

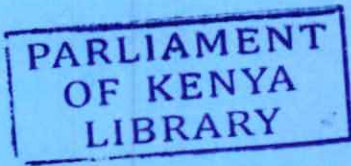
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT



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ON

STATE DEPARTMENT FOR INTERNAL
SECURITY AND NATIONAL
ADMINISTRATION

FOR THE YEAR ENDED
30 JUNE, 2024

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	
DAY: Tuesday	
TABLED BY:	Hon. Owen Basoy MP Deputy Majority Leader
CLERK-AT THE-TABLE:	Grace Chebet





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
27 DEC 2024
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STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION

**ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE FINANCIAL YEAR
ENDED JUNE 30, 2024**

JUNE 2024



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

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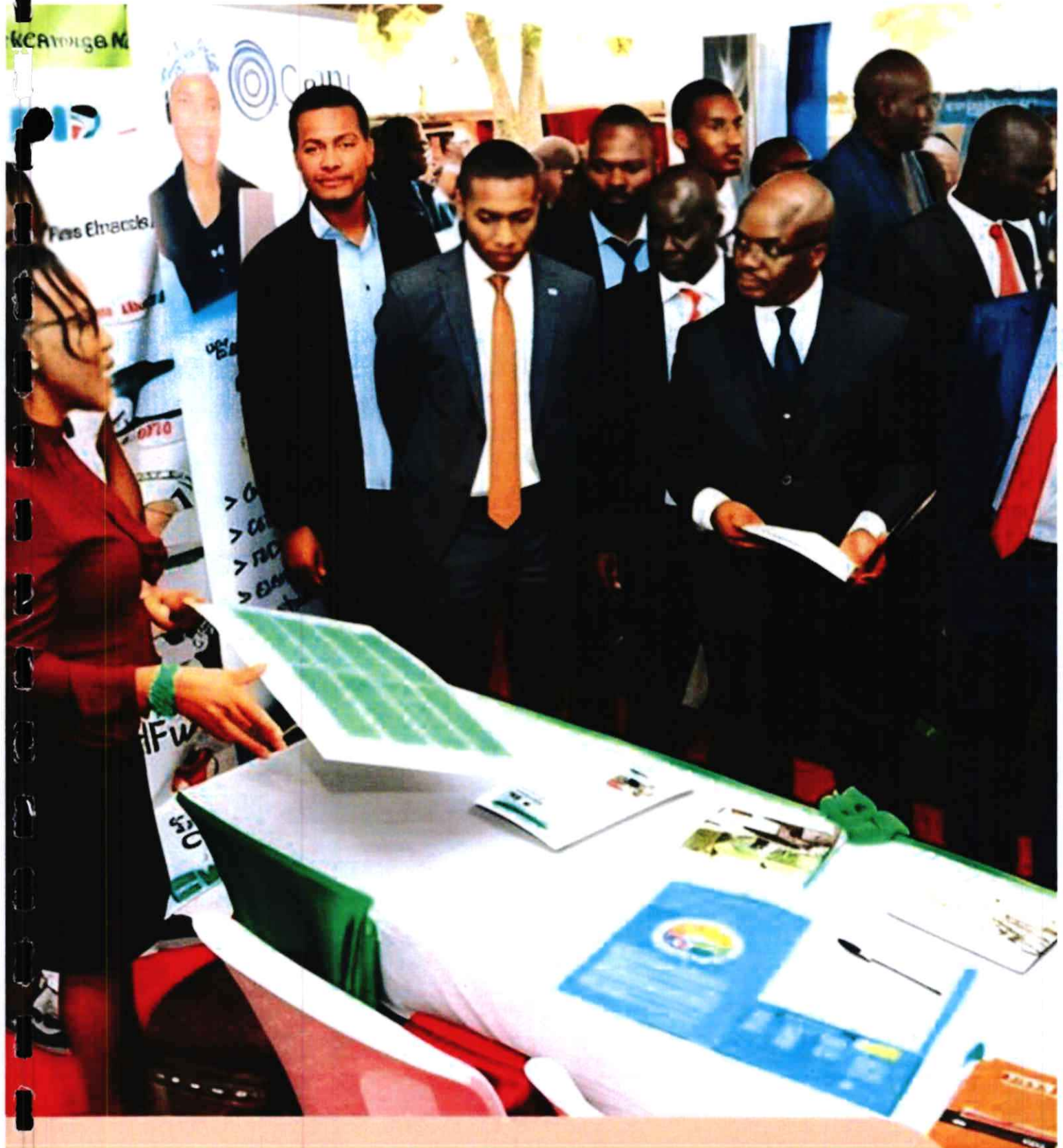
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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
SDISNA	State Department for Internal Security and National Administration
CSCS	State Department for Correctional Services and Citizen Services
MOINA	Ministry of Interior and National Administration
NIIMS	National Integrated Identity Management System
IPRS	Integrated Population Registration Systems
NCR	National Crime Research
EGH	Elder of the Golden Heart (honor)
EBS	Elder of the Burning Spear (honor)
MBS	Moran of the Burning Spear (honor)
PFMA	Public Finance Management Act
PSC	Public Sector Accounting Standards Board of Kenya
IPSAS	International Public Sector Accounting Standards
ICPAK	Institute of Certified Public Accountants of Kenya
NACADA	National Authority for the Campaign Against Alcohol and Drug Abuse
KESAL	Kenya School of Adventure and Leadership Academy
EWER	Early Warning and Early Response
CPMR	Conflict Prevention, Management, and Resolution
ICAO	International Civil Aviation Organization
AVSEC	Aviation Security



**KEY ENTITY INFORMATION
AND MANAGEMENT**

2. Key Entity Information and Management

(a) Background information

The State Department for Internal Security and National Administration derives its mandate through the Executive Order No. 1 of 2023. At the Cabinet level, the Ministry is headed by the cabinet Secretary for Interior and National Administration, who is responsible for the general policy and strategic direction of the Ministry.

Vision

A safe, cohesive, inclusive and secure society.

Mission

To create a conducive environment for the achievement of the bottom-up economic transformation agenda through provision of security, protection of life and property, immigration management, population management, promote peaceful co-existence, facilitate administration of justice and provision of correctional services.

Mandate

The Mandate of the State Department for Internal Security and National Administration is: Co-ordination of National Government Functions; Internal Security; Promotion of Nationhood and National Values; Oversight and Co-ordination in delivery of National Priorities and Flagship Programmes; Oversight Over Internal Security; Government Chemist Services; Development of the National Cohesion and Integration Policy; Policy on National Values and Principles of Governance; Policy on training of Security Personnel; Border Management (Marine and Terrestrial); Disaster and Emergency Response Co-ordination; National Crime Research and Management; Public Benefits Organizations; Control of Drug and Narcotic Substance; Proclamation of Public Holidays; State Functions and Government Receptionist; Security Roads and Airstrips and Small Arms and Light Weapons Management.

Core Values

Patriotism; Professionalism; Integrity, transparency and accountability; National unity; Adherence to rule of law; Human rights and dignity; Equity and fairness; Good governance; Customer focus and Team work.

Core Functions

- ✓ Co-ordination of National Government Functions in Counties;
- ✓ Policy on Internal Security;
- ✓ Oversight Over Internal Security affairs;
- ✓ Policy on National Cohesion and Integration;
- ✓ Policy on Training of Security Personnel;
- ✓ Border Management (Marine and Terrestrial);
- ✓ Disaster and Emergency Response Co- ordination;
- ✓ Support in Co-ordination and Distribution of Relief Food;
- ✓ Policy on National Crime Research and Management;
- ✓ Public Benefits Organizations;
- ✓ State Functions and Government Receptionist;
- ✓ Proclamation of Public Holidays;
- ✓ Security Roads and Airstrips;
- ✓ Small Arms and Light Weapons Management; and
- ✓ Control of Drug and Narcotic Substances.

(b) Key Management

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

Directorates

1. National Government Administration and Field Services;
2. Directorate of Internal Security;
3. Directorate of Peace Building and Conflict Management;
4. Directorate of Liaison Services;
5. Government Chemist;
6. Kenya Coast Guard Services (KCGS);
7. Kenya National Focal Point (KNFP) on Small Arms and Light Weapons (SALW);
8. Kenya School of Adventure and Leadership (KESAL); and
9. National Disaster Operation Centre (NDOC).

SAGAS/COMMISSIONS

1. NGO Coordination Board;
2. National Authority for the Campaign Against Drug Abuse;
3. National Crime Research Centre (NCRC);
4. Firearms Licensing Board;
5. Private Security Regulatory Authority Board; and
6. National Cohesion and Integration Commission (NCIC)

Principal Activities

The principal activity/Mission of the State Department is “to create an enabling environment for Kenya’s growth and prosperity through provision of security and safety to people and property, promotion of national cohesion and coordination of national government functions.”

(c) Fiduciary Management

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

No.	Designation	Name
1.	Cabinet Secretary	Hon. Prof. Kithure Kindiki, EGH
2.	Principal Secretary/Accounting Officer	Dr. Raymond Omollo, PhD, CBS
3.	Principal Administrative Secretary	Ms. Anne R. Ng’etich, EBS
4.	Secretary, National Administration	Beverly Opwora, EBS
5.	Secretary, Internal Security	Jacob Narengo, MBS
6.	Senior Chief Finance Officer	John O. Nyabwari
7.	Director of Economic Planning	John Njoroge, MBS
8.	Director, HRM & D	Zipporah W. Mutahi

(d) Fiduciary Oversight Arrangements

A. Ministerial Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every National Government public entity shall establish an Audit committee whose composition and functions shall be as prescribed by the regulations.

In compliance with the Public Financial Management Act, 2012 section 73(5) and Regulation 174 (1) of Public Financial Management Regulations, 2015. The Ministry of Interior and National Administration established and

operationalized an Audit Committee in May 2021. This marked a milestone for the Ministry in improving and strengthening its Governance, Risk Management and Control processes.

Composition of the Audit Committee

As provided by PFMA, PFMR and Audit guidelines for establishment of Audit Committee, the following members were appointed to Ministerial Audit Committee for a period of three (3) years with effect from 1st April, 2024. The Audit Committee is composed of a Chairperson, four (4) members, a representative from The National Treasury, and the Ministry of Interior and National Administration with the Head of Internal Unit as the Secretary to the Audit Committee.

Table 1: Audit Committee Members

S/No.	Name	Position
1	Prof. Daniel K. Tarus	Chairperson
2	Dr. James Mwangi, MBS	Member
3	Ms. Sabina W. Maghanga	Member
4	Mr. Paul Famba, MBS	Member
5	Mr. John Matagaro	The National Treasury Representative
6	Mr. James K. Muigai	Secretary

The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows;

- i) Support the Accounting Officer with regard to their responsibility on issues of risk control and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry.
- ii) Evaluate the adequacy of the control environment to provide reasonable assurance that the systems of internal control which identify, assess, manage and monitor financial risks are of a high standard and functioning as intended.
- iii) Follow up on the implementation of the recommendations of internal and external auditors.

The Responsibility of the Audit Committee

The duties and responsibilities Audit Committee include the following;

- i) **Financial and Management Reporting**

The Audit Committee shall review financial statements (FS) to ascertain that they are prepared in compliance with International Public Sector Accounting Standards and in accordance with professional guidelines and regulations.

ii) Risk Management, Governance and Controls

The MOINA Risk Management Framework provides that the Audit Committee is responsible for the oversight of the risk management function and for its effectiveness. While Internal Audit will provide independent assurance on the effectiveness of risk management in the Ministry, risk management is to be carried out by management.

iii) Internal Audit Function

The Audit Committee Shall Approve and monitor the implementation of Internal Audit Risk Based Annual Work Plan, follow up on the recommendations raised by Internal Auditors; and Conduct an appraisal of the internal Audit function.

iv) External Audit Function

The Audit Committee shall review audit reports including management letters and follow up for prompt management actions; and follow up on any unresolved Public Accounts Committee (PAC) and Public Investment Committee (PIC) recommendations, review the procedures put in place to ensure compliance with pertinent laws and regulations.

v) Compliance with Laws, Regulations, Ethics and Good Governance

The Audit Committee shall evaluate compliance with relevant laws and regulations and advice accordingly, review any investigations by other Government Agencies and action taken; and Review compliance to internal policies.

B. Public Finance Management Standing Committee

The Public Finance Management Standing Committee was established to provide strategic guidance on public finance management matters. The Committee membership is as detailed below:

Public Finance Management Standing Committee Members

S/NO	NAME	DESG.	SECTION
1.	Dr. Raymond Omollo, PhD, CBS	PS	Chairperson
2.	Ms. Anne Ng'etich, EBS	PAS - Administration	Alternate Chairperson
3.	Mr. John Nyabwari	SCFO	Secretary
4.	Mr. Brono Shioso, OGW	DG - KCGS	Member
5.	Col (Rtd) David Samoei, MBS	Director - NDOC	Member
6.	Mr. Mohamed Barre, OGW	Secretary – Peace Building	Member
7.	Dr. John Mwangi, OGW	Secretary - KESAL	member
8.	Mr. John Njoroge, MBS	Director – Economic Planning	Member
9.	Mr. Josphat M. Kirimi, EBS, HSC	Director- KNFP	Member
10.	Mr. Kennedy Nyaiyo, MBS	Secretary - BMS	Member
11.	Ms. Zipporah W. Mutahi	Director – HRM&D	Member
8.	Mr. Fredrick Muhul	SDAG	Member
9.	Ms. Rose Sikuku	Ag. Government Chemist	Member
10.	Mr. Andrew Nyamwamu	DDSCM	Member

The PFM Standing Committee was generally responsible for: -

- i. Prioritization on resources allocated for the smooth implementation of the State Departments mission, strategy, goals, risk policy plans and objectives;
- ii. Monitoring budget implementation and advice on the State Departments financial matters;
- iii. Identifying risks and implementation of appropriate measures to manage such risks;
- iv. Monitoring the effectiveness of the corporate governance practices;
- v. Monitoring timely resolution of audit issues; and
- vi. Any other matter referred to it from time to time by the Cabinet Secretary.



Ministry Headquarters

P.O. Box 30510
Harambee House
Harambee Avenue
Nairobi, KENYA



Ministry's Contacts

Telephone: (254) 020-2227411
E-mail: ps.interior@kenya.o.ke
Website www.interior-coordination.go.ke



Ministry's Bankers

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



Independent Auditors

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

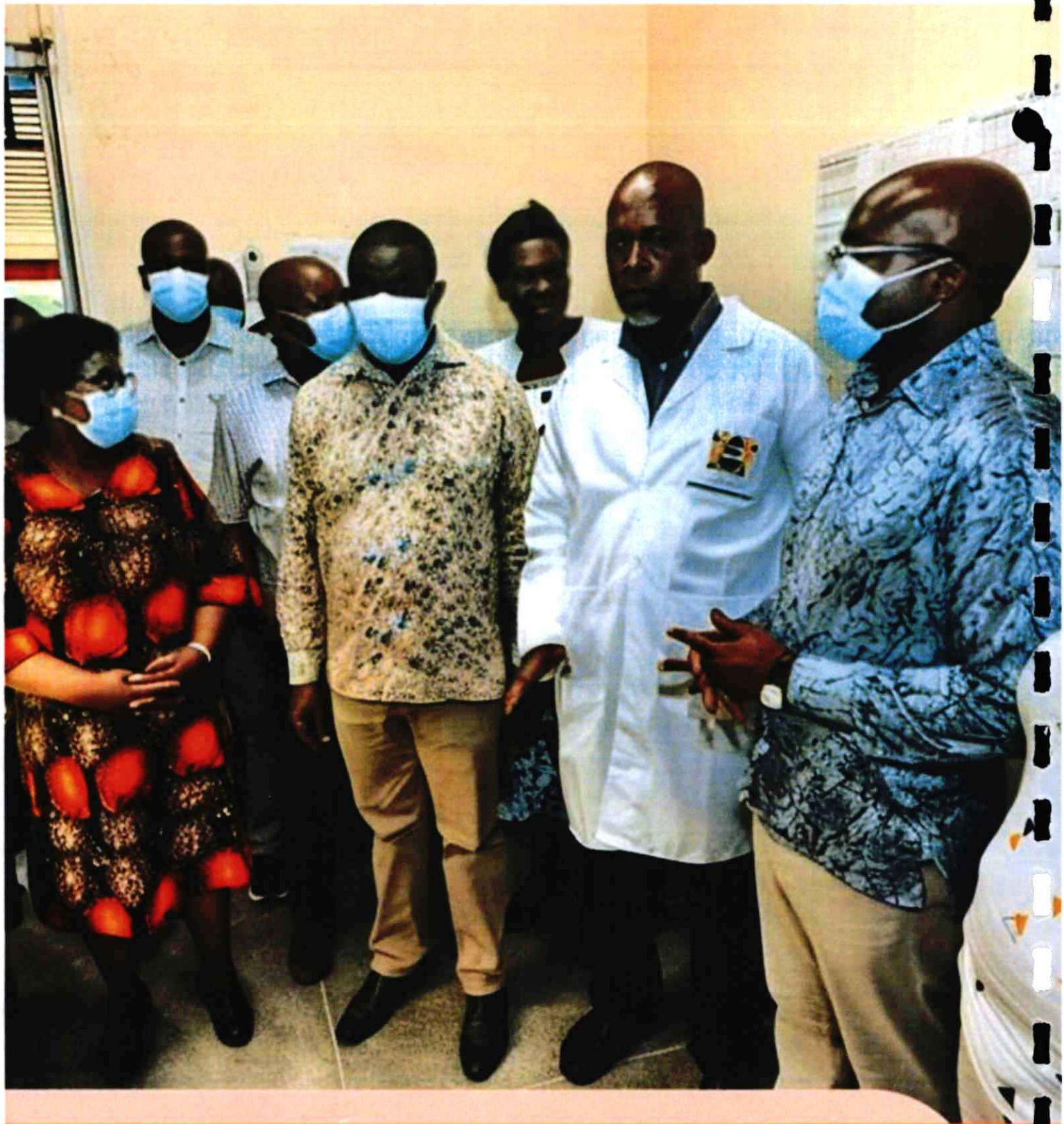


Principal Legal Adviser

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



PS Dr. Raymond Omollo with members of the Governance and Public Administration Committee visit Government Chemist Mombasa, Oct 2023



STATEMENT OF GOVERNANCE

3. Statement of Governance

1. KEY LEADERSHIP STRUCTURE

The State Department is anchored in the Ministry of Interior and National Administration. The Accounting Officer is the Principal Secretary.



**Hon. Prof. Kithure Kindiki, EGH
Cabinet Secretary**



**Dr. Raymond Omollo, PhD, CBS
Principal Secretary**

State Department for Internal Security and National Administration

II. MANAGEMENT COMMITTEES

a) Budget Implementaton Committee

The BIC is mandated to oversee the budget implementation process and advise the Accounting Officer on the performance of the entire budget during the implementation phase and to oversee production of performance reports. The Committee was established in line with Treasury Circular No.08/2015 dated 10th June, 2015.

The membership of the BIC is as follows:

S/NO	Name	Designation	Status
1.	Ms. Anne Ng'etich, MBS	Principal Administrative Secretary - Administration	Chairperson
2.	Mr. John Nyabwari	SCFO	Secretary
3.	Mr. John Njoroge, MBS	Director Planning	Member
4.	Mr. Fredrick Muhul	Senior Deputy Accountant General	Member
5.	Ms. Zipporah Mutahi	Director – HRM&D	Member
6.	Mr. Bruno Shioso, OGW	Director General - KCGS	Member
7.	Dr. John Mwangi, MBS	Director - KESAL	Member
8.	Mr. Mohammed Barre, MBS	Secretary – Peace Building	Member
9.	Col. (Rtd) David Samoei, MBS	Secretary - NDOC	Member
10.	Mr. Kennedy Nyaiyo, MBS	Secretary - BMS	Member
11.	Mr. Rose Sikuku	Government Chemist	Member

a) Project Implementation Committee

The Project Implementation Committee is charged with the responsibility of prioritization of projects in line with Government Development Agneda, approval of projects to be implemented based on a set criteria, identification of related risks and providing guidance on any required changes in project design. In addition, the Committee is responsible for monitoring and evaluating the achievement of programmes/projects outputs and outcomes.

