

REPUBLIC OF KENYA



# REPORT

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ON

## STATE DEPARTMENT FOR BASIC EDUCATION

### FOR THE YEAR ENDED 30 JUNE, 2025

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 11 FEB 2026	DAY: WEDNESDAY
TABLED BY:	LEADER OF MAJORITY PARTY (Hon. KIMANI ICHUNGWAH)
CLERK-AT THE-TABLE:	J. LEMERELLE

*Revised 30<sup>th</sup> June 2025*



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# STATE DEPARTMENT FOR BASIC EDUCATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>TH</sup> JUNE 2025

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Transitional International Public Sector Accounting Standards Financial Statements

**Ministry of Education**  
**State Department for Basic Education**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**1. Acronyms and Definition of Key Terms**

**A: Acronyms and Abbreviations**

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant &amp; Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>

**B: Definition of Key Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organisation.

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**2. Key MDA Information and Management**

**(a) Background information**

The mandate of the Ministry of Education is derived from the Executive Order No. 1 of 2023 (Revised) on the Organization of the Government of the Republic of Kenya. The Ministry of Education is headed by a Cabinet Secretary, assisted by three Principal Secretaries, each heading a State Department. The three State Departments are: The State Department for Basic Education; the State Department for Technical, Vocational Education and Training and; the State Department for Higher Education and Research.

The Ministry of Education is headed by the Cabinet Secretary, Julius Migos Ogamba, EBS, who is responsible for the overall policy and strategic direction of the entity.

The State Departments under Ministry of Education are outlined below;

1. The State Department for Early Learning and Basic Education headed by Principal Secretary, Amb. (Prof.) Julius K. Bitok, CBS
2. The State Department for Technical Vocational Education and Training headed by Principal Secretary, Dr. Esther T. Muoria.
3. The State Department for University Education and Research is headed by Principal Secretary, Dr. Beatrice M. Inyangala.

**(b) Mandate**

The Ministry is supported by 23 SAGAs that perform specific functions, 238 public TVET institutions (NPs, TVCs/TTIs), 1,198 Vocational Training Centers, 79 Universities (43 Public and 36 Private), 34269 primary schools and 10,625 secondary schools in the Ministry. In addition, the sector has an independent constitutional commission- Teachers Service Commission (TSC). A summary of the core mandates per State Department are as follows;

The State Department for Basic Education is mandated to carry out the following functions:

- i. Basic (Early Childhood, Primary and Secondary Education and Teacher Training) Education Policy Management;
- ii. Primary and Secondary Education Institutions Management;
- iii. School Administration and Programmes;
- iv. Registration of Basic Education and Training Institutions;
- v. Administration of Early Childhood and Pre-Primary Education, Standards and Norms;

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- vi. Management of Education Standards;
- vii. Management of National Examinations and Certification;
- viii. Curriculum Development; Quality Assurance in Education;
- ix. Special Needs Education Management;
- x. Representation of Kenya in Africa UNESCO;
- xi. Teacher Training; and Adult Education Management.

**Vision Statement**

Quality and inclusive education, training, and research for sustainable development.

**Mission Statement**

To provide, promote and coordinate competence based equitable learner centered education and training and research for sustainable development.

The State Department for Basic Education is guided by the following legal frameworks;

- The Basic Education Act,2013
- The TSC ACT,2012
- The KNEC ACT,2012
- The KICD ACT,2013
- The KNATCOM-UNESCO ACT,2012
- KLB ACT,2012
- JKF Companies Act
- The Vision 2030 and its MTPs
- The National Education Sector Strategic Plan (NESSP-2023 to 2027).

The above legislations are anchored on the overall Policy Framework for the Education Sector; “Sessional Paper No.1 of 2019 on ‘A policy Framework for Reforming Education and Training for Sustainable Development in Kenya”.

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##### **(c) Key Management**

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

The Cabinet Secretary, Julius Migos Ogamba, EBS, who guides the overall policy direction of the Ministry in carrying out the mandate of Basic Education and is assisted by the Principal Secretary in charge of Basic Education, head the Ministry.

The Principal Secretary oversees the management of the State Department and is the administrative head of the State Department. The Principal Secretary is also the Accounting Officer of the State Department. To manage the State Department, a team of technical directors and heads of support of departments support the Principal Secretary.

The Management of the Ministry comprises eleven (11) technical directorates and various administrative and support departments. The technical directorates include Primary Education; Secondary Education; Field Coordination and Co-Curriculum Activities; Teacher Education; Early Childhood Development and Education; Schools Audit; Policy, Partnerships and East African Community Affairs; Projects Coordination and Delivery; Adult and Continuing Education; Quality Assurance and Standards and Special Needs Education. The support departments include the Central Planning and Projects Monitoring Department, Finance, Accounts, Human Resource Management and Development, Administration, Supply Chain Management and Legal.

##### **(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of appointment
1	Cabinet Secretary, Ministry of Education	Mr. Julius Migos Ogamba	08/08/2024
2	Principal Secretary, State Department for Basic Education	Amb. (Prof.), Julius Bitok, CBS	28/03/2025
3	Director General of Education	Dr. Elyas Abdi, OGW	16/05/2018
4	Secretary, Administration	Florence Amoit	23/01/2023
5	Head, Directorate of Primary Education	Stephen Barongo	16/02/2024
6	Head, Directorate of Secondary Education	William Sugut	26/02/2024
7	Head, Directorate of Junior Secondary Education	Hassan Duale	16/02/2024
8	Head, Directorate of Economic Planning	Ichwara Masini	17/06/2024
9	Senior Chief Finance Officer	Martin Wekesa Khaoya	12/02/2019
10	Head, Directorate of School Audit Services	Victoria G. Angwenyi	15/09/2016
11	Head, Directorate of Policy, Partnerships & EAC	Bartholomew Lumbasi	16/02/2024

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No	Designation	Name	Date of appointment
12	Head, Directorate of Human Resource Mngt & Dev.	Agnes Muthuo	28/02/2023
13	Head, Directorate of Adult and Continuing Education	Samwel Mugambi	16/02/2024
14	Head, Directorate of Teacher Education and ECDE	Yussuf Karayu	26/02/2024
15	Head, Directorate of Quality Assurance and Standards	Everyline Owoko	16/02/2024
16	Head, Directorate of Special Needs Education	Fredrick Haga	16/02/2024
17	Head, Directorate of Project Coordination and Delivery	Elijah Mungai	16/02/2024
18	National KPEEL Coordinator	Martha Ekirapa	16/02/2024
19	National SEQIP Coordinator	Jane Mbugua	24/03/2018
20	Head of Accounts Unit	CPA E. Mukira Gichigo	26/11/2018
21	Head, Supply Chain Management Services	Dr. Hilda Kaaria	23/01/2023
22	Head, ICT	Barnabas Sang	29/07/2024
23	Head, Directorate of Field Coordination and Curricular Services	Nelson Sifuna	16/02/2024
24	Head, Directorate of Public Communications	Joseph Mutua	14/10/2024
25	Head, Internal Audit Unit	Serah Luttah	01/03/2023
26	Head, Directorate of Records Management	Henry Ong'awa	01/07/2022

**(e) Fiduciary Oversight Arrangements**

**a) Audit committee activities**

- Support the Accounting Officers with regard to their responsibilities for risk, control and governance and associated assurance but the responsibility over the management of risk, control and governance processes remains with the management of the concerned entity; and
- Follow up on the implementation of the recommendations of external and internal auditors.

**b) Public Finance Management Committee**

- To provide recommendations on the county plans, budgets and budget implementation.
- To make recommendations on the management of recurrent expenditure by the county government.
- To develop a framework for prudent financial management at the county level.
- To promote adherence to the principles of fiscal responsibility throughout the PFM structures and processes.
- To advice both levels of government on adoption and usage of ICT systems for prudent financial management.

**c) Human Resources Management Advisory Committee Activities**

Their duties include:

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

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**d) The Budget Implementation Committee**

Their duties include:

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

**(f) MDA Headquarters**

State Department for Basic Education  
P.O. Box 36260 - 00200  
Jogoo House "B"  
Harambee Avenue  
NAIROBI, KENYA

**(g) MDA Contacts**

Telephone: (254) -020-3318581  
E-mail: [psbasic@education.go.ke](mailto:psbasic@education.go.ke)  
Website: [www.education.go.ke](http://www.education.go.ke)

**(h) MDA Bankers**

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

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**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**

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

**3. Profile of Cabinet Secretary**



**Mr. Julius Migos Ogamba**

**Cabinet Secretary,  
Ministry of Education**

Mr. Julius Migos Ogamba, is an advocate of the High Court of Kenya, who was before his appointment serving as the Chairperson of the Board of Directors of Kenya Electricity Generating Company PLC (KenGen), and Senior Partner at Migos-Ogamba and Waudu Advocate. Mr. Ogamba is a seasoned, visionary and accomplished legal practitioner of over 30 years' experience. He is a driven advocate with a proven track record of leading teams, forging long-lasting client relationships and influencing organizational productivity by ensuring compliance with legal and regulatory requirements.

Mr. Ogamba holds a bachelor of Laws degree from the University of Nairobi, a postgraduate Diploma in Law from the Kenya School of Law, and a Diploma in Law from the Institute of Advanced Legal Studies, University of London. His professional affiliations include memberships to the Law Society of Kenya, and the Institute of Certified Secretaries of Kenya. He has undertaken trainings on board leadership, corporate governance for directors, board mastery programme, and political leadership development programme.

**4. Profiles of Accounting Officer and Key Management.**



**Amb. (Prof.), Julius Bitok, CBS**

**Principal Secretary  
State Department For Basic Education**

Amb. Prof. Julius Bitok, is a diplomat, educationist, philanthropist whose expertise is in finance, trade, public policy and governance and has worked with various sectors of the Government of Kenya. He has a passion for mentorship and education and through the Amb. Prof. Bitok Foundation he sponsors orphaned disabled children.

Education is the passport to the future, for tomorrow belongs to those who believe in the beauty of their dreams’.

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**5 . Statement by the Cabinet Secretary**

The Ministry of Education has three State Departments: the State Department of Basic Education; the State Department for Technical, Vocational Education and Training and the State Department for Higher Education. The Ministry's overall goal is to increase access to education and training; improve quality and relevance of education, reduce inequality as well as exploit knowledge and skills in science, technology and innovation for global competitiveness.

During the FY 2024/25, the Ministry implemented 8 programmes including Primary Education; Secondary Education; Quality Assurance and Standards; University Education; Technical and Vocational Education and Training; Research, Science Technology and Innovations; Youth Training and Development; and General Administration, Planning and Support Services.

The Government is committed to providing quality basic education to all Kenyans, in an effort to contribute to the building of a just and cohesive society that enjoys inclusive and equitable socio-economic development as envisaged in the Vision 2030, the "BETA" and other international commitments. Reforming the sector's programmes in line with national aspirations requires more investment to enhance access and inclusivity as well as improve quality and relevance and ensure that the education system promotes innovation and lifelong learning. In pursuit of the above, the Government has put in place measure promote access, equity, quality and relevance of education in the country.

Reforms have seen significant increase in capitation funds for basic education. The reforms have also led to greater financial support for Special Needs Education institutions, accommodating a rise in the number of students with physical and other challenges nationwide. Furthermore, the Government has expanded access to education through the successful transition to Competency-Based Education. This has been achieved, for example, through the construction of 23,000 classrooms for Grade 9, the preparation of teaching materials through the Kenya Institute for Curriculum Development and re-tooling of teachers on Competency-Based Education. The provision of school meals and the establishment of low cost boarding schools has also led to improved student retention, particularly in Arid and Semi-Arid Lands regions.

We have achieved a ratio of 1:1 in the distribution of text books to public primary and secondary schools across the country, thus reducing financial pressure on parents and guardians and promoting access and quality in the sector. In addition, the Government has implemented a hybrid approach towards disseminating education materials and content through the Kenya Institute of Curriculum Development by introducing the Kenya Education Cloud alongside the existing physical approach. KICD also established a 24-hour education television station. The station can be accessed by learners across all digital television platforms. The materials can also be accessed through education radio programmes. This has expanded access to quality content of materials in all subjects at both primary and secondary schools' levels. These, in addition to scholarships for needy and vulnerable learners and the stipulation of caps on chargeable fees, has supported the realization of free and compulsory basic education.

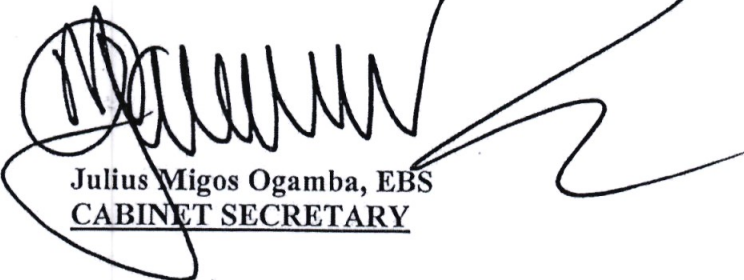
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The integrity of selection of candidates joining Grade 1-6, junior school and senior school has been improved by digitalizing the management of admissions and placements of candidates through the National Education Management Information System.

The integrity of national examinations and assessments has been secured through targeted reforms in the administration and monitoring of the examinations through a multi-agency approach. We have achieved this by investing in modern technology in the marking of the examinations and assessments, which has also resulted in reduced waiting periods for results.

Going forward, we will continue to address the challenges that have previously hindered access and retention and undermined quality in order to reduce the number of out-of-school learners; increase the number of teachers and streamline governance, funding and accountability mechanisms across the sector. We will fast-track the implementation of the recommendations of the Presidential Working Party on Education Reform to ensure that we entrench efficiency and effectiveness in the sector in line with the aspirations and commitments of the Kenya Kwanza Administration.



**Julius Migos Ogamba, EBS**  
**CABINET SECRETARY**

**6. Statement by the Accounting Officer**

**Budget Performance**

Provision of quality and inclusive basic education has been a priority of the Kenya Government since independence as stipulated in relevant policy documents, including Kenya Vision 2030, Constitution of Kenya 2010 and the Basic Education Act, 2013.

The State Department for Basic Education implemented four (4) programmes; Primary Education; Secondary Education; Quality Assurance & Standards and General Administration, Planning and Support Services.

Under the Primary Education Program, seven sub-programs were implemented. These are; (i) Free Primary Education, (ii) Special Needs Education, (iii) Early Childhood Education and Development, (iv) Primary Teacher Education, (v) Adult and Continuing Education, (vi) School Health Nutrition and Meals and (vi) ICT capacity development.

The Secondary Education Program comprises of five sub-programs including: (i) Free Day Secondary Education, (ii) Secondary Bursary Management Services, (iii) Secondary School Education Services, (iv) In-service Training; and (v) Special Needs Education.

Quality Assurance and Standards Program consists of four sub-programmes. These are (i) Curriculum Development (ii) Examinations, Assessment and Certification (iii) Quality Assurance and Standard (iv) Co-curricular Activities

The General Administration and Support Services Program which has two sub-programmes namely: Headquarters Administrative Services and County Administrative Services. Headquarters Administrative Services includes Directorate of General Administration; Central Planning & Project Monitoring Unit; Supply Chain Management; Human Resource Management and Development; Policy, Partnerships and East African Community Affairs; Finance, Accounts; Field & Other Services; and School Audit. County Administrative Services comprises Regional, County and Sub-County field education offices.

To support implementation of these programs in FY 2024/25 the Government allocated a total of Ksh. 131,208 Million to the State Department for Basic Education, Out of this, Ksh. 116,847 Million was voted under Recurrent while Ksh. 14,361 Million was voted under Development. Out of the total allocation the Primary Education Programme received 20.1 %, Secondary Education Programme received 71.6 %, Quality Assurance and Standards was allocated 4.8% and 3.5 % went to General Administration, Planning and Services.

**Key Achievements**

In public primary schools, the Directorate enrolled 6,043,000 learners. While this was a substantial number, the initial target was adjusted downwards due to a cohort transitioning to Grade 7 mid-

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fiscal year. Furthermore, the Directorate supported 144,845 learners in low-cost boarding primary schools with capitation, slightly exceeding the target. This success is attributed to a revised allocation model that now strictly bases funding per child, moving away from the older model tied to staff wages and general enrolment.

The Directorate demonstrated strong performance in Primary Special Needs Education (SNE), successfully enrolling 117,565 SNE learners. This achievement surpassed the target of 107,565, indicating successful outreach and integration efforts for more learners.

Regarding Primary Schools Infrastructure Improvement, there was a significant shortfall as zero new classrooms were constructed against a target of 200. This failure was due to delayed development grants and a lack of disbursements.

The Kenya Institute of Special Education (KISE), however, performed well in providing Special Needs Education (SNE) Services. They assessed 4,356 learners with special needs and disabilities, exceeding their target of 4,000. This success was due to the centre attracting more clients after purchasing additional equipment. In terms of training SNE personnel, 77 individuals were trained against a target of 100. Despite the numerical shortfall, the accompanying remarks paradoxically claim the target was exceeded due to learners embracing online training, indicating a clear discrepancy between the reported achievement and the narrative.

The Kenya Institute of the Blind also contributed to SNE services. They rehabilitated 3,411 persons with special needs and disabilities, surpassing their target of 3,000. This success is attributed to increased visibility of the services offered. However, the transcription of books into braille saw a significant shortfall, with 758 books transcribed against a target of 2,000. This was due to the anticipated tender for Grade 6 curriculum books not being awarded.

The Science Equipment Production Unit played a crucial role in equipping secondary schools. They supplied 6,457 laboratory apparatus, dramatically exceeding the target of 800, likely due to higher-than-expected orders influenced by the new curriculum. Conversely, only 8 school science kits were supplied against a target of 15. This shortfall was attributed to curriculum changes, which led to delays in large-scale production as the kits are still undergoing an upgrading process.

In public secondary schools, 3,881,717 students were enrolled. While this figure is slightly below the target of 4,253,155, the program is reported to be on course to achieve its full target.

Secondary Special Needs Education (SNE) saw positive results, with 20,066 learners enrolled in Special and Integrated SNE Secondary schools, surpassing the target of 18,500. This success is credited to increased awareness creation, leading to more enrolments.

The Kenya Secondary Education Quality Improvement Project focused on student financing. They provided Elimu scholarships to 17,785 learners and mentored the same number of beneficiaries.

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Both figures were slightly below the target of 17,960, primarily because some scholars were out of school for various reasons.

The Kenya Education Management Institute provided capacity-building services. They trained 3,000 education managers on governance, financial management, and ICT integration against a target of 5,000, with the expectation of meeting the full target in the third and fourth quarters. Similarly, 70 teachers were trained on career guidance against a target of 100, with the remaining target also anticipated to be met later in the year. Notably, the assessment of 300 education managers on the impact of their diploma in education management was fully achieved in the first half of the reporting period.

The Kenya Institute of Curriculum Development achieved half of its target for curriculum designs for Grade 4 to 12, developing and disseminating 24 out of 48. This was due to ongoing work on different grade levels. They successfully developed, curated, and disseminated all 13 targeted digital items, with additional materials also created. Furthermore, they provided 143 electronic and non-electronic curriculum support materials, exceeding the target of 88, largely due to support from the KPEEL project.

The Kenya National Examination Council reported on examination and assessment services. 1,304,696 learners were assessed at Grade 3 and 1,310,365 learners at Grade 6, both falling short of the target of 1,417,215. There were zero candidates registered for both KCPE and KCSE on the online registration system, as registration for both examinations was scheduled to begin later in February 2023.

The Directorate of Quality Assurance and Standards reported that 1 education program was assessed against a target of 3. However, the remarks indicate that the target was achieved as the assessed programs encompassed secondary, primary, and SNE games, suggesting the target might have referred to categories of programs rather than individual counts.

The Kenya National Commission for UNESCO & Commonwealth London Office focused on education and training for sustainable development. They sensitized 20 education officers on various topics, half of their target of 40, with the remainder expected in the fourth quarter. Only 20 secondary school students were sensitized on STEM subjects against a target of 150, a significant shortfall attributed to inadequate funding. Additionally, 24 teachers had their capacity built in STEM, falling short of the target of 30, with more training scheduled.

The School Audit Unit conducted 2,995 audits against a target of 14,950, with the process ongoing and dependent on schools submitting final accounts. They also trained 1,974 school managers in financial management against a target of 8,000, with this target expected to be met in the third and fourth quarters.

**IMPLEMENTATION CHALLENGES**

**a. Inadequate Infrastructure**

Despite past investments by the Government of Kenya (GOK), learning institutions across the country still struggle with inadequate infrastructure. The implementation of the 100% transition policy has led to a dramatic increase in student enrolment, resulting in severe congestion in schools. These overcrowding strains existing facilities and compromises the learning environment.

**b. Inadequate Human Resources**

The education sector is grappling with a severe shortage of human resources. Population growth, expansion of the education system, and the establishment of new schools have all stretched the demand for teachers. The 100% transition policy and the implementation of the Competency-Based Curriculum (CBC) have further intensified the need for more educators in public learning institutions. Compounding this, the current staffing level in basic education is 4,279 against an authorized establishment of 9,853, leaving a substantial deficit of 5,574 officers.

**c. Inadequate Capitation Funding**

While enrolment has surged, budgetary allocations have not kept pace, leading to significant funding deficits. For instance, the GOK subsidy for secondary education has experienced an average annual shortfall of Ksh. 13 billion over the last three financial years. This financial constraint directly impacts schools' ability to provide necessary resources and services.

**d. Inadequate Capacity for Special Needs Education**

Special Needs Education (SNE) is particularly underserved, suffering from a critical lack of specialized expertise, teachers, trainers, tutors, and support staff. Furthermore, funding for inclusive education and training remains low, hindering efforts to provide equitable opportunities. The sector also faces a dire shortage of specialized equipment essential for effective special needs education.

**e. Radicalization and Insecurity**

Radicalization and insecurity continue to profoundly impact the delivery of quality education, training, and research. In regions affected by these issues, both learners and staff are unable to undertake studies and duties effectively, jeopardizing their safety and disrupting the academic calendar.

**f. Inadequate Quality Assurance of Education and Training**

The critical function of quality assurance in education and training is severely hampered by a low number of quality assurance officers. The sector requires 2,603 officers to adequately assess educational institutions, yet only 447 are currently in post. This significant shortfall means that only

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a fraction of basic learning institutions can be assessed annually, potentially compromising educational standards.

**RECOMMENDATIONS**

To ensure effective delivery of its mandate, the following recommendations should be implemented by the sub sector.

**Infrastructure improvement:** The sub sector should increase investments in institutional infrastructure based on objective criteria and priorities. This includes target interventions in Primary, Junior School, Secondary, ACE and Teacher Education. This will ensure sufficient infrastructure to accommodate all learners and trainees occasioned by increased enrolment while enhancing inclusive education.

**Staffing and Training:** Recruit adequate staff, across all cadres, to deliver Education mandates across all levels of the subsector. Continuous capacity building of the existing sub-sectors staff and institutional managers as recommended by the PWP on education reforms.

**Transparent and Efficient Funding Distribution:** Implement transparent and efficient funding distribution mechanisms to ensure that resources reach schools in a timely manner.

**Inclusive Education:** There is a need for the sub sector to strengthen Educational Assessment Resource Centres (EARCs) through provision of personnel, equipment, and training. Additionally, advocacy and sensitization on disability mainstreaming in education and training should be enhanced. There is also a need for provision of tax waivers for assistive devices, equipment and technologies used by SNE learners to make them affordable.

**Strengthen Security Measures:** Enhance security measures in schools and educational institutions, particularly in areas affected by insecurity and radicalization. Foster community engagement and dialogue to address the root causes of radicalization and insecurity. Integrate peace education programs into the curriculum to promote tolerance, understanding, and conflict resolution skills.

**Quality Assurance and Standards:** The National Education Quality Assurance and Standards Framework (NEQASF) should comprehensively be reviewed as recommended by the Presidential Working Party on Education Reforms (PWPER). The sub sector will need to develop guidelines and standards that were identified as missing such as SNE standards, home schooling and online schooling. There will be a need for the sub sector to increase the number of quality assurance and standard officers to keep pace with the increasing number of education institutions.



**Amb. (Prof.) Julius K. Bitok, CBS**

**Accounting Officer**

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**7. Statement of Performance Against Predetermined Objectives for FY2024/25**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the MDA.

The key strategic objectives as per the State Department for Basic Education National Education Sector Strategic Plan for FY 2023/24- FY 2026/27 are to:

- a) To improve teaching, training, research and learning infrastructure
- b) To improve enrolment, retention and transition in education and training
- c) To reduce disparities in education, training and research
- d) To improve Curriculum and assessment standards
- e) To provide adequate and qualified teaching and training staff
- f) To improve standards and quality assurance in education and training
- g) To strengthen the legal and policy framework
- h) To strengthen institutional and Management Structures
- i) To strengthen evidence-based decision making
- j) To mainstream cross cutting, pertinent and contemporary issues in the education sector

Expenditure in the 2024/25 should be geared toward to realization of the aforementioned strategic objectives as captured in the Strategic plan for FY 2023/24 to 2026/27. Linked to these objectives are specific programmes outcomes and outputs and performance indicators. The implemented programmes should be tabulated against actual achievements in the format presented in the table below, on programme performance, to demonstrate the progress towards achievement of the predetermined objectives.

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*Table xx1: Programme performance*

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Primary	To improve enrolment, retention, completion and transition in education	Enrolment, retention, completion and transition in education improved	Public primary school enrolment	Number of learners enrolled in public primary schools	7,100,000	5,814,102	1,285,898	,100,000	5,814,102	1,285,898	Learners are captured in the NEMIS.
				Percentage of Public Primary Schools monitored	3	0	-3	3	0	-3	No Budgetary allocation
				Number of learners enrolled in LCB primary schools	147,466	156,649	9,183	147,466	156,649	9,183	Establishment of more low-cost boarding schools thus more space for more clients-to share limited resources available
	To improve learning, teaching, research and management services	Teaching training Research and learning and infrastructure Improved	Infrastructure and equipment for public primary schools	Number of schools with renovated infrastructures	250	0	-250	250	0	-250	Constraint Budget
				% Completion of civil works for identified projects in 25 primary schools	5,011	18	-7	5,011	30	70	There are many stages involved in the processing of payments (MOE, NT, CBK and Kuwait), which have delayed payments to

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											contractors thus affecting the progress of works.
				The number of Toilets/Wash facilities constructed in targeted schools	1,053	843	-210	1,053	843	-210	The project took too long to take off and contractors deserted sites due to financial challenges. The project has since been closed.
	To improve curriculum and assessment standards	Curriculum and Assessment Standards Improved	School improvement Planning	Number of school managers trained on School Improvement planning	10,844	10,844	0	10,844	10,844	0	The annual target was achieved in Q1
				Number of primary schools completing priority areas in their SIPs	5,422	5,422	0	5,422	5,422	0	The annual target was achieved in Q1
	To reduce disparities in Education, training and research	Disparities in Education Training and Research reduced	Special Needs Education (SNE) Services	Percentage completion of the procurement process	100	100	0	100	100	0	The annual target was achieved in Q2
				The number of learners with special needs and disabilities receiving assistive	2,375	2,375	0	2,375	2,375	0	The annual target was achieved in Q2

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
				devices							
				The number of targeted SNE schools with additional infrastructural facilities	60	65	30	60	65	5	Target surpassed.65 targeted schools benefitted from 91 classrooms,4 laboratories, 36 tanks, and 53 sanitation facilities.
				Number of SNE Learners enrolled	152,224	0	-500	152,224	118,348	8,674	The variance is attributed to NEMIS challenges which made it difficult for teachers to upload all learners (The annual target was 127,022 as opposed to 152,224 captured.)
				Number of SNE learners enrolled in special primary boarding schools	44,132	250	2154	44,132	33,188	10,940	The variance is attributed to NEMIS challenges which made it difficult for teachers to upload all learners.
				Number of SNE primary boarding schools on minimum essential	377	377	0	377	377	0	The annual target was achieved in Q2

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				package							
	To improve learning, teaching, research and management services	Teaching, training, research, and learning infrastructure improved	Pre-Primary Education services	Number of Pre-primary 2 learners transited to Grade one schools	2,888,810	2,902,300	218,931	2,888,810	2,902,300	218,931	Hard to reach ASAL areas posing a challenge.
				Number of counties monitored for policy implementation	17	2	0	17	2	0	Quarter target Achieved
	To improve Curriculum and Assessment Standards	Curriculum and Assessment Standards improved		Number of champion teachers trained in ICT Integration in curriculum delivery	1,000	900	0	1,000	1,000	0	Target Achieved
				Number of pre primary policy reviewed	1	0	-1	1	0	-1	Not achieved due to lack of funding.
				Number of school readiness tool reviewed	1	Zero draft	0	1	1	0	Quarter target Achieved
				Number of Foundational Learning Guidelines developed	1	Zero draft	0	1	1	0	Quarter target Achieved
				Number of ECDE survey carried out	1	1	0	1	1	0	Quarter target Achieved
				Number of	1	1	0	1	1	0	Quarter target

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25				Remarks
	To improve enrolment, retention, completion and transition in education	To improve enrolment, retention, completion and transition in education improved	Enrolment in public PTTC	Number of Teacher Trainees enrolled in primary Teacher Training Colleges (PTTCs)	36,282	-	-	36,282	-	-	-	-	Achieved
	To improve learning, teaching, research and management services	Teaching, training, research, and learning improved	Infrastructure and equipment of in PTTCs	Number of PTTC with asbestos replaced	4	0	4	4	0	4	4	4	No funds for allocated removal of asbestos
			Establishment of Wash Facilities	Number of New Primary teacher training colleges Completed	10	0	10	10	0	10	10	10	Luck of funding
				Number of Teacher Training colleges with functional ICT enable resource centres	4	0	4	4	0	4	4	4	Luck of funding
					32	0	32	32	0	32	32	32	Completed in 1 <sup>st</sup> quarter

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			Primary teacher training services	Number of TTCs Monitored	9	4	0	9	9	0	Target Achieved
	To reduce Disparities in Education, Training and Research	Disparities in Education Training and Research reduced	Enrolment in ACE Centres	Number of learners enrolled in ACE Centres	151,000	123,730	-27,270	151,000	125,586	-25,414	The actual enrolment and variance are on annual basis because enrolment is carried out progressively throughout the year. Targets on quarterly may not apply in this case.
				Number of adult-education centres assessed	1,700	705	280	1,700	2,100	400	The target was surpassed since assessments were jointly carried out by County and Sub-County adult and continuing adult education officers.
	To improve learning		Infrastructure and equipment	Number of ACE secondary centres established	410	289	121	410	289	121	There were no more secondary centres established in Q3 due to insufficient resources in terms of personnel and funding.

