

REPUBLIC OF KENYA



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REPORT

DATE: 15 FEB 2024 DAY: Thursday

TABLED BY:	Hon. Owen Baya (Deputy Majority Leader)
CLERK AT THE TABLE:	Shibuko

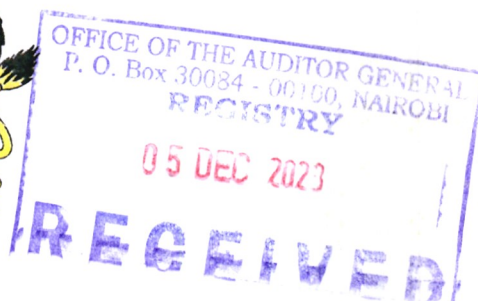
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR DIASPORA
AFFAIRS**

**FOR THE YEAR ENDED
30 JUNE, 2023**





MINISTRY OF FOREIGN AND DIASPORA AFFAIRS
STATE DEPARTMENT FOR DIASPORA AFFAIRS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

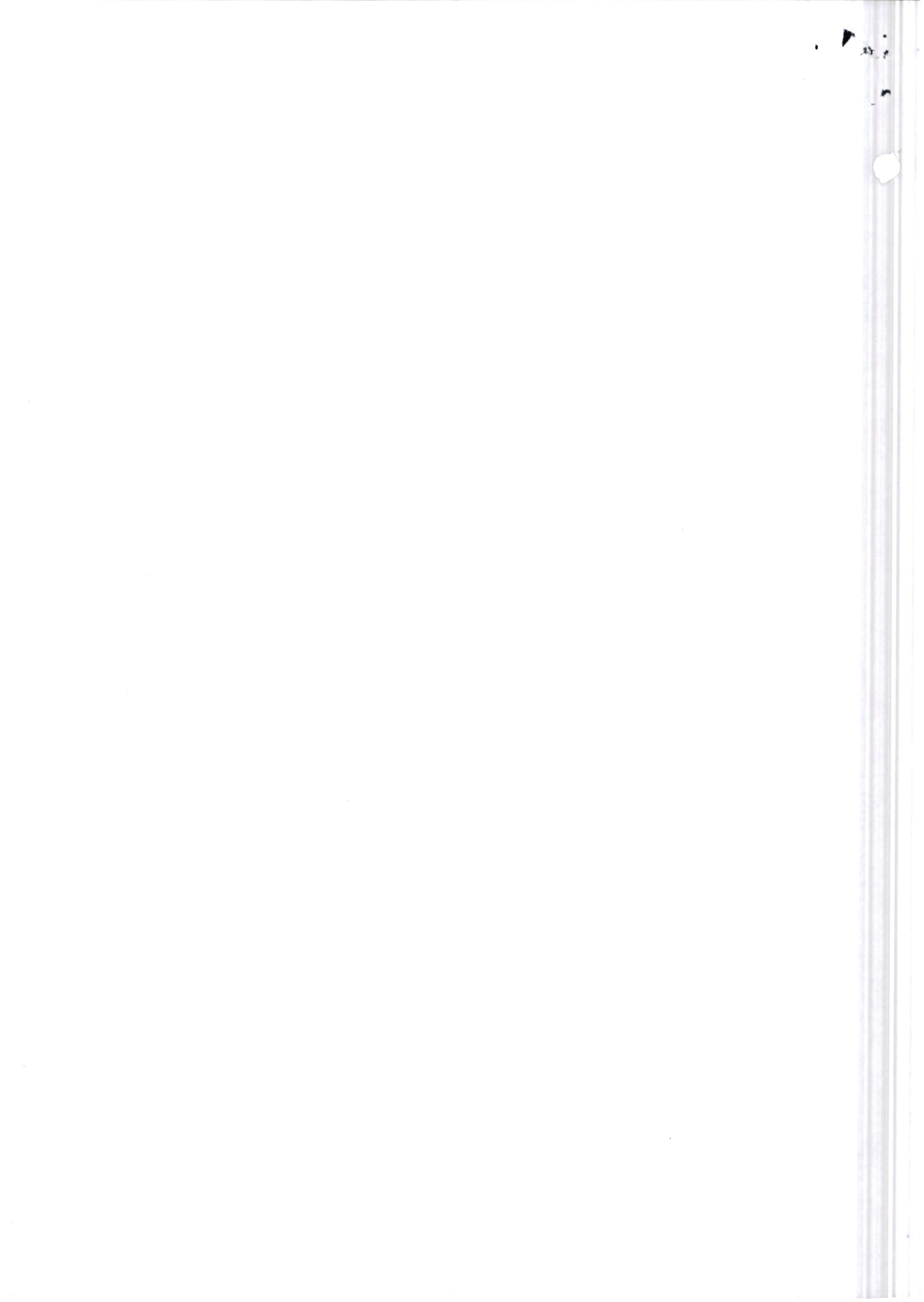


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1. Acronyms and Glossary of terms

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
MCS	Mobile Consular Services
M&E	Monitoring and Evaluation
SDDA	State Department for Diaspora Affairs
PSASB	Public Sector Accounting Standards Board
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments and Agencies
a.i	<i>Ad Interim</i>

2. Key Entity Information and Management

a) Background Information

The State Department for Diaspora Affairs (SDDA) was established through the Executive order No. 1 of 2023 on the Organization of the Government of the Republic of Kenya. It was initially a Directorate within the Ministry of Foreign Affairs, responsible for Diaspora and Consular matters. The State Department is represented in the Cabinet by the Cabinet Secretary, Ministry of Foreign and Diaspora Affairs, who is responsible for its general policy and strategic direction. The State Department was established to facilitate engagement of the Kenya Diaspora in a more constructive and productive manner to unlock and unleash their full potential.

Vision Statement

An empowered Diaspora for a competitive and prosperous Kenya

Mission Statement

To champion the protection of Kenya's diaspora rights and welfare, and to mainstream them to National Development

Core Values and Principles

The State Department for Diaspora Affairs is guided by the following core values:

1. **Diaspora-Centric:** The State Department shall endeavour to understand the needs and concerns of the Diaspora and develop programs and initiatives that effectively address those needs.
2. **Innovative:** The State Department shall endeavour to come up with creative and effective solutions that are impactful in facilitating the Diaspora to harness more opportunities for socio-economic empowerment and national development.
3. **Accountable:** The State Department will conduct all its activities in a transparent manner and provide accurate information while maintaining high ethical standards.

4. **Reliable:** The State Department shall strive to be available and trustworthy in-service delivery to the diaspora.
5. **Inclusive:** We shall guarantee that the stakeholders and the diaspora are treated equitably and fairly in the development and implementation of programs and initiatives.
6. **Team spirit:** We shall foster a culture of collaboration and teamwork among staff members, as well as promoting effective communication and coordination across different departments and levels of the State Department.

FUNCTIONS

i



Promotion of continuous dialogue with Kenyans abroad

ii



Champion the protection of Kenya's Diaspora rights and welfare

iii



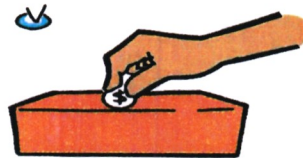
Support Kenyans in the diaspora in harnessing more opportunities for employment and enterprise development

iv



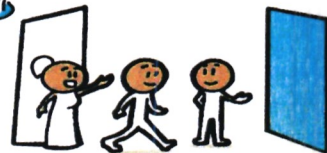
Develop Incentive framework for Diaspora Remittances

v



Harness Diaspora savings, facilitate FDI and Technology transfers

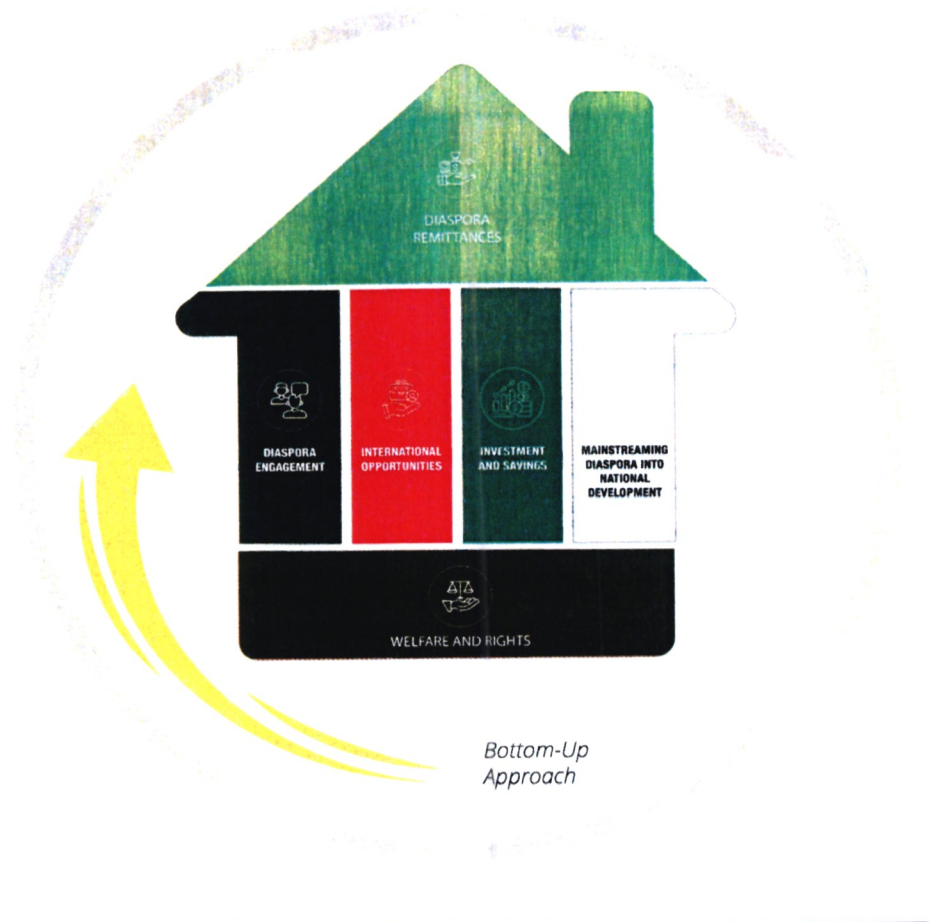
vi



Mainstreaming the Kenyan Diaspora into the national development process

HOW WE DO IT

The State Department is targeting to achieve its mandate through implementation of the policy objectives as follows:-



b. Key Management

The State Department for Diaspora Affairs day-to-day management is under the following:

No.	Designation
1.	Cabinet Secretary
2.	Principal Secretary
3.	Director Diaspora and Consular Affairs
4.	Director Administration
5.	Chief Finance Officer
6.	Deputy Accountant General
7.	Deputy Director, Supply Chain Management Services
8.	Director Planning
9.	Deputy Director, Human Resource Management and Development
10.	Senior Assistant Internal Auditor General
11.	Principal Information Communication Technology Officer
12.	Deputy Director Counselling Services
13.	Principal Public Communications Officer

c. Fiduciary Management

The key management personnel who held office during the period ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Dr. Alfred N. Mutua, EGH
2.	Principal Secretary	Ms. Roseline K. Njogu
3.	Director Diaspora and Consular Affairs	Amb. Washington Oloo
4.	Director Administration	Ms. Margaret Wamoto
5.	Chief Finance Officer	Mr. Gideon Gichana
6.	Deputy Accountant General	CPA Polly N. Maingi
7.	Deputy Director Supply Chain Management Services	Mr. David S. Wabwile
8.	Director Planning	Mr. Daniel N. Mwaura
9.	Deputy Director Human Resource Management and Development	Ms. Juanita Ombima, HSC

d. Fiduciary Oversight Arrangements

The fiduciary oversight structure comprises the Internal Audit Unit and various committees established following the approval of the State Department's Budget in March 2023 under Supplementary estimates No. 1 of 2022/23 FY. The members of the committees are drawn from various directorates, divisions and units within the State Department offering a wide range of skills and experience.

High level key fiduciary oversight arrangements

i. Budget Implementation Committee

The committee is charged with the responsibility of implementation of the State Department for Diaspora Affairs budget and its prudent management.

ii. Human Resources Management Advisory Committee

The committee is charged with the responsibility of effective management of the human resource management and development function in line with the Constitution, Government Policies, procedures, practices and circulars on human resource.

iii. Internal Audit Unit

This is the unit charged with providing independent assurance of the organizations risk management, governance and internal control processes.

iv. Audit Committee

The committee is charged with supporting the Accounting Officer in regards to risk control and governance (PFMR 2015 Section 174). This is to confirm that the Ministry is in the process of establishing the committee.

e. Entity Headquarters

State Department for Diaspora Affairs
P. O. Box 30551- 00100
316 Upper Hill Chambers
2nd Ngong Avenue
NAIROBI, KENYA

f. Entity Bankers

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

g. Principal Legal Adviser

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

h. Entity Contacts

Telephone: (254) 20-318888
E-mail: info@diaspora.go.ke
Website: www.mfa.go.ke/diaspora
Social Media: @Diaspora_KE

i. Independent Auditors

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

3. Statement of Governance

2.1 Key Management Profiles



Dr. Alfred N. Mutua, E.G.H

Cabinet Secretary, Ministry of Foreign and Diaspora Affairs

Dr. Alfred N. Mutua, E.G.H. is the Cabinet Secretary for Foreign and Diaspora Affairs of the Republic of Kenya. He holds a Doctorate degree in Communication and Media.

Prior to his appointment, he served as the First Governor of Machakos County for two terms, from 2013 to 2017 and from 2018 to 2022. He also served the country as the Official Government Spokesman between 2002 and 2012. He has been a journalist, author, businessman, lecturer, civil servant and a politician. He was a lecturer in Daystar University - Kenya, University of Western Sydney - Australia, Macquarie University - Australia and Zayed University - UAE.

He is a seasoned journalist and movie maker who has worked around the world as a foreign correspondent and a travel features writer. He is best known in Kenya for producing Kenya's first Action movie series, Cobra Squad and the TV series Beba Beba. Dr. Mutua is the author of a financial self-help book, *How To Be Rich in Africa and Other Secrets of Survival* and was the publisher of the popular fashion magazine, *Passion Magazine*.

As an aviation and fitness & sports enthusiast, Dr. Mutua is a martial arts expert, specialising in Shotokan Karate, Tae-Kwondo and Temple Kung-fu. In his free time, he enjoys playing flight simulators, watching movies, motorsports, soccer and athletics.



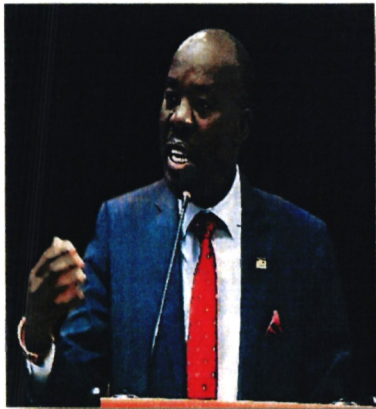
Ms. Roseline K. Njogu

**Principal Secretary, State Department
for Diaspora Affairs**

Ms. Roseline K. Njogu is the Principal Secretary and Accounting Officer of the State Department for Diaspora Affairs. She holds a Master of Laws (LLM) degree from Harvard Law School, a Bachelor of Laws degree (LLB) from the University of Nairobi and is a PhD candidate at the University of Nairobi.

Ms. Njogu is an advocate of the High Court of Kenya, and brings 15 years of legal experience advising corporations in technology, health, energy, financial services and international development. She is the co-founder and partner in charge of the commercial law practice at Lexlink Consulting and Omondi Mutava & Company Advocates. She is also the General Counsel to, and co-founder of Afyakit.

As an accomplished public intellectual, she has taught family law, succession and gender law over the last 11 years and has published extensively. Her research agenda includes investigating the triple bind of gender, religion (or culture) and structures of power, and thus she is a student of law, religion and imperialism. A post-colonial feminist scholar, her teaching, scholarship and academic engagement revolves around the deconstruction of the hegemonies of law, religion and other structures of power.



Amb. Washington Oloo

Director, Diaspora and Consular Affairs

Ambassador Washington Oloo was the Director Diaspora and Consular Affairs. He holds a Master of Arts in International and Developmental Economics and a Bachelor of Arts degree in Economics.

Ambassador Oloo is an Economist, Results based management expert and a career Civil servant with experience spanning over thirty-four (34) years. He has previously worked in various ministries including Labor, Public Service and Office of the Prime Minister (Performance Contracting Department).

He also served in Kenya's diplomatic Missions in Brussels, Belgium and Doha, Qatar as a Minister Counsellor and Charge D'Affaires a.i respectively. His specific duties included: Providing technical advice to the Principal Secretary; Implementation of the Diaspora Diplomacy Pillar of Kenya's Foreign Policy; coordination of technical duties at the State Department; facilitation of consular services to Kenyan diaspora facing distress, incarceration and need for repatriation of deceased persons; organization of engagements with government Ministries Departments and Agencies (MDAs); liaising with Kenya Missions abroad, international organizations, United Nations and Foreign Diplomatic Missions in Nairobi.



Ms. Margaret Wamoto
Director, Administration

Ms. Margaret Wamoto is the head of administrative services at the State Department. She holds a Masters Degree in Public Administration.

She has 30 years' experience in public service having worked at the Executive Office of the President (State House), the Ministry of Interior and National Administration, the

Ministry of East African Community, the Ministry of Education and the State Department for Public Service. Her role includes effective coordination and stewardship of Government business and responding to emerging policy and development initiatives; Oversight of logistics services within the state department; Coordination of efficient management of record support units; Co-ordination of Ministerial/Departmental cross cutting activities; Provide efficient office management and logistical support to the technical departments; Management and implementation of physical developmental projects for the State Department as well as coordination of general office duties.



Ms. Juanita Ombima
Head, Human Resource Management and Development

Ms. Juanita Ombima, HSC, is the Deputy Director, Human Resource Management and Development. She holds a Master of Arts Degree in Economics, Bachelor of Arts Degree in Economics and several certifications in Human Resource Management and Development.

She is a member of the Institute of Human Resource Management (IHRM) and has 28 years of experience in public service having worked in Ministry of Labour, Civil Service Reform Secretariate, Ministry of Public Service, Ministry of Immigration and Registration of Persons, Ministry of Education, Ministry of Foreign Affairs and Ministry of Health in various capacities as Programme Officer, Management Consultant and Human Resource Management and Development Officer. She is responsible for Human Resource Management and Development function in the State Department.



Mr. Daniel N. Mwaura
**Head, Central Planning and Project
Monitoring Department**

Mr. Daniel N. Mwaura is the Director Planning at the State Department. He holds a Master of Arts Degree in Economics and a Bachelors Degree in Economics.

He has 30 years' experience as an economist in various MDAs. Prior to his posting to the State Department for Diaspora Affairs, Mr. Mwaura served as Director of Planning at the State Department for Shipping and Maritime Affairs. He is a member of the Economics Society of Kenya, with vast experience in strategic planning, policy formulation as well as monitoring and evaluation.

He is responsible for planning and co-ordination of implementation of programs and projects as well as monitoring and evaluation in the State Department.



Mr. Gideon Gichana
Head, Finance Unit

Mr. Gideon Gichana is the Chief Finance Officer, State Department for Diaspora Affairs. He is a Member of the Institute of Certified Public Accountants of Kenya (ICPAK). He holds a Masters Degree in Business Administration - Finance and BSC Mathematics and Computer Science.

Mr. Gichana has vast experience in financial management. He has previously worked in the Ministry of Finance, Ministry of Youth & Sports, and State Department for Immigration and Citizen Services.

He is responsible for the overall financial management in the State Department. His specific duties include; budget planning, preparation and implementation; systematic scheduling of expenditure consistent with work plans and providing leadership in the budget management.



CPA Polly N. Maingi

Head, Accounts Unit

Ms. Polly N. Maingi is the Deputy Accountant General, State Department for Diaspora Affairs. She holds a Masters Degree in Business Administration, and a Bachelor of Commerce Degree in Management Science.

She is a practicing Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). She has vast experience spanning 27 years in Accounting Systems Implementation, Business process re-engineering and Policy implementation.

Ms. Maingi has previously worked at The National Treasury, Ministry of Agriculture, NG-CDF Board among others. She is one of the pioneers in the operationalisation of IFMIS. She is responsible for the overall accounting function of the State Department. Specific duties include; Providing technical advice to the Accounting Officer on accounting matters, budget implementation and Financial Reporting.



Mr. David Wabwile

Head, Supply Chain Management

Mr. David Wabwile is the Deputy Director Supply Chain Management (SCM). He holds a Bachelor of Arts Degree in Economics and Mathematics.

He has vast experience in Government spanning 31 years of active service. Mr. Wabwile has previously worked at The National Treasury, Ministry of Environment and Natural Resources, Office of The President, Office of the Deputy President, Ministry of Public Service, Youth and Gender and State Department for Correctional Services.

His Specific duties include; procurement of goods, work and services; advising the accounting officer on all matters supply chain management; stores management; disposal of unserviceable stores and providing linkage between the State Department and other MDAs on supply chain management matters.



Mr. Peter Burugu
Head, Counselling Unit

Mr. Peter Burugu holds a Masters Degree in Counselling and Psychology, Bachelors Degree in Education (Economics and Business studies), a Certified Public Accountant and a Certified Public Secretary.

He has vast experience in youth matters, training, counselling, public administration and governance. Mr. Burugu has previously worked in the Ministry of Public Service and Gender Affairs before joining the State Department for Diaspora Affairs. He is responsible for the counselling and wellness unit.

Specific duties include counselling and strengthening wellness for the Kenyan diaspora, more so in the area of mental health issues and conducting pre-departure training to Kenyan migrant workers. Further, he provides psychological first aid, psychosocial support and counselling to distressed Kenyans in the diaspora and their families.



Mr. Peter Mogere
Head, Internal Audit.

Mr. Peter Mogere is a Senior Assistant Internal Auditor General I and the Head of Internal Audit Unit in the State Department.

He holds a Bachelors Degree in Commerce (BCom), and also a holder of CPA II and is an Associate Certified Fraud Examiner as well as a member of The Institute of Internal Auditors, Kenya. He has 25 years of work experience in public service. Mr. Mogere previously worked at the State Department for Wildlife in charge of internal audit and field sub-county stations. His role in the State Department includes evaluation of effectiveness of risk management, control and governance.



Ms. Violet Murwa

Head, ICT Unit

Ms. Violet Murwa is a Principal ICT Officer holding a Masters Degree in Global Techno Human Resource Development from Korea University of Technology and Education - South Korea with a major in ICT Engineering, and a Bachelors Degree in Information and Communication Technology (ICT).

Ms. Murwa has vast experience in Data Handling and Processing, Policy Development, Media and Topologies, ICT Strategy development, operating systems and internet, Computer Security & Forensics and Directing Internet operations plans. She has worked at the Directorate of e-Government, The Presidency & Cabinet Affairs Office, Ministry of Education, and Ministry of State for Public Service.

She is responsible for the overall ICT function of the State Department. Specific duties include; ICT policy development, ICT services Management and end-user support, production of technical documentation to agreed quality standards.



Ms. Phyllis Githua, HSC

Head, Public Communications

Ms. Phyllis Githua is a Principal Public Communications Officer at the State Department. She holds a Bachelor of Arts Degree in Communications and is currently pursuing a Masters Degree in Corporate Communications.

She has 10 years' experience in public communications having worked at the Presidential Press (State House), the UN-Habitat and NGO field.

Her role and specific duties at the State Department include managing day to day running of the Communications Unit and ensuring dissemination of information on activities undertaken by the State Department.

2.2 Management Committees and their Roles

a. Budget Implementation Committee

This is the committee charged with the responsibility of implementation of the State Department for Diaspora Affairs budget and its prudent management. The Committee was established on 11th April 2023 to undertake the following duties:

- i. Review and consider the annual cash flow plans;
- ii. Review the utilization of the cash limits and consider any changes as may be required;
- iii. Review the utilization of the donor funds voted for the State Department;
- iv. Advise the Accounting Officer on the challenges related to the budget implementation;
- v. Review and recommend the reallocation of payments;
- vi. Review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken;
- vii. Participate in Sector Working Groups (SWG) for budget making; and
- viii. Review Annual budgets, Supplementary Estimates and performance of budget against actual for the Directorates in consultation with the Heads of Directorates.

b. Human Resources Management Advisory Committee (HRMAC)

The HRMAC committee was constituted on 11th April, 2023 and the duties include:

- i. Recruitment, selection and appointment of staff;
- ii. Promotion for officers;
- iii. Confirmation in appointment for all Job Groups;
- iv. Training and Development, including induction of all transferred and newly recruited staff;
- v. Training Impact Assessment;
- vi. Management of skills, audit and inventory;
- vii. Proposals on staff establishment and complement control;
- viii. Payroll management;

- ix. Deployment and posting of staff;
- x. Promotion and implementation of Values and Principles of Public Service and ensuring compliance;
- xi. Administration of biennial and final declaration of income, assets and liabilities and the public service code of conduct and ethics for officers in CSG '8' and below;
- xii. Quarterly report on the initial and final declaration of income, assets and liabilities for all public officers;
- xiii. Quarterly report on the discharge of Human Resource function including implementation of PSC decisions;
- xiv. Quarterly report on the status of implementation of the recommendations contained in the annual values and principles report;
- xv. Conduct and report on investigations;
- xvi. Recommendation for waiver of requirements of the career progression guidelines;
- xvii. Recommendation for review of grading and organization structures;
- xviii. Recommendation for review of career progression guidelines;
- xix. Recommendation for secondments, leave of absence, unpaid leave and transfer of service;
- xx. Recommendation for retirement under 50 years' rule;
- xxi. Recommendation for retirement on medical grounds;
- xxii. Recommendation for retirement on voluntary grounds;
- xxiii. Recommendation for engagement of interns;
- xxiv. Recommendation for re-designation;
- xxv. Recommendation for engagement and renewal of contracts;
- xxvi. Recommendation for Public Service Excellence Award;
- xxvii. Disciplinary control
- xxviii. Pensions Management; and
- xxix. Staff welfare, health and safety.

a. Employee Performance Management Committee

The committee was constituted on 11th April, 2023 to undertake the following functions

- i. Undertake a quarterly review of implementation of the Strategic Plan and Performance Contracts;
- ii. Ensure a clear linkage between Institutional Performance Contract and the Staff Performance Appraisal Systems;
- iii. Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through the staff appraisal system;
- iv. Ensure the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year;
- v. Hold quarterly performance review meetings;
- vi. Consider performance reports from various departments within the State Department and make recommendations for improvement;
- vii. Review cases of appeals on appraisal ratings between supervisors and appraisees;
- viii. Make recommendations to the Authorised Officer on the application of Rewards and Sanctions
- ix. Develop and implement the internal monitoring, evaluation and reporting system; and
- x. Ensure that the integrity and credibility of the overall process of rewards and sanctions system is safeguarded and maintained at all times.

b. Project Implementation Committee

The project implementation committee was formed on 11th April 2023 pursuant to section 151 (1) of the Public Procurement and Disposal Act 2015. The roles of the committee include:

For the purpose of managing complex and specialized procurement contracts the contract implementation team shall be responsible for:

- i. Monitoring the performance of the contractor, to ensure that all delivery or performance obligations are met or appropriate action taken by the procuring entity in the event of obligations not being met;

- ii. Ensure that the contractor submits all required documentation as specified in the tendering documents, the contract and as required by law;
- iii. Ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract.
- iv. Ensure that there is right quality and within the time frame, where required;
- v. Review any contract variation requests and make recommendations to the respective tender awarding authority for considerations and such reviews for variation shall be clearly justified by the technical department in writing backed by supporting evidence and submitted to the head of the procurement function for processing;
- vi. Manage handover or acceptance procedures as prescribed;
- vii. Make recommendations for contract termination, where appropriate;
- viii. Ensure that the contract is complete, prior to closing the contract file including all handover procedures, transfers of title if need be and that the final retention payment has been made;
- ix. Ensure that all contract administration records are complete, up to date, filed and archived as required;
- x. Ensure that the contractor acts in accordance with the provisions of the contract; and
- xi. Ensure discharge of performance guarantee where required.

2.3 Audit Committee

Pursuant to section 73(5) and (155) of the Public Finance Management Act 2012 and Public Finance Management Regulations 2015 on the establishments of the audit committees in all public entities, the Ministry of Foreign and Diaspora Affairs is finalising the constitution of the Audit Committee. The Committee will be operationalized immediately upon constitution.

The committee is responsible and instrumental in:

- i. Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the

- National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter;
- ii. Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics;
 - iii. Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan;
 - iv. Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken;
 - v. Reviewing any related party transactions that may arise within the entity;
 - vi. Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General; and
 - vii. Following up on recommendations of the Parliamentary Accounts Committee (PAC).

2.4 Risk Management, Compliance and Conflict of Interest

The State department established the risk management committee responsible for assessing and identifying key risk areas, developing a risk management framework and implementing the risk management framework by applying mitigation measures.

2.5 Report on recent training and development in governance for those in key leadership.

The State Department projected all officers in Job Group N and above for training in the Strategic Leadership Development Program course in the FY 2023/24. The projection was delayed by the late commencement of operations attributed to late budget approval and delays in approval of organization structure and staff

3.6 Public participation activities

Pursuant to Article 10 of the Constitution on National values and Principles of governance, and in line with the Department's mandate on mainstreaming the Diaspora, the State Department for Diaspora Affairs held a virtual public participation meeting for the Kenyan Diaspora on 28th April, 2023 on the Public Finance Management Act and Debt Limit (Amendment).

The National Treasury organized the meeting to seek views from the Diaspora on whether to:

- i. Delete the relevant provisions of the Act to align the Act with the provisions under the Constitution, which is the supreme law; and
- ii. Change the Debt Limit Anchoring: Amend the numerical ceiling of the debt limit given by parliament (Ksh. 10 trillion), to provide for a ratio of the GDP equivalent to 55%.

The following issues came out from the webinar:

Gratitude: The Diaspora expressed gratitude that for the first time in history the Constituency was getting involved in the national development processes.

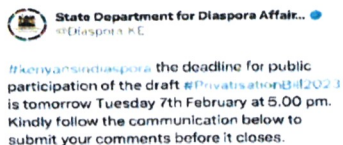
Concurrence: With both the harmonization of the definition for the various laws and the 55% anchoring of debt limit. However, they stressed that the powers to set debt ceiling should be left to Parliament and not the Cabinet Secretary, The National Treasury;

*State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023*

Accountability: There should be clarity on anchoring the debt ceiling on the Gross Domestic Product (GDP) to avoid ambiguity in use of GDP, real and nominal, as well as clarity on The National Treasury’s oversight over County Governments to avoid abuse.

Involvement: Requested Parliament to consider developing regulations that underpin Diaspora investments and hence reduce donor dependence.

The State Department also engaged the National Assembly, the Senate and the County Assemblies in setting up online platforms that support public participation by the Diaspora, thus including them in law and policy reform. In line with article 10 of the Constitution on National Values and Principles of governance, the Department invited the Kenyan Diaspora to give views on various proposed legislations, including the Public Finance Management Act and Public Debt Limit (Amendment of act 2012), the National Health Insurance Fund (NHIF) Amendment Act Regulation (2023); Review of Regulatory Framework Governing Religious Organizations; Draft Green Fiscal Incentives Policy Framework; Draft Privatization Bill (2023) among others.



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2.6 Compliance with Laws and Regulations

The State Department complied with all statutory requirements.

4. Statement by the Cabinet Secretary

It is my great honour and privilege to present the State Departments report and financial statements for the Financial Year ending 30th June 2023. In this particular year, the State Department was allocated a total budget of Ksh 658,000,000

With reference to absorption of the allocated funds, the Ministry was able to utilize Ksh 369,989,628 translating to an overall absorption rate of 56%. However, non-release of exchequer by the National Treasury continued to affect the absorption rate.

The funds absorbed were utilized in setting up the State Department, operations and maintenance expenses, acquisition of assets, as well as carrying out strategic engagements with the Kenyans in the Diaspora. These engagements included the Mobile Consular Services that saw 5,933 Kenyans in the diaspora issued with Identity Cards, Passports, birth certificates, application for citizenship, document attestation, declaration of dual citizenship, police clearance and emergency travel certificates. Further, the State Department undertook a Baseline survey in selected Missions on the viability of setting up Diaspora desks; evacuated 1,170 Kenyans in distress from the Sudan; and initiated negotiations of Bilateral Labour Agreements with the Kingdom of Saudi Arabia and the State of Qatar.

The financial report and statements provide an opportunity to elaborate how the funds allocated to the Ministry in a particular Financial Year were appropriated towards delivery of Foreign Policy goals and strategic objectives as outlined in the Strategic Plan 2018/19-2022/23. It is with great satisfaction I note that in the 2022/23 Financial Year, the State Department continued to execute its core mandate protecting the rights and welfare of the Kenyan Diaspora and subsequently recorded an excellent performance. The highlights of the key achievements are as indicated below:

The government is deliberate on protecting the rights and championing the welfare of Kenyans in the diaspora while mainstreaming them into the national development agenda with a view to strengthening the Diaspora pillar of Kenya's Foreign Policy. Towards this end, the State Department for Diaspora Affairs (SDDA) was established

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through the Executive order No. 1 of 2023 on the Organization of the Government of the Republic of Kenya.



.....
Dr. Alfred N. Mutua, E.G.H
Cabinet Secretary
Ministry Of Foreign and Diaspora Affairs

5. Statement by the Principal Secretary



I am delighted to present the key milestones attained by the State Department for Diaspora Affairs during the Financial Year 2022/2023. The State Department was established by Executive Order no. 1 of 2023, and is domiciled within the Ministry of Foreign and Diaspora Affairs. The Department has a six (6) point mandate, whose overarching objective is to champion the

protection of the rights and welfare of the Kenyans in the Diaspora, while at the same time mainstreaming them into the national development agenda.

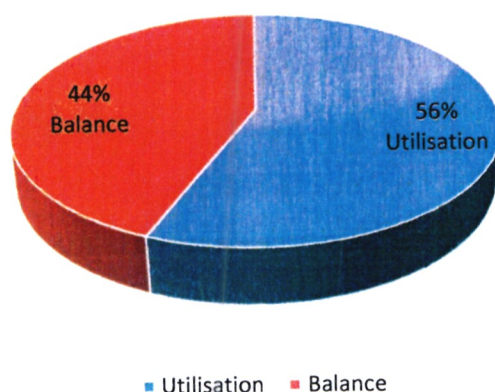
Being the first year of operation, the State Department engaged various stakeholders to institutionalize diaspora centric systems and policies, including holding engagements with the Diaspora and using the constructive feedback received to strengthen our approach and strategies in handling diaspora and consular matters. This will be capped by the reviewed Diaspora Policy that heralds and anchors a new era of a vibrant and progressive Kenyan Diaspora.

During the year under review, the State Department received a budgetary allocation of Kshs. 658,000,000.00. The State Department expended Kshs. 367,953,149 as recurrent vote expenses under its two (2) programmes, translating to an absorption rate of 56%.

The budgetary allocation was in two (2) programmes namely General Administration, Planning and Support Services and Management of Diaspora & Consular Affairs. The budget performance of the State Department was as follows:

Program	Amount (Kshs)	Utilisation (Ksh)	Balance	Absorption Rate (%)
General Administration, Planning & Support Services	487,682,427	281,913,916	205,768,511	58
Management of Diaspora & Consular Affairs	170,317,573	86,039,233	84,278,340	51
Grand Total	658,000,000	367,953,149	290,046,851	56

Budget Absorption Rate



Further, the budget utilization of Ksh. 367,953,149 was under the following economic classes: use of goods and services, Ksh. 298,624,163 or 81% and Acquisition of Assets, Ksh. 69,328,986 or 19%.

In the period ending 30th June 2023, the State Department achieved key milestones in its service delivery to the Kenyans in the Diaspora. These included: -

The Evacuation of 1,170 distressed Kenyans from Sudan following the outbreak of a political crisis on 15th April, 2023. Further, seven (7) Victims of human trafficking were evacuated from Laos/Myanmar and one (1) from Albania on medical grounds. The State Department evacuated a total of 72 distressed Kenyans from Lebanon (58), UAE (4), Tanzania (2), Qatar (2) and one each from USA, South Africa, India, Switzerland, Sierra Leone and the Kingdom of Jordan, in partnership with IOM and HAART. A total of 18 deceased *diasporians* were also repatriated from Spain, UK, Zanzibar, UAE, South Africa, Australia, Egypt, Qatar and Saudi Arabia among other countries.

Mobile Consular Services (MCS) were offered in USA, UK, Canada, Australia, Ireland, New Zealand, Oman, Yemen, Qatar and Brazil. Under this initiative, a total of 5,933 Kenyans were facilitated with identity cards, passports, birth certificates, application for citizenship, document attestation, declaration of dual citizenship, police clearance and emergency travel certificates.

The State Department conducted a Baseline Survey to assess the capacity of Embassies, High Commissions and Consulates to establish diaspora desks with a view to facilitating efficient and effective consular service delivery to the diaspora. The exercise covered five regions namely; Middle East, Europe, Africa, Asia and Americas and the feedback received will guide future engagements in this regard.

In addition, strategic diaspora engagements were held with Kenyans in Gaborone, Brussels, Berlin, Kigali, Seoul, Riyadh, London, Canberra, Havana, Addis Ababa, Helsinki, Muscat, Bujumbura, Doha and Washington DC, to champion and protect their rights and welfare, and harness investments and remittances. Furthermore, the Department held online engagements and townhall meetings with the diaspora in Japan, USA, Germany, and Australia among other countries, covering various topics including investment, mental health, consular services, and information sharing.



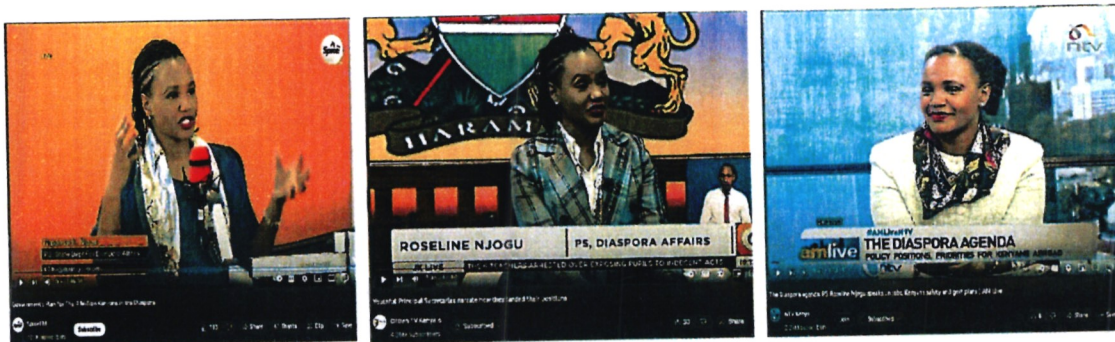
The State Department hosted the 9th Kenya Diaspora Homecoming Convention from 7th to 9th December 2022 at Ole Sereni Hotel, Nairobi. The Convention brought the diaspora together for networking and sharing of available opportunities for socio-economic development.

Legal frameworks are critical to the management and execution of policy and strategies. To this end, the department initiated and negotiated Bilateral Labour Agreements with the Government of the State of Qatar and the Kingdom of Saudi Arabia, and MoUs with Oman and Tanzania, to unlock employment opportunities. In addition, a draft Global Labour Market Strategy was developed in collaboration with the State Department for Labour and Skills Development, targeting to bring together government and private sector players to promote safe and profitable migration of Kenyans as they harness opportunities for employment and enterprise abroad.

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The Digitalisation of Government services was another key achievement for the State Department, where nine (9) citizen-centered services were included on the eCitizen platform in line with the presidential directive to enhance service delivery. These services include registration of Kenyans in diaspora; counselling services; remittances; crisis mapping; registration of Diaspora associations; reporting death; diaspora in conflict with the law; and requests by distressed persons.

Further, being a newly established State Department, engagements with the media were undertaken to inform Kenyans about the Department's mandate, activities and initiatives.



The State Department sensitized the National Government Administrative Officers, Recruitment Agencies and Religious Leaders on labour migration in Mombasa. The sensitization was part of deliberate effort by the Government to address problems at source including rogue recruitment agencies, in counties that are considered to be major suppliers of labour migrants. The forum led to an appreciation of the issues at hand and a decision was reached, to incorporate migrant labour as a standing agenda item in the County Security Committee monthly meetings.

Consultations on investment and remittances were held with key stakeholders, including the Central Bank of Kenya, local commercial banks, the African Institute for Remittances (AIR), the Reserve Bank of India, fintech's and remittance companies, to eliminate bottlenecks on remittances and facilitate development of diaspora specific investment products. A key outcome of these consultations was the fast tracking and eventual launch of *DhowCSD* - An online application by the Central Bank which will facilitate Kenyans in the diaspora to invest in government securities. Commercial

banks were also engaged to support the Mobile Consular Services and sponsor National Days celebrations abroad, and used these opportunities to launch and showcase diaspora specific products.

Stakeholder consultations were undertaken to strengthen policy, institutional and legal reforms. This included gathering of views on the ongoing review of the Diaspora Policy 2014 and the National Evacuation Plan.

During the implementation period, some issues emerged which influenced service delivery. These include:

- i. Feminisation of migration: there is a marked increase in number of female migrant workers leaving the country as opportunities open up in other markets for domestic labour with preference for the female gender.
- ii. Evolving global conflicts and insecurity that threatened Kenyan Diaspora.
- iii. Influx of young migrants: The entry into the market by young migrants who have less capital and limited networks, but higher chances of taking risks in pursuit of economic opportunities opens them up to vulnerabilities in sexual abuse and labour exploitation as a result of ignorance, or lack of bargaining power/negotiation of contracts.
- iv. Use of labour migration as a cover for transboundary crime: There is a rise in cases of purported labour migrants for certain destinations, who end up in forced labour, drug trafficking, money laundering, and online fraud, among others.
- v. Mental health: There are increased risks and rising mental health concerns in the diaspora. This could be associated with changing financial fortunes and lack of fall-back social support systems. This is especially true where migrants lose jobs, try to change jobs, fall out of legal status or get into labour disputes with employers.

- vi. Trust deficit: There is a perceived lack of trust between Government and the diaspora. This in part arises from misinformation on the role of the Government and Missions.

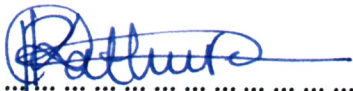
The State Department deployed a number of strategies to mitigate against possible risks. These include: establishment of a Risk Management Committee; adherence to Public Finance Management Act, 2012 and Public Finance Management Regulations, 2015; adherence to the Public Procurement and Assets Disposal Act, 2015 and the Public Procurement Regulations, 2020; constitution of the Corruption Prevention Committee; and establishment of the State Department's asset register.

Despite the remarkable achievements, the State Department experienced challenges and constraints during the implementation period. Some of the main challenges were: late commencement of operations where most activities started in the 4th quarter after approval of the State Department's budget; delay in approval of staff establishment and organisational structure; late deployment and reporting of key staff especially in the Procurement Unit; delays in release of exchequer and late funding to Kenyan Missions abroad which impacted the SDDA ability to deliver services to the Diaspora; international labour migration, and volatility of peace and security which affected Kenyans in the Diaspora; lack of accurate data of Kenyans in the Diaspora coupled with low registration of Kenyans abroad affecting planning and decision making; and human trafficking and transnational crimes.

The State Department recommends the following measures to improve service delivery: regular roll out of mobile consular services in the diaspora in a bid to bring consular services close to the Kenyans; regular consular visits to affected countries to address plight of migrant workers; approval of the staff establishment and organisational structure by the Public Service Commission and recruitment of technical staff; roll out of the Diaspora Integrated Information Management System and the 24-hour Diaspora Response centre; fast tracking review and finalisation of the Diaspora Evacuation Plan; and development of a Diaspora Bill to institutionalise diaspora as the 48th County.

I sincerely thank our stakeholders and partners for their support and collaboration throughout the reporting period. In particular, I thank the Cabinet Secretary for Foreign and Diaspora Affairs for his strategic leadership and invaluable support. Let me also recognize our sister-Department, the State Department for Foreign Affairs for walking with us in the journey as we institutionalized the State Department for Diaspora Affairs.

Finally, I acknowledge the members of staff for their dedication and unwavering commitment to the execution of the State Department's mandate and service delivery to the Kenyan Diaspora. Indeed, the key milestones enumerated above would not be possible without the input of such an excellent team.



.....
Roseline K. Njogu
Principal Secretary
State Department for Diaspora Affairs
Ministry of Foreign and Diaspora Affairs

6. Statement of Performance against Predetermined Objectives for the FY2022/23

The State Department came into operation in December 2022 but received its budget based on the approval of supplementary estimates No. 1 of 2022/23 FY in April 2023. Generally, the State department achieved most of its set targets despite constraints related to delay in approval of the organisation structure and staff establishment, delayed posting and reporting of administrative staff, and delayed exchequer disbursements as analysed below:

The State Department held meetings with key stakeholders including the Central Bank of Kenya, local Banks and fintech firms to lobby for the establishment of diaspora specific investment products. The consultations aimed to eliminate bottlenecks to remittances in the Kenyan financial sector. One key outcome of the consultations was the fast-tracking and eventual launch of the *DhowCSD* - an online application by the Central Bank of Kenya, which will enable Kenyans, including those in the diaspora to invest in T-Bills and T-Bonds with ease online.

The State Department also held engagements with Kenyans in the diaspora in Belgium, USA, Germany, Rwanda, Botswana, Finland, Ethiopia, Australia and Oman, to sensitize them on government initiatives and diaspora specific investment products. Further, engagements were held with the African Institute of Remittances (AIR) and the Kenya Revenue Authority.

The State Department continued to encourage Kenyans in the diaspora to invest back home. To this end, the State Department joined the Jambo Diaspora Sacco during the launch of their 82-apartment block housing in Kitisuru, and also presided over the official opening of the Boyne Healthcare Clinic in Kilimani, Nairobi, established by the Kenyan Diaspora based in Ireland.

Bi-lateral and Multilateral engagements were held with Oman, Saudi Arabia, Rwanda, Botswana, USA, Germany and Canada to identify new opportunities for international employment and investment opportunities for Kenyans. In addition, Bilateral engagements were initiated with Germany, Canada, Japan, South Korea and Oman on entrepreneurship and Foreign Direct Investment. The State Department also

contributed to the finalization of the National Labour Migration Policy which puts Kenya's human resource at the heart of the country's growth strategy and remedies stumbling blocks that hinder Kenyans from accessing international jobs. In addition, SDDA was actively involved in development of the Kenya Global Labour Market Strategy alongside the State Department for Labour and Skills Development.

The Department is in talks with the Governments of Oman, Germany, Canada and Austria with a view of having the countries recognize and accredit TVET certificates to allow labour migration and job opportunities for Kenyans.

We are at an advanced stage of developing the Diaspora Integrated Information Management System (DIIMS). The System will contain a portal for skills and knowledge sharing as well as a database with profiles of Kenyans living in the diaspora.

The State Department participated in the 2023 Rugby Sevens circuits in Los Angeles and London, where it provided consular services to Kenyans attending the games.

Mobile Consular Services were offered jointly with the State Departments for Diaspora affairs, and Immigration and Citizen services, to issue Official Government documents to Kenya nationals abroad in Mozambique, Botswana, Namibia and South Korea.

The State Department held several virtual seminars with regional Ambassadors of Kenya Missions abroad for the five regions of Africa, Americas, Europe, Middle East, and Asia, as well as the Regional Deans of Ambassadors, to discuss diaspora challenges in their respective jurisdictions. Among the recommendations emerging from the virtual seminars was the need to upscale provision of Mobile Consular Services to Kenyans in the Diaspora. To this end, the State Department rolled out Mobile Consular Services (MCS) in line with the Presidential Directive to cater to the needs of the Kenyan Diaspora in recognition of their importance to the Kenyan economy. In this regard, Mobile Consular Services were provided to Kenyans living in USA, Canada, Australia, Ireland, New Zealand, Oman, Yemen, Qatar, Brazil and UK.

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This phase of Mobile Consular Services outreach Program was a Rapid Result Initiative that resonates with and advances the State Department's 6-point mandate. The initiative went beyond the furtherance of the State Department's mandate to explore and advance the State Department's desire to connect with the Kenyan Diaspora, embracing their struggles, dreams, and hopes, while enabling them to play an active role in the national development agenda.

The exercise was organized in collaboration with SDDA's key Stakeholders namely: Kenyans in the Diaspora, Kenyan Missions Abroad, State Department for Foreign Affairs and State Department for Immigration and Citizen Services.

During the exercise, various services were offered to **5,933 Kenyans** as per table 1.

Table 1: Consular Services offered to the Kenyan Diaspora per country

Country	Consular Services								Total
	Passport Renewal	New ID Application	Application For citizenship	Application For Birth Certificate	Document Attestation	Declaration Of Dual Citizenship	Police Clearance	Emergency Travel Certificate	
New Zealand	42	22	16	0	0	0	0	0	80
Australia	168	32	2	7	2	9	4	1	225
UK	63	29	1	11	0	11	0	0	115
Qatar	13	31	0	0	0	0	0	0	44
Brazil	0	8	0	0	0	0	0	0	8
Oman	63	24	0	4	0	0	0	0	91
Yemen	93	242	0	201	0	0	0	0	536
Canada	255	136	43	12	0	0	0	0	446
USA	3002	1,311	0	0	0	0	0	0	4,313
Ireland	39	25	0	10	-	-	1	-	75
Total	3,738	1,860	62	245	2	20	5	1	5,933

In addition to the MCS, the State Department undertook a Baseline Survey in Europe, USA, Middle East, Africa and Asia, to assess the readiness of Kenyan Missions for deployment of Diaspora Officers. The Diaspora Officers will among other issues provide dedicated service to Kenyans in the diaspora.

On policy, legal and institutional reforms, the State Department undertook stakeholder engagement for a review of the Diaspora Policy, 2014.

MOBILE CONSULAR SERVICES USA

PASSPORTS 3,002	IDS 1,311	

@diaspora_ke

Flyer informing Kenyans in the United States about the planned Mobile Consular Services(MCS) outreach program. This was the inaugural MCS.

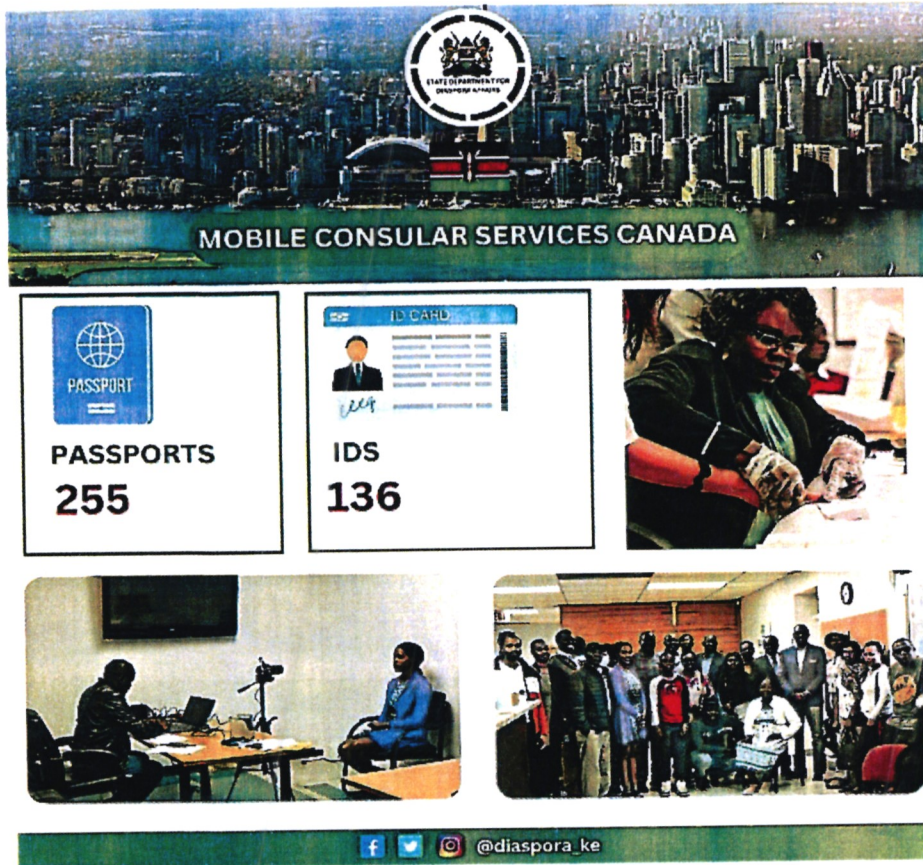
MOBILE CONSULAR SERVICES USA

City	Passports	IDs
SEATTLE, WASHINGTON	649	169
ST. PAUL, MINNESOTA	280	95
DES MOINES, IOWA	127	50
KANSAS CITY, KANSAS	379	161
PHOENIX, ARIZONA	177	68
DALLAS, TEXAS	181	202
CHICAGO, ILLINOIS	102	56
COLUMBUS, OHIO	240	125
ATLANTA, GEORGIA	643	306
ORLANDO, FLORIDA	124	79
OVERALL TALLY	PASSPORTS: 3,002	IDS: 1,311

@diaspora_ke

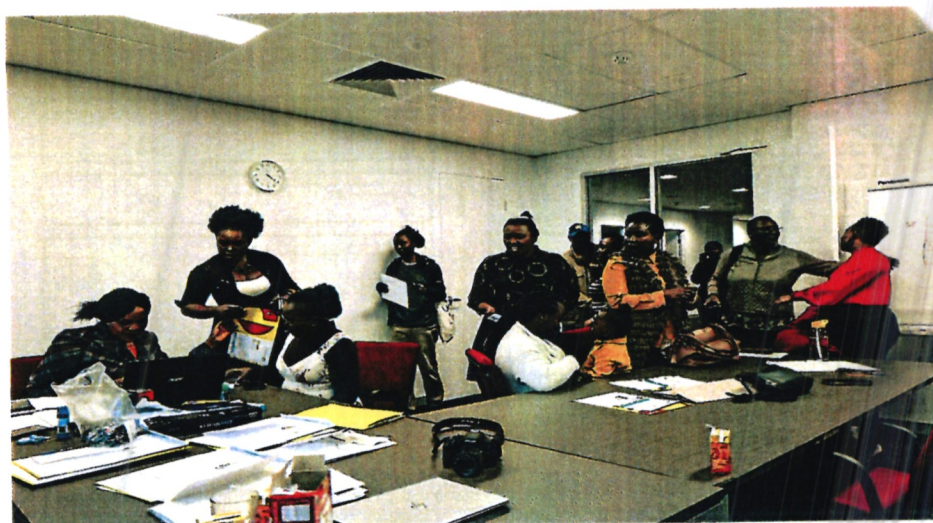
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Poster outlining the areas where the Diaspora Affairs and other Government agencies will be rolling out the Mobile Consular Services(MCS) for Kenyans working, living and studying in the United States.



Flyer notifying Kenyans in Canada about the Mobile Consular Services (MCS) being brought close to them.

MCS in Australia



Kenyan in Australia line-up to have their details taken as they sought different service during the Mobile Consular Services outreach. Renewal of passports, ID Cards, birth certificates among others were applied for by the

MCS in Oman



The Mobile Consular Services outreach in done in Oman saw many Kenyans show up to verify and apply for vital documents. The Government through the State Department for Diaspora Affairs ensures that Kenyans get the much-needed services wherever they are.

Link to videos

Mobile Consular services in Canada: <https://www.youtube.com/watch?v=1XOev-4xTY>

Mobile Consular Services (MCS) to Kenyans in the diaspora-Adelaide, Australia: <https://www.youtube.com/watch?v=LAUXIsvAYvM>

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Promotion of continuous dialogue with Kenyans abroad



Diaspora Affairs leadership meets Kenyans in Hong Kong and Ethiopia as part of the continuous dialogue with the Kenyan Diaspora.

Championing the Protection of Kenya's Diaspora rights and welfare






DIASPORA WEBINAR ON MENTAL WELLNESS:
FRIDAY, 26TH MAY 2023



Dr. Silvia B. Kamuntu
Consultant, Maternal, Neonatal, Teaching and Referral Hospital



Roseline K. Njogu
PS, State Department for Diaspora Affairs



Maryanne Abeno
Counselling Psychologist, City Health Hospital, Kenya

Scan to register



Session 1: EAT 0800



Grace Wanjiku
Director, Counselling Services State Department for Public Service & Commissioner, BCCC

Scan to register



Session 2: EAT 1400



PS Njogu visits the Sakan Holding Center in Saudi Arabia while the Diaspora Affairs team visited Kenyans incarcerated at the Lo Wu Prison in Hong Kong. The State Department also as part of protecting the rights and championing the welfare of the Kenyans diaspora, hosted a mental health webinar for the general public.

Developing an Incentive framework for Diaspora Remittances



PS Roseline Njogu joins Central Bank Governors from the IGAD Region and other stakeholders. She also participated in the Global Forum on Remittances, Investment and

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Development (GFRID) in Nairobi that discussed in length ways to ease off remittance forward transmission.

Supporting Kenyans in the Diaspora in harnessing more opportunities for employment and enterprise development



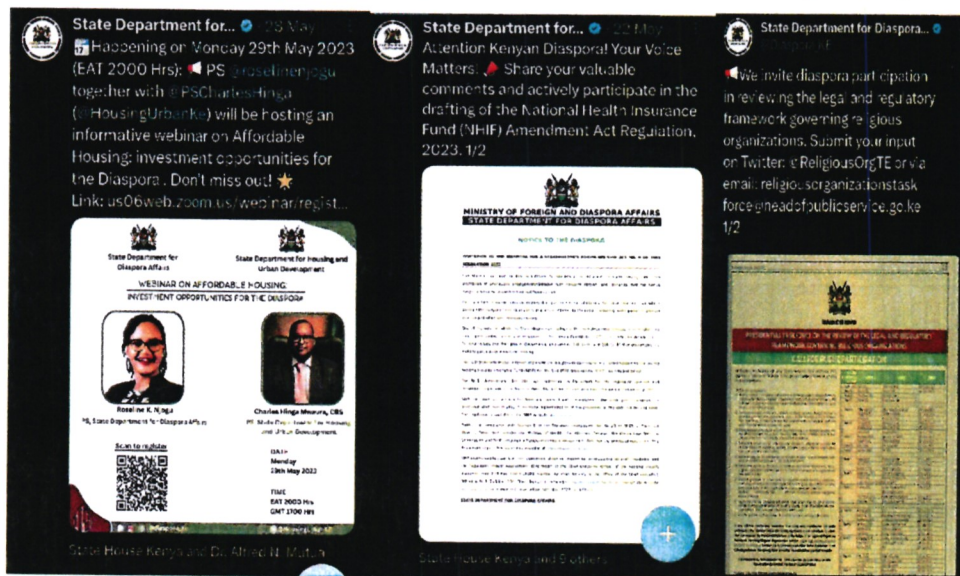
The State Department for Diaspora Affairs supports Kenyans in the Diaspora harness more opportunities for employment and enterprise development by giving them proper documents during the Mobile Consular Services (MCS). MCS outreach programs in Oman and Australia were among the multiple initiatives facilitated by SDDA.

Harnessing Diaspora savings, facilitating FDI and Technology transfers



Diaspora Affairs in conjunction with the Housing Finance Corporation (HFC) hosted a forum in Doha, Qatar to educate and inform Kenyans about the products offered by HFC including affordable housing. This and many more activities are rolled out to ensure Kenyans in the diaspora safeguard their hard-earned savings.

Mainstreaming the Kenyan Diaspora into the national development process



Kenyans in the Diaspora are always invited to participate in the policy formulation and other reviews by being asked to give their views on issues of national importance. The above screen grabs indicate various instances where Kenyans abroad are asked to give their perspective on different issues.

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Repatriation Exercise of Kenyans from the Sudan in April 2023. This follows the eruption of hostility in the country



PS SDDA, MS. Roseline K. Njogu receiving Kenyans evacuated from Sudan during the April 2023 conflict

STRENGTHENING DIASPORA ENGAGEMENTS



H.E. the President William Ruto (PhD) addressing the Kenyan Diaspora in the US. SDDA PS, Roseline K. Njogu, is part of the delegation that accompanied the Head of State.



H.E. Rigathi Gachagua engaging the Kenyan Diaspora community in Gaborone, Botswana.

Table 6.1 highlights performance of the State Department against predetermined objective

Table 6.1: SDDA performance against predetermined objectives

Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
Programme 1: General Administration, Planning and Support Services.						
Sub Programme 1: Administration services	To strengthen and improve service delivery	Utility vehicles procured	No. of Utility vehicles procured	5	5	SDDA acquired the targeted number of vehicles
		Public Policy influenced	No. of media communicues	4	6	Media communicues were issued to update Kenyans on the Sudan evacuation, medical repatriation from Albania and human trafficking in Laos
	Staff wellness activities conducted	No. of wellness activities conducted	2	2	Participated in the ministerial staff wellness day at Nyayo Stadium and held a mental wellness webinar	

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Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
		Career progression training and Capacity building of Ministry staff conducted	No. of officers trained	50	23	23 staff trained in Business process engineering, management development programs and senior management course
		Officers posted to Kenya Missions	No. of officers posted	40	0	The State Department establishment and organisation structure is yet to be approved from the PSC
		Internships/ industrial attachments opportunities offered	No. of youths engaged	20	26	26 internships and industrial attachments offered
Programme 2: Diaspora Diplomacy						
Sub Programme 2.1: Economic, Commercial	To promote Kenyan diaspora engagement and enhance	Kenya Diaspora Policy Reviewed	A reviewed Policy	1	0	Held stakeholder consultations to gather views on the ongoing review of the Diaspora Policy 2014

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Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
and Cultural Affairs	consular services, promote diaspora economic, commercial, and cultural affairs; and strengthen policy, legal and institutional capacity.	Initiate and coordinate in liaison with other relevant MDAs the signing of two Bilateral Labour Agreements with countries with high concentration of migrant Kenyan workers and labour attraction	No. of bilateral agreements signed	2	2	BLAs initiated with the State of Qatar and the Kingdom of Saudi Arabia
		Kenya Diaspora Homecoming Convention hosted	No of events hosted	1	1	Held a Diaspora homecoming convention at Ole Sereni from 7th to 9th Dec 2022
		Diaspora engaged during official outbound visits	No of outbound visits	4	12	Diaspora engaged in Gaborone, Brussels, Berlin, Kigali, Seoul, Riyadh, London, Canberra, Havana, Addis Ababa, Helsinki and Washington DC

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Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
		Kenya's diaspora integrated into the national development agenda	No. of diaspora conferences, investment expos held	4	6	Held the following conferences/Expos: Housing Finance Corporation in Qatar, One Voice Consortium in USA, Affordable Housing in partnership with State Department for Housing, Investment in Pharmaceuticals in partnership with Ministry of Health, Kenya-Namibia Trade and Investment conference, the 9 th Diaspora Homecoming convention
		International jobs lobbied	Countries engaged	4	9	Lobbied for jobs in Germany, South Korea, Austria, Oman, Hong Kong,

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Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
						Australia, Canada, Japan and UK
		Cultural exchanges and partnerships promoted	No of Forums participated	4	2	Passport DC Event in Washington DC and NDC Cultural Day celebration
		Country represented in international Cultural conferences	No. of international Cultural conferences attended	4	3	USA during Africa Expo, Kenya Diaspora Festival in UK, Goldsmiths University, Sweden Cultural Event
		Diaspora Cultural Expos abroad organized	No. of Cultural Expos organized abroad	1	1	Africa US Investment Expo in May 2023
		Consular services facilitated	% Level of requests facilitated	100	100	All requests for consular services were processed
		Mobile Consular Services facilitated	No. of countries facilitated to offer MCS	10	12	Undertook MCS in USA, UK, Canada, Australia, Ireland, New Zealand, Oman, Yemen, Qatar and Brazil
Sub Programme 2.2: Management of Consular Affairs						

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Program	Strategic Objective	Output	Indicator	Target	Performance	Comments
		Repatriations/evacuations facilitated	% of Kenyans facilitated for repatriation/evacuation	100		Total number evacuated 1,242
		Monitoring and Evaluation across countries	No. of Missions Evaluated		14	MnE undertaken in Egypt, S.Africa, Nigeria, Ethiopia, India, Thailand, China, UAE, Oman, Qatar, USA, Sweden, Spain and Germany
		National Evacuation Plan Finalized and implemented	National Evacuation Plan	1	-	Draft National Evacuation Plan developed and used in the Sudan evacuation
		High level visits to regions where there are major consular issues undertaken	No. of consular visits undertaken	4	3	Visited S. Arabia, Cuba and Finland
		Diaspora Web Portal Upgraded	% Level of Upgraded Portal	100	100	Strategic decision taken to include the Portal under DIIMS

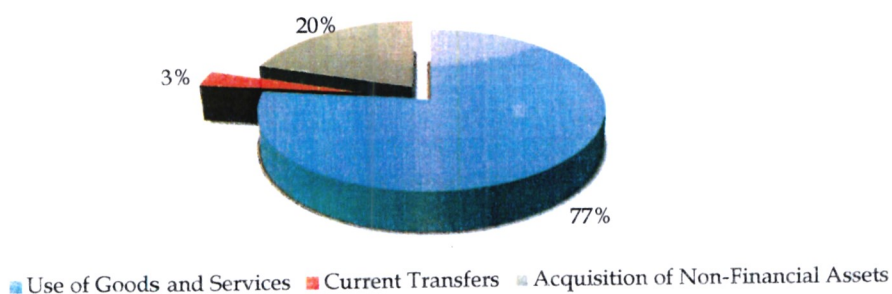
7. Management Discussion and Analysis

In the Supplementary Estimates No. 1 of the Financial Year 2022/23, the State Department was allocated Kshs 700,000,000 as its inaugural budget being recurrent allocation for operations and administrative purposes. This budget was reduced to Kshs 658,000,000 in the Supplementary Estimates No. II of the Financial Year 2022/23 on account of rationalization of personnel emolument expenses.

Out of the Kshs 369,989,628 utilized, a total of Kshs 300,660,642 and Kshs 69,328,986 was expended as use of goods and services and acquisition of non-financial assets respectively. The entire budget was financed by exchequer from the National Treasury.

Economic Classification	Approved 2022/23 Estimates Ksh.	Expenditure 2022/23 Ksh.	Balance Ksh.
Compensation of Employees	0	0	0
Social contributions	0	0	0
Use of Goods and Services	507,546,449	298,624,163	208,922,286
Interest payments	0	0	0
Subsidies	0	0	0
Current Transfers	20,400,000	0	20,400,000
Acquisition of Non-Financial Assets	130,053,551	69,328,986	60,724,565
Total	658,000,000	367,953,149	290,046,851

Resource Allocation by Economic Classification



The State Department did not have any development projects in the period under review. However, plans are underway to establish, equip and operationalize safe houses starting in the FY 2024/25 for Kenyans in distress in four (4) missions abroad namely Riyadh (Saudi Arabia), Doha (Qatar), Dubai (UAE) and New Delhi (India) at a cost of Kshs 200,000,000. This is in a bid to champion and protect the rights and welfare of the Kenyans in Diaspora.

8. Environmental and Sustainability Reporting

The State Department has a six (6) point mandate, whose foundation is championing the rights and protecting welfare of Kenyans in the Diaspora, while mainstreaming them into the national development agenda. The State Department is committed to sustainability reporting as reflected in her Mission, Vision and Core Values.

Below is a brief highlight of the Sustainability Strategy Profile, Environmental Performance, Employee Welfare, Operational Practices and Community Engagement.

a) Sustainability strategy and profile

The African Union recognises the diaspora as the 6th region consisting of people of African origin living outside the continent, irrespective of their citizenship and nationality, and who are willing to contribute to the development of the continent and the building of the African Union.

Similarly, the Treaty for the establishment of the East African Community (Article 104) provides for free movement of persons, labour, goods, services and the right of establishment and residence of citizens within the Community. This is further reiterated in the Common Market for East and Southern Africa Protocol on the free movement of labour.

Article 16 of The Constitution of Kenya recognises the right to dual citizenship and freedom of movement. Kenya's Foreign Policy also acknowledges the Diaspora as a strong constituent of the population, and dedicates the Diaspora Policy as one of the five pillars. The Diaspora Policy is currently under review with an aim of tapping into the diaspora resource as well as safeguarding and ensuring its continued perpetuity.

Kenya's Development Blueprint Vision 2030 as implemented under the Medium - Term Plans (MTPs) recognizes the role of the diaspora remittances and encourages diaspora participation in formulation of policies and programs.

The Government, through *The Plan* prioritises engagement of the Kenyan Diaspora in a more constructive and productive manner. In this regard, the Government vide

Executive Order No.1 of 2023 created the State Department for Diaspora Affairs to unlock and unleash full potential of Kenyans abroad.

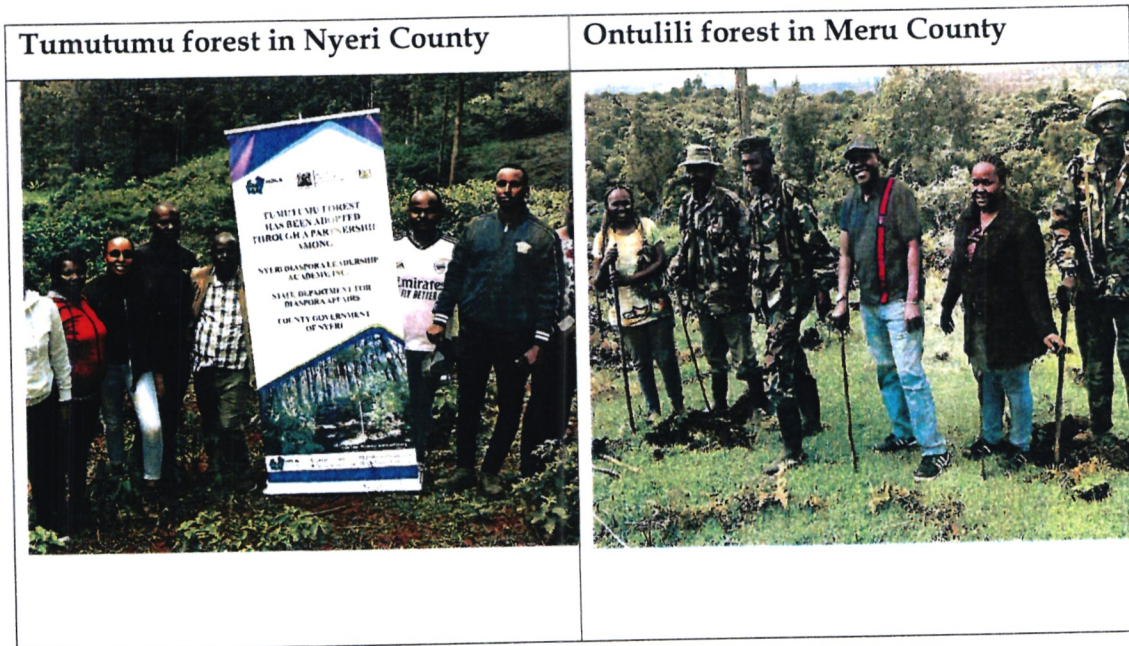
The State Department is mandated with championing the rights and protection of welfare of the Kenyans in the Diaspora as well as facilitating inbound diaspora investments and remittances. These measures will go a long way in realising the Presidential Directive to double diaspora remittances from Ksh. 400 billion in 2021 to Ksh. 1 trillion annually by the year 2030. This will be done in conjunction with the Central Bank of Kenya, Kenya National Bureau of Statistics and the African Institute of Remittances. Remittance growth is expected to improve foreign exchange earnings, create employment and realise a favourable Balance of Payment for the country.

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

The State Department initiated the “Diaspora Adopt a Forest” program in line with the Presidential initiative to grow 15 billion trees by 2032. Through this initiative, the State Department in collaboration with the diaspora adopted and planted trees in Tumutumu forest in Nyeri. Further, the State Department planted trees in Kitale Township Forest in Trans Nzoia County, Mitoone Primary School and Ontulili forest in Meru County.

Kitale Township Forest, Trans Nzoia County





c) Employee welfare

The State Department ensured adherence on Human resource and development issues via the Human resources Policy and Procedure Manual of the Public Service 2016, Public Service Commission Act, 2017 and the Constitution.

The Department provided adequate parking, induction and training of staff as well as approval for staff to proceed in leave. It also provided employee parking space and first aid box for all the cars. The Principal Secretary held several meetings with the Heads of Directorates, Divisions, Units and al staff to deliberate on the mandate and welfare issues for staff and Kenyans in the Diaspora. Further, the State Department organized a mental health webinar with Kenyans in the diaspora and participated in the Ministerial staff wellness day at Nyayo Stadium.

d) Operational practices/ Market place practices

The State Department’s operations in terms of financial management and acquisition of assets are guided by the Public Finance and Management Act, 2012 and the Public Procurement and Asset Disposal Act, 2015 and its Regulations, 2020. In the event of pending bills arising from delayed exchequer and late submission of invoices by suppliers and merchants, the pending bills form first charge in the next financial year budgetary allocation.

The State Department also observes guiding principles set by the National Public Procurement and Asset Disposal Act 2015 and its regulations 2020. The principles include; Good governance, integrity, equal opportunity, professionalism, transparency and accountability, compliance and conformity, maximisation of value for money, efficiency and effectiveness, recognition of international trade treaties and interests, and sustainable procurement.

e) Community Engagements

The State Department visited and provided support to Kenyans incarcerated in various correctional facilities abroad - Hong Kong.

The State Department donated over 500 tree seedlings towards a tree planting campaign by the President in Kaptagat Forest in Elgeyo Marakwet County. The State Department in collaboration with the Kenyan Diaspora adopted and planted trees in Kitale Township Forest in Trans Nzoia County, Tumutumu forest in Nyeri County and Ontulili forest in Meru County.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

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

preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Diaspora Affairs confirms that the entity has complied fully with applicable Government Regulations 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 for Diaspora Affairs' financial statements were approved and signed by the Accounting Officer on 21TH SEPTEMBER 2023.



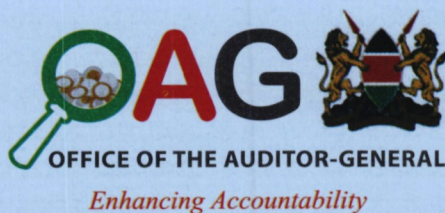
.....
Name: Roseline K. Njogu
Accounting Officer



.....
Name: Polly N. Maingi
Head of Accounting Unit
ICPAK M/No 5427

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR DIASPORA AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

Opinion

I have audited the accompanying financial statements of State Department for Diaspora Affairs set out on pages 1 to 20, which comprise of the statement of financial assets and

financial liabilities as at 30 June, 2023 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, the financial statements present fairly, in all material respects, the financial position of State Department for Diaspora Affairs as at 30 June, 2023, and 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 Opinion

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

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. There were no key audit matters to report in the year under review.

Other Matter

Pending Bills

Note 10.2 to the financial statements reflects pending accounts payables totalling Kshs.82,276,638 as at 30 June, 2023. The balance relates to pending bills that were not paid during the year under review but were instead carried forward to the financial year 2023/2024.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as 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 overall governance.

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

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

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

Those charged with Governance are responsible for overseeing the 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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

18 December, 2023



11. Statement of Receipts And Payments for The Year Ended 30th June 2023

Description	Note	2022-2023 (Ksh)
Receipts		
Exchequer Releases	1	373,441,524
Total Receipts		373,441,524
Payments		
Use of Goods and Services	3	298,624,163
Acquisition of Assets	4	69,328,986
Total Payments		367,953,149
Surplus/(Deficit)		5,488,375

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 27TH SEPTEMBER 2023 and signed by:



.....
Name: Roseline K. Njogu
Accounting Officer



.....
Name: Polly N. Maingi
Head of Accounting Unit
ICPAK M/No 5427

State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023

12. Statement of Financial Assets and Financial Liabilities as at 30th June 2023

Description	Note	2022-2023 Kshs
Financial assets		
Cash and cash equivalents		
Bank balances	5A	213,097
Cash balances	5B	4,894,429
Total cash and cash equivalents		5,107,526
Imprests and advances	6	576,371
Total financial assets		5,683,897
Financial liabilities		
Third party deposits and retention	7	195,523
Net financial assets		5,488,374
Represented by		
Fund balance b/fwd.		-
Prior year adjustment		-
Surplus/ (Deficit) for the year		5,488,374
Net financial position		5,488,374

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 27th SEPTEMBER 2023 and signed by:



Name: Roseline K. Njogu
Accounting Officer



Name: Polly N. Maingi
Head of Accounting Unit
ICPAK M/No 5427

13. Statement of Cash Flows For The Period Ended 30th June 2023

Description	Notes	2022-2023
Operating Activities		Kshs
Receipts		
Exchequer releases	1	373,441,524
Total Receipts		373,441,524
Payments		
Use of goods and services	3	298,624,163
Total Payment		298,624,163
Net Receipt		74,817,361
Adjusted For:		
Adjustments during the year		
Decrease/(Increase) in accounts receivable	6	(576,371)
Increase/(Decrease) in deposits and retention	7	195,523
Net Cash Flow from Operating Activities		74,436,512
Cash flow From Investing Activities		
Acquisition of assets	4	69,328,986
Net Cash Flows from Investing Activities		(69,328,986)
Cash flow From Financing Activities		
Net increase in cash and cash equivalents	5	5,107,526
Cash & Cash Equivalent at Start of The Year		-
Cash & Cash Equivalent at End of The Year	5	5,107,526

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 27th SEPTEMBER 2023 and signed by:



Name: Roseline K. Njogu
Accounting Officer



Name: Polly N. Maingi
Head of Accounting Unit
ICPAK M/No 5427

*State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023*

14. Statement of Comparison of Budget and Actual Amounts for the period ended 30th June 2023

Receipt/ Expense Item	Original Budget (Kshs) a	Adjustments (Kshs) b	Final Budget (Kshs) c=a+b	Actual on Comparable Basis (Kshs) d	Budget Utilization Difference (Kshs) e=c-d	% of Utilization f=d/c %
Exchequer releases	700,000,000	(42,000,000)	658,000,000	373,441,524	284,558,476	57%
Total Receipts	700,000,000	(42,000,000)	658,000,000	373,441,524	284,558,476	57%
Payments						
Use of goods and services	589,546,449	(82,000,000)	507,546,449	298,624,163	208,922,286	59%
Other grants and transfers	20,400,000	-	20,400,000	-	20,400,000	0%
Acquisition of assets	90,053,551	40,000,000	130,053,551	69,328,986	60,724,565	53%
Total Payments	700,000,000		658,000,000	367,953,149	290,046,851	56%
Surplus/ Deficit			0	5,488,375		

Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

- i) The underutilization of 43% on exchequer was caused by late budget approval hence late commencement of operations. The State Department started operations in the fourth quarter. The first operational exchequer release was received on 24th May 2023.

State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023

- ii) The underutilization of 41% on use of goods and services was due to delay in approval of staff establishment, late deployment and reporting of key staff, especially in the procurement unit. There was also delay in release of exchequer and late funding to Kenyan Missions which impacted the SDDA ability to deliver services to Kenyans in the diaspora.
- iii) The underutilization of 100% on transfers on other grants due to delay in approval of staff establishment, therefore, the SDDA did not post its foreign service staff.
- iv) The underutilization of 47% on acquisition of assets was due to late commencement of financial operations, where the SDDA only operated in the fourth quarter.

The entity's financial statements were approved on 27th SEPTEMBER 2023 and signed by:


.....

Name: Roseline K. Njogu
Accounting Officer


.....

Name: Polly N. Maingi
Head of Accounting Unit

ICPAK M/No 5427

State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023

14A. Statement of Comparison of Budget and Actual Amounts: Recurrent for the period ended 30th June 2023

Receipt/Expense Item	Original Budget (Kshs) a	Adjustments (Kshs) b	Final Budget (Kshs) c=a+b	Actual on Comparable Basis (Kshs) d	Budget Utilization Difference (Kshs) e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	700,000,000	(42,000,000)	658,000,000	373,441,524	284,558,476	57%
Total Receipts	700,000,000	(42,000,000)	658,000,000	373,441,524	284,558,476	57%
Payments						
Use of goods and services	589,546,449	(82,000,000)	507,546,449	298,624,163	208,922,286	59%
Other grants and transfers	20,400,000	-	20,400,000	-	20,400,000	0%
Acquisition of assets	90,053,551	40,000,000	130,053,551	69,328,986	60,724,565	53%
Total Payments	700,000,000		658,000,000	367,953,149	290,046,851	56%
Surplus/ Deficit			0	5,488,375		

Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

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State Department for Diaspora Affairs
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- ii) The underutilization of 41% on use of goods and services was due to delay in approval of staff establishment, late deployment and reporting of key staff, especially in the procurement unit. There was also delay in release of exchequer and late funding to Kenyan Missions which impacted the SDDA ability to deliver services to Kenyans in the diaspora.
- iii) The underutilization of 100% on transfers on other grants due to delay in approval of staff establishment, therefore, the SDDA did not post its foreign service staff.
- iv) The underutilization of 47% on acquisition of assets was due to late commencement of financial operations, where the SDDA only operated in the fourth quarter.

