

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

THE NATIONAL ASSEMBLY PAPERS L.A.T.D	
DATE: 29 FEB 2024	DAY: THURS
TABLED BY:	Hon Naomi Wago, MP Deputy Majority Whip
CLERK-AT-THE-TABLE:	A. Shubuko

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR  
SOCIAL PROTECTION AND  
SENIOR CITIZEN AFFAIRS**

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





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

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**MINISTRY OF LABOUR AND SOCIAL PROTECTION**

**STATE DEPARTMENT FOR SOCIAL PROTECTION AND SENIOR CITIZEN  
AFFAIRS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
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**1. Acronyms and Glossary of Terms**

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
SPS	National Social Protection Secretariat
SAGA	Semi-Autonomous Government Agencies
NCPWD	National Council for Persons with Disabilities
CWSK	Child Welfare Society of Kenya
NCCS	National Council for Children Services
SFRTF	Street Families Rehabilitation Trust Fund
DSAU	Directorate Social Assistant Unit
DCS	Directorate Children Services
DSD	Directorate of Social Development



## **2. Key Entity Information and Management**

### **(a) Background information**

The State Department for Social Protection and Senior Citizen Affairs 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 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;
- Community Mobilization;

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- 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 Security and Protection**

The Kenya Vision 2030 identified two flagships which are relevant to the State Department for Social Protection and Senior Citizen Affairs 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;
- 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.



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**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 Security and 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 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer	Joseph M. Motari - MBS
2	Secretary Children Services	Mr.Shem Nyakutu
3	Director Social Development.	Mr.Lissel Mogaka
4	Director Social Assistance	Mr. Moses Kamau
5	Secretary Administration	Mr. Benson Mugo
6	National Social Protection Secretariat	Ms. Jane Muyanga
7	Senior Chief Finance Officer	Mr. Batista Nyang'ara
8	Director Central Planning Unit	Mr. Nicholas 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) Entity Headquarters**

State Department for Social Protection and Senior Citizen Affairs  
P.O. Box 46205-00100  
NSSF Building  
Bishop Road  
Nairobi, Kenya

**(f) Entity Contacts**

Telephone: (254) 2727980  
E-mail: [Info@labour.go.ke](mailto:Info@labour.go.ke)  
Website: [www.labour.go.ke](http://www.labour.go.ke)

**(g) Entity 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

**(h) Independent Auditors**

Auditor - General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office & Department for Justice.

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

### **3. Statement of Governance**

#### **The Cabinet Secretary**



**Hon. Florence Bore**  
**Cabinet Secretary**  
**Ministry of Labour and Social Protection**

Hon. Florence Bore is the Cabinet Secretary for Labour and Social Protection in the Ministry of Labour and Social Protection following her appointment by His Excellency the President of the Republic of Kenya in October, 2022. She is responsible for providing strategic leadership and policy guidance on labour including job creation and Social Protection which are among the key priorities of the current Government.

Hon. Bore's career spans over 30 years as a technocrat and as a politician with over 12 years in management and leadership positions in the public sector.

Before joining the Ministry, Hon. Bore served in the thirteenth Parliament of Kenya as the Woman Representative for Kericho County. She was also a member of four Committees of the National Assembly. During her tenure as a woman representative, she achieved a number of milestones which include the implementation of the affirmative action fund that saw distribution of 5000 litres water tanks to households in Kericho County between 2018 to 2012. She also immensely supported the purchase and distribution of free sanitary packs to school going girls, awarded bursaries to children



from needy households and was actively involved in providing interventions towards COVID 19 response among others.

Hon. Bore also served in various capacities namely as Kenya Union of Post Primary Education Teachers (KUPPET), Women Representative where she proactively advocated for teachers rights and contributed in influencing policies and practices in the education sector. She also worked as a Board member of the Geothermal Development Company Limited, served as Education Director-Vocational training in Bomet County Government and as a secondary teacher serving in different capacities including leadership positions.

### **The Principal Secretary**



**Mr. Joseph M. Motari, MBS**  
**Principal Secretary,**  
**State Department for Social Protection and**  
**Senior Citizen Affairs.**

Mr. Joseph Mogosi Motari is the Principal Secretary, State Department for Social Protection and Senior Citizen Affairs in the Ministry of Labour and Social Protection.

He is a seasoned career civil servant specialized in Public Administration and Governance. Preceding his appointment as Principal Secretary on 5<sup>th</sup> December, 2022, he was the Director Administration in the then State Department for Post Training and Skills Development, Ministry



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of Education from May 2022. Earlier he had served as the Senior Deputy Secretary in the State Department for Gender in the Ministry of Public Service, Youth and Gender Affairs between May, 2019 and May, 2022, and as Deputy Secretary from March 2019 to May 2019 in the same station.

#### **4. Statement by the Cabinet Secretary**

Ministry of Labour and Social Protection through the State Department of Social Protection Senior Citizen and Affairs is mandated with the responsibility of ensuring implementation of chapter 4 of the constitution on bill of rights. The State Department hence plays a fundamental role in the direction to realization of the country's transformation agenda as advocated in Third Medium Term Plan (MTP) 2018-2022 of the Kenya Vision 2030, the Constitution and the 'Big Four' initiatives, which is anchored on the pillars of: increasing manufacturing; food and nutrition security for all; universal healthcare; and affordable housing for all. It further plays a role on Kenya's commitment to Sustainable Development Goals (SDGs), Africa's Agenda 2063 and relevant international conventions to which Kenya is a signatory. Social Protection sub-sector is gradually becoming critical in the development progression exclusively as the world in general and Kenya in particular face with the challenges of unemployment, vulnerability, poverty, pandemic like Covid-19 and inequalities.

To implement the commitment, the State Department focus on improving the livelihoods of poor and vulnerable groups through Streamlining payment of cash transfers and management of Inua Jamii to older person's orphans, vulnerable children OVC and persons with severe disabilities PwD, Consolidated Cash transfer programme CCTP data and enhancing transparency in registration, targeting and enrolment of beneficiaries. Distribute food and non- food items to beneficiaries in areas affected by drought and conflict

To realize and safeguard the rights and welfare of all children the State Department provide Prevention and protection of children from abuse, neglect, violence and exploitation enhancement of Child Protection Information Management Systems (CPIMS), Nutrition enhancement for children, Promotion of Alternative Family Care (AFC) services, Development and review of legislation, policies and programmes for care and protection of children and awareness creation on the rights and welfare of children

In addition the State Department provide Policy and Legislative framework on Social Development ,Strengthen systems for effective delivery of social development interventions, Strengthen capacity of communities for participation in Socio economic activities, Coordinate and manage volunteerism activities, Protection of rights and empowerment of Persons with Disability,



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Disability, Social welfare for older persons and family protection and Contribution to National Regional and International Obligations and protocols.

It further coordinate rescue, rehabilitation and reintegration of street families and development of policies and legislation on issues affecting street families.

In order to improve coordination and linkages in delivery of social protection interventions by actors in Kenya the State Department Co-ordinate development and review of Social Protection policies, legal and institutional frameworks, Support development and improvement of Social Protection systems, facilitate development of Social Protection stakeholder networks, enhance awareness and capacity for increased uptake of SP services among contributory schemes and Promote sustainable financing options for social protection.

In conclusion, I wish to recognize the support and determinations of our partners and stakeholders in ensuring that the State Department programmes are effectively implemented. From our Social Partners, Development Partners, Government Ministries, Departments and Agencies (MDAs), Non-Governmental Organizations (NGOs), beneficiaries and the general public, your unrelenting support to this State Department is very much appreciated. The level of success in implementing the initiatives and programmes during the financial year is dependent upon strengthening the collaborations we have built over the years while forming new ones.



.....  
**Hon. Florence Bore**  
**Cabinet Secretary**  
**Ministry of Labour and Social Protection**



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**5. Statement by the Principal Secretary**

The State Department for Social Protection and Senior Citizen Affairs 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) and the Constitution.

**Programme Expenditure Analysis by Economic Classification**

Sub Program	Description	Approved Budget	Actual Payments	Variance
	<b>Default - Non Programmatic</b>	0	0	0
0	Default - Non Programmatic	0	0	0
	<b>Sports</b>	0	0	0
901010000	Sports Training and competitions	0	0	0
	<b>Social Development and Children Services</b>	<b>4,936,710,844.00</b>	<b>3,724,316,109.15</b>	<b>1,212,394,734.85</b>
908010000	Social Welfare and vocational rehabilitation	820,780,451.00	568,184,708.70	252,595,742.30
908020000	Community Mobilization and development	766,457,020.00	633,480,814.85	132,976,205.15
908030000	Child Community Support Services	2,884,443,334.00	2,330,170,844.10	554,272,489.90
908040000	Child Rehabilitation and Custody	465,030,039.00	192,479,741.50	272,550,297.50
	<b>National Social Safety Net</b>	<b>33,014,395,138.00</b>	<b>30,583,544,765.75</b>	<b>2,430,850,372.25</b>
909010000	Social Assistance to Vulnerable Groups	33,014,395,138.00	30,583,544,765.75	2,430,850,372.25
	<b>General Administration Planning and Support Services</b>	0	0	0
910010000	Policy, Planning and General administrative services	0	0	0
		<b>294,977,861.00</b>	<b>253,038,658.35</b>	<b>41,939,202.65</b>
914010000		294,977,861.00	253,038,658.35	41,939,202.65
	<b>Grand Total</b>	<b>38,246,083,843.00</b>	<b>34,560,899,533.25</b>	<b>3,685,184,309.75</b>

**PROGRAMME 1: Social Development and Children Services**

The Total Allocation for Social Development and Children Services Programme was Ksh. 4,936 billion, The Programme Actual Expenditure was Ksh. 3,724.316 billion.