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
				Number of instructional books provided	20,000	-	-5000	20,000	5,000	-15,000	The anticipated printing of Chonyi primers had not been approved by KICD.	
				Percentage renovations of MDTI's and CLRCs	50	-	12.25	50	12.25	37.25	Insufficient and delayed funding.	
	To reduce disparities in education, Training and Research	Disparities in Education Training and Research reduced	ACE services	Number of ACE instructors trained on andragogy	1,100	143 instructors were in-serviced	-132	1,100	1,149	-49	The training on strengthening digital competencies of adult educators was conducted online to Adult Officers and instructors in 47 Counties.	
	To improve retention, completion, and transition in Education	Enrolment, retention, completion and transition in education improved	Nutrition and hygiene services	Number of Vulnerable Learners provided with school meals.	3,000,000	2,600,000	0	3,000,000	2,600,000	0	Procurement procedures is ongoing	
	To improve learning, teaching, research and management services	Teaching, training, research and learning improved	ICT integration services	Number of DLP -ICT Interns recruited	1,200	750	0	1,200	750	0	Internship ongoing in field	
				Number of Smart classrooms established in public primary	1,000	0	0	1,000	0	-1,000	No budgetary allocation	

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				schools							
	To improve enrolment retention completion and transition in education	Enrolment, retention, completion and transition in education improved	Enrolment in Public secondary Schools	Number of students enrolled in Public Secondary Schools	4,285,671	3268616	0	4,285,671	3,352,884	932,787	The variation from initial target is because secondary schools have no form one learners as 8-4-4 system is being phased out
				Number of learners enrolled in public Junior Secondary	3,212,865	2,994,201	218,664	3,212,865	2,994,201	218,664	NEMIS capturing of learners challenge has been experienced.
				Percentage of Public Secondary Schools monitored on capitation guidelines	5	0	-5	5	0	-5	Lack of funds
<b>Secondary</b>	To improve Learning, teaching, research and management services	Teaching, training, research and learning infrastructure improved	Infrastructure and equipment for secondary schools	Number of classrooms in targeted public schools constructed and equipped	439	0	-329	439	0	-329	Exchequer challenges
				Number of laboratories in targeted public schools constructed and equipped	750	0	-750	750	0	750	Exchequer challenges
				Number of classrooms in	3000	0	-3,000	3000	0	-3000	Exchequer challenges

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				targeted junior public schools constructed and equipped							
				Number of Laboratories in targeted public Secondary Schools constructed and equipped	471	0	-471	471	0	-471	Exchequer challenges
				Number of Public secondary schools provided with computing packages	290	0	-290	290	0	-290	Lack of funds
				Number of Public Junior Schools provided with desktop computers	300	0	-300	300	0	-300	Lack of funds
				Number of new classrooms in targeted Junior School built	9,500	11,000	3,500	9,500	18,185	7,185	The Target was exceeded because of 1. additional funding from KPEEL. 2.MRI from capitation was rein fenced to construct classrooms.
				Percentage level of	100	95	70	100	100	0	The project is complete.

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				completion of the ultra-modern training facility							
				Percentage completion of civil works in 44 North Nyamira/Bora bu secondary schools	100	18	-7	100	30	70	There are many stages involved in the processing of payments (MOE, NT, CBK and Kuwait), which have delayed payments to contractors, thus affecting the progress of works
				Number of laboratory apparatus supplied	15,000	945	2,805	15,000	11,310	-3690	Less orders were received
				Number of integrated science Kit for Grade 7 supplied	110	63	35	110	318	208	Increased orders were received
				Number of mobile laboratories supplied	100	0	-30	100	161	61	Increased demand for Junior School
				Number of school science kits for Grades 4,5,6 supplied	120	26	1	120	0	-120	A review of the kit was made during the mid-year resulting in orders placed on hold

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				Number of new laboratories installed	3	1	0	3	4	1	Increased orders received especially from Junior School
	To reduce disparities in education training and research	Disparities in Education Training and Research reduced	Student financing services	Number of Vulnerable learners on Elimu Scholarship	34,000	34,000	0	34,000	34,000	0	Target achieved in Q1
				Number of Learners provided with Elimu scholarships	8,879	0	8,879	8,879	0	-8,879	Target achieved in Q1
	To improve enrolment, retention, completion and transition in Education	Enrolment, retention, completion and transition in education improved	Enrolment in Diploma TTCs	Number of students enrolled in Secondary Teacher Training Colleges (STTC)	1,400	1,400	0	1,400	1,400	0	Teacher trainees reported during 1 <sup>st</sup> quarter- Enrolment is done in September
	to improve learning, teaching, research and management services	Teaching, training, research and learning infrastructure improved	Infrastructure for Diploma TTCs	Percentage completion level of rehabilitation of men's hostel, kitchen, asbestos replacement and construction of perimeter wall at Kagumo STTC.	50	50	50	50	50	0	Target achieved

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				Percentage completion level for infrastructure construction in Kibabii STTC	80.54	100	100	80.54	100	0	Phase one completed
				Percentage completion level for infrastructure construction in Lugari STTC.	64.5	100	100	64.5	100	0	Phase one completed
				Percentage completion of phase II of Moiben science Teachers' College, equipping of tuition block, workshops and construction of staff houses and fencing	80	-	-	80	-	-	This college is Under TVET
	To provide adequate and qualified teaching and Training Staff	Adequate and qualified teaching, and training staff provided	Teacher capacity building services	Number of secondary school teachers trained on Pedagogy in Junior Secondary Schools	18,609	8937	374	18,609	8,937	9,672	Quarter Target achieved.

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				Number of teachers trained on INSET at County Level	4,310	-	-	4,310	-	-	Target not achieved,
				Number of secondary school teachers trained on ICT integration in teaching and learning	4,222	-	-	4,222	3,313	-909	Training done based on request.
			Capacity building services	Number of education managers trained	5,000	1,451	451	5,000	9,256	4,256	Target was overachieved due to enhanced government support of the programme through the Ministry of Education
				Number of finance officers of learning institutions trained on financial management	2,600	4,562	2,062	2,600	9,211	6,611	Target was overachieved due to enhanced government support of the programme through the Ministry of Education
			Student financing services	Number of students receiving bursaries in targeted secondary schools	21	0	-21	21	0	-21	Lack of funds

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	To improve enrolment, retention, completion and transition in Education	Enrolment, retention, completion and transition in education improved	SNE services	Number of SNE learners enrolled in public secondary boarding schools	20,066	23,323	3,257	20,066	23,323	3,257	Enhanced advocacy on Inclusive Education led to over achievement.
				Number of SNE learners enrolled in public junior secondary boarding schools	3,520	3,547	27	3,520	3,547	27	Enhanced advocacy on Inclusive Education led to the achievement
				Number of SNE learners enrolled in public Boarding Staged Based (Pre-Vocational) schools	2,060	3,905	1,845	2,060	3,905	1,845	Enhanced advocacy on Inclusive Education led to over achievement
<b>Quality Assurance</b>	To improve curriculum and assessment standards	Curriculum and Assessment Standards improved	Curriculum development services	Number of curriculum designs for Grade 10 to 12 developed	104	114	10	104	114	10	Annual Target was achieved in Q2
				Number of electronic and non-electronic curriculum support materials provided	1,213	632	132	1,213	750	100	The target was achieved with additional support from KPEEL project
				Number of digital items curated	115	47	17	560	570	10	The target was achieved with additional

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											support from KPEEL project
				Number of Curriculum Support Materials for Learners in Special Needs developed	40	0	40	40	106	75	The target was achieved with additional support from SEQIP and KPEEL project
	To improve Curriculum and assessment standards	Curriculum and Assessment Standards improved	Examinations, Assessment and Certification services	Number of learners assessed at Grade 3: KEYA	1,306,437	0	0	1,306,437	1,395,132	0	1,395,132 learners assessed in Quarter 2 Registration status for FY 2025/2026 is 1,307,601 learners
				Number of learners assessed at Grade 6: KPSEA	1,283,339	0	0	1,283,339	1,313,093	0	1,313,093 learners assessed in Quarter 2 Registration status for FY 2025/2026 is 1,297,917 learners
				Number of learners assessed at Grade 9: KJSEA	-	-	-	-	-	-	Registration ongoing to be conducted in FY 2025/2026 Registration status for FY 2025/2026 is 1,130,391 learners
				Number of candidates examined: KCPE	-	-	-	-	-	-	KCPE was phased out

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				Number of candidates examined: KCSE	903,304	0	0	903,304	962,512	59,208	962,512 candidates examined in quarter 2
	To enhance education quality and standards	Education quality and standards improved	Co-curricular activities	Number of schools participating in sports and games at Sub-County level	4,600	2,400	100	4,600	4,700	100	Adequate funding supported the implementation.
				Number of schools participating in music festivals at Sub-County level	4,700	-	-	4,700	4,900	200	Adequate funding from sports funds supported the implementation.
				Number of schools participating in drama festivals at Sub-County level	3,100	3,200	100	3,100	3,200	100	Timely release of co-curricular funds
				Number of schools participating in science and Engineering fairs at Sub-County level	3,200	3,450	250	3,200	3,200	0	Adequate and timely release of co-curricular funds and regular online workshops
			Quality assurance and standards services	Number of educators trained on National Education Quality Assurance and	1,500	0	-500	1,500	500	-1,000	The review of NEQSF is not complete to allow the training to begin

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				Standards Framework (NEQASF)							
				Number of institutions assessed for quality and standards	15,100	10,284	6509	15,100	41,702	26,602	There was a presidential directive that all boarding secondary schools must be assessed. Intensified assessments to determine capacity to host senior schools
				Number of Educators trained on Institutional Based Quality Assurance	1,500	0	-500	1,500	500	-1,000	The training was put into hold to allow the development of IBQA guide and training manual
				Number of action researches in education conducted	2	0	-1	2	2	0	Target achieved
			Capacity building services	No. of officers trained and sensitized on National Values and governance, service charter, road safety and asset management	3,000	300	2,700	3,000	3,040	40	Target achieved

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			Quality Management Services	Number of ISO quality audits conducted	2	1	0	2	2	0	Target achieved
				Number of staff trained on ISO	500	270	-80	500	437	-63	Target was not achieved due to lack of enough funds
<b>General Administration and Planning</b>	To enhance education quality and standards	Education quality and standards improved	Education ICT Systems and Equipment	Number of Quality assurance processes automated in NEMIS	2	1	0	2	2	0	QASO data collection tool has been digitized using Tangerine which is integrated in NEMIS
				Number of education officials trained on NEMIS management	380	0	-380	380	0	-380	The Approval concept has been completed awaiting approval from the accounting officer. The training is to be done in the 4th Quarter
				Percentage Coverage of ECDE centers data by NEMIS	26,000	23,000	-3,000	26,000	23,000	-3,000	The creation of ECDE centers in NEMIS is ongoing
				Percentage Coverage of Primary Schools data by NEMIS	90	89	2	90	89	2	The migration of NEMIS to handle capitation in Primary Schools has improved the number of schools

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											registered in NEMIS.
				Percentage Coverage of Secondary Schools data by NEMIS	95	95	0	95	95	0	Majority of Public secondary schools are registered in NEMIS, however an intervention of registering private schools is ongoing as a number of the schools are in the process of registration
			Monitoring of sub sector programmes	Number of monitoring and evaluation reports generated	4	0	-1	4	1	-3	No resources allocated for monitoring
				Percentage development of reporting framework on SDG monitoring & evaluation	10	0	-2	10	0	-10	Luck of funds
			Education policies	Number of policies, guidelines and standards developed	10	2	8	10	2	8	Lack of budgetary allocation
			Peace education	Number of stakeholders trained on peace education	200	200	0	200	200	0	Annual Target achieved in Q2

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
			Bilateral Cooperation services	Number of Bilateral MOUs signed	6	6	0	6	6	0	Target achieved. MoUs signed Zimbabwe, Uganda, Burundi, Somalia, Ghana and China
			Employee health and wellness Services	Number of employees sensitized on health and wellness	6,500	2,642	3,858	6,500	8,774	1,274	Target achieved
			Human resource services	Number of Officers trained on performance enhancement	150	450	300	150	450	300	Trained new officers, Heads of Directorates and officers in four Directorates
				Number of officers Trained on Pre-Retirement	50	0	-50	50	0	-50	Exercise could not be carried out due to budget cuts.
				Number of Officers Inducted	150	200	50	150	221	71	Target Surpassed. PSC sent clerks, support staff and Office Administrative officers
				Number of Officers recruited	150	200	50	150	188	38	Target Surpassed. PSC sent clerks, support staff and Office Administrative officers
				Number of Skill Audit Report	1	1	0	1	1	0	Skill Audit Report Developed

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				developed							
				Number of Training Needs Assessment Report developed	1	1	0	1	1	0	Needs Assessment Report developed
			Capacity building services	Number of officers sensitized on peace on Global Citizenship Education and Education for Sustainable Development, Sustainable Development Goals 4 and CESA 2016-25	55	75	20	55	75	20	The commission partnered with Arigatou international and UNESCO to reach more officers
			School Audit services	Number of Schools Audited	25,000	0	-800	25,000	28,510	3,510	Target achieved
				Number of school managers trained in financial management	12,000	0	-3,000	12,000	11,453	547	Annual target achieved.
	To improve learning, teaching, and management services	Teaching, training, research, and learning infrastructure improved	Field office infrastructure	Number of new field Education offices	8	-	-	8	-	-	No budgetary allocation

## **8. Governance Statement**

The Legal Mandate, Section 73(5) of the Public Finance Management Act, 2012 requires every national government entity to establish an audit committee whose composition and functions shall be as prescribed by PFM 2015 Regulations. The Kenya Gazette, VOL. CXVIII—NO. 40 NAIROBI, 15TH APRIL, 2016 stipulates the Committee's Mandate as follows: Drive the assessment of the performance of the internal audit function; Examine internal and external audit reports and recommendations after management response to ensure action is taken ;Review how the PAC/PIC recommendations are disposed of and Provide focus on the business environment and financial reporting requirement.

The audit committee plays a key role with respect to financial information, internal control system, and the legal and ethical conduct of management and employees. The committee also evaluates whether processes are in place to address key roles and responsibilities in relation to risk management. It also evaluates the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended. The committee will conduct review of the financial statements to ensure the integrity and transparency of the financial reporting process. Review effectiveness on compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

### **Status of the Ministerial Audit Committee during FY 2024/2025**

- According to the Gazette Notice, referenced above the Ministerial Audit committee is comprised of at least three and not exceeding five members external to the Ministry of Education with a mixture of skills and expertise to ensure effective oversight of the Ministry's operations.
- The term of the Ministerial Audit Committee of the Ministry of Education lapsed on 1<sup>st</sup> September, 2024.
- The Ministry commenced fresh recruitment of the Audit committee on 15<sup>th</sup> October, 2024. The process concluded by appointment of four successful applicants on 31<sup>st</sup> July, 2025.
- The letters of offer were dispatched and the Ministry is currently awaiting their acceptance to enable operationalization of committee.

### **List of Directorates/departments/Divisions/Units in the state department**

The State Department is functionally and administratively organized as follows.

- Office of the Cabinet Secretary
- Office of the Principal Secretary
- Office of the Director General – Education
- Office of the Secretary, Administration

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- Office of Secretary, Quality Assurance & Standards
- Office of the Deputy Director General – Education
- Directorate of Primary Education
- Directorate of Secondary & Tertiary Education
- Directorate of Field Coordination, Policy and Projects
- Directorate of Adult & Continuing Education
- Directorate of Special Needs Education
- Directorate of Standards Assessment & Curriculum
- Directorate of Quality Assurance
- Directorate of Research and Development
- Directorate of Schools Audit Services
- Directorate of Human Resource Management & Development
- Directorate of Central Planning and Project Monitoring
- Records Management Unit
- ICT Unit
- Public Communications Unit
- Supply Chain Unit
- Finance Unit
- Accounts Unit
- Legal Unit
- Internal Audit

**The Human Resource Management Advisory Committee (HRMAC)**

The Human Resource Management Advisory Committee (HRMAC) is established pursuant to Public Service Commission's Delegation Instrument of January, 2023 to advise the Authorized Officer on effective performance of delegated Human Resource Management and Development Functions.

**(i) Composition of the HRMAC**

The Members of HRMAC will be:

- Secretary/Director Administration- Chairperson (the Deputy Head of Administration not below the level of CSG '6' as Alternate;
- Director Human Resource Management and Development- Secretary (the Deputy Head of Human Resource Management and Development not below CSG '6' as Alternate; and
- Seven (7) other Members at level of CSG '7' and above representing core Departments.
- The Committee shall have a membership of nine and the quorum shall be Five (5) members;

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- The Committee may co-opt such Members from within the Ministry/State Department, in writing, as necessary from time to time. The co-opted Members shall have no voting right.

**(ii) Meetings and Activities**

In the 2024/25 Financial Year, the Committee had Seven (7) sittings where it made various recommendations on human resource matters and the recommendations were approved and implemented.

**Recent Training and Development on Governance for Those in Key Leadership.**

Members of the HRMAC and the Employee Performance Management Committee (EPMC) were taken for a Five (5) days training with effect from 1<sup>st</sup> to 5<sup>th</sup> July, 2024 in Machakos Town.

**Compliance with Laws and Regulations**

Compliance in The Human Resource Management and Development Function relates to Article 232 of the Constitution of Kenya 2010 (Values and Principles of the Public Service), the Public Service Commission Act, 2017, and the PSC Regulations 2020, the SRC Circulars on Salary and Allowances, the PSC Delegation Instrument 2023, the PSC Human Resource Policies and Procedure Manual 2016, the PSC Discipline Manual, 2022.

Annual returns are made to the PSC on implementation of findings of its annual audit on the extent to which the values and principles of the Public Service are complied with in the Public Service. The PSC is mandated by the Constitution to report on their compliance requirement.

**9. Management Discussion and Analysis**

This section provides an overview of the key programs, investment decisions, and financial performance of the State Department for Basic Education for the financial year 2024/25. The analysis highlights areas of both significant achievement and notable challenges, primarily driven by financial constraints and operational factors.

The State Department for Basic Education has implemented the following priority projects for the 2024/25 fiscal year. These projects are categorized under Universal Primary Education and Universal Secondary Education. Key initiatives for primary education include awarding capitation grants to pupils, enrolling learners in public pre-schools and providing day meals. The State Department department also aimed to improve infrastructure by renovating facilities, constructing classrooms, and building learning resource centers. Additionally, projects were focused on providing schools with WASH facilities and integrating Duksi and Madrassa into the formal education system. For secondary education, the primary objective was to expand education infrastructure by constructing classrooms, laboratories, toilet blocks, workshops, and integrated

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resource centers. Another significant project was providing computing packages to public secondary schools.

The State Department for Basic education has four major program that includes; Primary Education; Secondary Education; Quality Assurance and General Administration. In Primary Education, a major focus has been the Free Primary Education program, which had enrolled 5,814,102 learners in public primary schools by December 31, 2024. Investment has also been made in Special Needs Education (SNE), with the number of learners in special primary boarding schools reaching 31,356. Additionally, the State Department has exceeded its target for equipping SNE schools with a minimum essential package, reaching 403 schools against a target of 377. Recruitment and deployment of 750 DLP-ICT interns was also achieved to support its ICT capacity development program.

For Secondary Education, investments were made in providing essential learning resources, including supplying 2,403 laboratory apparatus and installing four new laboratories. The Elimu Scholarship program was a key investment in student financing, though its targets for the period were not yet met. The ministry also focused on teacher development, training 264 secondary school teachers on pedagogy for Junior Secondary Schools and 5,155 on INSET at the county level.

Under Quality Assurance and Standards, the Kenya Institute of Curriculum Development (KICD) successfully developed 114 curriculum designs for Grades 10-12, surpassing its target. The Kenya National Examinations Council (KNEC) also exceeded its learner assessment targets, with 1,395,132 learners assessed at Grade 3 (KEYA) and 962,512 candidates examined for the KCSE. The Directorate of Quality Assurance and Standards (DQAS) also performed well, assessing 16,477 institutions and exceeding its target.

During the period under review, the State Department highlighted the two major challenges during implementation. Despite past investments by the Government of Kenya, institutions of learning faced inadequate infrastructure. The 100% transition policy increased enrolment, which led to congestion in schools due to a lack of classrooms. Additionally, enrolment has increased, but budgetary allocations have not kept pace, resulting in funding deficits. The government subsidy for secondary education has had an average shortfall of Ksh. 13 billion annually over the last three financial years. To address this the State Department can increase investments in institutional infrastructure based on objective criteria and priorities. This includes target interventions in Primary Education, Junior School, Secondary Education, ACE and Teacher Education. This will ensure sufficient infrastructure to accommodate all learners and trainees occasioned by increased enrolment while enhancing inclusive education. Enhanced funding and timely disbursement of capitation to the institutions to allow institutions conduct its operations as expected.

Kenya's vision to become an industrialized, middle-income country by 2030 is heavily reliant on education, which is considered the bedrock for national development. Education is seen as a driver of economic growth, wealth creation, and social well-being by increasing labor productivity, reducing poverty, and ensuring the availability of a skilled and flexible workforce. This strategic

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importance is reflected in the sector's guidance by national and international commitments, including Kenya Vision 2030, the Sustainable Development Goals (SDGs), Africa Agenda 2063, and the Bottom-up Economic Transformation Agenda (BETA).

The basic education sub-sector is currently undergoing significant reforms to align with the recommendations of the Presidential Working Party on Education Reform (PWPER), which aims to ensure the effective implementation of a Competency Based Education system. These reforms are rooted in the Constitution of Kenya 2010, which guarantees free and compulsory basic education for all children. The sub-sector's core objectives include achieving 100% Universal Basic Education and a 100% transition rate from primary to secondary school. This is supported by a continuous review of legal and policy frameworks, including the proposed amendment or repeal of several education-related acts and the alignment of all policies, programs, and projects with the National Education Sector Strategic Plan 2023-2027.

The State Department for Basic Education has outlined a clear and ambitious strategic plan for the coming years, with a strong focus on expansion and consolidation. A primary goal is to accommodate a continuous increase in public school enrolment, with a projected target of 7,540,420 learners in public primary schools by the FY 2027/28. It also plans to expand its ICT initiatives by establishing more smart classrooms and enhancing the training of education officials on KEMIS management. In terms of governance, a significant focus will be on policy development, with an aim to create 19 new policies and guidelines. Additionally, a continuous effort will be placed on teacher and staff training, with steadily increasing targets for training in pedagogy and ICT integration over the next three fiscal years.

## **10. Environmental and Sustainability Reporting**

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

The Ministry of education mandate is to provide quality education and training for all its citizens. Their key responsibility includes;

Policy formulation and implementation, Curriculum development, Quality assurance, Equitable access to education, Teacher management, Resource allocation, Promoting research and innovation, Education data and research and international collaboration.

Its strategy on sustainability is to ensure that the education sector remains resilient, inclusive, and adaptive to environmental, social, and economic changes.

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

The Kenyan government launched a ten-year initiative from 2022 to plant 15 billion trees and establish nurseries, with the goal of increasing national tree cover from 12.13% to 30% by 2032. This ambitious plan is based on a whole-of-government and whole-of-society approach, requiring participation from all sectors. The State Department for Basic Education was initially tasked with planting 20 million trees, a target that has since been revised to 27 million, in addition to propagating 200 million seedlings annually.

To achieve these goals, the strategy leverages the population within public basic education institutions, including primary schools, secondary schools, and teacher training colleges. The department's targets are calculated based on the expectation that each primary and secondary student will plant a minimum of four trees per year, while each teacher trainee will plant at least ten. In line with a national policy, all government employees are also expected to plant a minimum of 30 trees annually. For seedling propagation, sub-county directors are expected to establish nurseries in 50% of primary schools and 60% of senior schools, along with all 35 teacher training colleges. So far, the cumulative achievement for the last two financial years is approximately 30 million trees planted and 20 million seedlings propagated.

Program implementation is coordinated at multiple levels. The Cabinet Secretary provides strategic direction, and each State Department has a technical committee to manage activities. At the regional level, the eight regional offices and Regional Directors of Education oversee implementation. County-level committees coordinate targets and develop frameworks, while County Directors of Education supervise sub-county directors. The sub-county directors, in turn, provide direct supervision to the basic education institutions. To monitor progress, the State Department developed the ElimuTREES System, a digital application used for data management, reporting, and tracking tree growth. However, the program faces challenges such as poor digital infrastructure, limited awareness among users, data duplication, and a lack of digital skills for data capture. There are also delays in data submission and a lack of cooperation from some partners. To address these issues, the ministry plans to strengthen monitoring, mainstream tree planting into co-curricular activities and

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educational conferences, and prioritize sensitization for all users. They have also initiated "Tree Planting Days" and encourage senior officers to plant trees at their former schools.

**c) Employee welfare**

The Human Resource Manual 2016 outlines the principles of public service which includes: High professional ethics, Efficient, fair, and equitable service delivery, Public participation in policymaking, Transparency and accountability, Fair competition and merit as the basis for appointments and promotions, Representation of Kenya's diverse communities, and Equal opportunities all. The procedure manual reinforces merit-based hiring while allowing affirmative action in case of gender imbalance, minority or Persons Living with Disabilities. The policy further advocates for the development and implementation of equitable recruitment plans and providing equal opportunity to all. Additionally, it reinforces gender ratio where no more than two-thirds of the appointees can be of the same gender. The State Department's recruitment plan has adopted three-year affirmative action plans and work towards achieving gender and ethnicity parity.

The policy framework is regularly reviewed to align with evolving legal requirements and to strengthen the principles of merit, gender balance, ethnic and regional diversity in the recruitment process. Currently, the 2016 Human Resource Manual is under review.

Various efforts have been made to ensure that the Human Resource Policies and Procedure Manual for the Public Service, 2016 is implemented through the following: Training and Development Programs such as mandatory promotional courses and other continuous professional development courses; Career Management and Succession management promotions to ensure continuity in senior management positions; Performance Contracting and Staff Performance Appraisal System (SPAS); To set and tracks individual achievement of agreed work targets and key performance indicators; and Constituting Employees Performance Management Committee to monitor and manage officer's performance.

The state department regularly carry out work place audit, re-adjustments and sensitization to officers to ensure compliance with safety and compliance with OSHA.

