


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

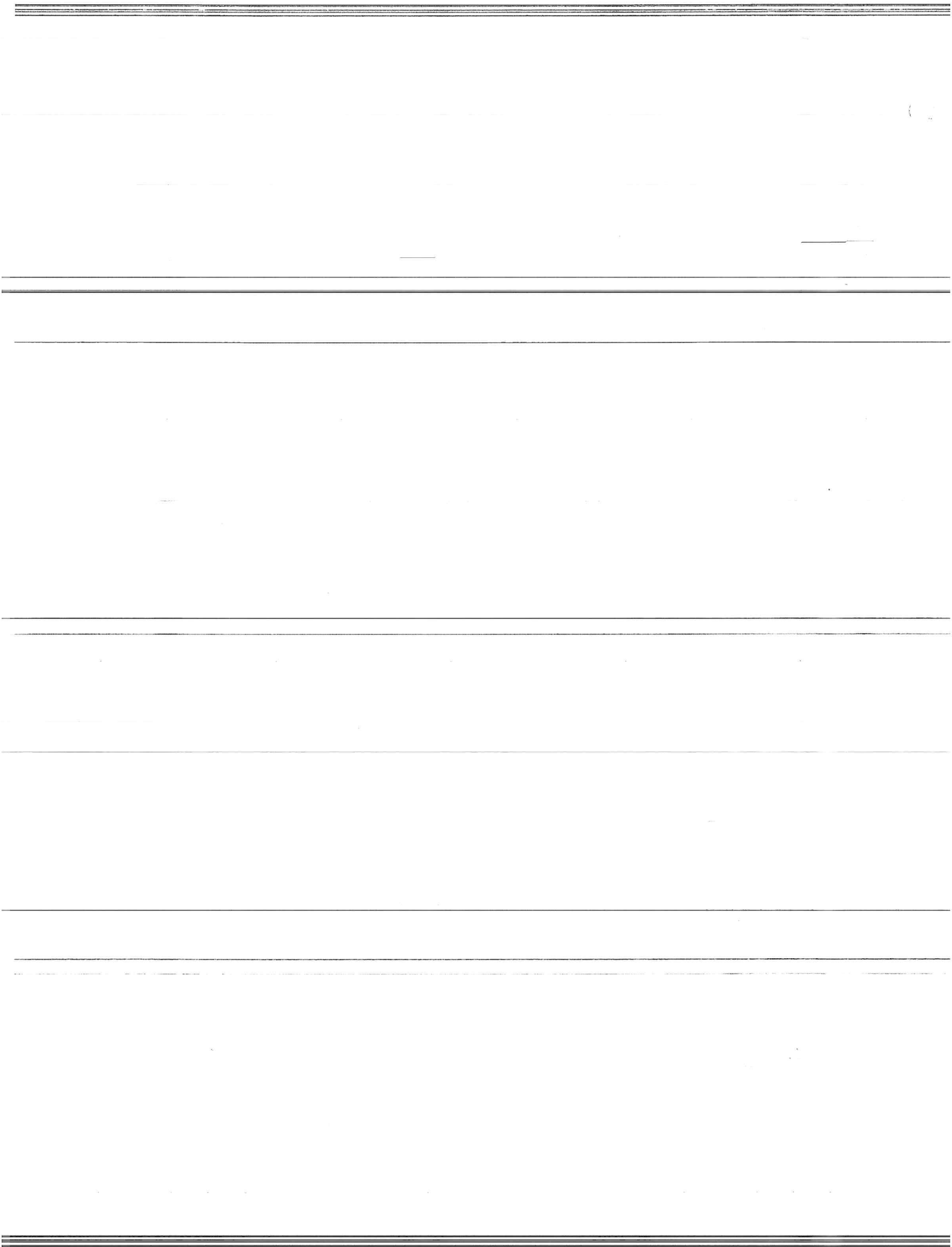
REPORT

	
OF THE NATIONAL ASSEMBLY	
DATE: 15 FEB 2022	Tuesday
TABLED BY: LDM	THE AUDITOR-GENERAL
CLERK-AT-THE-TABLE: Gertrude	

ON

STATE DEPARTMENT FOR SOCIAL
PROTECTION

FOR THE YEAR ENDED
30 JUNE, 2021





**MINISTRY OF LABOUR AND SOCIAL PROTECTION
(STATE DEPARTMENT FOR SOCIAL PROTECTION)**

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

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1. KEY STATE DEPARTMENT FOR SOCIAL PROTECTION INFORMATION AND MANAGEMENT

(a) Background information

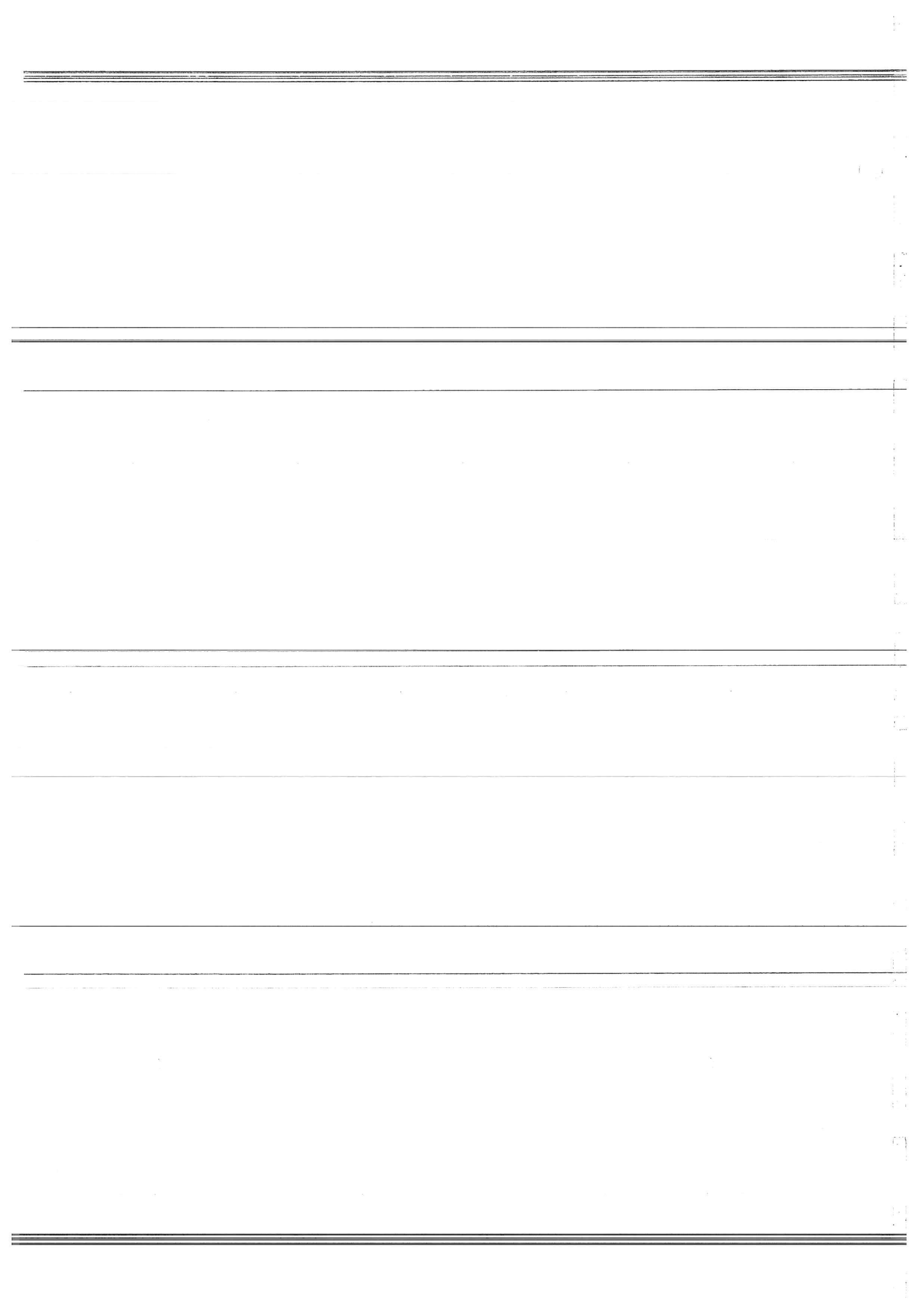
The State Department for Social Protection was formed on 1/7/2016 at a Cabinet level. The State Department is represented by the Cabinet Secretary for Ministry of, Labour and Social Protection, who is responsible for the general policy and strategic direction of the State Department, to ensure that the Ministry's Vision and Mission are realised.

The State Department for Social Protection comprises of four technical directorates namely: Directorate of Children's Services, Directorate of Social Development, National Social Protection Secretariat (SPS) and Directorate of Social Assistance. It has three Semi-Autonomous Government Agencies (SAGAs) National Council for Persons with Disabilities (NCPWDs), Child Welfare Society of Kenya (CWSK) and National Council for Children Services (NCCS). The Trust Funds under the State Department include Street Families Rehabilitation Trust Fund (SFRTF) and National Assistance Trust Fund for Victims of Counter Trafficking.

Mandate

The sub-sector mandate is derived from the Executive Order No. 1 of June 2018 (Revised) which include;

- Social Protection policy;
 - Policy and programmes for Persons with Disabilities;
 - Vocational Training and Rehabilitation of Persons with Disabilities;
 - National Volunteerism Policy;
 - Policy and programmes for Older Persons;
-
- Management of Statutory Children's Institutions;
 - Community Development Policy;



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- Community Mobilization;
- Registration of Self Help groups;
- Protection and Advocacy of Needs of Persons with Disabilities;
- Social Assistance Programmes;
- Rehabilitation of Street Families;
- Family Protection Policy;
- Policies on Children and Social Development;
- Counter Trafficking in Persons;
- Children Welfare and Penal Protection; and
- Support for matrimonial and succession laws and policies.

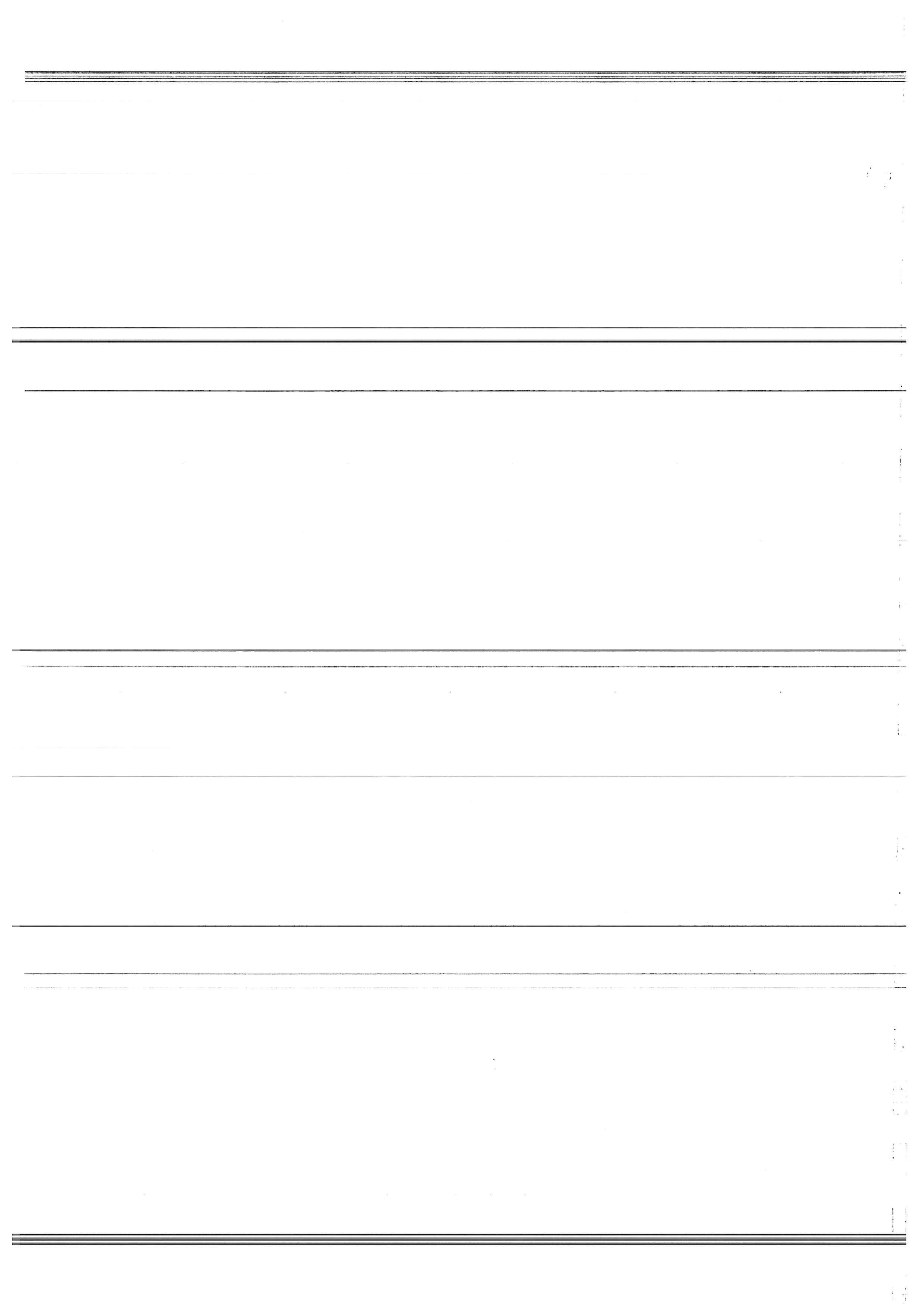
Kenya Vision 2030 Flagship Projects relevant to the State Department for Social Protection

The Kenya Vision 2030 identified two flagships which are relevant to the State Department for Social Protection namely:-

- Establishment of a consolidated social protection fund for cash transfers to OVCs and the elderly; and
- Full implementation (including appropriate budgetary allocation) of the Disability Fund.

The Kenya Vision 2030 further identified the following strategies to be implemented alongside the flagships projects:-

- Enforce the Children Act, 2001 to eliminate child labour as well as other retrogressive practices causing vulnerabilities among children;
- Empower people with special needs to make them self-supporting;
- Enhance support to orphans and vulnerable children (OVCs) to reduce dependency;



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- Implementing policies that minimize the differences in income opportunities and access to social services across Kenya's geographical regions; and
- Increasing community participation in social-economic development.

Vision and Mission of the State Department

Vision: A society where communities are empowered and vulnerable groups enjoy equal rights, opportunities and a high quality of life.

Mission: To promote and coordinate community empowerment, care, participation, and protection of children, Persons with Disabilities and other vulnerable groups as an integral part of national development.

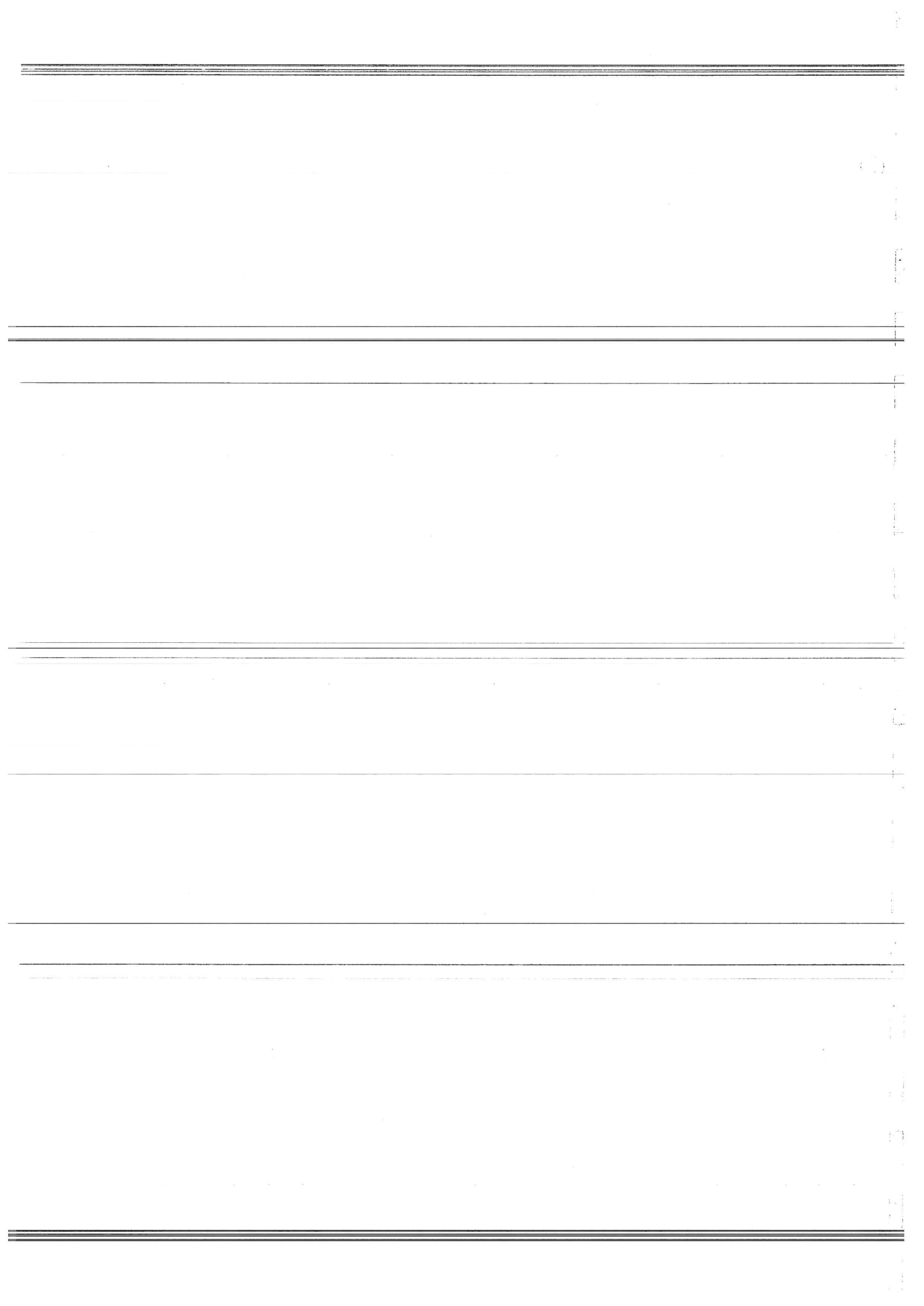
(b) Key Management

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

1. Directorate Social Assistant Unit; (DSAU)
2. Directorate Children Services; (DCS)
3. Directorate of Social Development; (DSD)
4. National Social Protection Secretariat;(SPS)
5. Administration Department

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:



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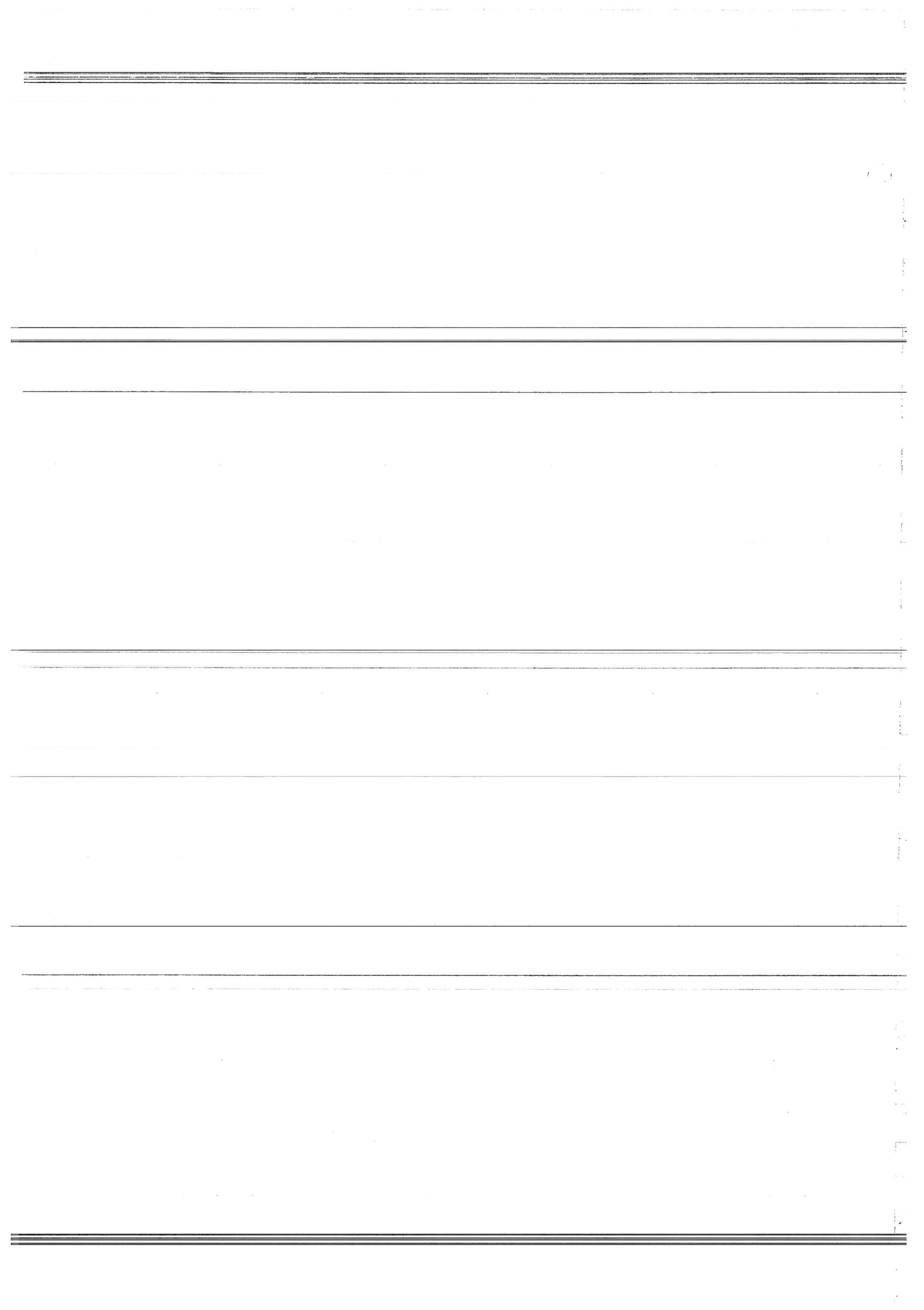
No.	Designation	Name
1	Accounting Officer	Nelson Marwa Sospeter- CBS
2	Director Children Services	Mr. Noah Sanganyi
3	Director Social Development.	Ms. Josephine Muriuki
4	Director Social Assistance Unit	Mr. John Gachigi
5	Secretary Administration	Peter Okwanyo
6	National Social Protection Secretariate	Ms. Cecilia Mbaka
7	Chief Finance Officer	Mr. Kennedy Okeyo
8	Director Central Planning Unit	Mr. Nicholus Kitua

(d) Fiduciary Oversight Arrangements

- I. Budget Implementation Committees
- II. Audit Committee
- III. Medium Term Expenditure Framework Committee
- IV. Medium Term Planning Committee
- V. Sector Policies Committee
- VI. Performance Contracting Committee
- VII. Sustainable Development Goals Committee
- VIII. Monitoring & Evaluating Committee
- IX. Corruption Eradication Committee
- X. Safety & Security Committee

(e) State Department for Social Protection

P.O. Box 46205-00100
NSSF Building
Bishop Road
Nairobi, KENYA



***State Department for Social Protection
Reports and Financial Statements
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Telephone: (254) 2727980

E-mail: Info@labour.go.ke

Website: www.labour.go.ke

(f) State Department for Social Protection Bankers

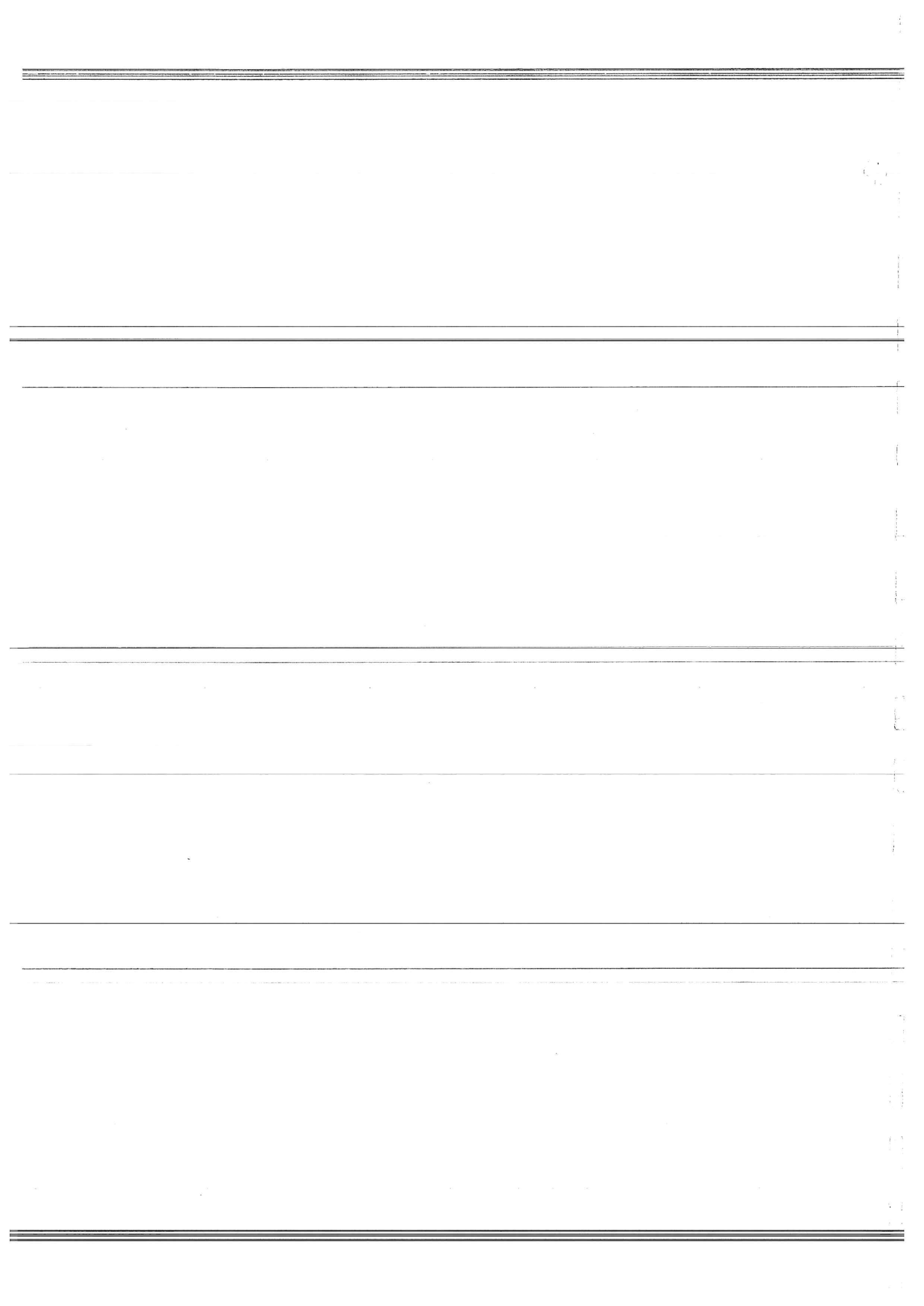
1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Kencom House
P.O. Box 48400
GPO-00100.
Nairobi, Kenya
3. Co-operative Bank of Kenya
Co-operative House
Haile Selassie Avenue
P.O. Box 74956-00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

The Attorney General
State Law Office
Haram bee Avenue



***State Department for Social Protection
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P.O. Box 40112

City Square 00200

Nairobi, Kenya.

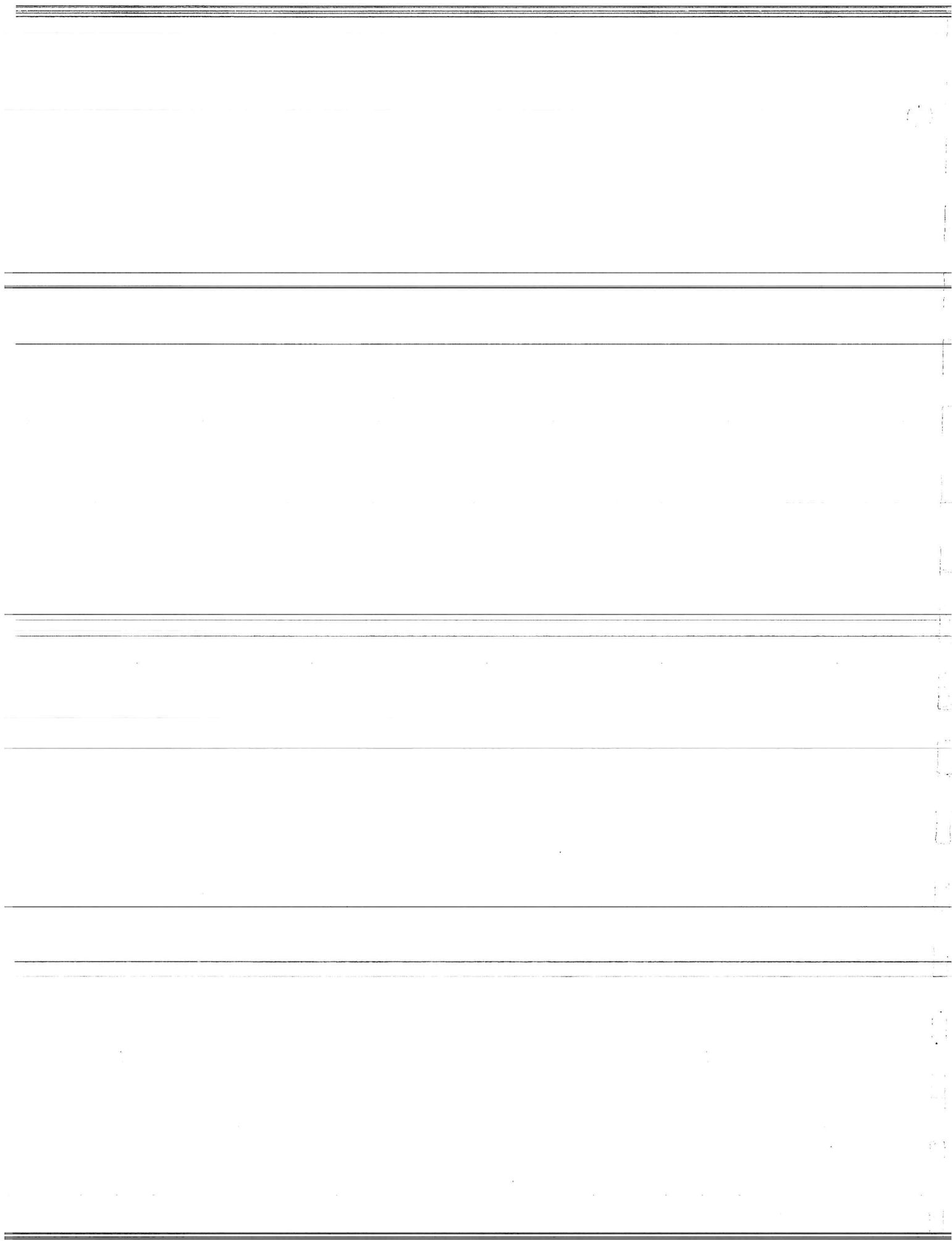


2. FORWARD BY THE CABINET SECRETARY

The State Department for Social Protection is mandated with the responsibility of ensuring implementation of the Constitution especially under Chapter 4 on the Bill of Rights. Article 43 sub article 3 states that *'The State shall provide appropriate Social Security to persons who are unable to support themselves and their dependents'*. In order to continuously address this obligation, the State Department pays special focus on the improvement of livelihood of vulnerable groups specifically the Orphans and Vulnerable Children, the Elderly, street families and Persons with Disabilities. The State Department therefore plays a pivotal role towards the realization of the country's transformation agenda as advocated in Kenya Vision 2030, Medium Term Plan (MTP), the Constitution, Post COVID-19 Economic Recovery Strategy and the 'Big Four' initiatives.

Programme Expenditure Analysis by Economic Classification (Amount in KSh Million)

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
PROGRAMME 1: Social Development and Children Services						
Current Expenditure	3,413.63	3,298.15	3,097.73	3,301.07	2,866.48	2,929.88
Compensation of Employees	1,096.24	1,213.69	1,357.54	1,107.33	1,198.71	1,353.69
Use of Goods and Services	849.52	601.60	495.93	785.99	567.22	334.78
Grants and other Transfers	1,458.56	1,478.03	1,240.80	1,398.88	1,096.58	1,239.40
Social Benefits	0.00	0.00	1.70	0.00	0.00	1.28
Other Recurrent	9.31	4.83	1.76	8.87	3.97	0.73
Capital Expenditure	726.19	1,005.84	520.73	673.85	476.84	513.80
Acquisition of Non-Financial Assets	0.00	106.34	20.73	0.00	55.51	13.80
Capital Grants and Transfers to other levels of Govt.	540.50	896.50	500.00	540.50	418.38	500.00
Other Development	185.69	3.00	-	133.35	2.95	-
Total Programme 1	4,139.82	4,303.99	3,618.46	3,974.92	3,343.32	3,443.68
PROGRAMME 2: National Social Safety Net						
Current Expenditure	15,115.03	25,821.94	27,168.81	14,903.29	25,629.44	27,118.82

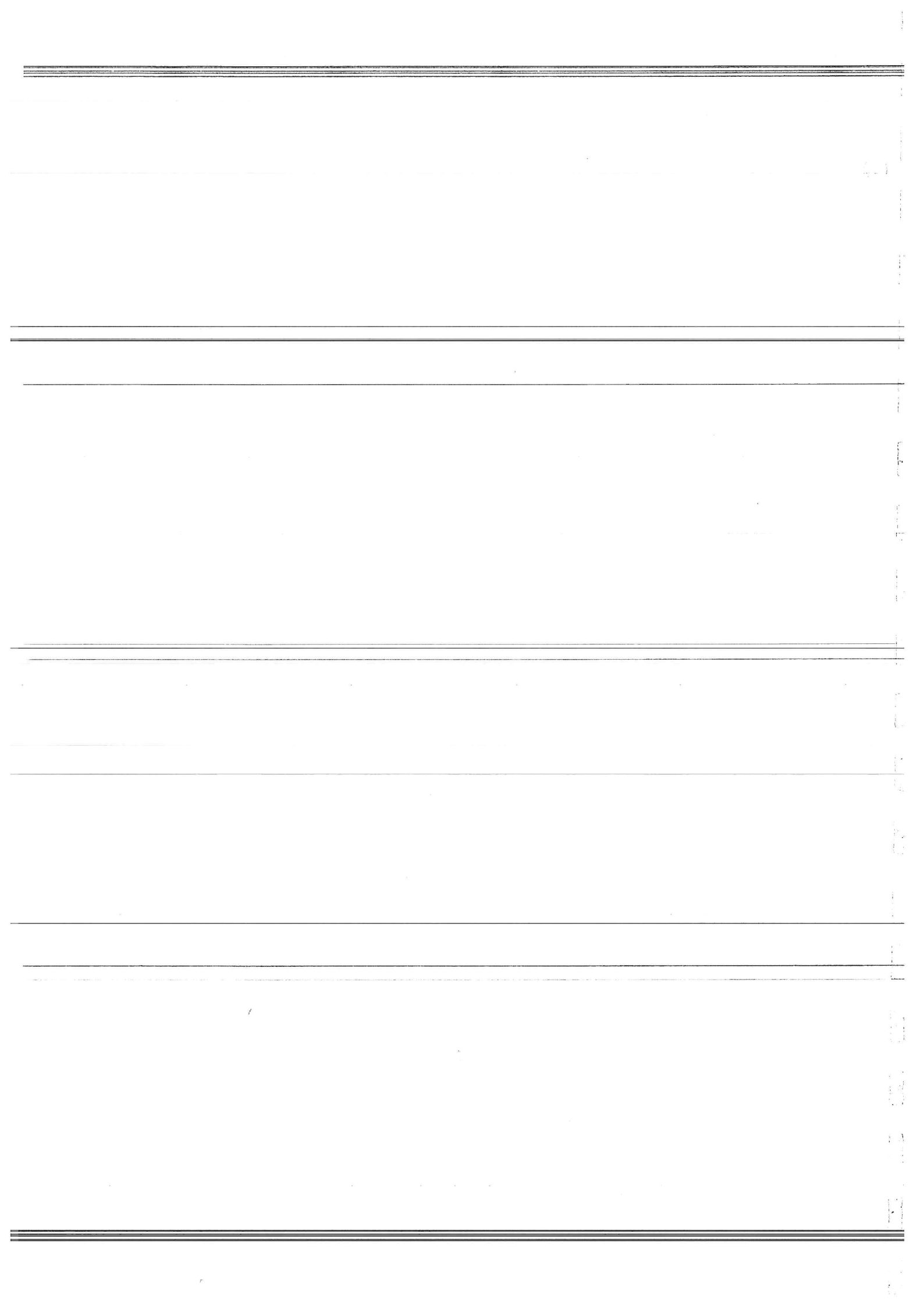


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Compensation of Employees	39.84	52.25	27.28	39.83	55.50	27.28
Use of Goods and Services	555.06	1,542.32	350.28	344.95	1,289.97	314.94
Grants and other Transfers	14,509.13	24,227.37	26,791.25	14,509.13	24,283.97	26,776.60
Social Benefits	-	-	-	-	-	-
Other Recurrent	11.00	-	-	9.38	-	-
Capital Expenditure	12,162.10	13,012.46	1,759.27	12,160.36	11,744.16	755.46
Acquisition of Non-Financial Assets	0	487.62	267.15	0	0.15	18.67
Capital Grants and Transfers to other levels of Govt	11,644.00	11,574.77	569.99	11,644.00	11,212.32	326.16
Other Development	518.1	950.07	922.13	516.36	531.69	410.63
Total Programme 2	27,277.13	38,834.40	28,928.08	27,063.65	37,373.60	27,874.28
PROGRAMME 3: General Administration, Planning and Support Services						
Current Expenditure	267.34	237.59	188.1	262.1	228.46	186.76
Compensation of Employees	122.86	124.57	135.45	120.08	122.15	134.31
Use of Goods and Services	143.43	112.02	49.49	140.98	105.42	49.49
Other Recurrent	1.05	1.00	3.16	1.04	0.89	2.96
Total Programme 3	267.34	237.59	188.1	262.1	228.46	186.76
Total for Vote 1185	31,684.29	43,375.98	32,734.64	31,300.67	40,945.38	31,504.72
% Utilization				98.79	94.40	96.24

PROGRAMME 1: SOCIAL DEVELOPMENT AND CHILDREN SERVICES

The total allocation for this programme was Ksh. 3.414 billion, Ksh. 3.298 billion and Ksh. 3.098 billion for recurrent budget and Ksh. 0.726 billion, Ksh. 1.006 billion and Ksh. 0.521 billion for Development Budget for FY 2018/19, 2019/20 and 2020/21 respectively. The Programme Actual Expenditure was Ksh. 3.301 billion, Ksh. 2.866 billion and Ksh. 2.930 billion for Recurrent Budget and Ksh. 0.674 billion,



Ksh. 0.477 billion and Ksh. 0.514 billion for Development Budget for the 2018/19, 2019/20 and 2020/21 financial years.

PROGRAMME 2: NATIONAL SOCIAL SAFETY NET

The total allocation for the programme was Ksh. 15.115 billion, Ksh. 25.822 billion and Ksh. 27.169 billion for Recurrent Budget and Ksh. 12.162 billion, Ksh. 13.012 billion and Ksh. 1.759 billion for Development Budget for FY 2018/19, 2019/20 and 2020/21 respectively. The Programme Actual Expenditure was Ksh. 14.903 billion, Ksh. 25.629 billion and Ksh. 27.119 billion for Recurrent Budget and Ksh. 12.160 billion, Ksh. 11.744 billion and Ksh. 0.755 billion for Development Budget for the 2018/19, 2019/20 and 2020/21 financial years.

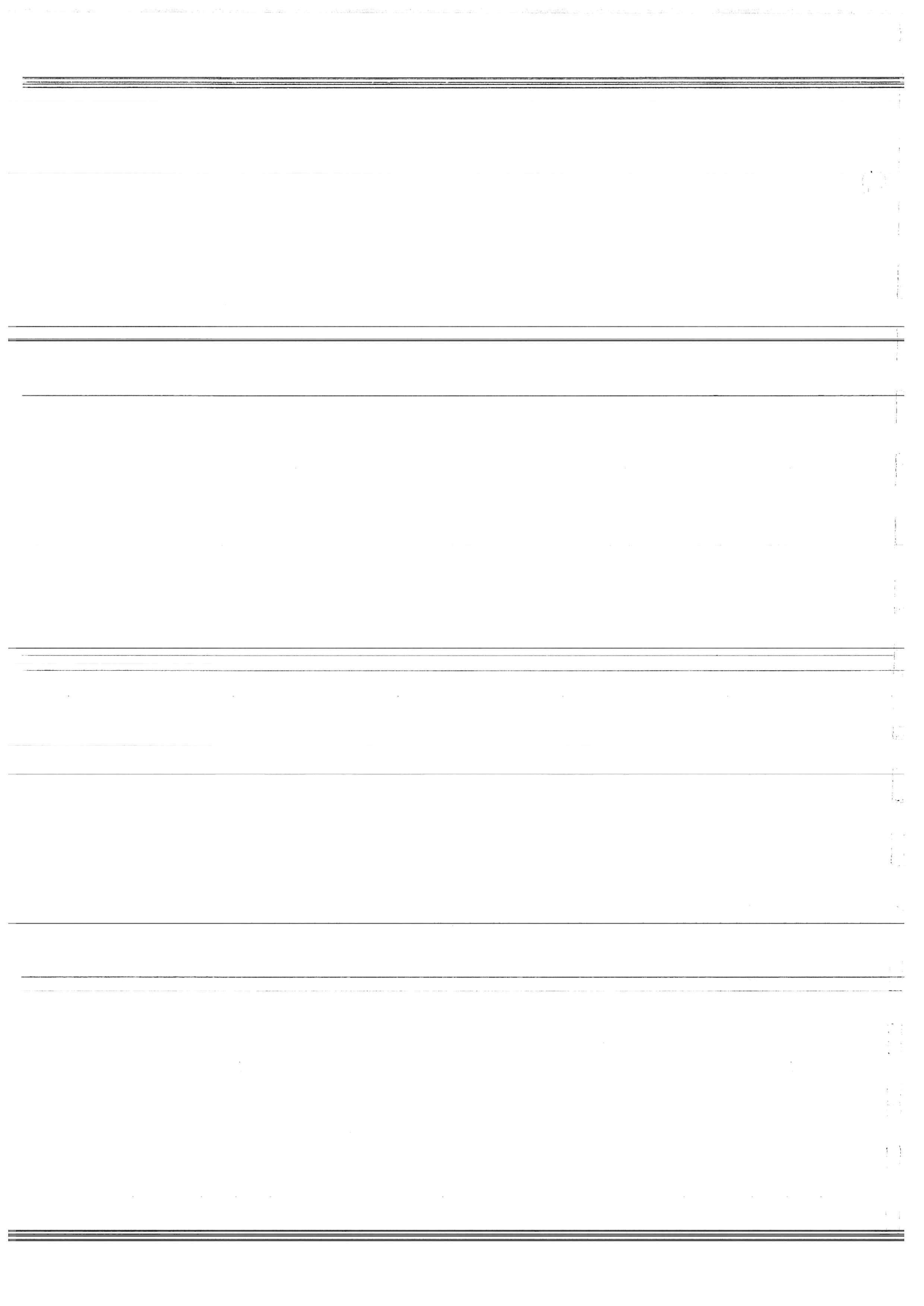
PROGRAMME 3: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES

The total allocation for the Programme was Ksh. 0.267 billion, Ksh. 0.238 billion and Ksh. 0.188 billion for FY 2018/19, 2019/20 and 2020/21 respectively. The Programme Actual Expenditure was Ksh. 0.262 billion, Ksh. 0.228 billion and Ksh. 0.187 billion for the 2018/19, 2019/20 and 2020/21 financial years.

On average, the absorption rate was 98.79%, 94.40% and 96.24% for the 2018/19, 2019/20 and 2020/21 financial years respectively

KEY ACHIEVEMENTS

- Registered 52,810 community groups (SHGs, CBOs), trained them and linked them to MFIs to enhance their participation in social economic development;
 - Targeted and supported 1,233,129 vulnerable persons with cash transfer for consumption support and asset transfer to enhance their economic inclusion towards sustainable livelihood;
 - Completed the construction of the Kirinyaga rescue centre for the abused and neglected Older Persons as per the intent of National Policy on older person and Aging;
 - Supported 811 Persons with Disabilities with training for inclusion and self-reliance;
 - 3,800 Persons with albinism supported with eye and skin care products and services for improved vision and prevention of skin cancer;
 - Supported 22,300 OVCs education through provision of Presidential Secondary School bursary;
 - Protected 37,505 Children in distress from abuse and exploitation through the toll free Child helpline -116;
-
- Placed 820 children in foster care 750 children under local adoption;
 - Rescued 12,000 Children and reintegrated them to their families /communities;
 - Supported 3000 street persons for rehabilitation, education and training;



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- Reintegrated 800 street persons to families and the community

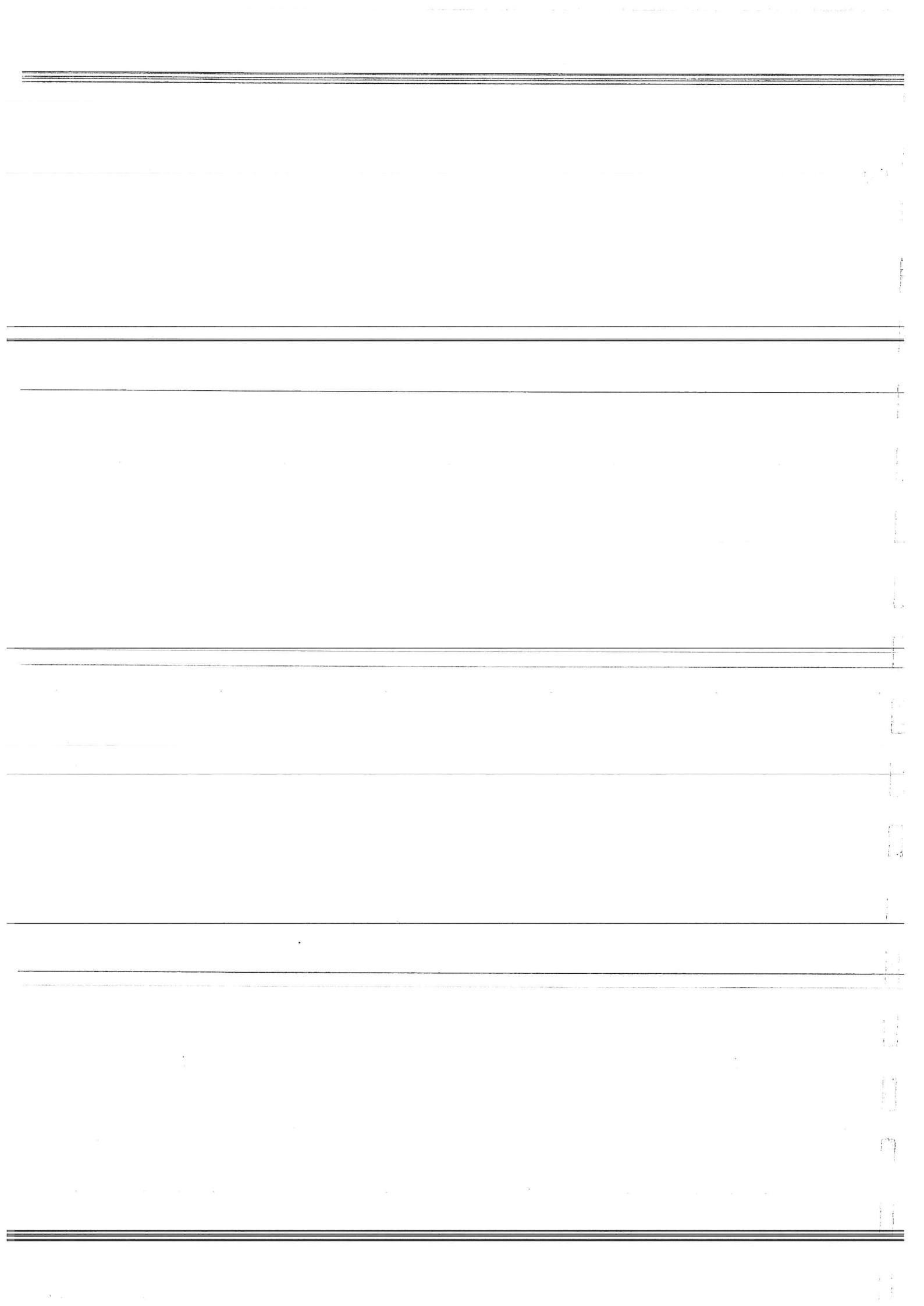
EMERGING ISSUES

Some of the emerging issues that have led to increased vulnerability are:

- Rising incidences of chronic illnesses such as cancer;
- Increased online child abuse and exploitation especially as children attend virtual classes, Child radicalization and violent extremism;
- Increased incidences of human trafficking, smuggling and child abduction;
- Poor coordination of Social Protection responses to emergency situations such as the Covid-19 pandemic necessitating enhanced coordination and synergy in Social Protection Programming;
- Loss of jobs and businesses due to Covid-19, increased medical costs, mental health challenges, domestic violence, upsurge of street families and loss of lives amplifying demand for social protection services;
- Increased use of technology due to Covid-19 protocols increasing exclusion of the vulnerable population in Social protection interventions owing to reduced public participation;
- Increasing vulnerability among Persons With Disabilities due to Covid-19 that perpetuate inaccessibility to services pushing them deeper into poverty;

CHALLENGES

- Slow pace in finalization of Legal and Policy framework in the Social Protection Sector by some stakeholders;
- Low implementation of the National Action Plan on Accessibility and Disability rights amongst MDCAs (1.3% employment of PWDs in Public Service against the Constitutional threshold of a minimum of 5%; 9% PWDs benefited from AGPO against 91% women and youth; inaccessible premises to PWDs as per the PSC Evaluation report 2019/2020);
- Bottlenecks in the land registration process have hindered acquisition of title deeds and securing of the State Department's parcels of land. This has led to encroachment and grabbing of State department's land;
- Low registration of Persons with Disabilities due to lengthy and costly disability assessment by the MOH, cultural barriers, vastness and difficult terrains;
- Lack of a government run shelter house for victims of trafficking and rescued street persons;
- Increase in the number of child pregnancy, child marriage, child parents and child headed households;
- Inadequate resources and capacity to address increased demand for Social Protection among vulnerable groups;



a) RECOMMENDATIONS

The following are the key recommendations: -

- Commensurate to its importance for socio-economic development, there is need to increase funding to enable the sub-sector implement the key projects to enhance the country's competitiveness. Key areas of additional funding include recruitment of required staff for effective delivery of its strategic mandate, strengthening area advisory councils for child protection, establishment of government run shelter house for victims of trafficking and rescue home for the older persons, social protection and community empowerment.
- To enable the sub sector deliver its mandate, it is necessary to fast track the approval of the key policies and legislations already in Parliament and cabinet (National Policy on Community Development, National Social Protection Policy, Social Assistance Fund Bill, Community Groups Registration Bill, Persons with Disabilities Bill 2021, Social Protection Bill, Children's Bill 2021, National Volunteerism Bill 2019).
- Improve the process of registering and facilitation of tax exemption for persons with disabilities through gazettment of reviewed Regulations on Registration and Tax Exemption 2020.
- Secure State Departments parcels of land through involvement of top leadership in relevant agencies for fast tracking registration and acquisition of title deeds.
- Endeavor to have all MCDAs register with NCPWDs career portal via ncpwd@fuzu.com to link PWDs to employment opportunities.
- MCDAs should ensure mainstreaming of disability issues in planning and budgeting processes.

Simon K Chelugui, EGH

CABINET SECRETARY

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3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

Introduction

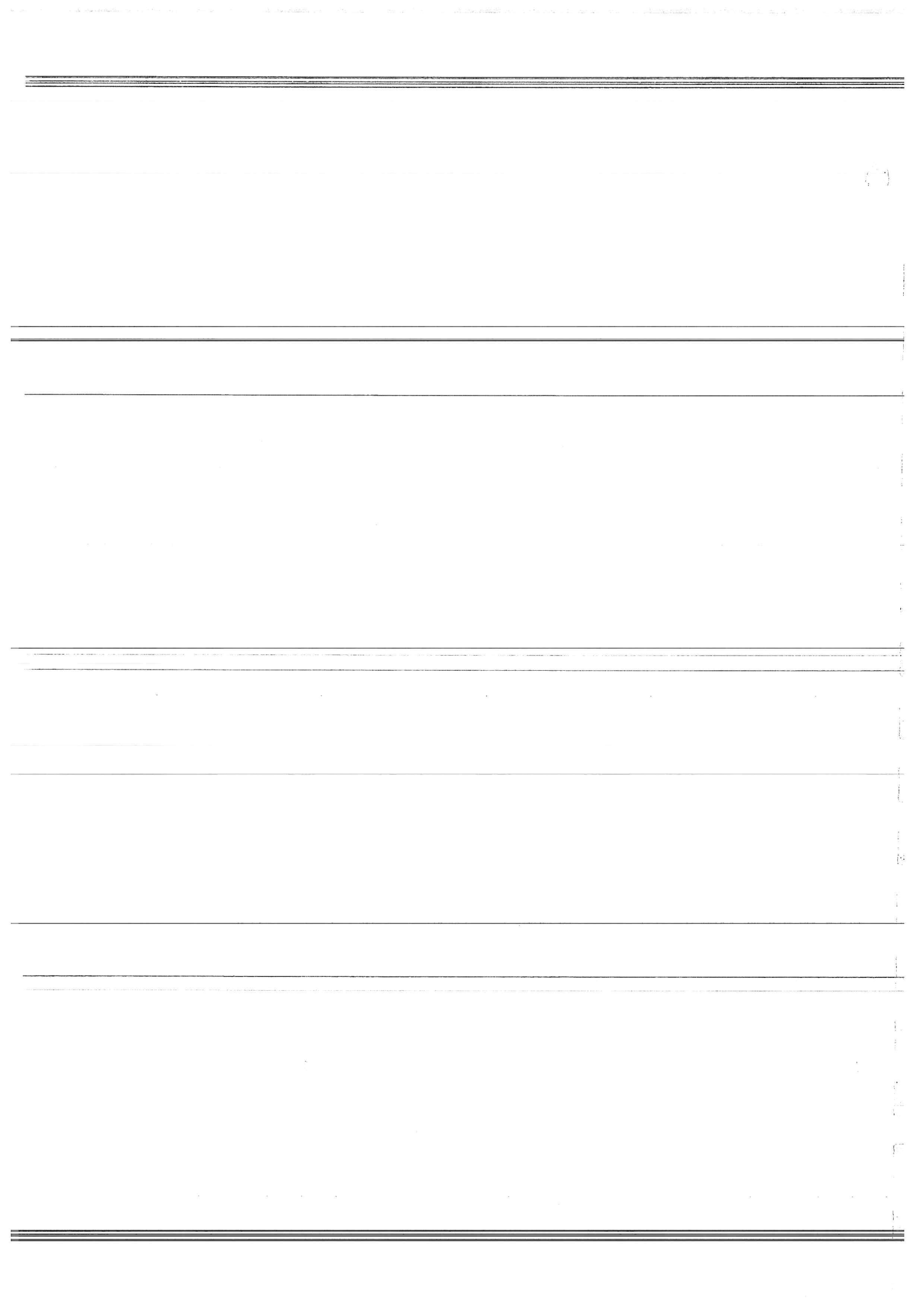
Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government State Department for Social Protection in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government State Department for Social Protection's performance against predetermined objectives.

The key development objectives of the *State Department's 2018-2022* plan are to:

- a) empower individuals, families, groups and communities for improved livelihoods;
- b) improve the livelihoods of poor and vulnerable members of society;
- c) improve coordination and linkages in delivery of social protection interventions by actors in Kenya;
- d) coordinate rescue, rehabilitation and reintegration of street families;
- e) realize and safeguard the rights and welfare of all children;

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound



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(SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Outcomes

- a. Empowered individuals, families, groups and communities
- b. Improved beneficiary well-being and resilience building
- c. Enhanced access to social protection services by Kenyans

Indicators	Target	Performance
	2020/21	2020/21
No. of SHGs and CBOs registered	47,000	52,810
No. of group members (SHGs, CBOs) trained	45,000	53,000
No of groups linked to various MFIs	14,000	52,810
No. of Bills developed (Older Persons, Persons with Disability, National Volunteerism Bill, Community Groups Registration Bill, Family Promotion & Protection Bill)	4	3
International days observed	6	6
No. of Volunteers engaged (Social Development Committees members, Lay Volunteer Counsellors, Volunteer Children Officers)	2,151	2,500
A National Database of Volunteers Established	1	0
No of community members supported through EIP	3,000	0



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Outcomes		
a. Empowered individuals, families, groups and communities		
b. Improved beneficiary well-being and resilience building		
c. Enhanced access to social protection services by Kenyans		
Indicators	Target	Performance
	2020/21	2020/21
No. of relevant Institutions trained on Social Risk Management (SRM)	0	22
No. of County relevant representatives trained on SRM	0	11
No. of Counties sensitized on SRM	0	1
No. of SRM Multisectoral committees operationalized	0	2
No. of PWDs trained in VRCs	780	703
No. of skilled PWDs provided with tools of trade	22	33
No. of community members sensitized on stigmatization and discrimination of PWDs	400	370
Action plan on Inclusive Data Charter	1	1
No. stakeholders sensitized on inclusive data collection	23	40
No. of community members sensitized on family, retirement, matrimonial and succession issues	6,100	4,500
National Parenting Programme Technical working group established	1	1

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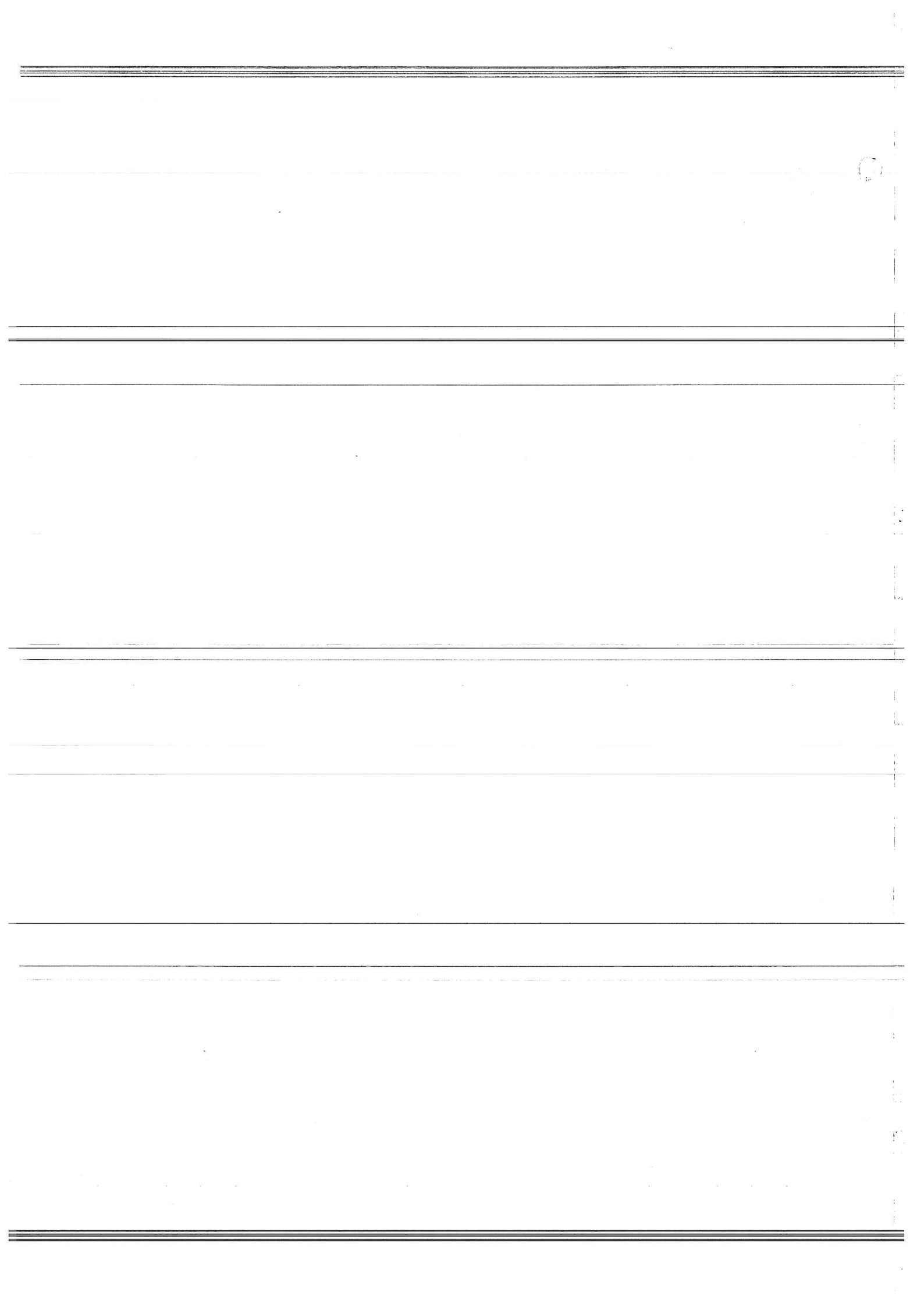
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State Department for Social Protection
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Outcomes

- a. Empowered individuals, families, groups and communities
- b. Improved beneficiary well-being and resilience building
- c. Enhanced access to social protection services by Kenyans

Indicators	Target	Performance
	2020/21	2020/21
No. of families provided with psychosocial support and referral services	1,000	780
No of Lay volunteer counsellors trained	705	735
A national data bank of institutions and service providers for older persons	1	1
No. of staff deployed at Kirinyaga Rescue Centre	10	0
No. of older persons rescued at Kirinyaga Rescue Centre	10	0
No. of skilled PWDs provided with tools of trade	257	0
No. of Self-Help groups provided with grants and entrepreneurship training	250	251
Number of PWDs supported with LPO financing fund under AGPO	50	0
No. of PWDs provided with assistive & supportive devices and services	4,000	2,490
No. of learning and social care institutions with PWDs supported with infrastructure and equipment	12	7

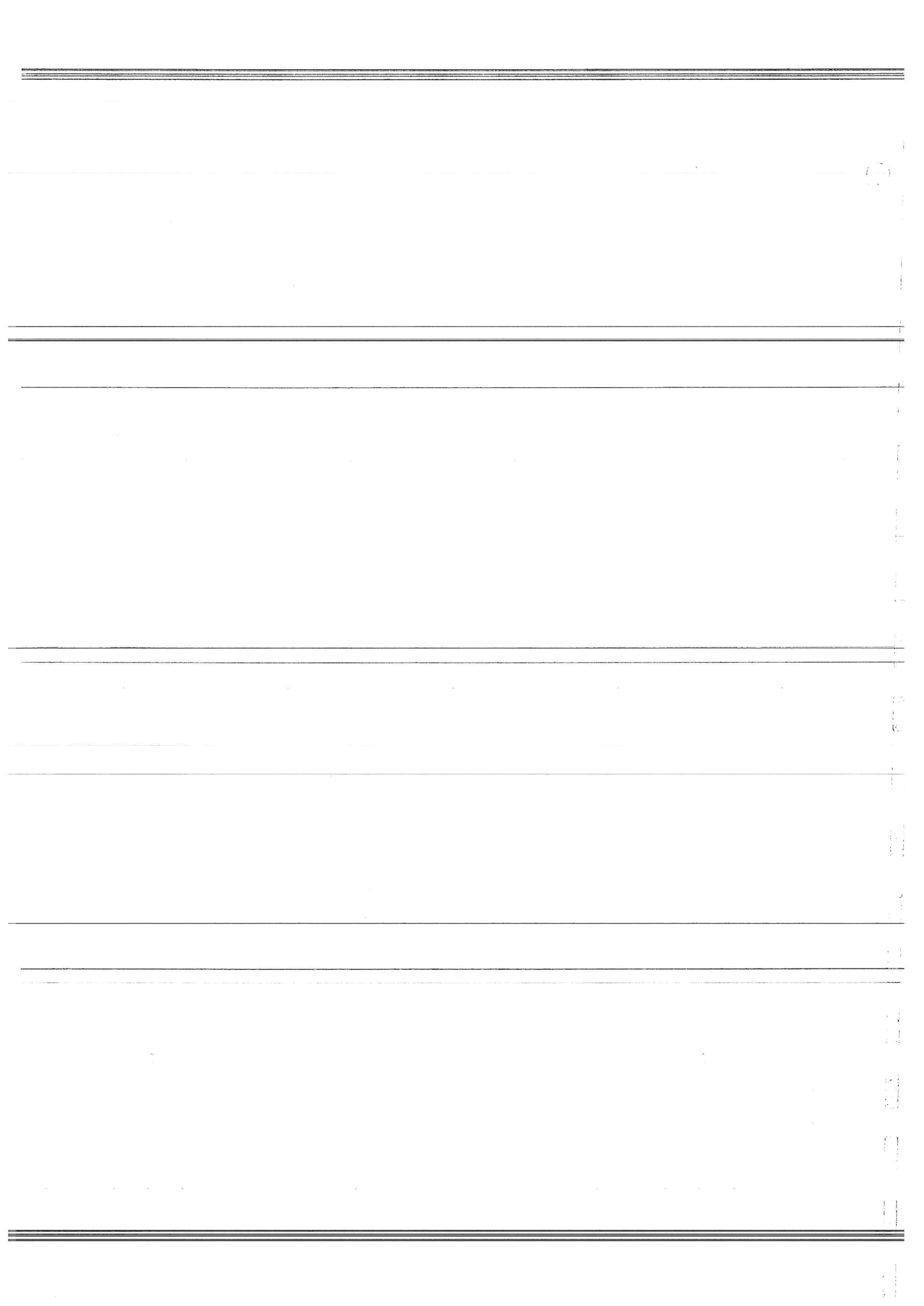


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Outcomes

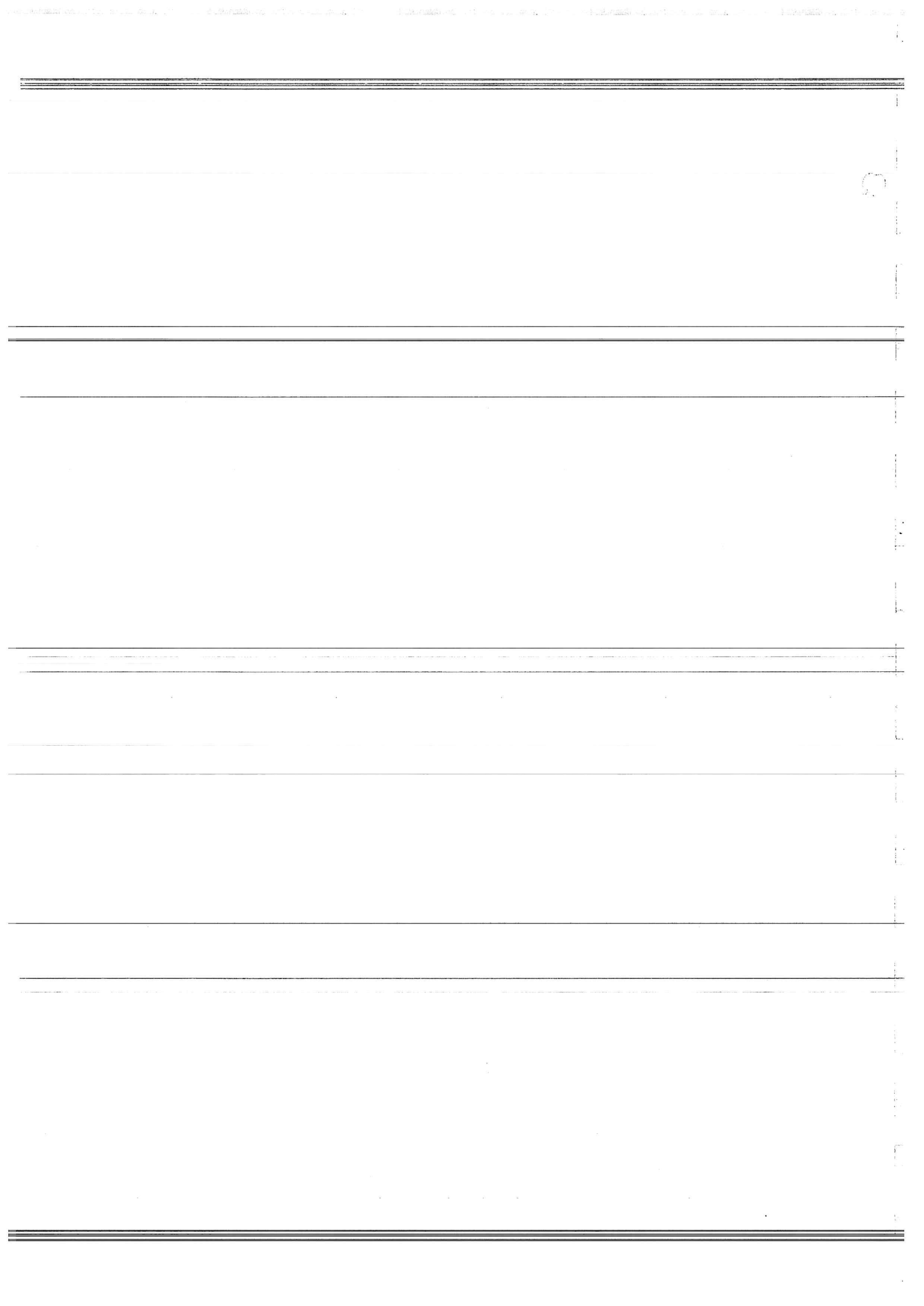
- a. Empowered individuals, families, groups and communities
- b. Improved beneficiary well-being and resilience building
- c. Enhanced access to social protection services by Kenyans

Indicators	Target	Performance
	2020/21	2020/21
No of national disabled persons organization supported with grants for advocacy awareness on disability issues	59	25
No. of PWDs provided with bursaries and scholarship	3,429	3,162
No. of workers offering essential services trained in Kenya Sign language (Nurses, Police and Social workers)	350	0
% of PWDs facilitated for tax exemption	100	100
No. of PWDs registered and issued with disability ID cards	100,000	35,599
No. of Persons with Albinism supported with sunscreen lotion	3,800	3,800
No. of stakeholders trained on the AFC Guidelines	220	250
No. of children placed in foster care	340	351
No. of reports on children placed under local adoption	400	214
No. of Adoption societies registered and inspected	7	6
No. of children assemblies / Kenya Children Assembly {KCA} forums	48	48



***State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.***

Outcomes		
a. Empowered individuals, families, groups and communities		
b. Improved beneficiary well-being and resilience building		
c. Enhanced access to social protection services by Kenyans		
Indicators	Target	Performance
	2020/21	2020/21
No. of annual celebrations held to enhance child participation	5	5
No. of Counties Data base disseminated	37	47
No. of Dissemination forums on Directory of mapped children's services providers	—	—
No. of ToTs trained on Child Protection Information Management System (CPIMS);	180	200
No. of child protection organizations using CPIMS for Case Management	600	1,817
No. of cases reported and managed within CPIMS	150,000	159,949
No. of households receiving nutrition -sensitive cash transfer	8300	12,054
No. of Sub Counties delivering nutrition sensitive designed packages	27	10
No. of Sub Counties with operationalized Niche registration system	27	10
No. of Sub counties having automated NICHE MIS	27	10
No of beneficiaries sensitized on parenting skills and child protection	1175	1175

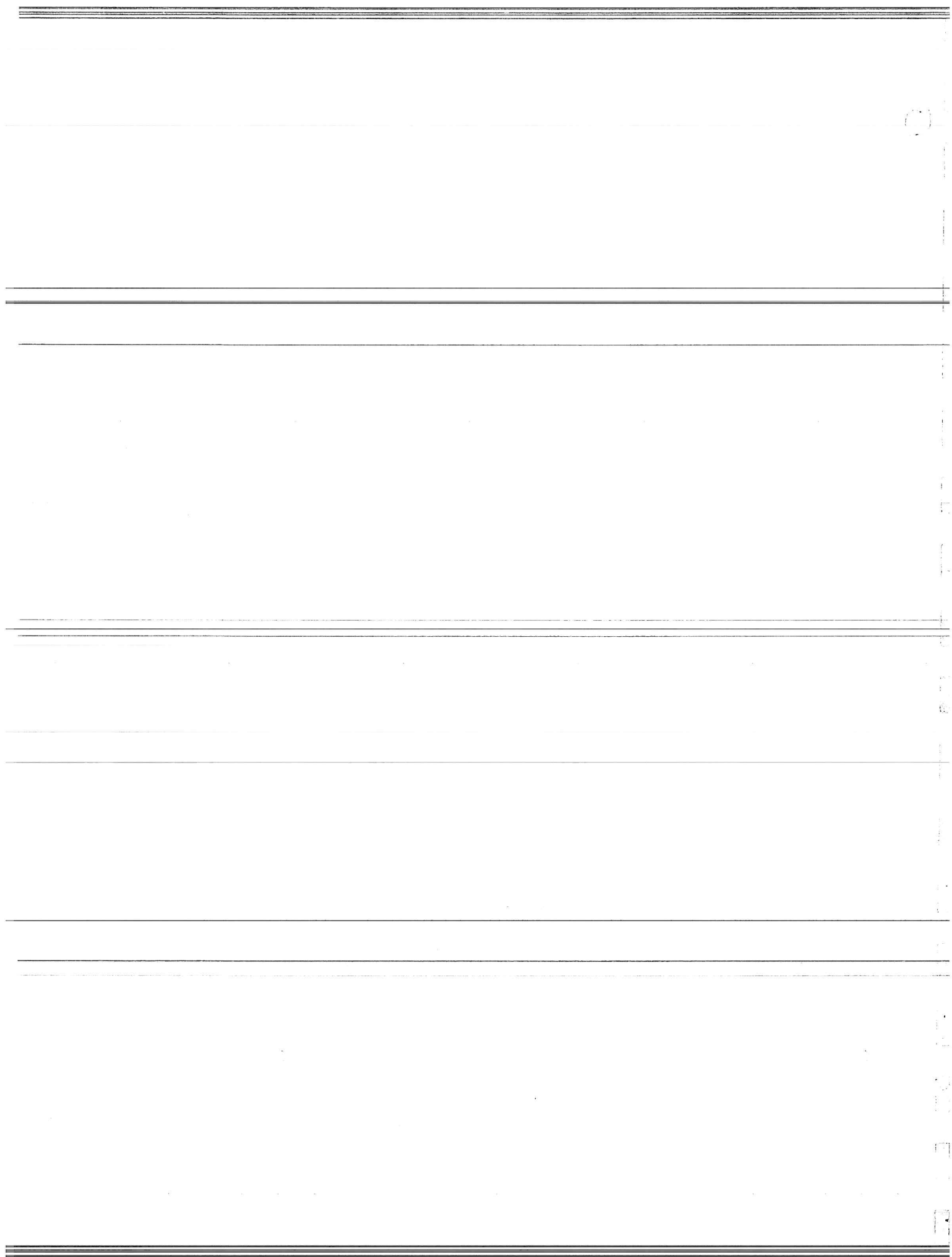


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of OVCs supported with Presidential Bursary	22,300	22,300
No. of children assisted through the child- helplines	35000	37,505
No. of rescued children provided with basic support	14,945	19,187
No. of children in emergencies provided with psychosocial support	17000	19,368
No. of children in emergencies provide with reunification	9000	11,041
No. of duty bearers trained to enhance care and protection of children	1,800	1,950
No. of police officers & duty bearers trained on Identification, Investigation and Prosecution of Trafficking in person cases.	430	50
No. of stakeholders in Counties trained on the National Referral Mechanism (NRM) Guidelines for assisting victims of trafficking	1000	230
No of victims rehabilitated from human-Trafficking	50	68
No of victims reintegrated back to their families	50	38
No. of Victims repatriated from Kenya	50	75
No. of victims repatriated into Kenya	5	53

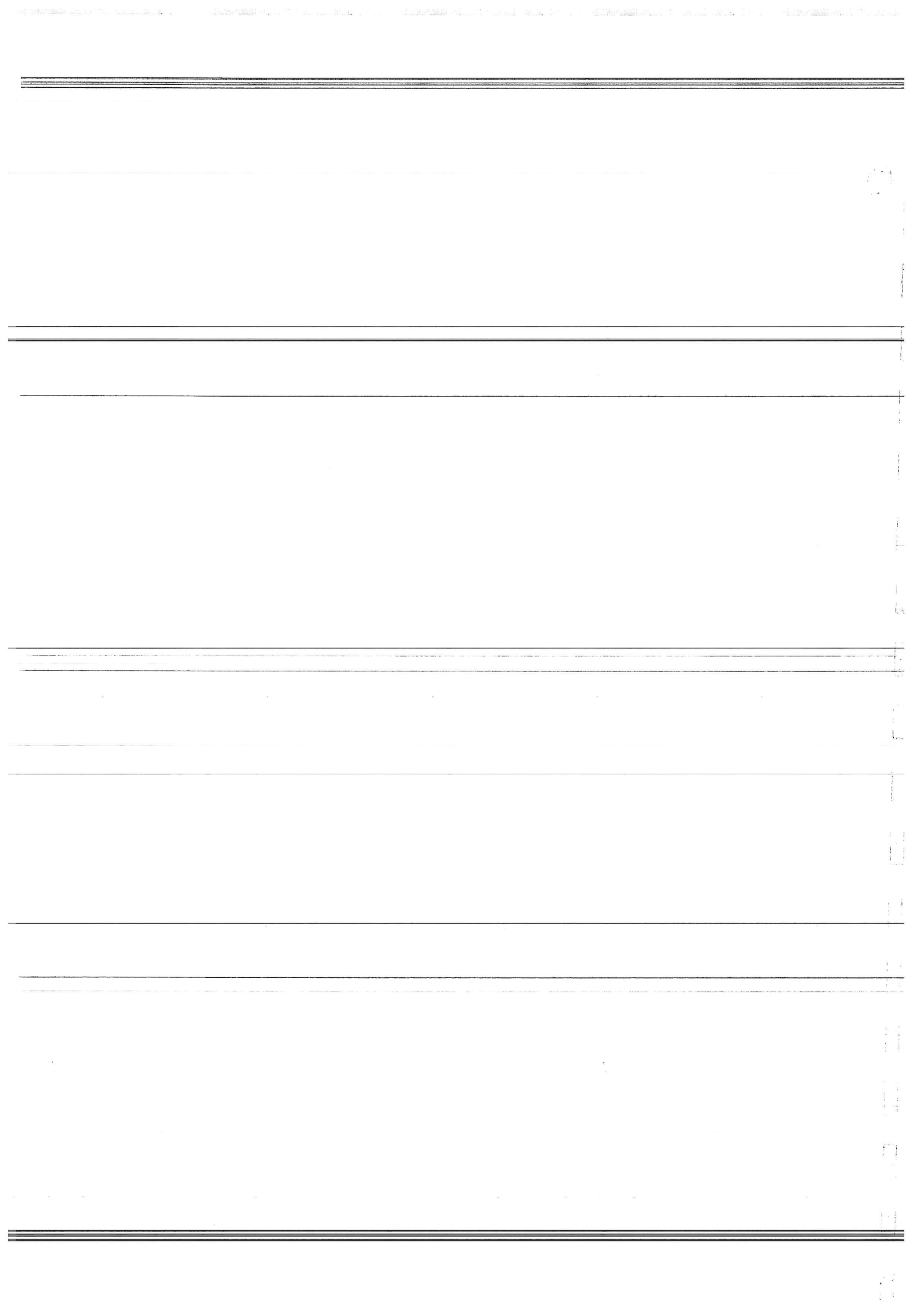


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of Area Advisory Councils (AACs) Strengthened	10	10
No. of AACs monitored	50	66
Resource Mobilization and Disbursement Strategy	-	-
No. of CCIs inspected	200	250
No. of CCIs monitored	50	66
No. of CCIs certificates renewed	200	174
Reviewed National Children policy 2010	1	0
Children Bill	1	0
Reviewed AAC Guidelines	1	0
National Care Reform Strategy	1	0
State party reports on the Day of the African Child	1	1
4 th state Party report on the level of implementation on the African Charter on the Rights and Welfare of the Child (ACRWC)	1	1



State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of Children rehabilitated and trained in various skills	7,000	7,508
Number of child protection centres and statutory institutions upgraded and established	2	2
No. of children provided with remand facilities	6,700	6,774
No. of contracts renewed	10	10
No. of parents identified, trained and empowered with IGA	250	263
No. of children facilitated with complementary education materials during emergencies	30,000	17,000
No. of OVCs whose school levies and fees has been paid	3,030	2,350
No. of children provided with educational materials	3,445	8,800
No. of children in emergencies, provided with psychosocial supply and support	91,722	12,200
No. of separated children provided with Identification Documentation Tracing and Reunification (IDTR) services	11,685	3,329
No. of children provided with rescue services	20,000	11,490

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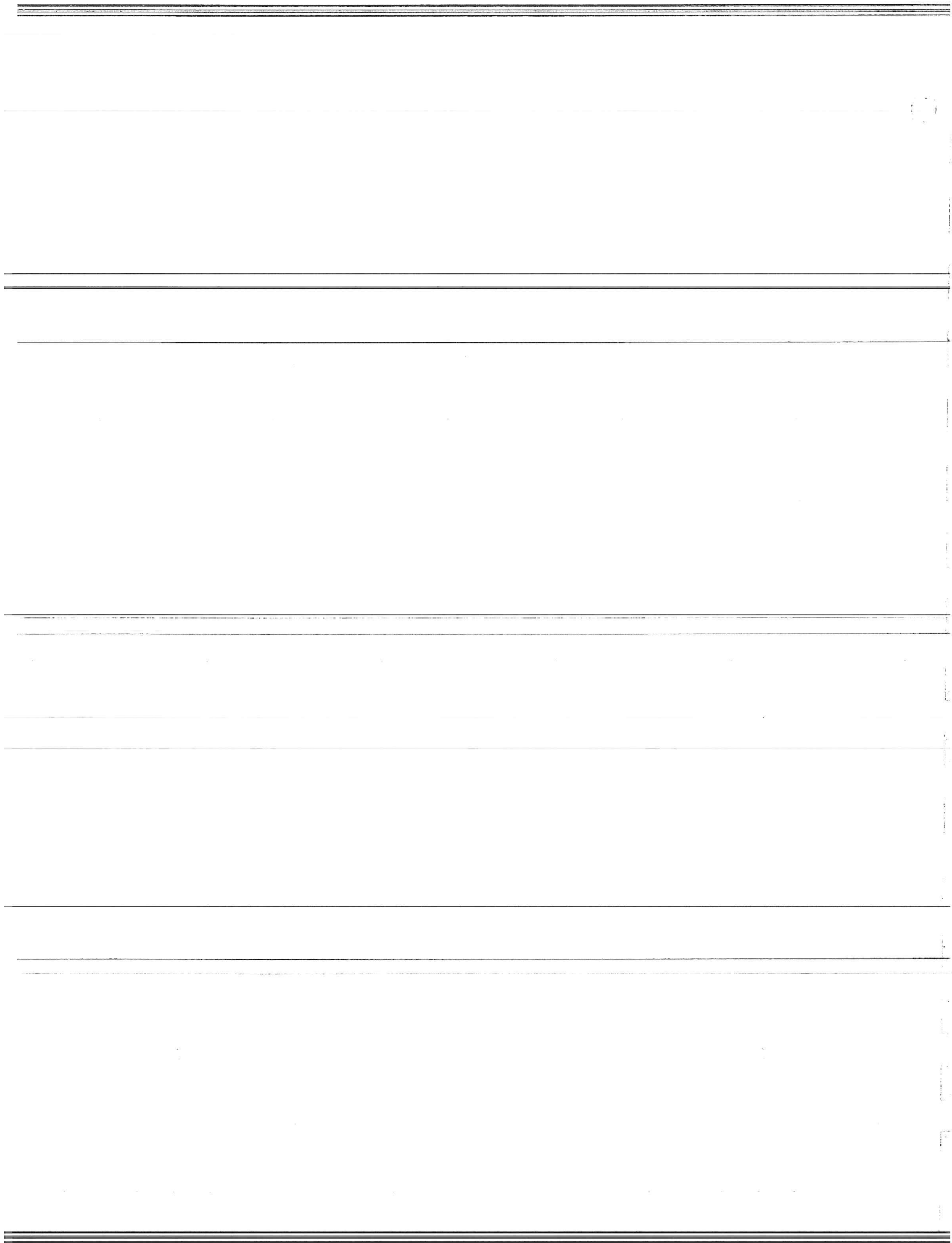
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State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of OVCs outside the Cash Transfer provided with PSS support	94,000	34,523
No. of families and children provided with PSS Services	94,300	70,725
No. of parents identified, trained and empowered with IGA	250	266
No. of children in emergencies provided with IDTR services	87	13
No. of local child protection community structures	16	19
No. of duty bearers trained and sensitized on OVC protection	40,000	31,370
No. of ROC Clubs formed	8	11
No. of Older Persons supported with cash transfers.	933,000	763,670
No. of PWSDs supported with cash transfers.	47,000	34,536
No. of OVC households supported with cash transfers.	390,500	294,345
No. of stakeholder groups sensitized on CCTP OM	6	6
No. of Beneficiary Welfare Committees (BWCs) sensitized on the Beneficiary Outreach Strategy (BOS)	2,738	252

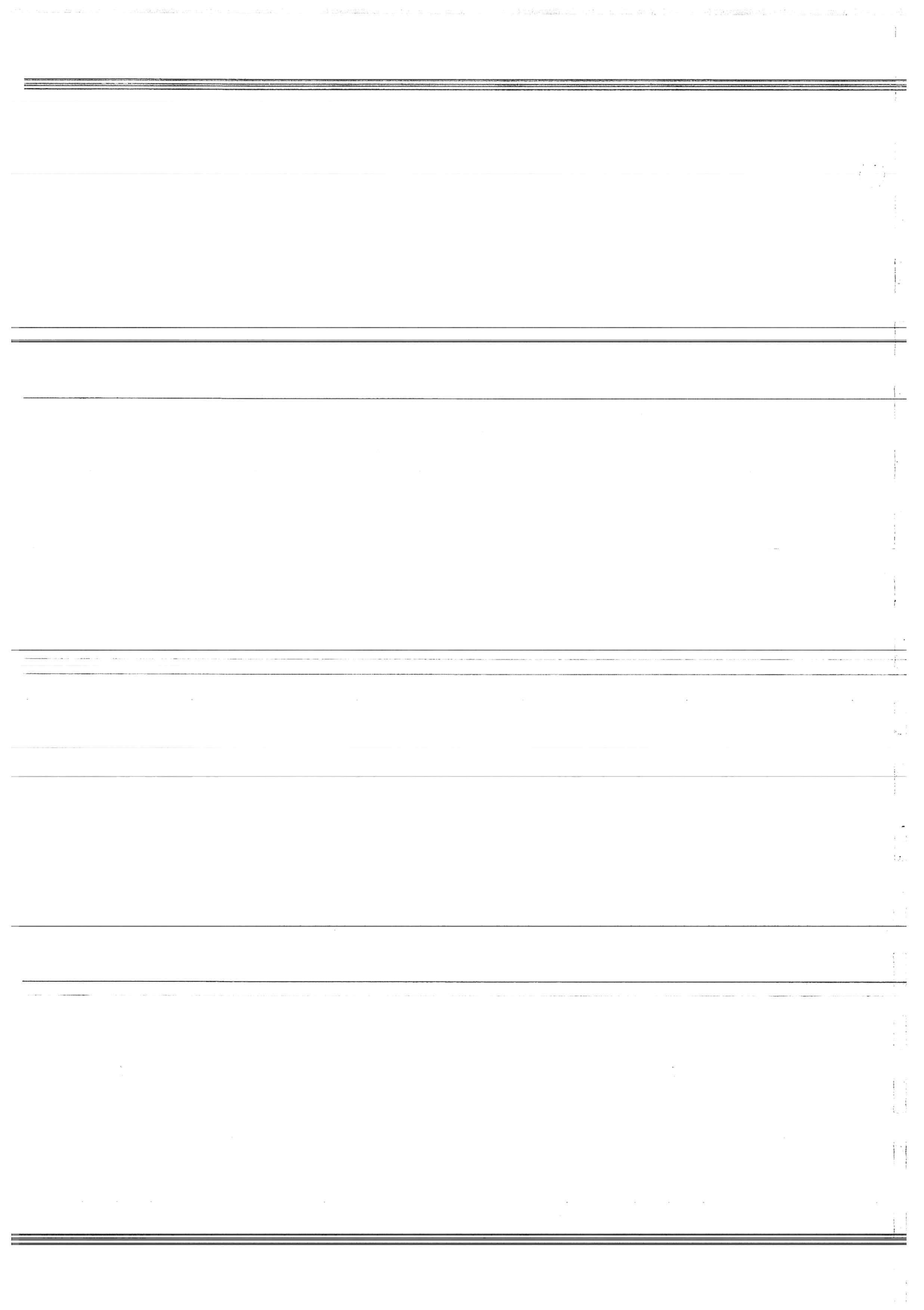


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of Constituency Social Assistance Committee (CSACs) facilitated	290	290
No. of sub-counties where CCTP-MIS modules have been decentralized	27	38
% of CCTP beneficiaries enrolled to the account based payments model	100	89
No. of PSPs procured	6	0
% of commission paid to the PSPs	100	43
No. of awareness creation forums on CCTP for county and sub-county officers	1	1
No. of Programme Officers trained on the G&CM Reporting Guidelines	850	850
No. of officers sensitized on CCTP OM.	850	0
Consolidated BWCs under the CCTP	2,738	0
No. of BWCs trained on the revised Guidelines.	1,100	252



State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

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Indicators	Target	Performance
	2020/21	2020/21
No. of special (household-based) monitoring exercises carried out	6	1
No of policy Documents Developed	2	0
Co-financing Partnerships developed to support social protection activities & programmes	10	10
No. of counties using Social Protection (SPCM) coordination model	6	1
No. of stakeholder's linked to Social Protection complementary module in the SR	2	2
No of additional Social Protection programmes linking to the SR	2	2
No. Counties adopting Generic County Government Social Protection (CG-SP) MIS	7	2
% of registered Poor and Vulnerable persons in the Social registry in two Non-HSNP counties	75	91
No. of SP beneficiaries registered in the social registry	1.2M	1.5M
No of dissemination forums on SP Research study findings	1	1

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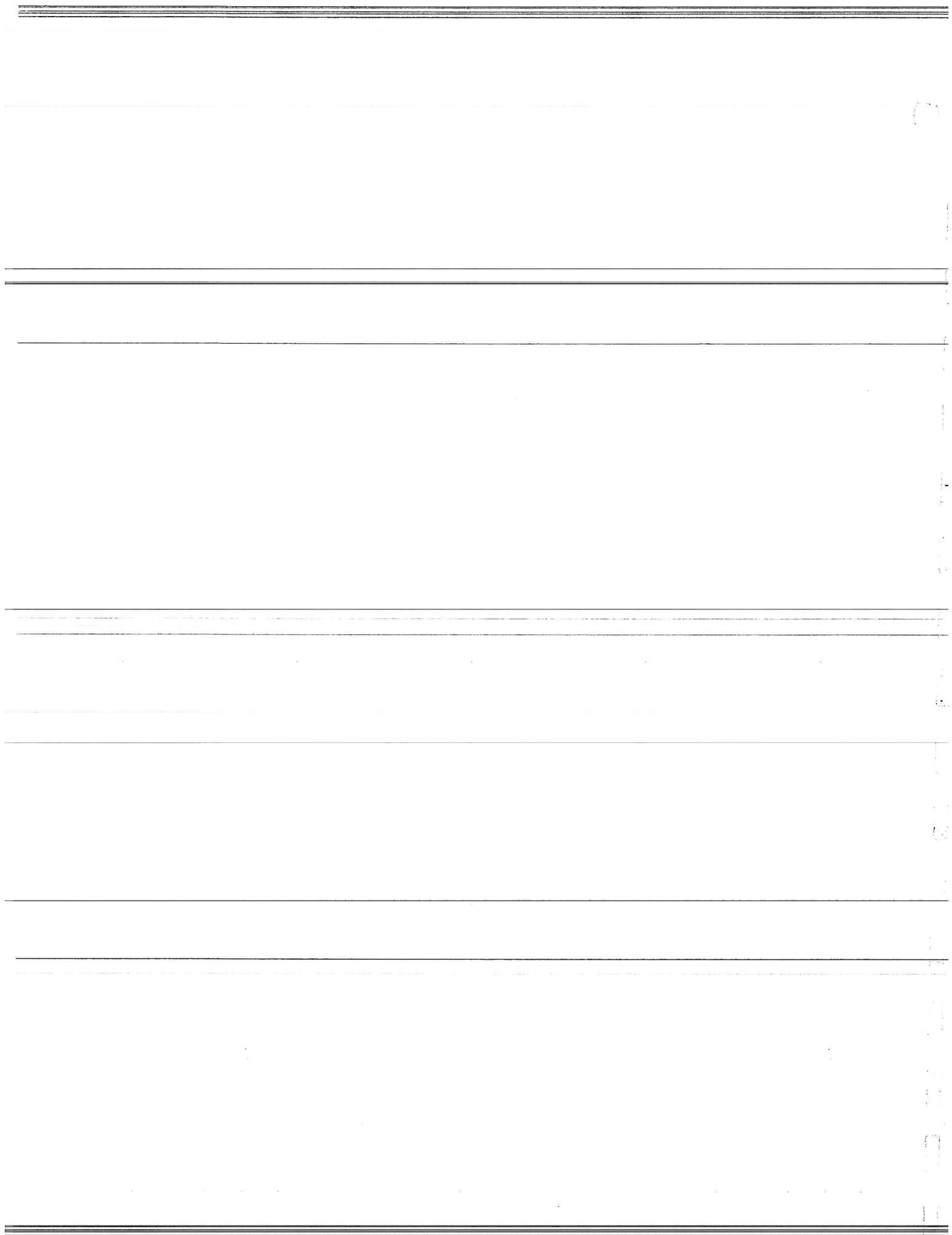
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*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

Outcomes

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- b. Improved beneficiary well-being and resilience building
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Indicators	Target	Performance
	2020/21	2020/21
No. of members of public sensitized and trained on SP at social protection forums	2,000	2200
No of counties reached under SP learning and Development Programme	7	10
No. of stakeholders trained on social protection (Learning & Development)	150	21
National Policy on Rehabilitation of Street Families	1	0
Number of partner institutions supported	50	9
No. of children and youth's talents identified and nurtured	150	301
No. of street families provided with psychosocial support services	400	736
No. of street families supported for rehabilitation, education and training	3000	2,164
No. of street persons reintegrated to the community	700	695
No. of families supported to ensure retention of reintegrated persons	100	75
No. of caregivers trained	150	96

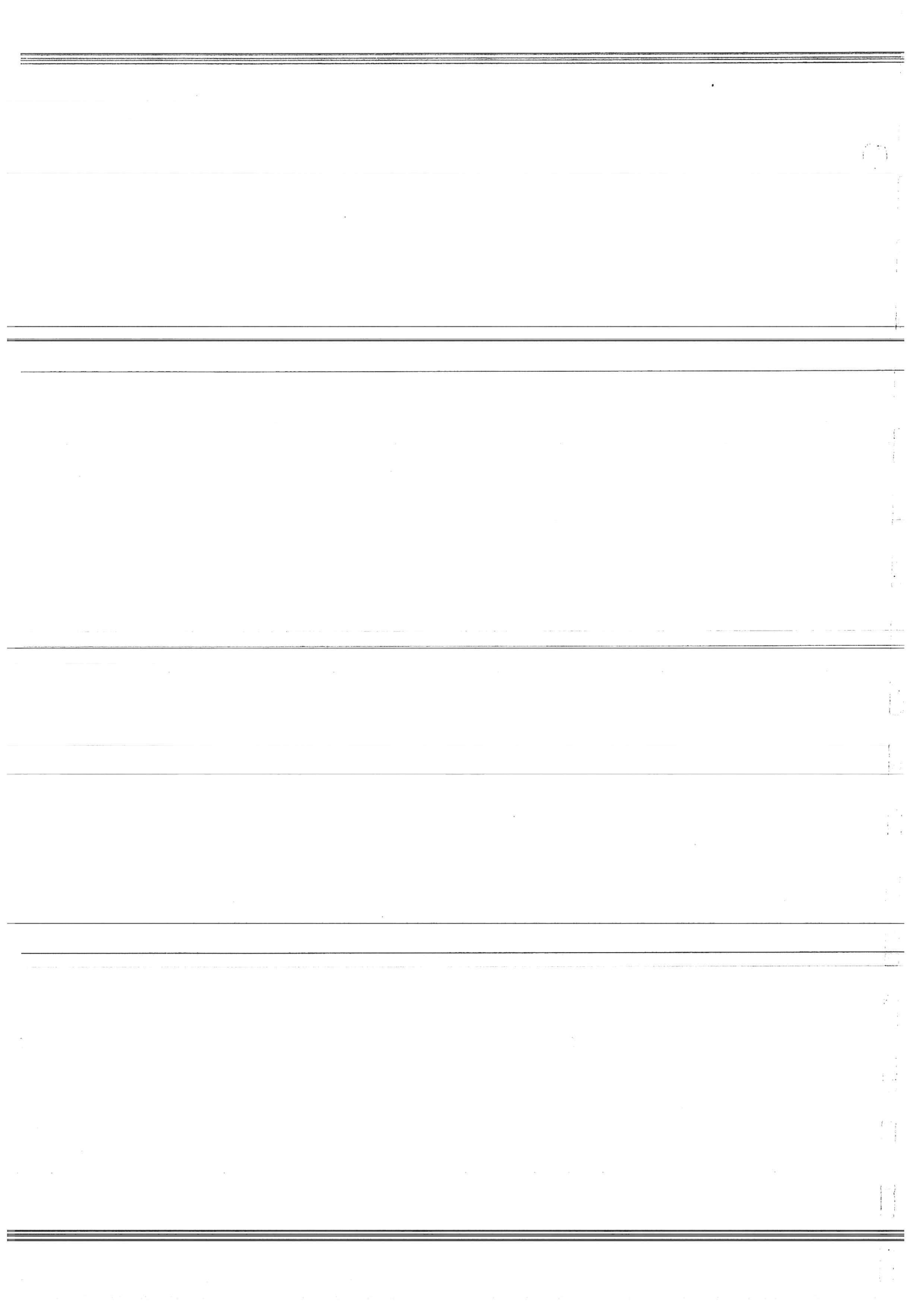


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
Dissemination of the Census Report to stakeholders in 47 counties	47	35
No. of County Chapters for rehabilitation of street families established	12	-
% Compliance with service charter and service delivery charter commitments.	100	75
No. of annual cross cutting issues in the Annual CS PC coordinated	11	11
% Implementation of Training Need Assessment (TNA)report	100	28
No. of functional Management Information Systems (MISs) supported	5	5
% adherence to Annual servicing and maintenance of ICT Equipment schedule	100	90
% of technology leverage in the State Department to improve service delivery during Covid-19 period	100	100
Updated annual Inventory of State Department's assets	1	1
No. of Students placed on attachment	180	111

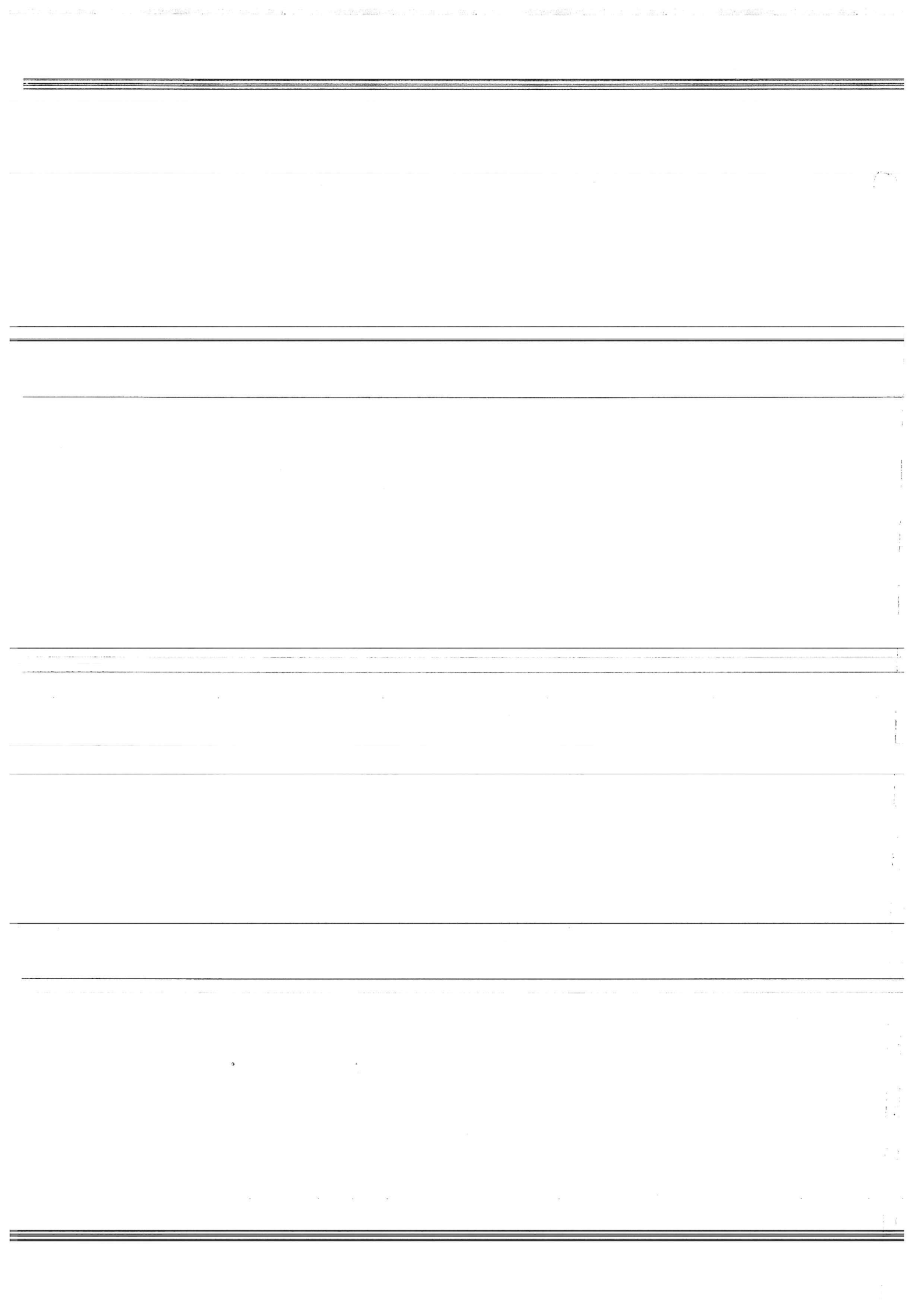


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

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- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of monthly reports on remitted statutory deductions to relevant institutions	60	60
No. of annual CS Performance contract coordinated	1	1
No. of Performance contracts cascaded(HODs & SAGAS)	8	8
No. of periodic Reports produced and submitted to various lead agencies	29	29
No. of PC evaluated	1	1
% of staff appraised	100	35.4
% of pensioners claims submitted to pension departments	100	53
No. of monthly Payroll processed	12	12
% compliance with the request from Parliamentary and Senate Committee on Labour & Social Welfare and Public Accounts	100	100
committee to clarify on various issues		
No. of project implementation committee (PIC) constituted and operationalized.	1	1

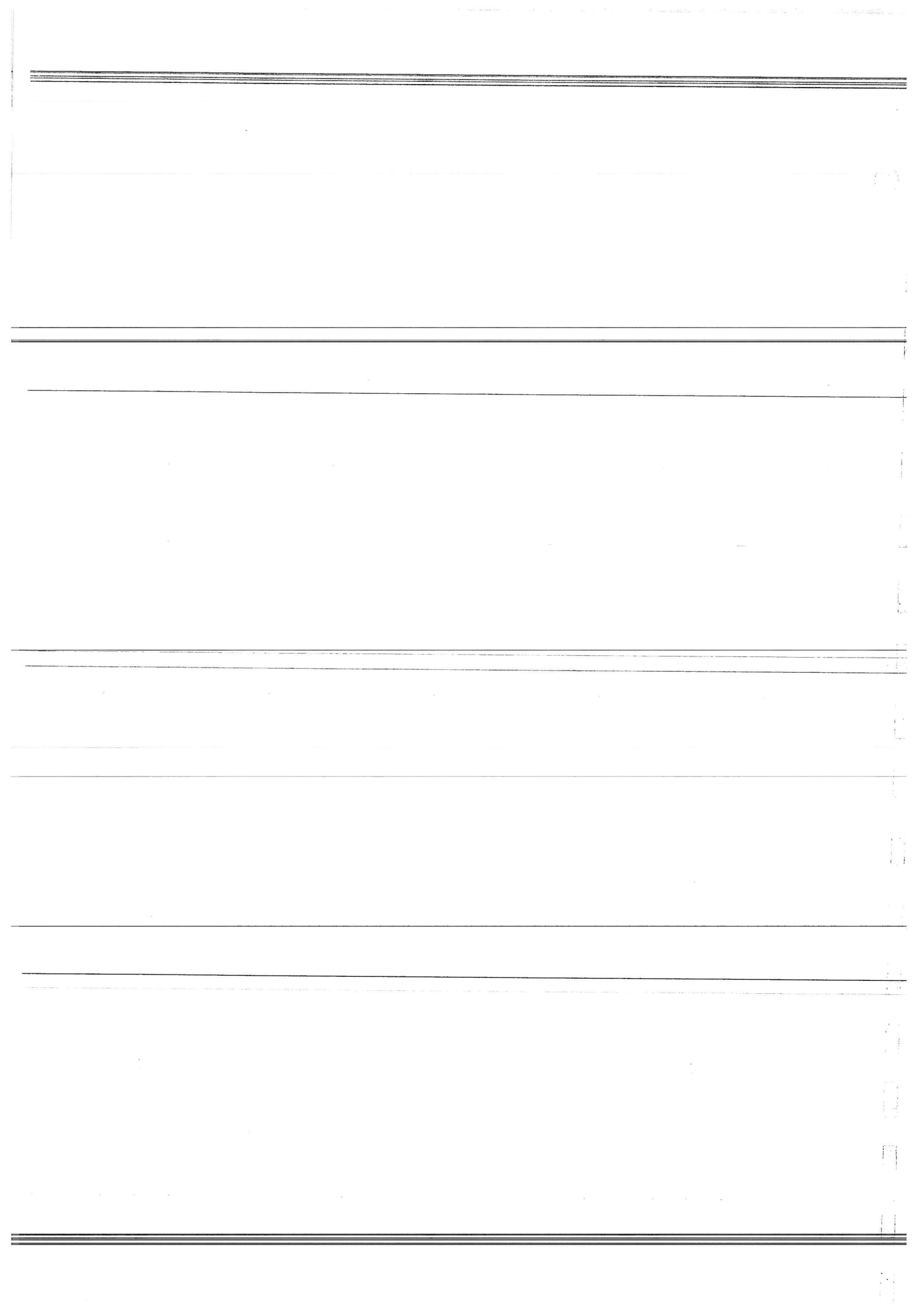


State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

Outcomes

- a. Empowered individuals, families, groups and communities
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Indicators	Target	Performance
	2020/21	2020/21
No. of MPPR, Sub Sector Report & PBB reports	3	3
% of financial records Audited	100	100
No. of annual work plan, annual procurement plan and annual cash flow prepared and submitted to NT & Planning.	3	3
% of procedurally processed payments	100	100
No. of periodic financial reports produced and submitted to various lead agencies	9	9



4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile -

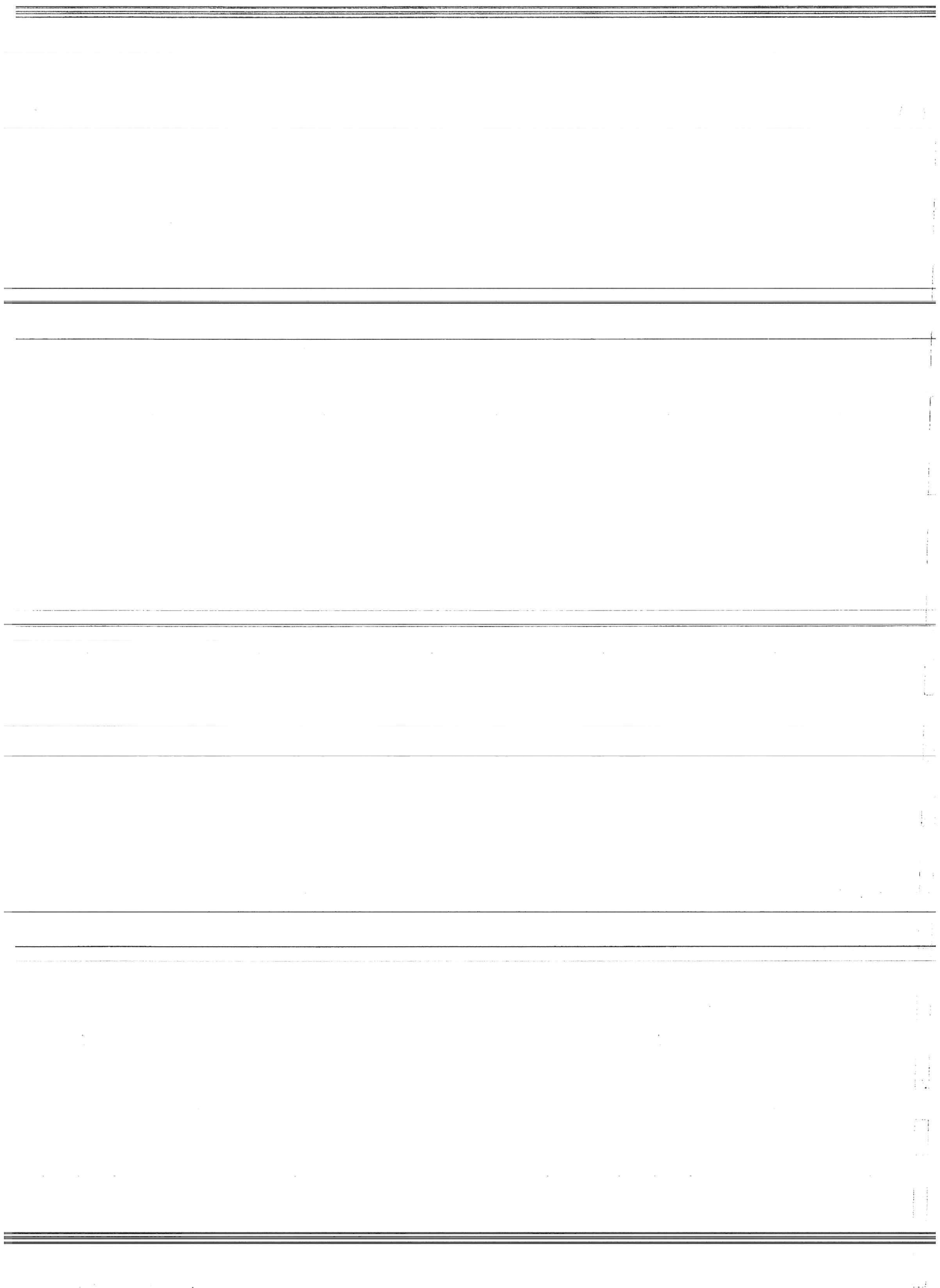
The State Department has put in place measures and strategies to ensure its programmes and projects are sustainable. Key among these measures are: Development of various policies and legislations such as the Social Assistance bill, Children Bill, Social Protection policy, Street Families Rehabilitation Policy Older persons and Aging policy, National Disability amendment Bill, Community Group Registration Bill and the Investment plan for sustainable financing of the social protection programmes in the country.

2. Environmental performance

In order to ensure the State Department has effectively contributed to the management and conservation of the environment for the current and future generation, the following measures have been put in place: Implementing the Presidential Directive on achieving 10% forest cover through planting trees in its public institutions such as children remand homes, children rehabilitation centres, Vocational Rehabilitation Centres and County and Sub-county office grounds. In addition the State Department has established an Environmental Management committee both at headquarters and its field offices.

3. Employee welfare

The State Department recognizes the contribution of its staff to the realization of its functions. In this regard, the State Department has put in place the following measures to improve the employee welfare: Development and realignment of the State Departments functions with various schemes of service which has reduced stagnation of staff hence improving their morale leading to higher productivity. The State Department has established various committees for the purpose of addressing staff concerns and welfare. The State Department also implements



the Occupational Safety and Health Act of 2007 by clearly making the exit areas in case of emergencies and placing fire extinguishers in its buildings and floors.

4. Market place practices-

The state department has put effort in:

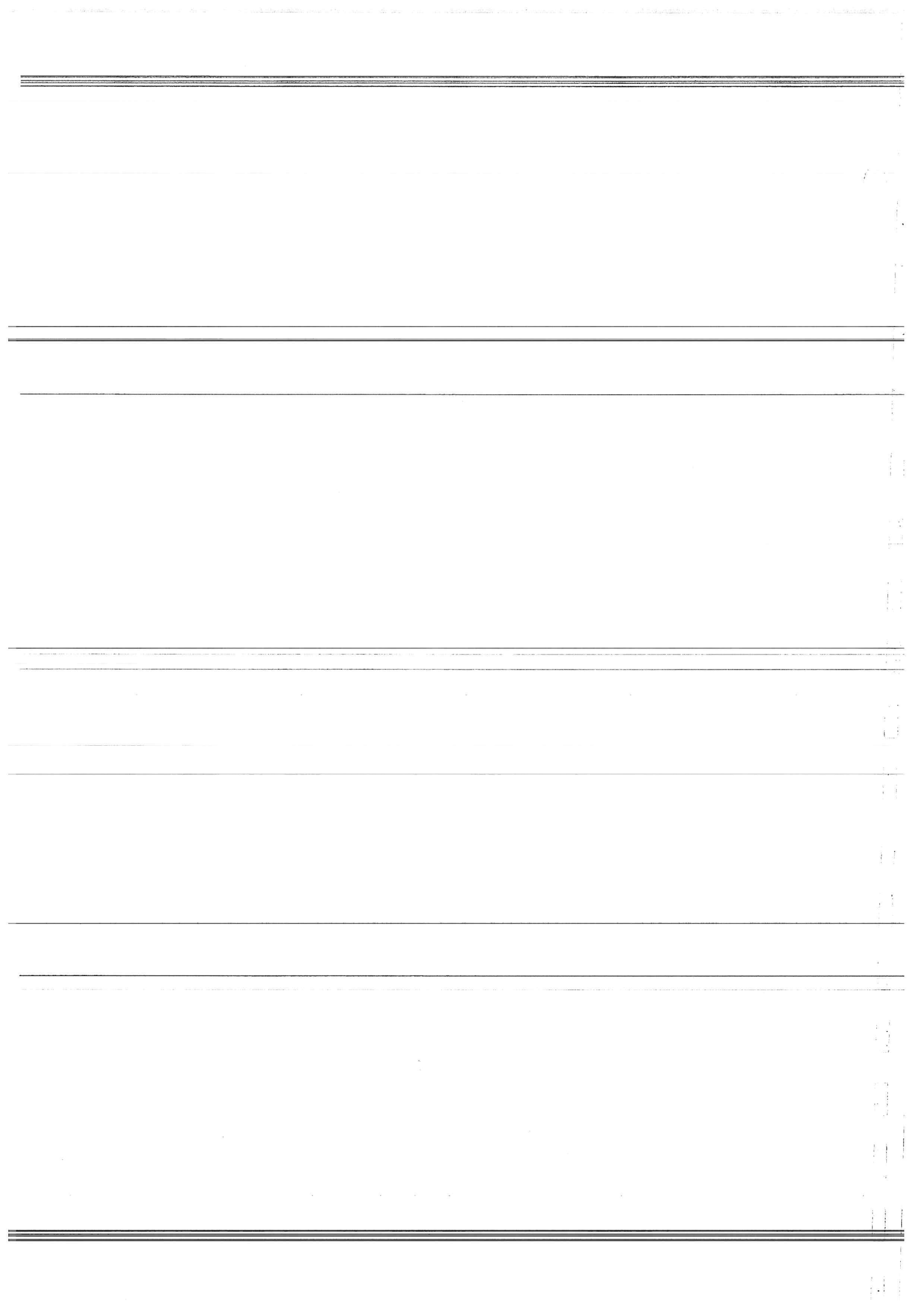
a) Responsible competition practice through.

Establishment of various committees such as the Public Complaints committee and Corruption Prevention committee. The state department has further adopted online platform for procurement of goods and services and is being guided by the PFM, Act 2012 in procurement of goods and services

The state department has been able to honour its obligation through ensuring that its suppliers are paid timely

5. Community Engagements-

The State Department has been implementing its activities in an open manner by a way of ensuring that communities are involved in every stage of the project cycle. This is through the identification of Cash transfer beneficiaries, presidential bursaries, community development, programme implemented for PWD and Street Families programmes



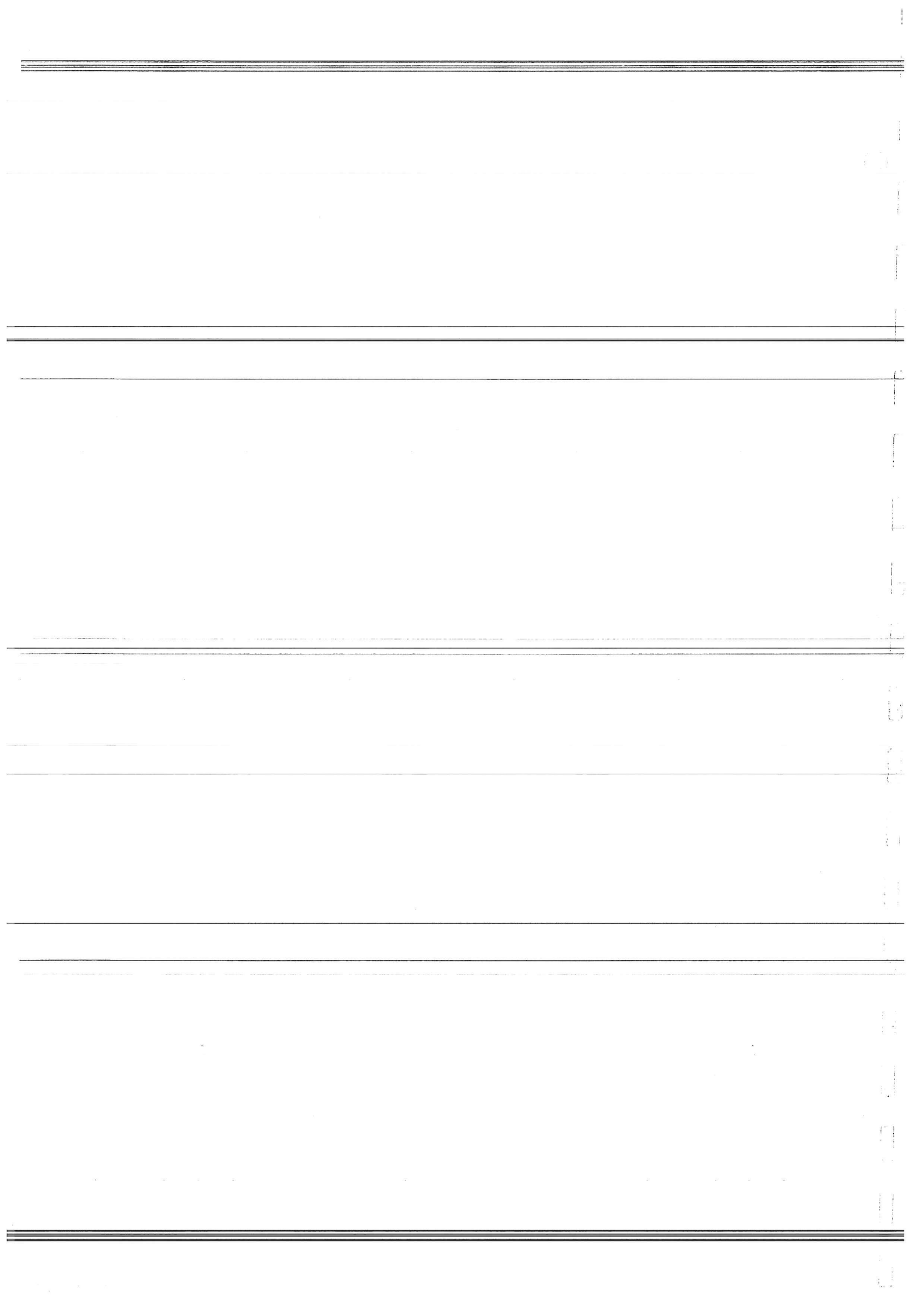
5. STATEMENT OF STATE DEPARTMENT FOR SOCIAL PROTECTION MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government State Department for Social Protection shall prepare financial statements in respect of that State Department for Social Protection. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Social Protection is responsible for the preparation and presentation of the Department's financial statements, which give a true and fair view of the state of affairs of the State Department for Social Protection for and as at the end of the financial year (period) ended on June 30, 2021. 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 State Department for Social Protection; (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 department; (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 Social Protection accepts responsibility for the Department'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 Department's financial statements give a true and fair view of the state of State Department for Social Protection's transactions during the financial year ended June 30, 2021, and of the Department's financial position as at that date.

The Accounting Officer in charge of the State Department for Social Protection further confirms the completeness of the accounting records maintained for the Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

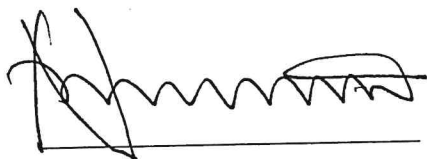


***State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.***

The Accounting Officer in charge of the State Department for Social Protection confirms that the Department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Department'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 Department'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 Social Protection financial statements were approved and signed by the Accounting Officer on 30th Dec 2021.



Principal Secretary

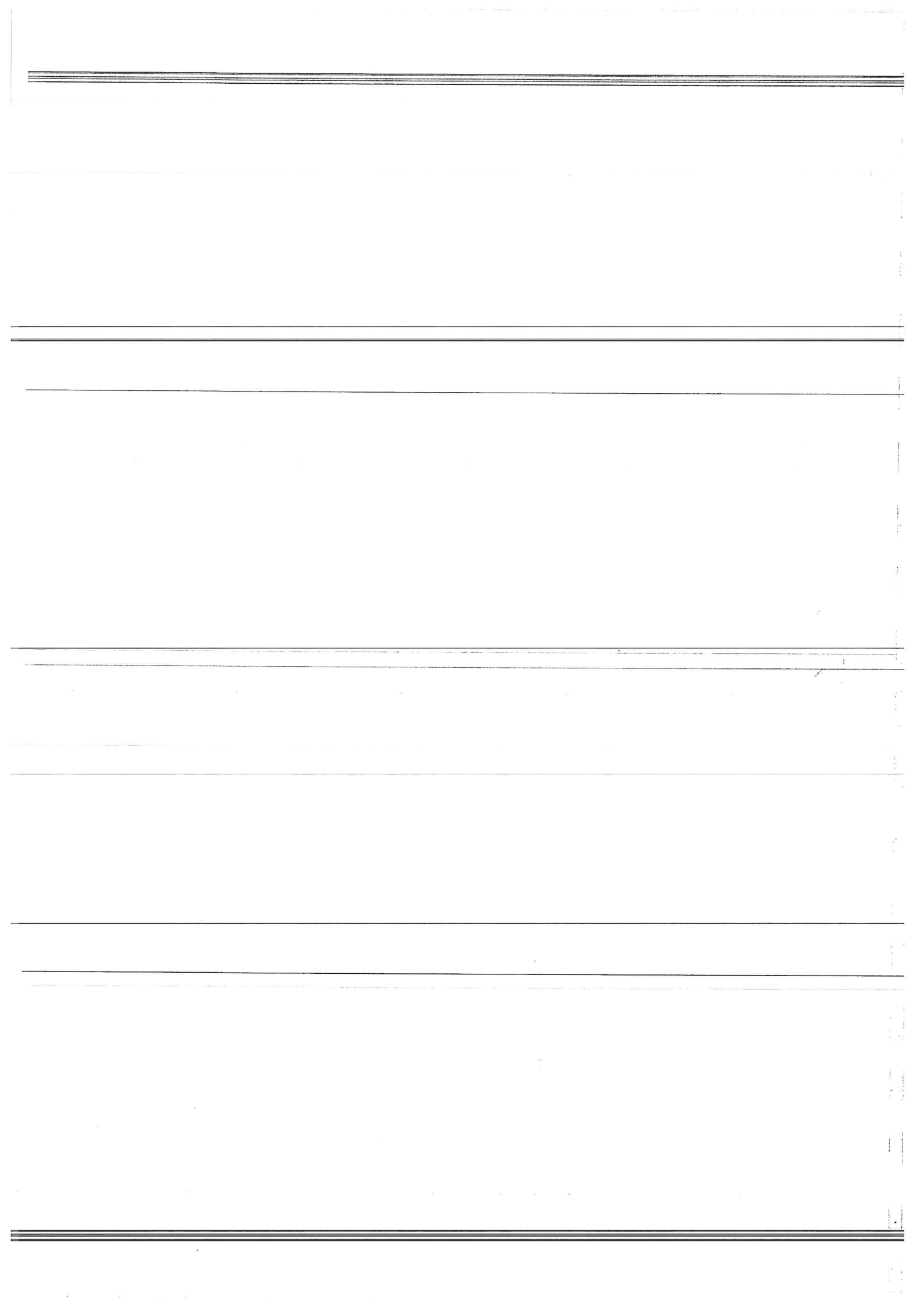
Nelson Marwa Sospeter, CBS



Deputy Accountant General

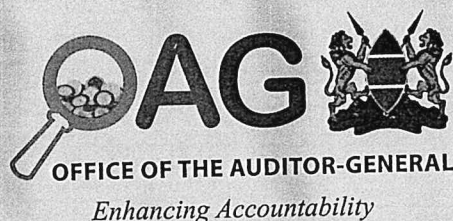
CPA Alice W. Mwaniki

ICPAK Member Number: **5425**



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
e-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SOCIAL PROTECTION FOR THE YEAR ENDED 30 JUNE, 2021

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 government achieves value for money and that such funds are applied for 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 control, 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

Adverse Opinion

I have audited the accompanying financial statements of State Department for Social Protection set out on pages 34 to 64, which comprise of the statement of assets and

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of State Department for Social Protection as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Misclassification of Expenses

The following amounts were charged to the wrong items of expenditure accounts as tabulated in the table below; -

Expenditure Account Wrongly Charged	Account to be charged	Expenditure Amount Kshs.
Routine Maintenance - Other Assets	Refurbishment Of Buildings	28,551,210
Vehicle Maintenance	Office General Expenses	300,000
Routine Maintenance	Office and General Supplies	995,50
Routine Maintenance - Other Assets	Routine Maintenance – Vehicles	147,366
Foreign Travel and Domestic Travel and Subsistence	Domestic Travel and Subsistence	4,857,321
Other Operating Expenses	Domestic Travel and Subsistence	55,389,530
Fixed Assets	Various Items	20,004,912
Training Expenses	Various	1,619,922
Other-Operating Expenses	Domestic Travel and Subsistence	18,126,506

In the circumstances, the accuracy of the balances in the financial statements for the year ended 30 June, 2021 could not be confirmed.

1.2 Variances between the Financial Statements and the Integrated Financial Management Information System (IFMIS) Trial Balance

The financial statements reveals inconsistencies with the figures in the IFMIS trial balance as reflected in the table:

Account Item	Financial Statements Kshs.	IFMIS Trial Balance Kshs.	Variance Kshs.
Inventory AP Accrual	-	173,424,431	(173,424,431)
Expense AP Accrual	-	1,950,552,567	(1,950,552,567)
AP Liabilities	-	2,415,583,731	(2,415,583,731)
Exchequer Releases/Provisioning	31,126,369,476	148,113,239,011	(116,986,869,536)
Consolidated Fund	-	115,965,329,894	(115,965,329,894)
General suspense A/C (Accounts Receivables)	593,620,698	593,622,524	(1,896)

The variances are not supported or explained.

Consequently, the completeness and accuracy of the financial statements could not be ascertained for the year ended 30 June, 2021.

2.0 Unsupported Expenditure, Accounts Receivables and Accounts Payables

- (i) Reflected in the financial statements at Note 6 under summary of transfers is an expenditure totalling Kshs34,953,896 for Economic Stimulus which was not supported by necessary documentation such as acknowledgement of receipt and an agreement.
- (ii) Note 10 and 11 to the financial statements reflects an amount of Kshs.593,620,698 in respect of general suspense and other payables of (Kshs.242,421,047) which was not supported by necessary documentation such as invoices and suppliers listing.

In the circumstance, the accuracy and validity of the above balances for the year ended 30 June, 2021 could not be confirmed.

3.0 Payment of Commission

The statement of receipts and payments under use of goods and services at Note 5 reflects Kshs.1,104,035,346 which includes other operating expenses of Kshs.382,303,743 where commissions to service providers was charged. A review of records revealed the following anomalies:

3.1 Beneficiary Reconciliation Reports.

Although records show that Kshs.300,868,450 was paid as commission to service providers during the year under review, reconciliation reports by the State Department required in accordance with Section 3.10.1 of the contract between the State Department for Social Protection and the Service Providers were not provided for audit review contrary to Section 9 of the Public Audit Act 2015.

Consequently, the propriety and accuracy of Kshs.300,868,450 could not be ascertained for the year ended 30 June, 2021.

3.2 Irregular Payment of Commission

Examination of the holding account bank statements for Kenya Commercial Bank revealed that the bank was paid commissions amounting Kshs.296,510,054 for payment cycles starting July, 2019 - March, 2020 during the year under audit. However, in unclear circumstances, the bank levied a further charge of Kshs.12,964,522 on beneficiaries accounts whose balances were more than Kshs.16,000. This is contrary to Section 1.3.6 of the contract with service providers which states that the State Department for Social Protection shall authorise payment to beneficiaries for eight months (8) or Kshs.16,000 irrespective of proof of life.

In addition, the State Department for Social Protection did not provide details of beneficiaries whose account balances were in excess of Kshs.16,000, the basis upon which Kshs.12,964,522 was paid as commission.

Consequently, the accuracy and propriety of Kshs.12,964,522 could not be confirmed for the year ended 30 June, 2021.

4.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.523,605,738. However, the following anomalies were noted:

- (i) The Accounting Officer for State Department for Social Protection did not submit bank reconciliations together with their bank statements for the accounts held at the Central Bank of Kenya, Kenya Commercial Bank and Co-operative Bank for recurrent, development, deposit and Kenya Social and Economic Inclusion Program from the months of July, 2020 to May, 2021 contrary to Section 90(1) and (3) of Public Finance Management (National Government) Regulations, 2015.
- (ii) Note 8 to the financial statements reflects Kenya Social and Economic Inclusion Program (KSEIP) bank account balance at Central Bank of Kenya of Kshs.235,837,284. The same amount is reflected in the financial statements of KSEIP as an asset. This means that the cash and cash equivalents of the State Department for Social Protection is overstated by an equivalent amount

totalling to Kshs.235,837,284 and therefore, the Department's books did not balance since the figure is not reflected as a contra entry as at 30 June, 2021.

In the circumstance, cash and cash equivalents of the State Department for Social Protection is overstated by Kshs.235,837,284 and the accuracy and validity of Kshs.523,605,738 as at 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for Social Protection 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 audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

5.0 Deceased Beneficiaries in the Inua Jamii Program Payroll

- (i) Audit tests of beneficiaries payroll undertaken in a sample of sixty-eight (68) out of a total of two hundred and ninety (290) Sub Counties (or 23%) during the month of November 2021 reveals that the payroll for payment of older persons' cash transfer (OP-CT), cash transfer to orphans and vulnerable children (CT-OVC) and persons with severe disability cash transfer (PWSD-CT) is erroneous as it contains seven thousand five hundred and seventy seven (7,577) deceased beneficiaries resulting in an unexplained payment of Kshs.254,702,000 for the period starting 2017 to 30 June, 2021.
- (ii) Further, records show that Service Providers were equally paid Kshs.15,282,120 in respect of commissions on irregular payment to deceased beneficiaries whose basis has not been explained.

In the circumstances, the propriety, accuracy and completeness of Kshs.269,984,120 utilised cash transfer could not be ascertained for the year ended 30 June, 2021

Key Audit Matters

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

Other Matter

1.0 Lack of Ownership Documents

Review of fixed assets register revealed that the State Department occupies 36 parcels of land spread across the country. However, 35 parcels of land did not have requisite ownership documents. The State Department has however, submitted documents to confirm that effort to acquire title deeds for the parcels of land is in progress. In the

absence of these legal documents, the ownership of the parcels of land and the accuracy of the reported valuation could not be ascertained.

2.0 Pending Bills

The financial statements for the year under review reflected pending bills balance of Kshs.42,300,409 as at 30 June, 2021 under Other Annexes comprising of bills verified and payable of Kshs.33,131,053, bills under verification of Kshs.3,785,397 and bills contested /court awards of Kshs.5,383,959 that were not settled in the year under review, but were carried forward to 2021/2022 financial year. Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Diversion of Funds

The financial statements at Note 6 reflects Kshs.865,091,982 relating to current grants to government agencies and other levels of government, out of which Kshs.54,091,632 was diverted and used for payment to merchants/suppliers, Kenya Revenue Authority and employees for the State Department. Consequently, funds were diverted without authorisation.

2.0 Balances in the Holding Accounts

Examination of Bank Statements for the four (4) Payment Service Providers submitted for audit revealed that the Holding Accounts held Kshs.461,622,844 as at 30 June, 2021 as shown below:-

Payment Service Provider	Account Name	Account Number	Balance as at 30 June, 2021 (Kshs.)
Kenya Commercial Bank	Agency for Cash Transfer Programme	1168237459	167,852,778
Co-operative Bank	State Department of Social Protection	1141696731500	50,117,479

Payment Service Provider	Account Name	Account Number	Balance as at 30 June, 2021 (Kshs.)
Kenya Post Office Savings Bank	Inua Jamii Project Account	744130013971	20,135,257
Equity Bank Limited	Agency for Cash Transfer Programme	180279733379	223,517,330
	Total		461,622,844

No explanation was provided to explain why Kshs.461,622,844 was not transferred to beneficiaries. Consequently, it was not possible to confirm that value for money was obtained from Kshs.461,622,844 transferred to the four Holding Bank Accounts.

3.0 Presidential Secondary School Bursary

Included in grants and transfers to other Government Entities at Note 6 of the financial statements is Kshs.405,520,849 incurred for Scholarships, Educational Benefits and Emergency Reliefs. Included in the balance was Kshs.399,999,400 for Presidential Bursary disbursed to secondary schools in 47 counties to 21,961 beneficiaries distributed at the constituency level.

However, during physical verification in 16 Sub-Counties the following anomalies were noted:

- (i) No evidence of sensitization and creation of awareness by the Department of Children's Services through CSAC (Constituency Social Assistance Committee) on the Presidential Bursary Scheme application processes, eligibility and criteria including the process applied for identification of the needy students was not produced for audit verification. This was attributed to lack of facilitation as there was no allowance paid to those who are required to get involved in the process.
- (ii) Presidential Bursary Applications registers showing applicants' names, identification details, admission or registration numbers and the schools to determine whether the beneficiaries had applied for the money was not provided.
- (iii) The constituency bursary sub-committee minutes, attendance registers and reports on identification of the needy students, vetting and award of bursaries to the qualifying beneficiaries, to ascertain whether the award was merit-based ~~as per the set guidelines and whether the bursary funds were for the beneficial~~ use of the intended institutions and individuals were not produced for audit verification.
- (iv) No evidence provided to show that the committee confirmed award of bursary from other sources to avoid double dipping.

-
-
- (v) No documentation to confirm all forms were analysed and subjected to score ranking of the applicants. Sampled bursary application forms produced revealed that the forms were not filled by the bursary sub-committee for approval of the awarded amount for payment as required by law and therefore, the basis of approval of award and payment of Kshs.399,999,400 was not established.
 - (vi) The responsibility of the beneficiary learning institutions is to acknowledge receipts of the funds inform of acknowledgement letters and/or receipts classified according to the fees structure which was not effectively done.

In the circumstance, the Department failed to comply with the Presidential Secondary School Bursary (PSSB) Operations Guidelines 2018.

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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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 governance were not effective.

Basis for Conclusion

1.0 Internal Controls

1.1 Lack of Functioning Internal Audit

During audit vital documents were either not maintained or submitted for audit verification. No internal audit report was prepared during the year under review. The following other observations were made:

- (i) There was no proof of internal controls to detect and prevent errors.
- (ii) There was no assurance that appropriate institutional policies and procedures are followed.

- (iii) The Management's decisions were not backed by any evaluated adequate reliable information.

1.2 Audit Committee

Appointment letters for Audit Committee Members dated 16 December, 2019 provided showed that Audit Committee Members were interviewed on 20 October, 2019 and immediately appointed as members of the Ministerial Audit Committee and were instructed to report to the Cabinet Secretary for the Ministry of Finance not later than 13 January, 2020 for further instructions. However, no documentary evidence was availed to inform of minutes and reports of their deliberations from the time they were appointed to the time of this audit as a result of this failure to establish effective internal audit committee implies the following anomalies:

- (i) The review of the entity's reporting functions and the integrity of the financial reports are not reviewed.
- (ii) Monitoring of the effectiveness of the entity's performance management and information were not checked.
- (iii) Monitoring of strong and effective oversight of the entity's internal audit function was not reviewed.
- (iv) No effective liaison and facilitation communication between management and external audit.

1.3 Weak Information Technology-Internal Controls

The State Department for Social Protection does not have in place approved procedures/guidelines on how changes and upgrades to package systems are to be handled. There were no formally documented and approved processes to manage upgrades made to all financial/performance information system and also when an upgrade is made to the system, there is no formal change request documentation completed indicating the change to be made and reasons for all changes to the financial system.

Further, there were no policies in place which cover physical access to IT environments. The entity also does not have an IT continuity plan and Disaster Recovery Plan in place. There are no backups stored in a secure off-site storage facility. In addition, the management Information System used by the State Department doesn't weed out duplication.

Consequently, the risk of wastage and loss of public resources was high for the year ended 30 June, 2021

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the International Public Sector Accounting Standards (Cash Basis) of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
-
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

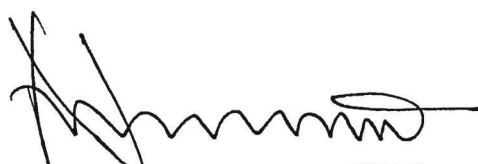
31 December, 2021

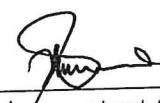
*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021 KES	2019-2020 KES
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	299,778,217	377,045,840
Exchequer releases	2	31,126,369,476	40,762,842,131
Proceeds from Foreign Borrowings	3	0	343,722,900
Other Receipts	2.A	89,887,440	62,915,761
TOTAL RECEIPTS		31,516,035,134	41,546,526,632
PAYMENTS			
Compensation of Employees	4	1,521,760,621	1,376,067,992
Use of goods and services	5	1,104,035,346	2,592,862,444
Transfers to Other Government Units	6	28,799,118,269	37,184,662,431
Social Security Benefits	7	1,699,410	
Acquisition of Assets	8	23,506,012	61,168,492
TOTAL PAYMENTS		31,450,119,657	41,214,761,358
SURPLUS/DEFICIT		65,915,476	331,765,275

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Social Protection financial statements were approved on 30 Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
Alice W. Mwaniki
ICPAK Member Number: 5425

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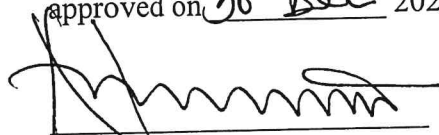
*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

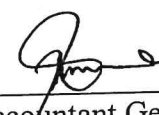
8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

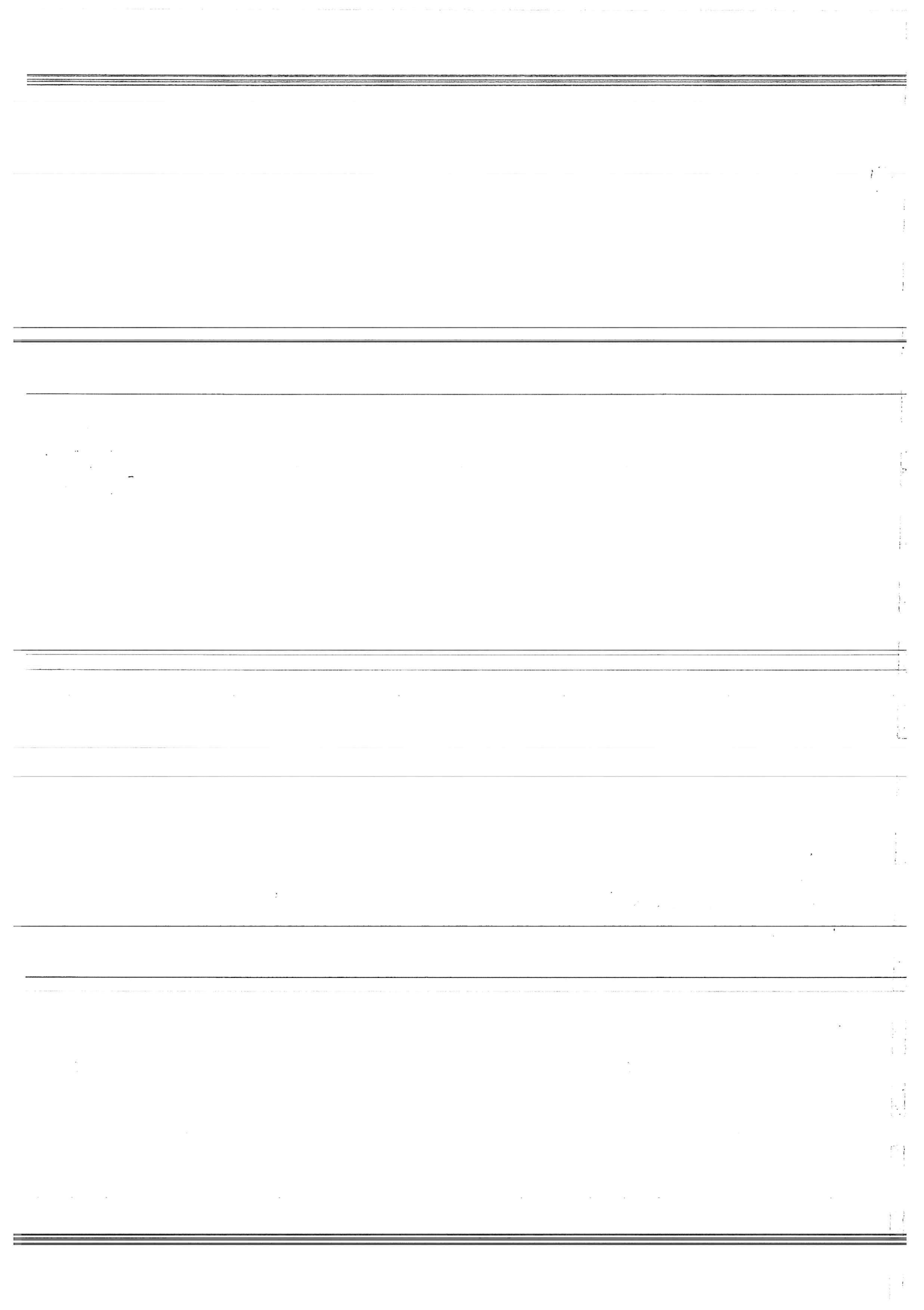
	Note	2020-2021 KES	2019-2020 KES
Cash and Cash Equivalents			
Bank Balances	9	523,605,738	655,236,966
Cash Balances	9A	1,319,643	896,343
Total Cash and cash equivalent		<u>524,925,382</u>	<u>656,133,309</u>
Accounts receivables	10	593,620,702	645,555,621
TOTAL FINANCIAL ASSETS		<u>1,118,546,084</u>	<u>1,301,688,930</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	31,090,996	280,149,319
NET FINANCIAL ASSETS		<u>1,087,455,088</u>	<u>1,021,539,611</u>
REPRESENTED BY			
Fund balance b/fwd	12	1,021,539,610	689,774,336
Prior year adjustment			
Surplus/Deficit for the year		65,915,476	331,765,274
NET FINANCIAL POSSITION		<u>1,087,455,087</u>	<u>1,021,539,610</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Social Protection financial statements were

approved on 30th Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
Alice W. Mwaniki
ICPAK Member Number: 5425

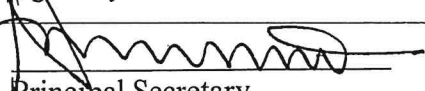


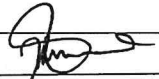
*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

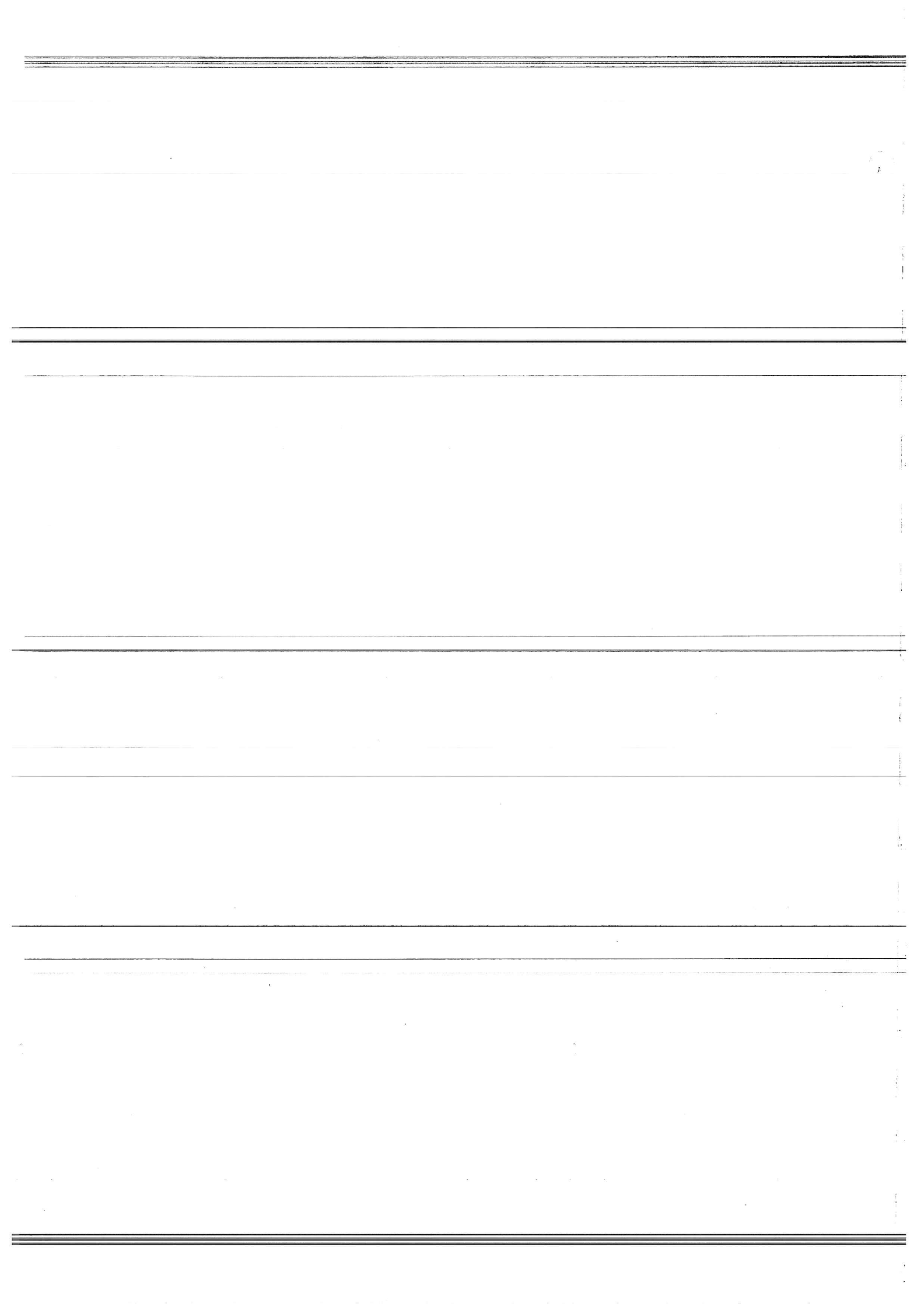
	Notes	2020-2021 KES KES	2019-2020 KES KES
Receipts for Operating Income			
Proceeds from Foreign Grants (UNICEF)		0	41,476,640
Proceeds from Foreign Grants (DFID)	1	299,778,217	335,569,200
Exchequer Releases	2	31,126,369,476	40,762,842,131
Other Revenues	2.A	89,887,440	62,915,761
		31,516,035,134	41,202,803,732
Payments for Operating Expenses			
Compensation of Employees	4	1,521,760,621	1,376,067,992
Use of goods and services	5	1,104,035,346	2,592,862,444
Transfers to Other Government Units	6	28,799,118,269	37,184,662,431
Social Security Benefits	7	1,699,410	
		31,426,613,645	41,153,592,866
Adjust for			
Changes in receivables		51,934,919	-30,939,599
Changes in Payables		-249,058,324	-487,362
Net cash flow from operating activities		-107,701,916	17,783,905
Acquisition of Assets			
	8	23,506,012	61,168,492
Net cash flows from Investing Activities		-23,506,012	-61,168,492
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	0	343,722,900
Net cash flow from financing activities		0	343,722,900
NET INCREASE IN CASH AND CASH EQUIVALENT			
		-131,207,928	-67,996,986
Cash and cash equivalent at beginning of the year		656,133,310	355,794,996
Cash and cash equivalent at END of the year	9	524,925,382	656,133,310

The State Department for Social Protection financial statements were approved on 31st Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
Alice W. Mwaniki

ICPAK Member Number: 5425



*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

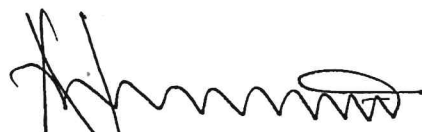
**10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
DEVELOPMENT COMBINED**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utiliz- ation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	15,250,014,248	16,046,624,777	31,296,639,025	31,126,369,476	170,269,549	99%
Proceeds from Foreign Grants(UNICEF)	80,000,000		80,000,000		80,000,000	0%
Proceeds from Foreign Borrowing(WB)	1,389,500,000	539,500,000	850,000,000	-	850,000,000	0%
Proceeds from Foreign Grants(DFID)	430,000,000	-	430,000,000	299,778,217	130,221,783	70%
Other Receipts	57,000,000	21,000,000	78,000,000	89,887,440	11,887,440	115%
	17,206,514,248	15,528,124,777	32,734,639,025	31,516,035,134	1,218,603,891	96%
PAYMENTS						
Compensation of Employees	839,682,400	717,035,000	1,556,717,400	1,521,760,621	34,956,779	98%
Use of goods and services	1,292,414,369	488,965,552	1,781,379,921	1,104,035,346	677,344,575	62%

State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

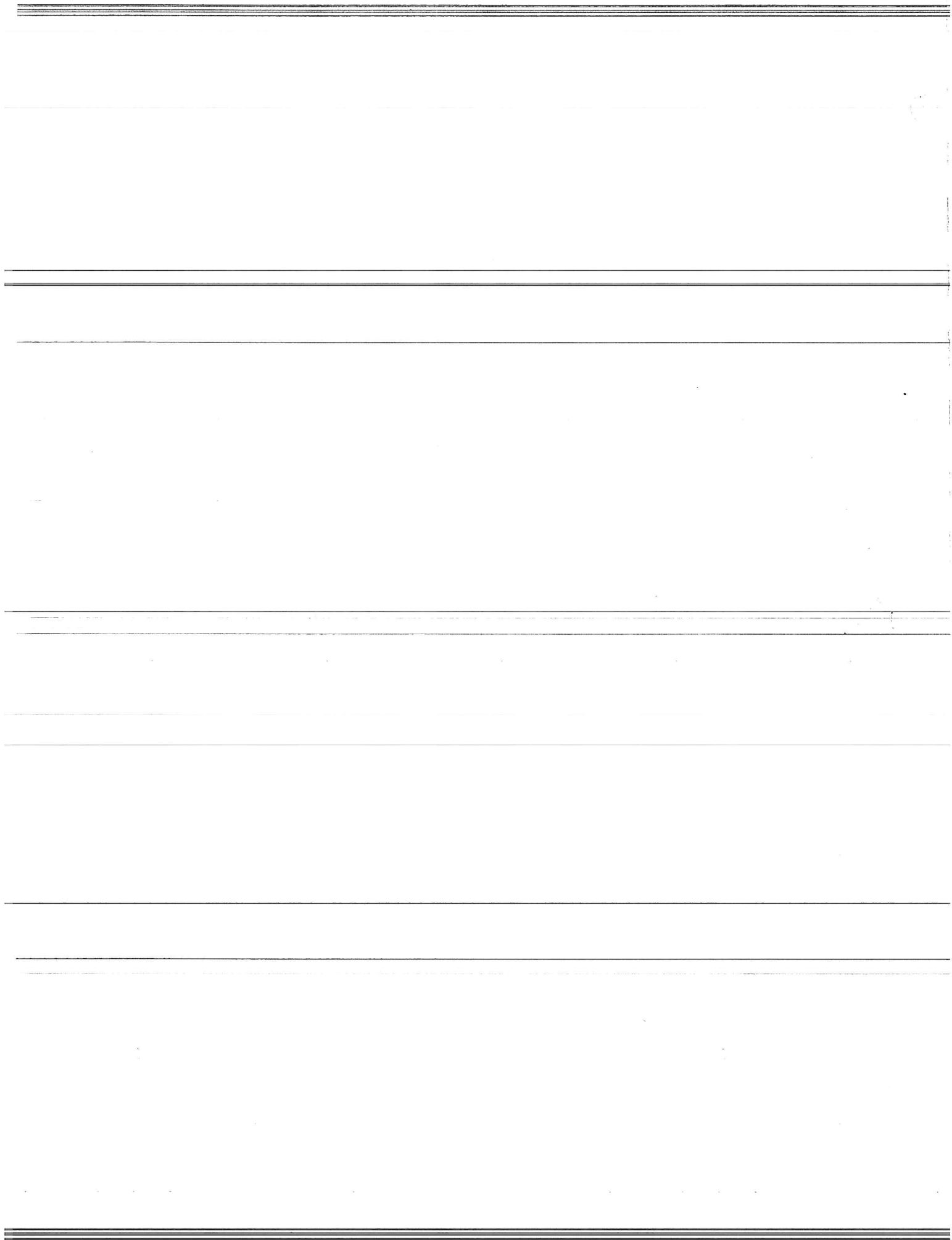
Grants and Transfers to Other Government Units	14,783,514,018	14,318,525,000	29,102,039,018	28,799,118,269	302,920,749	99%
Social Security Benefits	1,700,000	-	1,700,000	1,699,410	590	100%
Acquisition of Assets	289,203,461	3,599,225	292,802,686	23,506,012	269,296,674	8%
Total Payments	17,206,514,248	15,528,124,777	32,734,639,025	31,450,119,657	1,284,519,368	96%
Surplus/ Deficit				65,915,476		

The State Department for Social Protection financial statements were approved on 30th Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
CPA Alice W. Mwaniki

ICPAK Member Number: 5425



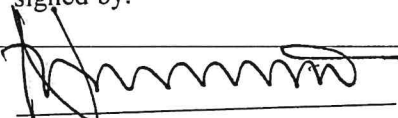
State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

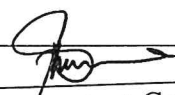
11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	14,883,384,248	15,775,354,777	30,658,739,025	30,294,214,889	364,524,136	99%
Other Receipts	57,000,000	21,000,000	78,000,000	89,887,440	11,887,440	115%
	14,940,384,248	15,796,354,777	30,736,739,025	30,384,102,330	352,636,695	
PAYMENTS						
Compensation of Employees	819,182,400	701,087,600	1,520,270,000	1,515,263,221	5,006,779	98%
Use of goods and services	54,244,369	841,451,970	895,696,339	721,758,265	173,938,074	81%
Grants and Transfers to Other Government Units	14,129,534,018	14,264,615,982	28,394,150,000	27,972,954,051	421,195,949	99%
Social Security Benefits	1,700,000	-	1,700,000	1,699,410	590	100%
Acquisition of Assets	15,723,461	10,800,775	4,922,686	6,140,420	1,217,734	125%
Total Payments	15,020,384,248	15,796,354,777	30,816,739,025	30,217,815,367	598,923,658	
Surplus/ Deficit				166,286,962		

Note: The under receipt and payments was due to lack of exchequer

The State Department for Social Protection financial statements were approved on 30 Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
CPA Alice W. Mwaniki

ICPAK Member Number: 5425

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*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

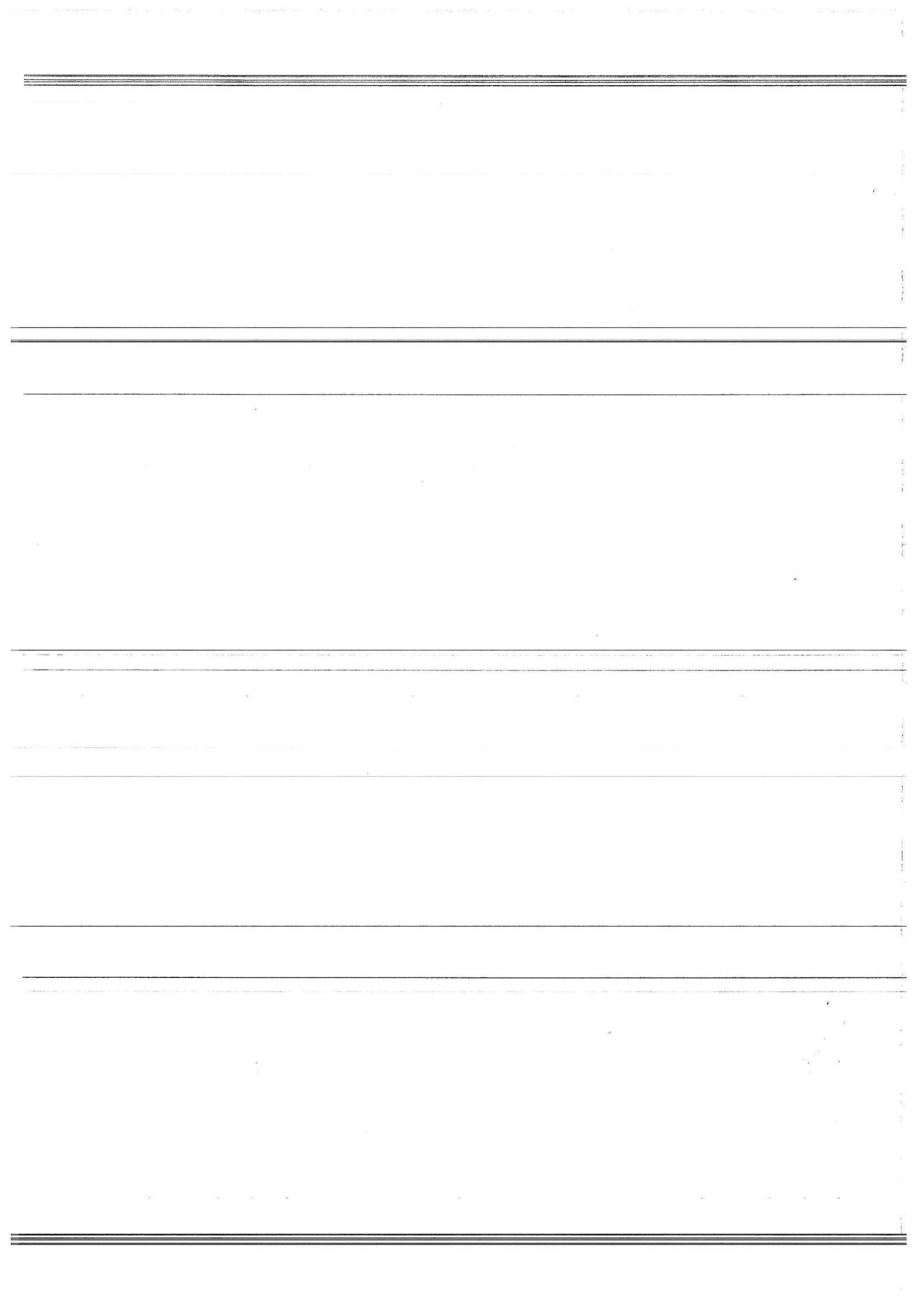
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	366,630,000	271,270,000	637,900,000	832,154,587	194,254,587	130%
Proceeds from Foreign Borrowing(WB)	1,389,500,000	539,500,000	850,000,000	-	850,000,000	0%
Proceeds from Foreign Grants(DFID)	430,000,000	-	430,000,000	299,778,217	130,221,783	70%
	2,186,130,000	268,230,000	1,917,900,000	1,131,932,804	785,967,196	
PAYMENTS						
Compensation of Employees	20,500,000	15,947,400	36,447,400	6,497,400	29,950,000	
Use of goods and services	1,238,170,000	352,486,418	885,683,582	382,277,081	503,406,501	43%
Grants and Transfers to Other Government Units	653,980,000	53,909,018	707,889,018	826,164,217	118,275,199	117%
Acquisition of Assets	273,480,000	14,400,000	287,880,000	17,365,592	270,514,408	6%
Total Payments	2,186,130,000	268,230,000	1,917,900,000	1,232,304,290	685,595,710	
Surplus/ Deficit	-	-	-	100,371,486		

Note: The under receipt and payments was due to lack of exchequer
The State Department for Social Protection financial statements were approved on 30th Dec 2021 and signed by:


Principal Secretary
Nelson Marwa Sospeter, CBS


Deputy Accountant General
CPA Alice W. Mwaniki

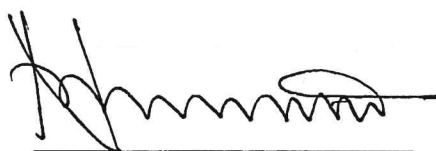
ICPAK Member Number: 5425




*State Department for Social Protection
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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

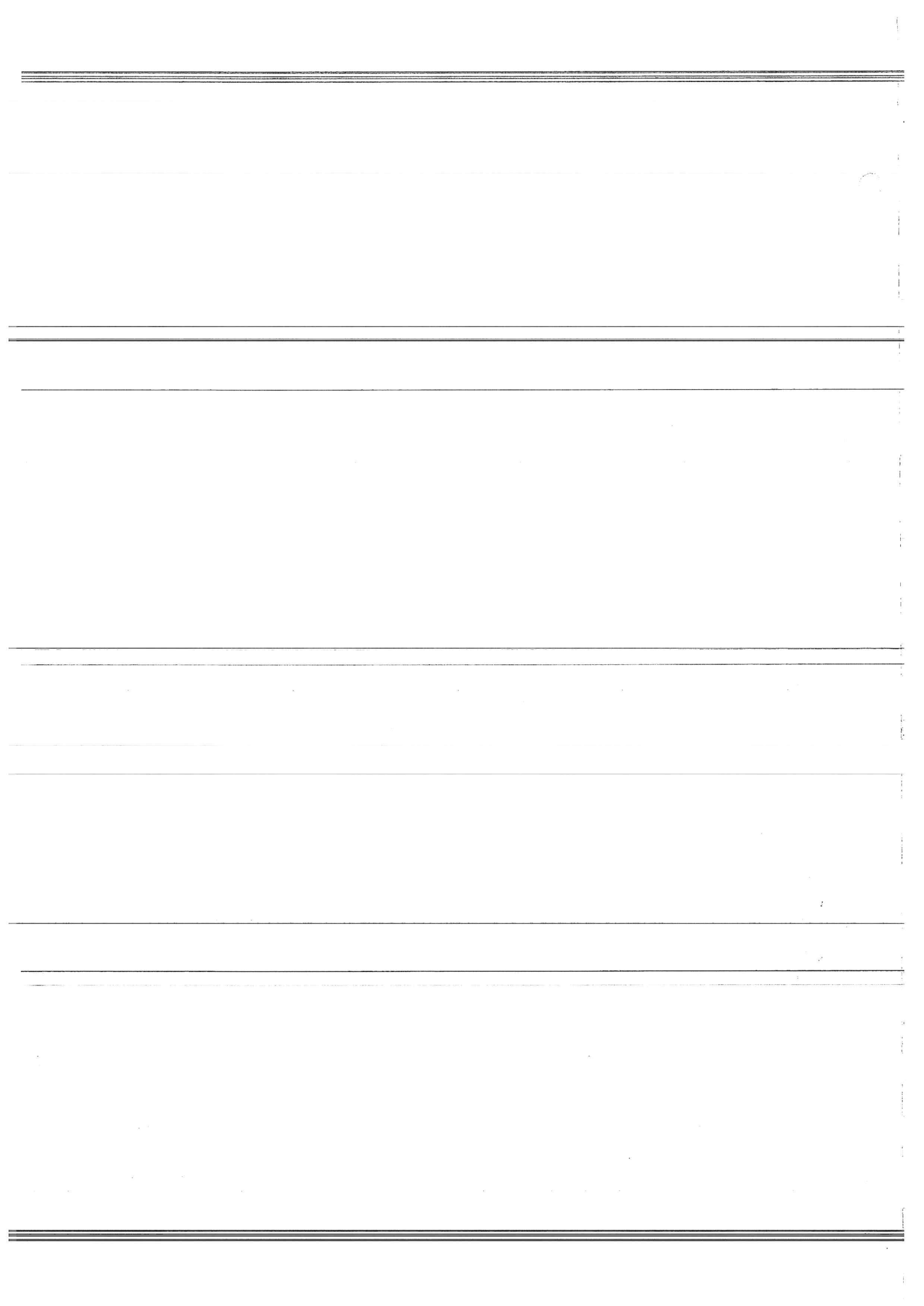
Programme/Sub-programme	Original Budget	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021			
	Kshs	Kshs	Kshs	Kshs
Social Development and Children Services	3,618,454,905	3,618,454,905	3,431,763,458	186,691,447
Social Welfare and vocational rehabilitation	515,773,401	515,773,401	464,850,443	50,922,958
Community Mobilization and development	717,219,999	717,219,999	678,529,602	38,690,398
Child Community Support Services	1,932,900,879	1,932,900,879	1,844,020,034	88,880,845
Child Rehabilitation and Custody	452,560,626	452,560,626	444,363,379	8,197,247
National Social Safety Net	28,928,082,987	28,928,082,987	27,834,192,064	1,093,890,923
Social Assistance to Vulnerable Groups	28,928,082,987	28,928,082,987	27,834,192,064	1,093,890,923
General Administration Planning and Support Services	188,101,133	188,101,133	184,164,136	3,936,997
Policy, Planning and General administrative services	188,101,133	188,101,133	184,164,136	3,936,997
Grand Total	32,734,639,025	32,734,639,025	31,450,119,657	1,284,519,368



Principal Secretary
Nelson Marwa Sospeter, CBS



Deputy Accountant General
CPA Alice W. Mwaniki
ICPAK Member Number: 5425



14. SIGNIFICANT ACCOUNTING POLICIES

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

14.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

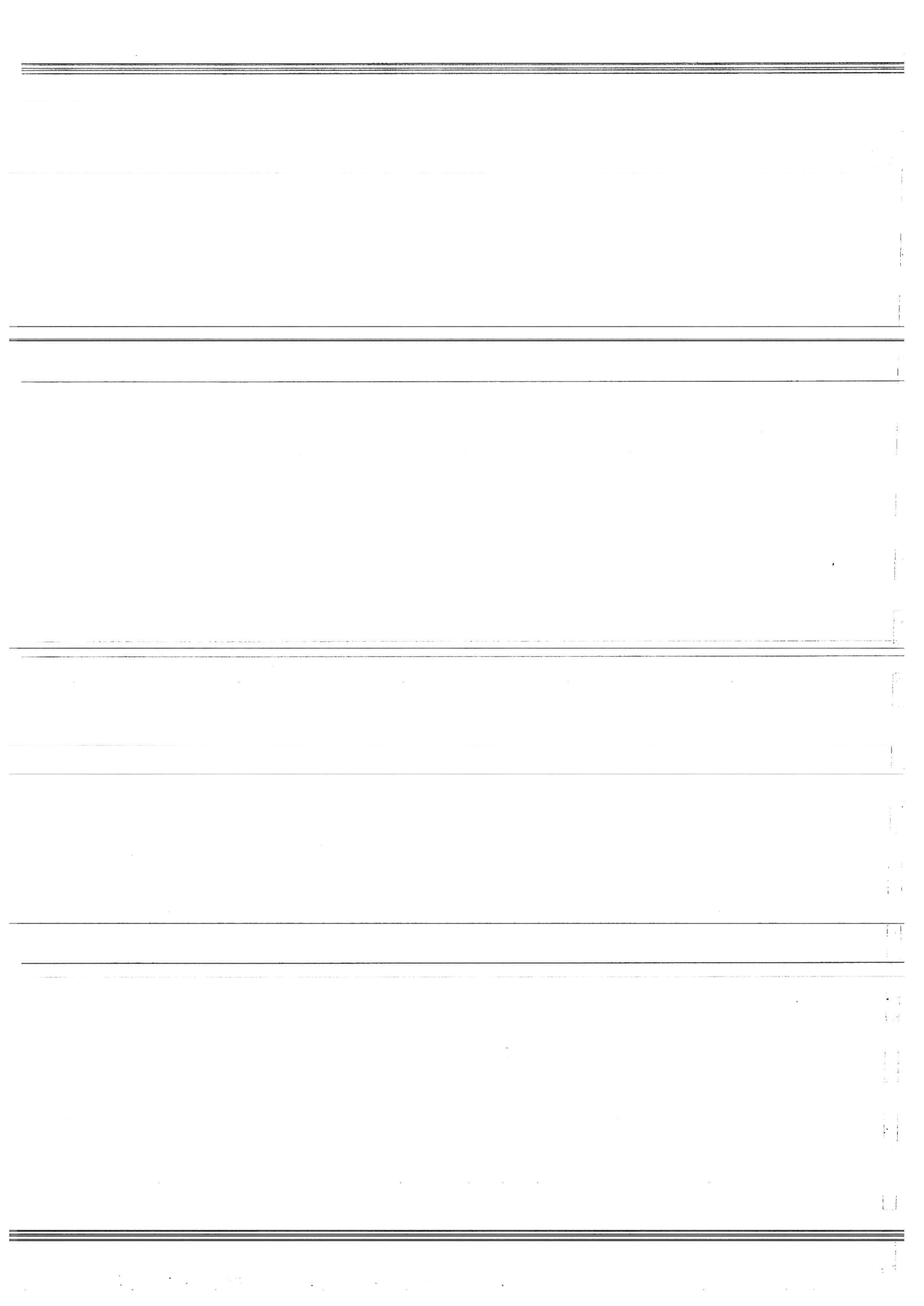
The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

14.2 Recognition of receipts and payments

a) Recognition of receipts

The State Department for Social Protection recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department for Social Protection.

Tax receipts



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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance



***State Department for Social Protection
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These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The State Department for Social Protection recognizes all expenses when the event occurs and the related cash has actually been paid out by the State Department for Social Protection.

Compensation of employees

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

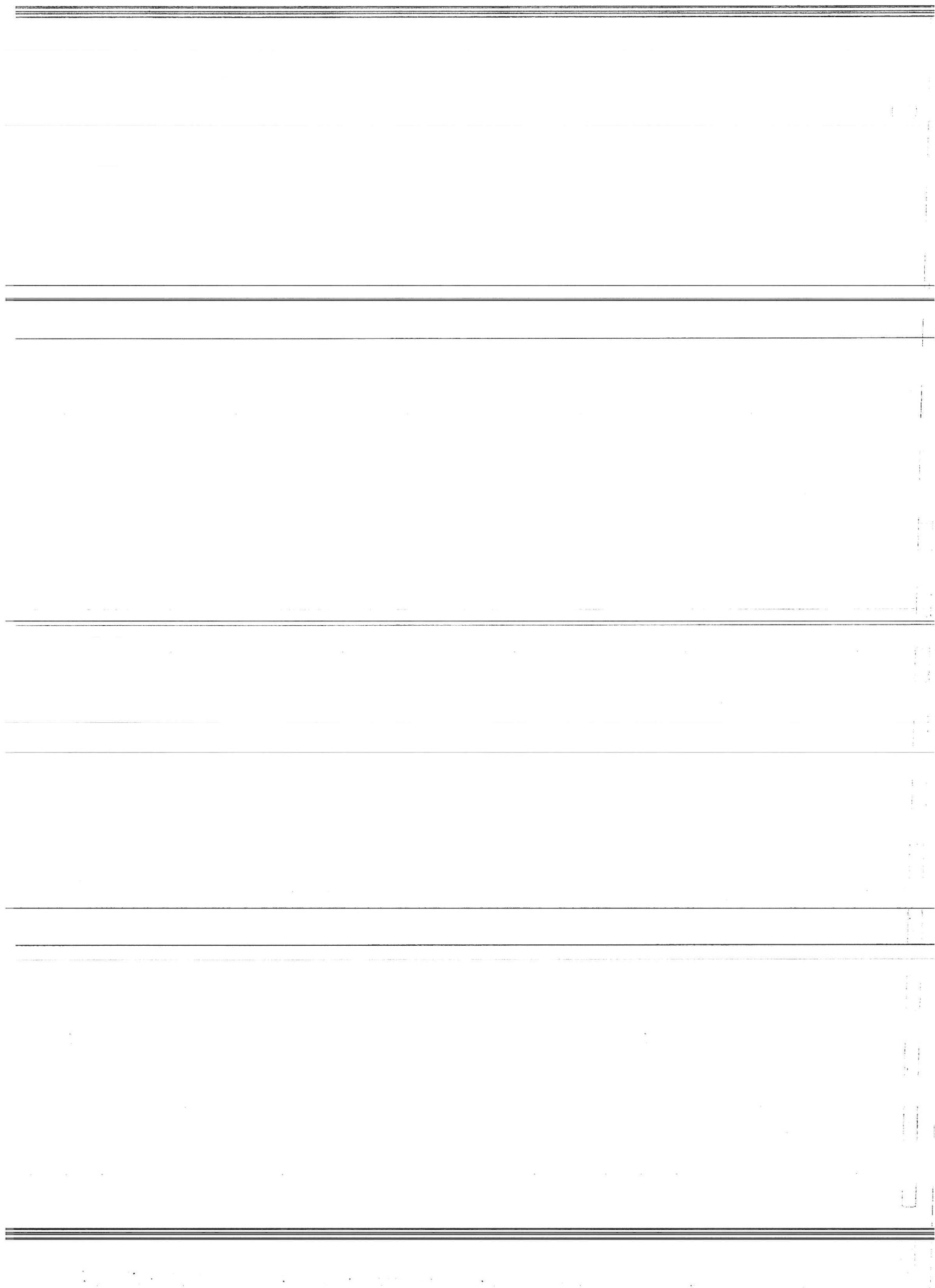
Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)



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

14.3 Acquisition of fixed assets

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

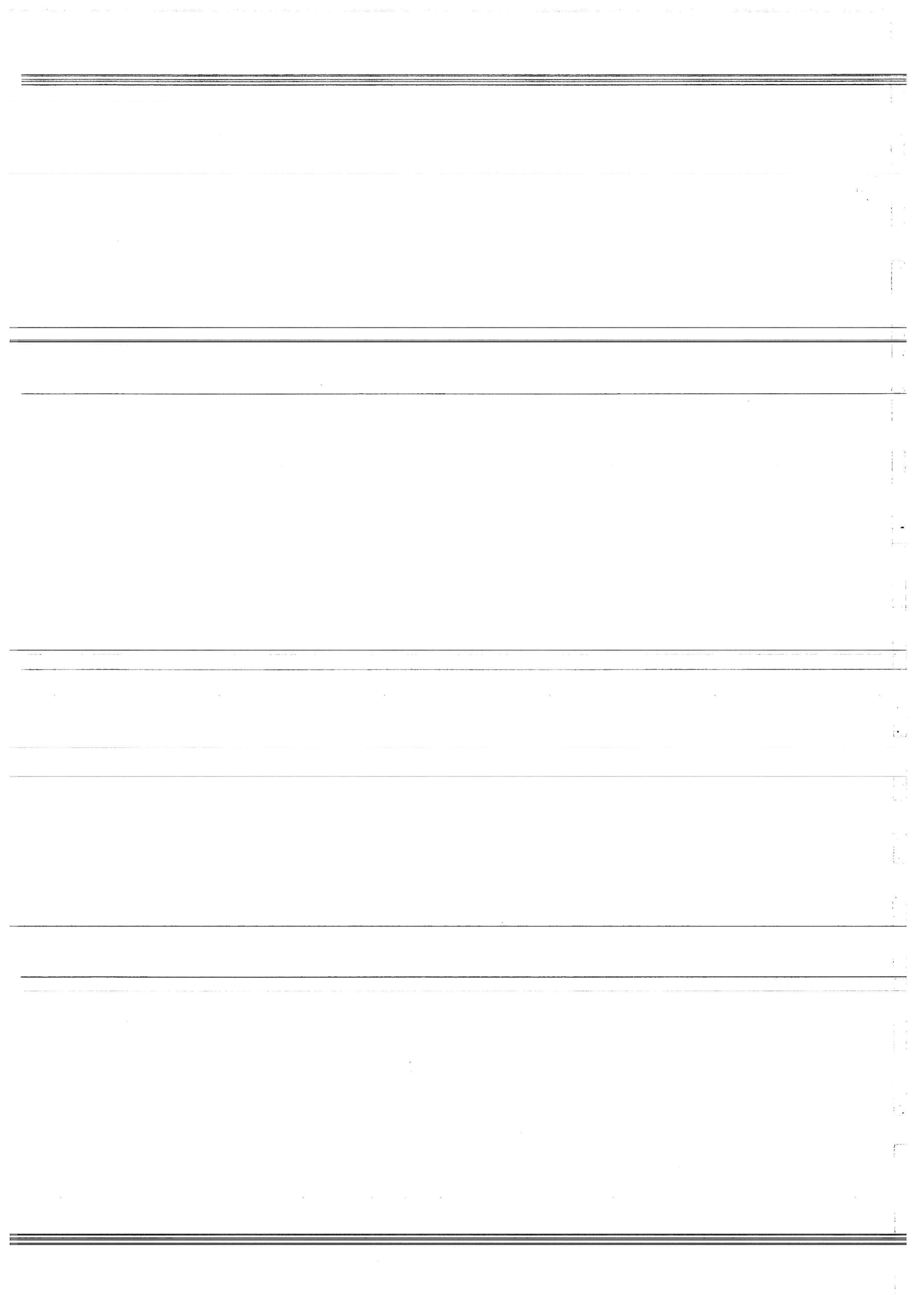
A fixed asset register is maintained by each public State Department for Social Protection and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the State Department for Social Protection's financial statements.

In-kind contributions

In-kind contributions are donations that are made to the State Department for Social Protection 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 Social Protection includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

Third Party Payments

Included in the receipts and payments, are payments made on its 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.



14.4 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.

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. As at 30th June 2021, this amounted to Kshs 280,152,241.25 compared to Kshs 280,636,681.55 in prior period as indicated on note 11.

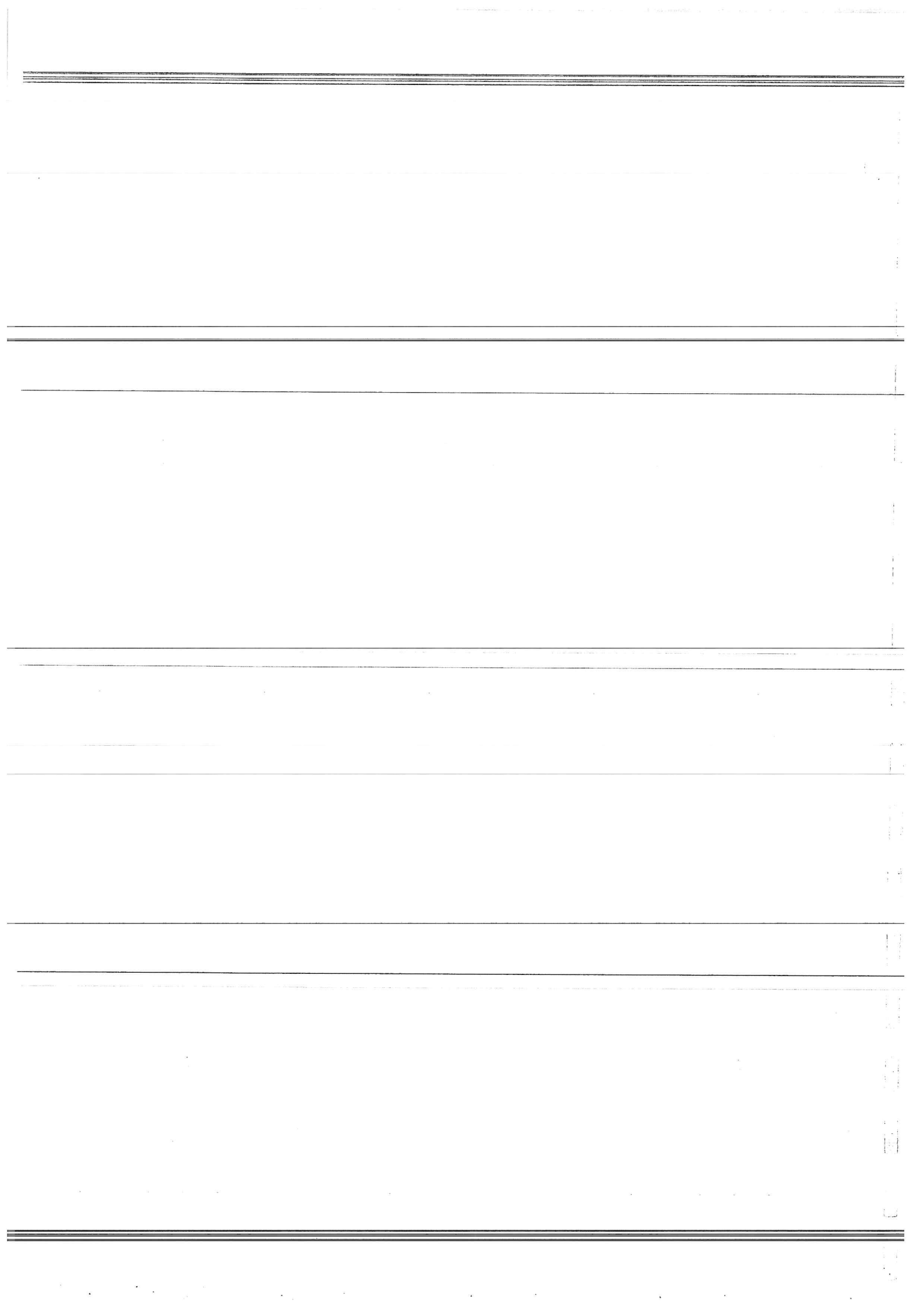
There were no other restrictions on cash during the year

Accounts Receivable

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

Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

Comparative Figures

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

Subsequent Events

***State Department for Social Protection
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There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, there have been no errors corrected

Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

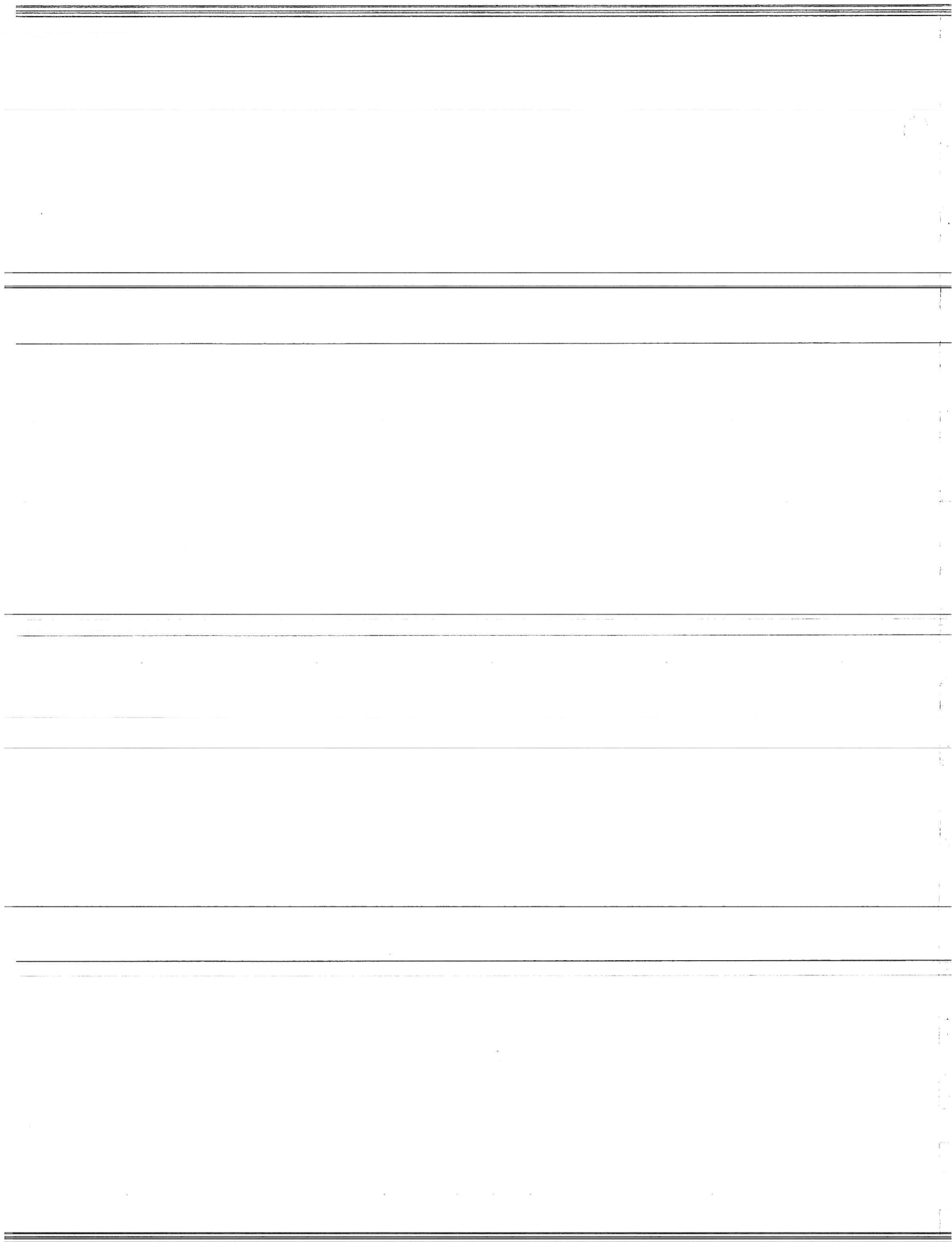
Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

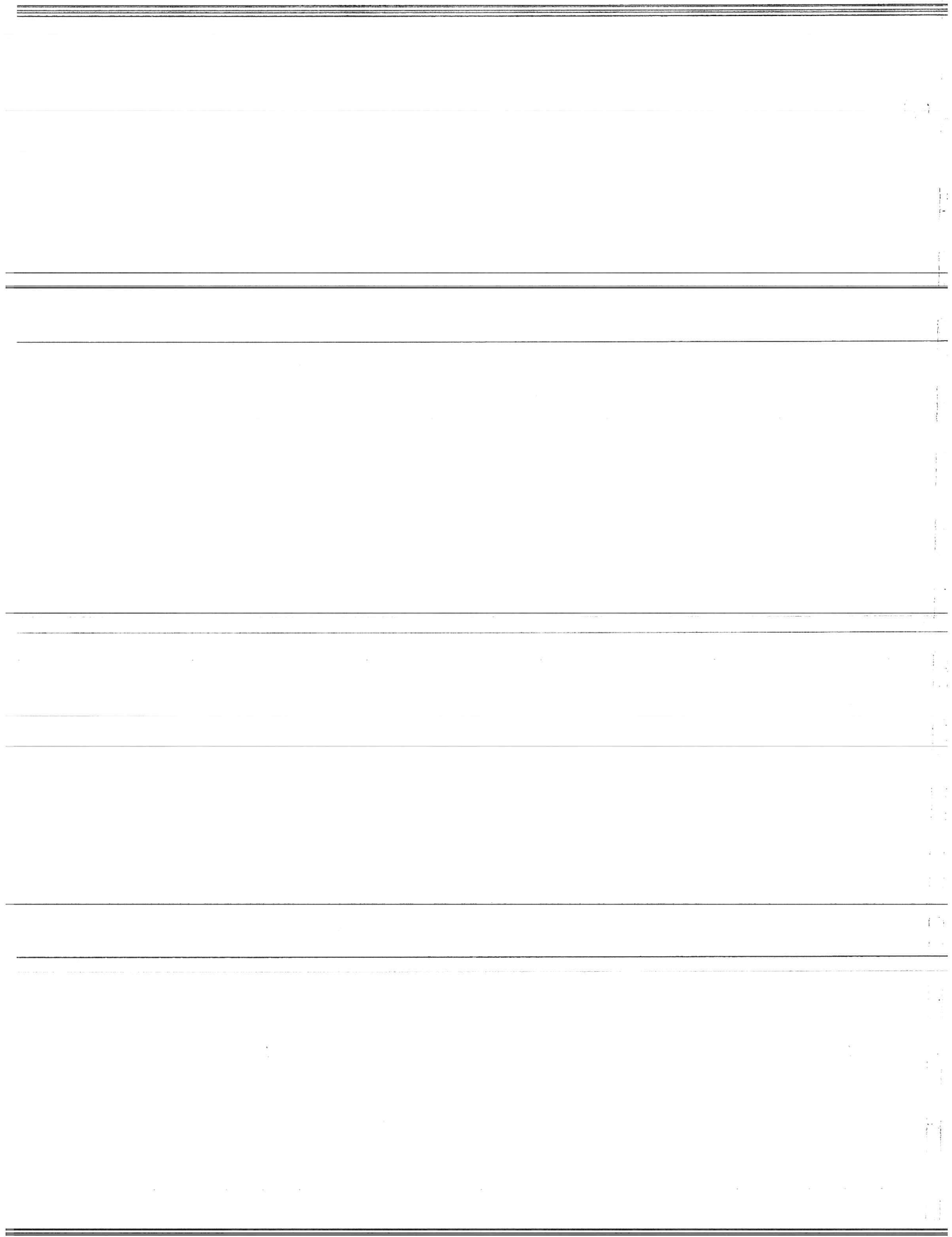
- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because: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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Social Protection does not recognize a contingent liability but discloses details of any



***State Department for Social Protection
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For the year ended June 30, 2021.***

contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.



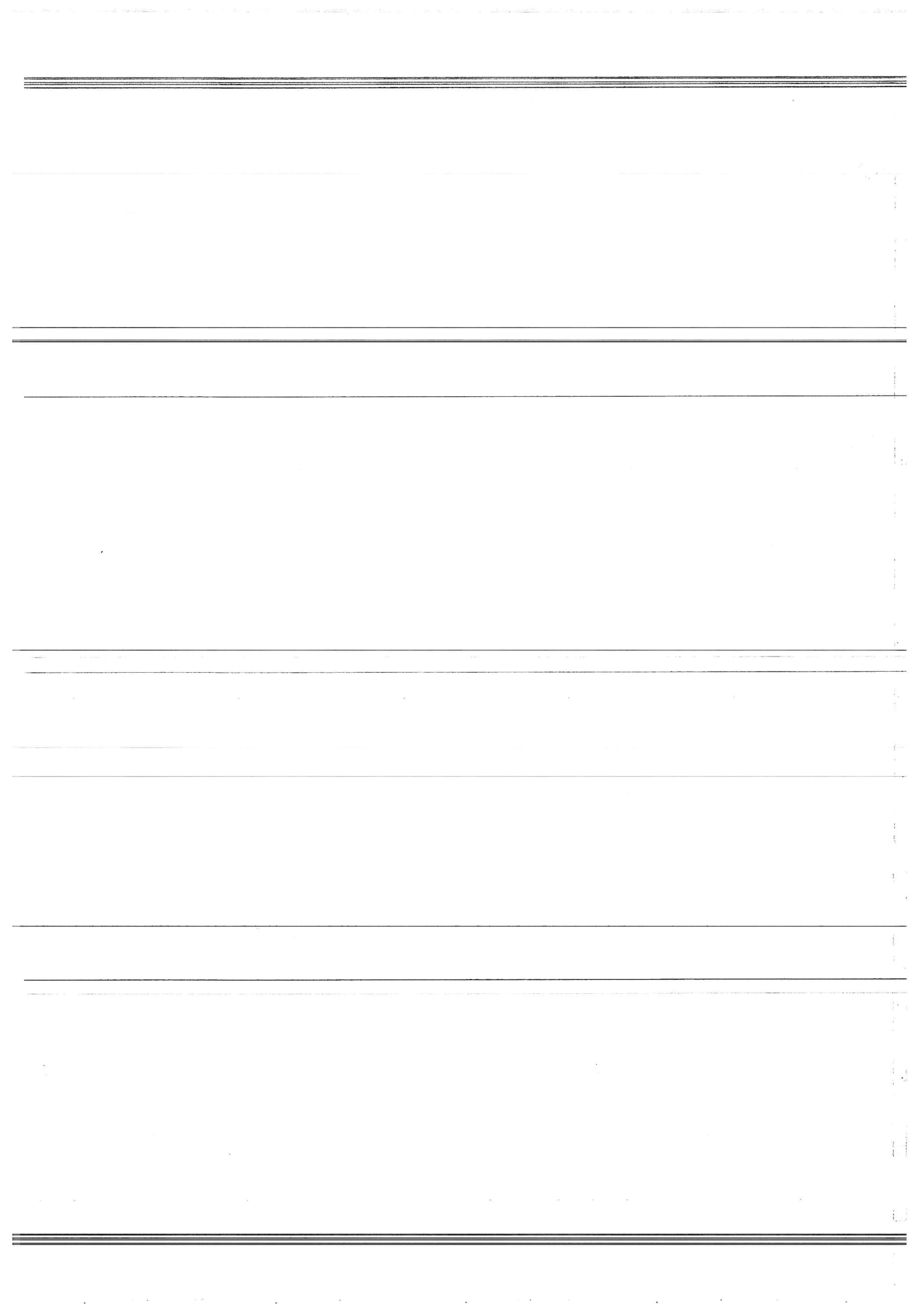
15. NOTES TO THE FINANCIAL STATEMENTS

1) PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency(USD)	2020-2021	2019-2020
			KES	KES
Proceeds from Foreign Grants(WORLD BANK-CTOVC)				
Proceeds from Foreign Grants(DFID)	21/06/2021	2,780,874	299,778,217.20	335,569,200.00
Proceeds from Foreign Grants(UNICEF)				41,476,640
TOTAL			299,778,217.20	377,045,840.00

2) EXCHQUER RELEASES

Description	2020-2021	2019-2020
	KES	KES
Total Exchequer Releases for quarter 1	594,231,564	1,070,635,612
Total Exchequer Releases for quarter 2	5,171,126,321	9,675,234,383
Total Exchequer Releases for quarter 3	9,761,852,761	6,018,680,018
Total Exchequer Releases for quarter 4	15,599,158,830	23,998,292,118
Total	31,126,369,476	40,762,842,131



State Department for Social Protection
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For the year ended June 30, 2021.

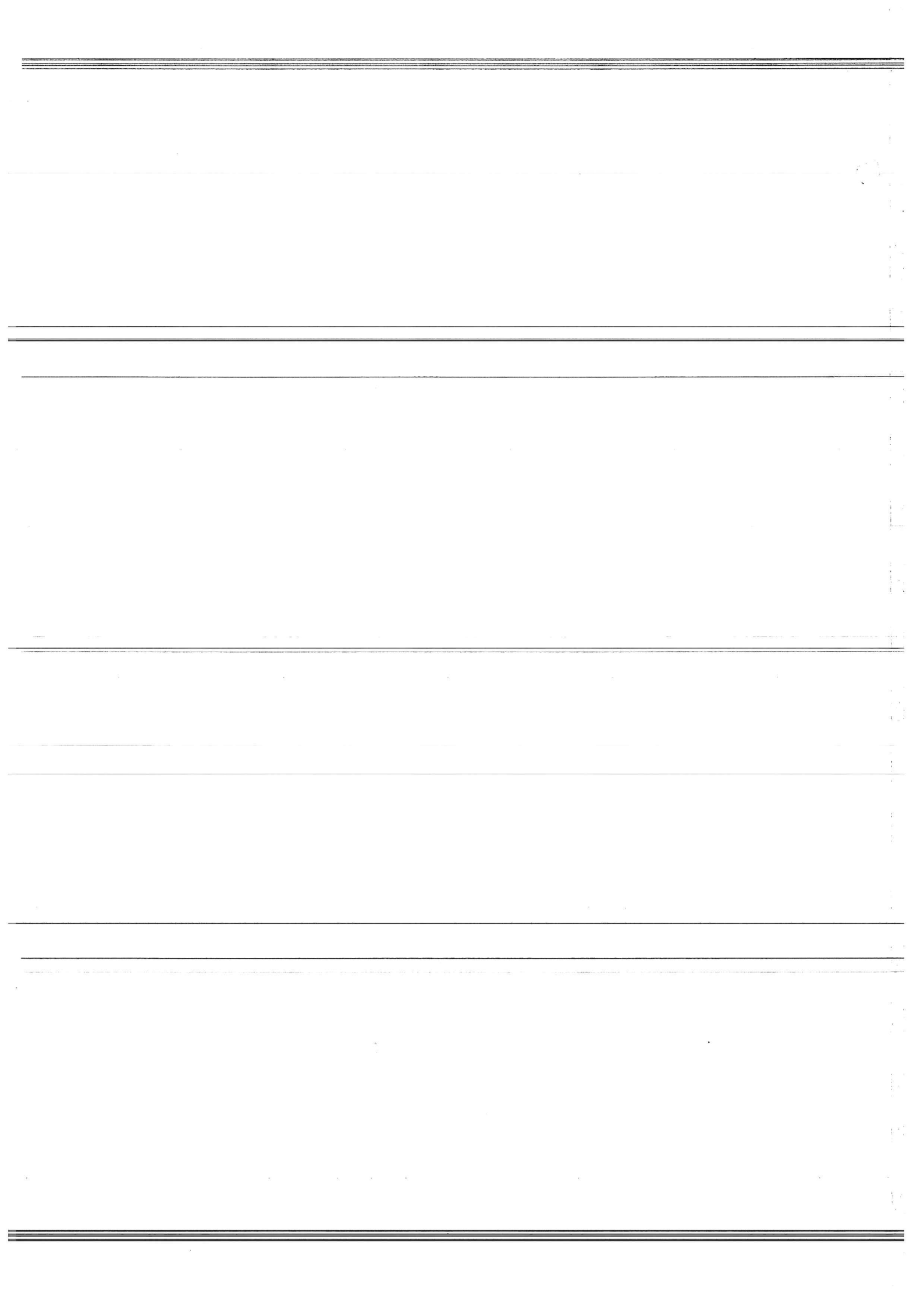
2. A OTHER RECEIPTS

Description	2020-2021	2019-2020
	KES	KES
A-I-A	89,887,440	62,915,761
Total	89,887,440	62,915,761

3) PROCEEDS FROM DOMESTIC AND FOREIGN BORROWING

Description	Date Received	Amount in foreign currency(EURO)	2020-2021(Ksh)	2019-2020(Ksh)
IDA Credit	0	0	0	343,722,900
TOTAL		0	0	343,722,900

We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements.

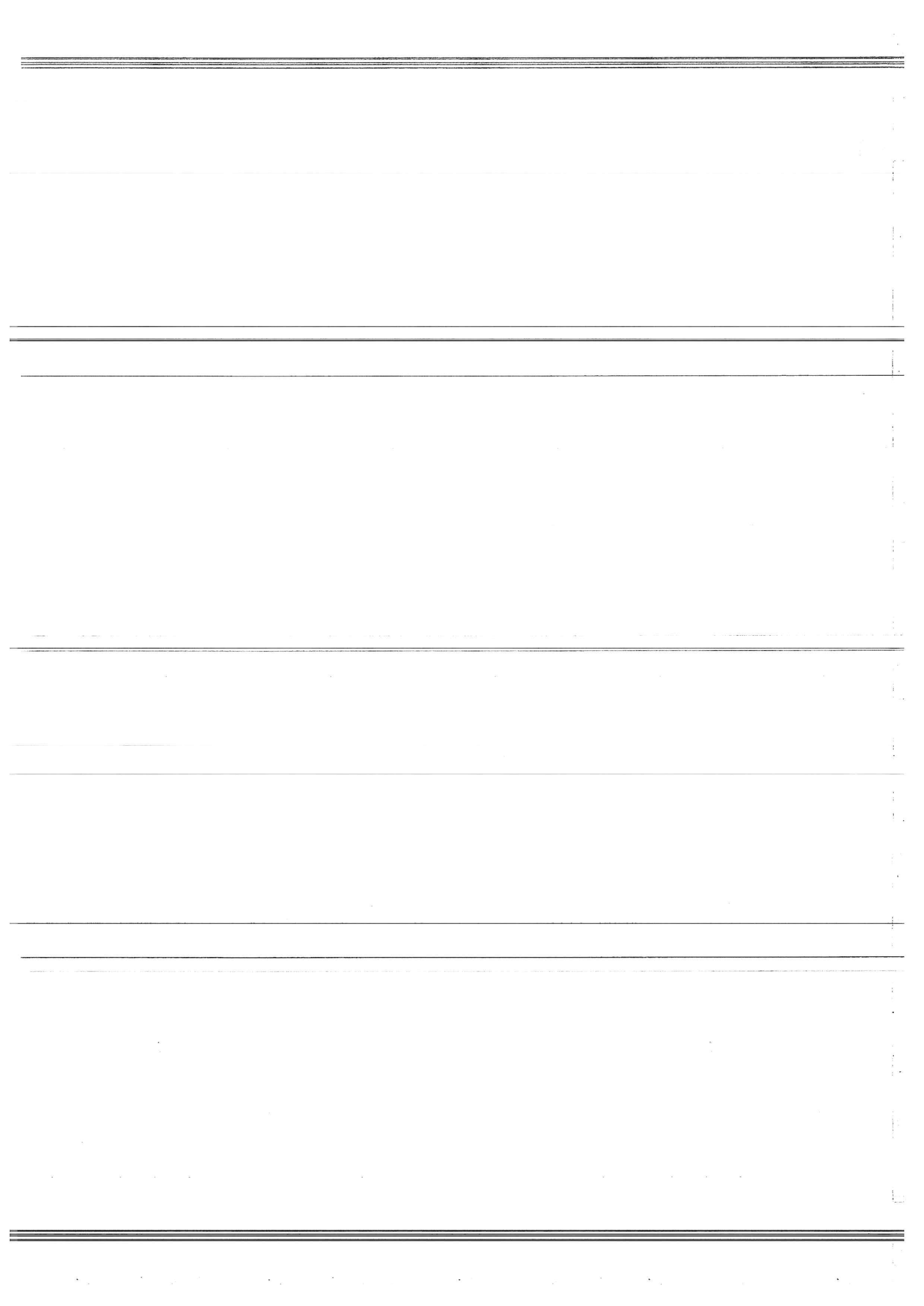


4) COMPENSATION OF EMPLOYEES

Description	2020-2021	2019-2020
	KES	KES
Basic salaries of permanent employees	988,454,453	876,849,375
Basic wages of temporary employees	6,497,400	34,796,634
Personal allowances paid as part of salary	526,808,767	464,421,983
Total	1,521,760,621	1,376,067,992

5) USE OF GOODS AND SERVICES

Description	2020-2021	2019-2020
	KES	KES
Utilities, supplies and services	20,370,058.30	48,414,567.70
Communication, supplies and services	17,230,167.20	44,365,598.20
Domestic travel and subsistence	206,510,945.00	275,711,158.55
Foreign and Domestic travel and subsistence	4,877,221.00	13,710,657.00
Printing, advertising and information supplies & services	53,528,354.50	49,909,586.30
Rentals of produced assets	12,739,192.00	49,553,076.00
Training expenses	31,397,633.00	33,367,723.05
Hospitality supplies and services	71,120,159.90	208,015,683.90



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Purchase of Specialized Materials and Supplies	197,113,448.50	253,354,690.80
Office and general supplies and services	24,736,182.15	60,709,636.15
Fuel Oil and Lubricants	24,085,370.60	97,255,212.05
Other operating expenses	382,303,743.90	1,366,670,837.75
Routine maintenance – vehicles and other transport equipment	9,801,577.70	27,346,737.40
Routine maintenance – other assets	48,221,292.50	64,477,266.20
Total	1,104,035,346.25	2,592,862,431.05

6) GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KES	KES
Current Grants to Government Agencies and other Levels of Government	865,091,982.45	758,464,311.80
Capital Grants to Government Agencies and other Levels of Government	500,000,000.00	418,375,000.00
Other Transfers and Emergency Relief		
Scholarships , Educational Benefits and Emergency Reliefs	405,520,849.00	406,257,918.75

State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

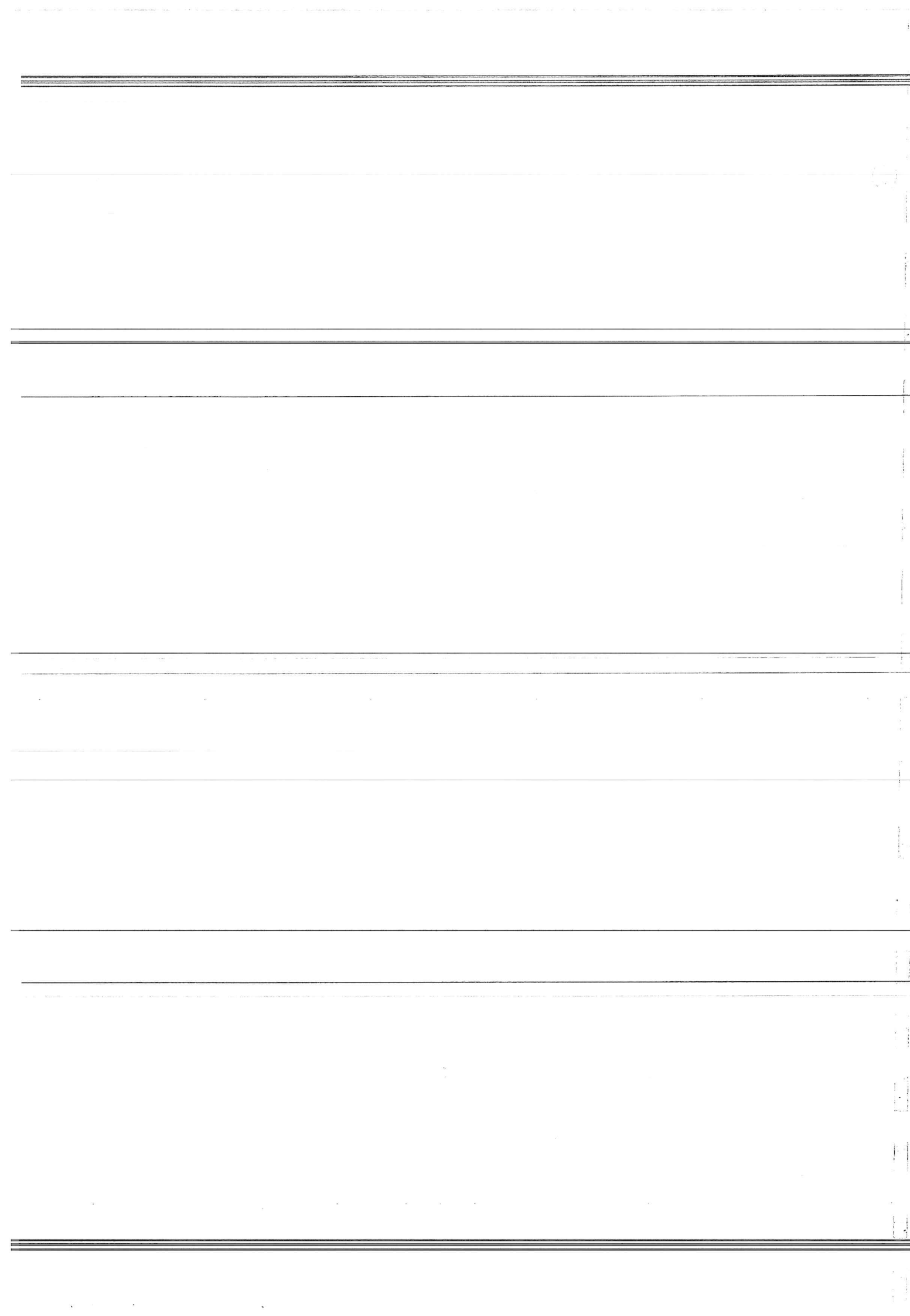
Other Current Transfers, Grants and Subsidies	26,728,727,220.00	24,092,196,000.00
Other Capital Grants and Trans	299,778,217.20	11,509,369,200.00
TOTAL	28,799,118,268.65	37,184,662,430.55

The above transfers were made to the following self-reporting entities in the year as follows.

SUMMARY OF TRANSFERS

Description	2020/2021			2019/2020
	RECURRENT	DEVELOPMENT	TOTAL	TOTAL
	KES	KES	KES	KES
Child Welfare Society of Kenya	497,340,000.00	400,000,000.00	897,340,000.00	393,775,000.00
National Council for Children Services	36,500,000.00		36,500,000.00	46,500,000.00
NATIONAL ASSISTANCE TRUST FUND	15,000,000.00		15,000,000.00	20,000,000.00
Street Family Trust Fund	140,276,026.45		140,276,026.45	281,296,449.10
National Council For Persons with Disabilities	169,000,000.00	200,000,000.00	369,000,000.00	1,718,775,525.00
UNICEF for TA to NICHE	-	299,778,217.20	299,778,217.20	335,569,200.00
Economic Stimulus	34,953,896.00		34,953,896.00	
Presidential Bursaries and Emergency Reliefs	405,520,849.00		405,520,849.00	422,584,256.45
Cash Transfers	26,574,363,280.00	26,386,000.00	26,600,749,280.00	33,966,162,000.00
TOTAL	27,872,954,051.45	926,164,217.20	28,799,118,268.65	37,184,662,430.55

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



*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

7) SOCIAL SECURITY BENEFIT

Description	2020-2021	2019-2020
	KES	KES
Social Security Benefits	1,699,410.00	0.00
TOTAL	1,699,410.00	0.00

8) ACQUISITION OF ASSETS

Non-Financial Assets	2020-2021	2019-2020
	KES	KES
Construction of Buildings	0.00	26,162,000.00
Refurbishment of Buildings	2,675,100.00	14,499,500.00
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	2,274,006.00	3,418,671.00
Purchase of Office Furniture and General Equipment	16,240,226.00	1,654,120.50
Purchase of specialized Plants, Equipment and Machinery	1,984,180.00	14,910,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Intangible Assets	332,500.00	524,200.00
Total	23,506,012.00	61,168,491.50

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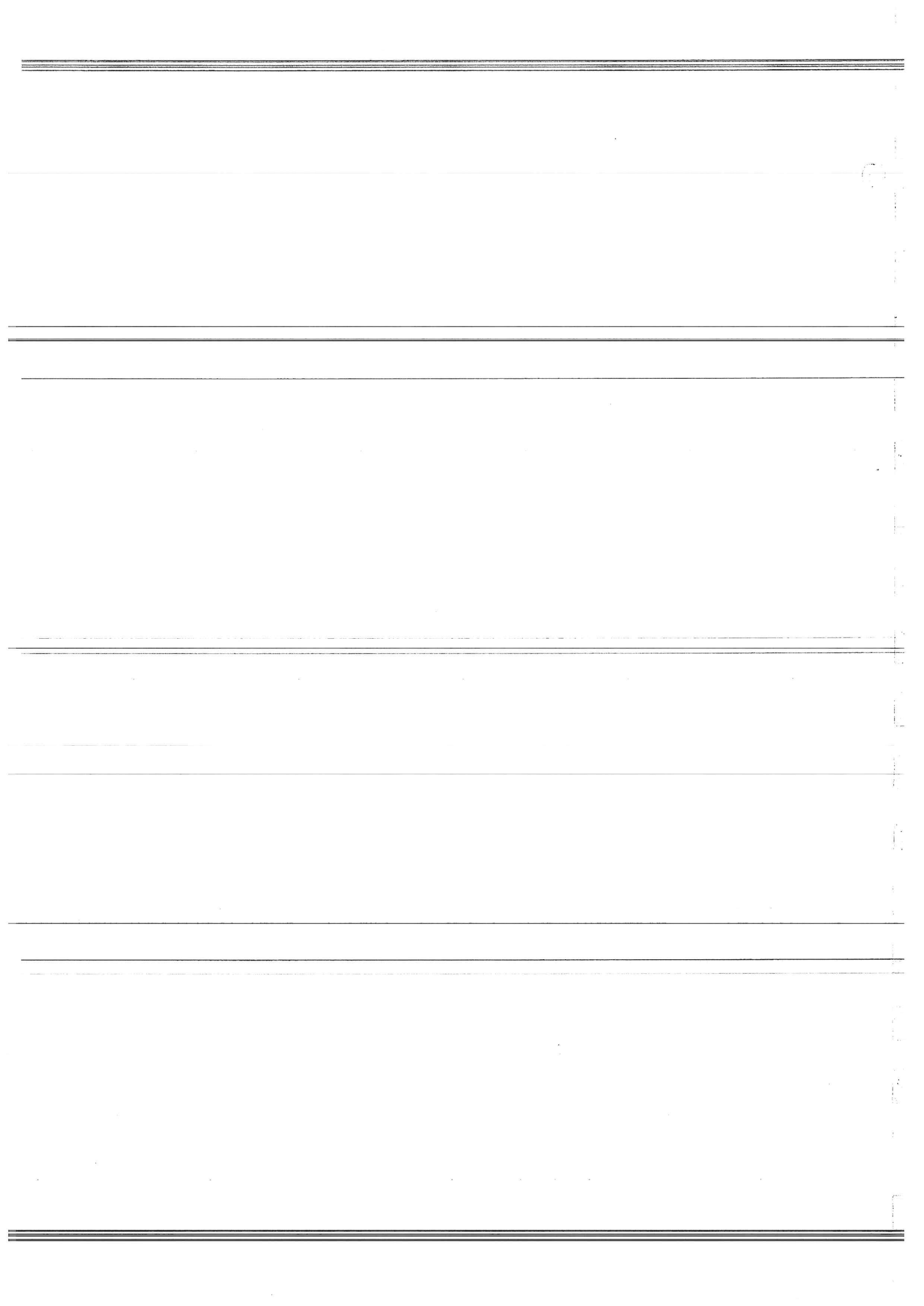
State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.

9) Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency		2020-2021	2019-2020
	KES		KES	KES
State Department For Social Protection, Central Bank Of Kenya, 1000303212 ,KES	12,476,573.65	Recurrent	12,476,573.65	34,940,256.95
State Department For Social Protection Central Bank of Kenya, 1000303228, KES	1,779,867.40	Develop	1,779,867.40	14,712,654.90
State Department For Social Protection, Central Bank of Kenya, 1000303239 KES	273,512,013.40	Deposit	273,512,013.40	280,152,241.25
Central Bank of Kenya, KSEIP	235,837,284.00	Project Account	235,837,284.00	325431813
Total	523,605,738.45		523,605,738.45	655,236,966.10

9A: CASH IN HAND

	2020-2021	2019-2020
	KES	KES
Cash in Hand – (KES)	1,319,643.20	896,343.20
Total	1,319,643.20	896,343.20



*State Department for Social Protection
Reports and Financial Statements
For the year ended June 30, 2021.*

Cash in hand has been analyzed as follows:

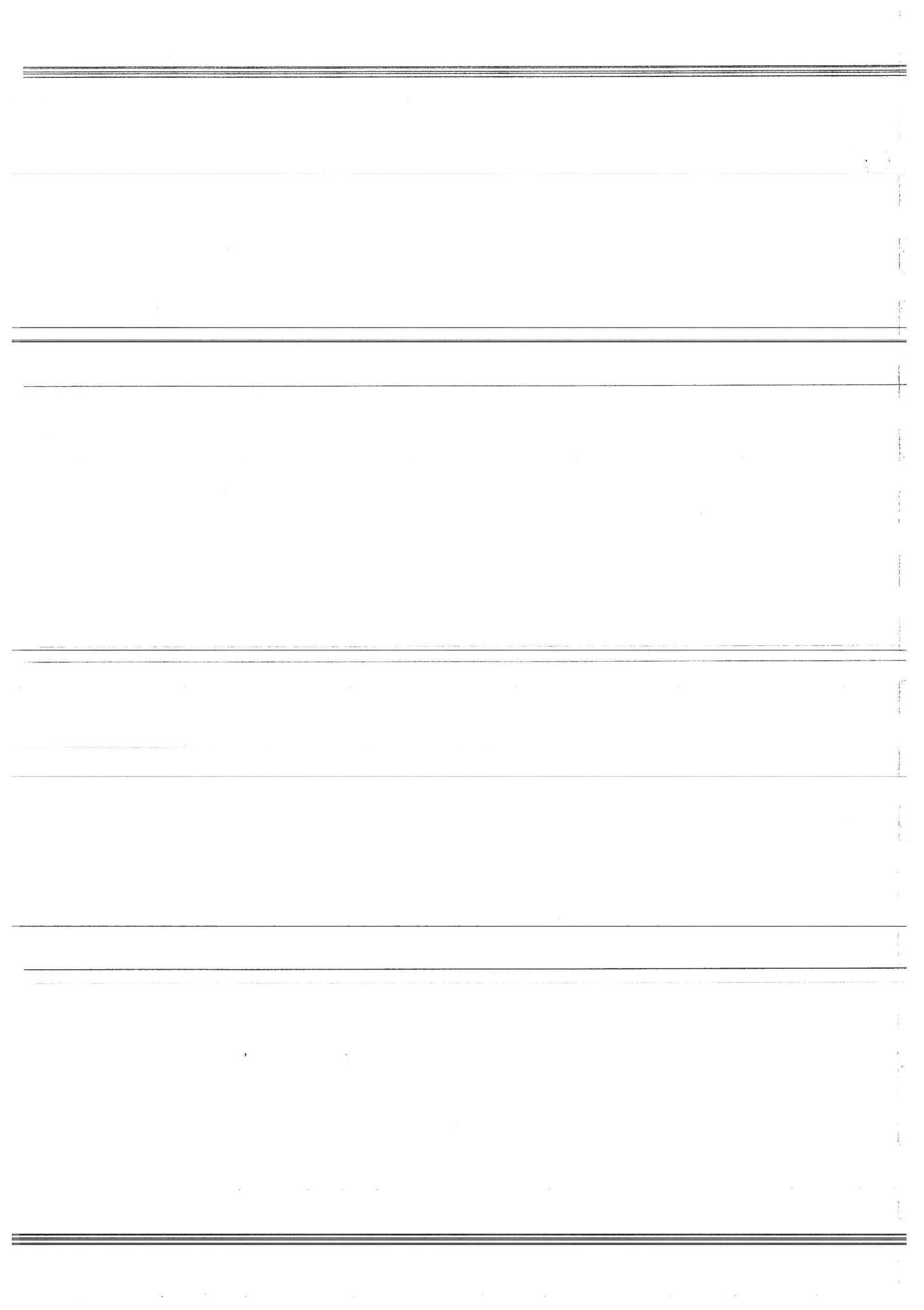
	2020-2021	2019-2020
	KES	KES
Head Quarters Cash Office	1,319,643.20	896,343.20
Total	1,319,643.20	896,343.20

10) ACCOUNTS RECEIVABLE.