**PROGRAMME 2: National Social Safety Net**

The Total Allocations for National Safety Net Programme was Ksh. 33,014.39 billion, The Programme Actual Expenditure was Ksh. 35,583.54 billion,

**PROGRAMME 3: General Administration, Planning and Support Services**

The Total Allocations for General Administration, Planning and Support Services programme was Ksh 294.97 million, The Programme Actual Expenditure was Ksh. 253.03 million,

**KEY ACHIEVEMENTS**

- Registered 57,012 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 688 Persons with Disabilities with training for inclusion and self-reliance;
- 5,000 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 196,425 Children in distress from abuse and exploitation through the toll free Child helpline -116;
- Placed 1,200 children in foster care and 800 children under local adoption;
- Rescued 12,000 Children and reintegrated them to their families /communities;

- Supported 4,448 street persons for rehabilitation, education and vocational skills training;
- Reintegrated 2,322 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 MDCA's (1.3% employment of PWDs in Public Service against the Constitutional



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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;

## **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).

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- Improve the process of registering and facilitation of tax exemption for persons with disabilities through gazettelement 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](mailto:ncpwd@fuzu.com) to link PWDs to employment opportunities.
- MCDAs should ensure mainstreaming of disability issues in planning and budgeting processes.



.....

**Joseph M. Motari, MBS**  
**Principal Secretary**  
**Ministry of Labour and Social Protection**  
**State Department for Social Protection and Senior Citizen Affairs**



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

### **Introduction**

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 the attainment of Strategic development objectives through performance Contracting**

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



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<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>a. Empowered individuals, families, groups and communities</li> <li>b. Improved beneficiary well-being and resilience building</li> <li>c. Enhanced access to social protection services by Kenyans</li> </ul>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of SHGs and CBOs registered	50,000	57,012
No. of group members (SHGs, CBOs) trained	50,000	57,012
No of groups linked to various MFIs	50,000	57,012
No. of Bills developed (Older Persons, Persons with Disability, National Volunteerism Bill, Community Groups Registration Bill, Family Promotion & Protection Bill)	1	1
International days observed	6	6
No. of Volunteers engaged (Social Development Committees members, Lay Volunteer Counsellors, Volunteer Children Officers)	-	-
A National Database of Volunteers Established	1	0
No of community members supported through EIP	7,500	7,053
No of EIP participants trained on VSLA and business groups formation	7,500	6,211
Baseline survey for 3 EIP evaluation Counties (Taita Taveta ,Marsabit and Kisumu)	1	1
Operational CDMIS for management of Economic Inclusion Programme	1	0



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<b>Outcomes</b>		
<p>a. Empowered individuals, families, groups and communities</p> <p>b. Improved beneficiary well-being and resilience building</p> <p>c. Enhanced access to social protection services by Kenyans</p>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of Community Capacity Support Centres refurbished and Equipped	3	3
No. of relevant Institutions trained on Social Risk Management (SRM)	10	22
No. of Counties sensitized on SRM	8	4
No. of SRM Multi-sectoral committees operationalized	9	3
No. of PWDs trained in VRCs	700	688
Guidelines for VRC management committees	1	1
No. stakeholders sensitized on inclusive data collection	23	40
A resource mobilization strategy for inclusive data action plan priorities	1	1
support needs assessment survey for PWDs and their caregivers in 10 Counties	1	1
A Strategic framework for Community Based Rehabilitation (CBR/CBID) for PWDs	1	0
A national strategy to address intersectional discrimination of women and girls with disabilities	1	0
No. of community members sensitized on family, retirement, matrimonial and succession issues	-	-
Action plan on Inclusive Data Charter	1	1



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<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>a. Empowered individuals, families, groups and communities</li> <li>b. Improved beneficiary well-being and resilience building</li> <li>c. Enhanced access to social protection services by Kenyans</li> </ul>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. stakeholders sensitized on inclusive data collection	23	40
National Parenting guideline	1	1
No. of families provided with psychosocial support and referral services	1,000	1,000
No of Lay volunteer counsellors trained	1,065	446
No. of older persons rescued at Kirinyaga Rescue Centre	10	8
No. of skilled PWDs provided with tools of trade	250	303
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	3,188
No. of learning and social care institutions with PWDs supported with infrastructure and equipment	40	7



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<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>a. Empowered individuals, families, groups and communities</li> <li>b. Improved beneficiary well-being and resilience building</li> <li>c. Enhanced access to social protection services by Kenyans</li> </ul>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No of national disabled persons organization supported with grants for advocacy awareness on disability issues	57	43
No. of PWDs provided with bursaries and scholarship	2,200	2,169
No. of workers offering essential services trained in Kenya Sign language (Nurses, Police and Social workers)	350	366
% of PWDs facilitated for tax exemption	100	100
No. of PWDs registered and issued with disability ID cards	100,000	24,992
No. of Persons with Albinism supported with sunscreen lotion	5,000	5,000
No. of stakeholders trained on the AFC Guidelines	700	1,000
No. of children placed in foster care	800	1,200
No. of reports on children placed under local adoption	300	800
No. of Adoption societies registered and inspected	6	5
No. of children assemblies / Kenya Children Assembly {KCA} forums	48	48
No. of annual celebrations held to enhance child participation	5	5



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<b>Outcomes</b>		
<p>a. Empowered individuals, families, groups and communities</p> <p>b. Improved beneficiary well-being and resilience building</p> <p>c. Enhanced access to social protection services by Kenyans</p>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of Counties Data base disseminated	47	47
No. of Dissemination forums on Directory of mapped children's services providers	10	10
No. of ToT trained on Child Protection Information Management System (CPIMS);	150	180
No. of child protection organizations using CPIMS for Case Management	1850	1907
No. of cases reported and managed within CPIMS	170,000	180,227
No. of households receiving nutrition -sensitive cash transfer	13,800	7,200
No. of Sub Counties delivering nutrition sensitive designed packages	27	15
No. of Sub Counties with operationalized Niche registration system	27	15
No. of Sub counties having automated NICHE MIS	27	15
No of beneficiaries sensitized on parenting skills and child protection	2,000	2,000



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<b>Outcomes</b>		
<p>a. Empowered individuals, families, groups and communities</p> <p>b. Improved beneficiary well-being and resilience building</p> <p>c. Enhanced access to social protection services by Kenyans</p>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of OVCs supported with Presidential Bursary	22,300	22,300
No. of children assisted through the child- helplines	150,000	196,425
No. of rescued children provided with basic support	9,200	9,200
No. of children in emergencies provided with psychosocial support	19000	8000
No. of children in emergencies provide with reunification	450	3780
No. of Counties the VAC National Prevention and Response Plan 2019-2023 Disseminated and implemented	20	47
No. of Counties VAC Spot It Stop It campaign rolled out	20	47
No. of VAC cases reported and intervention provided	170,000	175,211
No. of counties. TOTs trained on Child Online Protection	5	5
No. of children officers trained on the Child Justice System	200	409
No. of children in SCI provided with vocational life skills training	300	316
No. of duty bearers trained to enhance care and protection of children	417	417



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<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of police officers & duty bearers trained on Identification, Investigation and Prosecution of Trafficking in person cases.	300	347
No. of Victims of trafficking rescued and screened	200	246
No. of victim's rehabilitation and reintegration back to their families	50	58
No. of Victims repatriated from Kenya	50	92
No. of victims repatriated into Kenya	30	7
Resource Mobilization and Disbursement Strategy	-	-
No. of CCIs inspected	250	348
No. of CCIs monitored	170	148
No. of CCIs certificates renewed	200	219
Reviewed National Children policy 2010	1	0
Enactment of the Children Bill 2021	1	1
Finalized County Children Advisory Committees (CACs) Guidelines	1	0



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b. Improved beneficiary well-being and resilience building		
c. Enhanced access to social protection services by Kenyans		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
National Care Reform Strategy	1	1
Day of the African Child observed	1	1
No. of State Party Reports developed and submitted	1	0
No. of Children rehabilitated and trained in various skills	7,000	7,508
No. of contracts renewed	10	10
No. of parents identified, trained and empowered with IGA	250	273
No. of children facilitated with complementary education materials during emergencies	62,670	68,233
No. of OVCs whose school levies and fees has been paid	6,060	7,219
No. of children provided with educational materials	6,890	8,107
No. of children in emergencies, provided with psychosocial supply and support	91,800	112,322
No. of separated children provided with Identification Documentation Tracing and Reunification (IDTR) services	1,500	1,867
No. of children provided with rescue services	2,000	2,342