Members of the Committee

S/NO	Name	Designation	Status
1.	Ms. Anne Ng'etich, EBS	Principal Adminsitrative Secretary	Chairperson
2.	Mr. John Njoroge, MBS	Director Economic Planing	Secretary
3.	Ms. Beverly Opwora, EBS	Secretary National Administration	Member
4.	Mr. Jacob Narengo, EBS	Secretary - Internal Security	Member
5.	Mr. Bruno Shioso, OGW	Director General - KCGS	Member
6.	Mr. John Nyabwari	SCFO	Member
7.	Dr. John Mwangi, MBS	Secretar - KESAL	Member
8.	Mr. Mohamed Barre, MBS	Secretary- Peace Building	Member
9.	Mr. Kodeck Makori	Director Administration	Member
10.	Ms. Rose Sikuku	Ag. Government Chemist	Member

b) Ministerial Human Advisory Committee

The Committee's mandate include advisory to Accounting Officer in matters relating to:-

- i) Recruitments promotions, discipline, training, retirements and redesignation, and
- ii) Staff remuneration within the framework of the Government human resource policies and regulations.

Members of the Committee

S/NO.	Name	Designation	Status
1.	Ms. Bevelry Opwora, CBS	Secretary National Administration	Chairperson
2.	Ms. Zipporah Mutahi	Director – HRMSD	Secretary
3.	Dr. John K. Mwangi, MBS	Secretary - KESAL	Member
4.	Mr. Kennedy Nyaiyo, MBS	Secretary -Border Management	Member
5.	Mr. Mohamed Barre, MBS	Secretary - Peace Building	Member
6.	Mr. William Munyoki	Government Chemist	Member
7.	Mr. Kodeck Makori	Director Administration	Alternate Chairperson
8.	Mr. John Nyabwari	Senior Chief Finance Officer	Member
9.	Mr. John Njoroge, MBS	Director - Economic Planning	Member
10.	Mr. Dickson Magotsi	Senior Deputy Secretary	Member
11.	Mr. Julius Mukwe, OGW	Senior Deputy Secretary	Member
12.	Mr. Kepha Onyiso	Chief State Counsel	Member
13.	Mr. Muhul Fredrick	Senior Deputy Accountant Gneral	Member
14.	Mr. Andrrew Nyamwamu	Deputy Director - SCM	Member



STATEMENT BY THE CABINET SECRETARY

4. Statement by the Cabinet Secretary

The State Department implemented the 2023/24 FY budget through two (2) broad programmes namely; General Administration and Support Services and Policy Coordination services under vote 1026.

During the FY 2023/24, the State Department registered the following key achievements:

Security Sector Institutional Reforms:- Developed a Strategic Framework on the implementation of the Recommendations of Taskforce Report on the Review of the Terms and Conditions of Service of Police, Prisons and National Youth Service officers, Continued the construction of Miritini Rehabilitation Centre which is 60% complete, Improved service delivery through the construction of 41 NGA offices, Operationalized nine (9) administrative units, Trained 515 NGA officers on various courses in order to enhance their capacity, Revamped Security and intelligence committees in all 47 Counties, Formulated National Government Village Administration Policy, Conducted Leadership Training for 541 Officers and Team Building for 82 Officers, Completed 5,550 cases of samples received for forensic science and analytical laboratory services and presented 240 expert witness reports to court as requested, Sensitized 7,694 out of school youth on ADA, Provided counselling and referral services to 7,260 persons with substance use disorders (SUD's), Conducted nine (9) multi-agency crackdowns on substandard and counterfeit alcohol and Registered all applications by NGOs that met threshold. Registered 535 NGOs an increase of 7% from the previous year.

Security Sector Equipment Modernization: - Acquired assorted security equipment in order to improve security through the Modernization of Police Security Equipment Project.

Upgrade of systems for the delivery of citizen services: - On boarded over 436 services to e-Citizen portal

Improve Border Management: - Established and operationalized border governance structures through creation of the Border Management Secretariat (BMS) and Border Management Committees (BMC) at designated Ports of Entry and Exit (PoE), Established and operationalized Joint Operation Centers (JOCs) at JKIA, Namanga and Kilindini PoEs. The JOCs are tactical units tasked with the role of undertaking surveillance and analysis of threats within the border facilities, Developed the Kenya Border Security and Management Strategy, Concept of Operations (CONOPs) and Operation Implementation Plans (OIPs), and Hosted the first ever National Border Conference in the country and within the East African region. The Conference was attended by EAC members and International Partners from the United States, United Kingdom, Canadian and South Africa Governments as well as development partners from international Organization for Migration (IOM).

The State Department however, faced by number of challenges, key among them include;

Increased unemployment and widening inequality especially among the youth making them vulnerable to commit crime;

Porous borders, proliferation of illicit arms and light weapons and influx of refugees and aliens; Persistent resource-based conflicts due to climate change;

Increased cases of psychosocial challenges amongst security sector personnel;

Deteriorating national ethos within communities manifested in looting from victims of accidents, mob injustice, political intolerance, impunity, lawlessness among others;

Lack of a policy framework between National Security Agencies, Private Security Agencies and the community and of more importance inadequate budget allocation to implement its mandate despite the many challenges.

Going Forward, the State Department will seek to enhance stakeholder collaborations and create more networks in order to achieve more in the face of limited resources. Further, Community engagements will improve the relationship between the uniformed officers and citizens and thus enhance intelligence gathering and enhance security.

On matters of budgetary allocation, the State department will work closely with the parliamentary committee on Administration and Internal Affairs as well as the National Treasury to unlock the bottlenecks.



.....
HON. PROF. KITHURE KINDIKI, EGH

CABINET SECRETARY

MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION



STATEMENT BY THE PRINCIPAL SECRETARY

5. Statement by the Principal Secretary / Accounting Officer

The State Department for Internal Security and National Administration budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

The State Department implemented the budget through Vote 1026 via two (2) key programmes namely: General Administration & support Services and Policy Coordination Services. Specifically, the State Department provided services as per the objectives namely:

1. To enhance public safety and security;
2. To improve access to national government services, co-ordinate security, enhance peace building and conflict management in Kenya;
3. To enhance crime research, society free from alcohol and drug abuse and regulation of NGOs.

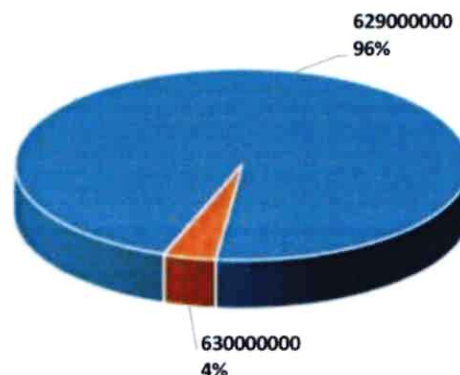
BUDGET PERFORMANCE

BUDGET ALLOCATION

In the financial year 2023/2024 the State Department for Internal Security and National Administration had a gross budget of **Kshs 41,229,269,883** which was made up of **Kshs. 33,750,049,883** and **Kshs. 7,479,220,000** for recurrent and development vote respectively. The State Department spent the gross under the following two programmes:

Programmes	Approved Allocation	Budget	Actual Payments	Variance
	KShs		KShs	KShs
629000000	39,705,479,883		39,678,403,165	27,076,718
630000000	1,523,790,000		1,523,666,862	123,138
	41,229,269,883		41,202,070,027	27,199,856

BUDGET ALLOCATION BY PROGRAMMES

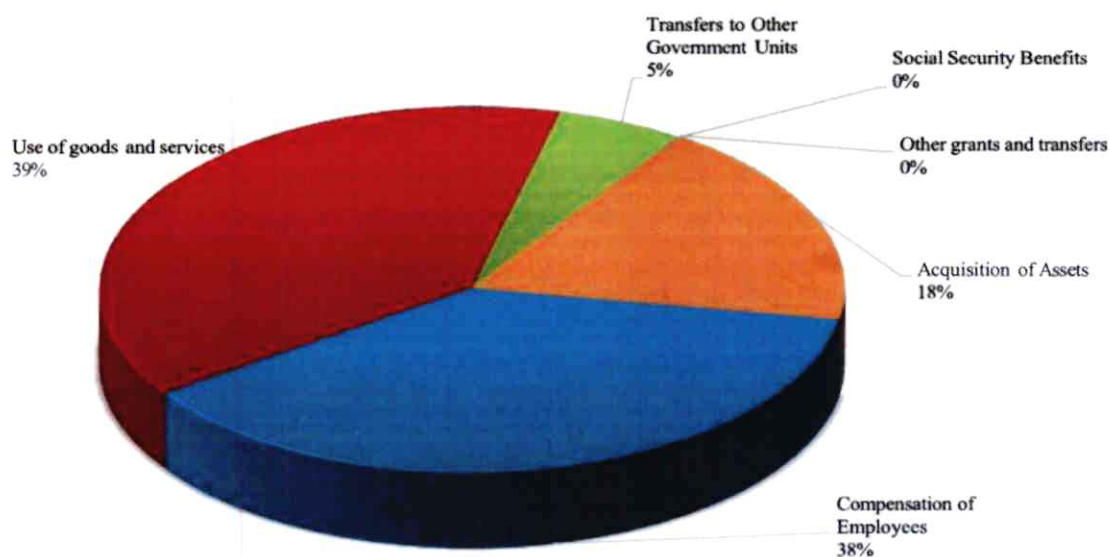


BUDGET UTILISATION

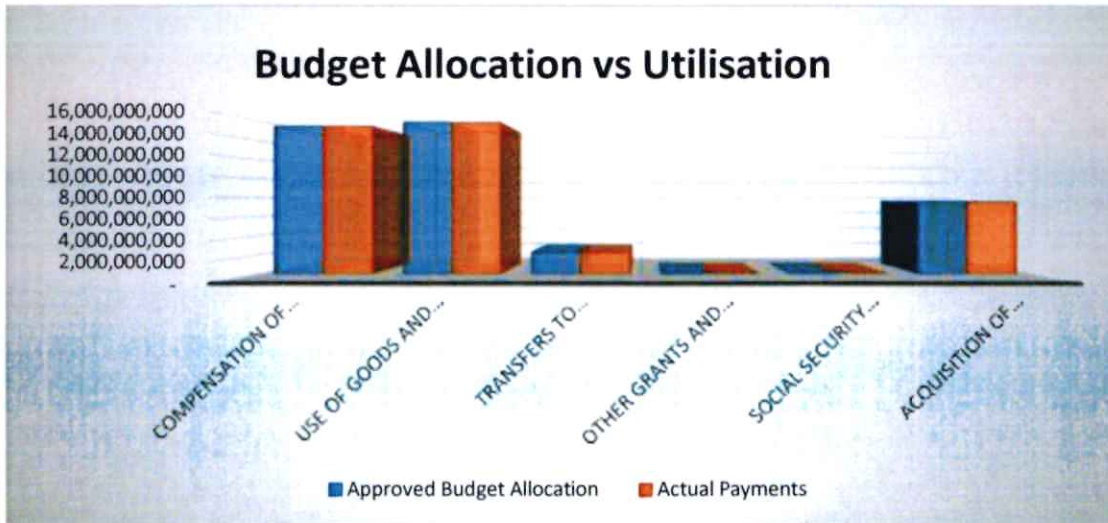
The State Department spent **Kshs. 41,202,070,027** against an approved budget allocation of **Kshs. 41,229,269,883** representing absorption of almost 100%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Economic Classifications	Approved Bud Allocation	Actual Paymen	Variance
Compensation of Employees	15,469,144,075	15,468,075,981	1,068,094
Use of goods and services	15,897,318,661	15,874,567,444	22,751,217
Grants and Transfers to Other Government Units	2,275,860,000	2,275,655,862	204,138
Other grants and transfers	20,160,000	19,844,999	315,001
Social Security Benefits	7,800,000	7,799,999	1
Acquisition of Assets	7,558,987,147	7,556,125,742	2,861,405
Total Payments	41,229,269,883	41,202,070,027	27,199,856

Budget Utilisation as Per Economic Items



39% of the State Department's budget was utilised in Use of Goods and Services. 38% on Compensation of Employees and 18% was used on Acquisition of Assets. 5% was utilised as Transfers to Other Government Entities Semi-Autonomous Government Agencies (SAGAs). Less 1% was used on Social Security Benefits and Other Grants and Transfers

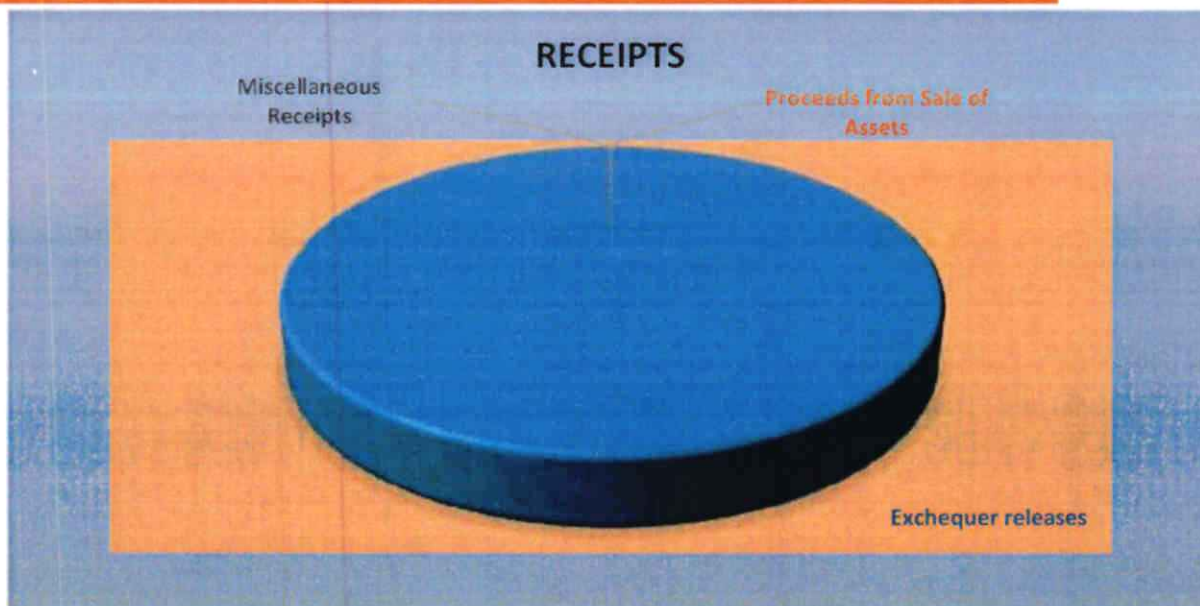


RECEIPTS

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from Proceeds from Sale of Assets and Miscellaneous Receipts (AIA) from SAGA's which together represent less than 1% of the total receipts.

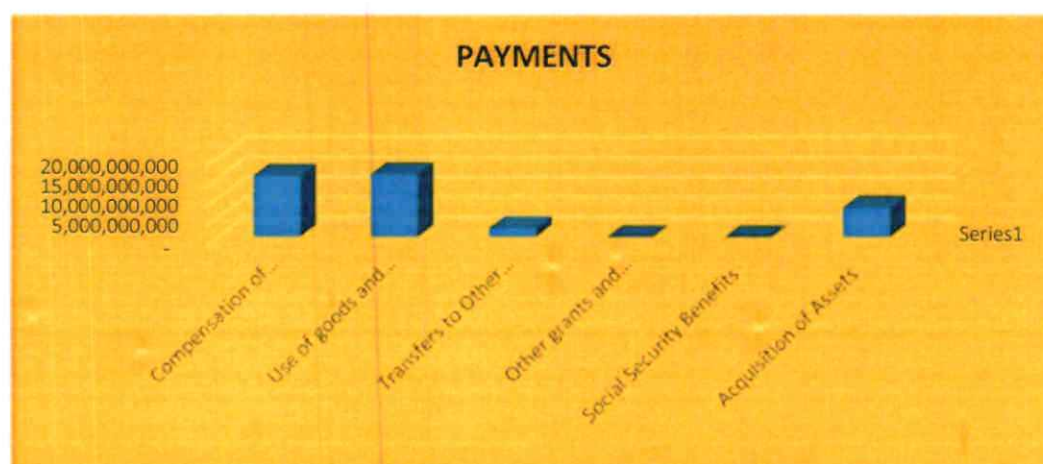
The total receipts for FY 2023/2024 stood at Kshs 41.19Billion.

Receipts	Actual	%
Exchequer releases	41,096,246,885	99.75%
Proceeds from Sale of Assets	10,768,800	0.03%
Miscellaneous Receipts	91,880,724	0.22%
Total Receipts	41,198,896,409	100%



PAYMENTS

Payments	Actual	%
Compensation of Employees	15,468,075,981	37.54%
Use of goods and services	15,874,567,444	38.53%
Grants and Transfers to Other Government Units	2,275,655,862	5.52%
Other grants and transfers	19,844,999	0.05%
Social Security Benefits	7,799,999	0.02%
Acquisition of Assets	7,556,125,742	18.34%
Grand Total	41,202,070,027	100%

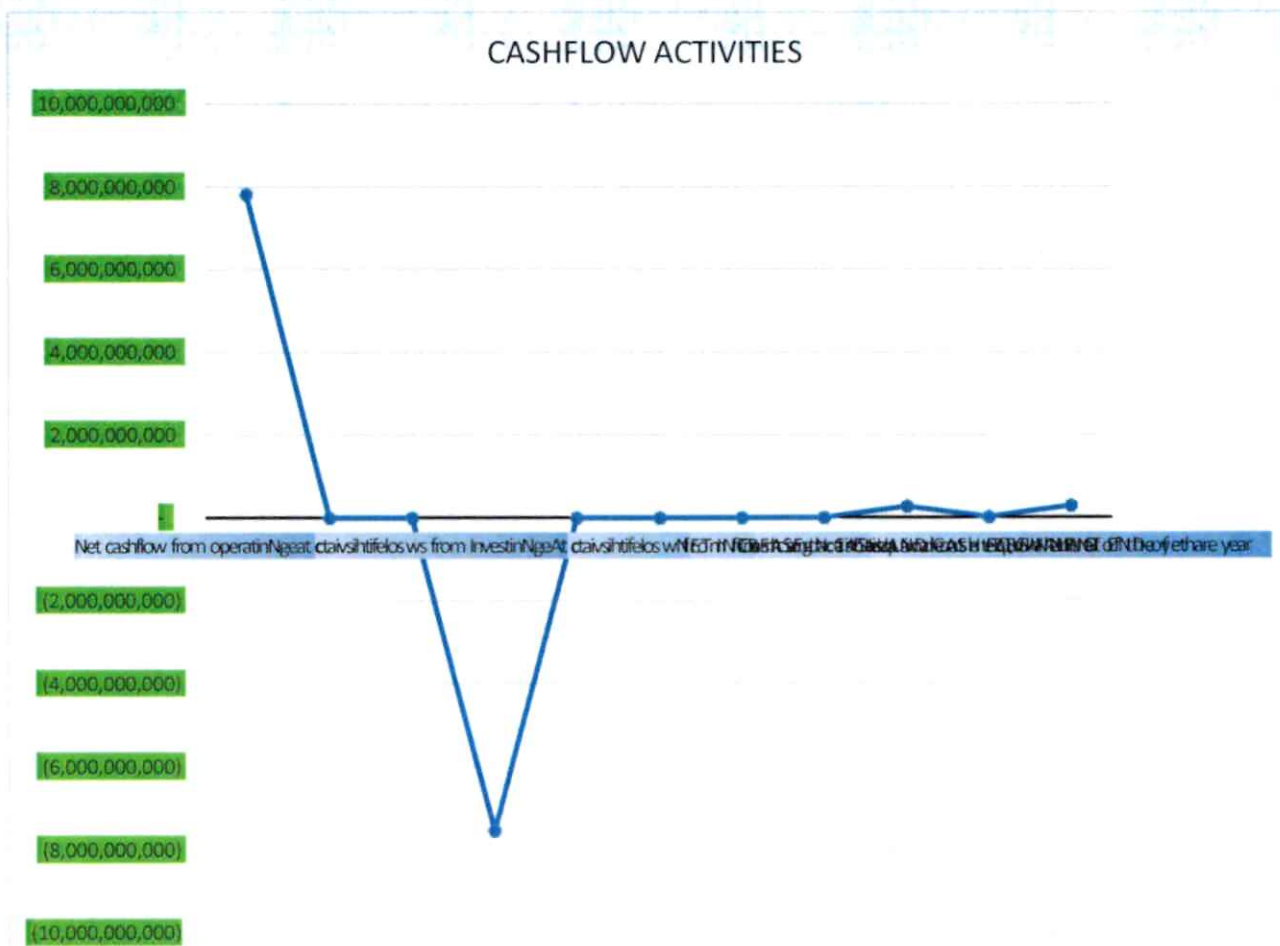


CASH FLOW ACTIVITIES

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

*State Department for Internal Security and National Administration
Annual Report and Financial Statements for the year ended 30th June 2024*

Net cashflow from operating activities	7,842,468,178
Net cash flows from Investing Activities	(7,556,125,742)
Net cash flow from financing activities	-
NET INCREASE IN CASH AND CASH EQUIVALENT	268,596,775
Cash and cash equivalent at BEGINNING of the year	18,154,612
Cash and cash equivalent at END of the year	286,751,386



During the end of FY 2023/2024 period, the following were the major achievements by the State Department; following were the major achievements by the State Department;

- Trained 272 serving NGA officers on mandatory courses.

- Constructed 41 NGA offices; Revamped Security and intelligence committees in all 47 Counties.
- Acquired modern security equipment as part of Police Equipment Modernisation (PEM) programme.
- Completed 5,550 cases of samples received for forensic science and analytical laboratory services and presented 240 expert witness reports to court as requested.
- Trained 272 serving NGA officers on mandatory courses.
- Conducted Leadership Training for 541 Officers and Team Building for 82 Officers.
- Validated the survey on the status of drugs and substance use among university students in Kenya.
- Sensitized 7,694 out of school youth on ADA.
- Provided counselling and referral services to 7,260 persons with substance use disorders (SUD's)
- Conducted 9 multi-agency crackdowns on substandard and counterfeit alcohol.
- Registered all applications by NGOs that met threshold. Cumulatively, 535 NGOs were registered during the year (FY 2023/24), translating to 7% increase in registration from 500 registered the previous year (FY 2022/23).
- Developed, published and launched the Annual NGO Sector report 2022/23.
- Conducted compliance audits for all high-risk NGOs during the year.



Cabinet Secretary inaugurates Eldas South Sub County in Wajir County, February 2024



CS Interior Prof Kithure Kindiki commissions modern security equipment at the GSU Headquarters, March 2024.



PS Internal Security Dr. Raymond Omollo meeting NGAO officers undergoing training on at Matuga KSG



PS Internal Security Dr. Raymond Omollo participating in tree planting exercise in Homa Bay County to mark World Environment Day.

Emerging Issues

The emerging issues relating to the State Department include:

- Increased unemployment and widening inequality especially among the youth making them vulnerable to commit crime;
- Porous borders;
- Terrorism threats and attacks due to instability in the region.
- Frequent conflicts over resources affecting safety and security in various parts of the country.
- An increase in the number of illegal and irregular migrants seeking social and economic opportunities in Kenya.
- Porous borders.
- Maritime threats.
- Proliferation of illicit small arms and light weapon (SALW).
- Banditry and commercialization of cattle rustling.
- Inadequate ICT infrastructure.
- Cyber crime.
- Youth unemployment
- Alcohol, drug and substance abuse
- Persistent resource-based conflicts due to climate change;
- Re-emergence of criminal gangs especially in Nairobi and other major towns;

Challenges

The State Department was faced with various challenges and constraints which greatly hampered operation resulting to inadequate delivery of services.

Implementation challenges and constraints

- Pending bills that have always taken up each year's allocation as it forms the first charge
- Delays in exchequer releases
- Delays in initiation of procurement processes/Incomplete documentation for payments hence pending bills
- Delays in approval of Supplementary budget affecting operations
- Inadequate budget allocation to implement its mandate

Recommendations and Way forward

There is need to critically address the issue of pending bills since they continue to rise at unprecedented rate and have a negative effect on the implementation of the current budget. Specifically, the following interventions will be implemented: -

- Early initiation of procurement processes and payments so as to request for exchequer in time;
- Embracing technology in service delivery through digitization of services;
- Seek to enhance stake holders collaborations and create more network in the face of limited resources;

- Community engagements with uniformed officers and citizens to improve the relationships to enhance intelligence gathering to improve security;
- Work closely with the parliamentary committee on budgetary allocation for more resources.



.....
Dr. Raymond Omollo, PhD, CBS
Principal Secretary/Accounting Officer

STATE DEPARTMENT FOR INTERNAL SECURITY & NATIONAL ADMINISTRATION

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**STATEMENT OF PERFORMANCE AGAINST
PREDETERMINED OBJECTIVES FOR
THE FY2023/24**

6. Statement of Performance Against Predetermined Objectives for the FY2023/24

Introduction

The key strategic objectives as per the strategic plan for FY 2023/27 plan are;

- i. To increase efficiency of National Government Administration
- ii. To improve access to government services
- iii. To enhance Government Chemist service delivery
- iv. To reduce alcohol, drug and substances abuse
- v. To strengthen policy, legal and institutional regulation

Progress on the attainment of Strategic Objectives through Performance Contracting

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

STATE DEPARTMENT'S PROGRAM PERFORMANCE FY 2023/2024

Program	Strategic objective	Outcome	Indicator	2023/24 Performance	Comments
General Administration and support services	To enhance leadership and coordination of National Government functions	Improved efficiency of service delivery to the people	No. of gazetted National Government Administrative Units operationalized	9	Limited funding and budget cuts
			No. of NGA offices constructed	41	Limited funding and budget cuts
			No. of NGA officers trained	272	Limited funding and budget cuts
	To enhance Government Chemist service delivery	Improved service delivery	% of Expansion and equipping of Government Chemist laboratories.	50	Project is ongoing
Policy Coordination Services	To enhance crime research, a society free from alcohol and drug abuse and regulation of NGOs	Crime research enhanced	No. of crime research reports prepared on crime trends, roots, consequences and prevention	4	The extra 1 study was not conducted due to financial constraints
		Increased access to quality treatment, rehabilitation and re- integration	% level of completion of Miritini Treatment and rehabilitation Centre	16	Project is ongoing
			No. of ADA persons rehabilitated	7,260	The Authority provided counselling and referral services to 7,260 persons with SUD's
		Enhanced NGOs compliance	% level compliance	100	The Board conducted compliance audits for all NGOs during the year.



Miritini Rehabilitation Center under construction



MANAGEMENT DISCUSSION AND ANALYSIS

7. Management Discussion and Analysis

The State Department's budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation

Key project implemented or ongoing

PROJECT IMPLEMENTATION STATUS FOR QUARTER 4, FY 2023/24 (30 JUNE, 2024)									
STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION									
VOTE: 1026									
	PROJECT NAME	Project Commence Date	Expected duration of the project	Source of funds (Govt/ External Resources)	Estimated Value of the project (Kshs.)	Total Funding as of 30th June 2024	Actual Expenditure as of 30th June 2024	Percentage of Completion	Remarks/ Challenges faced in implementing projects
	<i>P2: GENERAL ADMINISTRATIVE & SUPPORT SERVICES</i>								
	<i>S.P I Planning, Policy Coordination and Support Service</i>				135,000,000	520,000,000	520,000,000		
1	1026100957 Kikuyu sub county offices	7/1/09	4Yrs	GoK	50,000,000	10,000,000	10,000,000	83%	Ongoing
2	1026101106 Kilifi South Sub County Office	7/1/19	4Yrs	GoK	55,000,000	10,000,000	10,000,000	73%	Completion of the sub county headquarters
3	1026101135 Rangwe DCC's office	7/1/20	3Yrs	GoK	30,000,000	10,000,000	10,000,000	77%	
4	1026100995 Naivasha DCC's Office	5/8/19		GoK	54,235,654	10,000,000	10,000,000	65%	Ongoing
5	1026109501 Construction of Gathanje DCC's Office	7/1/23	2Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
6	1026109601 Construction of DCC's Complex	7/1/23	1Yr	GoK	10,000,000	10,000,000	10,000,000	100%	Ongoing
7	1026109701 Malaso Division ACC, Chief's Offices, Latrines & Furniture	7/1/23	1Yr	GoK	15,000,000	15,000,000	15,000,000	100%	Ongoing

8	1026109702	Loroki Division ACC Offices, Lairnes & Furniture	7/1/23	Yr	Gok	10,000,000	10,000,000	0	10,000,000	100%	Ongoing
9	1026109703	Sirata Chief's Office, Lairnes & Furniture	7/1/23	Yr	Gok	2,500,000	2,500,000	2,500,000	2,500,000	100%	Ongoing
1	1026109704	Longewan Chiefs Office, Lairnes & Furniture	7/1/23	Yr	Gok	2,500,000	2,500,000	2,500,000	2,500,000	100%	Ongoing
1	1026109701	Construction of Sub County Offices	7/1/23	Yr	Gok	40,000,000	40,000,000	0	40,000,000	100%	Ongoing
1	1026109303	Construction of ACC's Office at Kasei Ombolion (Kacheliba Constituency)	7/1/23	Yr	Gok	20,000,000	20,000,000	0	20,000,000	100%	Ongoing
1	1026109304	Construction of ACC's Office at Mugorri (Kahuro Sub County)	7/1/23	Yr	Gok	15,000,000	15,000,000	0	15,000,000	100%	Ongoing
1	1026109305	Construction of ACC's Office at Sihay Division (Ugenya Constituency)	7/1/23	Yr	Gok	15,000,000	15,000,000	0	15,000,000	100%	Ongoing
1	1026109306	Construction of Mumbuni Divisional Office at Migwani	7/1/23	Yr	Gok	30,000,000	30,000,000	0	30,000,000	100%	Ongoing
1	1026109307	Construction of Township ACC's Office (Muranga East Sub County)	7/1/23	Yr	Gok	15,000,000	15,000,000	0	15,000,000	100%	Ongoing
1	Akachi Sub County Office	7/2/23	Yr	Gok	20,000,000	20,000,000	0	20,000,000	100%	Ongoing	
1	Baringo North Subcounty Offices	7/3/23	Yr	Gok	20,000,000	20,000,000	0	20,000,000	100%	Ongoing	
1	Eldas South Sub County Office	7/4/23	Yr	Gok	20,000,000	20,000,000	0	20,000,000	100%	Ongoing	

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20	Gathanje Sub County DCC Office Block	7/5/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
21	Ijara Sub County DCC's Office	7/6/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
22	Kuno Sub County Office - Balambala	7/7/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
23	Marsabit North DCCs Office Block	7/8/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
24	Sagante Sub County Staff Houses	7/9/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
25	Gikindu Division Office	7/10/23	1Yr	GoK	20,000,000	20,000,000	20,000,000	100%	Ongoing
26	1026109308 Construction of Variuos Sub County Offices across the Country	7/1/23	1Yr	GoK	105,000,000	105,000,000	105,000,000	100%	Ongoing
27	1026100971 Construction of Sub- County Headquarters	7/1/18	7Yrs	GoK	7,500,000.00	157,000.00	157,000.00	23%	Ongoing
28	1026108901 Refurbishment of sub county field	7/1/13	12Yrs	GoK	1,500,000.00	10,000.00	10,000.00	7%	Ongoing
29	1026101023 Refurbishment of Regional and County field administration offices	7/1/16	9Yrs	GoK	900,000.00	-	-	16%	Ongoing
	Total NGA				10,035,000.000	687,000.00	687,000.00		
1	1026101018 Refurbishment of Harambee hse			GoK	1,007,200.00	29,220.00	24,751,108	40%	Renovation of the offices
2	1026101019 Expansion of Kenya School of Adventure and Leadership	1/7/13	14Yrs	GoK	1,200,000.00	27,000.00	27,000.00	26%	Construction of training facilities
3	1026101020 Security Roads and Airstrips	1/7/13	14Yrs	GoK	2,500,000.00	160,000.00	160,000.00	27%	Rehabilitation of security roads and airstrips
4	1026103801 National Secure Communication	7/1/16	9Yrs	GoK	17,290,676.301	-	-	100%	

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	<i>and Surveillance System</i>								
5	1026106301 <i>Equipping Kenya Coast Guard Services</i>	7/1/19	6Yrs	GoK	5,000,000,000	10,000,000	9,852,083	2%	<i>Operationalisation of KCGS.</i>
	<i>Capital expenditure</i>				37,032,876,301	913,220,000	908,603,191		
1	1026109801 <i>National Police Service Modernization Project</i>	7/1/23	7Yrs	GoK	45,500,000,000	6,500,000,000	6,500,000,000	14%	<i>Presidential directive</i>
	<i>Total SP1</i>		-		82,532,876,301	7,413,220,000	7,408,603,191		
	<i>SP2.4 Peace Building, National Cohesion and Values</i>								
1	1026100100 <i>Transcending Foundations of Peace and security for Inclusive & sustainable Dvt in Kenya</i>	01/07/2020	3Yrs	Foreign	792,252,000	-	-	4%	<i>Grant Revenue - UNDP</i>
	<i>Total SP2.4</i>				792,252,000	-	-		
	<i>SP 2.5 Government Chemist Services</i>								
1	1026106001 <i>Expansion, extension and refurbishment of Government chemist laboratories in Nairobi and Mombasa</i>	07/01/2016	9Yrs	GoK	205,664,444	-	-	38%	<i>Expansion of Government Chemist field services</i>
	<i>Total SP2.5</i>				205,664,444	-	-		
	<i>TOTAL P2</i>				83,530,792,745	7,413,220,000	7,408,603,191		
	<i>P7: POLICY COORDINATION SERVICES</i>								
	<i>SP 7.1: NACADAA</i>				1,200,000,000	66,000,000	66,000,000		

*State Department for Internal Security and National Administration
Annual Report and Financial Statements for the year ended 30th June 2024*

<i>I</i>	<i>1026107301 Constr uction of miritini Treatment & Rehabilitation Center</i>	<i>07/01/2 020</i>	<i>5Yrs</i>	<i>GoK</i>	<i>1,200,000,0 00</i>	<i>66,000,00 0</i>	<i>66,000,00 0</i>	<i>16%</i>	<i>Presidential directive</i>
	<i>TOTAL P7</i>	<i>-</i>	<i>-</i>		<i>1,200,000,0 00</i>	<i>66000000</i>	<i>66000000</i>		<i>-</i>
	<i>GRAND TOTAL (NET)</i>				<i>84,730,792, 745</i>	<i>7,479,220, 000</i>	<i>7,474,603, 191</i>		



**ENVIRONMENTAL AND
SUSTAINABILITY REPORTING**

8. Environmental and Sustainability Reporting

The State Department exist to transform lives. This is our purpose; the driving force behind everything we do by putting the citizen first, delivering key services and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile

The State department through its role of co-ordinating the implementation of National Administration functions has been in the forefront campaigning and championing matters on environmental conservation. This has well been performed by the National Government Administrative officers who have sensitized citizens in their monthly barazas on the importance of tree planting, and even taken part in the tree planting exercises throughout the country. Further the security officers have also taken part in tree planting in collaboration with the Kenya Forestry Service. Moreover, all projects implemented by the State Department must always get approval from NEMA.

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

Whereas the State department is not involved in industrial production that largely degrade the environment, it has always been in the forefront advocating for reservation of Natural resources as well as collaborating with lead agencies in enforcing laws that preserve the environment. Further, when constructing police stations and administrative units across the country NEMA certification is usually sort.

c) Employee welfare

The State Department has taken into consideration the 3rd rule on gender ratio when hiring officers. During the 2023/2024 FY, recruitment, gender ratio and stakeholders engagements were considered. Skills Audit was undertaken to establish skills gap and training projections done to ensure staff are trained on necessary skills in order to improve on their performance.

d) Operational practices/ Market place practices

The State department for Interior and Citizen Services advertise for all its procurement opportunities for all interested parties to participate. Further, tender opening is done in presence of all and evaluation is done as per laid down procedures and unsuccessful bidders are informed accordingly



**STATEMENT OF MANAGEMENT
RESPONSIBILITIES**

9. Statement of 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 Internal Security and National Administration is responsible for the preparation and presentation of the State Department for Internal Security and National Administration financial statements, which give a true and fair view of the state of affairs of the State Department Internal for and as at the end of the financial year (period) ended on June 30th, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department for Internal Security (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 Internal Security and National Administration accepts responsibility for the State Department for Internal Security financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Internal Security and National Administration financial statements give a true and fair view of the state of State Department for Internal **Security's** transactions during the financial year ended June 30th, 2023, and of the State Department for Internal Security and National Administration financial position as at that date.

The Accounting Officer in charge of the State Department for Internal Security and National Administration further confirms the completeness of the accounting records maintained for the State department for Internal Security and National Administration which have been relied upon in the preparation of the State Department for Internal **Security'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 Internal Security and National Administration confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and **that the Ministry'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 Ministry's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

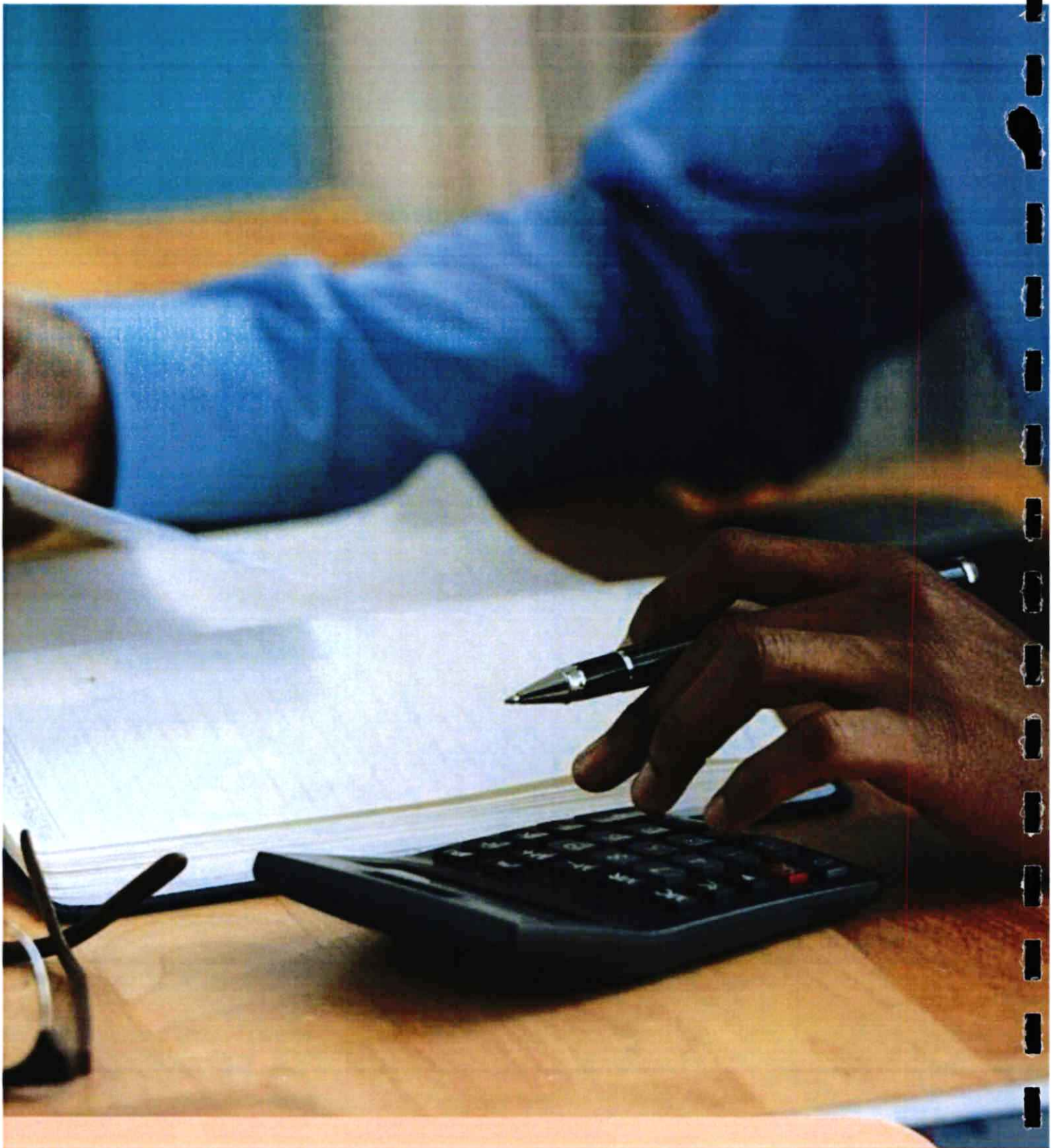
The State Department for Internal Security and National Administration financial statements were approved and signed by the Accounting Officer on 27TH SEPTEMBER, 2024.



