,175,734
Other Machinery and Equipment	-	103,376,463	-	103,376,463
<b>Total</b>	<b>-</b>	<b>316,873,776</b>	<b>-</b>	<b>316,873,776</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year.

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ANNEX 5 – LIST OF UNSPENT BALANCES IN THE DISTRICT SUSPENSE ACCOUNT

DISTRICT EXPENDITURE/BALANCES ANALYSIS				
DISTRICT CO	DISTRICT / SUB COUNTY	AIES	EXPENDITURE	BALANCES
30105101	MVITA (IMM & RAS)	15,759,663.00	12,217,726.80	3,541,936.20
49605601	TESO NORTH	1,695,360.00	1,695,341.00	19.00
49105301	BUNGOMA SOUTH	1,557,568.00	1,557,433.00	135.00
43105201	ELDORET EAST	3,672,424.00	3,672,335.00	89.00
41105201	TURKANA WEST	7,870,255.00	7,870,253.00	2.00
32105201	LAMU EAST	347,000.00	347,000.00	-
33605301	WJIR EAST	2,192,164.00	2,192,156.00	8.00
33105101	GARISA/DADAAB (RAS)	14,082,522.00	14,039,645.00	42,877.00
34105601	MANDERA EAST	2,048,976.00	1,648,529.00	400,447.00
49105501	BUNGOMA WEST	932,000.00	932,000.00	-
36605201	EMBU WEST	2,834,388.00	2,831,082.00	3,306.00
30605301	MSAMBWENI	3,554,532.00	3,553,715.00	817.00
50605201	KISUMU CENTRAL	9,474,252.00	9,290,157.00	184,095.00
49605101	BUSIA	2,479,276.00	2,479,276.00	-
46605401	LOITOKTOK	2,166,244.00	2,166,023.20	220.80
35105101	ISIOLO	1,932,360.00	1,931,070.90	1,289.10
32605101	TAVETA	2,710,268.00	2,710,080.00	188.00
51605501	KURIA WEST	1,612,640.00	1,612,640.00	-
46605301	KAJIADO CENTRAL	3,056,656.00	3,056,364.20	291.80
32105101	LAMU WEST	703,750.00	583,000.00	120,750.00
51605101	MIGORI	6,703,688.00	6,703,688.00	-
30105401	CHANGAMWE	13,790,680.00	11,644,097.00	2,146,583.00
34605101	MOYALE	1,828,000.00	1,828,000.00	-
39105301	NYERI CENTRAL	1,438,180.00	1,437,740.00	440.00
42605301	KWANZA	385,488.00	385,488.00	-
51105601	MBITA	1,571,992.00	1,571,992.00	-
55105101	KISII CENTRAL	1,494,000.00	1,493,803.00	197.00
31105501	MALINDI	2,297,940.00	2,297,932.80	7.20
45605101	NAKURU	2,803,216.00	2,802,831.60	384.40
45605101	NAKURU (RAS)	545,048.00	543,005.00	2,043.00
43105101	ELDORET WEST	545,048.00	544,914.00	134.00
	<b>TOTAL</b>	<b>114,085,578.00</b>	<b>107,639,318.50</b>	<b>6,446,259.50</b>

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ANNEX 6 – ACCOUNTS PAYABLE ANALYSIS

<b>STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES</b>				
<b>ACCOUNTS PAYABLE ANALYSIS</b>				
<b>FOR THE YEAR ENDED 30TH JUNE, 2019</b>				
<b>10% RETENTION FOR CONTRACTORS</b>				
<b>NAME</b>				
STIFF ENTERPRISES				2,700,430.65
SHIFRA INTERNATIONAL				220,065.80
SHIFRA INTERNATIONAL				887,968.50
<b>DEPOSIT-INTER MINISTERIAL</b>				
<b>NAME</b>				
STATE DEPARTMENT FOR INTERIOR				2,852,897.50
<b>TOTAL</b>				<b>6,661,362.45</b>

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**ANNEX 7- BOARD OF SURVEY CERTIFICATE**

REPUBLIC OF KENYA

F.O. 51

Date: 1<sup>st</sup> JULY, 2019

REC-STATE DPT. FOR IMMIGRATION & CITIZEN SERVICES

Report of the Board of Survey on the Cash and Bank Balances of .....  
30<sup>th</sup> JUNE, 2019

at the close of business on.....

The Board, consisting of – (Names and official titles)

1) SERSER CHELULEI-Ag.SDS 2) MARGARET MWANGI 3) YAHYA IBRAHIM MURSAL

SDICS (CASH OFFICE)

2.00 P.M

Assembled at the office of .....  
1<sup>st</sup> JULY, 2019

on the ..... and the following cash was produced: -  
147,085.00

Notes	Sh.	.....
Silver	Sh.	.....
Copper	Sh.	.....
Cheques (as per details on reverse)	Sh.	.....
		<u>147,085.00</u>

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

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

The Cash Book reflected the following balances as at the close of business on the ..... 30 JUNE, 2019

Cash on hand	Ksh.	147,085.00
--------------	------	------------

**EIGHTY FIVE MILLION FOUR HUNDRED THIRTY FIVE THOUSAND**

The Bank Certificate of Balance showed a sum of Shs. ....

FOUR HUNDRED AND THIRTY ONE TEN 85,435,431 10  
cts. .... (KSh) ..... cts. ....) standing to the credit of

the account on ..... 30<sup>th</sup> JUNE, 2019

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

Date: 1<sup>st</sup> JULY, 2019

Chairman

Member of the Board

Member of Board

**MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT,  
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**ANNEX 8- REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes