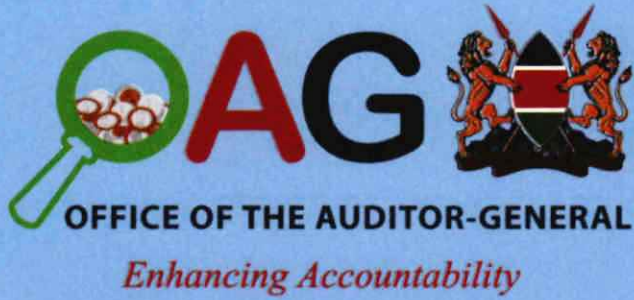


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR BASIC EDUCATION

FOR THE YEAR ENDED
30 JUNE, 2024

NATIONAL ASSEMBLY PAPERS LAID	
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MINISTRY OF EDUCATION
STATE DEPARTMENT FOR BASIC EDUCATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. Key Entity Information and Management

(a) Background information

The Ministry of Education mandate is derived from the Executive Order No. 1 of 2022(Revised), on the Organization of the Government of the Republic of Kenya which outlines the functions of the State Department for Basic Education. The sub-sector is mandated to provide Basic Early Childhood, Primary and Secondary Education, Teacher Education and Management, and Basic (Early Childhood, Primary and Secondary) Education Policy Management. The mandate is executed by the State Department and its Agencies, Teachers Training Colleges, schools and other stakeholders. It facilitates educational provisions of the Constitution of Kenya to the Kenyan people, guided by the Fourth Medium Term Plan 2023 - 2024, the National Education Sector Strategic Plan (NESSP) 2023 - 2027 in tandem with constitutional and legislative requirements of our country.

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 Cabinet Secretary is assisted by three Principal Secretaries for each of the three state departments.

The State Departments under Ministry of Education are outlined below;

- i. The State Department for Basic Education headed by Principal Secretary, Dr. Richard B. Kipsang, CBS.
- ii. The State Department for Technical Vocational Education and Training headed by Principal Secretary, Dr. Esther T. Muoria, PhD.
- iii. The State Department for University Education and Research is headed by Principal Secretary, Dr. Beatrice M. Inyangala, PhD.

Vision

An inclusive and equitable quality education, training and research.

Mission

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

Mandate

The department has the mandate to provide for children's right to free and compulsory basic education, including quality services, and to access education institutions and facilities for persons with disabilities, while addressing the demands of the Constitution of Kenya, Kenya Vision 2030, the BETA and the Sustainable Development Goals. In so doing, the ministry develops strategies to address internal efficiencies in the education system; improve financial management and accountability; and to make education in the country more inclusive, relevant and competitive regionally and internationally. In order to execute this mandate, the State Department is organised into administration and technical departments with specific functions in the delivery of education and training services under the following four programs (i) Primary education; (ii) Secondary education; (iii) Quality assurance & standards and (iv) General administration, planning & support services.

Core Values

Equity and Inclusivity-We are committed to provide equal opportunity to education, training and research for all eligible persons;

Transparency and Integrity-We are committed to delivering services in an honest, accountable and transparent manner;

Respect for human rights-We are committed to render services without any discrimination regardless of race, ethnic background, religion, gender and social status;

Teamwork-We are committed to embrace teamwork among internal team members and external stakeholders in delivery of service;

Innovation and creativity-We are committed to adoption of continuous creativity and innovation decision making and service delivery;

Professionalism- We are committed to the highest professional standards and ethics in

decision making and service delivery.

The Executive Order No. 1 of 2023(Revised), assigned the following functions to the Department: -.

The Mandate of State Department for Basic Education is to:

1. Basic (Early Childhood, Primary, Junior, Secondary Education and Teacher Training) Education Policy Management;
2. Primary and Secondary Education Institutions Management;
3. School Administration and Programmes;
4. Registration of Basic Education and Training Institutions;
5. Administration of Early Childhood and Pre-Primary Education, Standards and Norms;
6. Management of Education Standards;
7. Management of National Examinations and Certification;
8. Curriculum Development;
9. Quality Assurance in Education;
10. Special Needs Education Management;
11. Representation of Kenya in Africa UNESCO; and
12. Teacher Education, Training and Adult Education.

(b) Key Management

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

- i) 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, heads the Ministry.
- ii) 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.

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- iii) 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.

(c) Fiduciary Management

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

No.	Designation	Name
1	Cabinet Secretary, Ministry of Education	Hon. Ezekiel Machogu Ombaki, EBS
2	Principal Secretary, State Department for Basic Education	Dr. Richard B. Kipsang, CBS
3	Director General of Education	Dr. Elyas Abdi, OGW
4	Secretary, Administration	Florence Amoit
5	Head, Directorate of Primary Education	Stephen Barongo
6	Head, Directorate of Secondary Education	William Sugut
7	Head, Directorate of Junior Secondary Education	Hassan Duale
8	Head, Directorate of Economic Planning	Ichwara Masini
9	Senior Chief Finance Officer	Martin Wekesa Khaoya
10	Head, Directorate of School Audit Services	Victoria G. Angwenyi
11	Head, Directorate of Policy, Partnerships & EAC	Bartholomew Lumbasi
12	Head, Directorate of Human Resource Mngt & Dev.	Agnes Muthuo
13	Head, Directorate of Adult and Continuing Education	Samwel Mugambi
14	Head, Directorate of Teacher Education and ECDE	Yussuf Karayu
15	Head, Directorate of Quality Assurance and Standards	Everyline Owoko
16	Head, Directorate of Special Needs Education	Fredrick Haga
17	Head, Directorate of Project Coordination and Delivery	Elijah Mungai
18	National KPEEL Coordinator	Martha Ekirapa
19	National SEQIP Coordinator	Jane Mbugua
20	Head of Accounts Unit	CPA E. Mukira Gichigo
21	Head, Supply Chain Management Services	Dr. Hilda Kaaria
22	Head, ICT	Barnabas Sang
23	Head, Directorate of Field Coordination and Curricular Services	Nelson Sifuna
24	Head, Directorate of Public Communications	Kennedy Buhere
25	Head, Internal Audit Unit	Serah Luttah
26	Head, Directorate of Records Management	Henry Ong'awa

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

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 advise 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

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 advice 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.

(e) Entity Headquarters

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

Entity Contacts

Telephone: (254) -020-3318581
E-mail: psbasic@education.go.ke
Website: www.education.go.ke

(f) Entity Bankers (all banks)

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. Statement of Governance



4. Statement by the Cabinet Secretary

Education is the cornerstone of societal progress, a catalyst for individual growth, and the foundation upon which the aspirations of nations are built. Since independence the government has prioritised investment in education so as to develop the requisite human capital to spur economic growth

The Ministry of Education (MoE) comprises: The State Department of Basic Education; the state Department for Technical, Vocational Education and Training; State Department for Higher Education and Research; 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 2023/24 the Ministry implemented 8 programmes including Primary Education; Secondary Education; Quality Assurance and Standards; University Education, Technical 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 social-economic development as envisaged in the Vision 2030, the Bottom-up Economic Transformation Agenda (BETA) and other international commitments. To this end, the government spent Ksh.628B in education and training for the FY2023/24, which is over 20 percent of the national budget.

Reforming the sector's programmes in line with national aspiration requires more investments to enhance access and inclusivity as well as improve quality and relevance and ensure that the Education system promotes innovativeness and lifelong learning. In pursuit of the above the government has put in place measures to increase access, equity, quality and relevance of education in the country.

The Reforms also take cognizance of the recommendations from the Presidential Working Party on Education Reforms Report which outlines key measures to reform the education sector in the country to ensure seamless and 100 per cent transition from the 8-4-4 to the 2-6-3-3-3 system of education.

This includes: developing a Curriculum Reforms Coordination Framework; designing the curriculum and support materials; developing occupational standards and support materials; designing course content and outline; advocacy on curriculum and assessment reforms; reviewing the Competency Based Assessment Framework from the exam-based system of academic progression to alternative entry criteria; capacity building of CBC implementers and stakeholders; and developing measures to ensure tertiary institutions and universities deliver on CBC

In line with the PWPER report recommendations, the Ministry is also reviewing the legal framework guiding the education sector. Amendment of Education Act, 2013 led to increased capitation funds for public primary schools and Free Day Secondary Education. Also there was increased capitation to Special Needs Education Institutions to cater for an increased number of the physically challenged students in the country. There was increased retention in schools especially in Arid and Semi-Arid areas (ASAL), through effective implementation of school feeding programmes, provision of sanitary towels to vulnerable girls, and construction of low cost boarding schools in marginal areas among others.

The government also achieved a ratio of 1:1 in the distribution of text books to public primary and secondary schools across the country, thus limiting budgetary constraints to the parents and guardians. The burden of budgetary constraints has further been reduced by the Ministry's deliberate approach to cap annual fees charged by different categories of public schools across the country.

The MOE is implementing the Kenya Education Management Information System (KEMIS) to replace National Education Management Information System (NEMIS); the objective will be to provide authentic data for education planning, management and decision making across the whole spectrum of from pre-primary, Junior School, Senior School, Tertiary and University. MOE in collaboration with the Ministry of Interior and National Administration targets to

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integrate registration of births and to capture students in tertiary and vocational institutions as well as school-age learners who are out of school. The System will provide a unique identifier for every child from birth. It will entail upgrading of systems to increase its capabilities and introduction of additional modules.

The integrity of the Kenya Certificate of Primary Education (KCPE) and Kenya Certificate of Secondary Education (KCSE) national examinations by instituting secure initiatives in the administration and monitoring of the examinations through a multi-agency approach. This was done by investing in modern technology in the marking of the examinations, which has reduced the waiting period for results from two (2) months to two (2) weeks for KCPE and from three (3) to one (1) month for KCSE.

The government implemented a hybrid approach towards disseminating Education materials and content through KICD by introducing Kenya Education Cloud alongside the existing normal physical approach. It 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.

They successfully implemented a scholarship programme for bright, but needy students seeking to pursue Secondary Education, but whose guardians are unable to afford the Secondary school fees. This has further promoted the access and opened up opportunities for students whose dreams for a better future would otherwise have been cut short.

Lastly, the Government successfully implemented and rolled out the Competence Based Curriculum (CBC). This has been achieved by successful preparation of teaching materials through Kenya Institute for Curriculum Development (KICD), re-training of teachers on CBC, and the construction of more classrooms in preparation for the first cohort of the CBC students who will join Grade 9 in 2024.

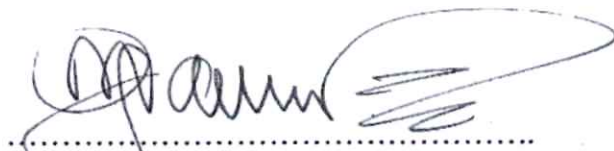
The implementation of CBC which started in 2017 has faced challenges of curriculum overload and overlaps; low parental engagement; low attainment of learning outcomes; inadequate infrastructure and learning materials; and inconsistencies and ambiguities in law causing

conflicts. Other challenges include inadequacy of teacher capacity; underfunding; and failure to fully address factors that exclude some categories of learners like the marginalized groups, learners with special needs and adult and continuing education. Similarly, challenges of governance, funding and relevance of academic programmes have been experienced at the Tertiary level. It is against this backdrop that Kenya has continuously made great investments in the education sector.

Way forward

- a) The government is committed to construct 16,000 classrooms in the current financial year to alleviate the current shortage.

- b) The government is committed to employ 116,000 teachers during the MTP IV (2023-2027) period and to continue retooling and capacity building them. Already 46,000 teachers have been employed and posted both on a permanent and temporary basis.



Julius Migos Ogamba, EBS
CABINET SECRETARY
MINISTRY OF EDUCATION

5. Statement by the Principal Secretary

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. During the FY 2023/24 the State Department of 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 Ministry achieved 99.1% transition from primary to junior secondary by implementing a number of initiatives. It continued implementing the Free Primary Education programme by providing capital grants to 8,300,000 pupils in public primary schools. It also supports grants to 131,739 learners in 480 Low cost Boarding schools.

The Ministry also enrolled 150,144 SNE learners and was able to provide top-up capitation grants of Ksh 455 million to the learners.

Under ICT integration in primary schools, the department recruited and posted 1,000 ICT to support the Digital Literacy Programme (DLP).

The Secondary Education Program comprises 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.

Under the FDSE programme, the Ministry disbursed capitation grants to 3,691,400 students. The Ministry also provided free medical cover to 3,691,400 students under the NHIF Edu-Afya cover. It also offered Elimu scholarship to 14,426 needy students. The ministry also undertook

infrastructure improvement in secondary schools by constructing 1,238 classrooms, 130 Science laboratories and 475 Wash facilities under the World Bank funded KPEEL projects.

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.

To enhance governance and accountability in education, the ministry institutionalised Quality Assurance Standards in all levels of education by training 200 QASOs and digitising International Board of Quality Assurance tools.

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 Department; 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.

Program	Strategic Objective	Outcome	Indicator	Targets	Performance	Comments
Primary Education Program	To enhance access and equity of primary education.	Increased enrolment and improved inclusivity in primary education	% increase Enrolment	100%	In FY 2023/24 the primary education GER moved from 106.3 % to 109.2%.	Multi-disciplinary Government committee established to mop-up the drop outs and Implementation of the re-entry policy .
		Enhance access, inclusion and retention of learners in public primary schools	Number of learners benefitting from the Schools Meals Programme	2.5 millions	In the FY 2023/24 the Ministry provided Hot day Meals to 2.6 Million learners in ASAL.	Improving access to education for marginalized learners in ASALs
	To enhance access and equity of education.	Increased enrolment of Learners with Special Needs and Disabilities	Number of learners with Special Needs and disabilities enrolled	40,000	The Ministry enrolled 43,266 SNE learners in Public Primary Schools, including Junior Schools and Pre Vocational	This reflects a strong commitment to an inclusive learning environment.

Program	Strategic Objective	Outcome	Indicator	Targets	Performance	Comments
					institutions to	
Secondary Education Program	To enhance access and equity of secondary education.	Increased enrolment and improved inclusivity in secondary education	% increase in Enrolment in Secondary Education Program	100%	In FY 2023/24 the secondary education enrolment improved from 85.3 % to 89.9%.	This is attributed to the FDSE programme
Quality Assurance and Standards	To develop, maintain and enhance education quality standards	Improved quality and relevance of primary and secondary education	% improvement in learning outcomes	1:1	During the FY 2023/24 the ratio of learners and textbook distribution is 1:1 that covers 95% of the schools.	To enhance governance & accountability.
		Improved Pupil-Teacher ratio at basic education level	Ratio of Pupil-Teacher at basic education level	40:1	During the period under review the Pupil-Teacher ratio at basic education level improved from 42:1 to 39.1.	This meets the UNESCO international standards for better educational outcomes.

1. Emerging Issues

1. Implementation of Curriculum Reforms

Education Curriculum reforms have necessitated re-organization of educational levels and introduced new pathways. These calls change in structures, development of relevant standards and guidelines, retooling of teachers which require substantial investments in education and training. Other forms of learning such as online learning and home schooling required additional investments in education and training. This will ensure effective implementation of the curriculum reforms.

2. Assessment Reforms

They require assessment to be conducted at various levels of the education system to identify gaps and enable making of informed policy decisions. There will be School Based Assessments (SBAs) and national assessments at various terminal levels within the education structure. They also require effective modalities to assess all learners with special needs and disabilities. An appropriate criterion is needed to place learners in pathways at the Senior School (SS) level. This calls for additional investment in the subsector.

3. ICT Integration in Teaching, Learning and Management

ICTs play an integral role in the delivery of quality education. The conventional face-to-face classroom instruction has changed to e-learning, where teaching is undertaken remotely on digital platforms. Equally, management of education is being done more using the various ICT tools. The Governments must therefore focus on how to leverage ICTs to ensure learning takes place “anywhere, anytime”. Also, the competency-based curriculum heavily relies on ICTs for provision of the much needed 21st century competencies.

4. Mental Health

The Subsector has experienced cases relating to mental health among learners and staff in basic education institutions. The effects of COVID-19 on schooling calendar and the social economic burden have affected learners' mental wellbeing.

5. Artificial Intelligence

In the rapidly changing world of today, automation/ artificial intelligence will have a far-reaching impact on the global workforce displacing millions of workers. It is estimated that 50% of current work activities are technically automatable by adapting currently demonstrated technologies. It is also estimated that 6 out of 10 current occupations have more than 30% of activities that are technically automatable. It is therefore important that learners gain useful skills in the area of coding, robotics, and artificial intelligence in general.

2. Risk Management Strategies.

- 1. Changes in Government Policies:** To mitigate the risk of shifts in government priorities affecting strategic plan implementation, establish proactive communication and advocacy channels with policymakers. Continuously monitor policy changes and adjust resource allocation plans accordingly, ensuring flexibility in programme designs to accommodate shifting government priorities without significantly disrupting educational goals.
- 2. Inadequate Funding:** Secure multi-year funding commitments where possible to stabilize resources. Engage in proactive budgeting and financial planning, including contingency planning to manage potential budget cuts or inflationary pressures. Diversify funding sources by exploring partnerships with donors, private sector, and international organizations to supplement government funding.
- 3. Political Interference in Project Implementation:** Establish clear, transparent criteria for project selection and implementation, ensuring that educational priorities guide decision-making. Build strong stakeholder engagement mechanisms to manage political expectations while aligning projects with the Ministry's strategic goals. Document and communicate the impact of political interference on project outcomes to deter future disruptions.
- 4. Inadequate Human Capital:** Develop a robust succession planning strategy to address the potential human capital gap due to retirements. Prioritize investment in capacity-building and professional development for younger staff. Advocate for the lifting of hiring freezes and secure targeted recruitment to fill critical gaps in education

management roles. Leverage partnerships with educational institutions to build a pipeline of qualified talent.

5. **Emerging Technology:** Implement a technology assessment framework that evaluates both current and future technology trends to avoid investing in obsolete hardware or software. Establish a continuous monitoring system for technological advancements and encourage flexible adoption policies. Create guidelines for responsible and ethical use of technology, particularly in managing the impact of social media on learners' well-being.
6. **Litigation:** Develop a legal risk management strategy by strengthening compliance with regulations, policies, and contractual obligations. Engage in early consultation with stakeholders and legal experts to identify potential areas of conflict. Enhance public communication and transparency to prevent misunderstandings and minimize the likelihood of litigation.
7. **Disasters:** Incorporate disaster risk management into the strategic plan, focusing on prevention, mitigation, and preparedness. Develop contingency plans and disaster recovery protocols for natural and man-made catastrophes. Conduct regular risk assessments to identify potential threats and engage in capacity-building for staff to ensure quick and effective response to disasters.
8. **External Influence:** Establish clear frameworks for managing external partnerships, ensuring that external inputs align with national education priorities. Conduct regular reviews of partnerships and project funding arrangements to avoid disruptions in work plans. Safeguard intellectual property through clear contracts and agreements, and ensure external projects do not divert resources away from core educational goals.

3. Implementation Challenges and Recommendations

1. Infrastructure improvement

There is a need to increase investments for expansion, upgrading, rehabilitation and equipping of existing institutions across the learning and research spectrum. This should be based on objective criteria and priorities to cater for the increased enrolment while enhancing inclusive education and training as well as research infrastructure (RI). The sector will prioritize near completion projects before embarking on new ones.

2. Review of Capitation guidelines for all levels of education

The government is developing Policy Guidelines on the provision of a capitation grant for mainstreaming pre-primary education to ensure seamless transition into formal schooling. In addition, the conditional grant to county governments for development of youth polytechnics/VTCs and capitation to trainees should be sustained and enhanced. The sector will also review the current funding model to ensure that optimum support to the niche areas in institutions is undertaken as well as the harmonization of the legal, policy and regulatory framework for the sector.

3. Staffing and Training

The sector is recruiting adequate staff to deliver Education mandates across all levels of the subsector. This will include adequate staffing at the zonal, sub-county, county and headquarters including SAGAs to deliver services across all levels of education. In addition, there will be a need to facilitate and continuously build the capacity of the existing sub-sector staff for efficient delivery of services

4. ICT Integration in Education and Training

The Sector in collaboration with the relevant State agencies shall facilitate ICT infrastructure, internet connectivity and training of personnel in institutions of learning and education offices. facilitate e-learning, live-streaming of lessons in the basic education institutions as a means to mitigate the challenge teacher shortage. This will require additional resources to procure the requisite equipment and infrastructure to enable the achievement of integrating ICT in teaching and learning. In this regard, there is a need to enhance security, safety and ethical use of ICT in education and training as provided in the ICT in Education and Training Policy. There is also a need for enhanced and up-scaling of local digital learning resources and building the capacity of institutional managers, teachers/trainers, learners and field officers on ICT in education and training. This should include building capacity for support and maintenance of ICTs at the institutional levels.

5. Climate Change

The sector recommends establishment of structures to implement Education for Sustainable Development (ESD) and climate change Programs. This will provide for mentorship on ESD and training education managers on climate change, food production in institutions of learning, and documentation of success stories.

6. Sector Governance

Enhance coordination of capacity building programmes of education managers in the sector on governance, risk management, controls, accountability, and project implementation/contracts management to optimize utilisation of public resources. Monitoring and stakeholders' feedback mechanisms will be critical for enhanced service delivery. There is a need to domesticate the National Monitoring and Evaluation Policy to ensure sound tracking, monitoring and evaluation programmes in the sector.

7. Maintenance of Education Standards, Quality Assurance and Audit

The Sector is comprehensively reviewing the National Education Quality Assurance and Standards Framework (NEQASF) as recommended by the Presidential Working Party on Education Report (PWPER). The 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. Further, there is a need to establish a strong institutional based quality assurance and standards mechanism as well as retooling field officers and institutional administrators to lead in the internal quality assurance function. More staff need to be recruited. School auditors need to be trained on modern audit techniques. To increase efficiency audit functions need to be automated.

8. *Junior School (JS) and Senior School (SS)*

The Sector is developing a framework for collaboration with the Teacher Training Institutions (Universities, TTCS and TVETS) in order to review the training needs for teachers entering the teaching profession and align content in compliance with the on-going CBC reforms. Further, there shall be a need for intensified retooling of teachers in the service through enhanced Teacher Professional Capacity Development (TPCD) to address their professional gaps in Technology, Pedagogy, and Content Knowledge (TPACK).



.....
Dr. Richard B. Kipsang
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR BASIC EDUCATION

MINISTRY OF EDUCATION

State Department for Basic Education

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

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

The Ministry of Education is implementing the National Education Sector Strategic Plan (NESSP) 2023-2027. Which outlines the roadmap that will guide towards a future where education is not just a right but a transformative force that empowers and enriches. The provision of quality education and training to all Kenyans is fundamental to GoK's overall strategy for socio-economic development.

NESSP, 2023-2027 is premised on access and participation, inclusivity, equity, quality and relevance, governance and accountability as well as cross cutting, pertinent and contemporary issues and values. It outlines our commitment to addressing the challenges in our education sector and seizing the opportunities that lie ahead. This NESSP gives effect to the policy and legislative frameworks developed to actualize the Medium-Term Plan IV.

In implementing the NESSP, 2023-2027 the Annual Work Plan and Budget (AWP&B) is a critical tool that outlines specific tasks, activities, and projects to be executed annually to achieve strategic objectives. AWP&B also allocate resources (finances and manpower) to ensure that planned initiatives are carried out effectively. The performance of the State Department is monitored by the Public Service Performance Management Department through the annual performance contracting. This is aimed at improving efficiency and effectiveness in the management of the public service. Ministry of Education targets in the Performance contract documents are derived from NESSP 2023-2027 which ensure that the plan is aligned and mainstreamed to the annual performance contract.

Strategic Objectives

To improve enrolment, retention and transition in education and training

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

Progress on the attainment of Strategic Objectives through Performance Contracting

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

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
1066001500 Directorate of Basic Education	Public primary school enrolment	Number of learners in public primary schools	6,900,000	6,047,112	-852,888	Transition of learners to grade 7
		Number of learners in LCB primary schools supported with capitation	144,574	144,845	271	Revised disbursement criteria, per child as opposed to per no. Of NTS & learners
1066100100 School Infrastructure in North Nyamira/ Borabu	Infrastructure and equipment for public primary schools	% Completion of civil works for identified projects in 25 primary schools	21	0	-21	Contracts signed and sites handed over to contractors
1066101500 Primary Schools infrastructure Improvement	Infrastructure and equipment for public primary schools	Number of new classrooms constructed	235	0	-235	Grants schedules approved, awaiting exchequer
		Number of schools with renovated infrastructures	493	0	-493	Grants schedules approved, awaiting exchequer
		Number of administration blocks constructed in public primary schools	10	0	-10	Grants schedules approved, awaiting exchequer
1066105200 Kenya Primary Education Equity in Learning	Primary school improvement services	Number of primary schools completing priority areas in their SIPs	5,421	5,421	0	Target achieved

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Program		Number of targeted schools receiving School-based Grants	5,421	5,421	0	Target achieved
Sub Programme: 0501020 Special Needs Education						
1066001900 Kenya Institute of Special Education - KISE	Special Needs Education (SNE) Services	Number of persons with special needs and disabilities assessed.	1,700	8570	-6870	Outreach programs enhanced the data.
		Number of SNE personnel trained	3,750	1210	-2540	The target not reached as less SNE personnel came out
		Number of persons with special needs and disabilities rehabilitated	3,405	10885	7480	Outreached the target as more people were reached
1066004000 Kenya Institute of Blind	Special Needs Education (SNE) Services	Number of books transcribed into braille	5,000	49,304	-44304	More books were transcribed
		Number of newly blinded persons rehabilitated	12	63	-51	More people were rehabilitated
		Number of braille transcribers trained	3	12	-9	More trained as the need increased
1066005200 Education Assessment and Resource Centre (EARC)	Education Assessment Resource Centres (EARCs) refurbished and upgraded	Number of EARCs rehabilitated and upgraded	10	0	-10	Awaiting approval and funding.
1066105500 Assembly of Assistive Devices - KISE	Special Needs Education (SNE) Services	% completion of assistive devices facility	1	10	-9	Project is at the foundation stage
Sub Programme: 0501050 Primary Teachers Training and In-servicing						
1066001700 Primary Teachers Training Colleges	Primary teacher training services	Number of Teacher Trainees enrolled in public TTCs	28,000	24,328	3,672	Inadequate funds for the planned infrastructural expansion

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
1066101800 Construction of New TTCs	Primary teacher training services	Number of Teacher Training Colleges rehabilitated	21	21	0	The construction is yet to be completed
1066101900 Rehabilitation of Old TTCs	Primary teacher training services	Number of Teacher Training colleges rehabilitated	13	13	0	The rehabilitation is on-going
Sub Programme: 0501060 Alternative Basic Adult & Continuing Education						
1066002700 Directorate of Adult and Continuing Education	Enrolment in ACE Centres	Number of learners enrolled in ACE Centres	5,000	4,129	-871	The decline was due to the retirement of adult education instructors without replacement leading to closure of adult education centres.
Sub Programme: 0501090 ICT Capacity Development						
1066104400 Construction of Computer Labs to Support Digital Literacy Programme	ICT integration services	Number of DLP -ICT Interns recruited	1000	1000	0	Target achieved
		Number of smart classrooms in public primary schools for DLP established	188	0	-188	Budget cuts
Programme: 0502000 Secondary Education Outcome: Improved access, equity, quality and relevance in secondary education Sub Programme: 0502020 Free Day Secondary Education						
1066002500 Secondary and Tertiary Education Headquarters Administrative	Enrolment in Public Schools	Number of students enrolled in Public Secondary Schools	4,253,155	4,229,646	23, 509	The variation was due to lower transition rate than was expected.