**d) Operational practices**

The supply chain unit is managing a comprehensive register of suppliers across all categories, is ensuring their information is current by updating it whenever new statutory company documents are submitted. This process is guaranteeing that all suppliers are properly registered and their details are accurately recorded. Additionally, the unit's procurement activities are carefully aligned with the organization's procurement plan and budget. To prevent payment delays and avoid pending bills, the unit is processing payment vouchers promptly after verifying all documentation, then is forwarding them to the appropriate office. In instances where pending bills do arise, they are being prioritized as the first charge and are being cleared before any new procurement is initiated.

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**e) Community Engagements-**

During the reporting period the State Department for Basic education conducted psychological assessment, psychological debriefing sessions and psycho-social support to over 100 parents during the arson which took place at Hill side academy in Endarasha Nyeri, where 11 pupils succumbed and several children were injured. The target groups were learners their parents and relatives, members of the community and the staff. The sessions took place at the school grounds, at the hospital, at the mortuary and during the burial ceremonies. Follow up sessions were conducted. The school community and parents benefited from the sessions and this assisted them cope more effectively and bounce back more productively. During the Regional and National Games and Sports, the Counselling and Wellness Unit offers psycho-education sessions on mental health and well-being to the learners, teachers and members of the public. Group counselling and individual sessions are offered as well. Follow ups and referrals are also conducted as per the need after assessments. During the guidance and counselling sessions for learners in the office we conduct parent-child therapy and the parents are empowered for effective engagement in the mental wellbeing of the learners.

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**11. Statement of Management Responsibilities**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government MDA shall prepare financial statements in respect of that MDA. 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 Basic education** is responsible for the preparation and presentation of the MDA's financial statements, which give a true and fair view of the state of affairs of the MDA for and as at the end of the financial year (period) ended on June 30, 2025. 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 MDA, (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 MDA; (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 Basic education** accepts responsibility for the MDA's financial statements, which have been prepared on the transitional IPSAS using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *MDA's* financial statements give a true and fair view of the state of MDA's transactions during the financial year ended June 30, 2025, and of the MDA's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the *MDA*, which have been relied upon in the preparation of the MDA's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the **State Department for Basic education** confirms that the MDA has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the MDA'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 MDA'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.

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Approval of the financial statements

The State Department for Basic Education financial statements were approved on 28/8/ 2025  
and signed by:



Amb. (Prof.) Julius K. Bitok, CBS

Accounting Officer

# REPUBLIC OF KENYA



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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR BASIC EDUCATION FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of the State Department for Basic Education set out on pages 1 to 52, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial

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*Report of the Auditor-General on State Department for Basic Education for the year ended 30 June, 2025*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the State Department for Basic Education as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Non-Adherence to Cut Off Procedures on Disbursement of Infrastructure Grants**

The statement of financial performance reflects transfers to other Government entities of Kshs.35,585,067,048 as disclosed in Note 11 to the financial statements. Included in the transfers are infrastructure grants disbursement of Kshs.1,395,500,000 to two hundred and ninety-five (295) primary and secondary schools as per the approved budget made in July, 2025. However, disbursements were made in the month of July, 2025 outside the reporting period for the financial year 2024/2025 resulting in violation of cut off procedures.

In the circumstances, the transfers to other Government entities amount are overstated by Kshs.1,395,500,000.

#### **2. Unconfirmed Students Enrolment for Capitation Disbursements**

The statement of financial performance reflects transfers to other Government entities of Kshs.35,585,067,048 as disclosed in Note 11 to the financial statements. Included in the transfers is Kshs.7,606,873,521 in respect of Free Primary Education (FPE) capitation. The statement also reflects other grants and subsidies of Kshs.85,380,699,783 as disclosed in Note 13 to the financial statements. Included in this amount is subsidies to public entities Kshs.85,363,199,873 which further includes transfers for Junior Secondary Education (JSE) and Free Day Secondary Education (FDSE) of Kshs.30,443,329,679 and Kshs.54,756,266,042 respectively.

The disbursement of these funds is based on the students' enrolment data captured in National Education Management Information System (NEMIS). However, Management did not provide for audit review evidence of the students' enrollment data in NEMIS having been verified by the respective Sub-County Directors of Education before the funds are transferred to the individual schools.

In the circumstances, the accuracy, completeness, and regularity of transfers of Free Primary Education (FPE), Junior Secondary Education (JSE) and Free Day Secondary Education (FDSE) of Kshs.7,606,873,521, Kshs.30,443,329,679 and Kshs.54,756,266,042 respectively totaling to Kshs. 92,806,469,242 could not be confirmed.

### **3. Unsupported Receivables from Non-Exchange Transactions**

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.293,486,564 as disclosed in Note 15 to the financial statements. Included in the balance is an amount of Kshs.39,919,131 in respect of foreign attaché which was outstanding as of the close of the financial year. However, as at the time of audit there was no evidence of the balance having been refunded to the state department casting doubt as to existence.

In the circumstances, the accuracy and completeness of receivables from non-exchange transactions balance of Kshs.293,486,564 as at 30 June, 2025 could not be confirmed.

### **4. Inaccuracy in Receivables from Non-exchange Transactions**

The statement of financial position reflects Kshs.294,486,564 in respect to receivables from non-exchange transactions as disclosed in Note 15 to the financial statements. However, e-Citizen revenue accountability statement for the year ended 30 June, 2025 reflects amount transferred to the State Department of Kshs.10,310,270 and balance payable of Kshs.274,883,700 totalling to Kshs. 285,193,970. However, the State Department has not incorporated the amount in the financial statements.

In the circumstances, the income and receivables from non-exchange transactions is understated by Kshs. 285,193,970.

### **5. Unrecorded Trade and Other Payables**

The statement of financial position reflects trade and other payables balance of Kshs.325,948,503 as disclosed in Note 17 to the financial statements. However, the balance excludes amounts owed to Postal Corporation of Kenya of Kshs.1,482,472.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.325,948,503 as at 30 June, 2025 could not be confirmed.

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

## Emphasis of Matter

### Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.136,763,090,656 and Kshs.133,505,635,036 respectively, resulting to under-funding of Kshs.3,257,455,620 (or 2%) of the budget. Similarly, the statement reflects acquisition of assets final budget and actual on comparable basis of Kshs.406,221,871 and Kshs.619,251,314 respectively, resulting to an unbudgeted expenditure amounting to Kshs.213,029,443 or 52% of the budget. This was contrary to Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015 which provides that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan.

In the circumstances, the underfunding affected the planned activities and may have impacted negatively on service delivery to the public while Management was in breach of the law.

My opinion is not modified in respect of this matter.

### Key Audit Matters

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

### Other Matter

### Unresolved Prior Year Matters

In the prior year audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the State Department in 2024/2025 revealed that the following eight (8) issues remained unresolved as at 30 June, 2025:

No.	Audit Issue
1	Unsupported Imprests Balance
2	Unconfirmed Capitation for Free Primary Education, Junior Secondary School Education and Free Day Secondary Education
3	Budgetary Control and Performance
4	Pending Accounts Payables
5	5. Unconfirmed Other Non-Financial Information
6	Lack of Ownership and Weak Internal Controls Over Management of NEMIS
7	Lack of Fixed Assets Register, Land Ownership Documents and Internal Audit Function in Public Secondary Schools
8	Understaffing and Overstaffing of the State Department

## **Other Information**

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

In connection with my audit on the State Department's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

## **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 the 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. Unauthorized Re-allocations of Infrastructure Grants**

Included in the infrastructure grants transfers of Kshs.1,395,500,000 is Kshs.672,500,000 disbursed to one hundred and six (106) schools that were not in the State Department approved budget list. As a result, two hundred and nine (209) schools in the approved list with total approved budget of Kshs.756,500,000 were only funded to the tune of Kshs.84,000,000. Further, comparison of the approved infrastructure grants budget with actual disbursement schedules revealed that eleven (11) schools were funded to the tune of Kshs.381,000,000 against their approved budget of Kshs.97,000,000, resulting in underfunding to fifty-seven (57) schools which received Kshs.181,500,000 instead of the approved budget amount of Kshs.377,500,000. This contravened Section 43 (1) (a) of the Public Finance Management Act, 2012 which states that "An accounting officer may reallocate funds

from the authorized use but may not reallocate funds where the funds are appropriated for transfer to another government entity or person”.

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

## **2. Long Outstanding Trade and Other Payables**

The statement of financial position reflects trade and other payables balance of Kshs.325,948,503 as disclosed in Note 17 to the financial statements. However, included in the balance and as disclosed in ageing analysis at Note 17, is a balance of Kshs.70,711,912 which had been outstanding for over three (3) years. Management has not rendered satisfactory explanation for the delay in settlement of the liabilities.

Failure to settle payables during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge while the State Department is at risk of incurring penalties and interest with the continued delays in settlement.

## **3. Failure to Deduct and Remit Public Procurement Capacity Building Levy**

During the year under review, the State Department procured goods, works and services amounting to Kshs.1,824,083,215. However, the State Department did not deduct and remit the public procurement capacity building levy amounting to Kshs.547,225, contrary to the Public Procurement Regulatory Authority (PPRA) Circular No.01/2024 referenced PPRA/6/5 VOL.11(224) dated 30th August 2024 provides that all procuring entities are required to remit a 0.03% Capacity Building Levy for each procurement transaction conducted from September 2024 onwards. This levy is to be remitted to PPRA by the twentieth (20<sup>th</sup>) day of the subsequent month failure to which a penalty of 5% of the outstanding levy amounts shall apply for each and every month the levy amount remains unpaid. Further, the penalty of 5% of the outstanding levy amounts remains unpaid. Failure to pay the levy attracts a penalty of 5% of the outstanding levy amount, which is unbudgeted.

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

## **4. Irregular Procurement of Media Live Event Coverage**

The statement of financial performance reflects use of goods and services expenditure of Kshs.8,684,870,443 as disclosed in Note 10 to the financial statements. The amount includes hospitality supplies and services of Kshs.43,451,136 which includes Kshs.7,375,000 incurred on live coverage of the National Conversation Forum on curriculum-based education by four (4) media firms in Nairobi on 24 April, 2025.

However, review of the procurement proceedings revealed the following anomalies: -

- a) An ad-hoc evaluation committee was not established, contrary to Section 46 of the Public Procurement and Asset Disposal Act, 2015 which provides that an accounting officer shall ensure that an ad hoc evaluation committee is established in accordance with this Act and Regulations made thereunder and from within the members of staff, with the relevant expertise;

- b) No contract was signed, contrary to Section 104(d) of the Public Procurement and Asset Disposal Act, 2015 which provides that an accounting officer of a procuring entity shall ensure the resulting contract is in writing and signed by both parties; and
- c) There was no notification to the Public Procurement Regulatory Authority, contrary to Regulation 90(1)(b) of the Public Procurement and Disposal Regulations, 2020 which provides that an accounting officer shall, within fourteen days after the notification of the award of the contract, report any direct procurement of a value exceeding five hundred thousand shillings to the Authority in a format provided by the Authority.

In addition, the use of direct procurement without proper justification limits competition and may result in the loss of value for money.

In the circumstances, it was not possible to confirm if value for money was realized from the expenditure of Kshs.7,375,000 on live coverage of the National Conversation Forum while Management was in breach of the law.

#### **5. Failure to Reserve Procurement for Special Groups**

During the year under review, the State Department procured goods, works and services amounting to Kshs.1,824,083,215. However, review of the reports on preferences and reservation schemes revealed payments amounting to Kshs.334,560,897 to enterprises owned by the youth, women and persons living with disability, which is approximately 18% of the procurement budget, contrary to the requirements of Sections 53(6) and 157(5) & (10) of the Public Procurement and Asset Disposal Act, 2015 which provide for at least 30%.

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

#### **6. Nugatory Interest Expenditure**

The statement of financial performance reflects use of goods and services amount of Kshs.8,684,870,443 as disclosed in Note 10 to the financial statements. Included in the amount is other operating expenses of Kshs.8,333,546,215, which further includes interest on court fines Kshs.10,445,098 which are avoidable costs and hence nugatory.

In the circumstances, value for money has not been realized on the expenditure of Kshs.10,445,098 on interest on court fines.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Understaffing and Overstaffing in Various Positions**

The approved staff establishment reflects staff in-post of four thousand eight hundred and ninety (4,890) staff against an approved establishment of nine thousand five hundred and eighty-seven (9,587), resulting to understaffing of four thousand six hundred and ninety-seven (4,697). Further, the approved staff establishment reflects staff in-post for various positions totalling four hundred and thirty-six (436) staff against an approved establishment of one thousand and fifty-two (1,052), resulting to overstaffing by six hundred and sixteen (616) positions.

In the circumstances, the understaffing affected the performance of the State Department while the Management was in the violation of the staff establishment.

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

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

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

In preparing the financial statements, 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 Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department'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 of 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 consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


28 November, 2025


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13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024-2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from Exchequer	6	131,056,553,483
Transfers from Domestic and Foreign Partners	7	305,173,013
<b>Total</b>		<b>131,361,726,496</b>
<b>Revenue from exchange transactions</b>		
Miscellaneous income	8	2,143,908,540
<b>Total</b>		<b>2,143,908,540</b>
<b>Total revenue</b>		<b>133,505,635,036</b>
<b>Expenses</b>		
Employee costs	9	4,986,386,595
Use of goods and services	10	8,684,870,443
Transfers to other Government Entities	11	35,585,067,048
Depreciation and amortization expense	12	124,760,734
Other Grants and Subsidies	13	85,380,699,783
<b>Total expenses</b>		<b>134,761,574,602</b>
<b>Other gains/(losses)</b>		
<b>Total gains/(losses)</b>		-
<b>Deficit for the year</b>		<b>(1,256,149,566)</b>
Taxation		-
<b>Net Deficit</b>		<b>(1,256,149,566)</b>

The Financial Statements set out on pages 1 to 41 were signed by:

  
 .....  
 Amb. (Prof.) Julius K. Bitok, CBS  
 Accounting Officer

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

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14 Statement of Financial Position as at 30 June 2025

	Notes	2024-2025	Opening Statement
		Kshs	1 <sup>st</sup> July 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	14	1,593,911,587	3,321,926,644
Receivables from Non-Exchange Transactions	15	293,486,564	310,391,695
<b>Total Current Assets</b>		<b>1,887,398,151</b>	<b>3,632,318,339</b>
<b>Non-Current Assets</b>			
Property, Plant, and Equipment	16	541,162,557	665,923,291
<b>Total Non-Current Assets</b>		<b>541,162,557</b>	<b>665,923,291</b>
<b>Total Assets (A)</b>		<b>2,428,560,708</b>	<b>4,298,241,630</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	17	325,948,503	833,112,754
Refundable Deposits	18	440,500,150	544,398,323
<b>Total Current Liabilities</b>		<b>766,448,653</b>	<b>1,377,511,077</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>766,448,653</b>	<b>1,377,511,077</b>
<b>Net Assets (A-B)</b>		<b>1,662,112,055</b>	<b>2,920,730,552</b>
<b>Represented By:</b>			
Accumulated Surplus		1,662,112,055	2,920,730,552
<b>Net Assets</b>		<b>1,662,112,055</b>	<b>2,920,730,552</b>

The financial statements set out on pages 1 to 41 were signed by:



.....  
 Amb. (Prof.) Julius K. Bitok, CBS  
 Accounting Officer



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

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15 Statement of Changes in Net Assets for the year ended 30 June 2025

	Notes	Accumulated Surplus Kshs	Reserves Kshs	Capital Fund Kshs	Total Kshs
<b>Fund balance as at 30<sup>th</sup> June 2024</b>		<b>3,087,920,016</b>	-	-	<b>3,087,920,016</b>
<b>Adjustments</b>			-	-	
Recognition of Assets- Opening Accumulated Depreciation	16	(166,274,023)	-	-	(166,274,023)
Recognition of Liabilities	17	(915,440)	-	-	(915,440)
<b>As at July 1, 2024</b>		<b>2,920,730,552</b>	-	-	<b>2,920,730,552</b>
Return to Exchequer	20	(2,468,932)	-	-	(2,468,932)
Deficit for the year		(1,256,149,566)	-	-	(1,256,149,566)
Capital funds received in the year				-	
<b>As at June 30, 2025</b>		<b>1,662,112,055</b>	-	-	<b>1,662,112,055</b>

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**16. Statement of Cash Flows for the year ended 30 June 2025**

		2024-2025
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from exchequer	6	131,056,553,483
Transfers from other government entities	7	305,173,013
Miscellaneous income	8	2,143,908,540
<b>Total receipts</b>		<b>133,505,635,036</b>
<b>Payments</b>		
Employee costs	9	4,986,386,595
Use of goods and services	10(a)	8,572,783,380
Transfers to other Government Entities	11	35,585,067,048
Other Grants and Subsidies	13	85,380,699,783
Social Benefits		
<b>Total payments</b>		<b>134,524,936,805</b>
Surrender of imprests and recovery of advances – Prior year	15(a)	(16,761,866)
<b>Net cash flows (used in) operating activities</b>	19	<b>(1,002,539,903)</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE	17	(619,251,314)
Payment of Refundable deposits	18	(103,754,909)
<b>Net cash flows (used in) investing activities</b>		<b>(723,006,223)</b>
<b>Cash flows from financing activities</b>		
Return to Exchequer	20	(2,468,932)
<b>Net cash flows from financing Activities</b>		<b>(2,468,932)</b>
<b>Net (decrease) in cash &amp; Cash equivalents</b>		<b>(1,728,015,057)</b>
Cash and cash equivalents at 1 July 2024	14	3,321,926,644
<b>Cash and cash equivalents at 30 June 2025</b>	14	<b>1,593,911,587</b>

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17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent and Development Combined

Description	Original budget Kshs.	Adjustments Kshs.	Final budget Kshs.	Actual on comparable basis Kshs.	Budget utilization difference Kshs.	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
<b>Receipts</b>						
Exchequer releases	139,296,122,192	(5,201,031,536)	134,095,090,656	131,056,553,483	3,038,537,173	98%
Transfers from other government entities	929,000,000	(399,000,000)	530,000,000	305,173,013	224,826,987	58%
Miscellaneous Income	2,038,000,000	100,000,000	2,138,000,000	2,143,908,540	(5,908,540)	100%
<b>Total Receipts</b>	<b>142,263,122,192</b>	<b>(5,500,031,536)</b>	<b>136,763,090,656</b>	<b>133,505,635,036</b>	<b>3,257,455,620</b>	<b>98%</b>
<b>Payments</b>						
Compensation of employees	4,890,399,980	127,564,888	5,017,964,868	4,986,386,595	31,578,273	99%
Use of goods and services	5,611,493,008	3,178,370,453	8,789,863,461	8,572,783,380	217,080,081	98%
Transfers to other government units	38,828,941,284	(1,699,693,855)	37,129,247,429	35,585,067,048	1,544,180,381	96%
Other grants and transfers	92,930,824,539	(7,511,031,512)	85,419,793,027	85,380,699,783	39,093,244	99%
Social security benefits		-				
Acquisition of assets	1,463,381	404,758,490	406,221,871	619,251,314	(213,029,443)	152%
<b>Total Payments</b>	<b>142,263,122,192</b>	<b>(5,500,031,536)</b>	<b>136,763,090,656</b>	<b>135,144,188,119</b>	<b>1,618,902,537</b>	<b>99%</b>
<b>Surplus/ deficit</b>				<b>(1,638,553,083)</b>		

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- (a) The downward budgetary revision of Kshs. 399,000,000 which translates to 43% was done during the supplementary review. Payments are made through the National Treasury upon requests. In the FY 2024/25 only Kshs. 305,173,013 was requested hence the under receipts of Kshs. 224,826,987
- (b) The upward budgetary revision on use of goods of Kshs. 3,178,370,453 which translates to 57% was done during the supplementary review.
- (c) The upward budgetary revision of Kshs. 404,758,490 which translates to 27659% was done during supplementary review. Out of this Kshs. 213,029,443 was utilised to pay for motor vehicles procured in financial year 2023/24.

The entity financial statements were approved on 28/8 2025 and signed by:



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**Amb. (Prof.) Julius K. Bitok, CBS**

**Accounting Officer**



.....

**E. Mukira Gichigo**

**Head of Accounting Unit**

**ICPAK M/No 19940**

**Budget Reconciliation to the Statement of Cash Flows**

	Description of Particulars	Notes	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget		(1,638,553,083)
	<b>Presentation Differences</b>		
1	Opening cash and cash equivalents	14	3,321,926,644
2	Return to exchequer	20	(2,468,932)
	<b>Timing Difference</b>		
3	Surrender of Imprests and recovery of advances – Prior year	15(a)	16,761,866
4	Refundable deposits paid	18	(103,754,909)
	<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	14	<b>1,593,911,587</b>

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**Budget Execution by Programmes and Sub-Programmes for FY 2025**

<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Approved Budget</b>	<b>Actual Payments</b>	<b>Variance</b>
<b>501000000</b>		<b>Primary Education</b>	<b>29,470,603,004</b>	<b>28,326,964,349</b>	<b>1,143,638,655</b>
	501010000	Free Primary Education	24,016,161,847	22,765,172,752	1,250,989,095
	501020000	Special Needs Education	781,248,083	827,658,644	(46,410,561)
	501040000	Early Child Development and Education	18,448,319	18,335,711	112,609
	501050000	Primary Teachers Training and In-servicing	429,469,379	419,343,498	10,125,881
	501060000	Alternative Basic Adult & Continuing Education	55,275,376	53,989,599	1,285,777
	501070000	School Health, Nutrition and Meals	3,600,000,000	3,542,464,150	57,535,850
	501080000	Expanding Education Opportunities in ASALs	570,000,000	699,999,997	(129,999,997)
	501090000	ICT Capacity Development			
<b>502000000</b>		<b>Secondary Education</b>	<b>89,808,502,018</b>	<b>89,765,804,713</b>	<b>42,697,305</b>
	502010000	Secondary Bursary Management Services			
	502020000	Free Day Secondary Education	89,004,229,349	88,981,200,932	23,028,417
	502030000	Secondary Teachers Education Services	231,689,981	231,689,979	3
	502040000	Secondary Teachers In-Service	372,582,688	366,993,910	5,588,778
	502050000	Special Needs education	200,000,000	185,919,893	14,080,107
<b>503000000</b>		<b>Quality Assurance and Standards</b>	<b>12,543,144,316</b>	<b>12,340,365,245</b>	<b>202,779,071</b>
	503010000	Curriculum Development	1,458,221,559	1,256,891,016	201,330,544
	503020000	Examination and Certification	9,796,814,577	9,796,814,577	
	503030000	Co-Curriculum Activities	1,288,108,180	1,286,659,653	1,448,527
<b>508000000</b>		<b>General Administration, Planning and Support Services</b>	<b>4,940,841,318</b>	<b>4,711,053,811</b>	<b>229,787,507</b>
	508010000	Headquarters Administrative Services	1,869,884,116	1,814,393,581	55,490,535
	508020000	County Administrative Services	3,070,957,202	2,896,660,231	174,296,971
		<b>Grand Total</b>	<b>136,763,090,656</b>	<b>135,144,188,119</b>	<b>1,618,902,537</b>

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

### **1. Establishment**

The State Department for Basic Education is established by the Executive Order No. 1 of 2023 (Revised) on the Organization of the Government of the Republic of Kenya. The MDA is wholly owned by the Government of Kenya and is domiciled in Kenya. The MDA's principal activity is:

- i. Basic (Early Childhood, Primary and Secondary Education and Teacher Training) Education Policy Management;
- ii. Primary and Secondary Education Institutions Management;
- iii. School Administration and Programmes;

### **2. Statement of Compliance and Basis of Reporting**

#### **Statement of compliance**

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and the State Department for Basic Education has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the State Department has taken advantage of the transition provisions outlined in IPSAS 33.

- i. Non-Financial Assets-However Motor Vehicles and computers for the FY 2023/2024 whose ownership and values could be determined have been recognized in the Financial Statements.
- ii. Inventories

#### **Steps being taken towards full compliance with IPSAS Accrual**

- i. Identifying all the assets in the State Department's control or use.
- ii. Determining the assets values.
- iii. Obtaining ownership documents for the identified assets.

For the purpose of these financial statements, the State Department for Basic Education has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 28<sup>th</sup> August 2025.

#### **Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June 2025

#### **Basis of preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis,

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revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of *MDA* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *MDA* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *MDA* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *MDA* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *MDAs* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. *MDAs* commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the MDA as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

**3. Adoption of New and Revised Standards**

*i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>The Standard has no impact since the State Department has no lease contracts.</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>The Standard has no impact since the State Department has no Non-Current Assets Held for</i></p>

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Standard	Effective date and impact:
	<i>Sale and Discontinued Operations.</i>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The standard has no impact since the state Department has no heritage and infrastructure assets.</i></p>
IPSAS 46  Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This standard will enable the State Department to apply the correct measurement base at recognition, subsequent measurement and measurement related disclosures.</i></p>
IPSAS 47- Revenue	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash</p>

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Standard	Effective date and impact:
	<p>flow arising from revenue transactions.</p> <p><i>This Standard will enable the State Department to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>This standard will enable the State Department to establish the principles that shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions.</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>This standard has no impact since it will be applicable from 1st January 2026.</i></p>
<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><b>Applicable 1<sup>st</sup> January 2027</b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ol> <p><i>This standard has no impact since it will be applicable from 1<sup>st</sup> January 2027</i></p>

*iii) Early adoption of standards*

The MDA did not early – adopt any new or amended standards in the financial year.

The MDA transitioned from cash to accrual basis as of 1<sup>st</sup> July 2024. During this process, exemptions under IPSAS 33 such as the three-year transition relief for recognizing certain Assets and Liabilities were applied.

The Asset Management Committee is in the process of identifying the assets, determining the valuation and obtaining ownership documents.

Assets amounting to Ksh 832,197,314 and Liabilities amounting to Kshs 325,948,503 have been recognized in the Financial Statements as of 30<sup>th</sup> June 2025.

Challenges and limitations during transition.

The transition to accrual based IPSAS was constrained by incomplete historical data for certain assets which may affect the accuracy of initial valuation. This will affect fair presentation and compliance with accrual basis IPSAS.

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Fees, taxes and fines**

The MDA recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the MDA and the fair value of the asset can be measured reliably.

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the MDA and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**ii) Revenue from exchange transactions**

**Rendering of services**

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The MDA recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 24/25 was approved by the National Assembly on xxxx. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the MDA upon receiving the respective approvals in order to conclude the final budget. Accordingly, the MDA recorded additional appropriations of xxxx on the 20xx/xx budget following the governing body's approval. The MDA's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over

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an *xx*-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the MDA recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation is charged so as to allocate the cost of assets less their residue values over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property, plant and equipment;

- Motor vehicles 12.5%
- Computers and ICT Equipment 33.3%

Adjustments of prior year depreciation are done through accumulated surplus in the statement of changes in Net Assets.

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the MDA incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the MDA expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The MDA recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the MDA; the MDA controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criteria is not met, the MDA discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An MDA shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**g) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the MDA. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The MDA also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the MDA will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

**h) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**i) Research and development costs**

The MDA expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the MDA can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset

- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

#### **j) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The MDA does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one MDA and a financial liability or equity instrument of another MDA. At initial recognition, the MDA measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

##### **a) Financial assets**

###### **Classification of financial assets**

The MDA classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the MDA's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an MDA has made irrevocable election at initial recognition for particular investments in equity instruments.

###### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the MDA classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair

value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

#### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

#### **Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the MDA manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

#### **Impairment**

The MDA assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The MDA recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

#### **b) Financial liabilities**

##### **Classification**

The MDA classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**k) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *MDA*.

**l) Provisions**

Provisions are recognized when the *MDA* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *MDA* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**m) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for Basic Education recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the *MDA* will incur in fulfilling the present obligations represented by the liability.

**n) Contingent liabilities**

The State Department for Basic Education 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. 172 active court cases have been annexed.

**o) Contingent assets**

The State Department for Basic Education does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the MDA in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**p) Nature and purpose of reserves**

The MDA creates and maintains reserves in terms of specific requirements. *MDA to state the reserves maintained and appropriate policies adopted.*

**q) Changes in accounting policies and estimates**

The State Department for Basic Education recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**r) Employee benefits**

**Retirement benefit plans**

The MDA provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate MDA (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**s) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**t) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**u) Related parties**

The *MDA* regards a related party as a person or an *MDA* with the ability to exert control individually or jointly, or to exercise significant influence over the *MDA*, or vice versa. Members of key management are regarded as related parties and comprise the directors.

**v) Service concession arrangements**

The *MDA* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *MDA* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *MDA* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**w) 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.

**x) Comparative figures**

In preparing these financial statements, the *MDA* has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an *MDA* to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**y) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the State Department for Basic Education financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The MDA based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the MDA. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the MDA.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

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**6. Transfers from Exchequer**

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Year ended 2024-2025
	Kshs	Kshs	Kshs
Recurrent	115,624,948,632	-	115,624,948,632
Development	15,431,604,851	-	15,431,604,851
<b>Total</b>	<b>131,056,553,483</b>	<b>-</b>	<b>131,056,553,483</b>

**7. Transfers from Domestic and Foreign Partners**

Description	2024-2025
	Kshs
Grants in Cash from Bilateral donors	-
Grants in Cash from Multilateral donors	52,983,793
Grants in Kind from Bilateral donors	-
Grants in Kind from Multilateral donors	-
Direct Payments	252,189,220
Other Public Donations (Specify)	-
<b>Total</b>	<b>305,173,013</b>

*Details on Transfers from domestic and foreign partners*

Name Of The Entity Sending The Grant/Transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers year ended 2024-2025
	Kshs	Kshs	Kshs
KFW-Germany	52,983,793	-	52,983,793
Kuwait Fund for Arab Economic Development (KFAED)	252,189,220	-	252,189,220
<b>Total</b>	<b>305,173,013</b>	<b>-</b>	<b>305,173,013</b>

**8. Other Incomes**

Description	2024-2025
	Kshs
Insurance recoveries	-
Sale of incidental goods	-
Sale of market establishments	-
Sale of non-market establishment	-
Administrative fees and charges	70,000,000
Bulk infrastructure levies	-
Income from profits and dividends	-
Infrastructure improvement fee	-
Income from sale of tender	-
Services concession income	-
Skills development levy	-
Agency fee	-
Other incomes	2,073,908,540
<b>Total other Income</b>	<b>2,143,908,540</b>

**9. Employee Costs**

Description	2024-2025
	Kshs
Basic salaries of permanent employees	3,106,065,783
Basic wages of temporary employees	325,853,358
Personal allowances – part of salary	1,428,086,772
Pension and other social security contributions	-
Employer contributions to compulsory national social security schemes	101,727,468
Employer contributions to compulsory national health insurance schemes	19,253,214
Other social benefit schemes	-
Other personnel costs	-
Gratuity - Civil Servants	5,400,000
<b>Total Employee costs</b>	<b>4,986,386,595</b>

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**10. Use of Goods and Services**

Description	2024-2025
	Kshs
Utilities, supplies and services	73,016,286
Communication, supplies and services	2,811,274
Domestic travel and subsistence	33,442,812
Printing, advertising, and information supplies & services	1,520,921
Rentals of produced assets	33,724,606
Training expenses	4,528,113
Hospitality supplies and services	43,451,136
Specialized materials and services	10,068,424
Office and general supplies and services	13,309,559
Fuel Oil and Lubricants	67,581,744
Routine maintenance – vehicles and other transport equipment	60,107,388
Routine maintenance – other assets	7,761,966
Other operating expenses	8,333,546,215
<b>Total Use of Goods and Services</b>	<b>8,684,870,443</b>

**10 (a) Use of goods- Cash flow working**

Description	2024-2025
	Kshs
Use of goods as above	8,684,870,443
Less: Accruals- Court Awards	(70,711,913)
-Pending Bills	(42,290,590)
Add: Pending bills FY 2023/24 paid	915,440
<b>As per cash flow</b>	<b>8,572,783,380</b>

**11. Transfers to Other Government Entities**

Description	2024-2025
	Kshs
Transfers to national govt entities- SAGAs & SC	7,284,293,692
Transfer to other Central Government entities	13,231,692,256
Transfers to Projects	15,069,081,100
Transfers to County Governments entities	-
<b>Total</b>	<b>35,585,067,048</b>

**12. Depreciation and Amortization Expense**

Description	2024-2025 Kshs
Property, plant and equipment	124,760,734
Intangible assets	-
Investment property carried at cost	-
<b>Total</b>	<b>124,760,734</b>

**13. Other Grants and Subsidies**

Description	2024-2025 Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	13,000,000
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	4,500,000
Grants to foreign government	-
Relief to the disabled, the sick, unemployed	-
Subsidies to Public entities	85,363,199,783
Subsidies to Private entities	-
<b>Total Grants and Subsidies</b>	<b>85,380,699,783</b>

**14. Cash and Cash Equivalentents**

Description	2024-2025 Kshs	Opening statement 1 <sup>st</sup> July 2024 Kshs
Recurrent Account	137,864,127	1,162,676
Development Account	1,015,485,637	2,776,476,910
Deposits Account	440,500,150	544,255,058
On - Call Deposits	-	-
Fixed Deposits Account	-	-
Others	-	-
Cash on Hand	61,673	32,000
Mobile Money Accounts	-	-
<b>Total</b>	<b>1,593,911,587</b>	<b>3,321,926,644</b>

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**14 (a) Detailed Analysis of the Cash and Cash Equivalents**

		2024-2025	Opening statement 1 <sup>st</sup> July 2025
Financial Institution	Account number	Kshs	Kshs
<b>Recurrent Account</b>			
Central Bank Of Kenya	1000384263	137,864,127	1,162,676
<b>Development Accounts</b>			
Central Bank Of Kenya-SDEL	1000384271	50,809	952,663
Central Bank Of Kenya-Sports, Arts & Social Development	1000432117	314,000	-
Central Bank Of Kenya-SEQUIP Proposed	1000387912	772,162	990,454,259
Central Bank Of Kenya-SEQUIP DLI	1000387939	128,702,458	416,381,510
Central Bank Of Kenya-Nyamira Schools Infrastructure	1000740698	6,098,840	-
Central Bank Of Kenya-KPEEL Grant	1000622288	67,264,676	453,079,937
Central Bank Of Kenya-KPEEL DLI	1000622296	670,330,192	915,608,450
Central Bank Of Kenya- IPF KPEEL	1000740701	141,952,500	
Central Bank Of Kenya- Unicef	1102291331		90
		<b>1,015,485,637</b>	<b>2,776,476,909</b>
Deposits Accounts		-	-
<b>Central Bank Of Kenya</b>	1000384287	440,500,150	544,255,058
On - Call Deposits		-	-
Fixed Deposits Account		-	-
<b>Others</b>		-	-
Cash on Hand		61,673	32,001
Mobile Money Accounts		-	-
<b>Sub- Total</b>		<b>61,673</b>	<b>32,001</b>
<b>Grand Total</b>		<b>1,593,911,587</b>	<b>3,321,926,644</b>

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**15. Receivables from Non-Exchange Transactions**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Property tax debtors	-		-	
Levies, fines, and penalties	-		-	
Licences, fees and permits	-		-	
Other debtors (non-exchange transactions)	293,486,564		310,391,695	
Less: impairment allowance	-		-	
<b>Total receivables from non-exchange transactions</b>	<b>293,696,564</b>	<b>-</b>	<b>310,391,695</b>	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Statement 1 <sup>st</sup> July 2024	% of the total
Less than 1 year	293,486,564	100%	310,391,695	100%
Between 1-2 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>293,486,564</b>	<b>100%</b>	<b>310,391,695</b>	<b>100%</b>

**15 (a) Receivables from Non-Exchange Transactions- Cash flow working**

Description	2024-2025
	Kshs
Opening Receivables	310,391,695
Less: Closing Receivables	293,486,564
	16,905,131
Other Debtors	(143,265)
<b>Total</b>	<b>16,761,866</b>

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**16. Property, Plant, and Equipment**

Description	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)*	Capital Work in progress	Total
<b>Depreciation Rate</b>		<b>2-10%</b>	<b>12.5%</b>	<b>12.5%</b>	<b>33.3%</b>	<b>12.5%</b>		
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Opening Bal as at 1<sup>st</sup> July 2024</b>	-	-	532,921,550	-	299,275,764	-	-	832,197,314
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
<b>As At 30th June 2025</b>	-	-	532,921,550	-	299,275,764	-	-	832,197,314
<b>Depreciation And Impairment</b>								-
<b>Opening Bal as at 1<sup>st</sup> July 2024</b>			66,615,194	-	99,658,829			166,274,023
Depreciation	-	-	58,288,295	-	66,472,439	-	-	124,760,734
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
<b>As At 30th June 2025</b>	-	-	124,903,488	-	166,131,269	-	-	291,034,757
<b>Net Book Values</b>								-
<b>Opening Bal as at 1<sup>st</sup> July 2024</b>	-	-	466,306,356	-	199,616,935	-	-	665,923,291
<b>As At 30th June 2025</b>	-	-	408,018,062	-	133,144,495	-	-	541,162,557

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**Valuation**

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at , PPE has been valued at the current operational value which is the amount the MDA would pay for the remaining service potential of an asset at the measurement date.

**17. Trade and Other Payables**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Trade payables-acquisition of assets	212,946,000		832,194,314	
Employee payables	-		-	
Third-party payments – Sports Fund	314,000		-	
Other payables	112,688,503		915440	
<b>Total trade and other payables</b>	<b>325,948,503</b>		<b>833,112,754</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July 2024</b>	<b>% of the Total</b>
Under one year	42,290,590	13%	-	-
1-2 years	212,946,000	65%	833,112,754	100%
2-3 years	-		-	-
Over 3 years	70,711,912	22%	-	-
<b>Total (tie to above total)</b>	<b>325,948,503</b>	<b>100%</b>	<b>833,112,754</b>	<b>100%</b>

**18. Refundable Deposits and Prepayments**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Customer deposits	440,500,150		544,255,058	
Prepayments	-		-	
Other payables	-		143,265	
<b>Total deposits</b>	<b>440,500,150</b>		<b>544,398,323</b>	
<b>Ageing analysis: (Refundable deposits)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July</b>	<b>% of the Total</b>
<b>Under one year</b>	60,938,689	14%	144,870,868	27%
1-2 years	125,395,115	28%	362,786,028	67%
2-3 years	254,166,346	58%	36,741,427	7%
Over 3 years	-		-	
<b>Total</b>	<b>440,500,150</b>	<b>100%</b>	<b>544,398,323</b>	<b>100%</b>

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**19. Cash Generated from Operations**

	Period ended June 2025
	Kshs
<b>Surplus for the year before tax</b>	<b>(1,256,149,566)</b>
<b>Adjusted for:</b>	
Depreciation	124,760,734
Less: Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Increase in inventory	-
Decrease in receivables	16,905,131
Increase in deferred income	-
Increase in payables	112,087,063
Decrease in refundable deposits	(143,265)
<b>Net cash flow from operating activities</b>	<b>(1,002,539,903)</b>

**20. Return to exchequer**

	2024-2025
Description	Kshs
Return to exchequer	2,468,932

**21. Financial Risk Management**

The MDA's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The MDA's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The MDA does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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The MDA's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The MDA has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the MDA's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the MDA's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at at July 2024</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	310,391,695	310,391,695	-	-
Bank balances	3,321,926,644	3,321,926,644	-	-
<b>Total</b>	<b>3,632,318,339</b>	<b>3,632,318,339</b>	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the MDA has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the MDA's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

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**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the MDA's directors, who have built an appropriate liquidity risk management framework for the management of the MDA's short, medium and long-term funding and liquidity management requirements. The MDA manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the MDA under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**iii) Market risk**

The MDA has put in place an internal audit function to assist it in assessing the risk faced by the MDA on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the MDA's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The MDA's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the MDA's exposure to market risks or the manner in which it manages and measures the risk.

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**a) Foreign currency risk**

The *MDA* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *MDA* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

The carrying amount of the *MDA's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**FY 2024/25**

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As At 30 June 2025</b>			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Foreign currency sensitivity analysis**

**FY 2024/25**

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As At 30 June 2025</b>			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-

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<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

The following table demonstrates the effect on the MDA's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
<b>2025</b>			
Euro	10%	-	-
USD	10%	-	-

**b) Interest rate risk**

Interest rate risk is the risk that the MDA's financial condition may be adversely affected as a result of changes in interest rate levels. The MDA's interest rate risk arises from bank deposits. This exposes the MDA to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the MDA's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The MDA analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by

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one percentage point as a decrease/increase of KShs xxx (2025: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (2025 – KShs xxx)

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *MDA's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *MDA* considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As At 30 June 2025</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

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There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the MDA's capital risk management is to safeguard the MDA's ability to continue as a going concern. The MDA capital structure comprises of the following funds:

	2024/25
	Kshs
Revaluation Reserve	-
Retained Earnings	-
Capital Reserve	-
<b>Total Funds</b>	-
Total Borrowings	-
Less: Cash And Bank Balances	-
Net Debt/(Excess Cash And Cash Equivalents)	-
<b>Gearing</b>	-

**22. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the *MDA* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the *MDA*, holding 100% of the *MDA's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *MDA*, both domestic and external.

**Other related parties include:**

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

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	2024/25
	Kshs
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Sales of electricity to govt agencies	-
Rent income from govt. Agencies	-
Water sales to govt. Agencies	-
Others (specify) e.g. interest and bank charges	-
<b>Total</b>	-
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
<b>Total</b>	-
<b>b) Grants /transfers from the government</b>	
Grants from national govt	131,056,553,483
Grants from county government	-
Donations in kind	-
<b>Total</b>	<b>131,056,553,483</b>
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
<b>Total</b>	
<b>d) Key management compensation</b>	
Directors' emoluments	-
Compensation to key management	49,069,788
<b>Total</b>	<b>49,069,788</b>

*Key management include; Cabinet Secretary, Principal Secretary, Director General, Secretary Administration and two advisors - specialists*

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**23. Program for Results (PforR) Disclosure**

Kenya Primary Education Equity in Learning Program					Financed by IDA and GPE			
Expenditure Details*	Budget Item	DLI	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
			Budget	Actual	Budget	Actual	Budget	Actual
<b>Program code</b>								
2,630,101	School feeding program	2	6,543,393,389	6,543,393,389	3,503,096,064	1,390,890,685	10,046,489,453	7,934,284,074
<b>Capitation grant</b>							-	-
2,630,101	JSS capitation	4	43,854,794,259	31,279,546,977	29,606,877,358	29,556,442,384	73,461,671,617	60,835,989,361
2,630,103	FPE capitation	4	19,745,862,699	19,745,862,699	7,597,873,521	7,444,514,826	27,343,736,220	27,190,377,525
<b>Sub-total</b>			<b>63,600,656,958</b>	<b>51,025,409,676</b>	<b>37,204,750,879</b>	<b>37,000,957,209</b>	<b>100,805,407,837</b>	<b>88,026,366,885</b>
<b>Program code</b>						-		
2,630,101	Disbursement to KISE	5	1,248,674,944	1,248,674,944	552,903,013	426,451,506	1,801,577,957	1,675,126,450
2,110,201	Recruitment of ICT interns	5	258,431,022	258,431,022	210,000,000	150,623,011	468,431,022	409,054,033
2,211,302	School Examination And Invigilation Fees	5	4,383,861,364	4,383,861,364	1,420,213,545	-	5,804,074,909	4,383,861,364
2,630,201	Rehabilitation Of Classrooms In Primary Schools	6	365,787,743	263,787,743	-	-	365,787,743	263,787,743
<b>Total</b>			<b>76,400,805,420</b>	<b>63,723,558,138</b>	<b>42,890,963,501</b>	<b>38,968,922,410</b>	<b>119,291,768,921</b>	<b>102,692,480,548</b>

**24. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**25. Ultimate And Holding MDA**

The MDA ultimate parent is the Government of Kenya.

**26. Currency**

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

**19. Appendix**

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
498	<p><b>Unsupported Imprests and Advances Balances</b></p> <p>The statement of financial assets and financial liabilities reflects imprests and advances balance of Kshs.310,391,696 as disclosed in Note 13 to the financial statements. Included in the imprests and advances balance is Kshs.309,722,388 in respect of district suspense imprest which had not been surrendered as at end of year. Also included in the balance are outstanding imprests of Kshs.184,660 which remained unsurrendered as at 31 October, 2024. Management did not provide evidence of measures being taken to recover or account for the long outstanding imprests and advances.</p> <p>In the circumstances, the accuracy and completeness of imprests and advances balance of Kshs.310,391,696 could not be confirmed.</p>	<p>On this matter, management wishes to state the following:</p> <ul style="list-style-type: none"> <li>The process of recovering the outstanding imprests of Kshs. 184,600/= from the officers is ongoing as per the attached memo of 19th September 2024</li> <li>District suspense has since been surrendered and we have attached copies of the specific bank statements for audit review.</li> </ul> <p>In respect of Foreign offices, the State department has already recovered Kshs 37,111,509 and is in the process of recovering the balance of Kshs 39,608,091 of the unsurrendered AIEs</p>	Not resolved	
499	<p><b>Unconfirmed Capitation for Free Primary Education, Junior Secondary School Education and Free Day Secondary Education</b></p> <p>The statement of receipts and payments reflects subsidies and grants and transfers to other Government entities of Kshs.95,290,431,676 and Kshs.36,852,473,814 as disclosed in Notes 7 and 8 to the financial statements respectively. Included in the subsidies amount are Free Day Secondary Education (FDSE) and Junior Secondary Education (JSE)</p>	<p>NEMIS is accessed by education officials from HQs to the Heads of Institutions (who are primary data entry into NEMIS), guided by various roles. The Schools under each education enumeration area is clear under the Institutions section of NEMIS where each County Director, Sub-County Director of Education can view their schools in the platform.</p> <p>Each Field Officer has access 24/7 since the platform is accessible online. It is however noted that County</p>	Not resolved	

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	<p>payments of Kshs.63,952,370,146 and Kshs.30,996,376,724 respectively. Further, the grants and transfers to other Government entities payment includes amount of Kshs.9,047,709,890 in respect of Free Primary Education (FPE) capitation. The disbursement of the three funds to the respective schools is based on the student's enrolment in the National Education Management Information System (NEMIS). However, there was no documentary evidence provided for audit to confirm that the student enrolment data in NEMIS had been verified by the respective Sub-County Offices before disbursement of the funding.</p> <p>In addition, the NEMIS as configured does not have a cutoff as it updates student's data on a continuous basis, making it difficult to confirm the number of students at a specific point in time. Further, the system does not register students without birth certificates or fund students who have attained the age of eighteen (18) years.</p> <p>In the circumstances, the accuracy, completeness and regularity of subsidies and grants and transfers to other Government entities amounting to Kshs.95,290,431,676 and Kshs.36,852,473,814 respectively could not be confirmed.</p>	<p>Director of Education or Sub-County Director of Education might not go through each student listed in each school in their jurisdiction as might be eluded, as it is taunting task.</p> <p>The Learners captured by Head of Institutions have now been mapped to KNEC assessment numbers for primary and junior schools while for secondary schools class eight KNEC Index Numbers to ensure we have authentic learners in the school lists. This is a continuous journey towards enhancing integrity of NEMIS data and hence usage in the education sector.</p> <p>Although Birth Certificates have been primary source for capture of learners, the Ministry has also enhanced the capture by integrating with KNEC Assessment numbers since this shows learners are continuously being assessed and records updated. This has increased the learner capture for primary from 5.6M to current 6.1M learners.</p> <p>There is NO Age Limit for learners being captured and used in NEMIS. All learners from ages 4 to 45 years do exist in NEMIS.</p>		
500	<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.155,358,042,736 and Kshs.145,971,103,485 respectively, resulting to an under-funding of Kshs.9,386,939,251 (or 6%) of the budget.</p> <p>In the circumstances, the underfunding affected the planned activities and may have impacted negatively on service</p>	<p>It is true that there was an under – absorption of 6% against the approved budget. This was mainly due to lack of exchequer for the school feeding program, purchase of motor vehicle, rehabilitation and construction of classrooms in primary schools and secondary infrastructure improvement and ICT development in secondary schools.</p>	Not Resolved	

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	delivery to the public			
501	<p><b>Pending Accounts Payables</b></p> <p>Annex 1 to the financial statements reflects analysis of pending accounts payables balance of Kshs.833,584,638. Management did not settle the payables during the year under review and instead carried forward to the financial 2024/2025. Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year.</p>	These bills were not settled due to lack of exchequer during the financial year under review.	Resolved	
502	<p><b>Unresolved Prior Year Matters</b></p> <p>In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues or given any explanations for failure to implement the recommendations as at 30 June, 2024.</p>	The management is awaiting the finalization of the parliamentary process on the prior year's matters.	Not resolved	
503	<p><b>Unconfirmed Other Non-Financial Information</b></p> <p>The strategic objectives of the State Department are to enhance and equity of primary education, to enhance equity of secondary education and to develop, maintain and enhance education quality standards. However, Management did not indicate the target to be met against each objective hence the achievements indicated could not be measured.</p> <p>In the circumstances, the it was not possible to confirm the extent to which the State Department was meeting its objectives.</p>	The above is noted and we wish to state that the same has now been included in the revised financial statement for your review.	Not Resolved	
504	<b>Lack of Ownership and Weak Internal Controls Over</b>	NEMIS is owned by the Ministry of Education through	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Management of NEMIS</b></p> <p>As previously noted, During the financial year 2021-2022, an amount of Kshs.239,784,833 was spent on reengineering of National Education Management Information System (NEMIS) under the PRIEDE project. The scope of the works for NEMIS strengthening entailed installation of one of the servers at a secondary site on an existing Government cloud infrastructure. This was to enable the server to harness the existing resources of the Government cloud such as processing and storage capabilities, load balancing, intelligent system monitoring, system scalability, data security and business continuity. The secondary site runs on VM ware as the virtualization software and CISCO or DELL servers.</p> <p>However, the Management did not provide for audit purposes the ownership documents of the reengineered NEMIS, including copyright registration and reservation in accordance with Section 22 of the Copyright Act, 2001 and the signed handover documents that included instructions booklet explaining each functionality to the users of NEMIS and test environment confirmation indicating that issues pertaining to processing and storage capabilities, load balancing, intelligent system monitoring, system scalability, data security and business continuity have been addressed and resolved by the reengineered NEMIS.</p> <p>Further, documentation relating to the development of reengineered NEMIS, and the structure of its administration highlighting the officers who hold different tasks and roles in the development, maintenance, administration, compliance and control of the NEMIS system was not provided for audit.</p>	<p>various design and analysis documentations held by State Department for Basic. NEMIS has been an on-going improvement of Education Management Information System (EMIS) which was funded and established in 2005, aimed at establishing a trusted one source of truth on education data.</p> <p>NEMIS being a version of EMIS was established and implemented from 2015, covering educational institutions from pre-school, primary, junior school and senior / secondary schools, teacher training colleges. Once NEMIS system became operational and exposed to usage, there was need for a re-engineering in order to fix some of the challenges observed over time in the system. This re-engineering planned for 2020 eventually was executed by The Ministry through Tender MOE/GPE/GDS/08/2020-2021, to achieved amongst others: procurement and installation of servers in Primary (Nyati House) and Secondary (Ruaraka NGDC) sites.</p> <p>These sites had the following configured:</p> <ul style="list-style-type: none"> <li>- Enhanced processing and load balance for resilience</li> <li>- System scalability</li> <li>- Data security and business continuity</li> </ul> <p>Documentation on contract, project documentation, training and signoff has been presented as part of evidence on implementation and ownership of re-engineered solution.</p> <p>NEMIS has specific roles and responsibilities which are assigned to individual users in the system. County</p>		

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	In the circumstances, value for money may not have been achieved on expenditure amounting to Kshs.239,784,833 in respect to reengineering and ownership of the NEMIS.	<p>Director of Education will view schools for his/her county, while Regional Director of Education is able to view institutions under the region. The documentation on roles and responsibilities as well as functionality was fully shared with Audit team. Logs were generated from the Database of NEMIS and shared with Office of Auditor General to corroborate the roles and responsibility matrix.</p> <p>The current NEMIS is now highly improved in provision of service as well as the stability as envisaged in re-engineering scope.</p>		
505	<p><b>Lack of Fixed Assets Registers</b></p> <p>Special audit of the public secondary schools revealed that various schools did not have fixed assets registers, contrary to the Section 143(1)(2)(3) of the Public Finance Management Act, 2015 which states that ‘The Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws and that the register for land and buildings shall record each parcel of land each building and the terms on which it is held, with reference to conveyance address, area, dates of acquisition, disposal or any major change in use, capital expenditure, leasehold terms maintenance contracts and other pertinent management details. All items of furniture and equipment issued for a government’s quarters or offices, large tools for government works, plant, equipment, vehicles shall be recorded in the register’.</p> <p>Further, it was noted that various schools lacked land ownership documents to show, thus ownership, land sizes and locations.</p>	<p><b>The state department acknowledges</b> The audit observation regarding the absence of a fixed asset register in most schools. A Fixed Asset Register is an essential tool for upholding accountability and guaranteeing the effective administration of school assets. It facilitates the creation of accurate financial accounts, improves transparency, and helps track assets. Some of the school lack fixed registers because of: -</p> <ul style="list-style-type: none"> <li>(i) Limited capacity and training of school management on asset management processes are the reasons why some schools do not have a fixed asset registry.</li> <li>(ii) Historical deficiencies in record-keeping and administrative procedures.</li> <li>(iii) In certain schools, this criteria is not given enough priority.</li> </ul> <p>In order to address this, the state department has done the following:</p> <ul style="list-style-type: none"> <li>a) Policy Directives: By the end of the current Financial year, all schools will be required to</li> </ul>	Not resolved	

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	<p>In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.</p>	<p>create and keep a fixed asset register.</p> <p>b) Training and Capacity Building: In accordance with the Public Finance Management Act, 2012, school Principals and bursars have been receiving training on how to keep and update fixed asset register at the Kenya Education Management Institute among other requirement under International Public Sector Accounting Standards (IPSAS)</p> <p>c) Tools and Templates: All schools have received standardized templates for the fixed asset register alongside the guidelines for implementation of the Free day secondary education (FDSE)</p> <p>d) Regular Monitoring: The upkeep of the fixed asset register will now be assessed as part of school audits. Remedial action will be taken for noncompliance of some schools.</p> <p>e) Digital tools: Schools will be advised to start utilizing digital tools for asset management to streamline the process and ensure long-term compliance.</p> <p>The state department is committed to ensuring that all schools adhere to the set guidelines and maintain a complete and updated fixed asset register to improve governance and accountability.</p>		
		<p>Regarding lack of Land ownership document, Schools are built on land set aside by the National/County Governments for Public Utility. Title deeds are held in trust by The National Treasury while a copy is retained in school. Pursuant to section 12 (2) (K) of the Public Finance Management Act 412 A laws of Kenya, The</p>		

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		<p>National treasury issued guidance to public institutions that have not processed title deeds for their land. Schools who have not acquired title deeds for their land ownership are required to follow the laid down procedure and register public land under their custody. Section 4.9 of the policy on assets and liability management in the public sector provides for Accounting Officers of all public sector entities to acquire ownership documents of all assets under their jurisdiction.</p> <p>The Government gazetted the Multi-Agency Working Group on School Land Titling on 1st November 2018 vide a gazette notice No. 12311 to fast-track the titling of public school land. The Multi-Agency Working Group comprises the National Land Commission, Ministry of Education, Ministry of Lands and Physical Planning, Shule Yangu Campaign Alliance and other partners. So far, the team has achieved the following; the Government introduced waiver of fees related to school land titling, which include stamp duty, conveyancing fees, official search costs, registration and stamp premium, with the aim of accelerating the school titling process; spearheaded the school land audit and titling of over 10,000 public schools across the Country; through Shule Yangu Alliance Campaign, the Multi-Agency Working Group has sensitized and continues to sensitize Head Teachers, Principals, Boards of Management, Public Land Defenders and the general public on the titling process; and established and operationalized Inter-Ministerial Legal working Group on school titling which was set-up to review, recommend, reform or support enactment of laws and policies to better safe-guard</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>public school land. They were also charged with the responsibility of supporting public schools with ongoing cases in court, as well as other land disputes by finding solutions to ensure they remain protected.</p> <p>The Ministry of Education established a committee to follow up on land titling of all public schools and the exercise is an ongoing process.</p>		
506	<p><b>Lack of Audit Committees and Internal Audit Function</b></p> <p>Review of the public secondary schools governance structure revealed that most of the schools had not established audit committees and internal audit arrangements, contrary to Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'the internal audit unit of a National Government entity is required to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury'.</p>	<p>The state department acknowledges that audit Committees play a critical role in enhancing accountability, transparency, and governance in institutions by: (i) Ensuring compliance with financial and operational policies; (ii) Overseeing the effectiveness of internal controls and risk management; and (ii) Providing oversight for external and internal audit processes. The lack of Audit Committees in some of the schools may be attributed to:</p> <ul style="list-style-type: none"> <li>• The current governance structures in schools, particularly Boards of Management (BOM), may not explicitly mandate the formation of dedicated Audit Committees due to lack of an internal auditor at the school level.</li> <li>• Many schools operate with constrained administrative and financial resources, which impacts the establishment and operationalization of independent committees.</li> <li>• Limited training and awareness of the roles and benefits of an Audit Committee among school management teams.</li> </ul> <p>To address this issue, a review of existing school governance frameworks to fully incorporate the requirement for Audit Committees in line with best</p>	Not resolved	
	<p>In the circumstances, the schools do not benefit from the oversight role and advice from the audit committee and the internal audit function.</p>			

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		<p>practices and regulatory expectations. In addition, the training programs for Boards of Management and school leadership are being reviewed to include modules on financial oversight and the role of Audit Committees. In the interim, in the absence of internal auditors for schools, the Directorate of School Audit will be assigned an oversight responsibility as internal auditors for school to ensure functional audit committees. Consequently, schools have been directed to establish functional audit committees by end of the current financial year. In addition, regular monitoring and audits will include assessments of progress in implementing Audit Committees.</p>		
507	<p><b>Understaffing and Overstaffing of the State Department</b></p> <p>The approved staff establishment reflects staff In-post of four thousand two hundred and twenty-four (4,224) staff against an approved establishment of nine thousand five hundred and seventy-two (9,572), resulting to understaffing of five thousand three hundred and forty (5,348). Further, the approved staff establishment reflects staff in-post for various positions of two thousand and eighty-two (2,282) staff against an approved establishment of nine hundred and ninety-three (993), resulting to overstaffing of one thousand two hundred and eighty-nine (1,289).</p> <p>In the circumstances, due to the understaffing the performance of the State Department may be impaired while overstaffing is contrary to the Government policy/staff establishment.</p>	<p><b>a. Shortages of Staff in the State Department</b></p> <p>It's true that during the review period, the State Department experienced a variance of 5,348 officers compared to its Authorized Establishment due to staff exits, natural attrition, and a freeze on new recruitment by the Public Service Commission (PSC). To address this staffing gap, the State Department has engaged the Public Service Commission, which approved the recruitment of 180 Principal Quality Assurance Officers and 500 Support Services Personnel, on condition of the National Treasury concurrence. Recruitment of the 180 Principal Quality Assurance Officers has been completed, and the successful candidates have been appointed and deployed to fill the staffing gap.</p> <p>Furthermore, The National Treasury has provided concurrence and budget allocation for recruitment of 200 Drivers and 300 Clerical officers during 2024/25 Financial Year (copy attached), with the recruitment process currently ongoing.</p>	Not resolved	

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		<p>To mitigate the effects of understaffing, the State Department also engaged 750 Digital Literacy Program Interns (ICT) on a non-renewable one-year contract. The Interns support ICT integration and activities in Sub-County Education Offices, ensuring that public service delivery is not disrupted by staffing shortages.</p> <p>Additionally, the State Department has finalized a review of its Staff Establishment and Organizational Structure as directed/ guided by the Head of Public Service. The New Structure was forwarded to PSC and once approved will pave way for filling of the remaining vacant positions and address the staffing shortages.</p> <p><b>b. Overstaffing in various positions against the authorized staff establishment</b></p> <p>It is true that during the period under audit review there were officers who occupied post which were not provided in the Authorized Staff Establishment due to promotions carried out by the Public Service Commission (PSC) under the Succession Management, an ongoing process since 2019.</p> <p>The current Authorized Establishment for the State department which was approved on 3rd December,2020 was reviewed and forwarded to PSC for approval to address and accommodate the newly promoted cadres under succession management and to cater for the expanded mandate of the State Department in accordance with Executive Order No. 2 of 2023 and Head of Public Service Circular No. OP.CAB.6/11A of 1st November, 2022.</p> <p>Further Recruitment, Promotion and Deployment of</p>		

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		Support Service cadres are done by respective scheme administration in conjunction with PSC.		

