

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 NOV 2024 DAY: MONDAY

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WHIP. HON. NAOMI WAPO

THE AUDITOR-GENERAL J. LEMDRELL

PARLIAMENT
OF KENYA
LIBRARY

ON

**SECONDARY EDUCATION QUALITY
IMPROVEMENT PROJECT
(CREDIT NO.6138-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**STATE DEPARTMENT FOR BASIC
EDUCATION**



**PROJECT NAME: SECONDARY EDUCATION QUALITY IMPROVEMENT
PROJECT**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR BASIC EDUCATION

PROJECT GRANT/CREDIT NUMBER: 61380KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

***Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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1. ACRONYMS AND GLOSSARY OF TERMS

AIE	Authority to Incur Expenditure
CBK	Central Bank of Kenya
CEMASTE	Centre for Mathematics Science and Technology in Africa
Comparative FY	Financial year preceding the current financial year
GoK	Government of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPF	Investment Project Financing
IPSAS	International Public Sector Accounting Standards
JKF	Jomo Kenyatta Foundation
KICD	Kenya Institute of Curriculum Development
KNEC	Kenya National Examination Council
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
RBF	Results based Financing
SdBE	State Department for Basic Education
SEQIP	Secondary Education Quality Improvement Project
TSC	Teachers Service Commission
WB	World Bank

2. PROJECT INFORMATION AND OVERALL PERFORMANCE

2.1 Name and registered office

Name

The project's official name is Secondary Education Quality Improvement Project

Objective

The key objective of the project is to Improve Student Learning and Transition from primary to Secondary Education in the targeted areas

Address

The address of its registered office is:

**Jogoo House B
Harambee Avenue
Nairobi.**

Contacts:

The following are the project contacts

Telephone: (254) 02318581

E-mail: [ps@education .go.ke](mailto:ps@education.go.ke)

Website: www.education.go.ke

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Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	27/9/2017
Project End Date:	31/12/2024
Project Manager:	Ms Jane Mbugua
Project Sponsor:	International Development Association (IDA)

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Education, State Department for Basic Education.
Project number	P160083
Strategic goals of the project	The project activities are aligned with the Government strategic objective of providing quality basic education for Kenya's sustainable development.
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Average student test score in science subjects at form 2 at public schools in target sub counties. (ii) Average student test score in mathematics at form 2 at public schools in target sub counties (iii) Transition rate from primary to secondary schools in targeted sub-counties.
Other important background information of the project	The project is being implemented in 7,852 primary schools and 2,147 secondary schools from 110 sub counties in 30 counties in vulnerable and marginalized areas. The project is being implemented by the Ministry of Education, State department for Basic Education as the main implementing partner in collaboration with Teachers Service Commission (TSC), Kenya Institute of Curriculum Development (KICD), Kenya National Examination Council (KNEC) and Centre for Mathematics, Science and Technology Education in Africa (CEMASTE).

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Areas that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improving quality of teaching in targeted areas (ii) Improving retention in upper primary school and transition to secondary school in targeted areas. (iii) System reform support.
Project duration	7 Years (27 th September 2017 to 31 st December 2024)

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

(i) Local currency Accounts

- (a) Central Bank of Kenya – Account No.1000387912
Haile Selassie Avenue,
P.O Box 60000-0200,
Nairobi, Kenya.
- (b) Central Bank of Kenya – Account No.1000370898
Haile Selassie Avenue,
P.O Box 60000-0200,
Nairobi, Kenya.
- (C) Equity Bank – Account No. 0810283759770
Equity centre,
P.O BOX 75104 – 00200
Nairobi, Kenya.

(ii) Foreign Currency Accounts

- (a) Central Bank of Kenya – Account No.1000356669
Haile Selassie Avenue,
P.O Box 60000-0200,
Nairobi, Kenya
- (b) Central Bank of Kenya – Account No.1000368427
Haile Selassie Avenue,
P.O Box 60000-0200,
Nairobi, Kenya

2.5 Independent Auditor

The project is audited by:

Auditor-General
Anniversary Towers
Office of the Auditor-General
P.O Box 30084-00100
Nairobi

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2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities	Contact Information
Elijah Mungai	Ag. Director Project Coordination and Delivery	Master in Education	Providing Leadership in project coordination and Delivery	Mobile: 0722 446 226 Email: ekarismungai2@gmail.com
Jane Mbugua	Deputy Director Education (National Project Coordinator)	Master in planning and Economics	Project Manager	Mobile: 0723 925 251 Email: janmbug@gmail.com
Grace Njoki	Principal Accountant	CPA (K) ,BCOM, MSC Finance	Project Accountant	Mobile: 0723 316 840 Email: gracewanjiku@ymail.com
John Ongosi	Deputy Director Education	Master in Education	Lead for component 2 (Improving retention in upper primary and transition school in targeted areas)	Mobile: 0722 724126 Email: ongosijohn@gmail.com
Abednego Kamandi	Assistant Director Education	Master in Education	Lead for Component 3 (System reform support)	Mobile: 0727 444 645 Email: abednegokamandi5@gmail.com
Kezziah Muthara	Assistant Director Education	Master in Education	Lead for Component 4 (Project management, coordination, and monitoring and evaluation.	Mobile: 0725 881 168 Email: kezziahmuthara@gmail.com

2.7 Funding summary

The Project is for duration of seven (7) years from 2017 to 2024 with an approved budget of Euros 175.5 Million equivalent to Kshs. 20 billion. The project is jointly implemented by the State Department for Basic Education (SDBE) and the Teachers Service commission (TSC)

The allocation between the implementing partners is Euros 155,320,000 (Kshs. 17,700,284,900) for SDBE and Euros 20,180,000 (Kshs.2,299,715,100) for TSC .

The Funding summary for the project’s components implemented at the SDBE is as below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (June 30, 2024)		Undrawn balance to date (June 30, 2024)	
	Euros	Kshs	Euros	Kshs	Euros	Kshs
	(A)	(A')	(B)	(B)	(A)-(B)	(A)-(B)
(i) Loan						
International Development Association	155,320,000	17,700,284,900	142,986,773	17,795,279,968	12,333,227	1,719,005,179
Total	155,320,000	17,700,284,900	142,986,773	17,795,279,968	12,333,227	1,719,005,179

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B. Application of Funds

Application of funds	Amount received to date – (June 30,2024)		Cumulative amount paid to date – (June 30, 2024)		Unutilised balance to date (June ,30 2024)	
	<i>Euros</i>	<i>Kshs</i>	<i>Euros</i>	<i>Kshs</i>	<i>E</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Loan						
International Development Association	142,986,773	17,795,279,968	117,707,954	16,404,278,653	25,278,819	1,417,226,724
Total	142,986,773	17,795,279,968	117,707,954	16,404,278,653	25,278,819	1,417,226,724

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance

(i) Budget performance against actual amounts for current year and for cumulative to-date

During the year under review, the project received **Kshs.1,186,328,447** against a cumulative expenditure of **Kshs 2,827,019,517**

(ii) Physical progress based on outputs, outcomes and impacts since project commencement,

The Table below shows the project Physical progress based on outputs, outcomes and impacts since its inception.

Objective	Project Outcome	Outputs
To Improve Quality of Education in the targeted areas	Improved Learner: textbook ratio in Science, English and Mathematics text books in Public Secondary (Form 1-4) and Primary Schools (Grades 7 and 8) and SNE Learners Support Enhanced through Instructional and Learning Materials	<ul style="list-style-type: none"> 2,254,782 Science, Mathematics and English Text Books distributed to Grades 7& 8 Learners in 7,852 primary schools 4,527,847 Were distributed to learners in Forms 1-4 in 2,147 Secondary schools 86% of the schools are reported 1:1 textbook – student ratio
Improving Retention In Upper Primary School And Transition To Secondary School In Targeted Areas	Improved School Learning environment	<ul style="list-style-type: none"> The total civil works completed in the whole project stands at 83 %. The completed and handed over facilities include 614(58%) classrooms , 392(45%) laboratories in targeted secondary schools and 843(44%) sanitation facilities in targeted Primary schools and 30 (83%) water packages.
	Increased Retention and Transition of Poor and Vulnerable Children in Upper Primary	<ul style="list-style-type: none"> 7,990 (101.8%) Gender Champions were trained in 7,852 targeted primary schools 220 Chiefs, 32 MOE/TSC National Staff and 224 Field Officers (MoE& TSC) trained. Advocacy and community mobilization was rolled out in 1496 locations in 135 (100%) targeted sub counties
	Improved school attendance and retention of learners from poor households and vulnerable	1,478,135 girls from the primary schools in the 135 Sub-Counties have been provided with Sanitary towels

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	backgrounds in upper primary education	
	Enhanced Transition And Retention of Poor and Vulnerable Learners in Secondary Education	Scholarships provided to 18,000 (100%) Elimu scholarship beneficiaries
To introduce and roll out CBC from grades 4-9	Curriculum for Grades 4 to 9 Attuned and Responsive to Social Economic Reality of Kenya in place	<ul style="list-style-type: none"> • Development of curriculum designs for Grade 4-9 Completed and adapted. • Introduction of CBC Grade 4 rolled out– FY 2020/2021, CBC Grade 5 and 6 rolled out in FY 2021/2022 and is currently in grade 8 • The curriculum designs have been reviewed in tandem with the recommendations of the Presidential Working Party for the Education Sector Reforms
Strengthening of Monitoring Learner Achievement and National Examinations	Formative Assessment (CBA) System for Basic education Developed and Implemented	<ul style="list-style-type: none"> • KNEC has been supported to procure servers to enhance security of examination, establishment of a web-based portal to support Monitoring Learner Progress. The establishment of Kenya Assessment Management System(KAMS) is in progress. • The end line for Monitoring Learner Achievement (MLA) studies for Form 2 has been conducted. • Web- based portal for standardized items and uploading the scores established National Assessments that have been conducted (KPLEA, KPSEA, and KILEA).
To enhance evidence-based decision making	Improved Sector governance	<ul style="list-style-type: none"> • Policy studies conducted; • Prevalence of GBSV and policy framework prepared. • Baseline survey for high drop out rates for upper Primary grades 7 and 8 and Sub County Specific Advocacy Salient issues developed • Capacity Assessment of Jomo Kenyatta Foundation conducted on Coordinate Management and Regulation of scholarships

(iii) Absorption rate for each year since the commencement of the project.

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Financial Year	Exchequer Issues (Reciepts) Kshs	Fund Balances b/fwd Kshs.	Total Receipts Kshs	Expenditure Kshs	Absorption Rate
2016/17	51,512,424	-	51,512,424	14,176,607	27.52%
2017/18	558,676,453	37,335,817	596,012,270	247,637,058	41.55%
2018/19	2,305,926,153	348,375,212	2,654,301,365	817,421,643	30.8%
2019/20	345,520,825	1,836,879,722	2,182,400,547	1,432,603,439	65.64%
2020/21	2,508,632,985	749,790,317	3,258,423,302	842,462,321	25.85%
2021/22	971,196,695	2,414,074,806	3,385,271,501	3,304,971,376	90%
2022/23	9,867,485,986	83,308,697	9,950,794,683	6,917,986,692	69.52%
2023/24	1,186,328,447	3,032,374,648	4,218,703,095	2,827,019,517	67%
TOTAL	17,795,279,968			16,404,278,653	

(v) List the implementation challenges and recommended way forward.

Challenges	Mitigation Measures
1.Prolonged Procurement process has delayed implementation of project activities across component	1.Fast-tracking the signing of contracts
2.Inadequate funds for some components such as infrastructure and scholarship	2.Reallocation of funds for the component
3.Scholars dropping out of the program	3.Fast tracking of implementation of mentorship and gender sensitization activities
4.Inadequate funds for procurement of assistive devices for all SNE learners	4.Additional funding for procurement of assistive devices
5. Inability to carry out activities during the school term due to unavailability of teachers	5.All activities have been scheduled to take place during midterm breaks and school holidays
6.limited interaction with teachers, learners and	6.Retaining more resource persons

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Cluster Resource Teams due to COVID 19 restrictions.(only one term)	
7.Teachers were not able to create remote learning due to limited basic digital literacy, and low/ lack of internet connectivity	7.Train the teachers on digital literacy
8.Low absorption of funds	8.Fast tracking implementation of project activities

2.9 Summary of Project Compliance:

The program has ensured that all its activities carried out are within the laws of the republic of Kenya and that all regulations and procedures have been followed. Among the regulations include the Environmental and Social Impact Assessment (ESIA) for which authority was issued for the implementation of the project. In cases of inconsistency between the GOK Regulations and those of Donors, the latter have been applied

3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

Introduction

Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board include a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the project's agreement are to:

- a. To Improve Quality of Education in the targeted areas
- b. Improving Retention In Upper Primary School And Transition To Secondary School In Targeted Areas To introduce and roll out CBC from grades 4-9
- c. Strengthening of Monitoring Learner Achievement and National Examinations
- d. To enhance evidence-based decision making

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attainment indicators are identified for reasons of tracking progress and performance measurement.

Below we provide the progress in attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Secondary Education Quality Improvement Project	Improved Learner: textbook ratio in Science, English and Mathematics text books in Public Secondary (Form 1-4) and Primary Schools (Grades 7 and 8) and SNE Learners Support Enhanced through Instructional and Learning Materials	Improved learning Achievement in English, Mathematics and Science subjects	Learner textbook ratios in English, Mathematics and Science subjects	<ul style="list-style-type: none"> • 1:1 ratio achieved in 86 % of targeted primary schools. • 2,254,782 textbooks distributed in 7,852 primary schools. • A total of 4,527,847 textbooks distributed in 2147 secondary schools (2,147 schools. • 10,770 textbooks Brailed and 42,546 adapted textbooks printed and distributed. • 2,755 learners with disabilities provided with assistive devices.
	Provide 1053 classrooms, 863 laboratories, 1896 Sanitation blocks and 36 water packages for schools	Improved access, retention and transition rates from primary to secondary Education.	No. of classrooms, Laboratories, Sanitation blocks and Water packages constructed.	<p>Completed: 614 (58%) classrooms 392 (45%) Laboratories 843 (44%) sanitation blocks and 30 (83%) water packages. Overall percentage of work done 83%</p>
	Provide 18,000 Scholarships in two cohorts each with 9,000 beneficiaries	<ul style="list-style-type: none"> • Improved transition rates from primary to Secondary Education • Improved retention and 	No. of learners provided with Scholarships.	18,000 provided with scholarships which is 100%

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Project	Objective	Outcome	Indicator	Performance
		completion rates in Secondary Education		
	Carry out Educational Advocacy and Gender Sensitisation in 135 Targeted Sub counties	<ul style="list-style-type: none"> • Improved transition rates from primary to Secondary Education • Improved retention and completion rates in Secondary Education 	No. of Sub counties and Schools in which Educational Advocacy and Gender Sensitisation is carried out.	<ul style="list-style-type: none"> • Advocacy and gender sensitisation carried out in 135 (100%) sub counties. • 7,990 (101%) gender champions trained w • 220 Chiefs, 32 MOE/TSC National Staff and 224 Field Officers (MoE& TSC) trained. • . • Gender Sensitization carried out in 9,999 (100%) schools through gender champions.
	Support roll out of CBC and CBA from Grade 4 to Grade 9.	Improved Relevance and Quality of Education	Levels of learning (Grades) at which CBC and CBA is rolled out.	<ul style="list-style-type: none"> • CBC and CBA rolled out from Grade 4 to 9.

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

SEQIP is aligned to the Government's aspirations as stipulated in the Kenya Country Partnership Strategy (2014–18) of building human capital by enhancing more learner's complete secondary education.

SEQIP will contribute directly to the twin goals of the World Bank's global strategy: ending extreme poverty and boosting shared prosperity in a sustainable manner.

SEQIP, in particular focuses on transformation of lives for the households in the most educationally and economically disadvantaged areas, by benefitting the poorest and most vulnerable children. Enhancing equity in provision of quality and relevant education is the Ministry's purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile

The Project is being implemented within the existing government structures to enhance strengthening of the system governance. The project has two Financing models

- (i) The traditional Investment Project Financing(IPF)
- (ii) Results Based Financing (RBF).

The Results- Based Financing model is aimed to support the Government in focusing her efforts on agreed program implementation progress and performance targets. This in turn will lead to a stronger and robust M&E system, improve planning and thus, more efficient allocation of resources. Moreover, lessons learnt on system support, process evaluations for continual adjustments and improvements, will be aligned with government reforms, for sustainability and possible scale-up of project initiatives.

The likelihood of sustained implementation of SEQIP by the GoK beyond the project period is promoted by five factors:

- i. The Project enjoys political good will in that:
 - (a) Education is a high priority and
 - (b) There is a strong, steadfast commitment to addressing the acute and chronic deficiencies in school participation at the upper primary and secondary levels, as well as in the quality of service delivery.
- ii. The Government of Kenya led the design of SEQIP, ensuring that the design process is participatory with consultations with a range of internal and external stakeholders.
- iii. During implementation of SEQIP, the Management plans to continue its engagement with internal and external stakeholders, with proactive engagement on program status and

performance as well as feedback gathering and redressal. This continuous engagement is likely to help build wide and deep ownership and consensus. Partnership with the private sector in relevant activities, such as the scholarship program, where the private sector has the advantage of experience and an established management system, adds to implementation sustainability.

- iv. The substantial system reform support and evaluative work to continually improve processes and inform scale-up and policy options will provide a solid foundation for continued implementation of initiatives beyond the project. And
- v. The requirements in terms of additional government budgetary resources for SEQIP initiatives are expected to be minimal, as the initiatives are in line with the Government's education reform agenda.

SEQIP is aligned to the World Bank's Africa Development Strategy priority to accelerate the demographic transition and harness the demographic dividend through reducing extreme poverty and shared boosted prosperity. The Elimu Scholarship Programme aims at improving transition of learners from primary to Secondary education in the targeted Sub-Counties. Participation in secondary school is associated with lowered fertility; by enabling more girls in poor regions to attend secondary school, the project will contribute to this objective. However, the project targeted to benefit 18,000 learners in 2 cohorts of 9,000 learners each. There is therefore need for the government to avail funds to ensure continuity of this programme.

The school Based Teacher Support system has been designed to mirror the Shanghai model of in-service training for teachers. However, the model is only exposed to the teachers in both the primary and secondary education in the targeted areas who are bound to be transferred to other schools for various reasons.

2. Environmental performance

One of the major interventions under Component 2 of the project that is earmarked to improve retention of learners in primary schools and transition of learners from Primary to secondary education is improving school environment through construction of additional classrooms, science laboratories, and sanitation facilities. The implementation of these activities will result in potential environmental and social impacts; the impacts may be reversible, localized, and easily and cost-effectively mitigated. These interventions have triggered World Bank Safeguard Policies; OP/BP 4.01 Environmental Assessment; OP/BP 4.10 Indigenous Peoples and OP/BP 4.11 Physical Cultural Resources.

To this end, the Ministry of Education prepared both the vulnerable and Marginalised Groups Framework (VMGF) and an Environmental and Social Management (ESMF) which set out the

principles, rules, guidelines and procedures to assess the environmental and social impacts. The required supplementary safeguard instruments such as; ESIA's and ESMP's have been prepared. The contractors who will be engaged by the Ministry for the construction works are expected to comply all the environmental, health and safety aspects of the Project at the sub-projects level spelt out in policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) with the ESMF of the project, country's environmental requirements, and the World Bank's Safeguard Policies and guidelines

3. Employee welfare

The Project Implementation Team comprises of the full time staff who are employees of the implementing agencies drawn from the Ministry of Education (MoE), Teachers Service Commission(TSC), the Kenya Institute of Curriculum Development (KICD), the Kenya National Examinations Council(KNEC) and the Centre for Mathematics, science and Technology in Africa (CEMASTEA). The staff from MoE are hired in consultation and under the policies of the Public Service Commission in which the one-third gender-rule is adhered to. The rest of the staff from other agencies are hired in accordance to the policies of respective institutions. In addition, the implementation of the project activities is being supported by consulting firms who are recruited through a competitive process.

It was envisaged that project funds would continually support the capacity building of Project implementation team. The MoE Human Resource Department appraises staff annually and provides for their career progression. The mandate of the Directorate of Human Resource management and Development is to ensure compliance with the standards as spelt out in policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

a) Responsible Supply chain and supplier relations

The Organization ensures an open channel communication by posting any relevant information to suppliers through the official website. In addition, in case of complex tenders the organization normally organizes a pre-bid meeting to share information with prospective bidders. In regard to implementing signed contracts the organization has a unit of officers overseeing contract management which ensures timely delivery and payment of suppliers in accordance with the contract.

b) Responsible Ethical Practice

The organization is guided by core procurement principles which guide the procurement namely; Value for money, Economy, Integrity, Fit for purpose, Efficiency, Transparency and Fairness. In this regard Open competitive approach to market is the Organizations preferred approach as it provides all eligible prospective competitors/bidders with timely and adequate advertisement of our opportunities.

c) Regulatory impact Assessment.

The organization as guided by the Core Procurement Principle on fairness and transparency, all opportunities are placed in the widely circulated dailies, posted in the organization official website and also in the World Bank External Website through the Systematic Tracking of Exchange in Procurement (STEP)

5. Community Engagements

The SEQIP activities in different components seeks to ensure increased community participation in problem analysis and planning which in turn motivates and activates communities to address education needs. The wider community support schools in various ways; financially for specific tasks, in-kind contributions with man power for school-related tasks. Parents support learners on return to school leading to low learner absenteeism through indirect or direct costs. The community/ parents hold duty bearers /school managements and teachers to account for delivery of quality education. They support in establishing project support committees, enhancing capacity of each other to fully participate in the project/ matters education and ensuring that they participate in income Generating Activities (IGAs) hence support learners in case of additional financial needs. There has been a series of consultative engagement with the stakeholders on project activities. For instance, the introduction and roll out of the Competency Based Curriculum and its assessment. In addition, the beneficiaries of the Elimu Scholarship programme are identified by the Community Selection Advisory Committees.