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Services		Number of learners in Junior Secondary	1,056,089	1,038,664	17,425	The variation was due to low transition rate than was expected.
1066102400 Secondary Infrastructure Improvement	Infrastructure and equipment for secondary schools	Number of classrooms in public schools	1050	1,530	480	Some of the classrooms captured within the financial year were funded in 2022/23 financial year but had not been completed.
		Number of laboratories in public Secondary Schools	187	195	7	Some of the laboratories captured within the financial year were funded in 2022/23 financial year but had not been completed.
		Number of Laboratory apparatus supplied	800	41,083	-40,283	More orders received
		Number of Mobile laboratories supplied	15	118	-103	More orders received
		Number of Integrated Science Kits for Grade 7 supplied	30	178	-148	More orders received
		Number of Primary Science Kits for Grade 1-6 supplied	60	500	-440	More orders received
		Number of new laboratories installed	1	1	0	More orders received
		1066103900 Kenya Secondary Education Quality Improvement	Student financing services	Number of learners provided with Elimu scholarships	17,960	17,800

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Project						quarter of FY2023/2024 and for 8,900 beneficiaries for the 3 rd & 4 th quarter of FY 2023/2024. The variance is for learners who have dropped.
1066105100 Promotion of Youth Employment thro' Scholarships Ph 2-Wings to Fly IV	Student financing services	Number of Learners provided - with Elimu scholarships	400	525	125	The variance are learners who were identified from the savings of the previous phases of the Wings to Fly under the KFW.
1066105300 Junior Secondary School Infrastructure Improvement - BETA	Infrastructure for Junior Secondary Schools	Number of new classrooms JSS/CBC	0	0	0	Not funded
		Number of integrated resource centre/laboratories	0	0	0	Not funded
Sub Programme: 0502030 Secondary Teachers Education Services						
1066102800 Establishment of Lugari Diploma Teachers Training College	Lugari Diploma Teachers Training College	% of completion	35	62	27	The completion date of the project is Sep 2024
1066102900 Establishment of Kibabii Diploma Teachers Training College	Kibabii Diploma Teachers Training College	% of completion	100	50	50	2 nd and 3 rd floors not yet due to inadequate funds
1066103000	Moiben Diploma	Teachers % of completion	100	80	20	Construction work

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Establishment of Moiben Science Diploma Teachers Training College	Training					on-going
1066103100 Infrastructure Improvement-Kagumo Diploma Teachers Training College	Kagumo Diploma Teachers Training College	% of completion	100	50	50	Inadequate funds to complete the construction
Sub Programme: 0502040 Secondary Teachers In-Service						
1066002100 Kenya Education Management Institute	Capacity building services	Number of education managers trained on governance, financial management and Integration of ICT in curriculum delivery and institutional management	150	2751	+2601	Target was positively achieved.
		Number of finance officers of learning institutions trained on financial management	5,000	747	-4253	Target not achieved due to lack of resources to finance the training programme
1066002300 Institute for Capacity Development of Teachers in Africa	Capacity building services	Number of secondary teachers trained on STEM	10,000	17,723	-7,723	Target achieved by use of the cascade model approach.
Programme: 0503000 Quality Assurance and Standards Outcome: Improved education quality and standards Sub Programme: 0503030 Co-Curriculum Activities						
1066002000 Directorate of Quality	Quality assurance and standards services	Number of education managers / ToTs trained on NEQASF	200	290	90	Target was achieved

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Assurance and Standards		Number of institutions assessed for quality and standards	2000	21000	19000	Support from partners especially KESSHA and KEPSHA and the AIE allocated for quality assurance in the third quarter
		Number of teachers and education officers trained on IBQA	0	0	0	Development and roll out of IBQA was put on hold as advised by PS awaiting conclusion of review of various laws.
	Curriculum development services Examinations, assessment and certification services	No. Of curriculum designs for Grade 10 to 12 developed	78	126	48	The target was achieved with additional support from SEQIP and KPEEL project
		No. of electronic and non-electronic curriculum support materials provided	600	605	5	The target was achieved with additional support from KPEEL project
		No. of digital items curated	50	87	37	The target was achieved with additional support from KPEEL project
		No. of Curriculum Support Materials for Learners in Special Needs developed	72	89	17	The target was achieved with additional support from SEQIP

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
		No. of curriculum designs for Grade 1-9 rationalized	107	120	13	The target was achieved with additional support from SEQIP
	Curriculum development services Examinations, assessment and certification services	No. of learners assessed at Grade 3: KEYA	1,306,437	1,333,471	27,034	The increment is as result of increase of assessment centres and also campaign that was done to sensitize school to register all learners at Grade 3.
		No. of learners assessed at Grade 6: KPSEA	1,283,339	1,245,473	-37,866	Some school failed to register learners as expected and a few others registered the candidates twice. When the data was validated, the duplication was removed.
		No. of candidates examined: KCPE	1,415,642	1,416,031	389	This was the last KCPE and a few learners emerged during the conduct of the examination hence the increase.
		No. of candidates examined: KCSE	903,304	903,138	-166	This is as a result of some candidates being absent during the examination.

Programme: 0508000 General Administration, Planning and Support Services

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Variance	Remarks
Outcome: Enhanced accountability, efficiency and effectiveness in service delivery						
Sub Programme: 0508010 Headquarters Administrative Services						
1066000600 Kenya National Commission for UNESCO & Commonwealth London Office	Capacity building services	Number of education officers sensitized on peace GCED and ESD, SDG 4 and CESA 2016-25	3	64	61	More were sensitized
		Number of ECDE and SNE teachers' capacity built on ICT integration	60	65	5	Target achieved
1066000800 School Audit Unit	School Audit services	Number of schools' final accounts audited	20,000	26,071	6,071	DSAS achieved its FY 2023 2024 targets
1066004100 Financial Management Services	Financial services	Number of vote book expenditure reports produced	12	12	0	Target achieved
		Number of quarterly expenditure reports prepared	4	4	0	Target achieved
1066004900 National Council for Nomadic Education in Kenya (NACONEK)	Enrolment and retentions in public Low Cost Boarding Schools	Number of learners enrolled	144,574	144,845	-271	Target surpassed
1066007700 Directorate of Special Needs Education	Special Needs Education Services	Number of monitoring and evaluation reports of special needs education prepared	4	2	2	Insufficient funds limited the monitoring and evaluation activities
1066103800 Construct County Directors of Education & District Education Offices	Education field offices	Number of field offices constructed	10	0	10	The project was not funded in the FY 23/24 although it was in the initial printed estimates

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7. Management Discussion and Analysis

A report on the operational and financial performance of the organisation for the last three to five year period,

Table of Financial performance

Financial Year	Budget	Approved Budget	Expenditure for the year	Utilisation rate
		Kshs.	Kshs.	
2023/24	Recurrent	134,726,974,508	129,383,350,125	96%
	Development	20,631,068,228	17,251,051,209	84%
2022/23	Recurrent	110,600,206,354	108,646,716,747	98 %
	Development	24,221,770,957	17,117,291,118	71 %
2021/22	Recurrent	93,259,275,123	92,447,979,235	99 %
	Development	14,099,945,379	10,468,809,756	74 %
2020/21	Recurrent	88,224,350,000	88,071,328,108	100 %
	Development	8,930,356,800	6,469,680,742	72 %

Remarks:

Over the period, the recurrent budget has increased from Kes. 88.2B to Kes. 134.7B, whereas the Development budget has moved from Kes. 8.9B to Kes 20.6 B. The utilization rate under the recurrent budget has slightly decreased, whereas it has increased under the development budget.

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Entity's key projects/investments decision implemented and/or on-going

S/ No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22			FY 2022/23			FY 2023/24				Remarks		
			GoK	Foreign	Start Date	Expected completion Date	Approved GoK	Approved Foreign	Cumulative Expenditure at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved GoK	Approved Foreign	Cumulative Expenditure at 30th June 2023	Completion stage as at 30th June 2023 (%)	Approved GoK	Approved Foreign		Cumulative Expenditure at 30th June 2024	Completion stage as at 30th June 2024 (%)
Ksh Million																			
1	School Infrastructure in North Nyamira / Borabu	1,650	150	1,500	01/07/ 2015	29/06/ 2023	2.00	-	4.00	0.24	100	0	0	4	0.24	424.0 0	8.70	0.52	On course
2	National Volunteers Program me	1,619	355	1,264	31/07/ 2014	30/06/ 2023	-	-	349.00	21.56	0	0	349	21.56	-	-	-	-	The project is not on- going.
3	Kenya Primary Education in Project (GPE) - Headqua rters	10,69 9	884	9,815	01/07/ 2015	29/12/ 2022	1,307 .00	-	9,209. 00	86.07	0	0	9,209	86.07	-	-	-	-	The project is no longer being implemen ted
4	GPE COVID- 19Learni ng Continui ty in Basic Education in Project	2,160	2,1 60	0	06/01/ 2020	31/12/ 2022	565.0 0	-	1,456. 00	67.41	0	-	1,456	67.41	-	-	-	-	The project is no longer being implemen ted
5	Primary Schools	4,200	4,2 00	-	30/07/ 2010	29/06/ 2025	393.0 0	0	2,253. 00	53.64	0	1,019 .00	1,288	30.67	-	-	-	-	Austerity measures

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S/No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2023	Completion stage as at 30th June 2023 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2024	Completion stage as at 30th June 2024 (%)	
	infrastructure improvement																	delayed project implementation.	
6	Provision of Locally Fabricated Desks for Primary Schools under ESP	2,700	2,700		01/06/2020	30/07/2023			900.00	33.33								The programme is no longer on-going.	
7	Construction & Equip the National Psycho-Education Assessment Centre	1,032	1,032		31/07/2015	29/06/2024			715.50	69.33								On going	
8	Construction of 10 New TTCs	1,500	1,500		01/08/2011	29/06/2025			1,087.50	72.50								Austerity measures	
9	Rehabilitation of 16 old TTCs	400	400		02/08/2010	29/06/2025			146.00	36.50								Austerity measures	
10	Refurbish	400	400		26/08/	29/06/			172.00	43.00								Austerity	

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S/No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2023	Completion stage as at 30th June 2023 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2024	Completion stage as at 30th June 2024 (%)	
	h MDTIs & Various Community Learning Resource Centres				2011	2024												measure delayed project implementation as planned.	
11	Upgrading of National Schools	5,700	5,700	-	30/07/2012	31/07/2025			135.00	135.00	1,901.00	33.35			135.00	2,036	35.72	The programme was not implemented during the reporting period.	
12	Secondary Infrastructure Improvement	15,559	15,559	-	25/07/2012	29/06/2025			4,177.00	4,177.00	12,067.00	77.56			2,210.00	19,685.00	126.50	On-going	
13	Provision of Locally Fabricated Desks for Secondary Schools	3,000	3,000		01/06/2020	30/07/2023			-	-	1,000.00	33.33			-	1,000	33.33	Not implemented in MTEF period.	

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S/ No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			Total Funding (A)	GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2023	Completion stage as at 30th June 2023(%)	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2024	
	under ESP																		
14	ICT integration in Secondary Schools	5,000	5,000	-	31/08/2009	28/06/2025		200.00	2,939.00	58.78		200.00	3,139	62.78	-	-	-	-	On going
15	Establishment of Lugari Diploma Teachers Training College	500	500	-	23/08/2015	24/06/2025		25.00	286.50	57.30		35.00	322	64.30	-	-	-	64.30	Austerity measures
16	Establishment of Kibabii Diploma Teachers Training College	1,588	1,588	-	31/08/2012	28/06/2025		50.00	1,214.00	76.45		65.00	1,279	80.54	-	-	-	80.54	Austerity measures
17	Establishment of Moiben Science Diploma Teachers Training College	894	894	-	30/07/2014	28/06/2022		-	297.00	33.22		-	-	-	-	-	-	80.00	Austerity measures
18	Infrastructure Improvement-	316	316	-	05/08/2013	27/06/2024		25.00	106.50	33.70		35.00	116	36.55	-	-	-	36.55	Austerity measures

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S/ No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			Total Funding (A)	GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2023	Completion stage as at 30th June 2023(%)	Approved Foreign	Approved GoK	Cumulative Exp as at 30th June 2024	
	Kagumo Diploma Teachers Training College																		
19	Human Capital Development– Capacity Building Teachers through Inset	1,200	1,200	-	05/08/2003	20/06/2025		25.00	846.50	70.54			847	70.54			P		on-going
20	Construction of Education Resource Centre at KICD-Phase I	1,433	1,433	-	01/04/2013	28/06/2025		100.00	1,260.00	87.93		300.00	1,335	93.16	-	-	1,355.00	93.16	
21	Construction of Mitihani House	4,670	4,670	-	30/09/1985	29/06/2023		500.00	2,818.75	60.36		-	2,819	60.36	-	-	2,819	60.36	
22	Establishment of County NEMIS centres	500	500	-	24/09/2015	28/06/2023		-	53.00	10.60			53	10.60	-	-	-	10.60	On-going.
23	Construct County Director	777	777	-	26/09/2012	28/06/2025		75.00	536.00	68.98		-	536	68.98	-	-	-	68.98	On going

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S/No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2022 (%)	Cumulative Expenditure at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2023	Completion stage as at 30th June 2023 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2024	
	of Education & District Education Offices																		
24	Kenya Secondary Education Quality Improvement Project (SEQIP)	20,000	-	20,000	30/09/2017	31/12/2023		3,700.00	6,968.60	34.84	8,300	13,887	69.43	-	2,700.00	16,760.00	83.80		On going
25	Construction of Computer Labs to support Digital Literacy Programme	15,000	15,000	-	01/07/2019	30/06/2025		110.00000	69,500.00	0.4633		80	0.53	-	-	-	0.53		programme did not receive funding for implementation
26	Procurement of Digital machine to print KCPE OMR Forms	300	300	-	01/07/2020	31/12/2023		50	50	17		100	33.33		80.00	137.80	50.40		on-going
27	ICT	148										96.00	64.86						on-going

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S/No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2023	Completion stage as at 30th June 2023 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2024	Completion stage as at 30th June 2024 (%)	
	Infrastructure to support competency based assessment																		
28	Promotion of Youth Employment through Scholarships Ph 2-Wings to Fly IV	700																	The project is on-going.
29	Wash Access and Utilization	54																	Lack of financing from the donor for implementation
30	Health and Life skills Education	40		10,211,640	01/07/2019	30/06/2025	6,000.00	0.0000	0.0000										Lack of financing from the donor for implementation
31	Kenya Primary Education Equity	20,000	1,000		2022	2026													The project implemented the

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S/ No	Project code & project title	Estimated Project Cost	Financing		Timeline		FY 2021/22				FY 2022/23				FY 2023/24				Remarks
			GoK	Foreign	Start Date	Expected completion Date	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2022 (%)	Completed stage as at 30th June 2022 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2023	Completed stage as at 30th June 2023 (%)	Approved Foreign	Approved GoK	Cumulative Expenditure at 30th June 2024	Completed stage as at 30th June 2024 (%)	
32	in Learning Program Construction of National Assistive Devices Production Unit	1,500	1,500	-	04/06/2023	30/06/2026	-	-	-	-	-	-	-	-	-	-	-	following: Construction of a production centre for	
	TOTAL FOR VOTE D1066 State Department for Early Learning & Education	127,406	74,885	10,244,219			1,874	9,863	48,705	15,934	8,308	61,604	12,695	5,810	53,476				

Future developments:

- The State Department intends to invest more on infrastructure development by constructing additional classrooms and integrated resource to accommodate Grade 9 learners
- The State Department intends to increase the number of learners under School Feeding Programme from the current 2,600,000 to 4,000,000 learners
- The State Department intends to provide capitation to all learners in Primary, Junior and Secondary schools at the rate of Kshs1,420, Kshs.15,402 and Kshs.22,244 respectively to all public school learners

8. Environmental and Sustainability Reporting

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.