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your MDA responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



**Amb. (Prof.) Julius K. Bitok, CBS  
Accounting Officer**

Date: 28/8/2025

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**Appendix II: Projects implemented by (The MDA)**

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Kenya Primary Education Equity in Learning Program					Yes	Yes
Secondary Education Quality Improvement Project					Yes	Yes

**Status of Projects completion**

*(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)*

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Kenya Primary Education Equity in Learning Program						
Secondary Education Quality Improvement Project						

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**Appendix III: Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) Previous Year</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f (Kshs) Current Year</b>
Land					
Buildings and structures	4,475,007,916				4,475,007,916
Transport equipment	1,279,396,146				1,279,396,146
Office equipment, furniture and fittings	602,550,308				602,550,308
ICT Equipment	265,171,822				265,171,822
Machinery and Equipment	24,441,138				24,441,138
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
<b>Total</b>	<b>6,646,567,330</b>				<b>6,646,567,330</b>

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**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivables	Others must be specific	

**Appendix VI: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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**Appendix VII: Disaster Expenditure Reporting Template**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Appendix VIII: ACTIVE COURT CASES**

Listed below is a summary of court cases and reported disputes under the State Department for Basic Education:

**1. CONSTITUTIONAL AND HUMAN RIGHTS MATTERS**

No.	Disputes/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status
1.	Nairobi HCCHRPET No. E492 of 2025 Davis Chacha Waisiko & 6 others vs. Hon. AG, Registrar of Persons, CS MOH, CS MOE, CS Interior, National Police Service, Speaker National Assembly & Speaker Senate and KNCHR	The Petitioners raises issue of violations against the intersex persons as regards issuance of birth certificates, IDs and other official documents, access to health care, access to education, harassment by police on grounds of impersonation, lack of legislation etc.	AG instructed in the matter
2.	Nairobi HCCHRPET No. E433 of 2025 Amka Africa Justice Initiative & Beryl Odinga vs. Hon. AG, National Assembly, KLRC, National Council for Children Services, State Department for Children Services, CS MoE, CS Ministry of Labour, CS Ministry of Gender	The Petitioner raises issues of conflict between the right of a child guaranteed under the constitution vis-à-vis the employment of children under section 18 (4) of the Children’s Act and Employment Act.	AG instructed in the matter
3.	Nakuru HCCHRPET No. E030 of 2025 Kenya Human Rights Commission vs. Executive Secretary the Kenya national Drama & Film Festival Committee, CS MoE, AG, Inspector General of Police, IPOA and BOM Butere Girls High School, KNCHR & NGEK	The Petitioner seeks orders suspending the Kenya national Drama Festival that was set on 13 <sup>th</sup> April 2025 and for the minors at Butere Girls High School to be allowed to perform the play Echos of War at the national stage	Matter set for mention on 23 <sup>rd</sup> July 2025
4.	Nairobi HCCHRPET No. E232 of 2025 Moses Nthurima vs. TSC, SRC, MOE,	The Petitioner alleges that the DSA paid to teachers when undertaking task such as games and sporting activities, drama and music festivals, science and	Parties to file responses by 30 <sup>th</sup> June 2025 and mention on 3 <sup>rd</sup> July 2025.

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	KNEC & Hon. Attorney General	engineering fairs, SAQIP, SBTSS, TIMIEC, as exam invigilator, supervisors and center managers are not commensurate with SRC guidelines.	
5.	Kiambu HCCHRPET No. E026 Of 2025 Edward Reuben Githaiga vs. Liason Committee Kiambu County and Mushroom Gardens Residents Association and Ministry of Education Kiambu County and Kiambu County Government	The Petitioner claims the parents and residents were not consulted by MGRA and seeks conservatory orders stopping the liaison committee from issuing any ruling on the school's JS expansion, orders restraining MGRA from making further threats or attempting to demolish the school, orders that the liaison committee process was unlawful and unfair, orders MGRA violated the principle of public participation by failing to consult the parents and resident s of Mushroom Gardens and order for the Ministry of Education to support expansion of the school.	AG instructed in the matter on 22 <sup>nd</sup> April 2025.
6.	Nyeri HCCHRPT No. 005 of 2025 Joseph Mureithi Wachira, Grace Wamuyu Mureithi & Esther Wangari Mureithi vs. CS MOE, Julius Migos Ogamba, KNEC, David Njengere CEO KNEC, & the Hon. AG	The Petitioner alleges that the administrative decision made by the respondents for adult learners, private learners and or other learner to register with July KCSE exams different from the other learners who are scheduled to sit the exams in November is a violation of their right. He also alleges that there was no evidence of public participation been undertaken before the decision was made.	AG instructed in the matter. Responses filed.
7.	Nakuru HC Petition No. E012 of 2024 Laban Omusundi & Katiba Institute vs. Nakuru County Government, County Government of Muranga, Office of Controller of Budget, Cabinet Secretary National Treasury, Cabinet Secretary of Education, National Assembly, Attorney General & Senate and Council of Governors, NGCDF Board, National Government Affirmative Action Fund Board, LSK & Ministry of Labour and Social Protection	The Petitioner alleges that the 3 <sup>rd</sup> Respondent issued a circular (oCoB/CIRCULAR NO. 1/2025) on 14 <sup>th</sup> January 2025 to all county executive committee members for finance regarding the provision of education support but following the backlash received, the 3 <sup>rd</sup> Respondent softened its stand arguing that the circular was misunderstood and not intended to stop Counties from issuing bursaries. Further the Petitioner alleges that the joint communique in which the 3 <sup>rd</sup> Respondent and the 1 <sup>st</sup> Interested Party agreed to have all Counties that have established distinct	AG instructed in the matter.

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		funds continue to draw disbursements for FY 2024/2025 and any other County Government that have yet to establish distinct funds to expeditiously put such funds in place in order to continue issuing bursaries or in the alternative pursue inter-governmental agreement goes against the circular.	
8.	Kisii HCCHRPT No. E003 of 2025 Charles Moraro Mogunde vs. KNEC, David Njengere CEO KNEC, CS MOE & the Hon. AG and KESSHA, KPSA & Parents Association	The Petitioner alleges that the administrative decision made by the respondents for adult learners, private learners and or other learner to register with July KCSE exams different from the other learners who are scheduled to sit the exams in November is a violation of their right. He also alleges that there was no evidence of public participation been undertaken before the decision was made.	Matter consolidated with HCCHRPT No. 002 of 2025. Response filed.
9.	Kisii HCCHRPT No. E002 of 2025 Dr. Magare Gikenyi Benjamin vs. KNEC, David Njengere CEO KNEC, CS MOE, Hon. Julius Migos & the Hon. AG and KESSHA, KPSA & Parents Association	The Petitioner alleges that the administrative decision made by the respondents for adult learners, private learners and or other learner to register with July KCSE exams different from the other learners who are scheduled to sit the exams in November is a violation of their right. He also alleges that there was no evidence of public participation been undertaken before the decision was made.	Matter consolidated with HCCHRPT No. 003 of 2025. Response filed.
10.	Makueni HCPT No. E001 of 2025 Anthony Muthama ( <i>suving as father and next of friend of Elvis Muthama</i> ) vs. BOM Mwaani Secondary School, Director of Education Makueni & Principal Secretary State Department for Basic Education	The Petitioner avers that the respondents have failed, neglected and declined to re-admit the minor (Elvis Muthama) in school and has missed classes and exams since October 2024 to date in violation of his rights to education and at the risk of missing this year's KNEC exams. He claims that no expulsion letter or written reasons for not attending school has been provided by the respondents.	AG instructed in the matter.
11.	Nairobi HCCHRPT No. E696 of 2024 The BOM Gatoto Community Primary School & BOD Gatoto primary School vs. Nicholas Memusi, Officer Commanding	The Petitioners contends the respondents action to forcefully and illegally take over the management of the school in violation of their rights.	AG instructed in the matter. Response to the matter forwarded to the AG on 26 <sup>th</sup> February

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	Station Kwa Reuben Police Station, Peter Wabwoba Makali Assistant County Commissioner Embakasi South County, Mary Kimeu Sub-County Education Officer Embakasi, David Ndirangu Chief Kwa Reuben Location, Robinson Kombo Ogechi, County Education Board Nairobi County and Regional Director for Education		2025.
12.	Kirinyaga HCCR Petition No. E017 of 2024 Prime Start Academy vs. Kirinyaga County Education Board and County Director of Education Kirinyaga	Petition against closure of boarding school by the Ministry of Education.	Parties ordered to file their responses.
13.	Kitui Constitutional Petition No. 005 of 2024 Kitheka David Nzau vs. TSC, TSC County Director, TSC Sub-County Director, CS Ministry of Education and Hon. Attorney General	The Petitioner challenges his demotion from Head Teacher to ordinary teacher and seeks a declaration that the respondent were in breach of the Constitution in doing so.	AG on record for the Ministry of Education.
14.	Meru HCCCPT No. E031 of 2024 Sebastian Kaari M'itonga & 4 others vs AG, CS Ministry of Interior, CS Ministry of Lands, CS Ministry of Education and 6 Others	The Petitioners alleges interference by various Government agencies by creating new administrative units in the border of Tharaka Nithi & Meru Counties without proper public participation which has in turn affected the transfer of administration schools from Meru County to Tharaka Nithi County.	The AG on record for the Ministry of Education. Matter scheduled for further direction on 20 <sup>th</sup> January 2025.
15.	Kajiado HCCCPT No. 013 of 2024 Purity Kavata vs. BOM Kitengela International School, the Head Teacher Kitengela International School, the Kenya Private Schools Association, the Ministry of Education and the Hon. Attorney General	The Petitioner alleges that the 1 <sup>st</sup> Respondent unilaterally made a decision to indefinitely suspend the petitioner without according him an opportunity to be heard and be subjected to disciplinary process in contravention of Article 47 of the Constitution.	
16.	Nakuru HCCCPT No. E012 of 2024 Laban Omusundi vs. Controller of Budget, Cabinet Secretary national Treasury, Cabinet Secretary Education, National Assembly and the Attorney General.	The Petitioner alleges that the 1 <sup>st</sup> & 2 <sup>nd</sup> Respondents have contravened the Constitution by approving and disbursing funds in form of bursaries to County Governments to facilitate education for Primary, Secondary. College and University that are not within	The Attorney General is on record for the Respondents and has sought instructions to respond to the matter.

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		their mandate.	
17.	Makueni HCCPT No. E011 of 2024 Centre for Litigation on Environment and Governance vs. Director of Public Prosecution, BOM Mwaani Boys Secondary School, Principal Mwaani Boys Secondary School, Principal Secretary SDBE, CDE Makueni & Hon. Attorney General	The Petitioner alleges that the Respondents have contravened the Constitution by expelling 6 students from the schools for their alleged involvement in destruction of property by fire as presented in Makueni HCCPT No. E010 of 2024.	Respondents to file their responses. Petition Makueni HCCPT No. E010 of 2024 to be mentioned on 28 <sup>th</sup> January 2025.
18.	Makueni HCCPT No. E010 of 2024 Ainea Ragen vs. BOM Mwaani Boys Secondary School, Principal Mwaani Boys Secondary School, Principal Secretary SDBE, CDE Makueni & Hon. Attorney General	The Petitioner alleges that the 1 <sup>st</sup> & 2 <sup>nd</sup> Respondents have contravened the Constitution by requiring parents to pay Kshs 5,000 for damages to the building destroyed by fire without consulting the parents or getting ratification from the Ministry of Education.	Orders issued on 7 <sup>th</sup> November 2024 for the 1 <sup>st</sup> and 2 <sup>nd</sup> Respondents to refund Kshs 5,000/= to the parents. Respondents to file their responses.
19.	Nakuru HCCCPT No. E010 of 2024 The Law Society of Kenya vs. Cabinet Secretary for Interior and Coordination of National Government, Cabinet Secretary for Education, Cabinet Secretary for Transport, Infrastructure, Housing and Public Works, Cabinet Secretary for Environment, Climate Change & Forestry, the National Disaster Management Authority and the Hon. Attorney General.	The Petitioner argues that the Government's action and omissions in the current flash floods was a violation of Articles 26, 35, 40 & 43 of the Constitution.	The Attorney General is on record for the Respondents. The Ministry's response to the matter was prepared and forwarded to the Attorney General for review.
20.	Nairobi HCCPT No. E151 of 2024 Elimisha Mwanainchi Initiative Vs. CS MoE, PS Basic Education, CS National Treasury, PS National Treasury & The Hon. Attorney General.	The Petitioner alleges that the Ministry of Education and National Treasury are infringing on learners' right to access education by delaying disbursement of capitation,.	The Attorney General is on record for the Respondents. Parties have filed their responses to the Petition. Awaiting Court Ruling on the matter.
21.	Embu HCCPT No. E004 of 2024	The petitioner alleges that she had been unjustly	The AG via a letter

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	Susan Achieng Atieno vs. the Principal Arch-Angels Kanyueri High School	expelled from the school on accusation of being a lesbian and use of drugs in violation of a her constitutional and fundamental rights.	dated 3 <sup>rd</sup> June 2024 has written to the school for instructions to enable them respond to the claim.
22.	Nairobi HC Petition No. E482 of 2023 Ferdinand Ndungu Waititu Baba Yao vs. CS MoE, Speaker National Assembly and Hon. Attorney General	The Petitioner seeks from the court conservatory orders to halting/suspending the form one selection process and in the alternative compel the 1 <sup>st</sup> Respondent to produce policies, quotas and any other program used to oversee allocation and distribution of public funds to ensure universal transition of candidates to JSS and Form one.	The Attorney General is on record for the 1 <sup>st</sup> Respondent. Matter is slated for further directions.
23.	Nairobi HC Petition No. E475 of 2023 Dr. Margaret Gikenyi J. Benjamin vs. KNEC, CS MoE & Hon. Attorney General and KEPSHA, KPSA, KPA and LSK	The petitioner seeks from court a declaration that the release of the 2023 KCPE examination results does not conform to section 10 (1) (a) of the KNEC Act and is contrary to Article 35 of the Constitution. She further seeks orders of Certiorari squashing the release of the results, mandamus compelling the respondents to do a thorough scrutiny of the examination with the aim of rectifying any errors and place the students into secondary schools only after conducting the scrutiny and prohibit the respondents from using the released results to place students in public or private secondary schools in Kenya.	The Attorney General is on record for the 1 <sup>st</sup> and 2 <sup>nd</sup> Respondents. The Ministry through the Attorney General has filed grounds of opposition in the matter.
24.	Nairobi HCCHR Petition No. 29 of 2023 (formerly Chuka HCCHR Petition No. E005 of 2023) Uniform Manufacturers, Suppliers and Retailers of Kenya Association vs. CS MoE, Hon. Attorney General, PS SDBE and the National Assembly	The Petitioners are challenging the Ministry of Education's decision as contained in circulars dated 1 <sup>st</sup> March 2023, 30 <sup>th</sup> May 2023 and 16 <sup>th</sup> October 2023 for lack of public participation and sought conservatory orders restraining the 1 <sup>st</sup> and 3 <sup>rd</sup> Respondents from implementing the decision.	Conservatory orders were granted pending hearing and determination of the suit. The Ministry has instructed the Attorney to come for the 1 <sup>st</sup> and 3 <sup>rd</sup> Respondents and represent them in court.

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			The Ministry has filed its Replying Affidavit in the matter.
25.	Nairobi HCCHR Petition No. E189 of 2023 Dennis Itumbi vs. The CS MoE, Ruaraka High School and 7 Others	The petitioner seeks from court, a declaration that the failure by the 1 <sup>st</sup> to 8 <sup>th</sup> Respondents to provide information sought under Articles 35 (1) of the Constitution is a violation of his right to access information and a violation of Article 10 of the Constitution. He further seeks an order of mandamus compelling the 1 <sup>st</sup> to 8 <sup>th</sup> Respondents to provide him with the information sought in his letters dated 7 <sup>th</sup> February 2023, 13 <sup>th</sup> March 2023 and 22 <sup>nd</sup> March 2023.	The Ministry has instructed the Attorney General via our letter dated 3 <sup>rd</sup> July 2023 to come on record for the CS MoE and Ruaraka High School and represent them in court.
26.	Kitale HCCCPT No. 15 of 2023 Leonardo Odhiambo Otieno vs. BOM St. Joseph Boys High School, Chief Principal St. Joseph Boys High School & AG and MOE, PS Basic Education, CEB Trans Nzoia, CDE Trans Nzoia	The petitioner alleges that the 2 <sup>nd</sup> Respondents and his deputy accused him of stealing a mobile phone and a CCTV cable which led to his indefinite suspension. He claims that the school's decision to suspend him from St. Joseph Boys High School in Kitale where he was undertaking his secondary education was illegal, unfair and unreasonable thus infringing on his right to free and compulsory basic education as guaranteed under the Constitution and the Basic Education Act.	AG instructed on 22 <sup>nd</sup> November 2023
27.	Marsabit HCPT No. E005 of 2023 Chalbi Muslim Welfare Association vs. BOM Maikona primary School, CS MOE & AG	The Petitioner alleges that they received a complaint from Maikona Muslim Community that the school had decided to ban the wearing of hijab uniform by learners of Muslim faith in Maikona Primary school. They claim that despite efforts of the Community to convince the head teacher to reinstate wearing of hijab, the school remained persistent to implement their decision. That the decision by the school has resulted in cases of bullying by non-muslim learners and affected some learners attendance to school in contravention of their constitution and legal rights to education.	AG instructed on 29 <sup>th</sup> October 2023

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28.	Kitui HCC Petition No. E003 of 2023 Simon Munyoki & 2 Others vs. BOM Kisungula Primary School and Others	The Petitioner alleges that on 26 <sup>th</sup> May 2023, the learners in the school under the age of 12 years, were subjected to unauthorized medical exercise and injected unknown substance without the knowledge and approval of the parents.	Instructions sought by the Attorney General's office via their letter dated 11 <sup>th</sup> August 2023. Matter was brought to the attention of the Ag. Director Primary to look into the matter and advise the school accordingly.
29.	Nairobi HC Petition No. E233 of 2022 Legal Advice Centre & Another vs, the Hon. Attorney General and 31 Others	The petitioner avers that most government agencies are offering services in the internet without alternatives and failing to consider the plight and realities of members of the public who are unable to access their services on the internet on account of either being unfamiliar with ICT skills, illiterate, marginalized and poor in contravention of Articles 6 (3), 10, 26 (1), 27, 28, 33 (1), 35 (1), 36 (1), 46 (1), 48, 50, 129, 174, 176 (2) and 249 (1) of the Constitution.	The Attorney General has filed a response on behalf of the government agencies and the parties are awaiting further direction from court.
30.	Migori HC Petition No. 7 of 2021 Avis Goodhart & Zipporah Muthoni Mburu vs. the Hon Attorney General, County Director of Education Migori County, Esther Wamboi Kanyutu and Noah's Boat Good Heart Organization.	The Petitioner alleges that the Respondents had violated the rights of the children at Noah's Boat Good Heart School by unlawfully soliciting for financial support which support had been misappropriated by the Head Teacher.	The County Director of Education Migori County was asked to look into the matter and provide the Attorney General's office with detailed information to enable them defend the Ministry properly.  Awaiting further directions from the Attorney General's office.
31.	Nairobi HCCHR Petition No. E236 of 2019	Inclusion of Homeschooling as a form of Education.	Matter is pending in

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	Silas Shikwekwe Were & Onesmus Mboya Orinda vs. The Cabinet Secretary Ministry of Education, The Director of Public Prosecution & The Attorney General	The petitioner seeks a declaration from court that Section 30 of the Basic Education Act that required every child attend formal education is unconstitutional	court. A draft replying affidavit was prepared and forwarded to the Attorney General for perusal and concurrence. Parties are awaiting further directions from court.
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**LAND MATTERS**

No.	Disputes/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status of Matter
32.	Land Acquisition Tribunal Case No. E100 of 2025 Joseph Malakwen, Pius Kipkonga Kiptoo, Bruce Mark Kiprof Kibogy (Suing as officials for and on behalf of Sergoit Polo Club) vs. Tambach /Moiben TTC, Tachasis Girls Secondary School, MOE, NLC, Ministry of Lands & Hon. AG	The Plaintiff alleges that they are the registered owners of land parcel Sergoit Polo Club IR/4464, IR/4600/1, LR 3769/1, LR 5734/1 and IR/1983 measuring approximately 42.6 acres. However, in 2000 the Government compulsorily acquired LR 3769/1 and LR 5734/1 to construct the TTC and Secondary School without their knowledge, consultations and compensation. They thus demand the sum of Kshs 290,763,838 being value of the land and Kshs 424,607,565.1 being compensation for loss of use and disturbance allowance.	AG instructed in the matter.
33.	Nairobi ELC No. E228 of 2025 Stanley Muriuki Joseph vs. Galole Women Dancers alias Galole Village Association vs. BOM Maina Wanjigi Secondary school, Chief land Registrar, Director of Surveys and Hon. Attorney General	In this case, the Plaintiff alleges that he is the owner of LR. No. 36/1/762 situated along Galole road next to Maina Wanjigi Secondary School measuring approximately 0.0457ha. He claims that the 1 <sup>st</sup> defendant has made several attempts to have the same property hived from the school land. He thus seeks to have them restrained from and a permanent injunction be issued restraining them from encroaching	AG instructed in the matter.