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<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>a. Empowered individuals, families, groups and communities</li> <li>b. Improved beneficiary well-being and resilience building</li> <li>c. Enhanced access to social protection services by Kenyans</li> </ul>		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of OVCs outside the Cash Transfer provided with PSS support	109,500	110,216
No. of families and children provided with PSS Services	97,300	98,435
No. of parents identified, trained and empowered with IGA	1,000	1,395
No. of children in emergencies provided with IDTR services	200	211
No. of local child protection community structures	16	26
No. of duty bearers trained and sensitized on OVC protection	40,000	41,177
No. of ROC Clubs formed	8	12
No. of Older Persons supported with cash transfers.	833,129	756,935
No. of PWSDs supported with cash transfers.	47,000	37,023
No. of OVC households supported with cash transfers.	353,000	278,945
No. of PSPs procured (KCB, Equity, Cooperative, Post Bank, National Bank & KWFT)	6	6



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<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
% of commission paid to the PSPs	100	0
No. of payrolls generated for Complementary programmes, (NICHE and Economic )Inclusion (EI)	2	2
No. of beneficiaries accounts opened	93,000	13,697.
No of beneficiaries in the Legacy Lists retargeted and enrolled	29,000	14,668
No of beneficiaries replaced	26,000	0
No. of sub-counties where CCTP-MIS targeting and GCM modules have been decentralized	300	300
No of CCTP-MIS Modules enhanced	6	4
CCTP MIS related hardware and software Upgraded	1	0
CCTP Operations Manual (OM) Validated and launched	1	0
G&CM tools, BWC Guidelines, BWC Training Manual and IEC materials Reviewed to capture KSEIP components	1	0
Beneficiary Outreach Strategy (BOS) reviewed to capture KSEIP components(Enhanced BOS)	1	0
No. of Constituency Social Assistance Committee (CSACs) facilitated	290	290
No. of officers sensitized on CCTP OM.	850	850
No of counties where officers have been sensitized on Beneficiary Outreach Strategy	22	0
No of BWCs Harmonized and trained under the CCTP	1,665	1,665
Impact Evaluation of the 70+ OPCT beneficiaries conducted	1	1



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<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No of annual planning meeting for the CCTP for HQS, County and Sub-County officers	1	1
CCTP M&E Strategy Reviewed	1	0
Norms, standards and guidelines for Social Protection coordination	1	0
Updated and automated directory of SP stakeholders and interventions	1	0
No. of counties using Social Protection (SPCM) coordination model	3	0
No of counties with operational COP county chapters	2	0
No. of meetings for the National Steering committee for SP (NSCSP) held	2	2
No. of KSEIP bi-annual progress reports	2	2
Upgraded and maintained ESR and CCTP data centre	1	0
No. of stakeholder's linked to ESR including SP complementary programmes	17	21
No. of Counties adopting Generic County Government Social Protection (CG-SP) MIS	2	6
% of total estimated Vulnerable households per County in the Social registry	75	143
	(17counties)	(16 counties)



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b. Improved beneficiary well-being and resilience building		
c. Enhanced access to social protection services by Kenyans		
<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No of Research study findings on SP disseminated	1	1
No. of stakeholders reporting through the SP M&E framework	6	6
No. of SP beneficiaries registered in the Enhanced Single Registry (ESR)	1.6M	1.65M
No. of SP stakeholders sensitized on the ESR including the HTT	17,000	17,680
% of NSNP beneficiaries enrolled into NHIF	40	44.7
No of Counties reached under SP learning and Development Programme	7	12
No. of stakeholders trained on social protection (Learning & Development)	100	36
No. of stakeholders trained on social safeguards including implementation of Vulnerable, Marginalized Group Framework (VMGF)	200	568
No. of Partners engaged in Co-financing support for social protection	12	12
No. of Counties piloting the Universal Child Benefit (UCB)	3	3
No. of UNDAF coordination meetings	12	12
No. of SP conferences held	1	0
No. of policy and strategy documents	4	2



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<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
No. of legislative documents	2	0
No. of partner institutions undertaking 4R+P programmes supported	35	38
No. of street families rescued	3,000	4,328
No. of street families' talents identified and nurtured	200	171
No. of street families provided with psychosocial support services	700	4,713
No. of street families supported for education and vocational skills training	3,000	4,488
No. of street persons reintegrated to the community	800	2,322
No. of families supported through economic empowerment to ensure retention of reintegrated persons	200	247
No. of caregivers trained	105	114
National Policy on Rehabilitation of Street Families	1	0
Develop 1st draft Street Families Bill	1	0
Develop policy implementation guidelines	1	0
Undertake review of SFRTF strategic plan 2018 -2022	1	1
No. of County Chapters for rehabilitation of street families established	12	0
Resources raised to support street families rehabilitation programmes	10M	8M
Develop SFRTF Service Charter	1	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
	2022/23	2022/23
Develop SFRTF Citizen service delivery charter	1	0
Develop SFRTF Communication Strategy	1	0
Draft National Relief Assistance Policy developed and submitted to the cabinet	1	0
No. of counties covered	23	23
Quantity of food and non-food items purchased	-	9,900MT of Various Food and non-food items procured
Funds utilized to purchase the items	-	Ksh. 2.3 B
% 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



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<b>Indicators</b>	<b>Target</b>	<b>Performance</b>
	<b>2022/23</b>	<b>2022/23</b>
% 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
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



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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
	2022/23	2022/23
% compliance with the request from Parliamentary and Senate Committee on Labour & Social Welfare and Public Accounts committee to clarify on various issues	100	100
No. of project implementation committee (PIC) constituted and operationalized.	1	1
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



## 7. Management Discussion and Analysis

It's with great honour that I present the financial statements of the state department for social security and protection.

The state department 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.

### Budget performance

#### Allocation

The state department for social Protection and Senior Citizen Affairs total budgetary allocation for the financial year 2022/2023 was Kshs. **38,246,083,843** comprising Kshs. **35,196,998,640** for Recurrent budget and Kshs. **3,049,085,203** for Development budget.

The budget for Financial Year 2022/2023 was implemented under three key programmes, namely:

- (1) Social Development and Children Services
- (2) National Social Safety Net
- (3) General Administration Planning and Support Services

The chart below shows the budgetary allocations for SLO&DOJ programmes:

Sub Program	Description	Approved Budget	Actual Payments	Variance
	<b>Default - Non Programmatic</b>	0	0	0
0	Default - Non Programmatic	0	0	0
	<b>Sports</b>	0	0	0
901010000	Sports Training and competitions	0	0	0
	<b>Social Development and Children Services</b>	<b>4,936,710,844.00</b>	<b>3,724,316,109.15</b>	<b>1,212,394,734.85</b>
908010000	Social Welfare and vocational rehabilitation	820,780,451.00	568,184,708.70	252,595,742.30



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908020000	Community Mobilization and development	766,457,020.00	633,480,814.85	132,976,205.15
908030000	Child Community Support Services	2,884,443,334.00	2,330,170,844.10	554,272,489.90
908040000	Child Rehabilitation and Custody	465,030,039.00	192,479,741.50	272,550,297.50
	<b>National Social Safety Net</b>	<b>33,014,395,138.00</b>	<b>30,583,544,765.75</b>	<b>2,430,850,372.25</b>
909010000	Social Assistance to Vulnerable Groups	33,014,395,138.00	30,583,544,765.75	2,430,850,372.25
	<b>General Administration Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
910010000	Policy, Planning and General administrative services		0	0
		<b>294,977,861.00</b>	<b>253,038,658.35</b>	<b>41,939,202.65</b>
914010000		294,977,861.00	253,038,658.35	41,939,202.65
	<b>Grand Total</b>	<b>38,246,083,843.00</b>	<b>34,560,899,533.25</b>	<b>3,685,184,309.75</b>

**Key Performance Highlights: Actual execution**

The following is an overview of the financial performance for the year ended the 30<sup>th</sup> June 2023 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Financial Performance Summary**

Actual Performance against Budget for Year to 30<sup>th</sup> June 2023 is as follows:

Financial Performance	Printed Estimates	Actual	Variance	% Utilisation Variance
	KShs	KShs	KShs	
Total Receipts	38,246,083,843	35,303,723,555	2,942,360,288	92%
Total Payments	38,246,083,843	35,655,304,530	2,590,779,313	93%
<b>Surplus for the Year</b>		<b>(351,580,975)</b>		

Actual receipts stood at 92% while actual payments were 93% of the budget.



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**Budget Utilisation**

The state department spent Kshs. **35,655,304,530** against an approved budget of Kshs. **38,246,083,843** representing absorption rate of 93%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the following table and chart:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	1,933,529,290	1,788,851,168	144,678,122
Use of goods and services	2,856,864,316	2,015,951,881	840,912,435
Transfers to Other Government Units	30,078,851,500	29,091,554,544	987,296,956
Other grants and transfers	3,253,416,689	2,681,450,495	571,966,194
Social Security Benefits	19,186,495	12,772,678	6,413,817
Acquisition of Assets	104,235,553	64,723,764	39,511,789
<b>Total Payments</b>	<b>38,246,083,843</b>	<b>35,655,304,530</b>	<b>2,590,779,313</b>

It is noted that 82% of the budget was spent on Transfers to Other Government Units, 5% on Compensation of Employees, 6% on Use of goods and services.