Environmental performance/climate change/mitigation of natural disasters

The ministry of education has been participating in the growth of trees and fruits under the 15 billion trees initiative. It has set targets for the year where by every learner in basic education institutions is expected to grow four trees per year while adults are expected to grow thirty trees respectively.

Trees seedlings propagated and trees grown regional summaries as at October, 2024 is as tabulated in the table below.

REGION	SEEDLINGS PROPAGATED	READY SEEDLINGS	TREES TARGETED	TREES PLANTED
COAST	217,511	67,393	1,388,855	1,288,323
NORTH EASTERN	50,223	7,490	551,810	516,674
EASTERN	1,630,491	73,979	1,682,934	2,294,398
CENTRAL	2,051,455	518,288	4,365,347	6,593,393
RIFT-VALLEY	8,823,627	2,400,583	3,192,973	2,567,610
WESTERN	459,787	219,836	1,539,405	2,547,954
NYANZA	678,120	185,025	5,940,353	6,879,322
NAIROBI	55,736	19,364	323,963	462,835
TOTALS	13,966,950	3,491,958	18,985,640	23,150,509

This data is drawn from the NEMIS platform under the Elimu trees app. For mitigation of natural disasters, the ministry through has embraced Environmental education and awareness, green infrastructure in schools, resource efficiency, promoting digital learning, inclusive and equitable access, strengthening partnerships and funding, research and innovation, school feeding programs and disaster resilience and climate adaptation.

These programs are carried out in schools through the environmental clubs, wildlife clubs, 4k clubs among others.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements to be prepared in a form that complies with relevant accounting standards as prescribed by 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 entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the State Department for Basic Education accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department's financial statements give a true and fair view of the state of the entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Basic Education further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The State Department's financial statements were approved and signed by the Accounting Officer on 25th 8⁸⁸9 2024.



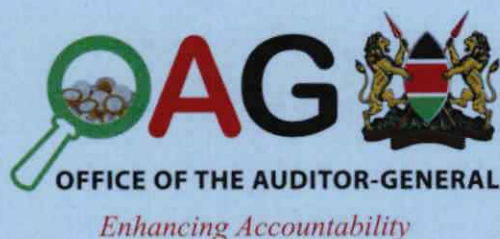
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Dr. Belio Kipsang
Principal Secretary



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

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; 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 financial statements of the State Department for Basic Education set out on pages 1 to 75, which comprise the statement of financial assets

and financial liabilities as at 30 June, 2024, and the statement of receipts and payments, 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 financial statements present fairly, in all material respects, the financial position of the State Department for Basic Education as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Imprests Balances

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 imprests of which Kshs39,891,065 had not been surrendered as at 30 November, 2024. Management did not provide evidence of measures being taken to recover or account for the long outstanding imprests and advances.

In the circumstances, the accuracy and completeness of imprests and advances balance of Kshs.310,391,696 could not be confirmed.

2. Unconfirmed Capitation for Free Primary Education, Junior Secondary School Education and Free Day Secondary Education

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) payments of Kshs.63,952,370,146 and Kshs.30,996,376,724 respectively. Further, the grants and transfers to other Government entities payment include an 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 students' enrolment in the National Education Management Information System (NEMIS). However, no documentary evidence was provided for audit to confirm the student enrollment data in NEMIS had been verified by the respective Sub-County Offices before disbursement of the funding.

In addition, the NEMIS as configured does not have a cutoffs 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.

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.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of 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

1. Budgetary Control and Performance

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.

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

2. Pending Accounts Payables

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 but 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.

My opinion is not modified in respect of these matters.

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 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 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.

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.

Unconfirmed Other Non-Financial Information

The strategic objectives of the State Department are to enhance equity in primary secondary education and to develop, maintain and enhance education quality standards. However, Management did not achieve the following set targets;

Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Missed Targets
Infrastructure and equipment for public primary schools	Completion of civil works for identified projects in 25 primary schools	21	0	21
Infrastructure and equipment for public primary schools	Number of new classrooms constructed	235	0	235
Infrastructure and equipment for public primary schools	Number of schools with renovated infrastructures	493	0	493
Infrastructure and equipment for public primary schools	Number of administration blocks constructed in public primary schools	10	0	10
Special Needs Education (SNE)	Number of SNE personnel trained	3,750	1,210	2,540

Key Output (KO)	Key Performance Indicators (KPIs)	Target	Actual	Missed Targets
Education Assessment Resource Centres (EARCs) refurbished and upgraded	Number of EARCs rehabilitated and upgraded	10	0	10
ICT integration services	Number of smart classrooms in public primary schools for DLP established	188	0	188
Capacity building services	Number of finance officers of learning institutions trained on financial management	5,000	747	4,253
Establishment of Kibabii Diploma Teachers Training College	% of completion	100	50	50
Establishment of Moiben Science Diploma Teachers Training College	% of completion	100	80	20
Infrastructure Improvement-Kagumo Diploma Teachers Training College	% of completion	100	50	50

In the circumstances, the non-achievement of the planned activities may have denied the target beneficiaries the intended benefits.

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. Lack of Ownership and Weak Internal Controls Over Management of NEMIS

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.

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.

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.

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.

2. Lack of Fixed Assets Register, Land Ownership Documents and Internal Audit Function in Public Secondary Schools

Review of the records of public secondary schools under the State Department revealed the following weaknesses;

2.1 Lack of Fixed Assets Registers

Special audit of the public secondary schools revealed that various schools did not have fixed assets registers, contrary to 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'.

Further, it was noted that various schools lacked land ownership documents to show ownership, land sizes and locations.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

2.2 Lack of Audit Committees and Internal Audit Function

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'

In the circumstances, the schools do not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 of the State Department

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 totalling 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) in positions.

In the circumstances, due to the understaffing the performance of the State Department may be impaired while overstaffing is contrary to the Government policy and 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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

MINISTRY OF EDUCATION
State Department for Basic Education
Annual Report and Financial Statements for the year ended 30th June 2024

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Proceeds From Domestic and Foreign Grants	1	149,757,219	-
Exchequer Releases	2	143,754,391,984	127,858,326,938
Proceeds From Sale of Assets	3	1,941,954,282	1,434,590,231
Other Receipts	4	125,000,000	102,651,600
Total Receipts		145,971,103,485	129,395,568,769
Payments			
Compensation of Employees	5	4,501,877,825	4,053,494,632
Use of Goods and Services	6	9,353,968,784	5,971,198,100
Subsidies	7	95,290,431,676	63,252,450,424
Grants and Transfers to Other Government Entities	8	36,852,473,814	52,471,160,342
Other Grants and Transfers	9	-	446,014
Social Security Benefits	10	2,058,117	10,319,115
Acquisition of Assets	11	633,591,119	4,939,240
Total Payments		146,634,401,335	125,764,007,865
Surplus/(Deficit)		(663,297,849)	3,631,560,903

NB: Development projects implemented by entity roll over their budgets to the following financial years hence the realized deficit.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th Sept 2024 and signed by:

.....
Dr. Belio Kipsang
Principal Secretary

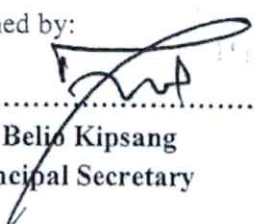
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E. Mukira Gichigo
Head of Accounting Unit
ICPAK M/No 19940

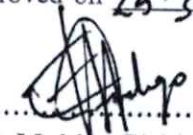
MINISTRY OF EDUCATION
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12. Statement of Financial Assets and Financial Liabilities as At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	12A	3,321,894,644	4,210,292,330
Cash balances	12B	32,000	8,031
Total cash and cash equivalents		3,321,926,644	4,210,300,361
Imprests and advances	13	310,391,696	239,911,795
Total financial assets		3,632,318,339	4,450,212,156
Financial liabilities			
Third party deposits and retention	14	(544,398,323)	(774,530,226)
Net financial assets		3,087,920,016	3,675,681,930
Represented by			
Fund balance b/fwd.	15	3,675,681,930	182,209,883
Prior year adjustment	16	75,535,936	(138,088,856)
Surplus/(Deficit)for the year		(663,297,849)	3,631,560,903
Net financial position		3,087,920,016	3,675,681,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25TH 30TH 2024 and signed by:

.....

Dr. Belio Kipsang
Principal Secretary

.....

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

*MINISTRY OF EDUCATION
State Department for Basic Education
Annual Report and Financial Statements for the year ended 30th June 2024*

13. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Operating Activities			
Receipts			
Proceeds from domestic and foreign grants	1	149,757,219	-
Exchequer releases	2	143,754,391,984	127,858,326,938
Other receipts	4	125,000,000	102,651,600
Total Receipts		144,029,149,203	127,960,978,538
Payments			
Compensation of employees	5	4,501,877,825	4,053,494,632
Use of goods and services	6	9,353,968,784	5,971,198,100
Subsidies	7	95,290,431,676	63,252,450,424
Transfers to other government units	8	36,852,473,814	52,471,160,342
Other grants and transfers	9	-	446,014
Social security benefits	10	2,058,117	10,319,115
Total Payment		146,000,810,216	125,759,068,625
Net receipts/(payments)		(1,971,661,013)	2,201,909,913
Adjusted For:			
Prior year adjustments	16	75,535,936	(138,088,856)
Decrease/(Increase) in accounts receivable	17	(70,479,901)	(145,403,272)
Increase/(Decrease) in deposits and retention	18	(230,131,904)	657,210,810
Net Cash Flow from Operating Activities		(2,196,736,881)	2,575,628,594
Cash flow From Investing Activities			
Proceeds from sale of assets	3	1,941,954,282	1,434,590,231
Acquisition of assets	12	(633,591,119)	(4,939,240)
Net Cash Flows from Investing Activities		1,308,363,163	1,429,650,991


MINISTRY OF EDUCATION
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Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flow From Financing Activities			
Proceeds from domestic borrowings		-	-
Proceeds from foreign borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(888,373,718)	4,005,279,585
Cash & Cash Equivalent at Start of The Year	12	4,210,300,361	205,020,777
Cash & Cash Equivalent at End of The Year	12	3,321,926,643	4,210,300,361

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th SEP 2024 and signed by:



Dr. Belio Kipsang
Principal Secretary



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

14. Statement of Comparison of Budget and Actual Amounts for FY2023/24

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Proceeds from domestic and foreign grants	200,000,000	(15,000,000)	185,000,000	149,757,219	35,242,781	81%
Exchequer releases	144,186,978,050	8,615,064,686	152,802,042,736	143,754,391,984	9,047,650,752	94%
Proceeds from foreign borrowings	1,400,000,000	(1,150,000,000)	250,000,000	-	250,000,000	0%
Proceeds from sale of assets	1,968,000,000	13,000,000	1,981,000,000	1,941,954,282	39,045,718	98%
Other receipts	70,000,000	70,000,000	140,000,000	125,000,000	15,000,000	89%
Total Receipts	147,824,978,050	7,533,064,686	155,358,042,736	145,971,103,485	9,386,939,251	94%
Payments						
Compensation of employees	4,745,069,000	(150,000,000)	4,595,069,000	4,501,877,825	93,191,175	98%
Use of goods and services	6,777,949,929	2,893,909,718	9,671,859,647	9,353,968,784	317,890,863	97%
Subsidies	91,245,324,539	4,110,112,645	95,355,437,184	95,290,431,676	65,005,508	100%
Transfers to other government entities	45,035,953,700	(738,990,912)	44,296,962,788	36,852,473,814	7,444,488,974	83%
Other grants and transfers	10,000,000	(4,000,000)	6,000,000	-	6,000,000	0%
Social security benefits	5,400,000	(3,000,000)	2,400,000	2,058,117	341,883	86%
Acquisition of assets	5,280,882	1,425,033,235	1,430,314,117	633,591,119	796,722,998	44%
Total Payments	147,824,978,050	7,533,064,686	155,358,042,736	146,634,401,335	8,723,641,401	94%
Surplus/ Deficit				(663,297,849)	663,297,849	

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Notes

Receipts

- The receipts under 'Proceeds from domestic and foreign grants' was at 81%. This is a grant Appropriation in Aid (AIA) under Promotion of Youth Employment through Scholarships Ph 2-Wings to Fly I of **Kshs.175,000,000** and **Kshs.10,000,000** under VVOB Education for Development. Since these are grant AIA payments are made through the National Treasury upon request. In the FY 2023/24 only **Kshs. 149,757,219** was requested hence under receipts of **Kshs. 35,242,781**
- The receipt under proceeds from foreign borrowings was 0%. This is a loan Appropriation in Aid under School Infrastructure in North Nyamira/Borabu project. In the FY 2023/24, implementation of the project did not start hence no expenditure was incurred.

Payments

- The utilisation under grant transfer to other government entities was at 83%. The budget allocation includes school feeding programme and GOK funded projects (school infrastructure including primary and secondary infrastructure improvement projects). Underutilisation in this budget items was due to lack of exchequer release. For donor funded projects, low absorption was due delayed completion of projects and effectiveness of the new project (KPEEL) was done within the FY
- The utilisation under other grants and transfers was at 0%. The allocation supports scholarship and other educational benefits for learners. There was no claim in the FY 2023/24 thus nil utilisation.
- The allocation under Social security benefits was reduced under Supplementary estimates from **Kshs.5,400,000** to **Kshs.3,000,000**. The contractual obligations for the year was **Kshs.2,058,117 Only**
- The allocation under acquisition of assets was **Kshs.1,430,314,117**, out of this **Kshs.1,427,387,355** was utilised to procure motor vehicles, however, only **Kshs.633,591,119** was paid due to lack of exchequers, thus underutilisation of **Kshs.796,722,998**

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Reallocations within the year:

Proceeds from foreign borrowings:

Due to the delays in implementation of the Schools Infrastructure project in North Nyamira/ Borabu, the National Treasury reduced the budget by KShs. 1.2 billion to KShs. 250 million during Supplementary II

Other Receipts

The amounts under other receipts were enhanced by KShs. 70 million to KShs. 140 million after request from the following SAGAs:

- Kenya Institute of Special Education (KISE) KShs. 30 million.
- National Council for Nomadic Education in Kenya (NACONEK) KShs. 25 million.
- President's Award Kenya KShs. 15 million.
-

Use of Goods and Services

In the FY 2023/24 the following variances were under use of goods and services:

- Additional funding under school examination and invigilation of KShs. Kshs.3,800,000,000
- Reduction in operations and maintenance by KShs. 906 million which included KShs. 877 million under sanitary towels that was transferred to the State Department for Gender and Affirmative Actions.