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		on or continuing interference with the plaintiff's property.	
34.	Muranga ELC Case No. E016 of 2025 David Ngugi (Suing On His Behalf And That Of Other Plot Owners Whose Plots Were Annexed By Kamahuha Girls High School) Vs. County Government of Muranga And National Land Commission And Land Registrar Muranga, The Board Of Management Kamahuha Girls High School	In this case, the Plaintiff alleges that they are the owners of various plots and hold title deeds to the plots currently occupied by the 2 <sup>nd</sup> Interested Party. They now seek to have land parcel known as LOC.17/KAMAHUHA/916 measuring 16.95 Ha vested with the Defendant, to be transferred to them as compensation.	AG instructed in the matter.
35.	Nairobi ELC Petition No. E091 of 2024 Yusuf Ibrahim, Macharia Samuel Maina & Joyce Wangui vs. CS for Interior & Coordination of National Government, CS for Lands, Public Works, Housing and Urban Development, National Land Commission, School Equipment Production Unit & The Hon. Attorney General	The petitioners are aggrieved by the decision to evict and demolish their dwellings places on land known as L.R. No. 209/14009 – SEPU are of Mukuru kwa Njenga. In their application, they seek conservatory orders to stay the implementation of the respondents' decision.	Application slated for further directions on 4 <sup>th</sup> December 2024.
36.	Nairobi ELC No. E092 of 2024 Africa Muslims Agency Trust vs. Khamisi R. Nzili, BOM Ama Primary School Kilifi, Hassan A. Abdullatif, CS MOE & the Hon. Attorney General	The plaintiff alleges that they are the registered owners of property known as sub division No. 2 Group X measuring approximately 4.083 hectares situated in Mjibu in Kilifi County having acquired the same sometime on 27 <sup>th</sup> August 1998. They claim that they constructed all infrastructure of what is known as AMA Primary School Kilifi but the defendants have been acting in total disregard of their rights and ownership of the property by registering it as a public school and doing capital developments at the property without their approval.	The defendants have been ordered on 9 <sup>th</sup> September 2024 to enter appearance on the matter. The Ministry has instructed the AG in the matter.
37.	Nairobi ELC PET No. E066 of 2024 BOM Ngara Girls High School and Loise Ndotu Mwathe Vs. Erdemann Property	The Petitioners have sued the Respondent noting that Erdemann Property Limited has continued to trespass on the Petitioner's property and continues to cause	The Respondents were granted 14 days to file Replying Affidavits and

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	Limited and the Attorney General and Ministry of Education.	havoc, noise, emission of dust and pollution thus disrupting learning activities at the school.	Submissions and matter is fixed for hearing and highlighting submissions on 7 <sup>th</sup> October 2024.
38.	Nairobi TRLAP E060 of 2024 Sergoit Poli Club vs. Tambach/Moiben TTC, Tachasis Girls Secondary School, NLC, MoE & the Hon. Attorney General		
39.	Muranga ELC No. E051 of 2024 Boniface Kihara Murigia vs. Kihuro Primary School & BOM Kihuro Primary School	The plaintiff alleges that entered into a legally binding contractual agreement with the defendants for lease of land parcel no. Loc.14/Gakurwe/974 for a period of ten years upon consideration of Kshs 45,000/= but the defendants breached the contract by opting to prematurely terminate the lease agreement.	AG's office instructed on 3 <sup>rd</sup> October 2024.
40.	Iten ELCPT No. E002 of 2024 Joseph Kiptala Vs. the Hon. Attorney General	Cabinet Secretary Ministry of Education has been sued alongside other Government Agencies that land delineated to form Kamnarok National Reserve belong to the Petitioners.	Conservatory orders were issued to stop any evictions, displacement or demolishing pending hearing and determination of the suit.
41.	Nairobi TRLAP No. E030 of 2024 Leah Wanjiru Njuguna, Peter Ngerere Njuguna & Joseph Ngige Njuguna Vs. Cabinet Secretary Ministry of Education, Ministry Of Land, Public Works, Housing And Urban Development, National Land Commission and The Attorney General	The Ministry of Education has been served with the above stated complaint where the complainants allege that they are the administrators of the estate of the late David Njuguna Ngerere, the registered owner of property known as Dagoretti/Ruthimitu Plot No. 497 which is currently occupied by Ruthimitu Girls & Boarding Secondary School without ownership documents.	The Attorney General has been instructed to come on record for the Ministry.
42.	Nairobi ELC Petition No. E022 Of 2024 The Board of Management Visa	The school is operated as a public school but there have been attempts by Visa Oshwal Community Nairobi Registered Trustees to take over and privatize	The Attorney General is on record for the Cabinet Secretary. On

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	<p>Oshwal Primary School Vs. Shree Visa Oshwal Community Nairobi Registered Trustees, The Hon. Attorney General, Cabinet Secretary Ministry of Education, The National Land Commission and Nairobi County Government.</p> <p>Above case was filed after dismissal of the suit below was struck out for offending the rule against res judicata. The subject matter is the same.</p>	<p>the school.</p> <p>In this case, the school (the petitioner) seeks for a declaration that I.R 18152 /L.R. No. 209/5996 as public land held in trust by the 1st Respondent for a public school and that the Respondents jointly and severally be ordered to pay general damages for their failure to uphold and protect the constitution.</p>	<p>21<sup>st</sup> May 2024 parties were directed to file their responses to the petition and application. The 1<sup>st</sup> Respondent has also filed an application to have the matter dismissed on grounds that it is Res Judicata. Awaiting hearing date for the application by the 1<sup>st</sup> Respondent.</p>
43.	<p>Nakuru ELC No. 13 of 2024 Mwariki Farmers Co. Limited vs. Catholic Diocese of Nakuru, PS MOE, PS Ministry of Lands, NLC, Land Registrar Nakuru &amp; Hon. Attorney General</p>	<p>The Plaintiffs allege that land known as Kiambogo/Kiambogo Block 2/558 and 541 are public land used for primary and secondary school respectively and the 1<sup>st</sup> defendant should not be allowed to grab the land.</p>	<p>Matter mentioned on 20<sup>th</sup> March 2024. Pending.</p>
44.	<p>Kapenguria SPM ELC No. E024 of 2023 Paulo Charito Chemain vs. BOM Monjorwa Primary School</p>	<p>The plaintiff alleges that the school has encroached into his land and erected beacons with the intention of taking possession of the same.</p>	<p>The Attorney General who is on record for the school via a letter dated 26<sup>th</sup> June 2023 sought full instructions on the matter. The letter was copied to the school.</p>
45.	<p>Kabarnet ELC No. 004 of 2023 Pius Kiprono Komen, Luka Kangogo Kaptum, Kipkurui Chepchieng &amp; Gideon Kandie vs. Catholic Diocese of Nakuru, County Government Baringo &amp; Land Registrar Baringo and NLC, CS Education</p>	<p>The petitioners alleges that land originally known as L.R. No. Baringo/Kapchkor/725 and now known as Baringo/Kapchkor/988 and 989 reserved for Kaptere Primary and Secondary Schools was illegally, unlawfully and unprocedurally subdivided and transferred to the 1<sup>st</sup> and 2<sup>nd</sup> respondents in violation of their rights.</p>	<p>The AG has sought comprehensive instructions from the Ministry via letter dated 20<sup>th</sup> August 2024.</p>
46.	<p>Thika ELC No. E003 of 2023 LSK, BOM Kanyiha Primary School, BOM</p>		<p>Matter slated for hearing on 16<sup>th</sup> May 2024.</p>

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	Lusigetti Primary School & BOM Njumbi Primary School vs. P.C.E.A. Ruthigiti Womens Guild, County Government of Kiambu, Land Registrar Kiambu, NLC & Hon. Attorney General		
47.	Thika ELC No. E002 of 2023 Margaret Nduta Chege & 2 Others vs. Ukombozi Holdings Limited, National Land Commission & 7 Others	Ukombozi Holdings Limited has been sued over land parcels known as L.R. No. 28318/419, L.R. No. 28318/389, L.R. No. 28318/25/14 and L.R. No. 28318/31 which the plaintiff claims ownership. The MoE has been cited as an interested party.	The Ministry of Education instructed the Attorney General via letter dated 20 <sup>th</sup> July 2023 to take up the matter on behalf of the CS MoE and represent him in court.
48.	Nairobi ELC No. E001 of 2023 Saint Nicholas Junior Academy Embakasi Limited vs. RDE, Hon. Attorney General, PS Education, DQAS, County Commissioner Nairobi & CEB Nairobi.	The applicant lodged an application for judicial review seeking orders of prohibition and certiorari in respect to a decision made by the RDE on 3 <sup>rd</sup> July 2023 to closed down the applicant's learning institution that constitutes a kindergarten, primary school, junior school and teachers training college.	The Ministry of Education has written to the Attorney General via letter dated 4 <sup>th</sup> August 2023 to take up the matter on behalf of the RDE, PS Education, DQAS & CEB Nairobi and represent them in court.
49.	Nairobi CMCC No. E4400 of 2022 Harafat Trading Company Limited vs. Rahma Hussein, the Head Teacher Ainsworth Primary School, BOM Ainsworth Primary School, Starehe Sub County Director of Education and Nairobi Metropolitan Services	In this case, the Plaintiff/Applicant has taken the Ainsworth Primary School to court claiming breach of contract and unlawful refund in respect to an alleged leased space on the school land.  The plaintiff had leased the land from the school but was served with a license by the 1 <sup>st</sup> Defendant (Rahma Hussein) issued by Nairobi Metropolitan Services to conduct car wash services in the leased space despite the space having been leased to him by the school.	The Ministry has provided the Attorney General with detailed instructions in the matter and are awaiting further update on the matter.

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50.	Nairobi ELC NO. E239 of 2022 Limon Investments Company Limited vs. the Chief Land Registrar & Others	The plaintiff claims that Race Course Primary School has encroached on the land parcel known as L.R. 209/6860 belonging the them and erected a boundary wall. On the other hand, the school states that its land L.R No. 209/5553 had been irregularly sub-divided and titles issued to different persons and seeks to have the matter reverted back to it.	The Attorney General has written to the Director Land Administration vide letter dated 16 <sup>th</sup> June 2025 seeking supporting documents in defense of the school. Matter set for hearing on 7 <sup>th</sup> October 2025
51.	Thika ELC Constitutional Petition No. E010 of 2022 The Estate of Edwin Mbiyu Koinange alias J. Edwin Mbiyu Koinange vs. the Board of Directors Senior Chief Koinange High School, the County Government of Kiambu, the Kiambu County Director of Education and the National Land Commission  Consolidated with Thika ELC Constitutional Petition No. 001 F 2023	The Petitioner alleges that the late Edwin Mbiyu Koinange was the registered owner of land reference number Kiambaa/Kiambaa T/40 within Kiambaa Constituency in Kiambu County which was acquired by the 1 <sup>st</sup> Respondent (the Board of Directors Senior Chief Koinange High School) and 2 <sup>nd</sup> Respondent (the County Government of Kiambu) and they have failed to compensate him and/or the beneficiaries of his estate.	The Ministry has instructed the Attorney General's office to come on record and represent the school and the Ministry in court.
52.	Kiambu ELC Constitutional Petition No. 2 of 2022 Mary Magdalene Wanjiku Koinange vs. the Board of Directors Senior Chief Koinange High School, the County Government of Kiambu, Stephen Chege Kiburu, the Director of Education and NLC	The Petitioner alleges that she is the registered owner of land reference number Kiambaa/ Kiambaa T/54 within Kiambaa Constituency in Kiambu County which was acquired by the 1 <sup>st</sup> Respondent (the Board of Directors Senior Chief Koinange High School) in 1973 and 2 <sup>nd</sup> Respondent (the County Government of Kiambu) and they have to date failed to compensate her.	The matter is pending in court. For detailed instructions in the matter, the Attorney General has been requested to liaise with the County Director of Education, Kiambu County whose contact information has been provided.
53.	Kajiado ELC No. E003 of 2022	The Petitioner claims ownership of land parcel number	The County Director of

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	Pauline Sairo vs. Justus Mumo Olkejuado Primary School (Head Teacher), Joel Sapur (Assistant Chief Township), J. Teteyio (BOM Chair & Others.	Kajiado/Dalalekutuk/12 where she has lived for 60 years. That the school sent her notices claiming that she had trespassed on the school land and was required to vacate. It is that regard that she took the School to court.	Education Kajiado and Sub-County Director of Education Kajiado Central were advised to provide the Attorney General with detailed information regarding the matter to enable them respond and defend the school properly.
54.	Nairobi ELC. No. E191 of 2022 The Aga Khan Foundation vs. NGCDF Board and the Head Teacher, Aga Khan Primary School	Legal tussle between Aga Khan Primary School and the Aga Khan Foundation and Aga Khan Education Services Kenya over ownership of the school and the land.	The matter is pending in court. The school is being represented by an external lawyer.
55.	Thika ELC No. E011 of 2022 Peter Karuru Nganga & 12 Others vs. the Hon. Attorney General, BOM Kanyanjara Primary School & Others.	The plaintiffs allege that they had been allocated the land known as Muguga/Jet Scheme 77 by Kiambu County Council in 1980 and 1981 and have been in occupation since. That the school evicted them from the property without a title deed and commenced construction of a school on the land.	The parties have filed their responses and are awaiting further direction from the court.
56.	Ngong SPMCC ELC No. E045 of 2021 Margaret Wanjiru Kimani vs. The BOM, Olkeri Primary School	The plaintiff herein lays claim over land parcel number Ngong/Ngong/7401 on which the school sits.	Matter set for hearing on 25 <sup>th</sup> October 2023
57.	Kikuyu ELC No. 38 Of 2021 Presbyterian Foundation (P.C.E.A. Lusigetti Women's Guild) Vs. Deputy County Commissioner Kikuyu Sub-County, Land Registrar Kiambu, Attorney General, Njumbi Primary School, Lusigetti Primary School & Kanyiha Primary School.	In this matter, the three public schools alleged that the County Council of Kiambu allocated to them land known as Karai/Karai/350 in 1957. However, a private developer i.e. PCEA Ruthigiti Women's Guild has protested the allocation of the land to the three public institutions. The three primary schools have appealed to the Ministry via letter Ref; ELC/38 OF 2021 dated 14 <sup>th</sup> February 2023 to intervene and assist them to have the land returned to its rightful owners.	The Ministry of Education has written to the Attorney General via letter dated 22 <sup>nd</sup> February 2022 to take up the matter on behalf of the schools and represent them in court.

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58.	Thika ELC No. E018 of 2021 Mohammed Abdillahi Shaiya vs. BOM Umoja Primary School, CS MoE & 5 Others		Advisory received from AG via letter dated 22 <sup>nd</sup> May 2025 asking parties to negotiate in order not to disrupt the right of the child to basic education within 12 months or eviction order to be effected if parties don't agree. DPE advised to engage NLC and County Government of Kiambu.
59.	Muranga ELC No. 5 of 2021 David Ngugi & 122 Others vs. County Government of Muranga & National Land Commission (as Respondents) and Land Registrar Muranga, Hon. Attorney General, BOM Kamahuha Girls High School & Ministry of Education (as Interested Parties)	In this case, the applicants allege that they are the owners of various plots and hold title deeds to the plots currently occupied by Kamahuha Girls High School. They claim that they were promised by the Government compensation with equal portions of the land from public land parcel no. LOC. 17/Kamahuha/. That the School has occupied their plots but they have never been allocated the compensation plots leaving them desolate and homeless for many years.	The Ministry instructed the Attorney General in the matter and the School Principal was advised to provide the Attorney General with detailed information regarding the establishment and existence of the School to enable the AG respond properly.
60.	Embu ELC No. E003 of 2021 The Hon. Attorney General & 2 Others vs. Esbon Kiura Ben & 4 Others	The plaintiffs who include the PS Ministry of Education and the BOM Gitare Primary School, have sued the defendants noting that they are the registered owners of land parcel no. Kagaari/Gitare/505 which was allocated to them by the colonial Government back in 1950s.	The Attorney General via letter dated 16 <sup>th</sup> May 2023 has sought detailed instructions from the school.
61.	Kapsabet ELC No. 2 of 2021 SDA Church (East Africa) Ltd Vs NLC, Land Registrar Nandi County & Hon.	The Petitioner (SDA Church) moved the court seeking orders of permanent injunction against implementation of a decision by NLC to cause	AG instructed in the matter.

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	Attorney General as Respondents and BOM Kakiptui SDA Church Primary School as Interested Party	subdivision of its parcel of land known as NANDI/KIPKAREN/SALIENT/400 and a further declaration by the court to quash the said decision by NLC.	
62.	Machakos ELC No. 28 of 2020 Machakos Golf Club Limited vs. Machakos Teachers College & Others	The plaintiff claims that the parcel of land known as Machakos Town Block 1/25 measuring 42 ha belongs to them and sought orders for eviction against the college. The plaintiff obtained temporary orders to restrain the College from trespassing, occupying, continuing to fence and build on the parcel of land.	The matter was referred to the Attorney General's office and response filed in the matter. The matter is pending hearing and parties await further direction from the court.
63.	Nairobi Court of Appeal Civil Appeal No. 303 of 2019 Afrison Export Limited & Huelands Limited vs. The National Land Commission, The Cabinet Secretary of Education & Others	Compulsory Acquisition of L.R. No. 209/7879/4 by the National Land Commission.	Matter on Appeal at the Court of Appeal in Nairobi.
64.	Kerugoya Misc. Appl. No. 82 of 2019 Ismail Wanjohi Nyamu vs. CDE Kirinyaga & Others	The Applicant sought orders withdrawing the letter from the CDE ordering closure of the school.	The Attorney General sought detailed information from the County Director of Education via their letter dated 17 <sup>th</sup> April 2023.
65.	Busia ELC No. 80 of 2019 Julius Kizito Wasakanyi vs. the Head teacher Bukalama Primary, BOM Bukalama Primary School, Ministry of Education and the Hon. Attorney General.	The plaintiff alleges that he is the sole registered proprietor of land known as Bukhayo/Bugengi/707. That he had an oral agreement with the School who agreed to take up the land and compensate him for the same but they had neglected to honour their obligation.	The School was advised to furnish the Attorney General's office with detailed information regarding the matter to enable them respond to the claim.
66.	Kajiado ELC No. 167 of 2018 Seria Limited vs. BOM Ngong Township	The plaintiff claims ownership over the piece of land on which the School sits.	The Attorney General has sought

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	Secondary School	The School referred the matter to the National Land Commission who visited the school on a fact finding mission.	comprehensive instructions from the school and the school was informed of the same via our letter dated 5 <sup>th</sup> June 2023.
67.	Makindu SPMC ELC NO. 38 of 2018 Bilha Wairimu Mburu vs. BOM Kisayani Secondary School and Others	The plaintiff alleges that plot no. 1250 on which the school sits belongs to her and that she never sold it to the school. She seeks from court that the school and its agents be restrained from entering and trespassing onto the plot.	The Ministry has instructed the Attorney General via letter dated 8 <sup>th</sup> August 2023 to enter appearance on behalf of the school and represent them in court.
68.	Migori ELC No. 350 of 2017 Patrick Okoth Ochwa vs. the Board of Management Minyenya Primary School, the Board of Management Minyenya Mixed Secondary School, the Ministry of Education, Migori County Government, Registrar of Land, Director of Survey and the Attorney General.	In this case the plaintiff was alleging that he is the holder of letters of administration of the Estate of Patrick Okoth Ochwa who passed away on 28 <sup>th</sup> January 2018. According to him the parcel of land known as LR KAMAGAMBO/KAMWANGO/597 belonged to the deceased and accuses Minyenya Primary School and Minyenya Mixed Secondary School of encroachment on the land.	The matter was referred to Arbitration and an award was made in favour of the plaintiff against the 1 <sup>st</sup> and 2 <sup>nd</sup> defendant. Arbitrator's report was adopted as judgment of the court. The Ministry has written to the Chairman of the National Land Commission for his urgent intervention in the matter.
69.	Embu ELC No. 64 of 2017 (O.S), Danson Nthiga Ngari (Andrew N. Kaumbuthu) vs. the BOM ACK St. Emmanuel Cinthia Secondary School, the Hon. Attorney General & Moses Gachoka Njuguna.	The plaintiff alleges that he is the proprietor of Land Reference No. Evurore/Nguthi/1112 which he acquired through adverse possession and prays that the 1 <sup>st</sup> Defendant and 3 <sup>rd</sup> Defendants title to the land parcel be extinguished.	The County Director of Education, Embu County has been advised to instruct the school principal to visit the State Counsel at their Embu Offices for

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			advise on how to proceed.
70.	Nakuru ELC No. 146 of 2015 Ense Ltd vs. The Chairman & Secretary PTA Naka Primary School & 2 Others.	This is a dispute between Ense Ltd & the school over ownership of land known as L.R. No. Nakuru Municipality Block 23/108.	Matter been referred to the Directorate of Primary School and AG's office in Nakuru regarding a consent entered into between the parties, that plaintiff transfer to the school a portion of the land measuring 3 acres, without guidance from the Ministry.
71.	Kericho ELC No. 31 of 2015 Julius Githere Kinuhi vs. The BOM Urafiki Primary School	In this case, the plaintiff alleges that he is the rightful and legal owner of the land known as Kericho/Chilchila/Kunyak/Block 2 Urafiki 84 measuring 3.28 ha which is currently occupied by Urafiki Primary School. He now seeks orders of eviction and permanent injunction against the school.	The Ministry instructed the Attorney General in the matter and the School Head Teacher together with the County Director of Education Kericho County were advised to furnish the Attorney General with detailed information regarding the matter to enable them respond.
72.	Nairobi ELC NO. 769 of 2012 Arthur Mwenje Gacheru and 4 Others vs. the Chairman, Committee of Gitutha Primary School and Another	The plaintiffs allege that the School has encroached on their pieces of land i.e. LR. No. Nguirubi/Thigio?1539, 309, 1568, 1567 and 1566 and sought orders of injunction to restrain the school from trespassing/interfering with the suit land.	Matter set for mention on 20 <sup>th</sup> September 2023 to confirm filing of the joint report of the Government surveyor and plaintiff surveyor in respect to the suit land.

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73.	Kericho ELC No. 78 of 2012 Bomet Technical Institute Limited T/A Lomu Investment vs. Joel Ruto & 22 others, BOM St. Michael's Primary School & County Government of Bomet	Land ownership dispute involving land parcel no. Bomet Township/270.	Appeal lodged against the judgment of the court.
74.	Embu HC SUCC No. 398 of 2008 Igoru Kubuta & Another vs. Gatara Primary School and Others	In this case, it is alleged that the 1 <sup>st</sup> Respondent had transferred parcels of land belonging to the applicants to the other respondents who include the school.	The Attorney General via letter dated 16 <sup>th</sup> May 2023 has sought detailed instructions from the school.

**EMPLOYMENT MATTERS**

No.	Disputes/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status
75.	Limuru CMELRC No. E020 of 2025 Hanah Matifii Alikisa vs. BOM Rironi Primary School	Alleged unfair and wrongful termination from employment.	AG has conduct of the matter. Instructions sought from the school.
76.	Kisumu ELRC No. E007 of 2025 Dr. Bernard Omwenga Momanyi vs. the Hon. Attorney General, MOE & PSC	The Petitioner alleges that the decision of MOE to convert his study leave with pay to a study leave without pay mid-way of his studies was a violation of his right and that order of certiorari should be issued to quash MOE's decision requiring him to pay the sum of Kshs 854,973.75 and Mot be compelled to pay any withheld salary for the period 12/7/2012 to 5/11/2013.	AG instructed in the matter. MOE in the process of issuing instructions.
77.	Nairobi Milimani CMC ELRC No. E1007 of 2025 Everlyne Seleyian vs The BOM Kibera Secondary School	The claimant herein alleges that she was unfairly and without justifiable cause dismissed from employment by the respondent without following due process as set out in the law and without payment of her terminal and contractual dues.	AG instructed in the matter.
78.	Nairobi ELRC NO. E057 of 2025 Elizabeth Amoit Okelele vs. BOM Lavington	The petitioner is challenging her alleged unlawful termination from employment.	AG instructed in the matter.

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	Girls Secondary School & Hon. Attorney General		
79.	Mombasa ELRC Petition No. E015 of 2025 Thomas Mosomi Oyugi vs Teachers Service Commission, National Assembly, CS- Ministry of Education & The Hon. Attorney General	The petitioner is challenging the recruitment of the Secretary/C.E.O of the Teachers Service Commission.	AG instructed in the matter.
80.	Nyeri ELRC No. E009 of 2025 Nelson Muli Muathe vs. BOM ACK Malikini Secondary School	Claim for gratuity, house allowance and underpayment of wages.	AG instructed in the matter.
81.	Nairobi ELRC No. E077 of 2025 Daniel Gitau Karanja Vs. The Principal Secretary Ministry of Education and Office of the Attorney General	In this case, the Applicant seeks to have the award of the Director of Occupational Health and Safety Office dated 19 <sup>th</sup> July 2022 adopted as the judgment of the Court and interest of the amount.	AG instructed in the matter on 22 <sup>nd</sup> April 2025. Instructions also sought from the DHRMD.
82.	Nairobi ELRC No. E073 of 2025 Veronica Mutwa Muli vs. TSC, Nerea Grace Otieno Liyali, MOE & Hon. AG	Petitioner challenges the lawfulness and constitutionality of the investigation process that led to her indictment where students from St. Anne's Girls Secondary School were locked out of the school and a video of them sitting outside was circulated online.	AG on record for MOE.
83.	Nairobi ELRC No. E970 of 2024 Moses Ndung'u Kariuki vs. BOM Gichuru High School	The claimant alleges that he was employed by the school as grounds man in 1986 at a starting salary of Kshs 600/=. He claims that he worked for the school until retirement on 1 <sup>st</sup> January 2022 but was not paid his service gratuity.	AG instructed on 20 <sup>th</sup> December 2024 to come on record for the school.
84.	Kandara SP MEL No. E003 of 2024 Paul Maina Chege vs. Kaguthi Secondary School	The petitioner see a declaration that there was unfair labour practice, unlawful termination and to be paid dues and benefits of Kshs 618,988/=	AG instructed to come on record for the school.
85.	Kandara SP MEL No. E002 of 2024 Ezra Kamande Muturi vs. Kaguthi Secondary School	The petitioner see a declaration that there was unfair labour practice, unlawful termination and to be paid dues and benefits of Kshs 512,152.62/=	AG instructed on 1 <sup>st</sup> October 2024 to come on record for the school.
86.	Nairobi ELRC No. E246 of 2024		Court directed TSC to

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	Kenya Teachers in Hardship Areas Welfare Association vs. TSC, MOE & 2 Others		convene a meeting of the parties to negotiate in order to amicably settle the suit out of court.
87.	Nairobi Misc Civil Application No. E160 of 2024 Florence Wangari Hungi vs. the Hon. Attorney General	Ms. Florence Wangari Hungi has instituted a suit against the Ministry of Education, represented by the Attorney General, at the Employment and Labour Relations Court seeking damages for malicious prosecution and loss of promotion from JG R to JG S.	The Attorney General is on record in the matter. Instructions sought from the Director Human Resource on 8 <sup>th</sup> July 2024.
88.	Thika ELRC NO. E028 of 2023 John Kamande Kagina vs. BOM Chania High School	The claimant alleges that he was an employee of the school from 10 <sup>th</sup> July 1985 and when he attained the age of 52 years he voluntarily asked to retire but the school had failed to pay him his gratuity in the sum of Kshs 244,056/=.	The AG has written to the school via letter dated 9 <sup>th</sup> September 2024 for detailed instructions.
89.	Kikuyu CM ELRC No. E024 of 2023 Susan Njoki Wambui vs. the BOM Dagoretti Special School		Matter set for mention on 2 <sup>nd</sup> October 2024
90.	Muranga CMELRC No. E003 of 2023 Erastus Muriithi Karimi vs. BOM Kiamuri Secondary School	Claim for Kshs 427,500/= for terminal dues from employment.	AG has conduct of the matter. Instructions sought from the school.
91.	Nairobi CMCC ELRC No. E974 of 2023 Caroline Kadogo Inganga vs. BOM Our Lady of Mercy Primary School	The claimant alleges she was unfairly dismissed from employment, assigned other duties which forced her to work overtime and not provided with a conducive work environment. She has thus sued the school seeking for pay in lieu of notice, pay for overtime and additional duties, pay for underpayment and damages for unfair dismissal.	The Ministry has instructed the Attorney General via letter dated 18 <sup>th</sup> July 2023 to enter appearance on behalf of the school and represent them in court.  Matter slated for further hearing on 28 <sup>th</sup> October 2024.
92.	Nairobi ELRC No. E788 of 2023	Wrongful dismissal of Raphael Mutua Mumo	AG instructed on 14 <sup>th</sup>

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	KUDHEIA vs BOM Kalulini Boys High School		November 2023
93.	Nairobi CMCC ELRC No. E1154 of 2023 Daniel Ochieng Ogambi vs. BOM Mwangaza Secondary School	The claimant alleges that his termination from employment was unfair and seeks compensation under the Employment Act.	The Ministry has instructed the Attorney General via letter dated 4 <sup>th</sup> and 8 <sup>th</sup> August 2023 to enter appearance on behalf of the school and represent them in court.
94.	Nairobi ELRC No. E288 of 2023 KUDHEIA vs. Utithi Secondary School		The Attorney General filed a Preliminary Objection to have the matter dismissed as it offends section 90 of the Employment Act as the suit is time barred.
95.	Nairobi ELRC No. E19 of 2023 George Owino Achieng vs. The CS MoE and PSC		Detailed instructions were forwarded to the State Counsel via our letter dated 3 <sup>rd</sup> July 2023.
96.	Ruiru CMC ELRC No. E003 of 2023 Nelly Nyambura Ngaruiya vs. The Chairman BOM Toll Model Primary School	Claimant alleges that she was summarily dismissed without notice.	The Ministry has instructed the Attorney General via letter dated 27 <sup>th</sup> March 2023 to enter appearance on behalf of the school and represent them in court.
97.	Kandara SRMCC ELRC No. E002 of 2023 John Wanyonyi Nyongesa vs. BOM Ndakaini Day Mixed Secondary School	The claimant alleges that his termination from employment was unfair and seeks compensation under the Employment Act.	The Ministry has instructed the Attorney General via letter dated 3 <sup>rd</sup> July 2023 to enter appearance on behalf of the school and

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			represent them in court.
98.	Nairobi ELRC No. E018 of 2022 Jackson Mulinge Kimweli vs the Teachers Service Commission, Ministry of Education and the Hon. Attorney General	The claimant alleges that the decision by the 1 <sup>st</sup> Respondent (TSC) to interdict him and further issue a notice for his removal from the Register of Teachers was illegal, unjust and unfair.	The Ministry has instructed the Attorney General in the matter and the matter is pending in court.
99.	Nairobi ELRC No. E003 of 2022 Jackson Ogenga Ogeti Vs. Gitihia Secondary School	In the above stated case, the Gitihia Secondary School has been sued by one Jackson Ogenga Ogeti (the claimant herein) who was a night guard at the school. The claimant alleges that he was unlawful terminated from employment under a fictitious and unsubstantiated claim of theft, which the school later withdrew.	Attorney General instructed on 22 <sup>nd</sup> July 2024 to come on record and represent the school in court.
100.	Kisumu ELRC Petition No. E20 of 2022 Kepha Mauti Aminga vs. Cabinet Secretary Ministry of Education, Principal Secretary Ministry of Education, Public Service Commission & the Hon. Attorney General	In this case the Petitioner alleges that the Respondents have discriminated, treated him unfairly, irregularly/illegally or maliciously while discharging their official responsibilities by refusing to extend his service on grounds of persons living with disabilities.	The Ministry instructed the Attorney General and a response has been filed in the matter. Parties are awaiting further direction from the court.
101.	Nairobi CMC ELRC No. E1411 of 2022 James Martin Omulama vs. Management Committee, Uhuru Primary School Nairobi	The claimant seeks redress against the Management Committee of Uhuru Primary School in Nairobi on the ground that he was unfairly terminated from employment and the school has failed to pay his terminal benefits.	The school was contacted to provide the Attorney General with detailed information to enable them defend the school properly.
102.	Nakuru ELRC Petition No. E015 of 2022 Martin Njoroge vs. the Cabinet Secretary Ministry of Education, the Hon. Attorney General, the Board of Kenya National Commission for UNESCO & Dr. Evangeline Njoka (as Respondents) and Prof. Grace Bunyi Antonina Lentoijoni & Patrick Ochich (as Interested Parties)	The petitioner alleges that the 4 <sup>th</sup> Respondent (Dr. Evangeline Njoka) was appointed without observing due process and that the Cabinet Secretary and the Board of KNATCOM were working in cohorts with the CEO towards her reappointment beyond the permissible two terms. He further alleges that the interested parties Prof. Grace Bunyi, Antonina Lentoijoni & Patrick Ochich were not appointed by the	The Ministry has instructed the Attorney General's office in the matter and prepared a draft replying affidavit.  The draft affidavit has been forwarded to the