Dr. Raymond Omollo, PhD
Principal Secretary



Fredrick Muhul Raongo
Senior Deputy Accountant General
ICPAK M/No. 6591



REPORT OF THE INDEPENDENT AUDITORS

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Internal Security and National Administration set out on pages 1 to 25, which comprise the

Report of the Auditor-General on State Department for Internal Security and National Administration for the year ended 30 June, 2024

statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Internal Security and National Administration and the financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Pending Accounts Payable

Annex 1b to the financial statements reflects pending bills balance of Kshs.2,301,893,725 as at 30 June, 2024 which was not settled during the year under review but was carried forward to 2024/2025 financial year. The pending bills balance includes an amount of Kshs.924,804,285 relating to legal compensation claims in respect of damages payable to plaintiffs, arising out of court cases where the State Department had lost and was ordered to compensate or pay damages. No explanation was provided for non-payment of the outstanding awards despite the fact that the amounts continue to accrue interest every year.

Further, failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budget provision.

My opinion is not modified in respect of this matter.

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 Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with One-Third of Basic Salary Rule

During the year under review, three thousand eight hundred and fifteen (3,815) employees received a net salary less than one-third ($\frac{1}{3}$) of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds of such wages or salaries.

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

2. Lack of Value for Money on Maintenance of Elevators

The State Department entered into a framework contract for monthly maintenance of lifts on 14 August, 2023 for a period of two years at a contract sum of Kshs.8,978,000. During the year under review, the State Department for Internal Security and National Administration, State Department for Immigration and Citizen services and Nairobi Regional Commissioner made payments amounting to Kshs.10,588,260, Kshs.4,859,099

and Kshs.1,320,000 respectively, totalling to Kshs.16,767,359 to the contractor on maintenance of lifts using the same contract. However, job cards for maintenance of the elevators were not provided for audit.

Further, the State Department entered into a contract for monthly maintenance of the lifts. However, physical verification carried out in September 2024 revealed that two (2) lifts at Harambee house and two (2) lifts at Nyayo house were not functioning. In addition, Management did not provide evidence that a Contact Implementation Committee was put in place to monitor delivery of the contract as per the provisions of Section 151(2) of the Public Procurement and Asset Disposal Act, 2015 on management of specialized and complex contracts.

In the circumstances, value for money on the expenditure incurred on the repair, service and maintenance of lifts may not been realized. Further, the prolonged continuous breakdown of the lifts is pausing danger and inconvenience to staff and visitors accessing the buildings.

3. Stalled Development Projects

Physical verification of works and review of project documents revealed that the State Department had eight (8) stalled development projects at various levels of completion and payment as detailed below:-

	Project	Commencement Date	Duration of Project	Total Cost Kshs.	Expenditure Incurred on the Stalled Project Kshs.	Percentage of Completion
1	Proposed Completion of Migori District Headquarters (Phase I)	31 July, 2009	3 years	701,536,030	539,010,127	80%
2	Tinderet Sub County Headquarters	12 April, 2011	2 years	49,000,000	30,000,000	82%
3	Nandi South Sub County Headquarters	28 April, 2010	2 years	48,500,000	30,000,000	73%
4	Bunyala DCC's Office	2010/2011	2 years	47,000,000	30,000,000	64%
5	Tigania East DCC's Office	2010/2011	2 years	75,590,000	73,141,250	97%
6	Igembe North DCC's office	10/06/2020	2 years	28,234,704	25,479,566	90%
7	Magunga district headquarters	15/03/2013	2 years	8,541,416	3,586,583	41%
8	Proposed Construction of 100 Persons	14 April, 2020	3 years	198,109,780	102,437,961	75%

	Project	Commencement Date	Duration of Project	Total Cost Kshs.	Expenditure Incurred on the Stalled Project Kshs.	Percentage of Completion
	Hostel Block for KSAL					
	Total			1,156,511,930	833,655,487	

In the circumstances, the State Department has not obtained value for money from the stalled projects.

4. Unpaid Claims under Work Injury Benefits Act and Group Personal Accident Cover

Review of Work Injury and Group Personal Accident Cover documents and claims revealed that the State Department had 10 claims for Work Injury and Group Personal Accident Cover amounting to Kshs.18,739,285. The claims had not been settled by the National Hospital Insurance Fund (NHIF) because they were outside the contract period for civil servants' cover.

Further, the State Department had 10 claims for Work Injury and Group Personal Accident Cover amounting to Kshs.8,855,913 which were returned by NHIF due to incomplete records by the claimants. These claims are still pending because the claimants could not be traced.

In addition, the State Department had 154 cases of reported claims for Work Injury benefit claims and Group personal Accident cover which were to be settled through The National Treasury before the cover was transferred to NHIF with effect from 01 January, 2012. However, The National Treasury returned the claims to Ministries on 29 September, 2022 due to missing details/documents. The audit established that there was undue delay in processing the claims with some claims dating back to year 2003. Some of the claims have not been evaluated and efforts to trace the beneficiaries are difficult and sometimes futile since the files had no contacts for the claimants and beneficiaries.

In the circumstances, Management did not adequately monitor the implementation of the contract to ensure that the contract terms are complied with and value for money from the contract was not achieved.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Lack of Land Ownership Documents

Review of land register provided for audit revealed that the State Department own four thousand one hundred and fifty-one (4,151) parcels of land in various parts of the Country. Although Management indicated that it was in the process of acquiring the ownership documents, no evidence was provided on the progress made and title deeds for the parcel of land was not provided for audit.

Further, some parcels of land owned by the State Department have been developed, with infrastructure and buildings constructed. However, the parcels of land have not undergone formal surveying, making it difficult to demarcate boundaries.

In addition, the land register provided for audit was incomplete and most of the required information in the register were blank. Further, parcels of land on which Nyayo House and Harambee House buildings stand could not be traced in the register.

In the circumstances, the existence of an effective control systems to safeguard the State Department's land could not be confirmed.

2. Enhancement of Governance Systems for Security Related Expenditures

During the year under review, the State Department for Internal Security and National Administration incurred some expenditures on confidential security operations. Certificates of confidential expenditure were issued, supported by declarations from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015.

There is need, however, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

The measures will strengthen governance, foster trust, and ensure funds are utilised responsibly without compromising State security.

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

Responsibilities of the Management and those Charged with Governance

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

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

11. Statement of Receipts and Payments for the Year ended 30th June 2024

	Note	2024/2023	2023/2022
		Kshs	Kshs
Receipts			
Exchequer releases	1	41,096,246,885	7,515,355,506
Proceeds from Sale of Assets	2	10,768,800	-
Miscellaneous Receipts	3	91,880,724	8,748,475
Total Receipts		41,198,896,409	7,524,103,981
Payments			
Compensation of Employees	4	15,468,075,981	3,425,195,137
Use of Goods and Services	5	15,874,567,444	3,725,697,220
Grants and Transfers to Other Government Units	6	2,275,655,862	359,882,163
Other Grants and Transfers	7	19,844,999	928,120
Social Security Benefits	8	7,799,999	1,949,000
Acquisition of Assets	9	7,556,125,742	6,554,960
Total Payments		41,202,070,027	7,520,206,600
Surplus/(Deficit)		(3,173,618)	3,897,381

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 27th SEPTEMBER 2024 and signed by:



Name

Dr. Raymond Omollo, PhD

Principal Secretary



Name

Fredrick Muhul Raongo


Senior Deputy Accountant General


ICPAK M/No.6591

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	11A	286,741,675	14,280,491
Cash Balances	11B	9,711	3,874,121
Total Cash and Cash Equivalents		286,751,386	18,154,612
Accounts Receivables - Outstanding Imprest	12		3,720,904
Total Financial Assets		286,751,386	21,875,516
Financial Liabilities			
Third Party Deposits and Retentions	13	(286,050,884)	(14,257,231)
Net Financial Assets		700,502	7,618,285
Represented By			
Fund balance b/fwd.	14	7,618,285	3,720,904
Surplus/deficit		(3,173,618)	3,897,381
Prior year adjustments	15	(3,744,164)	-
Net Financial Position		700,502	7,618,285

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 27th SEPTEMBER 2024 and signed by:


Dr. Raymond Omollo, PhD
Principal Secretary


Fredrick Muhul Raongo
Senior Deputy Accountant General
ICPAK M/No.6591

13. Statement of Cash Flows For The Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	41,096,246,885	7,515,355,506
Miscellaneous Receipts	3	91,880,724	8,748,475
		41,188,127,609	7,524,103,981
Payments			
Compensation of Employees	4	15,468,075,981	3,425,195,137
Use of Goods and Services	5	15,874,567,444	3,725,697,220
Grants and Transfers to Other Government Units	6	2,275,655,862	359,882,163
Other Grants and Transfers	7	19,844,999	928,120
Social Security Benefits	8	7,799,999	1,949,000
Total Payments		33,644,437,990	7,513,651,640
Net Receipts/(Payments)		7,542,183,324	10,452,341
Adjusted for:			
Change in receivables		3,720,904	
Increase/(Decrease) in Deposits and Retentions		271,793,653	14,257,231
Prior Year Adjustments	12	(3,744,164)	
Net cashflow from operating activities		7,813,953,716	24,709,572
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	10,768,800	
Acquisition of Assets	9	(7,556,125,742)	(6,554,960)
Net cash flows from Investing Activities		(7,545,356,942)	(6,554,960)
Net Increase in Cash and Cash Equivalent		268,596,775	18,154,612
Cash & cash equivalent at Start of the year	10	18,154,612	
Cash & cash equivalent at End of the year	10	286,751,387	18,154,612

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 27th SEPTEMBER 2024 and signed by:



Dr. Raymond Omollo, PhD

Principal Secretary



Fredrick Muhul Raongo

Senior Deputy Accountant General

ICPAK M/No.6591

14. Statement of Comparison of Budget and Actual Amounts for FY2023-2024

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 %
RECEIPTS						
Exchequer releases	28,147,892,117	12,948,357,766	41,096,249,883	41,096,246,885	2,998	100%
Proceeds from Sale of Assets	11,133,000	5,000,000	16,133,000	10,768,800	5,364,200	67%
Miscellaneous Receipts	81,787,000	35,100,000	116,887,000	91,880,724	25,006,276	79%
Total Receipts	28,240,812,117	12,988,457,766	41,229,269,883	41,198,896,409	30,373,474	100%
Payments						
Compensation of Employees	15,310,807,757	158,336,318	15,469,144,075	15,468,075,981	1,068,094	100%
Use of goods and services	9,376,085,860	6,521,232,801	15,897,318,661	15,874,567,444	22,751,217	100%
Transfers to Other Government Units	2,225,760,000	50,100,000	2,275,860,000	2,275,655,862	204,138	100%
Other grants and transfers	20,160,000	0	20,160,000	19,844,999	315,001	98%
Social Security Benefits	7,800,000	0	7,800,000	7,799,999	1	100%
Acquisition of Assets	1,300,198,500	6,258,788,647	7,558,987,147	7,556,125,742	2,861,405	100%
Grand Total	28,240,812,117	12,988,457,766	41,229,269,883	41,202,070,027	27,199,856	100%
Surplus/Deficit	0	0	0	(3,173,618)	3,173,618	

- (a) During the financial year there was an under collection of AIA
(b) The changes between the original budget and final budget was as a result of supplementary estimates during the year

The entity financial statements were approved on 27th SEPTEMBER 2024 and signed by:

.....


Dr. Raymond Omollo, PhD
Principal Secretary

.....


Fredrick Muhul Raongo
Senior Deputy Accountant General
ICPAK M/No.6591

13 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

State Department for Internal Security and National Administration
Annual Report and Financial Statements for the year ended 30th June 2024

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 %
RECEIPTS						
Exchequer releases	26,968,672,117	6,648,357,766	33,617,029,883.00	33,617,026,885.05	2,998	100%
Proceeds from Sale of Assets	11,133,000	5,000,000	16,133,000.00	10,768,800	5,364,200	67%
Miscellaneous Receipts	81,787,000	35,100,000	116,887,000.00	91,880,724	25,006,276	79%
Total Receipts	27,061,592,117	6,688,457,766	33,750,049,883	33,719,676,409	30,373,474	100%
PAYMENTS						
Compensation of Employees	15,310,807,757	158,336,318	15,469,144,075	15,468,075,981	1,068,094	100%
Use of goods and services	9,376,085,860	6,521,232,801	15,897,318,661	15,874,567,444	22,751,217	100%
Transfers to Other Government Units	2,225,760,000	50,100,000	2,275,860,000	2,275,655,862	204,138	100%
Other grants and transfers	20,160,000	0	20,160,000	19,844,999	315,001	98%
Social Security Benefits	7,800,000	0	7,800,000	7,799,999	1	100%
Acquisition of Assets	120,978,500	(41,211,353)	79,767,147	76,905,742	2,861,405	96%
Finance Costs, including Loan Interest	-	0	0	0	0	
Grand Total	27,061,592,117	6,688,457,766	33,750,049,883	33,722,850,027	27,199,856	100%
Surplus/Deficit				(3,173,618)	3,173,618	

Notes

(a) During the financial year there was an under collection of AIA

(b) The changes between the original budget and final budget was as a result of supplementary estimates during the year

The entity financial statements were approved on 27TH SEPTEMBER 2024 and signed by:



Dr. Raymond Omollo, PhD

Principal Secretary



Fredrick Muhul Raongo

Senior Deputy Accountant General


ICPAK M/No.6591

13 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/24

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,179,220,000	6,300,000,000	7,479,220,000	7,479,220,000		100%
Total Receipts	1,179,220,000	6,300,000,000	7,479,220,000	7,479,220,000	0	100%
Payments						
Acquisition of Assets	1,179,220,000	6,300,000,000	7,479,220,000	7,479,220,000	-	100%
Grand Total	1,179,220,000	6,300,000,000	7,479,220,000	7,479,220,000	-	100%
Surplus/Deficit	-	-	-	-	-	

The entity financial statements were approved on 27TH SEPTEMBER 2024 and signed by:


.....
Dr. Raymond Omollo, PhD
Principal Secretary


.....
Fredrick Muhul Raongo
Senior Deputy Accountant General
ICPAK M/No.6591

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2024

Programme/Sub-programme	Description	Approved Budget	Actual Payments	Variance
	Kshs		Kshs	Kshs
	Government Printing Services	0	0	0
603010000	Government Printing Services	0	0	0
		39,705,479,883	39,678,403,165	27,076,718
629010000		38,675,487,967	38,676,859,785	(1,371,818)
629020000		0	0	0
629030000		40,715,722	40,399,691	316,031
629040000		545,850,000	546,381,108	(531,108)
629050000		443,426,194	414,762,581	28,663,613
		1,523,790,000	1,523,666,862	123,138
630010000		1,029,060,000	1,029,060,000	0
630020000		282,740,000	282,616,862	123,138
630030000		211,990,000	211,990,000	0
	Grand Total	41,229,269,883	41,202,070,027	27,199,856

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the State Department for Internal Security and National Administration. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department for Internal Security and National Administration for all the years presented.

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving State Department for Internal Security and National Administration.

(ii) External Assistance

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

(iii) Miscellaneous Receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The State Department for Internal Security and National Administration recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Internal Security.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

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

c) Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs 286,050,884 compared to Kshs 14,257,231 in prior period as indicated on note 11A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

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

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

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

1) Contingent Liabilities

A contingent liability is:

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

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

Notes to the Financial Statements

1 Exchequer releases

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers from Exchequer	41,096,246,885	7,515,355,506
Total	41,096,246,885	7,515,355,506

(Provide an explanatory narrative on this note)

2 Proceeds from Sale of Assets

	2023-2024	2022/2023
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	10,768,800	-
TOTAL	10,768,800	-

3 Miscellaneous Receipts

Description	2023/2024	2022/2023
	Kshs	Kshs
Receipts from Incidental Sales by Non-Market Establishments	59,976,862.00	8,748,475.00
Receipts from Sales by Non-Market Establishments	31,903,862.00	-
Total	91,880,724.00	8,748,475.00

4 Compensation to Employees

Description	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	8,661,468,814	1,893,128,606
Personal allowances paid as part of salary	6,503,265,411	1,532,066,531
Pension and other social security contributions	303,341,757	-
Total	15,468,075,981	3,425,195,137

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

Description	2023/2024	2022/2023
	Kshs	Kshs
Utilities, Supplies and Services	252,363,894	47,534,429
Communication, Supplies and Services	48,805,749	6,054,645
Domestic Travel and Subsistence, and Other Transportation Costs	934,193,421	173,275,719
Foreign Travel and Subsistence, and other transportation costs	6,244,954	93,000
Printing , Advertising and Information Supplies and Services	1,536,507	20,000
Rentals of Produced Assets	56,198,874	6,823,716
Training Expenses	44,672,641	10,543,915
Hospitality Supplies and Servi	712,231,633	202,165,348
Specialised Materials and Supp	301,917,926	42,104,234
Office and General Supplies and Services	24,603,462	2,786,665
Fuel Oil and Lubricants	381,201,977	67,864,828
Other Operating Expenses	12,850,251,244	3,127,373,752
Routine Maintenance - Vehicles	159,864,680	33,600,376
Routine Maintenance - Other Assets	100,480,481	5,456,594
Total	15,874,567,444	3,725,697,220

Notes to the Financial Statements (Continued)

6 Grants and Transfers to other Government Entities

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	2,275,655,862	359,882,163
Total	2,275,655,862	359,882,163

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total for the year	Prior year
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			-	
Private Security Regulatory Authority	183,990,000		183,990,000	62,725,000
National Agency for Campaign Against Drug Abuse	963,060,000		963,060,000	106,101,813
National Cohesion Department	545,850,000		545,850,000	115,690,000
NGO Coordination Board	222,640,000		222,640,000	40,703,475
National Crime Research	211,990,000		211,990,000	34,661,875
Firearms	148,125,862		148,125,862	-
TOTAL	2,275,655,862	-	2,275,655,862	359,882,163

7 Other Grants and Transfers

Description	2023/2024	2022/2023
	Kshs	Kshs
Emergency relief and refugee assistance	19,844,999	928,120
Total	19,844,999	928,120

Notes to the Financial Statements (Continued)

8 Social Security Benefits

Description	2023/2024	2022/2023
	Kshs	Kshs
Government pension and retirement benefits	7,799,999	1,949,000
Total	7,799,999	1,949,000

9 Acquisition of Assets

Description	2023/2024	2022/2023
Non financial Assets	Kshs	Kshs
Construction of building	784,616,809	
Refurbishment of building	34,220,000	
Construction of civil works	150,000,000	
Purchase of vehicles and transport equipment	9,852,083	
Overhaul of vehicles and other transport equipment	3,499,999	
Purchase of household furniture	1,008,750	
Purchase of office furniture	9,616,997	
Purchase of specialised plant and equipment	6,547,730,000	6,494,960
Rehabilitation and Renovation of Plant, Machinery and Equipment	15,049,996	60,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	531,108	
Total	7,556,125,742	6,554,960

Notes to the Financial Statements (Continued)

10 Cash and Bank Accounts

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	286,741,675	14,280,490
Cash on hand	9,711	3,874,121
Total	286,751,386	18,154,612

11A: Bank Accounts

Description	2023/2024	2022/2023
	Kshs	Kshs
Recurrent - 1000302418	690,791	23,260
Development - 1000302453	0	0
Deposit - 1000302461	286,050,884	14,257,231
Total	286,741,675	14,280,491

11 B: Cash on hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Cash on Hand – Domestic currency	9,711	3,874,121
Total	9,711	3,874,121

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	2023/2024	2022/2023
	Kshs	Kshs
Location 1 – Headquarters Cash Office	9,711	3,874,121
Total	9,711	3,874,121

12 Outstanding Imprests

Description	2023/2024	2022/2023
	Kshs	Kshs
District suspense		3,720,904
Total		3,720,904

Ageing analysis:	2023/2024	% of the Total	2022/2023 FY	% of the Total
Under one year	0	0%	3,720,904	100%
1-2 years	0	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	0	100%	3,720,904	100%

13 Notes to the Financial Statements (Continued)
Third party deposits and retention

Description	2023/2024	2022/2023
	Kshs	Kshs
Retention	286,050,884	14,257,231
Deposit	0	0
Total	286,050,884	14,257,231

Ageing analysis:	2023/2024	% of the Total	2022/2023 FY	% of the Total
Under one year	271,793,653	95%	14,257,231	100%
1-2 years	14,257,231	5%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	286,050,884	100%	14,257,231	100%

14 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	14,280,491	
Cash in hand	3,874,121	
District suspense	3,720,904	3,720,904
Third party deposits and retention	(14,257,231)	
Total	7,618,285	3,720,904

15 Prior Year Adjustments

Description of the error	Balance b/f FY 2022/23 as per audited Financial statements Ksh	Adjustments during the year relating to the prior year Ksh	Adjusted Balance b/f Ksh
Bank account Balances	14,280,491	(3,744,164)	14,257,231
Cash in hand	3,874,121		3,874,121
Outstanding imprests	3,720,904		
Accounts Payables	(14,257,231)		0
	7,618,285	(3,744,164)	

16 (Increase)/ Decrease in Advances and Imprests

Description	2023/2024	2022/2023
	Kshs	Kshs
Receivable as at 1 st July (a)	3,720,904	3,720,904
Receivable as at 30 th June (b)	0	
Net Change in account receivables	3,720,904	3,720,904

Notes to the Financial Statements (Continued)

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Payables as at 1 st July (a)	14,257,231	
Payables as at 30 th June (b)	286,050,884	14,257,231
Increase/Decrease in payables	271,793,653	14,257,231

Notes to the Financial Statements (Continued)

18 Related Party Disclosures

The following comprise of related parties to the state department for Internal Security and National Administration

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

Other Important Disclosures

17.1 Related party transactions:

Description	2023/2024	2022/2023 FY
	Kshs	Kshs
Key Management Compensation		
Transfers to Related Parties		
Transfers to other MDAs		
Transfers to SCs and SAGAs	2,275,655,862	359,882,163
Transfer to other Non -Reporting Government Entities		928,120
Total Transfers to Related Parties	2,275,655,862	360,810,283
Purchase of Goods and Services		
Purchase of Electricity from KPLC		
Purchase of Water from Govt Service Providers		
Rent paid to Govt. Agencies		
Training Fees paid to Govt Agencies		
Conference Facilities hired from Govt. Agencies		
Others (Specify)		
Total Goods and Services paid to Govt. Agencies		
Transfers from Related Parties		
Transfers from the Exchequer	41,096,246,885	7,515,355,506
(Insert any other Transfers Received from Govt.)		332,509,621
Total Transfers from Related Parties	41,096,246,885	7,847,865,127

Other important disclosures (continued)

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


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1. Pending Accounts Payables	The Annex 1 to the financial statements reflects pending bills amounting to Kshs.1,871,133,025.20 that were not settled during the year under review but were instead carried forward to the 2023/2024 financial year. No adequate explanation was provided for non-payment of the pending bills before the end of the financial year. This was contrary to Regulation 41 (1) (a) of the Public Finance Management (National Government) regulations, 2015.	An amount of Kshs.1,352,336,879.20 has since been settled leaving a balance of Kshs.518,796,146.00 which is in the payment process. Status of pending bills is attached (Annex I).	Partially Resolved	2024/2025 Financial Year
2. Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs 8,845,935,362 and Kshs 1,321,831,381 or 15% of the budget. Similarly, the State Department expended an amount of Kshs 7,520,206,600 against an approved budget of Kshs 8,845,935,362 resulting in an under-expenditure of Kshs 1,325,728,762	In the FY 2023/2024 the management ensured that full exchequer was received	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	or 15% of the budget. The underfunding and under-expenditure affected the planned activities and have impacted negatively on service delivery to public.			


 Accounting Officer


 Head of Accounting Unit

16. Annexes

Annex 1a

2022-2023 F/Y PENDING BILL ANALYSIS						
1.MINISTRY HEADQUARTERS						
S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
				Kshs	KSHS	Kshs
1	CFAO Motors Kenya Limited	70402700	Service	21,900.00	21,900.00	-
2	Prisons Industries	587	Goods	60,000.00	60,000.00	-
3	CFAO Motors Kenya Limited	91816188	Services	71,270.00	71,270.00	-
4	CFAO Motors Kenya Limited	70402728	Services	74,902.00	74,902.00	-
5	Surgipharm Limited	20750956	Goods	100,166.00	100,166.00	-
6	Renrose Traders	117	Goods	120,000.00	120,000.00	-
7	Villagio Travel Limited, Nairobi	1161-14-04-2058	Services	154,000.00	154,000.00	-
8	Rybra Business Solutions	25	Goods	168,000.00	168,000.00	-
9	Kevwiny Agencies Limited	666	Goods	200,000.00	200,000.00	-
10	CFAO Motors Kenya Limited	91811394	Services	200,278.83	200,278.83	-
11	Jopac Global Enterprises	50	Services	200,500.00	200,500.00	-
12	CFAO Motors Kenya Limited	70402695	Services	217,599.70	217,599.70	-
13	DT Dobie and Company Kenya Limited	19047867	Services	260,355.00	260,355.00	-
14	CFAO Motors Kenya Limited	91825261	Services	260,864.00	260,864.00	-
15	Korai Company Limited, Nairobi	35	Goods	276,000.00	276,000.00	-
16	Mutesi Enterprises	336	Goods	300,000.00	300,000.00	-
17	Jubilant Business Solutions Limited	66	Goods	300,000.00	300,000.00	-
18	Jayma Traders Limited	2	Goods	305,000.00	305,000.00	-
19	Bergerlin Africa Consulting Limited	BAC/25/2023	Goods	316,795.00	316,795.00	-

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20	Samiki Enterprises Limited	489	Goods	320,000.00	320,000.00	-
21	Nation Media Group Limited	83200	Services	320,508.00	320,508.00	-
22	The Alps Hotel Nakuru Ltd	2622	Services	330,000.00	330,000.00	-
23	Leux Enterprise	12	Goods	335,000.00	335,000.00	-
24	Flight Center Travel Limited	5994	Services	335,215.00	335,215.00	-
25	Attic Tours and Travel Limited, Nairobi	77418	Services	342,560.00	342,560.00	-
26	Isuzu East Africa Limited	3228389	Services	350,628.00	350,628.00	-
27	Lake Naivasha Resort Limited	6589	Services	360,000.00	360,000.00	-
28	Liwami Enterprises	95	Goods	375,000.00	375,000.00	-
29	Lake Naivasha Resort Limited	6482	Services	376,500.00	376,500.00	-
30	Kevwiny Agencies Limited	665	Goods	388,000.00	388,000.00	-
31	Attic Tours and Travel Limited	76646, 76668, 76649 & 76573	Services	398,215.00	398,215.00	-
32	Standard Group Limited	80122933	Services	406,000.00	406,000.00	-
33	Engplus Enterprises	8	Goods	419,500.00	419,500.00	-
34	Flight Center Travel Limited	5995	Services	428,670.00	428,670.00	-
35	Lee Stewart Communications Limited	407	Goods	430,000.00	430,000.00	-
36	Evamarts Merchants	72	Goods	448,000.00	448,000.00	-
37	Greenbay Travel Limited	5469, 5451 & 5444	Services	464,660.00	464,660.00	-
38	Peartag Agencies	17	Goods	490,000.00	490,000.00	-
39	Ewado Enterprises	85	Goods	500,000.00	500,000.00	-
40	Advent Office Solutions	71	Goods	500,000.00	500,000.00	-
41	Wiskim Investments	569	Goods	500,000.00	500,000.00	-
42	Renrose Traders	114	Goods	500,000.00	500,000.00	-

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43	Advent Office Solutions	75	Goods	500,000.00	500,000.00	-
44	Jobright General Merchants	63	Goods	550,000.00	550,000.00	-
45	CFAO Motors Kenya Limited	91820992 & 918826521	Services	554,963.00	554,963.00	-
46	Bright Concept Ventures	70	Goods	557,660.00	557,660.00	-
47	Blackwood Limited	48	Goods	559,980.00	559,980.00	-
48	Gasama General Merchants	333	Goods	570,000.00	570,000.00	-
49	Flight Center Travel Limited	5855, 5856, 5778, 5706, 5704 & 5661	Services	595,370.00	595,370.00	-
50	Primsoul Enterprise	46	Goods	639,000.00	639,000.00	-
51	Vinyaki 2015 Enterprises	261	Goods	675,000.00	675,000.00	-
52	Jadam Supplies	424	Goods	684,840.00	684,840.00	-
53	Jadam Supplies	423	Goods	709,800.00	709,800.00	-
54	Syokwaa Auto Suppliers	276	Goods	722,190.00	722,190.00	-
55	Attic Tours and Travel Limited	77420 & 77395	Services	743,775.00	743,775.00	-
56	Attic Tours and Travel Limited	76328	Services	754,090.00	754,090.00	-
57	Syokawaa Auto Suppliers	275	Goods	794,500.00	794,500.00	-
58	Satheruyi Ventures	11	Goods	811,180.00	811,180.00	-
59	Jadam Supplies	418	Goods	817,500.00	817,500.00	-
60	Jadam Supplies	409	Goods	832,500.00	832,500.00	-
61	Gellispie Enterprise	24	Goods	934,820.00	934,820.00	-
62	Government Printer	520 & 517	Services	962,974.00	962,974.00	-
63	Slopes All General Supplies	2192	Goods	979,981.00	979,981.00	-
64	Renrose Traders	116	Goods	1,000,000.00	1,000,000.00	-
65	Clique Limited, Nairobi	55575	Goods	1,046,992.80	1,046,992.80	-

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66	Bright Concept Ventures	73	Goods	1,052,250.00	1,052,250.00	-
67	Tria Enterprise	89	Goods	1,176,020.00	1,176,020.00	-
68	Prisons Industries Fund	1032	Goods	1,302,500.00	1302500	-
69	Gellispie Enterprise	18	Goods	1,327,693.00	1,327,693.00	-
70	Free Butterfly Agencies Limited	2073	Goods	1,440,000.00	1,440,000.00	-
71	Safeguard Cleaning Services Limited	1	Goods	1,450,000.00	1,450,000.00	-
72	Jankab Enterprises	152	Goods	1,462,000.00	1,462,000.00	-
73	Suneline Development Services	872	Goods	1,500,000.00	1,500,000.00	-
74	Axial Investments	1090	Goods	1,563,000.00	1,563,000.00	-
75	Antoren Investments	46	Goods	1,790,800.00	1,790,800.00	-
76	Farmal Interiors Limited	095,096 & 097	Goods	1,790,924.00	1,790,924.00	-
77	Axial Investment	31	Goods	1,854,000.00	1,854,000.00	-
78	Sarabo Enterprises	009/23	Goods	2,310,000.00	2,310,000.00	-
79	Hawayu East Africa Ltd	2	Goods	2,495,000.00	2,495,000.00	-
80	Attic Tours and Travel Limited	76485 & 76578	Services	2,521,810.00	2,521,810.00	-
81	Skyward Express Limited	3217	Services	2,679,600.00	2,679,600.00	-
82	Government Printer	2251, 2247, 2277, 1948 & 1328	Services	3,024,236.00		3,024,236.00
83	Kevwiny Agencies Limited	664	Goods	3,153,000.00	3,153,000.00	-
84	Antoren Investments	47	Goods	3,216,000.00	3,216,000.00	-
85	Pro Flight Limited	MO10160 523, 140523 & 100523	Services	3,660,704.00	3,660,704.00	-
86	Kenyatta Internal Convention Centre	SINV2798	Services	3,824,999.90	3,824,999.90	-
87	Nostradom Ventures Limited	12	Goods	4,250,000.00	4,250,000.00	-
88	Sheffield Steel Systems Limited	SALINV2 2258	Goods	4,397,473.00	4,397,473.00	-

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89	Hawayu East Africa Ltd	1	Goods	5,055,000.00	5,055,000.00	-
90	Tamarind Management Limited	7482	Services	5,270,000.00	5,270,000.00	-
91	Broad Contractors Co.Ltd	Interim Payment No. 2	Services	6,396,611.00	6,396,611.00	-
92	Safari Park Hotel and Casino	873	Services	6,533,000.00	6,533,000.00	-
93	Chairmania Events Limited	2981, 2936, 2937, 2938, 2946, 2969, 2964, 2975, 2976, 2977, 2987	Services	72,542,661.61	72,542,661.61	-
94	Bomas of Kenya Limited	BOK/PT/2 023/04/04	Services	8,146,411.00	8,146,411.00	-
95	Bullsons Agencies Limited	Cert No. 1	Services	10,121,580.00	10,121,580.00	-
96	Silkenlines Enterprises Limited	Interim Payment No. 2	Services	10,191,665.60	10,191,665.60	-
97	Interlink Industries	Interim Payment No. 1	Services	11,775,450.00	11,775,450.00	-
98	Acrowood Imports and Exports Limited	222,224 & 223	Goods	14,399,642.60	14,399,642.60	-
99	Afro Kent Office Equipment		Services	15,025,778.00	15,025,778.00	-
100	Homeland Events Limited	KSM0128 3	Services	15,063,892.80	15,063,892.80	-
101	Mosound Events Ltd	13	Services	503,966.50	503,966.50	-
102	Homeland Events Limited	KSM0150 4	Services	564,203.00	564,203.00	-
103	Homeboyz Entertainment PLC	100	Services	603,260.00	603,260.00	-
104	Homeland Events Limited	KSM1505	Services	605,038.00	605,038.00	-
105	Chairmania Events Limited	2977	Services	764,074.60	764,074.60	-
106	Villagio Travel Limited	2067, 2066, 2068, 2063, 2065 & 2064	Services	823,500.00	823,500.00	-

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107	Chairmania Events Limited	2975	Services	932,970.60	932,970.60	-
108	Chairmania Events Limited	2976	Services	1,286,770.60	1,286,770.60	-
109	Kiun Communications Limited	11904	Goods	1,614,000.00	1,614,000.00	-
110	Kenya Airways	Various	Services	1,846,055.00	1,846,055.00	-
111	Chairmania Events Limited	2964	Services	2,850,914.60	2,850,914.60	-
112	Homeland Events Limited	KSM01250	Services	3,111,480.00	3,111,480.00	-
113	Chairmania Events Limited	2987	Services	4,214,316.25	4,214,316.25	-
114	Homeland Events Limited	KSM01274	Services	4,259,770.00	4,259,770.00	-
115	Chairmania Events Limited	2969	Services	4,435,428.20	4,435,428.20	-
116	Homeboyz Entertainment PLC	97	Services	5,343,260.00	5,343,260.00	-
117	Chairmania Events Limited	2938	Services	6,427,473.00	6,427,473.00	-
118	Bowman Aviation Ltd	21, 20, 19, 18, 17, 16, 15 & 22	Services	6,686,525.00	6,686,525.00	-
119	Homeboyz Entertainment PLC	98	Services	8,849,763.00	8,849,763.00	-
120	Chairmania Events Limited	2937	Services	9,177,090.60	9,177,090.60	-
121	Pro Flight Limited	MOI0040523, 20623, 50623, 60623, 70623, 30623, 10623	Hire of Helicopter	9,412,651.00	9,412,651.00	-
122	Chairmania Events Limited	2946	Services	10,292,790.20	10,292,790.20	-
123	Homeland Events Limited	KSM01273	Services	12,486,746.40	12,486,746.40	-
124	Homeland Events Limited	KSM01270	Services	14,648,308.40	14,648,308.40	-
125	Homeland Events Limited	KSM01483	Services	16,653,368.00	16,653,368.00	-
126	Homeland Events Limited	KSM01249	Services	16,817,465.00	16,817,465.00	-
127	Homeland Events Limited	KSM01392	Services	16,916,422.00	16,916,422.00	-
128	Homeland Events Limited	KSM01438	Services	18,640,220.40	18,640,220.40	-

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129	Mosound Events Ltd	3783	Services	19,670,435.52	19,670,435.52	-
130	Homeland Events Limited	KSM01413	Services	24,085,436.40	24,085,436.40	-
131	Chairmania Events Limited	2936	Services	24,247,761.88	24,247,761.88	-
132	Homeboyz Entertainment PLC	99	Services	25,347,816.00	25,347,816.00	-
133	Homeland Events Limited	KSM01439	Services	69,979,278.00	69,979,278.00	-
134	Chisalia Intermedia Solutions	81	Goods	62,582.00	62,582.00	-
135	Pybra business solutions	12	Goods	90,400.00	90,400.00	-
136	Narok Water and Sewerage Services Co Ltd		Services	123,922.50	123,922.50	-
137	Prisons Industries fund	872	Goods	132,000.00	132,000.00	-
138	Jopac Global Enerprises	97	Services	150,300.00	150,300.00	-
139	CFAO Motors Kenya Ltd	3001265790	Services	180,535.39	180,535.39	-
140	Prisons Industries fund	2580	Goods	295,000.00	295,000.00	-
141	Kirinyaga Water and Sanitation Co. Ltd		Services	325,938.04	325,938.04	-
142	Kamiti Prisons Industries Fund	2572, 2585, 2586, 1034,	Goods	1,054,000.00		1,054,000.00
143	Kenya Power and Lighting Company		Services	1,306,836.00		1,306,836.00
144	Nairobi City Water and Sewerage Co. Ltd		Services	2,014,367.00	2,014,367.00	-
145	Kenya Power and Lighting Co Ltd		Services	8,614,000.00		8,614,000.00
146	Kenya Power & Lighting Co	KPL1 6BE/05/01 .2/10/Mw	Services	16,882,665.00		16,882,665.00
147	Kenya Power & Lighting Co	KPL1 6BE/05/01 .2/10/Mw	Services	17,822,175.00		17,822,175.00
148	Government Printer		Services	21,715,200.00		21,715,200.00
149	Kenya School of Government-Embu	70223	Services	116,400.00	116,400.00	-
150	Bowman Aviation Ltd		Services	7,686,525.00	7,686,525.00	-

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151	Homeland Events Limited	KSM01500	Services	19,269,361.00	19,268,361.00	1,000.00
152	Homeland Events Limited	KSM01392	Services	19,916,422.00	19,916,422.00	-
153	Home Boys Entertainment PLC	86	Services	8,155,290.00	8,155,290.00	-
154	Mosound Events Ltd		Services	153,362,478.90		153,362,478.90
155	Tamarind Management Limited	7482	Services	6,533,000.00	6,533,000.00	-
156	Rybra Business Solutions	3999	Goods	90,400.00	90,400.00	-
157	Standard Group Limited	005343/006007	Services	490,680.00	490,680.00	-
158	Nation Media Group Limited	6009	Services	320,508.00	320,508.00	-
159	Bomas of Kenya Limited	6008	Services	8,146,411.00	8,146,411.00	-
160	National Taskforce-National Police/Prison Services		Services	44,985,000.00	44,985,000.00	-
161	Heller Petroleum Ltd		Goods	1,093,804.00		1,093,804.00
162	Telkom Kenya Ltd	HEA20091770540	Services	14,686,848.00	14,686,848.00	-
163	Muranga Motor Spares Ltd		Services	1,004,013.00	1,004,013.00	-
164	Richard Simon Kungu		Gratuity	1,089,840.00	1,089,840.00	-
165	Ayub Warui Thumbi		Gratuity	1,323,895.90	1,323,895.90	-
166	John Karungo Kamau		Gratuity	1,389,252.60	1,389,252.60	-
167	Joseph L. S. Nangunye		Gratuity	1,524,844.00	1,524,844.00	-
168	Shadrack Mwonga Tete		Gratuity	1,550,380.00	1,550,380.00	-
169	Naisho Vencent Loonena		Gratuity	4,712,585.90	4,712,585.90	-
170	Kenya School of Government		Services	18,818,550.00	18,818,550.00	-
171	Kenya School of Government		Services	167,620.00	167,620.00	-
172	Bullsons Agencies		Works			-
173	Bullsons Agencies		Works			-
174	Snavem Enterprises Ltd		Works			-
175	Broad Contractors Co. Ltd		Works			-

	Total Ministry Headquarters			994,989,493.22	770,113,098.32	224,876,394.90
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2. BORDER MANAGEMENT SECRETARIAT (BMS)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Kenya Airways PLC	Gov-257670	Services	107,970.00	107,970.00	
2	Kenya Airways PLC	Gov-268758	Services	115,816.00	115,816.00	
3	DT Dobie And Company Limited		Services	168,209.65	168,209.65	
4	Greenbay Travel Limited	5480	Services	739,300.00	739,300.00	
	Total Board Management			1,131,295.65	1,131,295.65	-

3. FIREARM LICENSING BOARD

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Kenya Airways PLC	281182,263106,263972,268534,243740	Goods	285,895.00	285,895.00	
2	Mimstech Trading Limited	42	Goods	349,500.00	349,500.00	
3	Primetime Agencies Ltd	69	Goods	372,000.00	372,000.00	
4	OPTiveil Enterprises Ltd	10,11,12,13,14,15,17,18,19,20	Services	475,081.09	475,081.09	
5	Blackwood Limited	45	Goods	1,475,000.00	1,475,000.00	
6	Primetime Agencies Ltd	70	Goods	1,638,190.00	1,638,190.00	
7	Comprehensive Developments Ltd	83	Goods	1,794,089.00	1,794,089.00	
8	Adys Enterprises	523	Goods	1,901,880.00	1,901,880.00	
9	Complete Identity Solutions Ltd	00408190300,00000256	Goods	2,860,000.00	2,860,000.00	

10	Bedi Investments	52958, 53252, 53253	Services	4,429,344.00	4,429,344.00	
	Total Firearm Licensing Board			15,580,979.09	15,580,979.09	-

4. GOVERNMENT CHEMIST (GC)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	MFI Document Solutions Limited		Goods	69,600.00	69,600.00	
2	Simbanet Comm Ltd	78584	Services	100,000.00	100,000.00	
3	Mark Koitimet Kisio		Services	112,500.00	112,500.00	
4	Perali Company Limited	Pcl0601	Services	180,000.00	180,000.00	
5	Hachfeld Limited Liability Partnership	20508	Goods	200,000.00	200,000.00	
6	Collnart General Merchant	215	Goods	202,000.00	202,000.00	
7	Cymacef Agencies	4226	Goods	205,000.00	205,000.00	
8	Vumaris Enterprises	VE035	Goods	227,215.00	227,215.00	
9	Whiltec Investments	90	Goods	270,000.00	270,000.00	
10	Sinerten Investments	60	Goods	280,000.00	280,000.00	
11	Bethum General Merchants	145	Goods	280,000.00	280,000.00	
12	Milfa Enterprises Limited	105	Goods	280,000.00	280,000.00	
13	Guideline Enterprises Limited	86	Goods	300,000.00	300,000.00	
14	Cili Enterprises	8	Goods	300,000.00	300,000.00	
15	Charnostar Enterprises	211	Goods	300,000.00	300,000.00	
16	Online Tutors Ltd	5	Goods	300,000.00	300,000.00	
17	Malix Enterprises	737	Goods	302,495.00	302,495.00	
18	Optiveil Enterprises Limited	OGC/2023 /06	Goods	306,736.00	306,736.00	
19	Green Spar Investment Limited	63	Services	312,000.00	312,000.00	

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20	Juhundi Shine Investments Ltd	103	Goods	327,500.00	327,500.00
21	ShSelmith Investments	1	Goods	337,500.00	337,500.00
22	Caselab Limited	813	Goods	340,000.00	340,000.00
23	Leannie Enterprises	101	Goods	350,000.00	350,000.00
24	Bastech Enterprises	166	Goods	384,000.00	384,000.00
25	Judymo Investments	55	Goods	400,000.00	400,000.00
26	Kevwinya Agencies Limited	658	Goods	400,000.00	400,000.00
27	Nimworth Enterprises	148	Goods	409,075.00	409,075.00
28	Olivias Venture	81	Goods	412,000.00	412,000.00
29	Hachfeld Limited Liability Partnership	20528	Goods	433,401.50	433,401.50
30	Mcneesh General Merchants	55	Goods	435,500.00	435,500.00
31	Dokatech Enterprise	53	Goods	447,200.00	447,200.00
32	Samaleam Enterprises	40	Goods	450,000.00	450,000.00
33	Optiveil Enterprises Limited	OGC/2023 /07	Goods	460,104.00	460,104.00
34	Golden Solution Suppliers	67	Services	480,000.00	480,000.00
35	Juliminah Enterprises	621	Goods	480,000.00	480,000.00
36	Caselab Limited	785	Goods	490,000.00	490,000.00
37	Bastech Enterprises	165	Goods	500,000.00	500,000.00
38	R.H. Devani Ltd	221180	Goods	500,140.00	500,140.00
39	Anllym enterprise		Goods	515,300.00	515,300.00
40	County Distributors Limited	401/402	Goods	523,710.00	523,710.00
41	Guidelie Enterprises Ltd		goods	552,000.00	552,000.00
42	Kenya Power & Lighting Company Ltd		Goods	600,000.00	600,000.00
43	Kenya Power Nairobi		Services	600,000.00	600,000.00
44	Comprehensive Development Ltd	119	Services	655,000.00	655,000.00

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45	Mcgee Investments	116	Goods	665,000.00	665,000.00	
46	Macbless Investments Limited	137	Goods	696,000.00	696,000.00	
47	Nimworth Enterprises	152	Goods	800,000.00	800,000.00	
48	Green Spar Investment Limited	62	Goods	838,000.00	838,000.00	
49	Macbless Investments Limited	48	Goods	990,000.00	990,000.00	
50	Ms Africa Bio Systems Limited	ABLOO30 56 /2023/V	Goods	1,913,102.75	1,913,102.75	
51	Africa Biosystems Limited	ABLOO30 55 /2023/V	Goods	1,990,379.00	1,990,379.00	
52	Africa Biosystems Limited	ABLOO30 75 /2023/V	Goods	2,328,480.00	2,328,480.00	
53	Benevento(K) Limited		Goods	3,000,000.00	3,000,000.00	
54	Africa Biosystems Limited	ABLOO30 76 /2023/V	Services	4,256,912.00	4,256,912.00	
55	Africa Biosystems Limited	ABLOO30 57 /2023/V	Goods	4,256,915.90	4,256,915.90	
	Total Government Chemist			37,744,766.15	37,744,766.15	-

5. KENYA COAST GUARD SERVICES (KCGS)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Antopower Ventures	42	Goods	1,095,000.00	1,095,000.00	
2	Bill and Mills Merchandise, Mombasa	23	Goods	1,100,000.00	1,100,000.00	
3	Margid General Suppliers	218	Goods	3,000,000.00	3,000,000.00	
4	Wescorp Enterprises	359	Goods	3,000,000.00	3,000,000.00	
5	Jopac Global Enterprises	70	Goods	3,400,000.00	3,400,000.00	
6	Antopower Ventures	41	Goods	4,368,760.00	4,368,760.00	

7	Liance International company	11	Goods	6,000,000.00	6,000,000.00	
8	Kenya Airways Plc		Goods	8,000,000.00	8,000,000.00	
9	Exellent Works Enterprise	22	Services	8,685,000.00	8,685,000.00	
10	Ga'als Agencies Limited	1	Goods	27,000,000.00	27,000,000.00	
	Total Kenya Coast Guard			65,648,760.00	65,648,760.00	-

6. KENYA SCHOOL OF ADVENTRURE & LEADERSHIP (KESAL)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Esienkikei Trading Company Limited	1990	Goods	136,195.00	136,195.00	-
2	Ramji Haribhai Devani LTD	286037	Goods	211,724.30	211,724.30	-
3	Ramji Haribhai Devani LTD	288527	Goods	212,494.90	212,494.90	-
4	Oracle Equipments	248	Goods	233,900.00	233,900.00	-
5	Franscom Agencies Limited	30	Goods	237,800.00	237,800.00	-
6	Franscom Agencies Limited	29	Goods	306,900.00	306,900.00	-
7	Oracle Equipments	249	Goods	325,000.00	325,000.00	-
8	Oracle Equipments	246	Services	356,040.00	356,040.00	-
9	Frijo Enterprises Limited	119	Goods	410,170.00	410,170.00	-
10	Magijo Suppliers	13	Goods	498,800.00	498,800.00	-
11	Esienkikei Trading Company Limited	1991	Goods	516,140.00	516,140.00	-
12	Antoren Investments	23	Goods	530,750.00	530,750.00	-
13	Akinsha Enterprises	35	Goods	600,100.00	600,100.00	-
14	Franscom Agencies Limited	28	Goods	621,100.00	621,100.00	-
15	Wayland General Merchants	95	Goods	627,860.00	627,860.00	-
16	Infinite Heritage Limited	001/002	Goods	1,060,300.00	1,060,300.00	-
17	Grindstones Logistics	2	Goods	1,104,050.00	1,104,050.00	-
18	Grindstone Logistics Limited	1	Goods	1,421,395.00	1,421,395.00	-
	Total Kenya School of Adventure			9,410,719.20	9,410,719.20	-

7. KENYA NATIONAL FOCAL POINT - SMALL ARMS AND LIGHT WEAPONS (KNFP-SALW)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Antoren Investments	39	Goods	150,000.00	150,000.00	
2	Wachovia super stores	1020	Goods	249,972.00	249,972.00	
	Total Kenya National Focal Points			399,972.00	399,972.00	-

8. NATIONAL DISASTER OPERATIONS CENTRE (NDOC)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Jimmon Cleaning Services, Nairobi	3045	Services	897,148.80	897,148.80	
	Total NDOC			897,148.80	897,148.80	-

9. GOVERNMENT PRINTER (GP)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Nairobi City Water & Sewerage Co	BL-007865814	Services	27,142.00	27,142.00	
2	R. H Devani	289616	Goods	228,623.00		228,623.00
3	Kenya Power & Lighting Company		Services	497,002.00		497,002.00
4	Nairobi City Water & Sewerage Co		Services	672,436.00	672,436.00	
5	CMC Motors	NRBSINV 050540	Services	679,484.10		679,484.10
6	Viewcare International Trading Co Ltd	108	Services	733,700.00		733,700.00
7	Kenya Power and Lighting Company		Services	1,009,222.00		1,009,222.00
8	Jimmon Cleaning Services	2030	Services	1,196,459.00	1,196,459.00	
9	Dignity Traders Limited	137	Goods	1,482,000.00		1,482,000.00

10	Jantech Express Limited	176	Goods	1,896,960.00		1,896,960.00
11	Loise Ventures Limited	51	Goods	2,100,000.00		2,100,000.00
12	Kenya Power & Lighting Co Limited		Services	2,107,222.00	2,107,222.00	
13	Murigi Holdings Limited	24	Goods	2,200,000.00		2,200,000.00
14	First Paper Merchant	202	Goods	3,890,000.00		3,890,000.00
15	Shatiff Products	2106	Goods	6,391,600.00		6,391,600.00
16	Synadia General Merchants	1112	Goods	6,500,000.00		6,500,000.00
17	Nelka Regional Ventures Ltd	638	Goods	6,600,000.00		6,600,000.00
	Total Government Printers			38,211,850.10	4,003,259.00	34,208,591.10

10. BETTING CONTROL AND LICENSING BOARD

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Nanak Properties (K) Limited	INVO1004 620/21	Services	2,845,335.00	-	2,845,335.00
2	Priskim General Supplies	30	Goods	271,400.00	-	271,400.00
	Total Betting and Licensing Board			3,116,735.00	-	3,116,735.00

11. HUDUMA NAMBA-(NIIMS)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
1	Afro Kent Office Equipment	12216	Goods	819,360.00		819,360.00
2	Afro Kent Office Equipment	12218	Goods	2,534,560.00		2,534,560.00
	Total Huduma Number			3,353,920.00	-	3,353,920.00

12. PRESIDENT'S DELIVERY UNIT (PDU)

S/No	NAME OF SUPPLIER	INVOICE No	Service/Goods	2022/2023 BILLS	PAID	OUTSTANDING
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1	Safaricom Ltd	B1-20096210830	Services	43,940.69	43,940.69	-
	Total Presidential Delivery			43,940.69	43,940.69	-

13 .LEGAL CLAIMS

Total Legal Claims			700,603,445.30	447,362,940.30	253,240,505.00
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Total Pending Bills (2022/2023)			1,871,133,025.20	1,352,336,879.20	518,796,146.00
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Annex 1b PENDING BILL FY 2023/2024

SUPPLIER/ CONTRACTOR NAME	INVOICE NO.	NATURE OF SERVICES	OUTSTANDING AMOUNT (KSHS.)
MoSound Events Limited	3798	Events	1,447,608
MoSound Events Limited	3792	Events	32,375,520
MoSound Events Limited	3781	Events	4,683,654
Chairmania Events Limited	3068	Events	7,470,144
Chairmania Events Limited	3090	Events	7,653,540
Chairmania Events Limited	3032	Events	362,777.24
Chairmania Events Limited	3139	Events	658,782
Chairmania Events Limited	3140	Events	923,982
Chairmania Events Limited	3141	Events	7,497,632.40
Chairmania Events Limited	3236	Events	866,534.40
Chairmania Events Limited	3237	Events	909,750
Chairmania Events Limited	3238	Events	841,356
Chairmania Events Limited	3239	Events	727,598.40
Chairmania Events Limited	3240	Events	918,980.40
Chairmania Events Limited	3241	Events	924,267.60
Chairmania Events Limited	3147	Events	848,418
Chairmania Events Limited	3145	Events	915,309.60
Chairmania Events Limited	3146	Events	1,058,307.60
Chairmania Events Limited	3148	Events	1,266,007.20
Chairmania Events Limited	3248	Events	798,153.60
Chairmania Events Limited	3249	Events	924,414
Chairmania Events Limited	3250	Events	1,124,902.80
Chairmania Events Limited	3251	Events	832,602
Chairmania Events Limited	3252	Events	862,060.80
Chairmania Events Limited	3253	Events	690,894
Chairmania Events Limited	3254	Events	891,940.80
Chairmania Events Limited	3255	Events	722,643.60

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Chairmania Events Limited	3256	Events	782,482.80
Chairmania Events Limited	3257	Events	802,662
Chairmania Events Limited	3258	Events	730,774.80
Chairmania Events Limited	3305	Events	994,568.75
Chairmania Events Limited	3316	Events	828,712.80
Chairmania Events Limited	3319	Events	946,723.20
Chairmania Events Limited	3317	Events	951,422.40
Chairmania Events Limited	3089	Events	7,389,276
Chairmania Events Limited	3318	Events	901,123.20
Chairmania Events Limited	3354	Events	1,299,326.40
Chairmania Events Limited	3418	Events	773,424.00
Chairmania Events Limited	3417	Events	897,612.00
Chairmania Events Limited	3416	Events	7,167,144.00
Chairmania Events Limited	3443	Events	812,053.20
Chairmania Events Limited	3442	Events	2,759,796.00
Chairmania Events Limited	3444	Events	813,162.00
Chairmania Events Limited	3076	Events	9,639,013.85
Chairmania Events Limited	3096	Events	5,123,235.47
Chairmania Events Limited	3348	Events	778,562.40
Homeboyz Entertainment PLC	390	Events	11,726,880.00
Homeland Events Limited	1501	Events	515,981.00
Homeland Events Limited	1576	Events	859,143.60
Homeland Events Limited	1504	Events	1,006,195.00
Homeland Events Limited	1584	Events	366,826.00
Homeland Events Limited	1549	Events	11,256,470.20
Homeland Events Limited	1551	Events	11,978,299.00
Homeland Events Limited	1550	Events	9,645,644.00
Homeland Events Limited	1567	Events	13,608,177.00
Homeland Events Limited	1547	Events	13,849,717.60
Homeland Events Limited	1535	Events	19,855,891.60
Homeland Events Limited	1545	Events	9,679,271.00
Homeland Events Limited	1572	Events	772,923.60
Homeland Events Limited	1705	Events	7,817,870.00
Homeland Events Limited	1627	Events	8,099,824.00
Homeland Events Limited	1577	Events	976,193.00
Homeland Events Limited	1599	Events	827,786.40
Homeland Events Limited	1597	Events	757,551.60
Homeland Events Limited	1598	Events	513,184.90
Homeland Events Limited	1700	Events	633,091.00
Homeland Events Limited	1701	Events	1,052,011.00
Homeland Events Limited	1704	Events	12,987,562.00
Homeland Events Limited	1711	Events	5,993,278.00
Homeland Events Limited	1641	Events	1,614,052.00
Homeland Events Limited	1645	Events	816,576.00

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Homeland Events Limited	1642	Events	5,342,877.00
Homeland Events Limited	1655	Events	4,009,490.00
Homeland Events Limited	1643	Events	13,954,513.00
Homeland Events Limited	1651	Events	2,548,300.00
Homeland Events Limited	1638	Events	1,217,098.00
Homeland Events Limited	1712	Events	12,562,128.40
Homeland Events Limited	1668	Events	13,788,742.80
Homeland Events Limited	1742	Events	470,284.80
Homeland Events Limited	1702	Events	1,182,775.00
Homeland Events Limited	1703	Events	926,971.00
Homeland Events Limited	1739	Events	1,588,088.00
Homeland Events Limited	1741	Events	3,295,800.00
Homeland Events Limited	1740	Events	1,223,143.00
Homeland Events Limited	1786	Events	988,387.20
Homeland Events Limited	1780	Events	10,827,502.56
Homeland Events Limited	1783	Events	422,325.00
Homeland Events Limited	1785	Events	638,529.40
Homeland Events Limited	1787	Events	519,728.40
Homeland Events Limited	1781	Events	10,168,081.00
Homeland Events Limited	1782	Events	4,749,653.76
Homeland Events Limited	1770	Events	1,642,500.00
Homeland Events Limited	1771	Events	1,727,736.80
Homeland Events Limited	1773	Events	6,816,228.00
Homeland Events Limited	1772	Events	2,623,928.00
Homeland Events Limited	1788	Events	26,872,318.00
Homeland Events Limited	1790	Events	3,775,634.40
Homeland Events Limited	1789	Events	8,663,479.00
Homeland Events Limited	1807	Events	11,111,950.60
Homeland Events Limited	1806	Events	3,221,506.80
Homeland Events Limited	1821	Events	11,321,326.00
Homeland Events Limited	1822	Events	2,582,401.00
Homeland Events Limited	1823	Events	807,512.40
Homeland Events Limited	1824	Events	653,240.40
Homeland Events Limited	1836	Events	657,145.00
Homeland Events Limited	1861	Events	9,844,880.00
Homeland Events Limited	1944	Events	602,875.00
Homeland Events Limited	1943	Events	28,509,177.60
Homeland Events Limited	1945	Events	11,020,178.00
Homeland Events Limited	1993	Events	940,598.00
Homeland Events Limited	1995	Events	409,153.00
Homeland Events Limited	2008	Events	10,441,484.00
Homeland Events Limited	2007	Events	1,436,002.80
Homeland Events Limited	2013	Events	944,100.00
Homeland Events Limited	2012	Events	1,007,100.00

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Homeland Events Limited	2009	Events	1,030,636.80
Homeland Events Limited	2011	Events	1,256,712.20
Homeland Events Limited	2014	Events	969,646.00
Homeland Events Limited	2010	Events	1,282,490.16
Homeland Events Limited	2016	Events	12,330,624.00
Homeland Events Limited	2015	Events	1,027,284.00
Homeland Events Limited	2024	Events	13,022,438.00
Homeland Events Limited	2025	Events	1,248,822.00
Homeland Events Limited	2028	Events	832,698.00
Homeland Events Limited	2029	Events	968,144.40
Homeland Events Limited	2027	Events	1,156,312.00
Homeland Events Limited	2026	Events	710,109.60
Homeland Events Limited	2051	Events	702,309.00
Homeland Events Limited	2050	Events	633,858.00
Homeland Events Limited	2049	Events	865,969.00
Homeland Events Limited	2035	Events	657,092.00
Homeland Events Limited	2036	Events	686,009.00
Homeland Events Limited	2037	Events	1,093,261.00
Homeland Events Limited	2038	Events	707,591.00
Homeland Events Limited	2039	Events	532,356.00
Homeland Events Limited	2040	Events	761,397.80
Homeland Events Limited	2041	Events	817,090.00
Homeland Events Limited	2043	Events	800,710.00
Homeland Events Limited	2042	Events	649,124.00
Homeland Events Limited	2044	Events	634,265.00
Homeland Events Limited	2045	Events	811,906.80
Homeland Events Limited	2046	Events	759,688.80
Homeland Events Limited	2048	Events	663,011.00
Homeland Events Limited	2126	Events	3,049,949.00
Homeland Events Limited	2079	Events	752,772.00
Homeland Events Limited	2076	Events	753,326.40
Homeland Events Limited	2075	Events	763,674.20
Homeland Events Limited	2074	Events	849,820.00
Homeland Events Limited	2080	Events	7,931,292.00
Homeland Events Limited	2100	Events	1,019,279.00
Homeland Events Limited	2108	Events	790,348.00
Homeland Events Limited	2106	Events	786,661.00
Homeland Events Limited	2105	Events	795,773.00
Homeland Events Limited	2104	Events	857,628.00
Homeland Events Limited	2103	Events	857,527.00
Homeland Events Limited	2102	Events	945,861.00
Homeland Events Limited	2107	Events	966,953.00
Homeland Events Limited	2101	Events	700,335.00
Homeland Events Limited	2114	Events	1,514,289.20