Subsidies

In the FY 2023/24 the following variances were under subsidies:

- Additional funding of Kshs.5,5 billion under Junior School – BETA
- Reallocation of KShs. 1.4 billion under FDSE to Purchase Motor Vehicles
- Reallocation of KShs. 2.5 million under Co – Curriculum to Refined fuel and lubricants.

Social Security Benefits

In the FY 2023/24 the following variance was under Social Security Benefits:

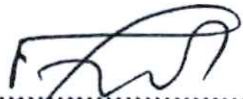
- The reduction in budget allocation by KShs. 3 million to KShs. 2.4 million due to a reported surplus under Supplementary Estimates No. II FY 2023/24.

Acquisition of Assets

In the FY 2023/24 the following variance was under Acquisition of Assets:

- The National Treasury approved a budget reallocation of KShs. 1.4 billion from FDSE capitation to Purchase of motor vehicles

The entity financial statements were approved on 25TH JEM 2024 and signed by:



.....
Dr. Bello Kipsang
Principal Secretary



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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	125,635,955,350	6,970,019,158	132,605,974,508	127,334,970,398	5,271,004,110	96%
Proceeds from sale of assets	1,968,000,000	13,000,000	1,981,000,000	1,941,954,282	39,045,718	98%
Other receipts	70,000,000	70,000,000	140,000,000	125,000,000	15,000,000	89%
Total Receipts	127,673,955,350	7,053,019,158	134,726,974,508	129,401,924,680	5,325,049,828	96%
Payments						
Compensation of employees	4,745,069,000	(150,000,000)	4,595,069,000	4,501,877,825	93,191,175	98%
Use of goods and services	6,777,949,929	2,893,909,718	9,671,859,647	9,353,968,784	317,890,863	97%
Subsidies	91,245,324,539	4,110,112,645	95,355,437,184	95,290,431,676	65,005,508	100%
Transfers to other Government entities	24,884,931,000	(1,219,036,440)	23,665,894,560	19,601,422,605	4,064,471,955	83%
Other grants and transfers	10,000,000	(4,000,000)	6,000,000	-	6,000,000	0%
Social security benefits	5,400,000	(3,000,000)	2,400,000	2,058,117	341,883	86%
Acquisition of assets	5,280,882	1,425,033,235	1,430,314,117	633,591,119	796,722,998	44%
Total Payments	127,673,955,350	7,053,019,158	134,726,974,508	129,383,350,125	5,343,624,383	96%
Surplus/Deficit	-	-	-	18,574,555	(18,574,555)	

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Notes

- The underutilisation of transfers to other government entities by 17% was due to lack of exchequer release.
- The utilisation under other grants and transfers was at 0%. The allocation supports scholarship and other educational benefits for learners. There was no claim in the FY 2023/24 thus nil utilisation.
- The allocation under Social security benefits was reduced under Supplementary estimates from Kshs.5,400,000 to Kshs.3,000,000. The contractual obligations for the year was **Kshs.2,058,117 Only**
- The allocation under acquisition of assets was **Kshs.1,430,314,117**, out of this **Kshs.1,427,387,355** was utilised to procure motor vehicles, however, only **Kshs.633,591,119** was paid due to lack of exchequers, thus underutilisation of **Kshs.796,722,998**

The entity financial statements were approved on 25th Sept 2024 and signed by:

.....

Dr. Belio Kipsang
Principal Secretary

.....

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

State Department for Basic Education
Annual Report and Financial Statements for the year ended 30th June 2024

I 4 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2023/24

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from domestic and foreign grants	200,000,000	(15,000,000)	185,000,000	149,757,219	35,242,781	81%
Exchequer releases	18,551,022,700	1,645,045,528	20,196,068,228	16,419,421,586	3,776,646,642	81%
Proceeds from foreign borrowings	1,400,000,000	(1,150,000,000)	250,000,000	-	250,000,000	0%
Other receipts	-	-	-	-	-	-
Total Receipts	20,151,022,700	480,045,528	20,631,068,228	16,569,178,805	4,061,889,423	80%
Payments						
Transfers to other Government entity	20,151,022,700	480,045,528	20,631,068,228	17,251,051,209	3,380,017,019	84%
Other payments	-	-	-	-	-	-
Total Payments	20,151,022,700	480,045,528	20,631,068,228	17,251,051,209	3,380,017,019	84%
Surplus/Deficit	-	-	-	(681,872,404)	681,872,404	

MINISTRY OF EDUCATION
State Department for Basic Education
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Notes


- The utilisation under grant transfer to other government entities was at 84%. The budget allocation GOK funded projects (school infrastructure including primary and secondary infrastructure improvement projects). Underutilisation in this budget items was due to lack of exchequer release. For donor funded projects, low absorption was due delayed completion of projects and effectiveness of the new project (KPEEL) was done within the FY
- The receipts under Proceeds from domestic and foreign grants was at 81%. This is a grant Appropriation in Aid (AIA) under Promotion of Youth Employment thro Scholarships Ph 2-Wings to Fly I of **Kshs.175,000,000** and **Kshs.10,000,000** under VVOB Education for Development. Since these are grant AIA payments are made through the National Treasury upon request. In the FY 2023/24 only **Kshs. 149,757,219** was requested hence under receipts of **Kshs. 35,242,781**
- The receipt under proceeds from foreign borrowings was at 0%. This is an Appropriation in Aid under School Infrastructure in North Nyamira/Borabu project. In the FY 2023/24, implementation of the project did not start hence no expenditure was incurred.

Reallocations within the year:

There was no reallocation under the Development budget. The changes were as a result of an increase/ decrease in budget allocation under the Supplementary Estimate No.1 and No.11

The entity financial statements were approved on 25th 8th 2024 and signed by:

.....
Dr. Belio Kipsang
Principal Secretary


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

14 (c) Budget Executions by Programmes and Sub-Programmes for FY2024

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023-2024 Kshs	Kshs	2023-2024 Kshs	2023-2024 Kshs	2023-2024 Kshs
Primary Education	34,468,667,225	-	34,468,667,225	27,767,737,625	6,700,929,600
Free Primary Education	26,405,113,999	-	26,405,113,999	23,662,361,725	2,742,752,274
Special Needs Education	1,529,993,642	-	1,529,993,642	1,166,284,192	363,709,450
Early Child Development and Education	2,967,944	-	2,967,944	2,538,091	429,853
Primary Teachers Training and In-servicing	440,622,942	-	440,622,942	415,591,407	25,031,535
Alternative Basic Adult & Continuing Education	56,568,698	-	56,568,698	54,262,211	2,306,487
School Health, Nutrition and Meals	6,033,400,000	-	6,033,400,000	2,466,700,000	3,566,700,000
Expanding Education Opportunities in ASALs	-	-	-	-	-
ICT Capacity Development	-	-	-	-	-
Secondary Education	110,501,234,679	-	110,501,234,679	108,674,102,018	1,456,132,661
Secondary Bursary Management Services	-	-	-	-	-
Free Day Secondary Education	109,642,801,379	-	109,271,801,379	107,824,542,112	1,447,259,267
Secondary Teachers Education Services	243,700,000	-	243,700,000	243,700,000	-
Secondary Teachers In-Service	414,733,300	-	414,733,300	405,869,461	8,863,839
Special Needs education	200,000,000	-	200,000,000	199,990,445	9,555

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023-2024		2023-2024	2023-2024	2023-2024
Quality Assurance and Standards	5,218,655,111	-	5,218,655,111	5,065,660,550	152,994,561
Curriculum Development	1,240,287,569	-	1,240,287,569	1,240,287,568	1
Examination and Certification	2,702,410,000	-	2,702,410,000	2,620,760,000	81,650,000
Co-Curriculum Activities	1,275,957,542	-	1,275,957,542	1,204,612,982	71,344,560
General Administration, Planning and Support Services	5,540,485,721	-	5,540,485,721	5,127,965,613	412,520,108
Headquarters Administrative Services	2,388,778,092	-	2,388,778,092	2,315,303,409	73,474,683
County Administrative Services	3,151,707,629	-	3,151,707,629	2,812,662,204	339,045,425
Grand Total	155,729,042,736	-	155,729,042,736	146,635,465,806	8,722,576,930

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

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

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

- i. Secondary Education Quality Improvement Project*
- ii. Kenya Primary Education Equity in Learning Program*
- iii. GOK UNICEF Education for Young People Program*
- iv. Promotion of Youth Employment through Scholarships Phase II (Wings to fly IV)*

3. Reporting Currency

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

Significant Accounting Policies

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for Basic Education for all the years presented.

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

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

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The State Department for Basic Education recognises all payments when the event occurs, and the related cash has been paid out by the State Department.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

iv) In-kind contributions

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

v) Third Party Payments

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

c) Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted

to Kshs 544,255,058/= compared to Kshs 687,948,320/= in the prior period as indicated on note 12. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

Significant Accounting Policies (Continued)

g) Budget

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

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

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 16* explaining the nature and amounts.

Significant Accounting Policies (Continued)

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

Notes to the Financial Statements

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment		2023-2024	2022-2023
		Kshs	Euros	Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
Kfw, Frankfurt am Main	5-Dec-23	149,757,219	894,302	149,757,219	-
Total		149,757,219	894,302	149,757,219	-

This was a direct payment by the Federal Republic of Germany to the Equity foundation to support scholarships to learners under Wings to Fly Programme.

2 Exchequer releases

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From Exchequer	143,754,391,984	127,858,326,938
Total	143,754,391,984	127,858,326,938

During the financial year, Development exchequers were under issued by 19%. This significantly affected the State Department's completion of targeted projects.

MINISTRY OF EDUCATION
State Department for Basic Education
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Notes to the Financial Statements (continued)

3 Proceeds from Sale of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks & Commodities	1,941,954,282	1,434,590,231
Total	1,941,954,282	1,434,590,231

These are proceeds that are as a result of services provided by State Department and the Various Sagas.

4 Other Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	25,000,000	-
Receipts from Administrative Fees and Charges - AIA	100,000,000	102,651,600
Total	125,000,000	102,651,600

Other Receipts relate to fees and interest received by Sagas.

Notes to the Financial Statements (continued)

5 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	2,826,601,604	2,526,736,184
Basic wages of temporary employees	261,561,028	246,806,572
Personal allowances paid as part of salary	1,308,192,473	1,256,364,270
Employer contributions to compulsory national social security schemes	85,310,768	5,958,217
Employer contributions to compulsory national health insurance schemes	20,211,951	17,629,387
Total	4,501,877,825	4,053,494,632

The increase in compensation of employees was due to promotion of staff which was done within the financial year.

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State Department for Basic Education
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Notes to the Financial Statements (Continued)

6 Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	40,142,449	72,272,810
Communication, supplies and services	6,829,243	2,614,439
Domestic travel and subsistence	92,433,740	45,553,510
Foreign travel and subsistence	1,625,190	1,243,799
Printing, advertising and information supplies & services	3,410,758	1,568,002
Rentals of produced assets	38,893,672	27,415,574
Training expenses	2,189,237	2,387,632
Hospitality supplies and services	10,311,548	7,856,706
Insurance costs	-	-
Specialized materials and services	8,800,703	585,410
Office and general supplies and services	118,616,102	370,122,110
Fuel Oil and Lubricants	85,937,617	45,244,229
Other operating expenses	8,861,052,630	5,342,154,806
Routine maintenance – vehicles and other transport equipment	68,914,114	44,569,995
Routine maintenance – other assets	14,811,781	7,609,079
Exchange rate losses	-	-
Total	9,353,968,784	5,971,198,100

During the Financial year, for the first time, learners sat for their Grade 6 (KPSEA) examination. This saw the State department spending more under other operating expenses.

Notes to the Financial Statements (Continued)

7 Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies to Public Institutions	95,290,431,676	63,252,450,424
	-	-
Total	95,290,431,676	63,252,450,424

Subsidies include capitation to Secondary schools and funds used to organize co-curricular activities.

8 Grants and Transfers to other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	19,495,222,605	35,247,639,223
Capital grants to government agencies and other level of govt	2,844,224,741	6,840,615,523
Current grants to development projects	106,200,000	106,200,000
Capital grants to development projects	14,406,826,468	10,276,705,595
Total	36,852,473,814	52,471,160,342

JSS Capitation was moved to Secondary Subsidies unlike last financial year where it was part of the Free Primary Education Capitations

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Notes to the Financial Statements (Continued)

8 b: Transfers to self – reporting entities in the year

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

Description	Rec	Dev	2023-2024	2022-2023
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
The Kenya Scouts Association	78,588,000	-	78,588,000	78,588,000
Centre for Math's Science and Tech Education in Africa	145,833,298	-	145,833,298	979,681,666
Kenya Institute for The Blind	50,999,998	-	50,999,998	51,000,000
Lugari Teachers Training College	54,000,000	-	54,000,000	89,000,000
National Council for the Nomadic Education in Kenya	3,145,440,573	-	3,145,440,573	5,121,940,262
The President's Award Kenya	50,000,001	-	50,000,001	30,000,000
Kenya National Commission for UNESCO	384,563,940	-	384,563,940	371,285,115
Kenya National Examination Council	742,410,000	51,350,000	793,760,000	5,298,864,612
Kenya Institute of Curriculum Development	1,170,287,568	-	1,170,287,568	8,131,002,711
School Equipment Production Unit	129,900,000	-	129,900,000	94,805,100
Kenya Institute of Special Education	851,563,620	155,000,000	1,006,563,620	394,459,724
Kenya Education Management Institute	243,174,999	-	243,174,999	131,816,100
Kibabii Teachers Training College	117,500,000	-	117,500,000	182,499,994
Kagumo Teachers Training College	70,533,333	-	70,533,333	98,450,000
Kenya Girls Guide Association	27,612,000	-	27,612,000	27,258,000
Bishop Mahon Teachers Training College	4,495,062	19,200,000	23,695,062	
Asumbi Teachers Training college	17,852,228	-	17,852,228	
Aberdares Teachers college	5,872,219	-	5,872,219	
Bondo Teachers Training College	8,926,962	-	8,926,962	
Borabu Teachers Training College	7,223,384	-	7,223,384	
Bunyore Teachers Training college	4,010,841	-	4,010,841	

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Chesta Teachers Training College	9,122,005	-	9,122,005
Egoji Teachers Training College	14,721,356	-	14,721,356
Eregi Teachers Training College	12,807,247	-	12,807,247
Galana Teachers Training College	4,758,878	-	4,758,878
Garissa Teachers Training college	11,498,448	-	11,498,448
Kaimosi Teachers Training College	17,440,225	-	17,440,225
Kamwenja Teachers Training College	15,211,039	-	15,211,039
Kenya Teachers Training College	10,528,471	-	10,528,471
Kericho Teachers Training college	16,305,625	-	16,305,625
St Mark's Teachers Training college	11,626,954	-	11,626,954
Machakos Teachers Training College	14,606,450	-	14,606,450
Mandera Teachers College	8,323,858	-	8,323,858
Meru Teachers Training College	13,158,968	-	13,158,968
Migori Teachers Training College	13,866,804	-	13,866,804
Mosoriot Teachers Training College	13,449,785	-	13,449,785
Muranga Teachers Training College	11,883,438	-	11,883,438
Narok Teachers Training college	16,809,384	-	16,809,384
Seme Teachers Training College	3,708,836	-	3,708,836
Shanzu Teachers Training College	17,283,739	-	17,283,739
Tambach Teachers Training College	12,274,509	-	12,274,509
Thogoto Teachers Training College	15,517,459	-	15,517,459
Ugenya Teachers Training College	6,122,330	-	6,122,330
Kitui Teachers Training College	14,991,674	-	14,991,674
Kwale Teachers Training College	4,195,157	-	4,195,157
St John Teachers Training College Kilimambogo	13,939,796	-	13,939,796
Moi Teachers college Baringo	14,866,868	-	14,866,868
Mama Ngina Girls	-	66,000,000	66,000,000

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Mogogosiek Township	-	12,000,000	12,000,000	
Free Primary Education - Capitation	8,823,735,932	-	8,823,735,932	
Transition Infrastructure Grants	-	2,070,800,000	2,070,800,000	
Low Cost Boarding Schools - Infrastructure grants	400,000,000		400,000,000	
Public Secondary Schools infrastructure Supplementary	-	450,000,000	450,000,000	
Free Day Secondary Education (JSS)- Capitation	-	-	-	
AIA Expenditure from SAGAs	2,077,694,498	-	2,077,694,498	
County and Sub-county AIEs	533,165,301	-	533,165,301	
Foreign Office AIEs	137,019,545	-	137,019,545	
Transfers to Projects-GoK counterpart funding				
KPEEL	-	11,439,924,473	11,439,924,473	3,857,824,336
SEQIP	-	2,837,019,517	2,837,019,517	6,917,986,692
Kfw, Frankfurt am Main	-	149,757,219	149,757,219	-
Total	19,601,422,605	17,251,051,209	36,852,473,814	31,856,462,311

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement

Notes to the Financial Statements (Continued)

9 Other Grants and Transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	446,014
Total	-	446,014

There were no scholarships for education attaches children

10 Social Security Benefits

Description	2023-2024	2022-2023
	Kshs	Kshs
Government pension and retirement benefits	2,058,117	10,319,115
Total	2,058,117	10,319,115

Social security caters for gratuity obligations for officers engaged on contractual terms of service.

Under the review period the expiry of contracts for the State Officers and advisors was low hence a reduction in expenditure.

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Notes to the Financial Statements (Continued)

11 Acquisition of Assets

Non -Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Vehicles and other Transport Equipment	631,393,000	391,300
Purchase of Office Furniture and General Equipment	2,198,119	4,547,940
Total	633,591,119	4,939,240

See Annex - 2

The State department acquired a fleet of new vehicles for both Headquarters and the field offices

Notes to the Financial Statements (Continued)

12 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 12 A)	3,321,894,644	4,210,292,330
Cash on hand (Note 12B)	32,000	8,031
Total	3,321,926,644	4,210,300,361

12A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2023-2024	2022-2023
		Kshs	Kshs
Central Bank of Kenya,1000384263,KShs	Recurrent	1,162,676	70,313,593
Central Bank of Kenya,1000384287,KShs	Deposit	544,255,058	687,948,320
Central Bank of Kenya,1000384271,KShs	Development	952,663	1,341,654
Central Bank of Kenya,1000622288,KShs	Develop- KPEEL	453,079,937	274,850,873
Central Bank of Kenya,100022296,KShs	Develop- KPEEL DLI	915,608,450	143,238,294
Central Bank of Kenya,1000387912,KShs	Develop- Sequip- P	990,454,259	2,913,145,660
Central Bank of Kenya,1000387939,KShs	Develop- Sequip- DLI	416,381,510	119,228,989
Kenya Commercial Bank,1102291331,KShs	Develop- Unicef	90	224,950
Total		3,321,894,644	4,210,292,330

These are amounts held at the Entity's bank accounts at the close of the financial year.

12B: Cash on hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	32,000	8,031
Cash in hand – Held in foreign currency	-	-
Total	32,000	8,031

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Detailed Cash is as follows:

Description	2023-2024	2022-2023
	Kshs	Kshs
Headquarters, Cash office	32,000	8,031
Total	32,000	8,031

13 : Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	184,660	1,638,719
Salary advances	484,648	64,178
District suspense	309,722,388	151,626,991
Clearance accounts	-	86,581,907
Total	310,391,696	239,911,795

The outstanding imprests of Kshs. 184,660 were issued towards the end of the financial year.

Imprests and advances aging analysis.

	2023-2024	% of the total	2022-2023	% of the total
Under one year	310,391,696	100%	239,911,795	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	310,391,696	100%	239,911,795	100%

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Notes to the Financial Statements (Continued)

<i>Name of Officer</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Elias opiyo omillo	15-JUN-2024	40,160	38,900	1,260
Samwel orange ombongi	18-JUN-2024	50,400	-	50,400
Victor mung'asia kivachi	28-JUN-2024	37,800	-	37,800
Isaac rogena onsarigo	13-JUN-2024	65,100	59,500	5,600
Newton kinyua murani	15-JUN-2024	70,000	-	70,000
Kenneth kiama kariuki	15-JUN-2024	19,600	-	19,600
Total		283,060	98,400	184,660

Some of these imprests and advances have since been surrendered.

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Notes to the Financial Statements (Continued)

14 Third party deposits and retention

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Retention	541,674,342		-	
Deposits	2,580,716		687,948,320	
Other Payables	143,265		86,581,907	
Total	544,398,323		774,530,227	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	544,398,323	100%	774,530,227	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	544,398,323		774,530,227	

Accounts payable comprises of:

Retention money – Which is due to contractors awaiting payment instructions from public works and is paid on demand

General deposits – Which is made of sports fund and other deposits

Other payables – Which are unpaid, returned payments as at 30th June 2024

Notes to the Financial Statements (Continued)

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	4,210,292,330	205,019,777
Cash in hand	8,031	1,000
Imprests and advances	239,911,795	94,508,522
Third party deposits and retention	(774,530,227)	(117,319,416)
Total	3,675,681,930	182,209,883

This is the financial position of the State department at the close of the previous financial year.

16 Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	4,210,292,330	125,701,184	4,335,993,424
Cash In Hand	8,031	199,640	207,671
Imprests and advances	239,911,795	(50,364,888)	189,546,907
Third party deposits and retention	(774,530,227)	-	(774,530,227)
Others (<i>Specify</i>)	-	-	-
	3,675,681,930	75,535,936	3,751,217,776

Prior year adjustments relate to:

- *Bank balance swept back to the Exchequer at the beginning of the financial year*
- *Surrendered Imprests*
- *Surrendered district data*

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Notes to the Financial Statements (Continued)

17 (Increase)/ Decrease in Advances and Imprests

Description	2023-2024	2022-2023
	Kshs	Kshs
Receivables As At 1 st July (A)	239,911,795	94,508,522
Receivables As At 30 th June (B)	310,391,696	239,911,795
(Increase)/ Decrease in Receivables (C=(B-A))	(70,479,901)	(145,403,273)

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables As At 1 st July	774,530,227	117,319,417
Payables As At 30 th June	544,398,323	774,530,227
Increase/ (Decrease) In Payables	(230,131,904)	657,210,810

19 Related Party Disclosures

The following comprise of related parties to the State Department for Basic Education

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

Notes to the Financial Statements (Continued)

20 Other Important Disclosures

20.1 Related party transactions:

Description	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation	21,094,228	126,767,159
Transfers to Related Parties		
Transfers to SCs and SAGAs	17,430,385,518	21,042,931,949
Transfers to Development Project	5,044,152,783	10,356,882,882
Transfer to Non –Reporting Secondary /Primary Schools	31,947,369,911	20,102,445,159
Total Transfers to Related Parties	54,421,908,212	51,502,259,990
Purchase of Goods and Services		
Purchase of Electricity from KPLC	16,460,558	-
Legal dues/fees	18,651,455	-
Transfers from Related Parties		
Transfers from the Exchequer	143,754,391,984	-
Transfers from other MDAs	-	-
Total Transfers from Related Parties	143,754,391,984	-

20.2 Pending Accounts Payable (See Annex 1)

Description	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of Goods	-	833,067,314	-	833,067,314
Supply of Services	6,796,280	517,324	(6,796,280)	517,324
Total	6,796,280	833,584,638	(6,796,280)	833,584,638

The State department could not pay some of the suppliers due lack of exchequer. These pending bills form the first charge in the upcoming financial year.

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Other important disclosures (continued)

20.3. Payments by third party on behalf of (the MDA)

a) Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	149,757,219	-
Total	149,757,219	-

b) Classification of payments made by Third Parties by Nature of expenses

Payments made by Third Parties	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government Units	-	-
Other grants and transfers	149,757,219	-
Social Security Benefits	-	-
Total	149,757,219	-

Other important disclosures (continued)

20.4 Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court cases against State Department	27,061,569	-
Bank guarantees in favour of subsidiary	-	-
Contingent liabilities arising from PPPs	-	-
Total	27,061,569	-

See Annex 4

Other important disclosures (continued)

20.5 Program for Results (PforR) Disclosure

Name of the PforR: Kenya Primary Education Equity in Learning Programme (KPEEL)	
Financing Partners: World Bank	
Purpose of the PforR: Equalize Learning Opportunities Improve the Participation of Girls in School Strengthen Capacity for Implementing initiated Reforms	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	18,134,810,494
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i> - 133,477,544	
2. <i>Use of goods and Services</i> - 4,908,430,682	
3. <i>Grants and Subsidies</i> - 40,396,839,417	
4. <i>Building of ECDE facilities</i> - 150,000,000	
5. <i>Others (specify)</i>	
Sub-total	45,588,747,643
Cumulative Actual Expenditures to date	63,723,558,138

Notes to the Financial Statements (Continued)

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
444	Unconfirmed Capitation for Free Primary Education and Free Day Secondary Education	<p>The undisbursed amount of Kshs.55,946 in secondary education was due to the rounding off of the capitation rate for the over 4 million learners at this level. The undisbursed amount of Kshs.408,405,480 to primary schools was a result of reduction in the number of learners. The budget included learners in grade seven. However, these learners were funded under junior school.</p> <p>Primary and Secondary Schools are required to acknowledge the funds they have received as follows</p>	Not Resolved	

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>(i) Secondary schools write receipt to the principal secretary and submit to the County Director of Education. A copy of this receipt is uploaded on NEMIS. See appendix 444A for a sample report of acknowledgement by secondary schools.</p> <p>(ii) Primary schools submit a physical receipt to the Principal secretary. See appendix 444B for the some of the physical receipts</p> <p>On Free Primary Education funding, the State Department has been using the Education Management Information System (EMIS) to disburse Free Primary Education (FPE) capitation. EMIS relied on data submitted to the Ministry of</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>Education headquarters by the head teachers, through their respective Sub County Directors of Education (SCDEs) and County Directors of Education (CDEs) in term 1 every year.</p> <p>Upon receipt of the data from the counties, the officers in the State department would input the data into the EMIS and use it to compute FPE disbursements every term. However, Schools whose population had changed drastically in the year were allowed to request for adjustment of the captured enrolment (Appendix 444C).</p> <p>In term 2 2023, the primary school capitation was first disbursed through NEMIS. This is because data on NEMIS was real time and more reliable.</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>Due to domiciling of Junior School education in primary schools, the state department was required to verify and establish Junior Schools in designated Primary schools. Students in schools that didn't qualify had to move to schools that qualified. Consequently, at the time of disbursement some schools had not have fully captured all the learners. In addition, some of these learners may have transferred to the school after the capitation has been completed.</p> <p>Field officers i.e. County Directors of Education (CDEs) and Sub County Directors of Education (SCDE) have access to NEMIS and do verify the</p>		

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>enrolment that schools have placed on the system on a continuous basis.</p> <p>In regard to NEMIS missing a cut off and continuously updating students. This reflects the design of the system, to enable the state department have real time reliable data for statutory reporting. Data from NEMIS for disbursement is captured on a specific date and a report of this data remains permanent on the NEMIS system. After Disbursement schools are provided with a circular that details the actual date the disburdenment was completed. Secondary school are further advised on the date the data for disbursement will be taken through the guidelines for</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>implementation of FDSE (Appendix 444D)</p> <p>Regarding congestion in Grade Seven classes, the domiciling of Junior School in primary school resulted in some primary schools not qualifying to host junior Schools. Students in these schools had to move to other primary schools that had qualified to be junior schools. In some areas, due to lack of sufficient Junior schools learners were hosted in few junior schools. The state department has since upgraded more feeder schools into junior schools reducing the congestion. The State department is also planning to develop more classroom in these schools. In regard</p>		

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>to lack of laboratories, these institutions had just started and lacked some of these essential facilities. These schools were encouraged to share facilities with neighbouring secondary schools. In addition, these schools were also advised to acquire Mobile Laboratories from capitation so that they use them in the classrooms.</p> <p>In regard to NEMIS using birth certificates, Previously, the system used to rely on the birth registration database to verify the students before admission. However, the system, has been reconfigured to use either the birth certificate or assessment number/Index</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>Number to verify the learners details. Consequently, the challenge of birth certificates not being available has been significantly reduced.</p> <p>In regard to students over eighteen years not being funded, all students in primary, Junior and secondary schools are funded irrespective of their ages so long as they are captured in NEMIS. For example, the disbursement made in January 2024 for secondary schools included 793,204 learners in 9,311 schools who were above eighteen years old and funded out 3,881,717 learners in 9327 public secondary schools.</p>		

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)
445	Pending Accounts Payable	The failure to settle the bills in the year was due to lack of Exchequer release from the National Treasury but was subsequently taken on first charge in the following financial year 2023/2024. All the pending bills have been paid	Not Resolved	
446	Budgetary Control and Performance	In the FY 2022/23, the underfunding and the under absorption was occasioned by a combination of factors including inadequate release of Exchequer by the National Treasury and low project implementation. The projects affected were school infrastructure Nyamira - Borabu Project (implemented 0.2%), SEQUIP (unutilised balance Sh.1.3 billion), KPEEL (unutilised balance Sh.4.1 billion).	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)
		In addition, the low absorption under SEQUIP was due to delay in completion of construction works hence delayed payment while under KPEEL project, the low absorption was due to late inception of the project since the budget was approved under Article 223 of the Constitution pending regularization in the FY 2022/23 Supplementary Estimate No. 1		
447	Unresolved Prior Year Matters			
448	Failure to Return Unspent Funds to the State Department for Sports and Youth Affairs	As per the 2023 co-curricular calendar of events, national activities were to take place in the months of April and August. The State Department made a request of kshs. 550,000,000 to Sports, Arts and	Not Resolved	



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>Social Development fund on 6th April 2023 to cater for the games activities that were to take place in the 2023 calendar year. The Fund approved a disbursement of only Kshs. 267,731,000 on 20th April 2023 and subsequently disbursed the amount on 5th may 2023. The amount was to be utilised for the games that were to take place in April and August 2023.</p> <p>The unspent balance of Kshs. 197,121,055 as at 30 June 2023, was utilized in the August 2023 activities.</p> <p>The expenditure returns for the activities were forwarded to the Sports, Arts and Social Development Fund</p>		
449	Lack of Ownership and Internal Controls on	NEMIS is owned by the Ministry of Education through various design and	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Management of NEMIS	<p>analysis documentations held by State Department for Basic Education. 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</p>		



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>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. These sites had the following configured:</p> <ul style="list-style-type: none"> - Enhanced processing and load balance for resilience - System scalability - Data security and business continuity <p>Documentation on contract, project documentation, training and signoff has been presented as part of evidence on</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>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 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</p>		

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)
		the stability as envisaged in re-engineering scope.		
450	Irregularities in the Construction of Competency Based Curriculum Classrooms		Not Resolved	
450.1	Unconfirmed Pricing of Competency Based Curriculum Classrooms	The Government sought to urgently construct 10,000 new classrooms countrywide for use by learners joining Junior Secondary School in January 2023 under the CBC Infrastructure Development Program. This was further to be undertaken as part of the Kenya Economic Stimulus Package by engaging contractors at the school community level. This engagement was carried through	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>community participation procurement methods as allowed under Public Procurement and Assets Disposal Regulations 2020. The section states Pursuant to section 92 (m) of the Act, where a procuring entity may involve a beneficiary community to participate in the delivery of services if it is established that it shall contribute to— Community participation method. (a) the economy; (b) value for money; (c) project sustainability; and (d) socio-economic objectives such as creation of employment.</p> <p>The method may involve two approaches, namely— (a) direct community participation; or (b) organised community participation through the appointment of</p>		

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>community-based service providers.</p> <p>Thus, the State department undertook the construction of CBC Classroom through use of Direct Community Participation as provided in the law. This was implemented through a delegated authority done at the Sub- County level by local contractors within the vicinity of the benefitting schools.</p> <p>The process was driven by a Multi-agency team that involved the Ministry of Public Works, State Department for Basic Education, Ministry of Interior and citizen services, Teachers Service Commission.</p> <p>The team approved the BQ and the cost of the construction of the classrooms.</p>		

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)
450.2	Poor Workmanship in the CBC Classroom Construction	<p>The Taskforce Report on Enhancing Access, Equity and Quality for Effective Curriculum Reforms Implementation made specific recommendations regarding secondary education in Kenya under the CBC. Some of these were:</p> <ul style="list-style-type: none"> a) Domiciling of the Junior Secondary School (JSS) in the current secondary schools b) Rationalizing of the existing infrastructure in Primary and Secondary schools for efficient and effective implementation of Junior Secondary School (JSS) and the Senior Secondary School (SSS) education. c) Progressive upgrade and expansion of infrastructure and resources of 	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>secondary schools that have adequate land to accommodate more learners in 2023.</p> <p>Required Classrooms in Secondary Schools in 2023 During The Double Intake</p> <p>The year 2023 was to herald the start of Junior Secondary School under the Competency Based Curriculum. Since Junior Secondary School was to be domiciled in the current secondary schools, it meant that there would be a double intake in 2023 because of Form One class under the 8.4.4 system of education.</p> <p>This, therefore, required the country to invest in construction of additional classrooms in the majority of the 9141 public secondary schools that provided</p>		

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>data to the taskforce on implementation of CBC.</p> <p>The scenario in 2023 in secondary schools was to be as follows:</p> <p>i) Grade 7 with 1,250,649 students will require 25,013 classrooms which are not available in adequate numbers.</p> <p>ii) The 2022 Kenya Certificate of Primary Education Examination candidates will take up the entire current Form One capacity. The projection for Form One in 2023 will be 1,245,570.</p> <p>iii) Currently 3,145 schools have a total surplus of 6,098 classrooms.</p> <p>iv) The number of new classrooms required to accommodate Junior Secondary School will therefore be 17,411</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>v) Under SEQIP, 962 classrooms are proposed to be constructed in identified 924 schools in 110 sub counties. If this is factored in, the projected deficit will be 16,449.</p> <p>In order to address the above challenges, the following measures are suggested:</p> <p>i) New classroom constructed per stream in all schools with adequate classrooms currently. Most day schools to be made optimum of 3 streams.</p> <p>ii) All schools that currently have a deficit to have the deficit cleared (to attain adequacy) and then build a class for every stream in the school.</p> <p>The capital needed to put up many classrooms is immense. The construction</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>of 16,449 classrooms required not less than KSh15 billion. To meet this challenge, it is suggested that:</p> <p>1) Transitional Infrastructure Grant In the financial year, the Ministry of Education will commit KSh 1 Billion of infrastructure grants in construction of classrooms in schools to be targeted.</p> <p>2) Rationalize the cost of construction. The use of modern technology will be deployed to save on time and cost. The Ministry has carried out comparison of cost of construction for a standard classroom.</p> <p>On 20th October, 2021, His Excellency President Uhuru Kenyatta directed the National Treasury to avail to the Ministry</p>		

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>of Education KSh. 8.0 Billion for the construction of 10,000 classrooms in secondary schools across all counties in the country. The programme was planned to be implemented in phases.</p> <p>The National Treasury accordingly availed an initial KSh 4 Billion to the Ministry of Education to commence the first phase of the CBC school infrastructure development programme.</p> <p>The construction of 6500 phase classrooms therefore commenced in December 2021 and was expected end in April 2022. This was sufficient time to allow for quality work.</p> <p>During the implementation, a prototype and Bill of Quantities was sent to the field</p>		

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>to guide on specification. From the BQ, the floor was normal concrete screed and there were no ceiling board. Some schools therefore made arrangements to have those included at their cost. This was not part of the contract expected by the ministry. In November 2022, the Presidential Working Party on Education Reform recommended that Junior school be domiciled in primary. That explains why some schools sampled were not using the classrooms.</p>		
451.1	Non-Compliance with the One-Third of Basic Salary Rule	It is true that as at 30th June, 2023 there were eighty-three (83) officers in the State Department payroll who earned below a third of their basic salary. The affected	Not Resolved	

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>officers relied on reduction of the PAYE by the Government during the Economic recovery period after Covid 19 to secure Financial obligations which affected the third payroll rule when PAYE rates were restored back. The State Department continuously reviews the affected officers Financial Obligations and amends in order to address the highlighted issue of defaulting the third payroll rule.</p> <p>As at November, 2023 Payroll, 36 (thirty-six) officers out of the 83 Officers were in compliance with the third payroll rule.</p> <p>Additional, reduction and amendments of the Financial obligation for the remaining 46 (Forty-Six) officers who were defaulting the third payroll rule was done</p>		

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)
		and resolved as at the November, 2023 payroll		
451.2	Understaffing of the State Department	It's true that during the period under review the State department had a variance of 5,271 officers against its Authorized Establishment due to exits, Natural attritions and freezing of new recruitments by Public service Commission. In order to address the Variance, the State Department engaged Public Service Commission (PSC) and authority was granted to recruit 180 Principal Quality Assurance Officers and 650 Support services cadre subjects to National Treasury Concurrence. Budget allocation for recruitment of 180 Principal Quality Assurance was factored in FY	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>2023/24 budget, recruitment done and the successful candidates appointed and deployed accordingly. The National Treasury granted Concurrence and budget allocation for recruitment of the Support services cadre(drivers) in FY 2024/2025 and recruitment is currently on- going.</p> <p>The State Department has also finalized the reviewed Staff Establishment and Organizational Structure as directed by the Head of Public Service. The report, which will pave way for filling of posts, is awaiting approval at the PSC.</p> <p>Additionally, the State Department has engaged 750 Digital Literacy Programs</p>		

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>Interns (ICT) on a non-renewable one-year contract to Support ICT integration and activities in Sub-County Education Offices.</p> <p>Under Public Service Internship Program (PSIP) the State Department requested and was provided with 112 PSIP Interns who are supporting Education activities at County and Sub County Levels.</p>		
452	Non-Remittance of Excess AIA Collections		Not Resolved	
453	Non-Preparation and Submission of Financial Statements for Audit	It is true Kenya Girl Guides Association has not been submitting their financial statements to OAG but they have started preparing them. A letter has been sent to the institution asking for reasons for non-	Not Resolved	

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)
		compliance		
454	Outstanding Imprests and Clearance Accounts	The outstanding imprest has all since been surrendered and surrender vouchers are hereby attached. See appendix As at the date of the report, the district suspense account has been reduced to ksh. 103,631,300.00 of which Ksh. 62,712,817.89 relates to Education Foreign attaché Offices of which recoveries are on-going in subsequent disbursements (appendix 7.2). Ksh. 40,128,027.00 relate to KPEEL Project and the amount has since been deposited in KPEEL Project Account on 8th August 2024 (Appendix 7.3)	Not Resolved	
455	Lack of Inventory	The procurement of sanitary pads was a	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Management System	<p>one-off activity that was undertaken in the year under review and therefore there was no need for restocking. On the issue of maintenance of an inventory management system, the State Department for Basic Education maintains a manual inventory management system which is used to in inventory control.</p> <p>The State Department uses the following accountable documents in the controlling of inventory:</p> <p>S13- receiving S3 – stock control card S11-issuing</p> <p>The National Treasury is also in the process of rolling out inventory management in IFMIS. Officers concerned</p>		

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)
		with the implementation at the State Department have already been identified and waiting training on use of the system in inventory management once it is rolled out.		
456	Use of Non-Official Email Addresses in Official Communication	We state that ZIMBRA Web client platform is the official government platform which was a bit unreliable and from time-to-time officers were unable to open mails. This is because the domain server @education.go.ke is controlled by the Information Communication Technology Authority. However, this has changed with the transfer of the email hosting system to KONZA and we have since created	Not Resolved	


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		official emails for the directorates and departments for official communication. The ICT Department has also sensitizing and encouraging officers on the use of official emails for communication and its importance.		
457	Lack of an IT Steering Committee	It is true there is no steering committee in place. The State Department is in the process of constituting one.	Not Resolved	

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 persons within your entity 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.