Description	2020-2021	2019-2020
	KES	KES
Prepayments		51,934,922.80
General Suspense	593,620,698.10	593,620,698.10
District suspense		
Clearance accounts		
Total	593,620,698.10	645,555,620.90

11) ACCOUNTS PAYABLE

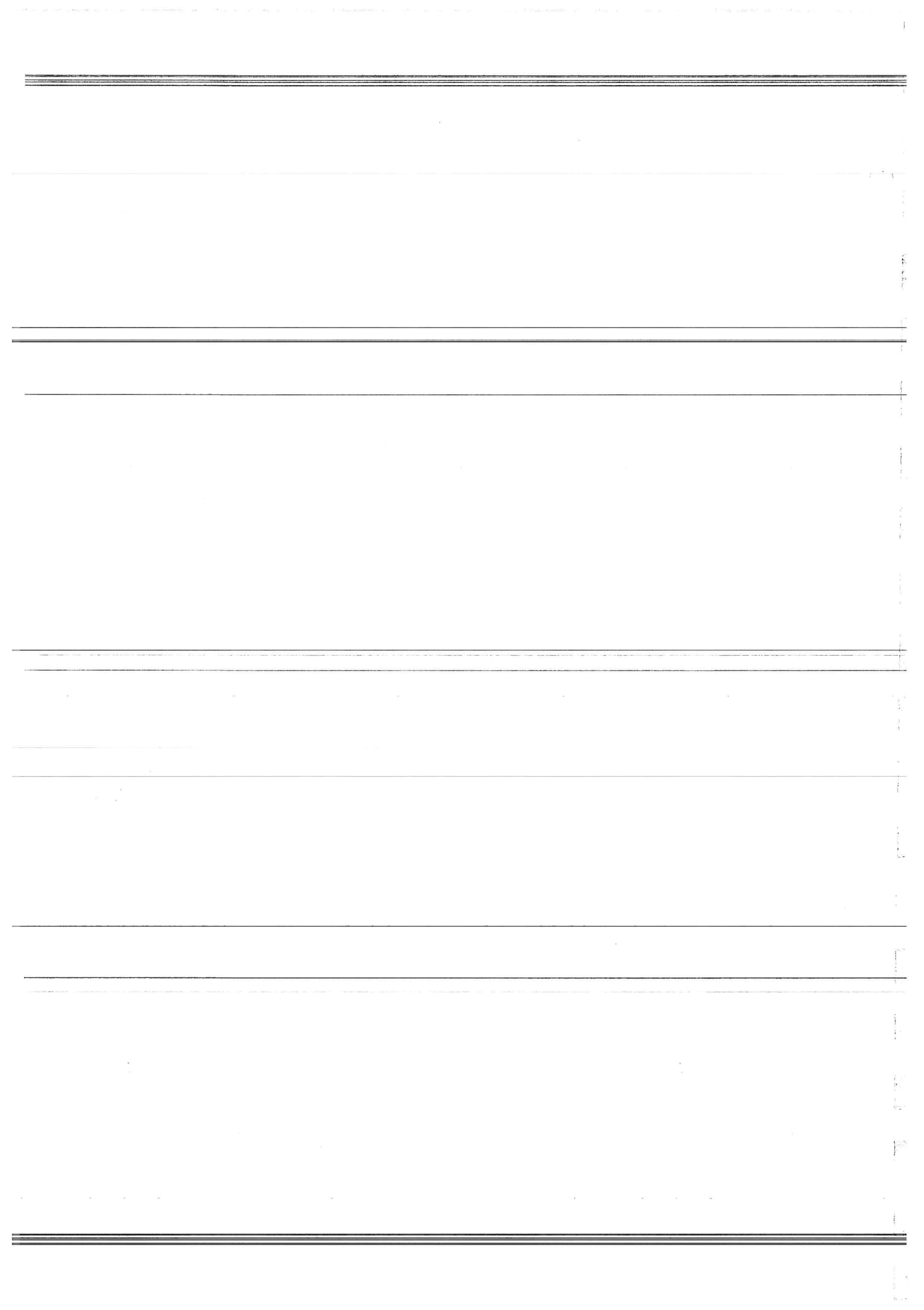
Description	2020-2021	2019-2020
	KES	KES
Deposits	273,512,013.40	280,152,241.25
Other payables	-242,421,046.90	-2,922.00
Total	31,090,966.50	280,149,319.25



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12) FUND BALANCES BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Balance Bank	655,236,966.10	354,643,875.70
Opening Balance Cash	896,343.20	1,142,344.00
Opening Balance Receivables - Imprest and Clearance Accounts	645,555,620.00	614,616,022.20
Opening Balance - Deposits	-280,149,319.00	-280,627,905.15
TOTAL	1,021,539,610.30	689,774,336.75



16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

	AUDIT ISSUE RAISED	MANAGEMENT COMMENTS	STATUS
2.1	Failure to Provide Cash Transfer Reconciliation Reports	The contracted PSPs have shared with the Ministry their records of all payments, and these have been sharing with the OAG. The office of OAG can confirm receipt.	Resolved
2.2	Beneficiaries Tied to one Bank Service Provider	The management is entering new contract which will solve the problem moving forward	Resolved
2	Untitled Parcels of Land	The process of title acquisition are underway. The Ministry has an active lands committee that meets regularly to put modalities in place to secure all Ministry's land.	Unresolved



Principal Secretary
Nelson Marwa Sospeter, CBS



Deputy Accountant General
Alice W. Mwaniki
 ICPAK Member Number: **5425**

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*State Department for Social Protection
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For the year ended June 30, 2021.*

17. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Explanation
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS							
Exchequer releases	15,250,014,248	16,046,624,777	31,296,639,025	31,126,369,476	170,269,549	99 %	
Proceeds from Foreign Grants(UNICEF)	80,000,000		80,000,000		80,000,000	0 %	The Project account has been a float during the year
Proceeds from Foreign Borrowing(WB)	1,389,500,000	- 539,500,000	850,000,000	-	850,000,000	0 %	The Project account has been a float during the year
Proceeds from Foreign Grants(DFID)	430,000,000	-	430,000,000	299,778,217	130,221,783	70 %	Implementation rate lower by Covid 19 Pandemic
Other Receipts	57,000,000	21,000,000	78,000,000	89,887,440	- 11,887,440	115 %	Registration of Many Community Groups
	17,206,514,248	15,528,124,777	32,734,639,025	31,516,035,134	1,218,603,891	96 %	
PAYMENTS							
Compensation of Employees	839,682,400	717,035,000	1,556,717,400	1,521,760,621	34,956,779	98 %	
Use of goods and services	1,292,414,369	488,965,552	1,781,379,921	1,104,035,346	677,344,575	62 %	Slowed procurement process due to Covid 19

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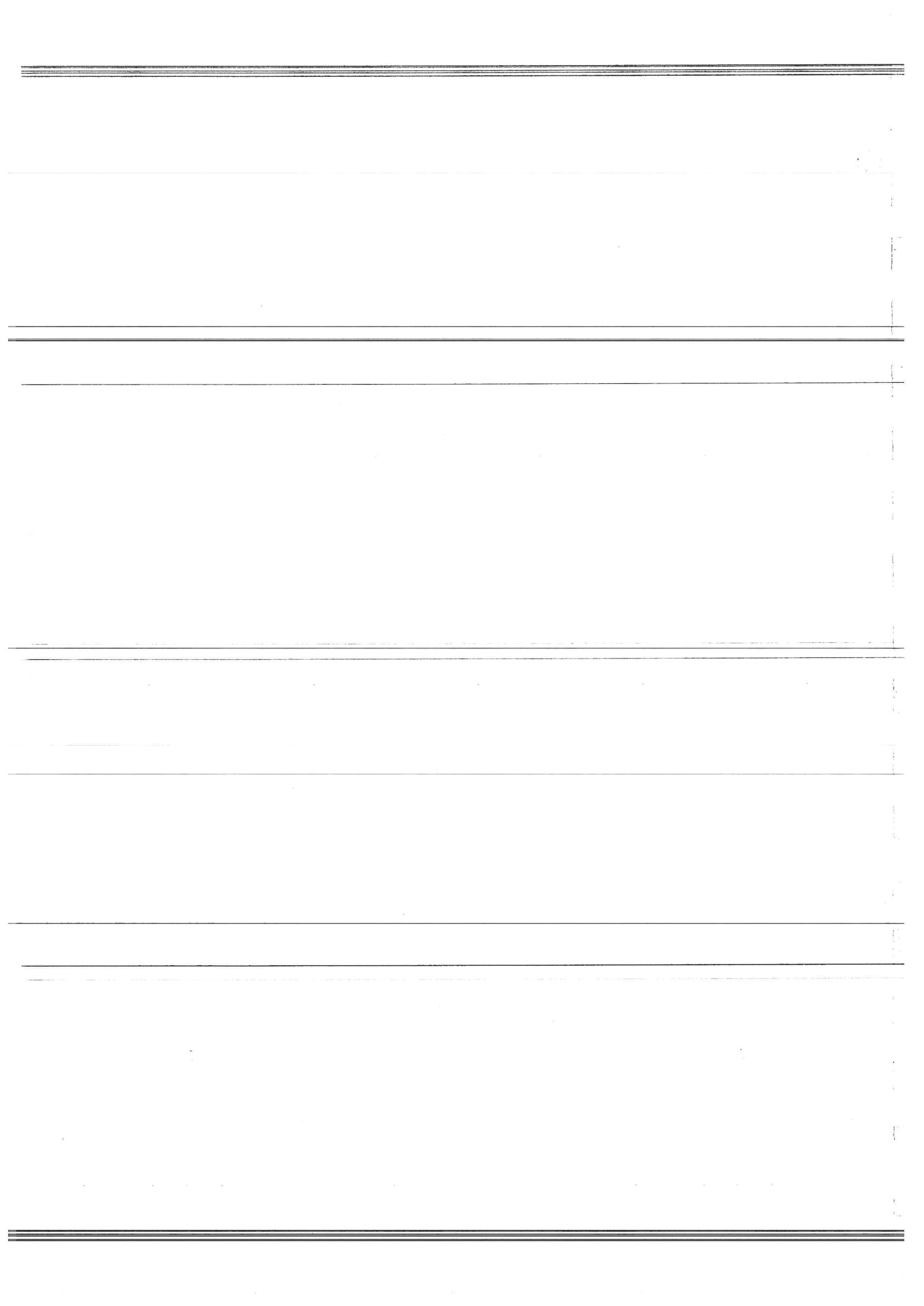
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State Department for Social Protection
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Grants and Transfers to Other Government Units	14,783,514,018	14,318,525,000	29,102,039,018	28,799,118,269	302,920,749	99 %	
Social Security Benefits	1,700,000	-	1,700,000	1,699,410	590	100 %	
Acquisition of Assets	289,203,461	3,599,225	292,802,686	23,506,012	269,296,674	8 %	slowed procurement process due to Covid
Total Payments	17,206,514,248	15,528,124,777	32,734,639,025	31,450,119,657	1,284,519,368	96 %	
Surplus/Deficit				65,915,476			

ANNEX 2 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR SOCIAL PROTECTION

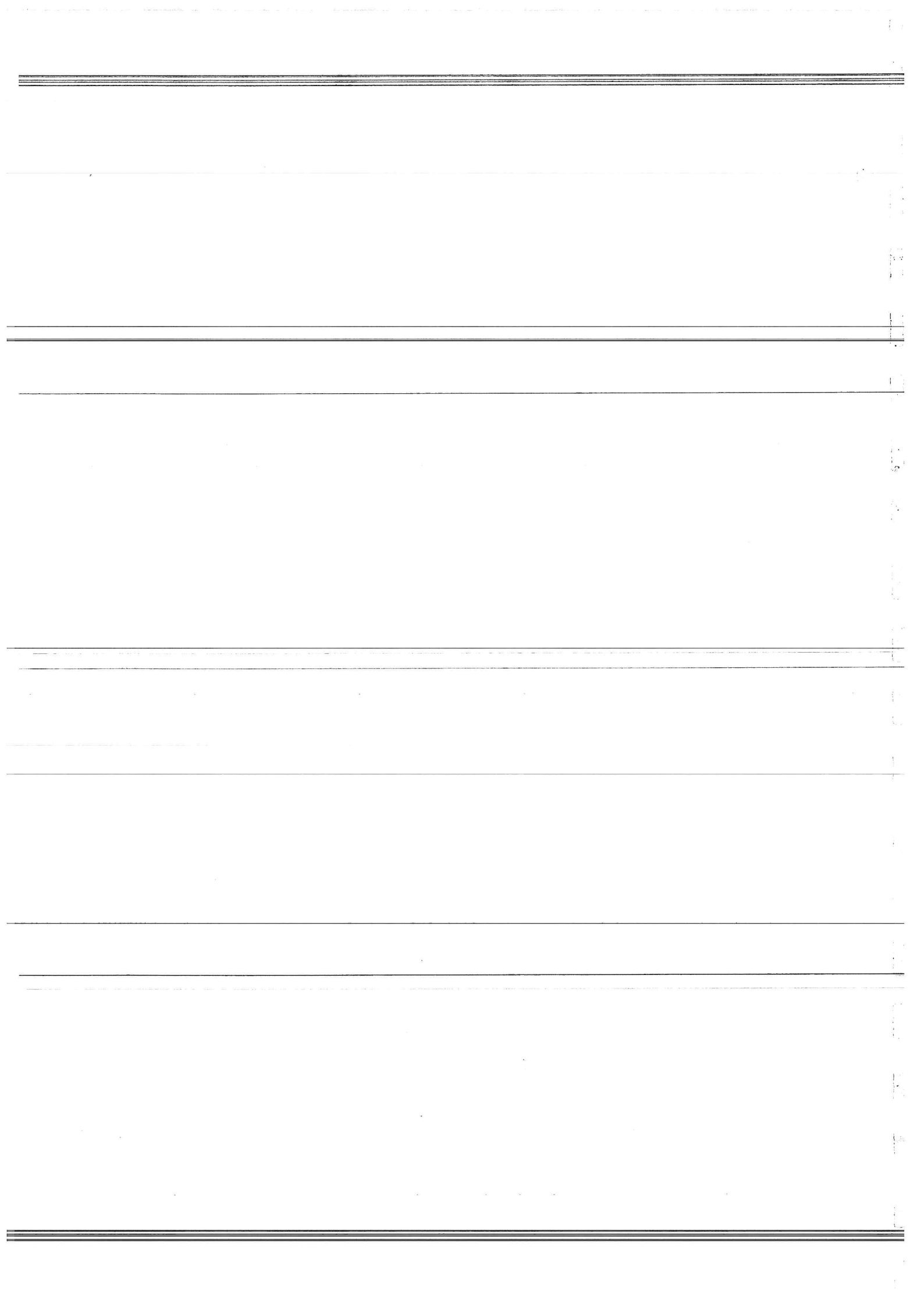
Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Social and Economic Inclusion Project-KSEIP	Enhancement of Social Protection in the Country	Principal Secretary Nelson Marwa Sospeter CBS	Yes



*State Department for Social Protection
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**ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE
DEPARTMENT FOR SOCIAL PROTECTION**

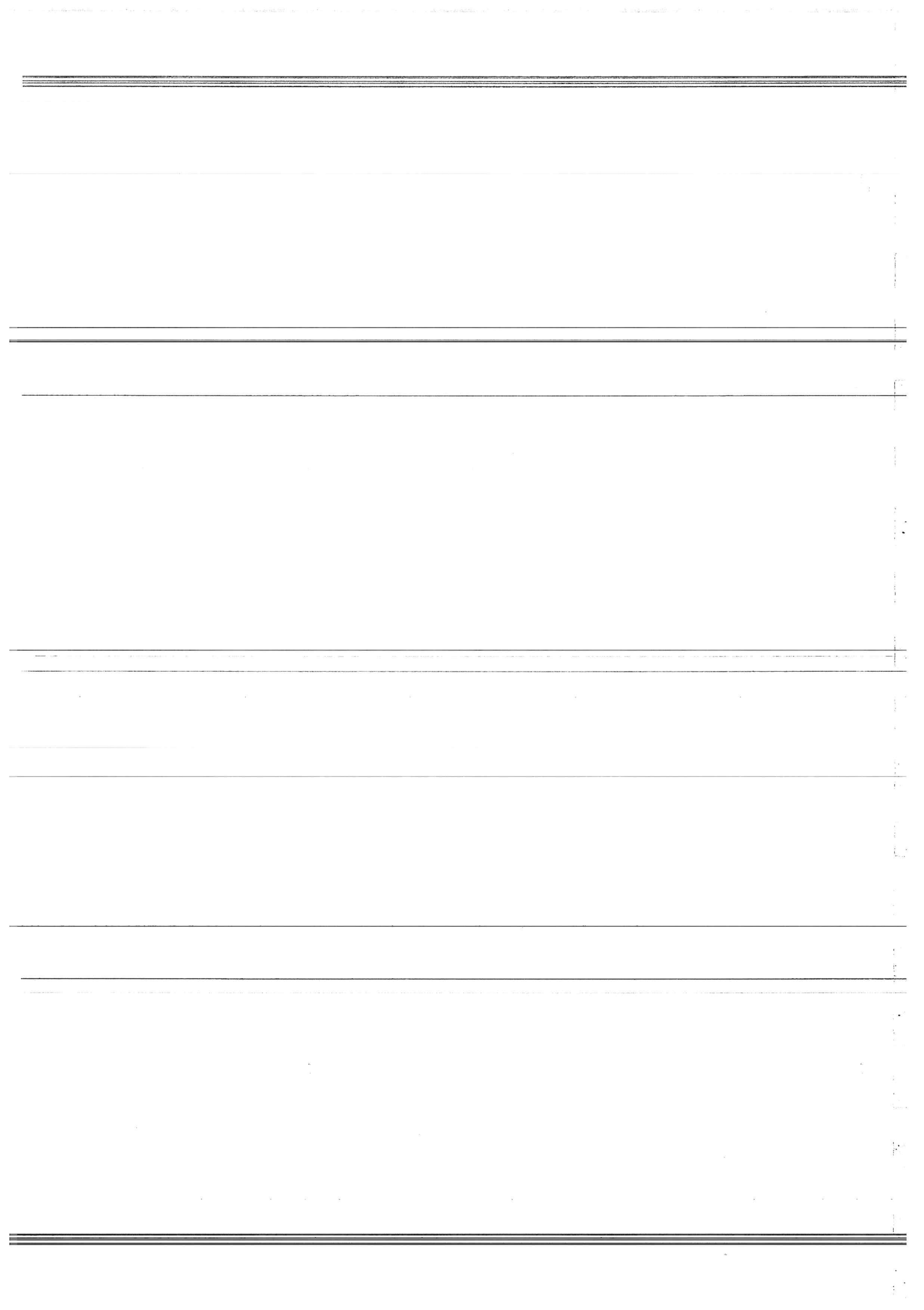
Ref	SC, SAGA or Public Fund's name	Principal activity of State Department for Social Protection	Accounting Officer	Amount transferred during the year	Inter- State Department for Social Protection reconciliations done?(yes/no)
1	Child Welfare Society of Kenya	Social Assistance for children's	Irene Murithi(CEO)	897,340,000	Yes
2	National Assistance Trust Fund	Assisting Victims of counter Trafficking	Marrygoreti Mogaka(Ag Secretary)	15,000,000	Yes
3	Street Family Trust Fund	Social Assistance for street children's	Caroline Towet-(Ag CEO)	140,276,026	Yes
4	National Council for Children Services	Children services	Sheik Abdinoor Mohamed- (Ag CEO)	36,500,000	Yes
5	National Council For Persons with Disabilities	Social Assistance to Persons with Disability	Mohamed H. Gabbow-(Executive Director)	369,000,000.00	Yes
	TOTAL			1,458,116,026.45	



*State Department for Social Protection
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For the year ended June 30, 2021.*

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

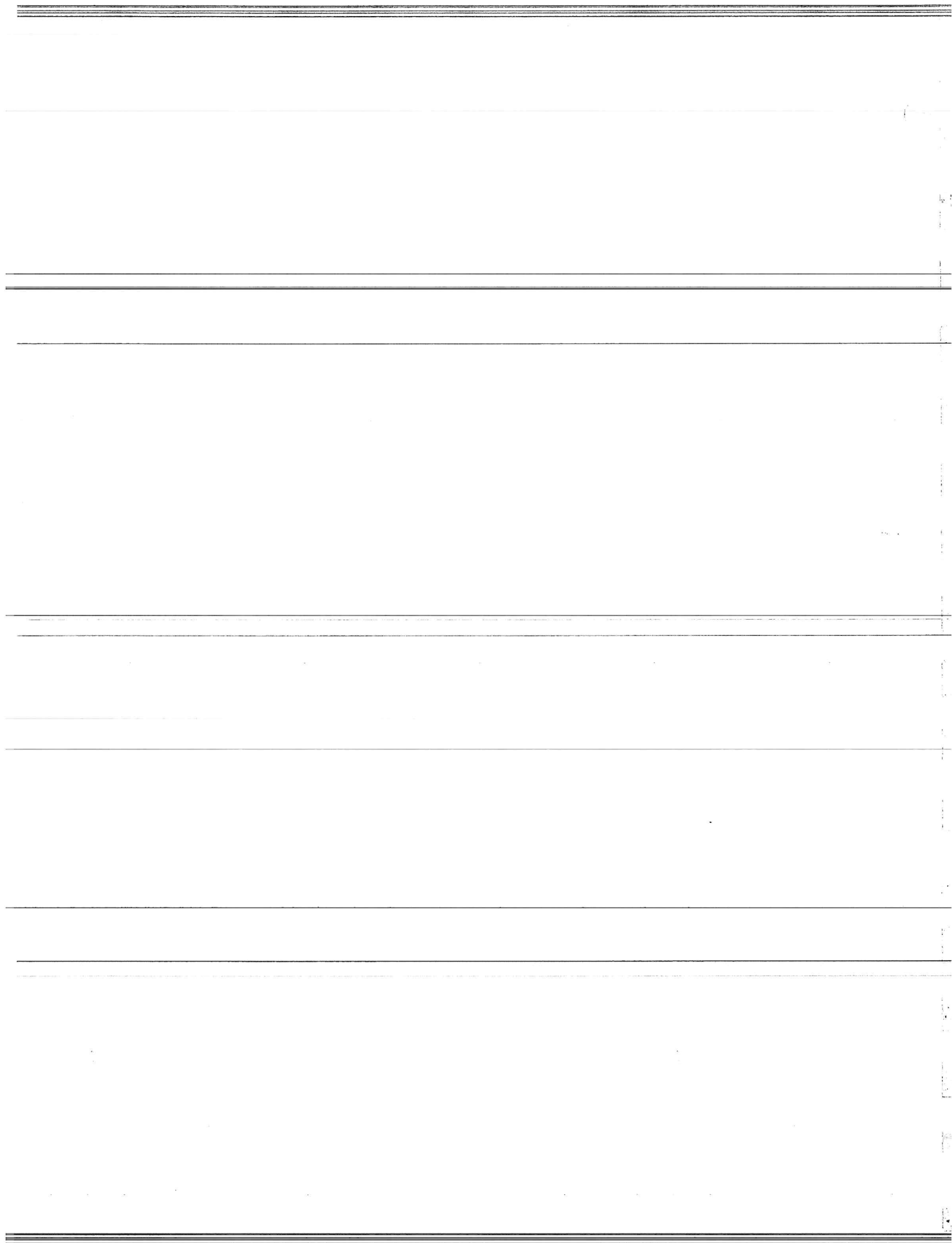
Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	0		0	0
Buildings and structures	326,573,851	2,675,100	-	329,248,951
Motor vehicle and Transport equipment	423,474,281	-	-	423,474,281
Household Furniture and Institutional Equipment	9,809,744	2,274,006	-	12,083,750
Office equipment, furniture and fittings	125,560,402	16,240,226	-	141,800,628
ICT Equipment, Software and Other ICT Assets	91,357,105	-	-	91,357,105
Other Machinery and Equipment	6,939,720	-	-	6,939,720
Purchase of Specialized Plant, Equipment and Machinery	14,910,000	1,984,180		16,894,180
Intangible assets	8,467,334	332,500		8,799,834
Total	1,007,092,437	23,506,012	-	1,030,598,449



ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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





15 JUL 2021

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR SOCIAL PROTECTION

OFFICE OF THE PRINCIPAL SECRETARY

Tel: +254 (0) 2729800/2727980-4
Fax: +254 (0) 2726222/2734417
Email: ps@socialprotection.go.ke
When replying please quote

Social Security House, Bishops Road
P.O. Box 40326/16936 -00100
NAIROBI
Kenya

Ref. No. ML&SP/3/5(S) SP VOL.I

15th June, 2021

Dr. Julius Muia, CBS
Principal Secretary
National Treasury and Planning
P.O. Box 30007-00100
NAIROBI

Dear

PS - Dr. Muia,


RE: PENDING BILLS FROM FY 2020/2021 AS AT 30TH JUNE, 2021

The Cabinet Secretary, National Treasury and Planning's letter Ref: No. AG3/87/1/VOL.VIII (86) dated 6th July, 2021 on the above captioned subject matter refers. Due to circumstances beyond the control of the State Department, we have bills carried over from the Financial ending 30th June, 2021 amounting to Kshs. 42, 300,409.50 categorized as follows;

S/NO.	CATEGORY				
1.	BILLS VERIFIED AND PAYABLE				
	FY2020/2021(Kshs.)		Prio Years(Kshs.)		Total(Kshs.)
	Recurrent	Dev.	Recurrent	Development	
	3,697,228.00	29,433,825.00	Nil.	Nil.	33,131,053.00
2.	BILLS UNDER VERIFICATION				
	3,785,397	Nil.	Nil.	Nil.	3,785,397.00
3.	BILLS UNDER THE DCI/EACC				
	Nil.	Nil.	Nil.	Nil.	Nil.
4.	APPENDIX BILLS CONTESTED/COURT AWARDS				
	Nil.	Nil.	5,383,959.50	Nil.	5,383,959.50
5.	INELIGIBLE BILLS				
	Nil.	Nil.	Nil.	Nil.	Nil.
	TOTAL PENDING BILLS				42,300,409.50

Yours

Sincerely,



PRINCIPAL SECRETARY

ANALYSIS OF PENDING BILLS

BILLS VERIFIED AND PAYABLE

S/N	Supplier Name	FY2020/2021(Kshs)		Prio Years(Kshs)		Total(Kshs)	Remarks
		Rec	Dev.	Rec	Dev.		
1.	Travellers Beach Hotel	252,800.00				252,800.00	Street Families Rehabilitation Trust Fund
2.	Sarova Panafric	142,800.00				1,142,800.00	Directorate of Social Development
3.	Bonded Enterprises	359,480.00				359,480.00	Social Assistance Unit
4.	Martins auto & General Supplies	50,780.00				50,780.00	Social Assistance Unit
5.	Afroto Investments	108,068.00				108,068.00	Social Assistance Unit
6.	Madra Hija Enterprise	1,783,300.00				1,783,300.00	KSEIP
7.	Baseline Enterprises		1,860,000.00			1,860,000.00	KSEIP
8.	Baltech Equipment Limited		2,998,485.00			2,998,485.00	KSEIP
9.	Nuruz Company Limited		680,000.00			680,000.00	KSEIP
10.	Chrisco Auto Garage		355,500.00			355,500.00	ADMIN.
11.	Tysed Enterprises		398,460.00			398,460.00	ADMIN.
12.	Top Notch Demand		1,334,500.00			1,334,500.00	KSEIP
13.	Vannetaka enterprises		2,950,000.00			2,950,000.00	KSEIP
14.	Computerways Limited		1,307,580.00			1,307,580.00	KSEIP
15.	Primate Tours		38,400.00			38,400.00	KSEIP
16.	Jecino Enterprises		157,500.00			157,500.00	KSEIP
17.	Kish Graphics		480,000.00			480,000.00	KSEIP
18.	Altanas Enterprises		1,615,000.00			1,615,000.00	KSEIP

19.	Allaken Merchants	General				660,000.00				660,000.00	KSEIP
20.	Roddys Eco Cover Limited	Eco Cover				1,500,000.00				1,500,000.00	KSEIP
21.	Pesicam	Global Supplies				569,000.00				569,000.00	KSEIP
22.	31Status	Group Limited				615,000.00				615,000.00	KSEIP
23.	Frago Enterprises					980,000.00				980,000.00	KSEIP
24.	Magkem					196,000.00				196,000.00	KSEIP
25.	Annsky	Investment				1,495,000.00				1,495,000.00	KSEIP
26.	Madre Hija Enterprises					1,880,000.00				1,880,000.00	KSEIP
27.	Baseline Enterprises					697,500.00				697,500.00	KSEIP
28.	Utehi Enterprises					852,000.00				852,000.00	KSEIP
29.	Acacia Resort					800,000.00				800,000.00	KSEIP
30.	Savanna	Paradise Hotel				830,000.00				830,000.00	KSEIP
31.	Ollaro Hotel Ltd					294,000.00				294,000.00	KSEIP
32.	Carlalf Kenya Ltd					1,800,000.00				1,800,000.00	KSEIP
33.	Ollaro Hotel Ltd					288,000.00				288,000.00	KSEIP
34.	Castane's General Supplies limited.					597,400.00				597,400.00	KSEIP
35.	Specicorn Technologies Limited					1,204,500.00				1,204,500.00	KSEIP
SUB-TOTAL					3,697,228.00					33,131,053.00	
BILLS UNDER VERIFICATION											
S/No.	Supplier Name	FY2020/2021 (Kshs)		Prio Years (Kshs)		Total (Kshs)	Remarks				
		Rec	Dev.	Rec	Dev.						
36.	NITA	3,785,397.00	-	-	-	3,785,397.00	Unverified				
SUB-TOTAL		3,785,397.00	-	-	-	3,785,397.00					

BILLS CONTESTED/COURT AWARD

S/No.	Supplier Name	FY2020/2021 (Kshs.)	Dev	Prio Years(Kshs)		Total(Kshs)	Remarks
		Rec		Rec	Dev.		
37.	State Law Office, Department of Justice			2,543,138.50		2,543,138.50	Children Services
38.	State Law Office, Department of Justice			2,840,821.00		2,840,821.00	Children Services
SUB-TOTAL				5,383,959.50	-	5,383,959.50	
GRAND TOTAL		7,482,625.00	29,433,825.00	5,383,959.50	-	42,300,409.50	

DETAILED SCHEDULE OF PENDING BILLS 2020/2021

S/N	Date	Supplier/Contractor	Invoice No	Nature of Goods	Amount(Ksh)	Amount Paid(Ksh)	Outstanding Amounts(Ksh)	Remarks
1		Travelers Beach Hotel		Provision of conference Services for workshop	252,800.00	-	252,800.00	Street Families Rehabilitation Trust Fund
2		Sarova Panafric		Provision of conference Services for workshop	1,142,800.00	-	1,142,800.00	Social Development
3		Bondex Enterprises		Printing and Supply of Branded File Folders	359,480.00	-	359,480.00	Social Assistance Unit
4		Martinis auto & General Supplies		Repair & Maintenance of Motor Vehicle	50,780.00	-	50,780.00	Social Assistance Unit
5		Afroto Investments		Supply of Kitchen Accessories	108,068.00	-	108,068.00	Social Assistance Unit
6		Madra Hija Enterprise		Printing Services	1,783,300.00	-	1,783,300.00	KSEIP
7		Base line Enterprises		Printing of T-shirts	1,860,000.00	-	1,860,000.00	KSEIP
8		Baltech Equipment Limited		Supply of Power Banks	2,998,485.00	-	2,998,485.00	KSEIP
9		Nuruz Company Limited		Printing of name tags	680,000.00	-	680,000.00	KSEIP
10		Chrisco Auto Garage		Repair & Maintenance of Motor Vehicle	355,500.00	-	355,500.00	Admin.
11		Twised Enterprises		Repair & Maintenance of Motor Vehicle	398,460.00	-	398,460.00	Admin.
12		Top Notch Demand		Printing of Branded Pens & Notebooks	1,334,500.00	-	1,334,500.00	KSEIP
13		Vannetaka enterprises		Supply of Computer Accessories	2,950,000.00	-	2,950,000.00	KSEIP
14		Computerways Limited		Supply of Laptop Computers	1,307,580.00	-	1,307,580.00	KSEIP
15		Primate Tours		Provision of Airtime Services	38,400.00	-	38,400.00	KSEIP
16		Jecino Enterprises		Supply of Toner Cartridges	157,500.00	-	157,500.00	KSEIP
17		Kish Graphics		Printing of Branded Promotional Items	480,000.00	-	480,000.00	KSEIP
18		Altanas Enterprises		Printing and Supply of Branded T-shirts	1,615,000.00	-	1,615,000.00	KSEIP
19		Allaken General Merchants		Printing of Banners & Badges	660,000.00	-	660,000.00	KSEIP
20		Roddys Eco Cover Limited		Provision of conference Services for workshop	1,500,000.00	-	1,500,000.00	KSEIP

21	Pericom	Global Supplies	Supply of Computer Accessories	569,000.00	-	569,000.00	KSEIP
22	31 Status Group Limited		Printing of Banners	615,000.00	-	615,000.00	KSEIP
23	Frago Enterprises		Supply of Toner Cartridges	980,000.00	-	980,000.00	KSEIP
24	Magkem		Supply of Office Stationery	196,000.00	-	196,000.00	KSEIP
25	Annex Investment		Printing of Niche Documents	1,495,000.00	-	1,495,000.00	KSEIP
26	Madre Hija Enterprises		Supply of Office Stationery	1,880,000.00	-	1,880,000.00	KSEIP
27	Baseline Enterprises			697,500.00	-	697,500.00	KSEIP
28	Urei Enterprises		Provision of conference Services for workshop	852,000.00	-	852,000.00	KSEIP
29	Acacia Resort		Provision of conference Services for workshop	800,000.00	-	800,000.00	KSEIP
30	Savanna Paradise Hotel		Provision of conference Services for workshop	830,000.00	-	830,000.00	KSEIP
31	Ollard Hotel Ltd		Provision of conference Services for workshop	294,000.00	-	294,000.00	KSEIP
32	Carlat Kenya Ltd		Provision of Conference Services for workshop	1,800,000.00	-	1,800,000.00	KSEIP
33	Ollard Hotel Ltd		Provision of conference Services for workshop	288,000.00	-	288,000.00	KSEIP
34	Castanets General Supplies Limited		Supply and delivery of hand gloves, hand sanitizers, thermo guns and surgical facemasks.	597,400.00	-	597,400.00	KSEIP
35	Specdon Technologies Limited		Supply and Delivery of equipments	1,204,500.00	-	1,204,500.00	KSEIP
36	NITA		413 Provision of conference Services for workshop	726,897.00	-	726,897.00	Unverified

37	NITA	642	Provision of conference Services for workshop	1,123,000.00	-	1,123,000.00	Unverified
38	NITA	874	Provision of conference Services for workshop	160,000.00	-	160,000.00	Unverified
39	NITA	879	Provision of conference Services for workshop	67,500.00	-	67,500.00	Unverified
40	NITA	1588	Provision of conference Services for workshop	297,500.00	-	297,500.00	Unverified
41	NITA	2176	Provision of conference Services for workshop	90,000.00	-	90,000.00	Unverified
42	NITA	2320	Provision of conference Services for workshop	87,500.00	-	87,500.00	Unverified
43	NITA	2486	Provision of conference Services for workshop	238,000.00	-	238,000.00	Unverified
44	NITA	3289	Provision of conference Services for workshop	152,500.00	-	152,500.00	Unverified
45	NITA	3486	Provision of conference Services for workshop	125,000.00	-	125,000.00	Unverified
46	NITA	3740	Provision of conference Services for workshop	55,000.00	-	55,000.00	Unverified
47	NITA	3741	Provision of conference Services for workshop	80,000.00	-	80,000.00	Unverified
48	NITA	4055	Provision of conference Services for workshop	330,000.00	-	330,000.00	Unverified
49	NITA	4760	Provision of conference Services for workshop	252,500.00	-	252,500.00	Unverified
50	State Law Office, Department of Justice	CMCC NO. 147/2013	Court Awards	2,543,138.50	-	2,543,138.50	Dept. of Children Services
51	State Law Office, Department of Justice	CMCC NO. 78/14	Court Awards	2,840,821.00	-	2,840,821.00	Dept. of Children Services
				42,300,409.50		42,300,409.50	