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Homeland Events Limited	2128	Events	200,500.00
Homeland Events Limited	2127	Events	8,799,044.00
Homeland Events Limited	2129	Events	521,044.00
Homeland Events Limited	2227	Events	7,842,407.00
Homeland Events Limited	2191	Events	1,066,606.80
Homeland Events Limited	2192	Events	966,421.00
Homeland Events Limited	2193	Events	830,576.00
Homeland Events Limited	2194	Events	1,120,417.00
Homeland Events Limited	2195	Events	700,162.80
Homeland Events Limited	2196	Events	604,534.80
Homeland Events Limited	2190	Events	2,969,734.80
Homeland Events Limited	2223	Events	9,947,883.00
Homeland Events Limited	2224	Events	425,122.00
Homeland Events Limited	2245	Events	616,376.00
Homeland Events Limited	2262	Events	806,828.00
Homeland Events Limited	2269	Events	7,030,565.00
Homeland Events Limited	2268	Events	360,428.00
Homeland Events Limited	2267	Events	673,766.00
Homeland Events Limited	2270	Events	2,557,662.00
Homeland Events Limited	2265	Events	6,128,112.00
Homeland Events Limited	2280	Events	1,003,080.00
Homeland Events Limited	2266	Events	1,848,958.00
Homeland Events Limited	2283	Events	16,720,092.00
Homeland Events Limited	2284	Events	15,928,946.00
Homeland Events Limited	2263	Events	8,955,584.00
Homeland Events Limited	2279	Events	14,412,747.00
Homeland Events Limited	2313	Events	12,672,807.00
Homeland Events Limited	2314	Events	826,269.00
Homeland Events Limited	2314	Events	1,029,568.00
Attic Tours & Travel	83027	Air Tickets	29,400.00
Attic Tours & Travel	83132	Air Tickets	32,040.00
Attic Tours & Travel	83158	Air Tickets	18,300.00
Attic Tours & Travel	83279	Air Tickets	79,740.00
Attic Tours & Travel	83283	Air Tickets	19,770.00
Attic Tours & Travel	83321	Air Tickets	16,000.00
Attic Tours & Travel	83693	Air Tickets	36,900.00
Attic Tours & Travel	83694	Air Tickets	127,300.00
Attic Tours & Travel	83828	Air Tickets	106,625.00
Attic Tours & Travel	83824	Air Tickets	157,165.00
Attic Tours & Travel	83695	Air Tickets	36,600.00
Attic Tours & Travel	84115	Air Tickets	32,140.00
Attic Tours & Travel	84267	Air Tickets	28,100.00
Attic Tours & Travel	84193	Air Tickets	27,400.00
Attic Tours & Travel	84389	Air Tickets	313,090.00

State Department for Internal Security and National Administration
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Attic Tours & Travel	84388	Air Tickets	19,970.00
Attic Tours & Travel	84427	Air Tickets	28,200.00
Attic Tours & Travel	84428	Air Tickets	61,200.00
Attic Tours & Travel	84426	Air Tickets	28,170.00
Attic Tours & Travel	82640	Air Tickets	30,900.00
Attic Tours & Travel	84590	Air Tickets	29,100.00
Attic Tours & Travel	84613	Air Tickets	19,100.00
Attic Tours & Travel	84646	Air Tickets	50,140.00
Attic Tours & Travel	84700	Air Tickets	140,800.00
Attic Tours & Travel	84788	Air Tickets	30,250.00
Attic Tours & Travel	84821	Air Tickets	76,400.00
Attic Tours & Travel	84975	Air Tickets	23,270.00
Attic Tours & Travel	85136	Air Tickets	19,800.00
Attic Tours & Travel	85137	Air Tickets	43,800.00
Attic Tours & Travel	85135	Air Tickets	29,300.00
Attic Tours & Travel	85208	Air Tickets	18,600.00
Attic Tours & Travel	85215	Air Tickets	36,000.00
Attic Tours & Travel	85259	Air Tickets	22,800.00
Attic Tours & Travel	85213	Air Tickets	37,090.00
Attic Tours & Travel	85209	Air Tickets	19,800.00
Villagio Travel Limited	2301	Air Tickets	98,000.00
Villagio Travel Limited	2295	Air Tickets	18,300.00
Villagio Travel Limited	2293	Air Tickets	209,100
Villagio Travel Limited	2282	Air Tickets	3,850,000.00
Villagio Travel Limited	2292	Air Tickets	71,000.00
Villagio Travel Limited	2261	Air Tickets	28,500.00
Villagio Travel Limited	2262	Air Tickets	46,800.00
Villagio Travel Limited	2263	Air Tickets	44,800.00
Villagio Travel Limited	2283	Air Tickets	28,000.00
Villagio Travel Limited	2300	Air Tickets	28,900.00
Villagio Travel Limited	2302	Air Tickets	23,000.00
Villagio Travel Limited	2306	Air Tickets	19,000.00
Villagio Travel Limited	2310	Air Tickets	70,000.00
Villagio Travel Limited	2308	Air Tickets	70,000.00
Villagio Travel Limited	2304	Air Tickets	28,000.00
Villagio Travel Limited	2305	Air Tickets	67,000.00
Villagio Travel Limited	2309	Air Tickets	38,000.00
Villagio Travel Limited	2310	Air Tickets	70,000.00
Villagio Travel Limited	2318	Air Tickets	19,800.00
Trawell Company Limited	1195	Air Tickets	17,200.00
Trawell Company Limited	1231	Air Tickets	54,000.00
Trawell Company Limited	1200	Air Tickets	285,730.00
Trawell Company Limited	1261	Air Tickets	44,600.00
Trawell Company Limited	1277	Air Tickets	475,010.00

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Trawell Company Limited	1291	Air Tickets	23,880.00
Trawell Company Limited	1278	Air Tickets	73,950.00
Trawell Company Limited	1186	Air Tickets	98,200.00
Trawell Company Limited	1169	Air Tickets	443,300.00
Trawell Company Limited	1185	Air Tickets	45,585.00
Green Bay Travel Limited	5860	Air Tickets	29,800.00
Green Bay Travel Limited	5876	Air Tickets	18,000.00
Green Bay Travel Limited	5581	Air Tickets	28,900.00
Green Bay Travel Limited	5914	Air Tickets	29,470.00
Flight Center Travel Limited	7042	Air Tickets	174,340.00
Flight Center Travel Limited	7346	Air Tickets	29,800.00
Flight Center Travel Limited	7376	Air Tickets	19,020.00
Flight Center Travel Limited	7475	Air Tickets	29,800.00
Flight Center Travel Limited	7474	Air Tickets	418,500.00
Flight Center Travel Limited	7590	Air Tickets	54,728.00
Flight Center Travel Limited	7546	Air Tickets	32,500.00
Flight Center Travel Limited	7545	Air Tickets	29,800.00
Kenya Airways PLC	307208	Air Tickets	35,450.00
Kenya Airways PLC	307209	Air Tickets	44,245.00
Kenya Airways PLC	307458	Air Tickets	29,450.00
Kenya Airways PLC	307646	Air Tickets	14,825
Kenya Airways PLC	307775	Air Tickets	59,500.00
Kenya Airways PLC	307776	Air Tickets	89,250.00
Kenya Airways PLC	307839	Air Tickets	2,615.00
Kenya Airways PLC	307840	Air Tickets	7,925.00
Kenya Airways PLC	307841	Air Tickets	29,605.00
Kenya Airways PLC	307842	Air Tickets	37,565.00
Kenya Airways PLC	307917	Air Tickets	8,025.00
Kenya Airways PLC	307918	Air Tickets	18,055.00
Kenya Airways PLC	307919	Air Tickets	24,980.00
Kenya Airways PLC	308263	Air Tickets	48,060.00
Kenya Airways PLC	308264	Air Tickets	24,720.00
Kenya Airways PLC	308340	Air Tickets	15,990.00
Kenya Airways PLC	308341	Air Tickets	31,980.00
Kenya Airways PLC	308407	Air Tickets	15,085.00
Kenya Airways PLC	308408	Air Tickets	31,880.00
Kenya Airways PLC	308486	Air Tickets	15,995.00
Kenya Airways PLC	308566	Air Tickets	17,845.00
Kenya Airways PLC	308567	Air Tickets	14,685.00
Kenya Airways PLC	308568	Air Tickets	35,690.00
Kenya Airways PLC	308854	Air Tickets	17,945.00
Kenya Airways PLC	308855	Air Tickets	71,510.00
Kenya Airways PLC	308856	Air Tickets	254,320.00
Kenya Airways PLC	308916	Air Tickets	16,190.00

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Kenya Airways PLC	308917	Air Tickets	16,190.00
Kenya Airways PLC	306081	Air Tickets	49,835.00
Kenya Airways PLC	306231	Air Tickets	108,135
Kenya Airways PLC	306301	Air Tickets	22,920.00
Kenya Airways PLC	306602	Air Tickets	153,035.00
Kenya Airways PLC	306603	Air Tickets	35,875.00
Kenya Airways PLC	306687	Air Tickets	285,680.00
Kenya Airways PLC	306688	Air Tickets	35,710.00
Kenya Airways PLC	306689	Air Tickets	14,620.00
Kenya Airways PLC	306690	Air Tickets	98,420.00
Kenya Airways PLC	306493	Air Tickets	35,145.00
Kenya Airways PLC	306954	Air Tickets	52,575.00
Kenya Airways PLC	306955	Air Tickets	42,800.00
Kenya Airways PLC	306956	Air Tickets	35,050.00
Kenya Airways PLC	306957	Air Tickets	87,560.00
Kenya Airways PLC	303883	Air Tickets	14,470.00
Kenya Airways PLC	304129	Air Tickets	36,870.00
Kenya Airways PLC	304546	Air Tickets	22,805.00
Kenya Airways PLC	304545	Air Tickets	31,250.00
Kenya Airways PLC	304547	Air Tickets	72,410.00
Kenya Airways PLC	304544	Air Tickets	22,805.00
Kenya Airways PLC	304636	Air Tickets	22,905.00
Kenya Airways PLC	304635	Air Tickets	69,580.00
Kenya Airways PLC	304756	Air Tickets	91,560.00
Kenya Airways PLC	304755	Air Tickets	11,745.00
Kenya Airways PLC	304895	Air Tickets	24,325.00
Kenya Airways PLC	304894	Air Tickets	28,470.00
Kenya Airways PLC	304893	Air Tickets	28,600.00
Kenya Airways PLC	305078	Air Tickets	15,670.00
Kenya Airways PLC	305080	Air Tickets	28,430.00
Kenya Airways PLC	305079	Air Tickets	16,965.00
Kenya Airways PLC	305149	Air Tickets	39,365.00
Kenya Airways PLC	305147	Air Tickets	87,845.00
Kenya Airways PLC	305148	Air Tickets	32,870.00
Kenya Airways PLC	304983	Air Tickets	6,440.00
Kenya Airways PLC	304982	Air Tickets	41,710.00
Kenya Airways PLC	304981	Air Tickets	14,460.00
Kenya Airways PLC	304980	Air Tickets	75,160.00
Kenya Airways PLC	304979	Air Tickets	22,455.00
Kenya Airways PLC	304978	Air Tickets	3,240.00
Kenya Airways PLC	305279	Air Tickets	8,225.00
Kenya Airways PLC	305280	Air Tickets	22,555.00
Kenya Airways PLC	305595	Air Tickets	24,440.00
Kenya Airways PLC	305686	Air Tickets	10,540.00

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Kenya Airways PLC	305821	Air Tickets	14,730.00
Kenya Airways PLC	305820	Air Tickets	14,730.00
Kenya Airways PLC	305894	Air Tickets	14,750.00
Pro Flight Ltd.	MOI0160624	Helicopter Services	1,738,086.00
Pro Flight Ltd.	MOI0120624	Helicopter Services	961,843.00
Pro Flight Ltd.	MOI0180624	Helicopter Services	1,577,136.00
Pro Flight Ltd.	MOI0220624	Helicopter Services	1,527,343.00
Pro Flight Ltd.	MOI0190624	Helicopter Services	2,355,061.00
Pro Flight Ltd.	MOI0200624	Helicopter Services	856,718.00
Pro Flight Ltd.	MOI0210624	Helicopter Services	961,843.00
Bowman Aviation Limited	MOI0210625	Helicopter Services	1,171,400.00
Isuzu East Africa Limited	6500	Received	167,297.00
Villagio Travel Limited	10008	Received	4,738,400.00
Trawell Company Limited	10006	Received	1,562,455.00
Bright Concept Ventures	10073	Received	2,056,000.00
Mwelekeo Traders	10074	Received	3,450,000.00
Attic Tours And Travel Limited	10009	Received	1,468,150.00
Green Bay Travel Limited	10007	Received	106,170.00
Bright Concept Ventures	10075	Received	1,858,000.00
Sub-Total			733,181,755.49
ACCOUNT SECTION			
R. H. Devani Limited	6923	Devani	274,962.92
Bluham Ventures Limited	6653	Venture	348,640.00
Bluham Ventures Limited	6654	Venture	519,360.00
Bluham Ventures Limited	6656	Venture	776,360.00
Bluham Ventures Limited	6655	Venture	855,540.00
Kamuhuri General Merchant	6658	General	647,800.00
Kamuhuri General Merchant	6659	General	663,940.00
Normstar Limited	6649	Received	702,050.00
Oracle Equipments	6498	Received	760,000.00
Oracle Equipments	6652	Received	974,922.00
Franscom Agencies Limited	6651	Received	760,100.00
Franscom Agencies Limited	6650	Received	846,050.00
Akinsha Enterprises	6661	Received	878,450.00
Esienikei Trading Company Limited	6660	Received	806,510.00
Cedwahn Enterprises	9407	Received	289,500.00
Molti Ventures	9592	Received	335,310.00
Molti Ventures	9596	Received	609,000.00
Shelmith Investments	9601	Received	375,000.00
Ultra Engineering Systems Company Limited	9410	Received	473,512.00
Nelka Regional Ventures Limited	9602	Received	497,000.00

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Miggan Enterprises Limited	9607	Received	500,000.00
Bastech Enterprises Limited	9586	Received	516,000.00
McGee Investments	9399	Received	580,000.00
Shelmith Investments	9419	Received	580,000.00
Star Point Limited	9415	Received	668,800.00
Wabrit Limited	9590	Received	710,000.00
Guarantee Investment Limited	9406	Received	712,400.00
Samaleam Enterprises	9599	Received	734,757.00
McNesh General Merchants	9605	Received	750,000.00
Nimworth Enterprises	9414	Received	755,000.00
Damco Safaris Limited	9405	Received	826,700.00
Dimkan Enterprises	9404	Received	864,000.00
Milfa Enterprises Limited	9403	Received	880,000.00
Cili Enterprises	9401	Received	504,000.00
Whiltec Investments	9416	Received	750,000.00
Polystal Agencies	-	Received	1,680,000.00
Polystal Agencies	-	Received	2,873,090.00
Total Hospital Solutions Limited	-	Received	1,000,000.00
Hachfeld Limited Liability	-	Received	420,000.00
Hachfeld Limited Liability Partnership	9263	Received	6,081,954.20
Guideline Enterprises Limited	-	Received	579,100.00
Parok Enterprises Limited	-	Received	1,562,200.00
Phybs Enterprise	-	Received	952,000.00
Bhitapin Enterprise	-	Received	960,000.00
Mono Quad Limited	-	Received	500,000.00
MFI Document Solutions Limited	-	Received	76,560.00
Egetonto Enterprises	9413	Received	435,000.00
Tenda Wema	9587	Received	340,000.00
Anatech Analytical Technologies Limited	9606	Received	3,835,895.00
Jaynico Enterprises	9594	Received	1,500,000.00
Katejeen Enterprises	9589	Received	500,000.00
Pentium Systems	9597	Received	950,000.00
Sareen Pharm Enterprise	9408	Received	976,000.00
Ultra Engineering Systems Company Limited	9402	Received	1,866,319.00
Parok Enterprises Limited	9412	Received	1,985,600.00
Africa Biosystems	9595	Received	5,110,870.70
Macbless Investments Limited	9400	Received	604,700.00
Staing Enterprises Limited	9411	Received	850,000.00
Optiveil Enterprises Limited	9598	Received	825,000.00
Nelsaph Investment	9591	Received	497,175.00
Macrobian Investments	9600	Received	752,000.00
Mbukana Enterprises	9604	Received	338,720.00

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Dumaken Enterprises	9588	Received	500,000.00
Phynom Investment	9931	Received	486,751.00
Artlantis Investments Limited	8838	Received	500,000.00
Ever Harvest Enterprises Limited	9297	Received	1,689,650.00
Archlaw Limited	8837	Received	3,000,000.00
Captain Andys Fishing Supply	9301	Received	9,168,064.00
Mustral General Traders Limited	9392	Received	350,000.00
Antopower Ventures	9784	Received	118,500.00
Little Stone Enterprises	9843	Received	280,000.00
Safeguard Cleaning Services	9475	Received	1,674,654.00
Sarova Stanley, Nairobi	9564	Received	549,400.00
TelKom Kenya Limited	9690	Received	88,738.55
TelKom Kenya Limited	9891	Received	74,852.85
TelKom Kenya Limited	9697	Received	86,782.44
Tom AutoCare Limited	9440	Received	493,928.00
Jimmon Cleaning Services	6064	Received	182,652.00
Surgipharm Limited, Nairobi	9628	Received	499,698.00
MFI Document Solutions Limited	9167	Received	89,143.00
Chincom Solutions	9782	Received	1,355,096.00
ECTA Kenya Limited	9679	Received	78,457.00
ECTA Kenya Limited	7350	Received	323,496.00
Camala Technologies	9844	Received	306,600.00
Kew Creations Limited	9608	Received	5,100,000.00
Government Printer	9374	Received	1,740,000.00
Government Printer	10019	Received	1,160,000.00
Josen Auto Garage	9988	Received	227,400.00
Volsek Investment	9783	Received	321,470.00
Sarova Panafric Hotel	9795	Received	350,000.00
Karma	9563	Received	40,800.00
CFAO Motors Kenya Limited	9680	Received	224,782.00
CFAO Motors Limited	6527	Received	318,179.00
CFAO Motors Limited	6496	Received	59,173.00
CFAO Motors Limited	6943	Received	163,853.00
CFAO Motors Limited	5647	Received	141,407.00
CFAO Motors Limited	9681	Received	138,310.00
Pro Flight Ltd	9172	Received	10,500,369.00
Pro Flight Ltd	10014	Received	15,279,984.00
Pro Flight Ltd	10013	Received	15,863,116.00
Pro Flight Ltd	10011	Received	4,378,822.00
Legend Trading Company	9820	Received	1,929,891.00
Legend Trading Company	9514	Received	1,630,990.00
Legend Trading Company	9538	Received	806,198.00
Nelsaph Investment	9341	Received	158,410.00
Ammiche Ventures	9627	Received	248,985.00

Rybra Business Solutions	8881	Received	919,975.00
Grand Ridge Enterprises	9476	Received	2,550,000.00
Solicitor General – State Law Office	9117	Received	28,839,030.02
R. H Devani Limited	9318	Received	9,999,861.11
Prideinn Azure Hotel Limited	10010	Received	800,000.00
Skyward Express Limited	10012	Received	4,445,700.00
Skyward Express Limited	10015	Received	11,650,750.00
Bowman Aviation Limited	10016	Received	17,850,350.00
Amanah Interiors and Design Limited	9990	Received	27,715,824.00
Getrans Solutions Limited	9994	Received	1,996,851.20
Getrans Solutions Limited	10017	Received	4,443,912.52
Broadline Logistics	9901	Received	1,350,000.00
Afro-Kent Office Equipment	9995	Received	11,689,363.00
Swantech Systems Limited	9992	Received	1,371,065.80
Fine West Limited	9991	Received	1,467,900.00
Grand Ridge Enterprises Limited	10037	Received	2,460,000.00
Grand Ridge Enterprises Limited	10038	Received	1,050,000.00
Bomas of Kenya Limited	9993	Received	25,294,661.00
Nairobi City Water & Sewerage Company	10051	Received	221,736.00
Gilsann Engineering Limited	9808	Received	199,500.00
Sub-Total			299,772,929.31
FINANCE SECTION			
Government Press	-	Received	129,565,093.30
Bomas of Kenya	-	Received	32,947,422
Kenya Power and Lighting Company	-	Received	73,012,419
Kenya School of Government	-	Received	124,860,000
Procurement (Others)	-	Received	5,525,480
Sub Total			365,910,414.30
LEGAL SECTION			

S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
1.	Nyahururu PMCC 205 of 2013 Francis Wanjohi Wachira Vs. Eunice Njeri & Hon. Attorney General	AG/GC/IG/357 /13 28 th July, 2022	4,658,065.29
2.	Nyamira CMCC No. 202 of 2017 Thomas Asiago Nyagato Vs. Hon Attorney General &	AG/GC/IG/308 /17 3 rd August, 2023	2,496,959.93