The entity financial statements were approved on **27TH SEPTEMBER 2023** and signed by:


.....

Name: **Roseline K. Njogu**
Accounting Officer


.....

Name: **Polly N. Maingi**
Head of Accounting Unit
ICPAK M/No 5427

State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023

14B. Budget Execution by Programmes and Sub-Programmes for the period ended 30th June 2023

Programme/Sub-programme	Approved Budget 2022/23 (Kshs)	Adjustments (Kshs)	Final Budget 2022 (Kshs)	Actual cumulative to date June 2023 (Kshs)	% Utilization
	30.06.2023	30.06.2023	30.06.2023	30.06.2023	30.06.2023
Headquarters Administrative Service	648,708,207	(161,025,780)	487,682,427	281,913,916	58%
Headquarters Administrative Service	648,708,207	(161,025,780)	487,682,427	281,913,916	58%
Diaspora Affairs	51,291,793	119,025,780	170,317,573	86,039,233	51%
Secretary Diaspora Affairs and Cultural Diplomacy	21,656,970	79,025,780	100,682,750	65,456,258	65%
Consular Directorate and Liaison Office	15,253,101	40,000,000	55,253,101	11,983,760	22%
International Jobs	14,381,722	-	14,381,722	8,599,215	60%
TOTALS	700,000,000	(42,000,000)	658,000,000	367,953,149	56%

The outcomes for the period include:

- Mobile Consular Services (provision of IDs and passports) offered to 5,933 Kenyans Diaspora in USA, Canada, Australia, Ireland, New Zealand, Oman, Qatar and Brazil;
- Emergency evacuation where 1,170 Kenyans were evacuated from Sudan since the conflict erupted in addition to others in Albania, Kingdom of Saudi Arabia, Laos and Myanmar;

*State Department for Diaspora Affairs
Annual Report and Financial Statements for the year ended 30th June 2023*

- Baseline survey to assess the capacity of the Embassies, High Commissions and Consulates to establish Diaspora desks that will facilitate efficient and effective serve delivery to Kenyans in various countries. The exercise covered 5 regions: Middle East, Europe, Africa, Asia and Americas; and
- Engagements were held with Kenyans in more than 20 countries to champion and protect their rights and welfare, and harness investments and remittances. Several online and townhall meetings were also held covering various topics including investment, mental health, consular services, and information sharing.

15. Notes to the Financial Statements

15.1 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.

15.2 Reporting Entity

The financial statements are for the State Department for Diaspora Affairs. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

15.3 Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

The State Department for Diaspora Affairs 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 State Department for Diaspora Affairs.

(ii) 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.

b) Recognition of payments

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

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 3 to the financial statements.

iv) In-kind contributions

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

v) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya 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 note 4, 4A and 4B 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 2023, this amounted to Kshs 195,522.55. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in March 2023

through Supplementary 1 for the period 1st July 2023 to 30th June 2023 as required by Law and there was one supplementary adjustment 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

The State Department for Diaspora Affairs was established during the financial year 2022/2023. There are therefore no comparative figures.

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 2023.

j) Prior Period Adjustment

There were no prior period adjustments.

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.

1) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognized 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 for Diaspora Affairs 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. The entity did not have any contingent liabilities in the period under review.

Notes to the Financial Statements

1. Exchequer releases

Description	2022-23 (Ksh.)
Transfers from Exchequer	373,441,524
Total	373,441,524

The State Department for Diaspora Affairs received three hundred and seventy-three million, four hundred and forty-one thousand, five hundred and twenty-four (373,441,524) from the Consolidated Fund on various dates with the first exchequer release being received on 24th May 2023.

2. Compensation of Employees

The state Department did not have a staff establishment; therefore, officers were being paid from their former MDAs.

3. Use of Goods and Services

Description	2022-2023
	Kshs
Utilities, supplies and services	3,584,329
Communication, supplies and services	6,351,402
Domestic travel and subsistence	44,924,213
Foreign travel and subsistence	154,383,613
Printing, advertising and information supplies & services	1,624,286
Rentals of produced assets	34,099,239
Training expenses	408,800
Hospitality supplies and services	14,130,028
Office and general supplies and services	10,581,661
Fuel Oil and Lubricants	6,318,627
Other operating expenses	21,764,633
Routine maintenance - vehicles & other transport equipment	453,332
Total	298,624,163

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

4. Acquisition of Assets

Non -Financial Assets	2022-2023 (Ksh.)
Purchase of Vehicles and other Transport Equipment	38,385,848
Purchase of Office Furniture and General Equipment	30,943,138
Total	69,328,986

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

5. Cash and Bank Accounts

Description	2022-2023 (Ksh.)
Bank Accounts (Note 5 A)	213,097
Cash on hand (Note 5 B)	575,415
Cash on hand (Note 5 B) Held in missions abroad	4,319,014
Total	5,107,526

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

5A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Recurrent/Development, Deposit	FY June 2022/23 (Ksh.)
Central Bank of Kenya, 1000695118, Recurrent Kes	Kes	Recurrent	17,575
Central Bank of Kenya, 1000695129 Deposit Kes	Kes	Deposits	195,523
Total			213,097

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

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5B: Cash in hand

Description	2022-2023 (Ksh.)
Cash in hand - Held in domestic currency	575,415
Cash in hand - Held in foreign missions	4,319,014
Total	4,894,429

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

Detailed Cash is as follows:

Description	2022-2023 (Ksh.)
Headquarters Cash Office	575,415
Total	575,415

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

6. Imprests and Advances

Description	2022-2023 (Ksh.)
Government Imprests	576,371
Total	576,371

The imprests that remained outstanding as at 30th June 2023 were due on the same day. The imprests have since been surrendered and where not surrendered the recovery process has been initiated. All outstanding imprests accrued in June 2023.

Imprests and advances Aging analysis.

	2022/2023 Kshs	% of the total
Under one year	576,371	
Total	576,371	100

Name of Officer or Institution	Date Imprest / Advance Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Stella K. Nyaga	30/06/23	304,196	-	304,196
Violet Asiko	13/06/23	812,175	540,000	272,175
Total				576,371

7. Third party Deposits and Retention

Description	2022-2023 (Ksh.)
Deposits	195,523
Total	195,523

The Kshs. 195,523 relates monies refundable to third parties and the supporting schedule attached. The deposit is for the period under review.

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

Description	2022-2023 (Ksh.)
Payables As At 1 st July	-
Payables As At 30 th June	195,523
Increase/ (Decrease) In Payables	(195,523)

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

9. Related Party Disclosures

The following are the related parties to the State Department for Diaspora Affairs:

- i) Cabinet Secretary, Ministry of Foreign and Diaspora Affairs;
- ii) The Accounting Officer, State Department for Diaspora Affairs;
- iii) The Accounting Officer, State Department for Foreign Affairs; and
- iv) Directorates, Divisions and Units in the State Department.

10. Other Important Disclosures

10.1 Related party transactions:

Description	2022-2023 (Ksh.)
Key Management compensation	0
Purchase of Goods and Services	1,164,329.00
Purchase of Electricity from KPLC	1,164,329.00
Transfers from Related Parties	
Transfers from the Exchequer	373,441,524.00
Total Transfers from Related Parties	375,770,182

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

10.2 Analysis of Pending Accounts Payable

Description	Cumulative additions for the period (Kshs)	Balance c/f for the period (Kshs)
Supply of goods	19,873,366.00	19,873,366.00
Supply of services	62,403,271.80	62,403,271.80
Total	82,276,637.80	82,276,637.80

The above bills were not paid due to late submission of invoices from merchants and suppliers.

The State Department was established vide Executive Order No. 1 of 2023 and the first budget approved in March 2023 hence there are no comparative figures.

11.3 Pending Staff Payables

There were no outstanding staff payables.

18. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance Prior year audited	Comments
	A	B	C	d=a-c		
Supply of goods						
Victes Enterprises	2,487,500.00	Jun-23	-	2,487,500.00	-	
Online Retreads Limited	199,500.00	Jun-23	-	199,500.00	-	
Lisherdan General Supplies	2,256,000.00	Jun-23	-	2,256,000.00	-	
Dancos Engineering & Contractors Limited	980,700.00	Jun-23	-	980,700.00	-	
Squantam Enterprises	823,000.00	Jun-23	-	823,000.00	-	
Walkman Merchants	2,088,000.00	Jun-23	-	2,088,000.00	-	
Best Bargain Electronics	3,101,666.00	Jun-23	-	3,101,666.00	-	
Fair view Technologies	1,066,500.00	Jun-23	-	1,066,500.00	-	
Amoz Traders	452,000.00	Jun-23	-	452,000.00	-	
Hapols Enterprises	2,287,250.00	Jun-23	-	2,287,250.00	-	
Cessmo Enterprises	406,500.00	Jun-23	-	406,500.00	-	
Amoz Traders	1,164,000	Jun-23	-	1,164,000	-	
ISD Logistics	1,202,100	Jun-23	-	1,202,100	-	
Tap Gas Limited	1,358,650.00	Jun-23	-	1,358,650.00	-	
Sub-Total	19,873,366.00			19,873,366.00		

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance Prior year audited	Comments
Supply of services						
Kayleaf Tours and Travel	2,979,456.00	Jun-23	-	2,979,456.00	-	
Kenyan Embassy Brazil	1,775,486.00	Jun-23	-	1,775,486.00	-	
Kenyan Embassy United Kingdom	1,728,567.00	Jun-23	-	1,728,567.00	-	
Kayleaf Tours and Travels Ltd	1,358,960.00	Jun-23	-	1,358,960.00	-	
The Elite Times Ventures Limited	3,593,100.00	Jun-23	-	3,593,100.00	-	
Min Haj Travel Agency	20,365,401.00	Jun-23	-	20,365,401.00	-	
Flight Centre Travel Limited	4,407,350.00	Jun-23	-	4,407,350.00	-	
Min Haj Travel Agency	1,756,500	Jun-23	-	1,756,500	-	
Silver Africa	15,293,220.00	Jun-23	-	15,293,220.00	-	
Lordstown Travel Group	7,202,394.00	Jun-23	-	7,202,394.00	-	
Kaylan Tours and Travel	35,000.00	Jun-23	-	35,000.00	-	
Ecta Kenya Limited	447,868.80	Jun-23	-	447,868.80	-	
Sub-Total	60,943,302.80			60,943,302.80		
Grand Total	80,816,668.80			80,816,668.80		

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Annex 2: Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount (Kshs)	Amount Paid To-Date (Kshs)	Outstanding Balance Current Year (Kshs)	Outstanding Balance Previous Year (Kshs)	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
The National Treasury	Amount advanced for Evacuation of Kenyans from Sudan	March 2023	100,000,000	99,804,477	195,523	-	Refunded in July 2023

Annex 3: Summary of fixed asset register

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs)
Transport equipment		38,385,848	-	-	38,385,848
Office equipment, furniture and fittings		30,943,138	-	-	30,943,138
Total		69,328,986	-	-	69,328,986

Annex 4- Reports Generated from IFMIS

FMIS financial reports to be presented on request.