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		Cabinet Secretary instead the three names were forwarded directly to the CEO of the Commission.	'State Counsel at the Attorney General's office for perusal and concurrence prior to execution of the same.
103.	Kigumo ELRC No. 01 of 2022 Esther Njeri Kiarie vs. BOM Nguku Secondary School	The claimant has sued the School on account of unlawful termination.	The Ministry has instructed the Attorney General in the matter and the School Principal advised to provide the Attorney General with detailed information in the matter to enable them respond.
104.	Kitale ELRC No. 24 of 2021 Rosebella I. Otinda vs. the Principal Sitatunga Secondary School & Chair BOM Sitatunga Secondary School	The claimant alleges that he was employed as an Accounts Clerk in the School in 2004 but terminated from employment in 2021 without been given a fair hearing and without any tangible evidence.	The Attorney General was instructed in the matter and detailed information given to enable them respond.
105.	Nairobi ELRC No. E2042 of 2021 Evalyne Chebet vs. St. Georges Girls Secondary School	The claimant is a former employee of St. Georges Girls Secondary School who alleges that she was unlawfully dismissed from employment by the School and now demands compensation of Kshs 361,740/=, severance pay of Kshs 118,947.11, medical expenses of Kshs 35,000 & Costs of the Suit.	The Ministry has instructed the Attorney General in the matter and the School Principal advised to provide the Attorney General with detailed information in the matter to enable them respond.
106.	Nakuru ELRC No. 264 of 2021 Benson Otieno Okumu vs. BOM Njoro Boys High School	The claimant alleges that he was unfairly and unjustly terminated from employment by the School without aby reasonable cause. He now seeks compensation amounting to Kshs 407,520/=.	The Principal of the School was informed to provide the Attorney General's office with

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			detailed instructions in the matter to enable them respond and defend the School properly.
107.	Runjenjes SPMCC No. 1 of 2021 Ephantus Njiru Kabugeche vs. the BOM A.C.K. Kamviu Mixed Day Secondary School and Principal A.C.K. Kamviu Mixed Day Secondary School	Claim for unlawful termination of contract of employment.	Advisory received from the Attorney General for the Ministry and School to settled the judgment sum of Kshs 408,542.86/=.
108.	Nyeri ELRC No. 15 of 2020 George Kamwaro Gitau vs. TSC, MoE & AG	The petitioner contends that during the 40 years he was employed as a teacher, he was not considered for promotion thus violating his rights under the constitution.	The Attorney General via letter dated 14 <sup>th</sup> April 2023 sought instructions from MoE.
109.	Kakamega CM ELRC No. 10 of 2019 Justus Amwoka Mbulishi vs. The BOM Shamsinjiri School & the Hon. Attorney general	Claim for unfair termination from employment.	Advisory received from the Attorney General for the Ministry and School to settled the judgment sum of Kshs 886,298.09/=
110.	Nairobi ELRC No. 827 of 2018 Cornelius Makutwa Sayi vs. Cabinet Secretary for Education & the Hon. Attorney General	The claimant took the Ministry to court on account wrongful dismissal from service.	A revised witness statement was prepared and presented to the State Counsel on 8 <sup>th</sup> August 2023 for filing in court.
111.	Bungoma CMCC ELRC No. 7 of 2018 David Wamalwa Wasike vs. BOM Lumboka R.C. Primary School	The claimant alleges that his termination from employment was unlawful, unfair and/or illegal.	Judgement was entered in favour of the claimant on 8 <sup>th</sup> April 2022 and the school has been ordered to pay the claimant a total sum of Kshs 493,930/=.

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112.	Nairobi ELRC No. 2074 of 2017 Katua Tilas Maungu vs. BOM Mua Girls High School	The claimant is a former employee at the School who alleges that he was wrongfully and unlawfully dismissed from employment and demands terminal dues of Kshs 304,618.10/=.	The Ministry has instructed the Attorney General in the matter and the School Principal advised to provide the Attorney General with detailed information in the matter to enable them respond.
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**CHILDREN'S/FAMILY COURT MATTERS**

No.	Dispute/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status
113.	Nairobi HCFMISC No. E205 of 2024 Mary Wanjiku Nyoike & Allan Karanja Nganga vs. The Registrar of Births and Deaths, Department of Civil Registration, The Ministry of Education and Attorney General	The Applicant seeks to have the name of the father included in the child's birth certificate and the same included in the Ministry of Education NEMIS before exams commences.	Hearing set down for hearing on 30 <sup>th</sup> September 2024.
114.	Thika Children's Case No. E005 of 2023 Anthony Mwangi Kuria (Suing as the Guardian & Next Friend of Monicah Mwendu Mwangi) vs. BOM Chania Girls High School & M.M. Mwangi Chief Principal Chania Girls High School	The plaintiff alleges that the principal cased away the minor Monicah Mwendu Mwangi from school on grounds that she was practicing and propagating unhealthy relationship, causing disturbance in the dormitory and being in possession of non-academic literature full of vulgar language.	AG instructed in the matter. Matter set for mention on 29 <sup>th</sup> October 2024.
115.	Nairobi Children's Court Case No. E116 of 2022, N.R.S vs. the Principal Kyeni Girls High School, the Hon. Attorney General & the Cabinet Secretary Ministry of Education	The plaintiff alleges that the minor T.M has since May 2022 been denied access to the attend school by the 1 <sup>st</sup> Defendant (the Principal Kyeni Girls High School) for no apparent reason.	The Attorney General's office was instructed to come on record and represent the school and the Ministry.

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**COMMERCIAL CLAIMS**

No.	Disputes/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status
116.	Kitui SCCCOMM No. E... of 2025 Trim Tab Enterprises Ltd vs. BOM Kawelu Secondary School	The claimant is seeking Kshs 16,000/= being payment for supply of goods.	School advised to seek out of court settlement.
117.	Kitui SCCCOMM No. E... of 2025 Trim Tab Enterprises Ltd vs. BOM Kyoani Secondary School	The claimant is seeking Kshs 75,000/= being payment for supply of goods.	School advised to seek out of court settlement.
118.	Kitui SCCCOMM No. E... of 2025 Trim Tab Enterprises Ltd vs. BOM Kitui High School	The claimant is seeking Kshs 20,000/= being payment for supply of goods.	School advised to seek out of court settlement.
119.	Kitui SCCCOMM No. E147 of 2025 Trim Tab Enterprises Ltd vs. BOM Kathomi Mixed Secondary School	The claimant is seeking Kshs 105,000/= being payment for supply of goods.	School advised to seek out of court settlement.
120.	Kitui SCCCOMM No. E145 of 2025 Trim Tab Enterprises Ltd vs. BOM Kiseuni Secondary School	The claimant is seeking Kshs 165,000/= being payment for supply of goods.	School advised to seek out of court settlement.
121.	Kitui SCCCOMM No. E142 of 2025 Trim Tab Enterprises Ltd vs. BOM Mutulukuni Secondary School	The claimant is seeking Kshs 160,000/= being payment for supply of goods.	School advised to seek out of court settlement.
122.	Kitui SCCCOMM No. E141 of 2025 Trim Tab Enterprises Ltd vs. BOM Ndithi Secondary School	The claimant is seeking Kshs 40,000/= being payment for supply of goods.	School advised to seek out of court settlement.
123.	Kitui SCCCOMM No. E140 of 2025 Trim Tab Enterprises Ltd vs. BOM Waita Secondary School	The claimant is seeking Kshs 152,000/= being payment for supply of goods.	School advised to seek out of court settlement.
124.	Kitui SCCCOMM No. E136 of 2025 Trim Tab Enterprises Ltd vs. BOM Masavi Girls Secondary School	The claimant is seeking Kshs 152,000/= being payment for supply of goods.	School advised to seek out of court settlement.
125.	Kitui SCCCOMM No. E135 of 2025 Trim Tab Enterprises Ltd vs. BOM Kitungati Secondary School	The claimant is seeking Kshs 215,000/= being payment for supply of goods.	School advised to seek out of court settlement.

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126.	Kitui SCCCOMM No. E134 of 2025 Trim Tab Enterprises Ltd vs. BOM Mutonguni Girls Secondary School	The claimant is seeking Kshs 22,000/= being payment for supply of goods.	School advised to seek out of court settlement.
127.	Kitui SCCCOMM No. E132 of 2025 Trim Tab Enterprises Ltd vs. BOM Mutwaathi Secondary School	The claimant is seeking Kshs 22,000/= being payment for supply of goods.	School advised to seek out of court settlement.
128.	Kitui SCCCOMM No. E131 of 2025 Trim Tab Enterprises Ltd vs. BOM Yambyu Girls Secondary School	The claimant is seeking Kshs 72,000/= being payment for supply of goods.	School advised to seek out of court settlement.
129.	Kitui SCCCOMM No. E84 of 2025 Trim Tab Enterprises Ltd vs. BOM St. Patricks' Secondary School Mutune	The claimant is seeking Kshs 23,000/= being payment for supply of goods.	School advised to seek out of court settlement.
130.	Kitui SCCCOMM No. E39 of 2025 Trim Tab Enterprises Ltd vs. BOM Muangeni Secondary School	The claimant is seeking Kshs 130,000/= being payment for supply of goods.	School advised to seek out of court settlement.
131.	Nairobi Milimani SCCCOMM No. E18895 of 2024 Jane Njoki Muchoki vs. St. Georges Athi Secondary School	The claimant is seeking Kshs 71,550/= being payment for supply of goods.	
132.	Kitui SCCCOMM NO. E129 of 2025 Saliner Muthoka T/A Kenze Friends Enterprises vs. Syunguni Secondary School	The claimant is seeking Kshs 850,000/= being payment for supply of goods.	School advised to instruct AG in Kitui for representation and seek to resolve the matter out of court.
133.	Nairobi Commercial and Tax Division HCCOMM No. E100 of 2025 Moses Victor Orwa vs. the Hon. Attorney General & 6 Others	The Plaintiff/Applicant alleges that the software named "Kenya Cyberspace Portal" belongs to him and registered the same with Copyright Board in 2021. That he shared the said innovation and disclosed details of the same to various govt. agencies and officials and the govt. through roll out of maisha number, maisha card, digital ID and the National master population register implemented works that were substantially similar to his copyrighted works without having obtained a license	AG is on record for the Ministry of Education. Instructions have been given to AG via letter dated 13 <sup>th</sup> May 2025 for purposes of responding to the claim.

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		or a deed of assignment from him. He thus seeks to restrain the preparation, use and printing of digital IDs, Maisha Card, Birth Certificates based on UPI, NEMIS and SHIF registration,	
134.	Nairobi HCCOMMMISC No. E055 of 2025 Pinnie Agency Limited, All Weather Investments Company Limited, Columbia Developers Ltd, Samaha Ltd & Glenn Steam Engineering Ltd vs. The Principal Secretary State Department for Basic Education, Cabinet Secretary Ministry of Education & the Attorney General	Dispute over contracts for the Construction of Classrooms, laboratories and sanitation facilities in targeted primary and secondary school under SEQIP.	Interim Orders issued that restraining the CS from taking further adverse action in respects to the contracts, canceling or termination the contracts and entering into contracts with 3 <sup>rd</sup> parties. AG instructed to set aside the orders as they were obtained fraudulently.
135.	Ruiru CMCC NO. E002 of 2025 Julius Otieno Akeyo T/A Sangwe Enterprises vs. BOM Kamothai Girls High School	The claimant is seeking Kshs 4,576,940/= being payment for provision of fumigation services, demolition of old sunken septic tanks, removal of hardcore, draining of septic tanks and manholes at the school.	Ministry has instructed the AG's office to come on record for the defendant. Defendant to file their responses
136.	Chuka High Court Civil Suit No. E005 of 2024 Arcon Works Limited vs. Chuka University, Prof. Henry Mutembei, James Johnson and Joseph Keah, PS Basic Education and PS Higher Education and Research	The plaintiff alleges that he was contracted by the 1 <sup>st</sup> Defendant to construct a permanent structure to house the 2 <sup>nd</sup> Defendant but the 1 <sup>st</sup> Defendant failed to pay the final account of Kshs 228,202,281.00/=. They now claim liquidated sum of Kshs 228,202,281.00/=: compensation for financial loss of Kshs 670,005,537.10/=: permanent injunction restraining the 2 <sup>nd</sup> defendant from accessing the newly constructed school, 2 <sup>nd</sup> defendant to pay the sum of Kshs 46,456,405.60 for construction and design of Ndangani Nursery School, damages for breach of contract, cost of the suit and any other relief deemed fit.	Matter coming up on 5 <sup>th</sup> December 2024 for directions

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137.	Ruiru SCCCOMM No. E637 of 2024 Benjamin Wango Gitau T/A Bency Construction Hardware Vs. Board of Management ACK Kiu Secondary School	The claimant alleges that he was contracted by ACK Kiu Secondary School to supply construction and hardware materials worth Kshs 532,070/=. He claims that he supplied the materials but the school had failed to settle the sum due in breach of the contract.	Ministry has instructed the AG's office to come on record for the defendant. Defendant to file their responses
138.	Machakos CMCC No. 363 of 2024 Shish Vendors Limited vs. BOG Katelembo Centre of Excellence Boys High School & PS Basic Education	The plaintiff claims that they were awarded a contract on 10 <sup>th</sup> November 2021 for the construction of a kitchen block at B.O.G Katelembo Centre of Excellence Boys High School totaling Kshs 3,942,967.40. They allege that the defendants cancelled the contract and proceeded to re-advertise the tender in breach of the contract. They now seek general damages, costs and interest.	Ministry has instructed the AG's office to come on record for the defendants. Defendants to file their responses.
139.	Thika Small Claims Court No. E457 of 2024 Adva Engineering Limited vs. B.O.M. Kinyona Secondary School	Claimant is seeking Kshs 685,620/= being payment for construction of dormitories.	Instructions sought from the school on 14 <sup>th</sup> May 2024
140.	Embu SCCCOMM No. E200 of 2024 Paul Njangiru Ndungu T/A Everets Business Suppliers vs. BOM Kiamutugu Boys Secondary School		Matter with AG's office in Embu. Audited report sought from the County Director of Education Embu.
141.	Embu SCCCOMM No. E145 of 2024 Nicasio Njiru Nyaga vs. Munyori Secondary School	The claimant filed a claim seeking payment of the sum of Kshs 450,000/= being money owed for the supply of goods.	Respondents directed to file their responses to the claim
143.	Embu Small Claims No. E076 of 2024 Geoffrey Dickson Nthiga Njiru vs. BOM Mucumo Secondary School and Another	The claimant filed a claim seeking payment of the sum of Kshs 656,415/= being money owed for the supply of goods.	Respondents directed to file their responses to the claim
144.	Kitale SCCC No. E039 of 2024 Grace Mwangi Kanini vs. The BOM Ka-ahuho Secondary School	Breach of contract for the supply and delivery of 15 bags of maize and 6 bags of beans to the school.	The Attorney General has entered appearance on behalf of the school and sought instructions to respond to the suit.

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145.	Gichugu CMCC No. E016 of 2024 Samuel Gakiria Kimani vs. BOM Kianyaga Boys High School		AG is on record for the school. A letter has been written to the school for detailed instructions.
146.	Thika SCCCC E1076 of 2023 Paul Njangiru Ndungu vs. the Hon. Attorney General		On 6 <sup>th</sup> June 2024, court dismissed the claim for non-attendance. Claimant has filed an application to reinstate the suit on 7 <sup>th</sup> June 2024. Court reinstated the suit and the matter is slated for hearing on 13 <sup>th</sup> August 2024.
147.	Sotik CMCC No. 55 of 2023 Willer Technical Agency Company Ltd vs. BOM Kaptebengwet Secondary School & 2 Others	In this case, the school BOM has been sued over an alleged unpaid balance of Kshs 926,521.60/= arising from a contract to construct two classroom blocks at the school.	The Ministry has instructed the Attorney General via letter dated 3 <sup>rd</sup> July 2023 to take up the matter on behalf of the school and represent them in court.
148.	Thika Small Claim Court Claim No. 965 of 2022 Bellan Enterprises vs. Kanjeru Girls High School & Jane Wandia Kabiru	The claimant alleges that on various dates she supplied the school with various goods worth Kshs 762,935/= but has only been paid Kshs 100,000/= leaving a balance of Kshs 662,935/= despite numerous demands to settle the same. They now seek loss and damages at Kshs 200,000, compensation, interest on the judgment sum, cost of the claim and any other relief that the court may deem fit.	The Ministry instructed the Attorney General's office. The School principal advised to share with the Attorney General detailed information of the matter to enable them respond and represent them properly.
149.	Nairobi CMCC No. E090 of 2022 Mary Kinuthia T/A Purido Agencies vs.	The plaintiff alleges that she supplied various goods to the School at a total cost of Kshs 1,154,250/= but the	The Ministry instructed the Attorney General's

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	the BOM St. Annes Girls Secondary School	School had failed to pay the amount thus in breach of contract.	office. The School principal advised to share with the Attorney General detailed information of the matter to enable them respond and represent them properly.
150.	Nyando CMCC No. E013 of 2022 BOM Awasi P.A.G Boys High School vs. Awasi Mini Hardware	The school was sued by Awasi Mini Hardware for failure to pay Kshs 3,285,820 being balance due to the contractor for the construction of a modern twin dormitory at the school. The school has lodged an appeal against the decision of the court.	The Attorney General's office in Kisumu has conduct of the matter.
151.	Eldoret CMCC No. 1098 of 2021 Charles Silungai Wanyonyi vs. BOM Lukhuna Friends Secondary School & the Hon. Attorney General	In this case, the plaintiff alleges that he was instructed by the School to deliver 88 bags of maize for their use and he did that on 24 <sup>th</sup> April 2018 and issued his invoice to the tune of Kshs 320,000/=. However, the School had failed to honour and pay him the amount despite several demands.	The Ministry has instructed the Attorney General in the matter and the School Principal advised to provide the Attorney General with detailed information in the matter to enable them respond.
152.	Nairobi HCCOMMA No. E069 of 2023 State Law Office vs. Inter Security Services Limited Arising from: Nairobi Small Claim Court No. 568 of 2021 Inter Security Services Limited vs. BOM Highridge Primary School	The claimant had sought the sum of Kshs 413,792 from the school being payment for the provision of security services. Judgment was entered in favour of the claimant for the sum of Kshs 413,792/= plus cost of the suit and interest.	The Attorney General has lodged an appeal on behalf of the school against the judgement of the court.
153.	Nairobi HCC No. E185 of 2019 Rockey Africa Limited vs. Ministry of Education		The matter came up for pre-trial on 28 <sup>th</sup> November 2022 and

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			Ministry through the Attorney General was given 30 days to file its reply to the matter. The matter is scheduled for hearing on 22 <sup>nd</sup> July 2024.
154.	Bungoma CMCC No. 179 of 2019 Isaac Alinyo Okaka T/A JAAPFAST vs. BOM St. Annes Nzoia Girls Secondary School	JAAPFAST contractors were contracted by the school to put up a storeyed administration block. The work was completed but the school failed to pay the contractor Kshs 2.5 million. The contractor went to court and the court ordered the school to pay the contractor a total sum of Kshs 6,789,440/=. The school BOM has appealed against the order of the court.	The County Director of Education, Kakamega via a telephone conversation on 10 <sup>th</sup> July 2023 confirmed that the matter had been referred to the Attorney General's office in Kakamega for representation.
155.	Nairobi Milimani HCPT No. 3 of 2018 Gatero Instruments Limited vs. the Hon. Attorney General, the Principal Secretary National Treasury, Principal Secretary Ministry of Education, DEBOTRA BV, ABN AMRO Bank and ORET Netherlands		AG instructed on 22 <sup>nd</sup> October 2021 to act for the PS MOE in an application by ABN AMRO Bank for the Petition to be dismissed for want of prosecution
156.	Nairobi High Court Case No. 445 of 2013 Meshack Ochieng T/A Mecko Enterprises vs. Principal Secretary Ministry of Education, Cabinet Secretary National Treasury & Hon. Attorney General		Replying affidavit to an application seeking leave of court to file pleadings has been prepared and in the process of been filed.

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**GENERAL CLAIMS**

No.	Disputes/Court Case No. and Parties to the Suit	Summary of the Case	Court Findings/Status
157.	Nairobi High Court Misc. Appl. No. E119 of 2025 Julius Kipkemboi Ngetich, Lily Kiget, Edna Jepchirchir, Eliud Bett, Ezekiel Cheruiyot, Moses Kemei, Abraham Serem & Moses Kipchumba Ruto Vs. Principal Secretary Ministry Of Education, County Education Board Nandi County & Others	In this matter, the applicants oppose the decision to relocate Ressio Primary School and Aldai Boys High School to pave way for the establishment of a university campus to be mentored by the Kaimosi Friends University.	AG instructed in the matter.
158.	Garissa HCJR No. E007 of 2025 Khalid Mohamud Ali t/a Amal Secondary School, Ahmed Mohamud Aden t/a Ama Fafi Secondary School, Guled Hassan Ali t/a Lagdera Secondary School and Garad Mohamed Shurie t/a Alhamdu Secondary School, Ahmed Abdi Mohamed t/a Miftah Secondary School and Ahmed Mohamed Muhumed t/a Bahrain Secondary School vs. KNEC, MOE & the Hon. AG	The applicants herein seeks orders of certiorari to quash 1 <sup>st</sup> Respondent's decision to deregister all 6 schools owned by them, orders of mandamus to compel the 1 <sup>st</sup> Respondent to reinstate the 6 schools as examination centers, orders of prohibition restraining the 1 <sup>st</sup> Respondent from excluding the applicants candidates from 2025 KCSE exams and interim orders preserving the applicants examination center status.	Reply filed on 30 <sup>th</sup> July 2025. Interparty hearing set for 31 <sup>st</sup> July 2025.
159.	Mukurweini PMCC NO. E010 of 2025 Veronica Wanjugu Gatheru (Suing as the Legal Representative Of The Estate of Peterson Ngugi Wahome (Deceased) Vs. Cabinet Secretary Ministry of Education, State Department for Basic Education, Centre for Mathematics Science and Technology Education in Africa and The Hon. Attorney General	The Plaintiff herein alleges that on or about 7 <sup>th</sup> September 2023 the deceased was a lawful rider of motor cycle registration number KMGE registration No. 009H Sanya along Mukurwe-ini – Karatina road at Ngoru area when motor vehicle bearing registration number KDA 833P and/or GK C832A Toyota Prado was so negligently, recklessly and/or carelessly driven and hit the deceased thereby fatally injuring the deceased.	AG instructed in the matter.
160.	Nairobi High Court Judicial Review No. E062 of 2025 Godfrey Masolo & Jacquelyn Kamau (Parents Suing as Next Friend to Trevor Zeke Masolo (Minor) vs.	The Minor is a Form 4 Student who is set to sit his KCSE 2025.He has been kept away from school and from undertaking preparatory examinations from the year 2024 through to this year by the Respondent. It's	AG instructed in the matter. County Education Board ordered to hear the

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	Board of Management St. Mary's School and Nairobi County Education Board, Ministry of Education and Kenya National Examination Council	the child's mother's case that the Respondent expelled the Minor on 25 <sup>th</sup> February 2025 which it communicated in its letter dated 27 <sup>th</sup> February 2025. It is the mother's case that the suspension shall drastically affect the minor's education and schooling.	matter on appeal report back to court.
161.	Olkalau SPMCC No. E071 of 2024 Joseph Chau Mbogo vs. BOM Kiburuti Primary and Junior Secondary School and Ministry of Education	The plaintiff alleges that on or about the 20 <sup>th</sup> of January 2024, he was instructed by an employee of the school to fetch logs with other pupils for construction of the school kitchen. He states that he accidentally fell down and the log crushed his leg thus occasioning him severe injuries. He thus seeks judgement against the defendants for general and special damages, exemplary and aggravated damages, cost of future expenses, cost of the suit and interest.	AG instructed in the matter.
162.	Embu HC Judicial Review Misc. Appl. No. E003 of 2024 Teberius Mugo, Catherine Wambua, James Ileri & Morris Kenyatta (Ex Parte Applicants) vs. CS MOE and AG & BOM St. Albert the Great Siakago Boys High School	The applicants seeks an order of prohibition restraining the respondents, their servants and agents from proceeding to commence or proceed with an audit aimed at dissolution of interested party and any further implementation thereof of any audit results pursuant to the directives contained in a letter dated 23 <sup>rd</sup> February 2024 and a declaration that the 1 <sup>st</sup> Respondent does not possess the legal authority or mandate to direct or initiate an investigation or processes for the dissolution of the interested party.	Respondents directed to file their responses.
163.	Nairobi HC Judicial Review No. E209 of 2024 Law Society of Kenya vs. CS Ministry of Education, CS Ministry of Health & the Hon. Attorney General	The applicant seeks an order of prohibition restraining the respondents, their servants and agents from executing the decision for compulsory registration of all school going children in SHIF and an order of certiorari to quash the decision to roll out mandatory registration of school going children in SHIF for being illegal, irrational and ultra vires.	Application set for hearing inter parties on 8 <sup>th</sup> October 2024.
164.	Nairobi Judicial Review Application No. E041 of 2024 Jeremy Kitiku, Halima Said & Margaret	The Applicants are seeking an order of certiorari to quash the letter from the Regional Director of Education titled " <i>Closure of the Boarding Section of the School</i> "	The Attorney General is on record for the Cabinet Secretary.

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	Muthoni vs. Cabinet Secretary Education & the Attorney General.	dated 23 <sup>rd</sup> February 2024.	Parties are in the process of filing their responses.
165.	Nairobi CMCC No. E1503 of 2022 Peter Ayero Otieno & Beatrice Njeri Muigamu vs the Hon. Attorney General & the Kenya Swimming Enterprise		Matter set down for mention on 9 <sup>th</sup> December 2024.
166.	Nairobi CMCC No. E280 of 2022 David Njeru Ezekiel vs. Precious Talent Top School and the Hon. Attorney General	The plaintiff has filed a claim for negligence and breach of statutory duty following the collapse of a slap at Precious Talents Top School which killed Germine City Njeru.	The Attorney General sought detailed information from the Ministry via letter dated 19 <sup>th</sup> July 2022 to enable them respond to the matter. The same was referred to the DQAS and Director Primary Education to provide the required information.
167.	Makindu PMCC No. E26 of 2021 Gideon Musyoka Mumo vs. BOM Maikuu Secondary School	The plaintiff alleges that motor vehicle registration number KCH 350Q belonging to the school was negligently and recklessly driven causing it to knock him resulting in serious injuries.	The Ministry has instructed the Attorney General via letter dated 8 <sup>th</sup> August 2023 to enter appearance on behalf of the school and represent them in court.
168.	Kaloleni PMCC No. E044 of 2020 Amina Mnyanzi Nzaka vs. the Ministry of Educations & Another	Accident compensation claim	The County Director of Education Mombasa was advised to give detailed instructions to the Attorney General's office for proper representation.
169.	Kerugoya Misc. Application No. 82 of	The applicant seeks to have letter dated 18/06/2021	The County Director of

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	2019 Ismail Wanjohi Nyamu vs. County Director of Education Kirinyaga, Ministry of Education and Tahfid-Ul-Quran Integrated Academy	from the County Director of Education Kirinyaga ordering the closure of Tahfid-Ul-Quran Integrated Academy be withdrawn until the substantive application is heard and determined.	Education, Kirinyaga County has been advised to visit the State Counsel at their Embu Offices for advise on how to proceed.
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**ARBITRATION MATTERS**

No.	Disputes/Case No. and Parties to the Suit	Summary of the Case	Board Findings/Status
170.	In the Matter of Arbitration between All Weather Investment Company Limited Columbia Developers Limited; Samaha Company Limited; Glenn Steam Engineering Works Limited; Lantana Africa Limited; Globetek Systems (K) Limited; Kinde Engineering Works Limited and Pinnie Agency Limited & the Ministry of Education in the SEQIP Contracts	Contractors claim that throughout the implementation of the Contracts, they encountered variations and incurred additional costs and time impacts beyond the original scope of work. They thus seek payment for all the variations; immediate settlement of all outstanding claims for additional works; and compensation events which they define as delayed commencement, inflation, price changes in labour and materials, policy changes and client requested change.	AG instructed in the matter. Information on the matter sought from MoE. In the meantime AG is writing to the CIArb for detailed information of the claim made by the contractors against MoE.
171.	Arbitration Dispute Between Kishan Builders Limited against Chebara Boys Secondary School & Arbitration Dispute Between Blaxton Construction Limited and Chebara Boys Secondary School	The Arbitration proceedings by Kishan Builders Limited and Blaxton General Building Contractors Limited against the Board of Management Chebara Boys Secondary School are in respect to unsettled claims arising from the Chebara Institutions Compensation Project.	The parties filed their submissions on 4 <sup>th</sup> August 2023. Awaiting further direction from the Arbitrator.
172.	Arbitration in Nairobi HCCC No. 238 of 2012 Ngotho Architects Vs. The Permanent Secretary, Ministry of Education & The Hon. Attorney General	This suit was filed against the Ministry of Education by the plaintiff (Ngotho Architects) for non-payment of professional fees arising from a consultancy agreement between Ngotho Architects and Garrisa Primary Teachers Training College and Voi Primary Teachers Training College.	The claimant has made a further claim of Kshs 20,576,594.70 which he claims to be interest accrued on the balance amount.