**Current Year Performance against Prior Year**

Financial Performance	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022	Change	% Change
	KShs	KShs	KShs	
Total Receipts	35,303,723,555	35,541,721,743	-237,998,188	-1%
Total Payments	35,655,304,530	35,347,545,224	307,759,305	1%
Surplus for the Year	(351,580,975)	194,176,519	-545,757,493	-281%

**Total Receipts**

Total receipts to the state department decreased by 1% in 2022/2023 Financial Year as compared to 2021/2022 Financial Year. Similarly, payments increased by 1% in 2022/2023 as compared to F/Y 2021/2022.

The state department receipts mainly comprised of exchequer releases from The National Treasury and proceeds from foreign grants. Other receipts were collected from various



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administrative fees and charges. The total receipts for FY 2022/2023 amounted at Kshs. 35,303,723,555 representing a 1% decrease from Kshs. 35,541,721,743 for FY 2021/2022

**Total Receipts Yearly Comparison**

Receipts	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022	Change	%
	KShs	KShs	KShs	Change
Proceeds from Domestic and Foreign Grants	493,400,000	505,000,000	-11,600,000	-2%
Exchequer releases	34,731,541,618	34,467,143,853	264,397,765	1%
Proceeds from Domestic Borrowings	-	408,481,872	-408,481,872	-100%
Other Receipts	78,781,937	161,096,018	-82,314,081	-51%
<b>Total Receipts</b>	<b>35,303,723,555</b>	<b>35,541,721,743</b>	<b>-237,998,188</b>	<b>-1%</b>

The decrease in Total Receipts by 1% is attributable to the decrease in budgetary allocations leading to increased Transfers from National Treasury by Ksh. -408,481,872

**Total Payments**

The state departments payments mainly comprise of cash transfers, use of goods and services, Transfer to other Government units 82%, Social security benefits 1% and Acquisition of assets 1%. The total payments for FY 2022/2023 amounted to Kshs. 35,655,304,530, representing a increase of 1% from F/Y 2021/2022.

**Total Payment Yearly Comparison**

Descriptions	2022-20223	2021-2022	Variance	Percentage
	Kshs	Kshs	Kshs	%
Compensation of Employees	1,788,851,168	1,690,819,560	98,031,608	6%
Use of goods and services	2,015,951,881	1,585,933,542	430,018,338	27%
Transfers to Other Government Entities	29,091,554,544	1,672,661,178	27,418,893,366	1639%
Other grants and transfers	2,681,450,495	30,192,065,340	-27,510,614,845	-91%
Social Security Benefits	12,772,678	1,066,491	11,706,187	1098%
<b>Total Payments</b>	<b>35,655,304,530</b>	<b>35,347,545,224</b>	<b>307,759,305</b>	<b>1%</b>



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There was an aggregate increase in total payments in the Financial Year 2022/2023 by Kshs. **307,759,305**

**Financial Assets Summary**

Financial Assets Summary	2022-2023	2021-2022	Variance	%
	Kshs	Kshs		
<b>FINANCIAL ASSETS</b>				
Bank Balances	1,076,221,281	816,841,947	259,379,334	32%
Cash Balances	213,253	1,316,103	(1,102,850)	-84%
<b>TOTAL FINANCIAL ASSETS</b>	<b>1,076,434,535</b>	<b>818,158,051</b>	<b>258,276,484</b>	<b>32%</b>

Bank balances increased by 32% arising from more receipts of deposit account within the financial year.

**Cash Flow and Cash Position**

The cash and bank balances held by the department as at the 30<sup>th</sup> June 2023 stood at KShs. **1,076,434,535** compared to KShs. **818,158,051** held as at 30<sup>th</sup> June 2022 The breakdown of the cash and bank balances is as summarized in the table herein-below

**Cash and Bank Balance**

Cash and Bank balances	As at 30 <sup>th</sup> June 2023	As at 30 <sup>th</sup> June 2021	Change	%
	KShs	KShs	KShs	Change
Bank Balances	1,076,221,281	816,841,947	259,379,334	32%
Cash Balances	213,253	1,316,103	(1,102,850)	-84%
<b>Total</b>	<b>1,076,434,535</b>	<b>818,158,051</b>	<b>258,276,484</b>	<b>32%</b>

Bank balances increased by 32% because of receipt of deposit monies within the Financial Year.



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**Cash Flow Activities**

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

	2022- 2023	2021-2022
	Kshs	Kshs
Net cash flow from operating activities	323,000,248	89,749,936
Net cash flows from Investing Activities	(64,723,764)	(204,999,113)
Net cash flow from financing activities	-	408,481,872
Net Increase In Cash And Cash Equivalent	258,276,484	293,232,695
Cash and cash equivalent at BEGINNING of the year	818,158,051	524,925,356
Cash and cash equivalent at END of the year	1,076,434,535	818,158,051

The total Cash and Cash Equivalents as at 30<sup>th</sup> June, 2023 increased by Kshs. **1,076,434,535**

## **8. Environmental and Sustainability Reporting**

### **a) 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 Act and the Investment plan for sustainable financing of the social protection programmes in the country.

### **b) 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.

### **c) 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.



**d) Market place practices-**

The state department has put effort in:

**i. 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

**e) 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



## **9. Statement of Management Responsibilities**

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

The Accounting Officer in charge of State Department for Social Protection and Senior Citizen Affairs is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Social Protection and Senior Citizen Affairs accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the entity further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

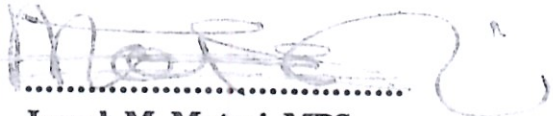


**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**Approval of the financial statements**

The State Department for Social Protection and Senior Citizen Affairs financial statements were approved and signed by the Accounting Officer on 27th September 2023



.....  
**Joseph M. Motari, MBS**

**Principal Secretary**



.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**





# 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 AND SENIOR CITIZEN AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the State Department for Social Protection and Senior Citizen Affairs set out on pages 1 to 27, which comprise of the



statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Social Protection and Senior Citizen Affairs as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unaccounted for Balances in Holding Accounts**

The statement of financial assets and financial liabilities reflects bank accounts balance of 1,076,221,281, as disclosed in Note 11A to the financial statements. However, the balance excludes bank balances in six (6) holding accounts of service providers totalling Kshs.1,465,059,078 as indicated below;

<b>Service Provider</b>	<b>Account Name</b>	<b>Balance (Kshs.)</b>
Kenya Commercial Bank	Agency for Cash Transfer Programme	224,058,779
Co-operative Bank	State Department of Social Protection	224,058,780
Kenya Post Office Savings Bank	Inua Jamii Project Account	78,600,465
Equity Bank Limited	Agency for Cash Transfer Programme	933,089,730
National Bank of Kenya	Agency for Cash Transfer Programme	693,436
Kenya Women Finance Trust	Ministry of Public Service - Cash	4,557,888
<b>Total</b>		<b>1,465,059,078</b>

Management did not provide an explanation for the failure to include the amount of Kshs.1,465,059,078 in the cash and cash equivalents balance. Further, no bank reconciliation statement was provided for the balances held in different holding accounts accumulated over several years. In addition, no interest income was earned from the balances held in the holding accounts.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.1,076,221,281 could not be confirmed.

#### **2. Unsupported Third-Party Deposits and Retention**

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.281,439,797 relating to third-party deposits and retentions as disclosed under Note 13 to the financial statements. However, a detailed schedule and ledger for the deposits and retentions were not provided for review.



In the circumstances, the accuracy and completeness of the third-party deposits and retentions balance of Kshs.281,439,797 could not be confirmed.

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

### **Emphasis of Matter**

#### **Long Outstanding Pending Accounts Payables**

Note 16.2 and 16.4 to the financial statements reflects pending accounts payables of Kshs.4,409,115 and other pending payables of Ksh.6,935,510 respectively both totalling Kshs.11,344,625 carried forward from 2021/2022 financial year that were not settled during the year under review.

No plausible explanation was provided for non-payment of the pending bills before the end of the financial year. This is contrary to Section 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that debt service payments shall be a first charge in the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

Failure to settle bills during the year in which they relate to adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

My opinion is however not modified in respect of the above matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no Key audit matters to report in the year under review.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Although the Management has indicated that some of the issues have been resolved under progress on follow-up of the auditor's recommendation section of the financial statements, the matters remained unresolved as at 30 June, 2023.



# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Failure to Remove Undeserving Program Beneficiaries from Payroll

The statement of receipts and payments reflects transfers to other Government entities of Kshs.28,720,045,285, which as disclosed in Note 7 to the financial statements, includes other current transfers, grants and subsidies of Kshs.26,483,080,241 for various cash transfer programmes. However, verification of the transfers revealed that included in the cash transfer payroll is an amount of Kshs.214,416,000 for eight thousand nine hundred and thirty-four (8934) beneficiaries whose money was returned by the payment service provider to the holding accounts of the State Department for the beneficiaries who failed to access funds in their accounts for over twelve (12) months as a result of the death of the beneficiary or other reasons. This is contrary to Paragraph 1.3.6 of the Service Providers contract, which states that a beneficiary will be removed from the payroll if he fails to transact from the account for four cycles (8 months) unless he shows proof of life. The payment service providers will hold the money for another four (4) months after which the money will be clawed back to the Ministry Project Account in the event the beneficiary will not have shown proof of life.

Management did not provide satisfactory reasons for the failure to exit the beneficiaries from the Program.

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

### 2. Earnings Below the Statutory Minimum

The statement of receipts and payments reflects compensation of employees amount of Kshs.1,788,851,168 as disclosed in Note 5 to the financial statements. However, review of the payroll data for June, 2023, revealed that one hundred and twenty-six (126) employees earned net salaries less than one-third of their basic pay. This is contrary to Paragraph C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that Public Officers shall not over-commit their salaries beyond two-thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

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



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

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

### Conclusion

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

### Basis for Conclusion

#### 1. Incomplete Fixed Assets Register

Annex 4 to the financial statements reflects summary of fixed asset register balance of Kshs.1,300,321,326 which includes a Nil balance in respect of land. However, review of the records revealed that the State Department has thirty-six (36) parcels of land spread across the Country, which have not been included in the financial statements. Further, ownership documents and valuation reports were provided for review.

In the circumstances, the ownership, completeness and accuracy of the fixed assets balance of Kshs.1,300,321,326 could not be confirmed.

#### 2. Encroachment of Land for Children Institutions

A physical inspection carried out in September, 2023 on parcels of land for children remand homes, rehabilitation centers, and rescue centre revealed a lack of ownership documents and have been encroached as indicated below:

##### 2.1 Getathuru National Reception, Assessment and Classification Centre

The Getathuru Center, situated in Nairobi County's Westlands Sub-County along Lower Kabete Road occupies about 17 hectares. However, a Chinese Construction Company was given about 5 hectares to set up their building site as they built the Redhill-Waiyaki Way By-Pass. The Company built a double permanent perimeter wall on the property as a residence and a yard for machinery. However, no lease agreement was provided, making it impossible to determine the terms under which they are using the property with no evidence of receipt of revenue from the Company by the State Department. Further, it was not explained why the Construction Company continued to use the property about three (3) years after the bypass had been completed.



## **2.2 Wamumu Rehabilitation School**

Wamumu Rehabilitation School occupies approximately 74.6 hectares of land, out of which, approximately 40.5 hectares of land was allocated to KEMRI and approximately 26 hectares is in the process of being allocated to a group calling themselves "Watu wa Mihiriga Kenda" (translated to mean people from the nine clans). However, no approval documents were provided for the allocation. In addition, documents provided revealed that no correspondence between the Rehabilitation Center, the Director of Children Services and the County Coordinator for Kirinyaga National Lands Commission, involved the Principal Secretary of the State Department of Social Protection, an indication of the irregular transfer of the parcel of land.

## **2.3 Nairobi Remand Home**

The Center occupies approximately 6.2 hectares of land in Nairobi County's Westlands Sub-County along Lower Kabete Road. An inspection carried out in September, 2023 revealed that Kenya Power and Lighting Company had built a substation on about half (0.5) an acre of the land. However, no lease agreement was provided for review.

## **2.4 Othaya Rehabilitation School**

Othaya Rehabilitation School has approximately 9.8 hectares of land. However, the land has not been fenced and Othaya County Level 4 Hospital and a Church occupy approximately 0.8 hectares. Documents and approval for the developments on the parcel of land were not provided for verification.

## **2.5 Kabete Rehabilitation School**

Kabete Rehabilitation School located in Nairobi City County along Lower Kabete Road is approximately 28.6 hectares. However, a private developer who claims to have been granted ownership of the property following a contentious court case has encroached and alienated about 5 acres of the land. The litigation file was also not provided for audit inspection to determine the status of the case.

## **2.6 Muranga Children's Remand home**

The Muranga Remand home occupies approximately 0.9 hectares parcel of land. However, the Remand home has no fence and has been encroached upon by private developers who have put up permanent buildings on the land.

## **2.7 Thika Rescue Centre**

Thika Rescue Center occupies approximately 10.1 hectares. However, the parcel of land has not been fenced. Management has not taken measures to safeguard the public land from encroachment and alienation.

In the circumstances, the effectiveness of control systems put in place by Management for assets and preventative mechanisms to eliminate theft, security threats, losses,



wastage and misuse of assets as provided for in Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 could not be confirmed.

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

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

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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 of Kenya. 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 State department's ability 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 controls that are identified during the audit.

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 January, 2024



2000



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	493,400,000	505,000,000
Exchequer releases	2	34,731,541,618	34,467,143,853
Proceeds from Domestic Borrowings	3	-	408,481,872
Other Receipts	4	78,781,937	161,096,018
<b>TOTAL REVENUES</b>		<b>35,303,723,555</b>	<b>35,541,721,743</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	1,788,851,168	1,690,819,560
Use of goods and services	6	2,015,951,881	1,585,933,542
Transfers to Other Government Entities	7	28,720,045,285	1,672,661,178
Other grants and transfers	8	3,053,195,154	30,192,065,340
Social Security Benefits	9	12,772,678	1,066,491
Acquisition of Assets	10	64,723,764	204,999,113
<b>TOTAL PAYMENTS</b>		<b>35,655,539,930</b>	<b>35,347,545,224</b>
<b>DEFICIT / SURPLUS</b>		<b>(351,816,375)</b>	<b>194,176,519</b>

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



.....  
**Joseph M. Motari, MBS**

**Principal Secretary**



.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**12. Statement of Financial Assets and Financial Liabilities As At 30<sup>th</sup> June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	1,076,221,281	816,841,947
Cash Balances	11B	213,253	1,316,103
<b>Total Cash And Cash Equivalents</b>		<b>1,076,434,535</b>	<b>818,158,051</b>
Accounts Receivables	12		593,620,698
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,076,434,535</b>	<b>1,411,778,749</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables	13	281,439,797	130,147,143
<b>NET FINANCIAL ASSETS</b>		<b>794,994,738</b>	<b>1,281,631,606</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	14	1,281,631,606	1,087,455,087
Prior year adjustments	12	(134,820,493)	-
Deficit/Surplus for the year		(351,816,375)	194,176,519
<b>NET FINANCIAL POSSITION</b>		<b>794,994,738</b>	<b>1,281,631,606</b>

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

.....  
**Joseph M. Motari, MBS**

**Principal Secretary**

.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**13. Statement of Cash Flows For the Year Ended 30<sup>th</sup> June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	1	493,400,000	505,000,000
Transfers from National Treasury	2	34,731,541,618	34,467,143,853
Other Revenues	4	78,781,937	161,096,018
		<b>35,303,723,555</b>	<b>35,133,239,871</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	5	1,788,851,168	1,690,819,560
Use of goods and services	6	2,015,951,881	1,585,933,542
Transfers to Other Government Units	7	28,720,045,285	1,672,661,178
Other grants and transfers	8	3,053,195,154	30,192,065,340
Social Security Benefits	9	12,772,678	1,066,491
		<b>35,590,816,166</b>	<b>35,142,546,111</b>
<b>Adjusted for:</b>			
Adjustments during the year	12	(134,820,493)	-
Changes in receivables	15	593,620,698	-
Changes in payables	16	151,292,654	99,056,177
Net adjustments		<b>610,092,859</b>	<b>99,056,177</b>
<b>Net cash flow from operating activities</b>		<b>323,000,248</b>	<b>89,749,936</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	10	(64,723,764)	(204,999,113)
<b>Net cash flows from Investing Activities</b>		<b>(64,723,764)</b>	<b>(204,999,113)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	3	-	408,481,872
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>408,481,872</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>258,276,484</b>	<b>293,232,695</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>818,158,051</b>	<b>524,925,356</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,076,434,535</b>	<b>818,158,051</b>

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

.....  
**Joseph M. Motari, MBS**

**Principal Secretary**

.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**



*Ministry of Labour and Social Protection  
State Department For Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the year ended 30th June 2023*

**14. Statement of Comparison of Budget and Actual Amounts for FY2022/23**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	61,800,000	431,600,000	493,400,000	493,400,000	0	100%
Exchequer releases	34,554,440,000	3,138,243,843	37,692,683,843	34,731,541,618	2,961,142,225	92%
Proceeds from Sale of Assets	59,900,000	0	59,900,000	0	59,900,000	0%
Other Receipts	100,000	0	100,000	78,781,937	(78,681,937)	78782%
<b>Total Receipts</b>	<b>34,676,240,000</b>	<b>3,569,843,843</b>	<b>38,246,083,843</b>	<b>35,303,723,555</b>	<b>2,942,360,288</b>	<b>92%</b>
<b>Payments</b>						
Compensation of Employees	1,982,532,265	(49,002,975)	1,933,529,290	1,788,851,168	144,678,122	93%
Use of goods and services	2,647,300,992	209,563,324	2,856,864,316	2,015,951,881	840,912,435	71%
Transfers to Other Government Units	29,435,952,500	642,899,000	30,078,851,500	28,720,045,285	1,358,806,215	95%
Other grants and transfers	425,907,500	2,827,509,189	3,253,416,689	3,053,195,154	200,221,535	94%
Social Security Benefits	19,186,495	0	19,186,495	12,772,678	6,413,817	67%
Acquisition of Assets	165,360,248	(61,124,695)	104,235,553	64,723,764	39,511,789	62%
<b>Grand Total</b>	<b>34,676,240,000</b>	<b>3,569,843,843</b>	<b>38,246,083,843</b>	<b>35,655,539,930</b>	<b>2,590,543,913</b>	<b>93%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(351,816,375)</b>	<b>351,816,375</b>	

**Notes**

(a) Other receipts indicated above are collections by SAGAs as AIA

**(a) Variance analysis**

Provided below are commentary on significant underutilization (below 90% of utilization)



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

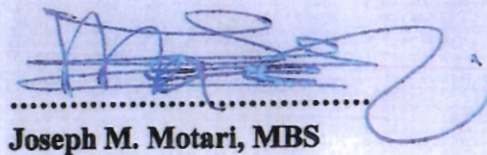
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- i. The underutilization of exchequer receipts is due to reduced funding from National Treasury
- ii. The underutilization on use of goods is due to less funds received from the National Treasury.
- iii. The underutilization on social security is due to less funds received from the National Treasury
- iv. The underutilization on Acquisition of assets was due to reduction of development budget during supplementary.