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Dr. Belio Kipsang
Principal Secretary



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

MINISTRY OF EDUCATION
State Department for Basic Education
Annual Report and Financial Statements for the year ended 30th June 2024

21 Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Supply of goods								
1. Carlic International Ltd	24/05/2024	Personal Laptops	870,000	-	870,000	-	870,000	
2. Isuzu EA Ltd	31/10/2023	Isuzu Dmax DC Pickups	220,987,550	-	220,987,550	-	220,987,550	
3. Cïao Motors Kenya Ltd	09/10/2023	Toyota Fortuners and Prado	311,934,000	-	311,934,000	-	311,934,000	
4. Westcomhub Enterprises Ltd	17/01/2024	Desktop Computers, Hp Pro Tower	86,329,764	-	86,329,764	-	86,329,764	
5. Dignity Traders Ltd	17/01/2024	Desktop Computers, Optiplex Tower Dell	96,186,000	-	96,186,000	-	96,186,000	
6. Smartsof Technologies	17/01/2024	Desktop Computers, Lenovo Think Centre	116,760,000	-	116,760,000	-	116,760,000	
Sub-Total			833,067,314		833,067,314		833,067,314	
Supply of services								
7. Pogo Airways Travel Services Ltd	28/05/2024	Return Ticket	45,440	-	45,440	-	45,440	
8. State Dept. of Broadcasting	16/10/2023	Advertisement services for computers & registration of suppliers	471,884	-	471,884	-	471,884	
Sub-Total			517,324		517,324		517,324	
Grand Total			833,584,638		833,584,638		833,584,638	

Annex 2 - Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	4,475,007,916	-			4,475,007,916
Transport equipment	648,003,146	631,393,000			1,279,396,146
Office equipment, furniture and fittings	600,352,189	2,198,119			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					
Total	6,012,976,211	633,591,119			6,646,567,330

Annex 3 - List of Projects implemented by the State Department for Basic Education

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Primary Education Equity in Learning Program	Improve Early Grade Mathematics Competency and strengthen management systems at schools	Dr Belio Kipsang	Yes
2	Secondary Education Quality Improvement Project	Improving Student Learning and Transition from Primary to Secondary in targeted areas	Dr Belio Kipsang	Yes

Annex 4 - Contingent Liabilities Register

	Nature of contingent liability	Amount	Remarks
1	Eldoret CMCC No. 394 of 2020	441,141	In the F/Y 2024/2025 the State Department intends to make a request for funds to settle the following claims
2	Mombasa CMCC No. 2023 of 2017	1,579,368	
3	Ngong CMCC No. 119 of 2018	619,625	
4	Eldoret Civil Appeal No. E023 of 2022	16,883,458	
5	Nanyuki CMCC No. 56 of 2018	1,386,893	
6	Nairobi HCCOMMA No. E069 of 2023	633,444	
7	Voi CMCC No. 62 of 2019	1,502,211	
8	Nyeri CMCC No. E144 of 2023	2,748,075	
9	Kaloleni CM ELRC No. E059 of 2021	441,052	
10	Nairobi HCC Judicial Review Misc. Appl. No. 252 of 2015	401,972	
11	Thika SCC No. E504 of 2022	424,330	
	TOTAL	27,061,569	

MINISTRY OF EDUCATION

State Department for Basic Education

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

Annex 5 – Other Important attachments

1. Bank Reconciliation Statements (FO 30)
2. Exchequer position
3. Training Levy Balances
4. CBK Certificate of Balances
5. Out Standing Imprest Register

BANK RECONCILIATION

From Date : 20-JUL-23 To : 10-JUL-24

REC - STATE DEPT FOR EARLY LEARNING

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

Balance as per bank certificate	1,162,675.90
--	--------------

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	1,162,675.90
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Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 20-JUL-23 To : 10-JUL-24

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	

BANK RECONCILIATION

From Date : 20-JUL-23 To : 30-JUN-24

DEP-STATE DEPT FOR EARLY LEARNING

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

Balance as per bank certificate	578,026,408.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	40,725,749.65
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	6,954,399.55
Bank Balance as per Cash Book	544,255,058.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 20-JUL-23 To : 30-JUN-24

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		
120000136	22-APR-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION REGIONALSPORTS HOUSE	40,151,000.00
120000141	27-JUN-24		574,749.65
Total			40,725,749.65
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		
FT24185MNWYK	30-JUN-24	596,682.50	
FT24185LDJR7	30-JUN-24	887,061.15	
FT24185LDJR7	30-JUN-24	1,400,590.00	
FT241853Z3CR	30-JUN-24	1,884,085.45	
FT24190PYXCMMS	30-JUN-24	174,465.00	
A			
FT241919LPQH	30-JUN-24	517,200.00	
FT241912H3LL	30-JUN-24	1,494,315.45	
Total			6,954,399.55

BANK RECONCILIATION

From Date : 20-JUL-23 To : 30-JUN-24

DEV-STATE DEPT FOR EARLY LEARNING

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

Balance as per bank certificate	33,703,253.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	482,750,590.00
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	450,000,000.00
Bank Balance as per Cash Book	952,663.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 20-JUL-23 To : 30-JUN-24

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		
110001074	26-JUN-24	KENYA NATIONAL EXAMINATION COUNCIL	4,850,000.00
110001081	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	1,400,590.00
110001098	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	43,000,000.00
110001099	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	330,000,000.00
110001100	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	50,000,000.00
110001101	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	22,000,000.00
110001102	28-JUN-24	PS STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION	5,000,000.00
110001105	30-JUN-24	KENYA NATIONAL EXAMINATION COUNCIL	26,500,000.00
Total			482,750,590.00

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	
FT241862XJ95	28-JUN-24	450,000,000.00
Total		450,000,000.00

BANK RECONCILIATION

From Date : 01-JUL-23 To : 29-JUL-24

PRIMARY EDUCATION EQUITY IN LEARNING

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

Balance as per bank certificate	453,079,937.20
--	----------------

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	453,079,937.20
--------------------------------------	----------------

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-23 To : 29-JUL-24

PRIMARY EDUCATION EQUITY IN LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 10006222

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-23 To : 30-JUN-24

PRIMARY EDUCATION EQUITY IN LEARNING

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

Balance as per bank certificate	1,103,682,642.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	235,280,293.75
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	47,206,101.55
Bank Balance as per Cash Book	915,608,450.30

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

PRIMARY EDUCATION EQUITY IN LEARNING

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 10006222

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
220001631	28-JUN-24	KENYA PRIMARY EDUCATION EQUITY IN LEARNING PROGRAM SCHOOL IMPROVEMENT PLAN	480,000.00
220001632	28-JUN-24	KENYA PRIMARY EDUCATION EQUITY IN LEARNING PROGRAM SCHOOL IMPROVEMENT PLAN	480,000.00
220001633	28-JUN-24	KPEEL SIP DISBURSEMENT	480,000.00
220001634	28-JUN-24	LAURYN JEPKOECH KIYENG	56,000.00
220001635	28-JUN-24	BARNABAS KIPCHUMBA SANG	70,000.00
220001636	28-JUN-24	PAUL MWANGI RUKWARO	12,600.00
220001637	28-JUN-24	JOSHUA OPONDO OMUKUYIA	42,000.00
220001638	29-JUN-24	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	259,768.75
220001639	28-JUN-24	COMMISSIONER OF VAT	1,262,305.85
220001640	28-JUN-24	MAGFRE ENTERPRISES LIMITED	71,951,435.15
220001641	28-JUN-24	COMMISSIONER OF VAT	5,803.45
220001642	28-JUN-24	Panaroma Park Hotel Limited	330,796.55
220001643	28-JUN-24	COMMISSIONER OF VAT	1,448.30
220001644	28-JUN-24	Alfred And Lillian Hotel	82,551.70
220001645	28-JUN-24	Equity Group Foundation	123,933,984.00
220001646	28-JUN-24	MARTHA OLITA EKIRAPA	33,600.00
220001647	30-JUN-24	KENYA PRIMARY EDUCATION EQUITY IN LEARNING PROGRAM SCHOOL IMPROVEMENT PLAN	4,740,000.00
220001648	30-JUN-24	KPEEL SIP DISBURSEMENT	1,040,000.00
220001649	30-JUN-24	KPEEL SIP DISBURSEMENT	16,560,000.00
220001650	30-JUN-24	KPEEL SIP DISBURSEMENT	10,480,000.00
220001651	30-JUN-24	KENYA PRIMARY EDUCATION EQUITY IN LEARNING PROGRAM SCHOOL IMPROVEMENT PLAN	2,180,000.00
220001652	30-JUN-24	Realedgeafrica Ventures Ltd	198,000.00
220001653	30-JUN-24	COMMISSIONER OF INCOME TAX	30,000.00
220001654	30-JUN-24	COMMISSIONER OF VAT	10,344.85
220001655	30-JUN-24	Alero Ventures Limited	559,655.15
Total			235,280,293.75

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	
FT24207NOVD4	30-JUN-24	82,551.70

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

PRIMARY EDUCATION EQUITY IN LEARNING

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

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

Receipts		Amount
No	Date	
FT24206ZD9KL	30-JUN-24	114,000.00
FT242002CNCH	30-JUN-24	46,947,464.35
FT242005T78Z	30-JUN-24	59,829.00
FT24198WVKD6	30-JUN-24	2,256.50
Total		47,206,101.55

BANK RECONCILIATION

From Date : 01-JUL-23 To : 10-JUL-24

PROPOSED SECONDARY EDU QUAL IMP PRO

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

Balance as per bank certificate	990,454,258.65
--	----------------

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	990,454,258.65
--------------------------------------	----------------

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-23 To : 10-JUL-24

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	

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

STATE DEPT FOR BASIC ED SEC 6138 KE

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

Balance as per bank certificate	525,924,642.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	109,543,132.00
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	416,381,510.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

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		
200000608	30-JUN-24	PROPOSED SECONDARY EDU QUAL IMP PRO	109,543,132.00
Total			109,543,132.00

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			

RECURRENT VOTE
R1066 STATE DEPARTMENT FOR BASIC EDUCATION

Date	Ref. No.	Amount (KSh)	Particulars	Amount (KSh)
28-Jul-23	RE-005/03	5,023,468,712.00		
03-Aug-23	RE-009/04	307,511,290.45		
04-Aug-23	RE-010/06	348,591,584.00		
15-Aug-23	RE-016/05	106,336,122.20		
29-Aug-23	RE-021/05	27,660,875.35		
05-Sep-23	RE-027/04	373,410,377.75		
13-Sep-23	RE-037/02	348,591,584.00		
20-Sep-23	RE-043/04	16,249,982,722.25		
22-Sep-23	RE-035/04	37,739,355.00		
12-Oct-23	RE-047/05	20,514,516.50		
13-Oct-23	RE-048/04	319,580,443.55		
18-Oct-23	RE-055/02	348,591,584.00		
25-Oct-23	RE-049/01	1,233,350,000.00		
03-Nov-23	RE-058/02	409,428,947.60		
09-Nov-23	RE-059/07	32,317,748.85		
10-Nov-23	RE-060/05	311,475,597.00		
20-Nov-23	RE-065/10	54,006,179.00		
05-Dec-23	RE-077/07	311,475,597.00		
06-Dec-23	RE-078/05	323,216,429.20		
08-Dec-23	RE-080/03	26,190,254.30		
14-Dec-23	RE-087/04	1,000,000,000.00		
18-Dec-23	RE-083/03	45,584,931.85		
19-Dec-23	RE-084/03	315,696,500.00		
27-Dec-23	RE-087/03	361,475,897.00		
28-Dec-23	RE-088/03	199,999,999.95		
29-Dec-23	RE-089/05	367,515,577.25		
04-Jan-24	RE-093/01	31,339,412,421.85		
16-Jan-24	RE-097/03	183,700,000.00		
02-Feb-24	RE-108/05	399,685,569.35		
13-Feb-24	RE-110/05	554,687,074.00		
22-Feb-24	RE-120/16	2,051,622,093.50		
07-Mar-24	RE-130/04	358,895,188.10		
08-Mar-24	RE-132/05	476,957,494.00		
21-Mar-24	RE-139/05	25,419,689.00		
26-Mar-24	RE-140/02	23,994,585,514.25		
09-Apr-24	RE-149/05	341,249,705.80		
11-Apr-24	RE-157/02	476,957,494.00		
19-Apr-24	RE-157/10	44,500,554.15		
30-Apr-24	RE-167/04	343,985,284.95		
07-May-24	RE-169/04	362,099,995.00		
22-May-24	RE-177/11	349,905,671.45		
07-Jun-24	RE-189/05	359,851,471.70		
13-Jun-24	RE-192/04	439,812,744.00		
14-Jun-24	RE-193/10	182,240,559.00		
18-Jun-24	RE-195/04	35,638,276,899.20		
24-Jun-24	RE-197/05	420,502,063.70		
25-Jun-24	RE-197/05	362,099,995.00		
28-Jun-24	RE-197/18	124,810,089.80		
Total Issues		127,334,970,397.85		
Balance		5,271,004,110.15		
		132,605,974,508.00		

96%

132,605,974,508.00

DEVELOPMENT VOTE
D1066 STATE DEPARTMENT FOR BASIC EDUCATION

Date	Ref. No.	Amount (KSh)	Particulars	Amount (KSh)
28-Aug-23	DE-005/01	1,186,328,446.70		
31-Aug-23	DE-008/01	8,776,866.45		
20-Sep-23	DE-011/02	438,780,000.00		
18-Oct-23	DE-020/01	3,197,122,059.45		
9-Nov-23	DE-027/02	4,416,914,961.65		
22-Feb-24	DE-037/11	252,250,000.00		
13-Mar-24	DE-071/02	2,136,800,000.00		
14-Jun-24	DE-133/04	4,332,449,251.45		
28-Jun-24	DE-131/05	450,000,000.00		
Total Issues		16,419,421,585.70		
Balance		3,776,646,642.30		
		20,196,068,228.00		

20,196,068,228.00

Category	Amount (KSh)	Total
Budget	5,052,000,000.00	
Issues	2,839,050,000.00	15,144,068,228.00
Balance	2,212,950,000.00	13,580,371,585.70
		1,563,696,642.30
		3,776,646,642.30

ARTMENT FOR BASIC EDUCATION
COMPONENT OUT OF TOTAL ISSUE OF KES.

Date	Ref. No.	Amount (KSh)	Particulars
24-Aug-23	01	1,186,328,446.70	Kenya Secondary Education Quality Improvement Project



V2.0136.24.0815(Build 104148)

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Training Levy for the month of June-2024

Employer (vote): 13101 Ministry of Education - Early Learning and Basic Education

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1997100873 Mr	Martin Kavua Mwongela	14457188	50,000.00	484,647.65	
1 Vote Totals: 13101 Ministry of Education - Early Learning a			50,000.00	484,647.65	

19 JUL 2024


19 July, 2024

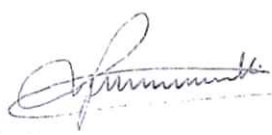
CERTIFICATE OF BALANCES

Customer : 138662
Balance Date: 30-Jun-24

STATE DEPT FOR
BASIC EDUCATION

Account No	Account Name	Currency	Balance
1000384263	REC-STATE DEPT FOR BASIC EDUCATION	KES	51,606,022.80
1000384271	DEV-STATE DEPT FOR BASIC EDUCATION	KES	33,703,253.02
1000384287	DEP-STATE DEPT FOR BASIC EDUCATION	KES	578,026,408.50
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	1,080,709,798.10
1000387928	STATE DEPT FOR BAS ED. EQU FUND OP	KES	0.00
1000387939	STATE DEPT FOR BASIC ED SEC 6138 KE	KES	525,924,642.40
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
1000465069	KENYA PRIMARY EDUCATION DEV(PRIEDE)	KES	0.00
1000470728	KENYA PRIMARY EDU DEV COVID 19 PROJ	KES	0.00
1000622288	PRIM EDU EQTY LEARN P-GRANT D991KE	KES	471,212,663.35
1000622296	PRIM EDU EQTY LEARN P-DLI CR7067KE	KES	1,103,682,642.50
1000656522	PRIMARY EDU EQUITY LEARN PROG(PEEL)	KES	0.00
1000740698	THE DEV OF SCH INFRASTRA IN NYAMIRA	KES	0.00
1000740701	AF IPF KPEEL GRANT	KES	0.00


Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Carine
74A