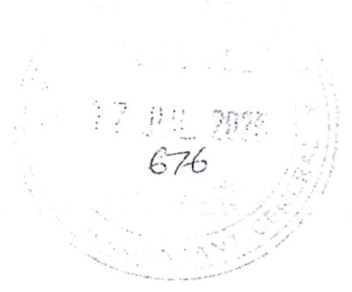
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BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA



July 11, 2025

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

## CERTIFICATE OF BALANCES

Customer :138662

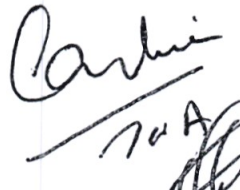
STATE DEPT FOR BASIC EDUCATION

Balance Date: June 30,2025

Account No	Account Name	Currency	Balance
1000384263	REC-STATE DEPT FOR BASIC EDUCATION	KES	523,617,058.10
1000384271	DEV-STATE DEPT FOR BASIC EDUCATION	KES	28,644.12
1000384287	DEP-STATE DEPT FOR BASIC EDUCATION	KES	445,842,823.85
1000384298	CBK165-STATE DEPT FOR BASIC EDUCATI	KES	0.00
1000387904	KENYA PRIMARY EDUCATION DEVELOPM	KES	0.00
1000387912	PROPOSED SECONDARY EDU QUAL IMP PRO	KES	772,161.65
1000387928	STATE DEPT FOR BAS ED. EQU FUND OP	KES	0.00
1000387939	STATE DEPT FOR BASIC ED SEC 6138 KE	KES	314,689,954.90
1000387947	KENYA PRI EDU DEVELOPMENT PROJECT-A	KES	0.00
1000387955	KENYA PRI EDU DEVELOPM PROJECT-B	KES	0.00
1000432117	SPORTS, ARTS,SOC. DEV- EARLY LEARN.	KES	0.00
1000622288	PRIM EDU EQTY LEARN P-GRANT D991KE	KES	97,538,413.80
1000622296	PRIM EDU EQTY LEARN P-DLI CR7067KE	KES	7,329,650.40
1000740698	THE DEV OF SCH INFRASTR IN NYAMIRA	KES	3,912,920.95
1000740701	AF IPF KPEEL GRANT	KES	76,742,328.10

  
Micah Nabori  
Authorised Signatory  
Banking Services Division

  
Joyce Nasieku  
Authorised Signatory  
Banking Services Division





## STATEMENT OF CASH FLOW

Entity: 1066-State Department for Basic Education  
 Current Period: JUL-24 To JUN-25  
 Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	52,983,792.90	149,757,219.40
Exchequer releases	4	131,056,553,483.25	143,754,391,983.55
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	70,000,000.00	125,000,000.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	4,980,986,594.60	4,501,877,824.80
Use of goods and Services	13	8,589,113,144.05	9,353,975,614.80
Subsidies	14	85,363,199,782.70	95,290,431,676.20
Transfers to Other Government Units	15	35,585,067,047.80	36,852,473,813.75
Other Grants and Transfers	16	17,500,000.00	0.00
Social Security Benefits	17	5,400,000.00	2,058,116.90
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		(86,993,041.40)	(300,613,124.30)
<b>Prior year adjustments</b>		(2,468,931.90)	75,535,935.90
<b>Net Cash From Operating Activities</b>	A	(3,451,191,266.30)	(2,196,745,031.90)
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	2,073,908,539.60	1,941,954,282.35
Acquisition of Assets	18	602,921,550.00	633,591,119.00
<b>Net Cash Flow From Investing Activities</b>	B	1,470,986,989.60	1,308,363,163.35
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	252,189,220.25	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	252,189,220.25	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(1,728,015,056.45)	(888,381,868.55)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		3,321,926,643.85	4,210,308,512.40
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	1,593,911,587.25	3,321,926,643.85

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Statement of Financial Position

Entity: 1066-State Department for Basic Education

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	1,593,849,914.25	3,321,894,553.85
Cash Balances	22B	61,673.00	32,090.00
<b>Total Cash And Cash Equivalents</b>		<b>1,593,911,587.25</b>	<b>3,321,926,643.85</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	293,486,563.60	310,248,430.70
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,887,398,150.85</b>	<b>3,632,175,074.55</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	440,500,149.90	544,255,058.40
<b>NET FINANCIAL ASSETS</b>		<b>1,446,898,000.95</b>	<b>3,087,920,016.15</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	3,087,920,016.15	3,675,688,760.40
Prior Year Adjustment	26	(2,468,931.90)	75,535,935.90
Surplus/Deficit for the Year		(1,638,553,083.15)	(663,304,680.15)
<b>NET FINANCIAL POSITION</b>		<b>1,446,898,001.10</b>	<b>3,087,920,016.15</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution**

Entity: 1066-State Department for Basic Education

Current Period: JUL-24 To JUN-25

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	250,000,000.00	0.00	(120,000,000.00)	130,000,000.00	52,983,792.90	77,016,207.10	40.76%
Exchequer releases	4	0.00	0.00	0.00	0.00	131,056,553,483.25	(131,056,553,483.25)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	679,000,000.00	0.00	(279,000,000.00)	400,000,000.00	252,189,220.25	147,810,779.75	63.05%
Proceeds from Sales of Assets	8	1,968,000,000.00	0.00	100,000,000.00	2,068,000,000.00	2,073,908,539.60	(5,908,539.60)	100.29%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	70,000,000.00	0.00	0.00	70,000,000.00	70,000,000.00	0.00	100.00%
<b>Total</b>		<b>2,967,000,000.00</b>	<b>0.00</b>	<b>(299,000,000.00)</b>	<b>2,668,000,000.00</b>	<b>133,505,635,036.00</b>	<b>(130,837,635,036.00)</b>	<b>5003.96%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	4,884,999,980.00	0.00	127,564,888.00	5,012,564,868.00	4,980,986,594.60	31,578,273.40	99.37%
Use of goods and Services	13	5,611,493,008.00	0.00	3,178,370,453.00	8,789,863,461.00	8,589,113,144.05	200,750,316.95	97.72%
Subsidies	14	92,920,324,539.00	0.00	(7,524,031,512.00)	85,396,293,027.00	85,363,199,782.70	33,093,244.30	99.96%
Transfers to Other Government Units	15	38,828,941,284.00	0.00	(1,699,693,855.00)	37,129,247,429.00	35,585,067,047.80	1,544,180,381.20	95.84%
Other Grants and Transfers	16	10,500,000.00	0.00	13,000,000.00	23,500,000.00	17,500,000.00	6,000,000.00	74.47%
Social Security Benefits	17	5,400,000.00	0.00	0.00	5,400,000.00	5,400,000.00	0.00	100.00%
Acquisition of Assets	18	1,463,381.00	0.00	404,758,490.00	406,221,871.00	602,921,550.00	(196,699,679.00)	148.42%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>142,263,122,192.00</b>	<b>0.00</b>	<b>(5,500,031,536.00)</b>	<b>136,763,090,656.00</b>	<b>135,144,188,119.15</b>	<b>1,618,902,536.85</b>	<b>98.82%</b>



**Statment of Budget Execution**  
Entity: 1066-State Department for Basic Education  
Current Period: JUL-24 To JUN-25

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

Prepared By:

Date:

Reviewed By: \_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_  
\_\_\_\_\_

Approved By: \_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_  
\_\_\_\_\_





## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1066-State Department for Basic Education

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	52,983,792.90	149,757,219.40
Exchequer releases	4	131,056,553,483.25	143,754,391,983.55
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	252,189,220.25	0.00
Proceeds from Sales of Assets	8	2,073,908,539.60	1,941,954,282.35
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	70,000,000.00	125,000,000.00
<b>TOTAL RECEIPTS</b>		<b>133,505,635,036.00</b>	<b>145,971,103,485.30</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	4,980,986,594.60	4,501,877,824.80
Use of goods and Services	13	8,589,113,144.05	9,353,975,614.80
Subsidies	14	85,363,199,782.70	95,290,431,676.20
Transfers to Other Government Units	15	35,585,067,047.80	36,852,473,813.75
Other Grants and Transfers	16	17,500,000.00	0.00
Social Security Benefits	17	5,400,000.00	2,058,116.90
Acquisition of Assets	18	602,921,550.00	633,591,119.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>135,144,188,119.15</b>	<b>146,634,408,165.45</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,638,553,083.15)</b>	<b>(663,304,680.15)</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. '30

From Date : 01-JUL-24 To : 22-JUL-25

SPORTS SOCIAL DEV FUND EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000432117

<b>Balance as per bank certificate</b>	314,000.00
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	314,000.00

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

SPORTS SOCIAL DEV FUND EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000432117

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque			
No	Date		
		Payee	Amount
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			
No	Date		
			Amount
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			
No	Date		
			Amount
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			
No	Date		
			Amount
Total :			

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. '30

From Date : 01-JUL-24 To : 22-JUL-25

PROPOSED SECONDARY EDU QUAL IMP PRO

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000387912

<b>Balance as per bank certificate</b>	772,161.65
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	772,161.65

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

PROPOSED SECONDARY EDU QUAL IMP PRO

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000387912

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. '30

From Date : 01-JUL-24 To : 22-JUL-25

STATE DEPT FOR BASIC ED SEC 6138 KE

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000387939

<b>Balance as per bank certificate</b>	128,702,458.40
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	128,702,458.40

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

STATE DEPT FOR BASIC ED SEC 6138 KE

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000387939

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-24 To : 22-JUL-25

REC - STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384263

Balance as per bank certificate 137,864,126.90

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 137,864,126.90

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

REC - STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384263

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. '30

From Date : 01-JUL-24 To : 22-JUL-25

THE DEVELOPMENT OF SCHOOLS INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000740698

<b>Balance as per bank certificate</b>	6,098,840.05
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	6,098,840.05

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

THE DEVELOPMENT OF SCHOOLS INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000740698

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

BANK RECONCILIATION

From Date : 01-JUL-24 To : 22-JUL-25

PRIMARY EDUCATION EQUITY IN LEARNING PR

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000622288

<b>Balance as per bank certificate</b>	67,264,676.00
--	---------------

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
---	--

2. Receipts in Bank Statement not yet recorded in Cash Book	
---	--

Add --

3. Payment in Bank Statement not yet recorded in Cash Book	
--	--

4. Receipts in Cash Book not yet Recorded in Bank Statement	
---	--

<b>Bank Balance as per Cash Book</b>	67,264,676.00
--------------------------------------	---------------

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

PRIMARY EDUCATION EQUITY IN LEARNING PR

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000622288

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

PRIMARY EDUCATION EQUITY IN LEARNING PR

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000622296

<b>Balance as per bank certificate</b>	670,330,191.90
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	670,330,191.90

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

PRIMARY EDUCATION EQUITY IN LEARNING PR

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000622296

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

AF IPF KPEEL GRANT

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000740701

<b>Balance as per bank certificate</b>	141,952,500.10
--	----------------

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
---	--

2. Receipts in Bank Statement not yet recorded in Cash Book	
---	--

Add --

3. Payment in Bank Statement not yet recorded in Cash Book	
--	--

4. Receipts in Cash Book not yet Recorded in Bank Statement	
---	--

<b>Bank Balance as per Cash Book</b>	141,952,500.10
--------------------------------------	----------------

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

AF IPF KPEEL GRANT

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000740701

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

DEV-STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384271

<b>Balance as per bank certificate</b>	50,809.35
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	50,809.35

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-24 To : 22-JUL-25

DEV-STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384271

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

DEP-STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384287

<b>Balance as per bank certificate</b>	440,500,149.90
--	----------------

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
---	--

2. Receipts in Bank Statement not yet recorded in Cash Book	
---	--

Add --

3. Payment in Bank Statement not yet recorded in Cash Book	
--	--

4. Receipts in Cash Book not yet Recorded in Bank Statement	
---	--

<b>Bank Balance as per Cash Book</b>	440,500,149.90
--------------------------------------	----------------

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-24 To : 22-JUL-25

DEP-STATE DEPT FOR EARLY LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384287

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
			Total :

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
			Total :

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
			Total :

**Trial Balance Comparison Report**  
 Entity: 1066-State Department for Basic Education  
 Current Period: JUL-24 To JUN-25

Account No and Description	IFMIS Trial Balance		Adjustments		Adjusted Trial Balance	
	Debit Balance	Credit Balance	Dr	Cr	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	-	52,983,793			-	52,983,793
1320202 Capital Grants from International Organizations	-	-			-	-
1320200 Grants from International Organizations - Direct Payments AIA	-	-			-	-
1320000 Grants from International Organisations	-	-			-	-
1410199 Interest Received - Other (Budget)	-	-			-	-
1410100 Interest Received	-	-			-	-
1410000 Property Income	-	-			-	-
1420299 Other Receipts from Administrative Fees and Charges	-	70,000,000			-	70,000,000
1420342 Training Levy	-	-			-	-
1420300 Administrative Fees and Charges collected as AIA	-	-			-	-
1450101 Sundry Revenue	-	-			-	-
1450100 Paid to Exchequer	-	-			-	-
1450000 Other Receipts Not Elsewhere Classified	-	-			-	-
1540105 Other Miscellaneous Receipts	-	-			-	-
1540100 Other Miscellaneous Revenues	-	-			-	-
1540000 Financial Assets Loan	-	-			-	-
1990103 Discount Taken	-	-			-	-
1990100 System Required Revenue A/cs	-	-			-	-
1990000 System Required Revenue	-	-			-	-
2110101 Basic Salaries - Civil Service	3,106,065,783	-			3,106,065,783	-
2110201 Contractual Employees	325,853,358	-			325,853,358	-
2110299 Basic Wages - Temporary -Other	-	-			-	-
2110301 House Allowance	732,093,531	-			732,093,531	-

2110304 Overtime - Civil Service	15,999,990	-		15,999,990	-
2110306 Foreign Service Allowance (Overseas Addition)	96,601,390	-		96,601,390	-
2110307 Hardship Allowance	121,790,399	-		121,790,399	-
2110309 Special Duty Allowance	7,810,000	-		7,810,000	-
2110310 Top-up Allowance	-	-		-	-
2110311 Transfer Allowance	23,000,000	-		23,000,000	-
2110312 Responsibility Allowance	816,000	-		816,000	-
2110313 Entertainment Allowance	2,580,000	-		2,580,000	-
2110314 Transport Allowance	374,081,163	-		374,081,163	-
2110315 Extreneous Allowance	10,829,999	-		10,829,999	-
2110316 Security Allowance	-	-		-	-
2110317 Domestic Servant Allowance	561,600	-		561,600	-
2110318 Non Practising Allowance	1,000,000	-		1,000,000	-
2110320 Leave Allowance	40,922,700	-		40,922,700	-
2110327 Ministerial Allowance	-	-		-	-
2110336 Car Purchase Allowance	-	-		-	-
2110403 Refund of Medical Expenses - Ex-Gratia	-	-		-	-
2110400 Personal Allowances paid as Reimbursements	-	-		-	-
2120101 Employer Contributions to National Social Security Fund	31,132,835	-		31,132,835	-
2120104 Employers Contribution to National Housing Fund	67,847,732	-		67,847,732	-
2120105 Employer's Contribution to National Industrial Training Fund	2,746,901	-		2,746,901	-
2120201 Employer Contributions to National Social and Health Insurance Scheme	9,094,161	-		9,094,161	-
2120299 Employer Contributions to Compulsory Health Insurance Schemes	10,159,053	-		10,159,053	-
2210101 Electricity	49,251,993	-		49,251,993	-
2210102 Water and Sewarage Charges	23,764,293	-		23,764,293	-
2210201 Telephone Telex Facsimile and Mobile Phone Services	2,434,958	-		2,434,958	-

2210202 Internet Connections	205,095	-		205,095	-
2210203 Courier & Postal Services	171,222	-		171,222	-
2210301 Travel Costs (airlines bus railway mileage allowances etc.)	9,119,260	-		9,119,260	-
2210302 Accommodation - Domestic Travel	11,880,708	-		11,880,708	-
2210303 Daily Subsistence Allowance	11,819,645	-		11,819,645	-
2210304 Sundry Items (e.g. airport tax taxis etc?)	-	-		-	-
2210307 Passage & Transfer Expenses	281,842	-		281,842	-
2210399 Domestic Travel and Subs. - Others	341,357	-		341,357	-
2210401 Travel Costs (airlines bus railway etc.)	-	-		-	-
2210402 Accommodation	-	-		-	-
2210403 Daily Subsistence Allowance	-	-		-	-
2210404 Sundry Items (e.g. airport tax taxis etc?)	-	-		-	-
2210400 Foreign Travel and Subsistence and other transportation costs	-	-		-	-
2210502 Publishing & Printing Services	325,451	-		325,451	-
2210503 Subscriptions to Newspapers Magazines and Periodicals	604,455	-		604,455	-
2210504 Advertising Awareness and Publicity Campaigns	591,015	-		591,015	-
2210505 Trade Shows and Exhibitions	-	-		-	-
2210603 Rents and Rates - Non-Residential	33,639,606	-		33,639,606	-
2210604 Hire of Transport Equipment	85,000	-		85,000	-
2210701 Travel Allowance	3,134,901	-	506,224	2,628,677	-
2210702 Remuneration of Instructors and Contract Based Training Services	3,894,679	-	3,500,000	394,679	-
2210703 Production and Printing of Training Materials	392,521	-	238,721	153,800	-
2210704 Hire of Training Facilities and Equipment	1,269,799	-		1,269,799	-
2210706 Book Allowance	-	-		-	-
2210707 Project Allowance	-	-		-	-
2210710 Accommodation Allowance	7,043,750	-	7,000,000	43,750	-
2210711 Tuition Fees Allowance	37,408	-		37,408	-
2210714 Gender Mainstreaming	-	-		-	-

2210801 Catering Services (receptions) Accommodation Gifts Food and Drinks	545,366	-			545,366	-
2210802 Boards Committees Conferences and Seminars	42,713,170	-			42,713,170	-
2210808 Purchase of Coffins	192,600	-			192,600	-
2210809 Board Allowance	-	-			-	-
2211003 Veterinarian Supplies and Materials	-	-			-	-
2211004 Fungicides Insecticides and Sprays	1,966,720	-			1,966,720	-
2211006 Purchase of Workshop Tools Spares and Small Equipment	4,500	-			4,500	-
2211009 Education and Library Supplies	2,297,204	-			2,297,204	-
2211011 Purchase/Production of Photographic and Audio-Visual Materials	-	-			-	-
2211015 Foods and Rations	5,800,000	-			5,800,000	-
2211016 Purchase of Uniforms and Clothing - Staff	-	-			-	-
2211023 Supplies for Production	-	-			-	-
2211101 General Office Supplies (papers pencils forms small office equipment etc)	8,837,456	-		2,046,376	6,791,081	-
2211102 Supplies and Accessories for Computers and Printers	8,332,445	-		3,038,444	5,294,002	-
2211103 Sanitary and Cleaning Materials Supplies and Services	1,224,476	-			1,224,476	-
2211201 Refined Fuels and Lubricants for Transport	67,109,834	-			67,109,834	-
2211202 Refined Fuels and Lubricants for Production	329,000	-			329,000	-
2211204 Other Fuels (wood charcoal cooking gas etc?)	142,911	-			142,911	-
2211301 Bank Service Commission and Charges	-	-			-	-
2211302 School Examination and Invigilation Fees	8,186,329,817	-		915,440	8,185,414,377	-
2211305 Contracted Guards and Cleaning Services	11,666,536	-			11,666,536	-
2211307 Transport Costs and Charges ( freight loading/unloading clearing and shipping charges)	-	-			-	-
2211308 Legal Dues/fees Arbitration and Compensation Payments	16,109,573	-			58,400,164	-
			42,290,590			



2211310 Contracted Professional Services	542,976	-	70,711,912		71,254,888	-
2211311 Contracted Technical Services	172,400	-			172,400	-
2211320 Temporary Committee Expenses	-	-			-	-
2211328 Counselling Services	6,637,850	-			6,637,850	-
2220101 Maintenance Expenses - Motor Vehicles	60,107,388	-			60,107,388	-
2220105 Routine Maintenance - Vehicles	-	-			-	-
2220201 Maintenance of Plant Machinery and Equipment (including lifts)	702,192	-			702,192	-
2220202 Maintenance of Office Furniture and Equipment	945,964	-			945,964	-
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,724,924	-			2,724,924	-
2220209 Minor Alterations to Buildings and Civil Works	2,207,738	-			2,207,738	-
2220210 Maintenance of Computers Software and Networks	1,181,148	-			1,181,148	-
2510108 Board of Governors Maintained Schools	85,363,199,783	-			85,363,199,783	-
2630101 Current Grants to Semi-Autonomous Government Agencies	17,519,798,553	-			17,519,798,553	-
2630103 Boarding Expenses Low Cost Boarding Primary Schools	400,000,000	-			400,000,000	-
2630201 Capital Grants to Semi-Autonomous Government Agencies	2,063,358,035	-			2,063,358,035	-
2640101 Scholarships and other Educational Benefits - Secondary Education	-	-			-	-
2640104 Scholarships and other Educational Benefits -- Primary Education	13,000,000	-			13,000,000	-
2640405 Grant to Scouts and Girl Guides Association	106,200,000	-			106,200,000	-
2640503 Other Capital Grants and Trans	15,495,710,459	-			15,495,710,459	-
2649999 Scholarships and Other Educ. -	4,500,000	-			4,500,000	-

2710102 Gratuity - Civil Servants	5,400,000	-		5,400,000	-
3110701 Purchase of Motor Vehicles	532,921,550	-	532,921,550	-	-
<b>PPE-Motor Vehicles</b>			<b>532,921,550</b>	<b>532,921,550</b>	
<b>Accumulated depreciation-Motor vehicles</b>		-	124,903,488		124,903,488
3111002 Purchase of Computers Printers and other IT Equipment	70,000,000	-	70,000,000	-	-
<b>PPE-Computers</b>			<b>299,275,764</b>	<b>299,275,764</b>	
<b>Accumulated depreciation-Computers</b>		-	166,131,269		166,131,269
<b>Depreciation expense</b>			<b>124,760,734</b>	<b>124,760,734</b>	
3111106 Purchase of Fire fighting Vehicles and Equipment	-	-		-	-
3111109 Purchase of Educational Aids and Related Equipment	-	-		-	-
3111100 Purchase of Specialised Plant Equipment and Machinery	-	-		-	-
3520301 Sale of Capital Goods	-	31,911,356		-	31,911,356
3520304 Sale of Goods and Fees for Services	-	2,041,997,184		-	2,041,997,184
5120202 Borrowing from International Organizations	-	252,189,220		-	252,189,220
6510217 01-010-E438-JAPANESE N-PROJE	-	-		-	-
6510200 01-010-E418-UNICEF PROGRAMME-M	-	-		-	-
6510310 SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT	772,162	-		772,162	-
6510323 KENYA COVID 19 EMERGENCY RESPONSE PROJECT ACCOUNT	-	-		-	-
6510342 Primary Education Equity Grant D991 KE	67,264,676	-		67,264,676	-
6510343 Primary Education Equity DLI CR7067 KE	670,330,192	-		670,330,192	-
6510362 SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT DLI	128,702,458	-		128,702,458	-
6510365 SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT AF IPF	141,952,500	-		141,952,500	-
6530101 Ministry HQ Recurrent Bank A/C	137,864,127	-		137,864,127	-
6540101 Ministry HQ Development Bank A	50,809	-		50,809	-
6541147 Development of School Infrastrucure	6,098,840	-		6,098,840	-
6541148 SPORTS ARTS SOCIAL DEVELOPMENT FUND	314,000	-		314,000	-



7320012 Staff Welfare Associations	-	-			-	-
7320018 Salary Control Account	-	-			-	-
7320019 RTD Salary - held for officer	-	-			-	-
7320000 Other Liabilities	-	-			-	-
7320101 PAYE	-	-			-	-
7320102 NHIF	-	-			-	-
7320103 House Rent	-	-			-	-
7320106 NSSF	-	-			-	-
7320107 Co-operatives	-	-			-	-
7320108 Insurances	-	-			-	-
7320109 Hire Purchases	-	-			-	-
7320110 Court Attachments	-	-			-	-
7320111 WCPS	-	-			-	-
7320112 Staff Welfare Associations	-	-			-	-
7320113 HELB Deductions	-	-			-	-
7320114 Union Dues	-	-			-	-
7320115 Save As You Earn (SAYE)	-	-			-	-
7320116 Mortgages / Bank Loans	-	-			-	-
7320117 Govt. Liability Attachments	-	-			-	-
7320118 Provident Fund	-	-			-	-
7320119 RTD Salary - held for officer	-	-			-	-
7320120 Staff Contribution	-	-			-	-
7320121 Salary Overpayment Refunds	-	-			-	-
7320123 Civil Service Housing Fund	-	-			-	-
7320124 3% Commission on Deductions	-	-			-	-
7320125 Emergency Response Fund	-	-			-	-
7320126 Employee Contribution to PSSS	-	-			-	-
7320127 Housing Levy	-	-			-	-
7320199 Salary Control Account	-	-			-	-
7320100 Salary Deductions	-	-			-	-
7320201 Contractors Retention Money	-	440,500,150			-	440,500,150
7320208 Public Procurement Capacity Building Levy	-	-			-	-
7340101 Withholding Tax	-	-			-	-
<b>Accounts payable</b>	-	-			325,948,503	325,948,503

<b>Inventories</b>	-	-	-	-	-	-
7380101 General Withholding Tax	-	-	-	-	-	-
7380102 VAT Withholding	-	-	-	-	-	-
7380100	-	-	-	-	-	-
7380000 Withholding Taxes	-	-	-	-	-	-
7390101 Inventory AP Accrual	-	-	-	-	-	-
7390103 AP Liabilities	-	-	-	-	-	-
7399999 Cash Clearing A/c	-	-	-	-	-	-
7399900	-	-	-	-	-	-
9910101 Provision for Encumbrance	-	-	-	-	-	-
9910100 General Provisions	-	-	-	-	-	-
9910201 Exchequer Releases-Recurrent	-	131,056,553,483	-	-	-	115,624,948,632
9910201 Exchequer Releases- Development	-	-	-	-	-	15,431,604,851
9910209 Remittances to Exchequer Miscellaneous Revenue	2,468,932	-	-	-	2,468,932	-
9910200 Exchequer Provisions	-	-	-	-	-	-
9910000 Provisions	-	-	-	-	-	-
9999999 Consolidated Fund	-	-	-	-	-	-
	-	-	-	-	-	-
9990000 Opening Balance Reserves	-	3,087,920,016	167,189,463	-	-	2,920,730,553
<b>Total</b>	<b>137,034,055,202</b>	<b>137,034,055,202</b>	<b>1,237,150,014</b>	<b>1,237,150,014</b>	<b>137,483,848,999</b>	<b>137,483,848,999</b>

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

Prepared By:

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Reviewed By:

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Approved By:

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