**(b) Reallocations within the year:**

The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during the supplementary budget.

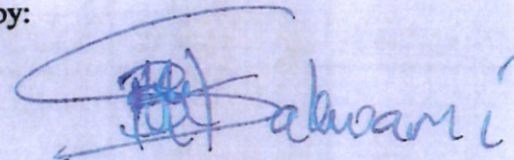
The entity financial statements were approved on 27th September 2023 and signed by:



.....

**Joseph M. Motari, MBS**

**Principal Secretary**



.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**



**13 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	31,745,940,000	3,391,058,640	35,136,998,640	33,286,452,323	1,850,546,318	95%
Proceeds from Sale of Assets	59,900,000	0	59,900,000	0	59,900,000	0%
Other Receipts	100,000	0	100,000	78,781,937	(78,681,937)	78782%
<b>Total Receipts</b>	<b>31,805,940,000</b>	<b>3,391,058,640</b>	<b>35,196,998,640</b>	<b>33,365,234,260</b>	<b>1,831,764,380</b>	<b>95%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,772,220,365	0	1,772,220,365	1,641,842,243	130,378,122	93%
Use of goods and services	1,166,929,890	271,549,451	1,438,479,341	1,291,675,561	146,803,780	90%
Transfers to Other Government Units	28,391,852,500	290,000,000	28,681,852,500	27,817,206,285	864,646,215	98%
Other grants and transfers	425,907,500	2,827,509,189	3,253,416,689	3,053,195,154	200,221,535	94%
Social Security Benefits	19,186,495	0	19,186,495	12,772,678	6,413,817	67%
Acquisition of Assets	29,843,250	2,000,000	31,843,250	21,577,667	10,265,583	68%
<b>Grand Total</b>	<b>31,805,940,000</b>	<b>3,391,058,640</b>	<b>35,196,998,640</b>	<b>33,838,269,589</b>	<b>1,358,729,051</b>	<b>96%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(473,035,329)</b>	<b>473,035,329</b>	

**Notes**

(b) Other receipts indicated above are collections by SAGAs as AIA

**(a) Variance analysis**

Provided below are commentary on significant underutilization (below 90% of utilization)

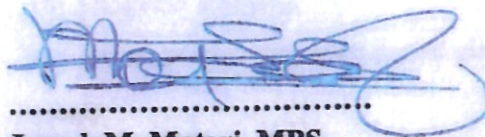
- i. The underutilization of exchequer receipts is due to reduced funding from National Treasury
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- iii. The underutilization on social security is due to less funds received from the National Treasury
- iv. The underutilization on Acquisition of assets was due to reduction of development budget during supplementary.



**(b) Reallocations within the year:**

The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during the supplementary budget.

The entity financial statements were approved on 27th September 2023 and signed by:



.....  
**Joseph M. Motari, MBS**

**Principal Secretary**



.....  
**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**

13 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	61,800,000	431,600,000	493,400,000	493,400,000	0	100%
Exchequer releases	2,808,500,000	(252,814,797)	2,555,685,203	1,445,089,295	1,110,595,908	57%
<b>Total Receipts</b>	<b>2,870,300,000</b>	<b>178,785,203</b>	<b>3,049,085,203</b>	<b>1,938,489,295</b>	<b>1,110,595,908</b>	<b>64%</b>
<b>Payments</b>						
Compensation of Employees	210,311,900	(49,002,975)	161,308,925	147,008,925	14,300,000	91%
Use of goods and services	1,480,371,102	(61,986,127)	1,418,384,975	724,276,319	694,108,656	51%
Transfers to Other Government Units	1,044,100,000	352,899,000	1,396,999,000	902,839,000	494,160,000	65%
Acquisition of Assets	135,516,998	(63,124,695)	72,392,303	43,146,097	29,246,206	60%
<b>Grand Total</b>	<b>2,870,300,000</b>	<b>178,785,203</b>	<b>3,049,085,203</b>	<b>1,817,270,341</b>	<b>1,231,814,862</b>	<b>60%</b>
Surplus/Deficit	0	0	0	121,218,954	(121,218,954)	

Notes

(c) Other receipts indicated above are collections by SAGAs as AIA

(a) *Variance analysis*

Provided below are commentary on significant underutilization (below 90% of utilization)

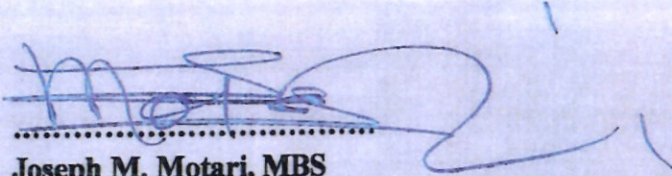
- i. The underutilization of exchequer receipts is due to reduced funding from National Treasury
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- iii. The underutilization on social security is due to less funds received from the National Treasury
- iv. The underutilization on Acquisition of assets was due to reduction of development budget during supplementary.



**(b) Reallocations within the year:**

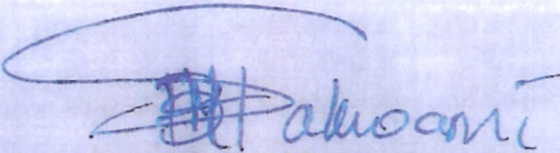
The changes between the original and final budget were as a result of additional budgetary allocations and reallocations during the supplementary budget.

The entity financial statements were approved on 27th September 2023 and signed by:



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**Joseph M. Motari, MBS**

**Principal Secretary**



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**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**

*Ministry of Labour and Social Protection  
State Department For Social Protection and Senior Citizen Affairs  
Annual Report and Financial Statements for the year ended 30th June 2023*

**13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023**

Sub Program	Description	Approved Budget	Actual Payments	Variance
	Default - Non Programmatic	0	0	0
0	Default - Non Programmatic	0	0	0
	Sports	0	0	0
901010000	Sports Training and competitions	0	0	0
	<b>Social Development and Children Services</b>	<b>4,836,710,844.00</b>	<b>3,724,316,109.15</b>	<b>1,212,394,734.85</b>
908010000	Social Welfare and vocational rehabilitation	820,780,451.00	568,184,708.70	252,595,742.30
908020000	Community Mobilization and development	766,457,020.00	633,480,814.85	132,976,205.15
908030000	Child Community Support Services	2,884,443,334.00	2,330,170,844.10	554,272,489.90
908040000	Child Rehabilitation and Custody	465,030,039.00	192,479,741.50	272,550,297.50
	<b>National Social Safety Net</b>	<b>33,014,395,138.00</b>	<b>30,583,544,765.75</b>	<b>2,430,850,372.25</b>
909010000	Social Assistance to Vulnerable Groups	33,014,395,138.00	30,583,544,765.75	2,430,850,372.25
	<b>General Administration Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
910010000	Policy, Planning and General administrative services	0	0	0
		<b>294,977,861.00</b>	<b>253,038,658.35</b>	<b>41,939,202.65</b>
914010000		294,977,861.00	253,038,658.35	41,939,202.65
	<b>Grand Total</b>	<b>38,246,083,843.00</b>	<b>34,560,899,533.25</b>	<b>3,685,184,309.75</b>



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

### **1. Statement of Compliance and Basis of Preparation**

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

### **2. Reporting Entity**

The financial statements are for the State Department For Social Protection and Senior Citizen Affairs. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

### **3. Reporting Currency**

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

**Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by (name of the *entity*) for all the years presented.

**a) Recognition of Receipts**

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

**(i) Transfers from the Exchequer**

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

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) miscellaneous receipts**

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



**Significant Accounting Policies (Continued)**

**b) Recognition of payments**

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the *Entity*.

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Principal on borrowing**

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

**iv) Acquisition of Fixed Assets**

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



**Significant Accounting Policies (Continued)**

**v) In-kind contributions**

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

**vi) Third Party Payments**

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

**c) Cash and Cash Equivalents**

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

**Restriction on Cash**

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



**Significant Accounting Policies (Continued)**

**d) Imprests and advances**

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

**e) Third party deposits and retention**

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

**f) Pending Bills**

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

**g) Budget**

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



was approved by Parliament in *June 2023 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023* as required by Law and there were xx number of supplementary adjustments to the original budget during the year.

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

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30<sup>th</sup> June 2023*.

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

**k) Related Party Transactions**

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

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

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



**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

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

**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements**

**1 Proceeds from Domestic and Foreign Grants**

Name of Donor	2022-2023	2021-2022
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)		
DFID	493,400,000	431,600,000
DFID		73,400,000
<b>TOTAL</b>	<b>493,400,000</b>	<b>505,000,000</b>

**2 Exchequer releases**

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	968,127,758	1,456,147,702
Total Exchequer Releases for quarter 2	9,965,547,262	2,269,112,445
Total Exchequer Releases for quarter 3	827,350,013	10,074,917,909
Total Exchequer Releases for quarter 4	22,970,516,585	20,666,965,797
<b>TOTAL</b>	<b>34,731,541,618</b>	<b>34,467,143,853</b>

**3 Proceeds from Domestic Borrowings**

	2022-2023	2021-2022
	Kshs	Kshs
IDA Credit(World Bank)		206,869,751
IDA Credit(World Bank)		201,612,121
<b>TOTAL</b>	<b>-</b>	<b>408,481,872</b>

**4 Other Miscellaneous Receipts**

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Administrative Fees and Charges - AIA	78,781,937	161,096,018
<b>Total</b>	<b>78,781,937</b>	<b>161,096,018</b>



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements (continued)**

**5 Compensation to Employees**

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	1,183,937,906	1,149,286,558
Basic wages of temporary employees	147,008,925	42,000
Personal allowances paid as part of salary	457,904,337	541,491,002
<b>TOTAL</b>	<b>1,788,851,168</b>	<b>1,690,819,560</b>

**6 Use of Goods and Services**

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, Supplies and Services	46,015,186	43,104,830
Communication, Supplies and Services	63,319,225	55,175,546
Domestic Travel and Subsistence, and Other Transportation Costs	346,215,941	461,966,152
Foreign Travel and Subsistence, and other transportation costs	14,443,359	19,147,143
Printing, Advertising and Information Supplies and Services	86,177,951	71,262,277
Rentals of Produced Assets	40,264,113	33,283,047
Training Expenses	29,971,474	29,771,483
Hospitality Supplies and Services	227,093,963	215,228,254
Insurance Costs	-	-
Specialised Materials and Supplies	197,692,420	244,901,512
Office and General Supplies and Services	53,002,857	35,053,587
Fuel Oil and Lubricants	68,940,091	54,427,252
Other Operating Expenses	776,827,515	264,935,380
Routine Maintenance - Vehicles	30,177,898	24,780,801
Routine Maintenance - Other Assets	35,809,888	32,896,279
<b>TOTAL</b>	<b>2,015,951,881</b>	<b>1,585,933,542</b>

**7 Grants and Transfers to other Government Entities**

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>Transfers to National Government entities</b>		
Current Grants to Government Agencies and other Levels of Government	1,614,065,044	1,426,572,355
Capital Grants to Government Agencies and other Levels of Government	129,500,000	246,088,823
Other Current Transfers, Grants and Subsidies	26,483,080,241	
Other Capital Grants and Transfers	493,400,000	
<b>TOTAL</b>	<b>28,720,045,285</b>	<b>1,672,661,178</b>



**Ministry of Labour and Social Protection**  
**State Department For Social Protection and Senior Citizen Affairs**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

**Notes to the Financial Statements (Continued)**

**8 Other Grants and Transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	199,999,940	3,729,921,340
Emergency relief and refugee assistance	2,853,195,214	
Grants to small businesses, cooperatives, and self employed		26,030,544,000
Grants to foreign government		431,600,000
<b>Total</b>	<b>3,053,195,154</b>	<b>30,192,065,340</b>

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

Description	2022/2023		2021/2022	
	RECURRENT KES	DEVELOPMENT KES	TOTAL KES	TOTAL KES
Child Welfare Society of Kenya	1,223,546,000		1,223,546,000	979,928,823
National Council for Children Services	99,500,000		99,500,000	89,500,000
National Assistance Trust Fund	20,000,000		20,000,000	20,000,000
Street Family Trust Fund	202,000,000		202,000,000	198,232,355
National Council For Persons with Disabilities	1,158,166,333	129,500,000	1,287,666,333	1,675,000,000
UNICEF for TA to NICHE		447,050,000	447,050,000	431,600,000
	<b>2,703,212,333</b>	<b>576,550,000</b>	<b>3,279,762,333</b>	<b>3,394,261,178</b>
<b>Economic Stimulus</b>				
Presidential Bursaries and Emergency Reliefs	197,850,014		197,850,014	3,739,921,340
Cash Transfers	25,317,657,000	261,090,000	25,578,747,000	24,730,544,000
<b>TOTAL</b>	<b>28,218,719,347</b>	<b>837,640,000</b>	<b>29,056,359,347</b>	<b>31,864,726,518</b>

**9 Social Security Benefits**

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	12,772,678	1,066,491
<b>Total</b>	<b>12,772,678</b>	<b>1,066,491</b>



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**10 Acquisition of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
<b>Non Financial Assets</b>		
Refurbishment of Buildings	86,950	12,798,500
Purchase of Vehicles and Other Transport Equipment	42,497,217	74,756,976
Purchase of Household Furniture and Institutional Equipment	1,145,417	1,054,046
Purchase of Office Furniture and General Equipment	20,603,155	113,633,791
Purchase of Specialised Plant, Equipment and Machinery	-	2,389,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	391,025	
Acquisition of Other Intangible Assets	-	366,800
<b>TOTAL</b>	<b>64,723,764</b>	<b>204,999,113</b>

**11 Cash and Bank Accounts**

	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts (Note 11 A)	1,076,221,281	816,841,947
Cash on hand (Note 11 B)	213,253	1,316,103
<b>Total</b>	<b>1,076,434,535</b>	<b>818,158,051</b>

**11A: Bank Accounts**

Name of Bank, Account No. & currency	Indicate whether Rec, Dev, deposit e.t.c	2022-2023 Kshs	2021-2022 Kshs
State Department for Social Security and Protection, CBK, 1000303212 ,KES	Recurrent	65,850,567	132,795,174
State Department for Social Security and Protection, CBK, 1000303228, KES	Development	131,835,666	2,111,566
State Department for Social Security and Protection, CBK, 1000303239 KES	Deposits	281,439,797	289,655,043
Street Families Trust Fund	Recurrent	166,057,294	162,101,296
Central Bank of Kenya, KSEIP	Project Account-Credit	189,977,873	174,472,168
Central Bank of Kenya, KSEIP	Project Account-Grant	241,060,084	55,706,700
<b>Total</b>		<b>1,076,221,281</b>	<b>816,841,947</b>



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**11B: Cash on hand**

	2022-2023	2021-2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	213,253	1,316,103
<b>TOTAL</b>	<b>213,253</b>	<b>1,316,103</b>

**Detailed Cash is as follows:**

	2022-2023	2021-2022
	Kshs	Kshs
Headquarters, National Treasury Building, Cash office	213,253	1,316,103
<b>TOTAL</b>	<b>213,253</b>	<b>1,316,103</b>

**12 : Imprests and Advances**

Description	2022-2023	2021-2022
	Kshs	Kshs
General suspense		593,620,698
<b>TOTAL</b>		<b>593,620,698</b>

**Imprests and advances aging analysis.**

	2022-2023	% of the total	2021-2022	% of the total
Under one year			593,620,698	100%
1-2 years				%
2-3 years				%
Over 3 years				%
<b>Total</b>			<b>593,620,698</b>	<b>100%</b>

**13 Third party deposits and retention**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	281,439,797		130,147,143	
<b>Total</b>	<b>281,439,797</b>		<b>130,147,143</b>	
Ageing analysis:	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	281,439,797	100%	130,147,143	100%
1-2 years				



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2-3 years				
Over 3 years				
<b>Total</b>	<b>281,439,797</b>	<b>100%</b>	<b>130,147,143</b>	<b>100%</b>

**14 Fund Balance Brought Forward**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	816,841,947	523,605,712
Cash in hand	1,316,103	1,319,643
Receivables - Outstanding Imprests	593,620,698	593,620,698
Payables - Deposits	(130,147,143)	(31,090,967)
<b>TOTAL</b>	<b>1,281,631,606</b>	<b>1,087,455,087</b>

**15 (Increase)/ Decrease in Advances and Imprests**

<b>Description of the error</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Receivables as at 1st July (a)	593,620,698	593,620,698
Receivables as at 30th June (b)	-	593,620,698
(Increase)/ Decrease in Receivables (c=(b-a))	593,620,698	0

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

<b>Description of the error</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Payables as at 1st July (a)	130,147,143	31,090,996
Payables as at 30th June(b)	281,439,797	130,147,143
Increase/ (Decrease) in payables c=(a-b)	151,292,654	99,056,147



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**16. Other Important Disclosures**

**Related Party Disclosures**

The following comprise of related parties to the state department of social protection

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

**16.1 Related party transactions:**

	2022-2023	2021-2022
	Kshs	Kshs
<b>Key Management compensation</b>		
<b>Sub Total</b>		
<b>Transfers to related parties</b>		
Transfers to the Other Ministries Departments and Agencies		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	28,720,045,285	1,672,661,178
Transfers to Government Development Projects	3,053,195,154	30,192,065,340
<b>Total Transfers to related parties</b>	<b>31,773,240,439</b>	<b>31,864,726,518</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	34,731,541,618	34,467,143,853
<b>Total Transfers from related parties</b>	<b>34,731,541,618</b>	<b>34,467,143,853</b>

**16.2 Pending Accounts Payable (See Annex 1)**

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works				
Supply of Goods	2,088,500			2,088,500
Supply of Services	2,320,615			2,320,615
<b>Total</b>	<b>4,409,115</b>			<b>4,409,115</b>