S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
	Rev. Thomas Nyerere Ayub		
3.	Nyamira CMCC No. 203 of 2017 Thomas Agwata Nyabwanga Vs. Hon. Attorney General & Rev. Thomas Nyerere Ayub	AG/GC/IG/309 /17 3 rd August, 2023	1,374,053.63
4.	Kitui SPMCC No. 249 of 2009 Wambua Muthengi Vs. Musyoka Muthoka, Kennedy Kilonzo & Hon. Attorney General	AG/GC/OP/48 7/09 4 th September, 2023	152,371.44
5.	Kerugoya SPMCC No. 95 of 2011 James Maina Muriuki Vs. Hon Attorney General	AG/GC/IG/419 /11 14 th September, 2023	1,091,420.78
6.	Nairobi CMCC No. 17224 of 2009 Susan Wayua Vs. Attorney General	AG/GC/CP/43 0/09 15 th September, 2023	6,360,656.42
7.	Meru CMCC No. 336 of 2011 James Kirema Vs. Hon. Attorney General	AG/GC/IG/132 /11 19 th September, 2023	418,382.20
8.	Nairobi Civil Suit No. 5257 No. 2017 Doris Mukami Muhiato Vs. Attorney General and Another	AG/GC/IG/137 /17 6 th October, 2023	2,034,988.70
9.	Kericho CMCC No. 154 of 2019 Simon Muigai Kuria Vs. Hon. Attorney General & Another	AG/GC/IG/324 /19 24 th October, 2023	1,386,629.11
10.	Nairobi CMCC No. 2652 of 2012 Isaac Kimathi Mbui & Albert Muthengi Julius Vs. Attorney General	AG/GC/CP/16/ 12 24 th October, 2023	5,018,396.26

S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
11.	Nairobi HCC&HR PET No. 395 of 2013 Florence Wakiuru Muchiri & Another Vs. Hon. Attorney General	AG/CPT/OP/24/13 24 th October, 2023	5,981,009.68
12.	AG/CPT/OP/98/17 Nairobi CMCC No. 3837 of 2017 Caroline Ndanu Nzuki (Suing as Legal representative of the estate of Salim Wambua (Deceased) Vs. Hon. Attorney General & Others	AG/CPT/OP/98/17 10 th November, 2023	1,937,082.11
13.	Moses Onchiri and 475 Others Vs. Kenya Airports Authority, Cabinet Secretary, Ministry of Interior and Co-ordination of National Government, Cabinet Secretary, Ministry of Land Housing and Urban and Hon. Attorney General	AG/CPT/OP/54/12 23 rd November, 2023	8,455,248.00
14.	Nairobi HCCA No. 312 of 2013, Francis Kariuki Kaminju Vs. Hon. Attorney General & Commissioner of Police (being as appeal from the judgement and decree of Hon. T.W.C Wamae (Mrs) Chief Magistrate – delivered on 23rd March, 2012 in NRB CMCC No. 5843 of 2007)	AG/GC/OP/372/13 20 th December, 2023	5,767,586.07
15.	Nairobi HCC &HR PET No. 122 of 2013: Coalition on violence against women and 11 others: Kenya Human Rights commission as interested party and Kenya National Human Commission on Human	AG/CPT/OP/52/13 TY 2 nd January, 2024	17,564,667.00

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S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
	Rights and 3 others as Amici Curiae		
16.	Kerugoya HCJR No. E004 of 2012 & Kerugoya HCPT No. 2 OF 2018 Patrick Njiru Kuria Vs. Director of Criminal Investigations & Others	AG/CPT/IG/18 1/18 & AG/EMB/INT/ JR/6/22 15 th January, 2024	747,411,189.04
17.	Meru HCPT 14 of 2018 Bernard Mugambi Sospeter (suing on behalf of the Estate of Petr Munene (Deceased) Vs. the OCS Mery Police Station & 2 Others	AG/CPT/IG/36 8/18 26 th January, 2024	1,794,356.16
18.	Machakos SCCCC No. 430 of 2022 Isaac Kyalo Mutuku Vs. Deputy Commissioner Yatta & Hon. Attorney General	AG/GC/OP/31 1/22 20 th February, 2024	205, 158.66
19.	Kitale CMCC No. 132 of 2014 Cyrus Ndegwa Waweru Vs. Hon. Attorney General & Another	AG/GC/IG/299 /14 28 th February, 2024	2,373,582.40
20.	Kakamega CMCC No. 513 of 2008 Timina Ngaira (Minor suing through Simon Ngaira Mutswenje as next friend and father) Vs. Hon Attorney General	AG/GC/IG/544 /08 29 th February, 2024	427,888.73
21.	Nairobi HCCC No. 61 of 2017 Pelican Haulage Contractors Limited Vs. Hon. Attorney General	AG/GC/CP/31 1/17 1 st March, 2024	67,196,742.10
22.	Githongo Civil Case No. 36 of 2014 Ann Ncabani Muraa Vs. Hon. Attorney General	AG/GC/IG/133 /14 19 th April, 2024	7,155,031.99

S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
23.	Machakos SCCC No. 429 of 2022 Philip Mbaluka Daudi Vs. Deputy County Commissioner & Hon. Attorney General	AG/GC/OP/31/22 7 th May, 2024	249,276.53
24.	Meru CMCC No. 329 of 2011 Elias Mwangangi Vs. Hon. Attorney General High Court Misc. Civil Application No. 353 of 2014 Elias Mwangangi Vs. Hon. Attorney General	AG/GC/OP/88/11 & AG/JRP/OP/27/2/14 17 th May, 2024	184,175.00
25.	Butere SMCC No. 101 of 2014 Otinga Khabeko Vs. Hon. Attorney General	AG/MOW/304/14 29 th May, 2024	1,166,804.29
26.	Voi SPMC No. 67 of 2016 Mutuku Kilonzo Mwangangi Vs. Hon. Attorney General	AG/GC/IG/428/16 31 st May, 2024	881,100.61
27.	Murang'a CMCC No. 338 of 2015 Simon Ngari Kariuki Vs. Commissioner of Police and Hon. Attorney General	AG/GC/IG/179/15 4 th June, 2024	1,305,189.86
28.	Bungoma CMCC No. 456 of 2014 Philip Toboi Ndiema Vs. Josephine Nelima Wamalwa and Hon. Attorney General and Another	AG/GC/OP/29/6/14 19 th June, 2024	605,314.63
29.	Embu HCPT No. 1 of 2019 Eustace Gichovi Gikono & Felix Mbogo Vs. Hon. Attorney General and Another	AG/CPT/DPP/458/19 24 th June, 2024	426,554.45
30.	Nakuru CMCC No. 1286 of 2018 Patricia Nyambura Mutero & Others	AG/CPT/OP/2/24/13 20 th March, 2023	18,065,022.98
31.	Mombasa CMCC No. 601 of 2007	AG/GC/IG/587/07	2,424,497.98

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S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
	Karisa Thuva Vs. Hon. Attorney General	13 th December, 2023	
32.	Milimani CMCC No. 1619 of 2012 John Kibwanga Mwangombe Vs. Hon. Attorney General	AG/GC/CP/96/12 13 th December, 2023	403,035.75
33.	NRB/HCJREO36 of 2023 Nairobi HC JR Misc App 1544 of 2004 Azim Jiwa rajwani Vs. Chief Magistrate Law Courts Nairobi, Metro Petroleum Limited and the Commissioner of Police	AG/JRP/IG/23/23 14 th December, 2023	897,845.00
34.	Nairobi HCPT 131 OF 2022 Charles Masinde Rofa -Vs- The Hon. Attorney General	CP/133/11 20 th December, 2023	1,378,642.00
35.	Nairobi CMCC No.8440 of 2017 Faith Nduku (A minor suing through her next friend and mother Jackline Mwikali) -Vs- Hon. Attorney General	AG/GC/IG/248/17 14 th December, 2023	387,329.04
36.	Nakuru CMCC No.887 of 2021 David Ngugi Wanyoike - Vs- Inspector General of Police, Director of Public Prosecutions & The Attorney General	AG/GC/IG/327/21 20 th December, 2023	520,778.88
37.	Nairobi CMCC No. 6784 of 2014 Justus Mugo Mathu Vs Attorney General	AG/JRP/IG/12/3/22 16 th February, 2023	968,964.38
38.	Nyamira CMCC No. 204 of 2017 Dickson Obibo Makori Vs the Attorney General and Rev. Thomas Nyerere Ayub	AG/GC/IG/350/18 3 rd August, 2023	721,404.32
39.	Machakos CMCC No. 180 of 2012	AG/GC/CP/89/12	613,260.00

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S/NO	LEGAL CLAIM	REFERENCE	AMOUNT
	Margaret Nthoki Itumo Vs Sergio Carlesso and the Attorney General	13 th September, 2023	
40.	Meru CMCC No. 483 of 2006 Selesio Kiura Njagi Vs. Mutunga Njagi	AG/GC/OP/65 9/06 11 th August, 2023	611,171.88
41.	Nairobi HCCC Petition No.470 of 2013 Jared Bichanga Vs. the Attorney General and Other	AG/CPT/CP/28 1/13 15 th February, 2023	407,689.32
42	Kajiado PMCC No. 227 of 2013 Anthony Solonka Saita Vs. Attorney General	AG/GC/CP/16 9/13 29 th February, 2023	434,747.95
43.	Kisumu ELRC Appeal No. 008 of 2021 (Bondo ELRC cause No.3 of 2019) Esther Kabole Ambira Vs. Ministry of Interior and Coordination of the National Government and Another	AG/LIC/OP/21 4/21 18 th October, 2023	379,869.70
44.	Migori CMCC No. 895 of 2018 Harrison Ochieng Omongi Vs. Inspector General of Police and the Attorney General	AG/GC/IG/347 /18 25 th July, 2023	324,928.97
45.	Embu HC Appeal 12 of 2019 Chelestino Ngachi Ngari Vs. the Attorney General	AG/GC/IG/32/ 19 24 th October, 2023	199,200.00
46.	Milimani CMCC No. 6783 of 2004 Cornelius Akhonya Mayukuba Vs. the Attorney General and Anor	AG/GC/CP/15 1/04 10 th November, 2023	100,082.50
Legal Compensation Claims Total			924,804,285.13
TOTAL OUSTANDING PENDING BILL			2,301,893,725.93

Annex 2 – Projects implemented during the Financial year 2023-2024

PROJECTS IMPLEMENTED DURING FINANCIAL YEAR 2023-2024					
S/No	Project Name	County	Sub County	Allocation FY 2023/24	Project Completion rate
	Construction of Sub-County Headquarters				
1	1026100957 Kikuyu sub county offices	Kiambu	Kikuyu	10,000,000	66.67%
2	1026100995 Naivasha DCC's Office	Nakuru County	Naivasha	10,000,000	39%
3	1026109501 Construction of Gathanje DCC's Office	Nyandarua	Gathanje	20,000,000	0%
4	1026109601 Construction of DCC's Complex	Kisii	Gucha South	10,000,000	
5	1026109303 Construction of ACC's Office at Kasei Ombolion (Kacheliba Constituency)	West Pokot	Pokot North	20,000,000	0%
6	1026109304 1026109303 Construction of ACC's Office at Mugoiri (Kahuro Sub County)	Murang'a	Kahuro	15,000,000	0%
7	1026109305 Construction of ACC's Office at Sihay Division (Ugenya Constituency)	Siaya	Ugenya	15,000,000	0%
8	1026109306 Construction of Mumbuini Divisional Office at Migwani	Kitui	Migwani	30,000,000	0%
9	1026109307 Construction of Township ACC's Office (Murang'a East Sub County)	Murang'a	Murang'a East	15,000,000	0%
10	1026109701 Malaso Division ACC, Chief's Offices, Latrines & Furniture	Samburu	Samburu Central	15,000,000	0%
11	1026109702 Loroki Division ACC Offices, Latrines & Furniture	Samburu	Samburu Central	10,000,000	0%
12	1026109703 Sirata Chief's Office, Latrines & Furniture	Samburu	Samburu Central	2,500,000	0%
13	1026109704 Longewan Chief's Office, Latrines & Furniture	Samburu	Samburu Central	2,500,000	0%

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14	1026101106 Kilifi South Sub County Office	Kilifi	Kilifi South	10,000,000	64%
15	1026101135 Construction Rangwe DCC's office	Homa Bay	Rangwe	10,000,000	58%
16	Akachiu Sub County Office	Igembe South	Akachiu	20,000,000	
17	Baringo North Subcounty Offices	Baringo	Baringo North	20,000,000	
18	Eldas South Sub County Office	Wajir	Eldas South	20,000,000	
19	Gathanje Sub County DCC Office Block	Nyandarua	Gathanje	20,000,000	
20	Ijara Sub County DCC's Office	Garissa	Ijara	20,000,000	
21	Kuno Sub County Office - Balambala	Garissa	Kuno	20,000,000	
22	Marsabit North DCCs Office Block	Marsabit	Marsabit North	20,000,000	
23	Sagante Sub County Staff Houses	Marsabit	Marsabit central	20,000,000	
24	Gikindu Division Office	Nyeri	Mukurweini	20,000,000	
	TOTAL			375,000,000	2
	1026101018 Refurbishment of Harambee hse			24,220,000	24,220,000
	1026108901 Refurbishment of Sub-County Field Offices			-	-
	1026101023 Refurbishment of Regional and County Field Offices			10,000,000	10,000,000
1	Migori CC's Office	Migori		1,000,000	0%
2	Bungoma CC's Office	Bungoma		1,000,000	0%
3	Transzoia CC's Office	Transzoia		1,000,000	0%
4	Machakos CC's Office	Machakos		5,000,000	0%
5	Kwale CC's Office	Kwale		1,000,000	0%
6	Isiolo CC's Office	Isiolo		1,000,000	0%
	Sub Total			10,000,000	0
CONSTRUCTION OF SUB-COUTY HEADQUARTERS					

1026100971 Construction of Sub-County Headquarters					
1	Expansion of Kisumu West sub county offices	Kisumu	Kisumu West	20,000,000	20,000,000
2	Turbo DCC's Office	Uasin Gishu	Turbo Sub County	40,000,000	40,000,000
3	Mwea West Sub county Headquarters	Kirinyaga	Mwea West	14,000,000	0%
4	Tharaka Nithi CC's Office(Fencing)	Tharaka Nithi		10,000,000	10,000,000
5	Homabay CC's Office	Homa Bay		40,000,000	0%
6	ACC's Office Nakuru	Nakuru		10,000,000	0%
7	Construction of Kimaeti ACC's office	Bungoma	Bumula	10,000,000	0%
8	Endoinyo Navasha Chief's Office	Narok	Narok West	5,000,000	0%
9	Kinale Chiefs office	Kiambu	Lari	5,000,000	0%
10	Bwake Location Office	Bungoma	Bungoma Central	3,000,000	
	TOTAL			157,000,000	70,000,000
	BALANCE				
Construction of Various Sub-County Offices across the Country					
1	Construction of Narok West Sub County Headquarters	Narok	Narok West	30,000,000	30,000,000
2	Kirimon ACC office at Kimanjo	Laikipia	Laikipia North	10,000,000	10,000,000
3	Sagante/jaldessa sub county headquarters at Jaldessa borehole	Marsabit	Saku	30,000,000	30,000,000
4	Construction of Homa Bay Town Sub county HQs at Kabunde	Homa Bay	Homa Bay town	30,000,000	30,000,000
5	Ngenya Chiefs office	Kiambu	Lari	5,000,000	5,000,000
	TOTAL			105,000,000	105,000,000
1	Construction of the ACC offices at Chebole centre , Kipsonoi Ward,	Bomet	Sotik	10,000,000	10,000,000
2	Maundu ni meri Acc office at sosian	Laikipia	Laikipia North	10,000,000	0%

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3	Construction of the ACC office at Kapletundo centre, Kapletindo	Bomet	Sotik	10,000,000	10,000,000
4	Kagaa Chiefs office	Kiambu	Lari	5,000,000	5,000,000
5	Githirioni Chiefs office	Kiambu	Lari	5,000,000	0%
	TOTAL			40,000,000	25,000,000
	1026106301 Equipping Kenya Coast Guard Services			10,000,000	
	1026100100 Transcending Foundations of Peace and security for Inclusive & sustainable Dvt in Kenya			5,000,000	
	1026107301 Construction of miritini Treatment & Rehabilitation Center	Mombasa	Miritini	66,000,000	66,000,000
	1026101019 Expansion of Kenya School of Adventure and Leadership			27,000,000	
	1026101020 Security Roads and Airstrips	Nationalwide		160,000,000	
	Natikonal Police Modernization			6,500,000,000	
	GRAND TOTAL			7,479,220,000	300,220,002

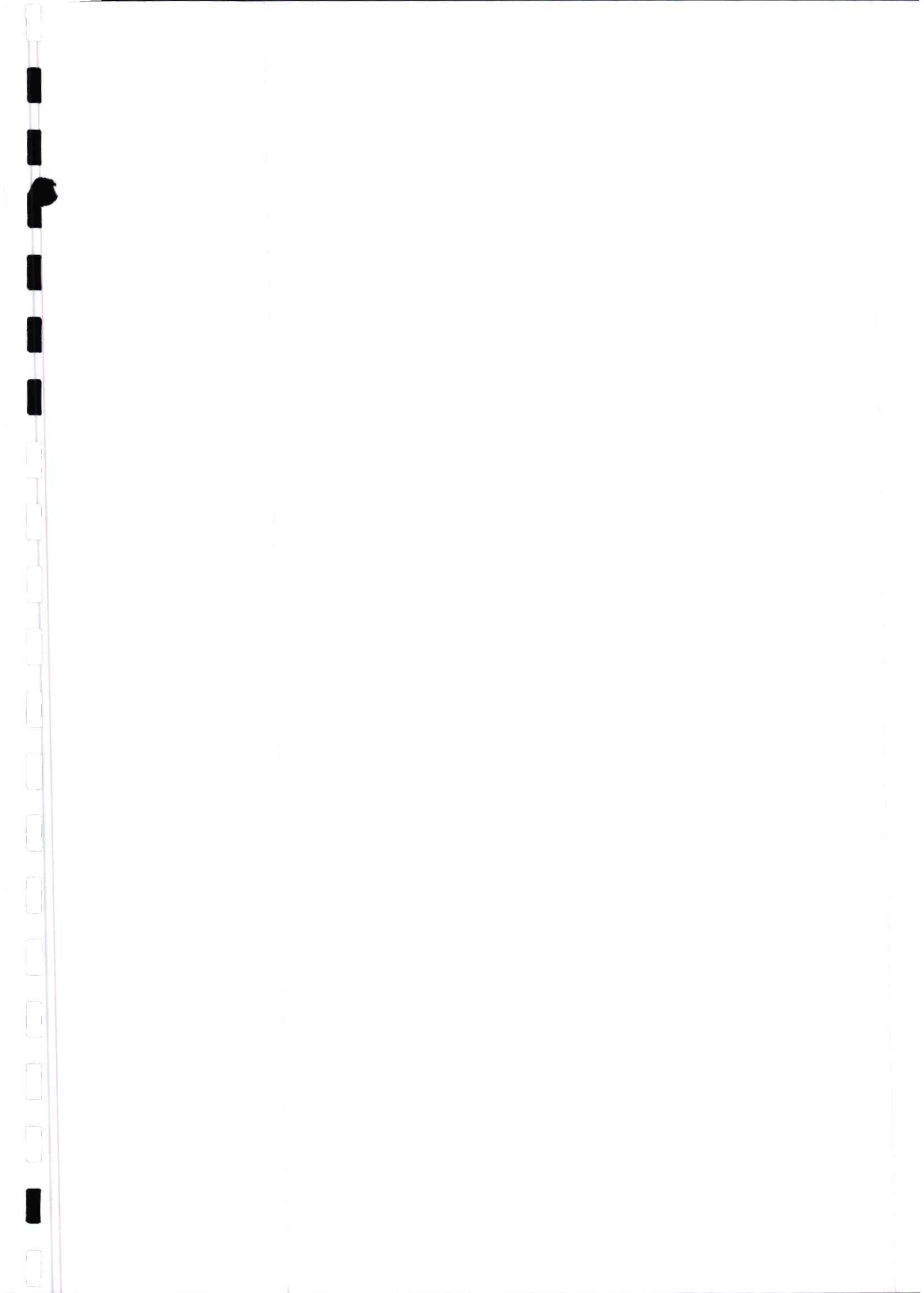
Annex 3 – List of SCs, Sagas and Public Funds Under State Department for Internal Security and National Administration

*State Department for Internal Security and National Administration
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Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Private Security Regulatory Authority	208,990,000.00	Yes
2	National Crime Research Centre	211,990,000.00	Yes
3	National Cohesion and Integration Commission	545,850,000.00	Yes
4	National Campaign Against Drug Abuse	963,060,000.00	Yes
5	NGO Cordination Board	222,640,000.00	Yes

Annex 10- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.



2024

STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION

ANNUAL FINANCIAL STATEMENTS



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