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(Give explanatory narrative on this note for the reader to understand) (Why liabilities were not paid at year end)

**16.3: Pending Staff Payables (See Annex 2)**

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Union Employees				
Others				
<b>Total</b>				

**16.4: Other Pending Payables (See Annex 3)**

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
DEV - KSEIP	6,935,510			6,935,510
Amounts due to County Government Entities				
Amounts due to Third Parties				
<b>Total</b>	<b>6,935,510</b>			<b>6,935,510</b>



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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>
1497.1	Misclassification of Expenses-Amounts were charged to the wrong items of expenditure accounts	State Department to improve and avoid such occurrence of misclassification of expenses in future more so the State Department will be requesting for Re-allocation of expenditure in case of unforeseen events or where the allocation is not sufficient to avoid such occurrence in future.	Resolved
1497.2	Variances between the Financial Statements and the Integrated Financial Management Information System (IFMIS) Trial Balance	The Variances were explained since the audited financial statement is exact replica of the financial statements produced in IFMIS and therefore there should be no variation, difference in understanding and interpretations of the reports.	Resolved
1498	Unsupported Balance relating to Economic Stimulus which was not supported by necessary documentation such as acknowledgement of receipt and an agreement.	The documents in support of the expenditures has been availed for audit review.	Resolved
1499.1	Lack of Beneficiary Reconciliation reports.	The report was shared as requested and reviewed by the auditors	Resolved



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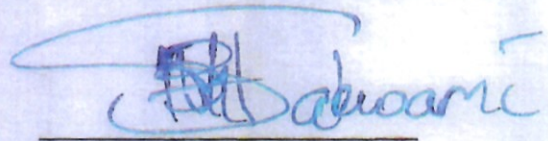
1499.2.	Irregular Payment of Commission as to such the Management did not provide details of beneficiaries whose account balances were in excess of Kshs.16, 000, the basis upon which Kshs.12, 964,522 was paid as commission.	The list of beneficiaries whose account balances were in excess of Kshs.16, 000.00 and who were paid has been shared in soft copy	Resolved
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**Guidance Notes:**

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



**Joseph M. Motari, MBS**  
**Principal Secretary**



**CPA Benard M. Sabwami**  
**Deputy Accountant General**  
**ICPAK M/No 18274**



**18. Annexes**

**Annex 1 - Analysis of Pending Accounts Payable**

	Supplier	Invoice No.	Nature of Goods/services	Amount	Amount Paid	Outstanding Amount
	DEV - KSEIP					
1	Mombasa Beach Hotel	11835	Conference Facility	1,354,500		1,354,500
2	Gulkano Works Limited	16	Supply and delivery of Branded Data Collection Reflector Jackets	4,997,950		4,997,950
3	Pago Airways Company Ltd	TIN 23040127	Air tickets for ten (10)	362,630		362,630
4	Bridgitline General Merchants	14	Supply and delivery of 100 A4 notebooks	95,000		95,000
5	Semco Agencies Limited	208	TV set	125,430		125,430
				<b>6,935,510</b>	-	<b>6,935,510</b>
	<b>RECURRENT</b>					
1	Silvercare Agencies	112	Supply and delivery of 5 tyres size 265/55/r19	347,500		347,500
2	Vayo Global Limited	130	Supply & delivery of file folders	1,375,000		1,375,000
3	Primarosa Investment	40	Supply of conqueror papers	325,000		325,000
4	Ailand Chuna Limited	120	Supply and delivery of file fasteners	41,000		41,000
5	Pago Airways		Air ticket NBO - Bujumbura	2,320,615		2,320,615
				<b>4,409,115</b>		<b>4,409,115</b>
	<b>Total pending bills as at 30 June 2023</b>					<b>11,344,625</b>



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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
2.							
<b>Sub-Total</b>							
<b>Union Employees</b>							
3.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
4.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



**Annex 3 - Analysis of Other Pending Payables**

	Supplier	Invoice No.	Nature of Goods/services	Amount	Amount Paid	Outstanding Amount
	DEV - KSEIP					
1	Mombasa Beach Hotel	11835	Conference Facility	1,354,500	0	1,354,500
2	Gulkano Works Limited	16	Supply and delivery of Branded Data Collection Reflector Jackets	4,997,950	0	4,997,950
3	Pago Airways Company Ltd	TIN 23040127	Air tickets for ten (10)	362,630	0	362,630
4	Bridgitline General Merchants	14	Supply and delivery of 100 A4 notebooks	95,000	0	95,000
5	Semco Agencies Limited	208	TV set	125,430	0	125,430
				<b>6,935,510</b>	<b>-</b>	<b>6,935,510</b>



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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f</b>
	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>
Land					-
Buildings and structures	342,047,451	86,950			342,134,401
Motor vehicle and Transport equipment	498,231,257	42,497,217			540,728,474
Household Furniture and Institutional Equipment	13,137,796	1,145,417			14,283,213
Office equipment, furniture and fittings	255,434,419	20,603,155			276,037,574
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	19,283,180				19,283,180
Intangible assets	9,166,634	391,025			9,557,659
<b>Total</b>	<b>1,235,597,562</b>	<b>64,723,764</b>	<b>0</b>	<b>0</b>	<b>1,300,321,326</b>



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**Annex 5 – List of Projects implemented by State Department For Social Security And 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 Joseph M. Motari - MBS	Yes



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**Annex 6 – List of SCs, Sagas and Public Funds Under State Department For Social Security And Protection**

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



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**Annex 7 – Analysis of Transfers to SAGAs**

Description	2022/2023		2021/2022	
	RECURRENT	DEVELOPME NT	TOTAL	TOTAL
	KES	KES	KES	KES
Child Welfare Society of Kenya	1,223,546,000		1,223,546,000	979,928,823
National Council for Children Services	99,500,000		99,500,000	89,500,000
National Assistance Trust Fund	20,000,000		20,000,000	20,000,000
Street Family Trust Fund	202,000,000		202,000,000	198,232,355
National Council For Persons with Disabilities	1,158,166,333	129,500,000	1,287,666,333	1,675,000,000
UNICEF for TA to NICHE	-	447,050,000	447,050,000	431,600,000
	<b>2,703,212,333</b>	<b>576,550,000</b>	<b>3,279,762,333</b>	<b>3,394,261,178</b>
<b>Economic Stimulus</b>			-	
Presidential Bursaries and Emergency Reliefs	197,850,014		197,850,014	3,739,921,340
Cash Transfers	25,317,657,000	261,090,000	25,578,747,000	24,730,544,000
<b>TOTAL</b>	<b>28,218,719,347</b>	<b>837,640,000</b>	<b>29,056,359,347</b>	<b>31,864,726,518</b>



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**Annex 7: Analysis of Exchequer receipts**

<b>EXCHEQUER RECEIPTS</b>					
		<b>RECURRENT</b>			
<b>DATE</b>		<b>AMOUNT</b>			
29/07/2022		148,333,464.00			
06/09/2022		159,501,359.20			
26/09/2022		509,948,000.00			
27/09/2022		150,344,934.65			
			968,127,757.85		968,127,757.85
28/10/2022		70,717,016.00			-
07/11/2022		155,271,550.35			-
24/11/2022		178,135,115.40			-
02/12/2022		158,218,555.10			-
23/12/2022		156,987,264.85			-
29/12/2022		8,277,384,000.00			-
30/12/2022		215,986,000.00			-
			9,212,699,501.70	752,847,760.50	9,965,547,262.20
13/01/2023		101,028,000.00			-
27/01/2023		157,164,227.75			-
16/02/2023		411,250,000.00			-
01/03/2023		157,907,784.75			-
			827,350,012.50		827,350,012.50
04/04/2023		393,005,857.90			-
25/04/2023		179,688,868.00			-
03/05/2023		156,824,616.60			-
05/06/2023		505,349,411.00			-
05/06/2023		159,065,951.60			-
14/06/2023		8,193,600,267.00			-



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14/06/2023		8,060,672,000.00			-
21/06/2023		1,265,052,466.45			-
30/06/2023		2,922,416,904.60			-
30/06/2023		442,598,707.30			-
			22,278,275,050.45	692,241,534.75	22,970,516,585.20
		<b>33,286,452,322.50</b>	<b>33,286,452,322.50</b>	<b>1,445,089,295.25</b>	<b>34,731,541,617.75</b>
<b>DEVELOPMENT</b>					
DATE		AMOUNT			
12/01/2022		144,378,943.15			
19/10/2022		103,314,530.00			
24/11/2022		66,432,770.00			
20/12/2022		174,734,818.30			
23/12/2022		255,825,199.05			
29/12/2022		8,161,500.00			
			752,847,760.50		
29/03/2023		28,687,380.00			
31/03/2023		196,357,401.85			
27/04/2023		158,993,400.00			
13/06/2023		5,592,500.00			
30/06/2023		302,610,852.90			
			692,241,534.75		
		<b>1,445,089,295.25</b>	<b>1,445,089,295.25</b>	<b>1,445,089,295.25</b>	<b>KES 0.00</b>
		<b>KES 34,731,541,617.75</b>			



**Annex 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A									



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**Annex 10: Disaster Expenditure Reporting Template**

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



**Annex 11- Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.