The Stakeholder Engagement Plan is among the project documents that guide all the implementing agencies on engagement with all the stakeholders.

5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the State Department for Basic Education and the Project Coordinator for SEQIP project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on **June 30, 2024**.

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Basic Education and the Project Coordinator for SEQIP project accept responsibility for the Project'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.

The Principal Secretary for the State Department for Basic Education and the Project Coordinator for SEQIP project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended **June 30, 2024**, and of the Project's financial position as at that date. The Principal Secretary for the State Department for Basic Education and the Project Coordinator for SEQIP Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

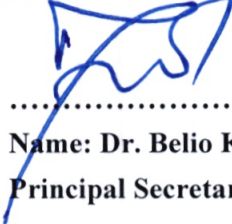
The Principal Secretary for the State Department for Basic Education and the Project Coordinator for SEQIP project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project

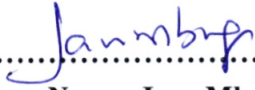
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funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the State Department Basic Education and the Project Coordinator for SEQIP project on 30th SEPT. 2024 and signed by:

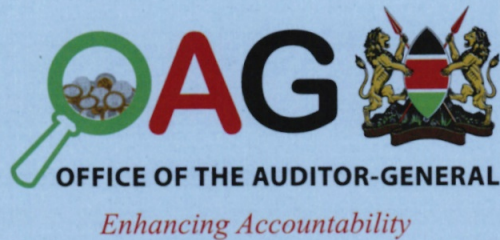

.....
Name: Dr. Belio Kipsang
Principal Secretary


.....
Name: Jane Mbugua
Project Coordinator


.....
Name: Grace Njoki
Project Accountant
ICPAK Member No:8829

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
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REPORT OF THE AUDITOR-GENERAL ON SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT (CREDIT NO.6138-KE) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR BASIC EDUCATION

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 the 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; and,
- 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, is effective in use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education set out on pages 1 to 24, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Secondary Education Quality Improvement Project as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement No. IDA 6138-KE between International Development Association and the Government of the Republic of Kenya dated 27 September, 2017.

Basis for Qualified Opinion

Unsupported Consultancy Payments

The statement of receipts and payments reflects an amount of Kshs.338,219,507 in respect of purchase of goods and services as disclosed in Note 3 to the financial statements which includes consultancy services expenditure of Kshs.296,075,075. Included in the consultancy services expenditure is an amount of Kshs.60,360,050 paid to consultants for works in thirty (30) Counties. The consultancy contract scope covered design, clerks of works and supervision of projects . However, field visits to sampled Counties of Laikipia, Baringo and Homabay revealed that the consultant did not have clerks of works at the project sites and the works were ongoing with no evidence of supervision.

In the circumstances, the occurrence and accuracy of consultancy services expenditure of Kshs.60,360,050 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.2,700,000,000 and Kshs.1,186,328,447 respectively, resulting to an under-funding of Kshs.1,513,671,553 or 56% of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. 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. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

Other Information

Conclusion

Management is responsible for the Other Information set out on pages iii to xxii which comprise of the Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Project financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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

Procurement and Management of Infrastructure Projects

Review of records revealed that Management signed agreements on 26 April, 2022 with twenty-five (25) contractors for the construction of one thousand five hundred and six (1,506) classrooms, eight hundred and sixty-three (863) laboratories and one thousand nine hundred and thirty-two (1,932) sanitation facilities in thirty (30) targeted Counties, all valued at Kshs.6,655,812,555.

The following observations were however made:

1.1. Improper Constitution of Contracts Implementation Committee

Review of records provided for audit revealed that a technical committee of three (3) members was constituted to recommend payments for twenty-five (25) contractors undertaking construction of classrooms, laboratories and sanitation facilities in thirty (30) targeted Counties. However, the following anomalies were noted in constituting the Committee:-

- i. The user department, specifically the schools, and the procurement function were not represented in the Committee.
- ii. There were no minutes of Committee meetings and field inspection reports in support of payments. Instead, the Committee relied on the recommendations of the consultants to confirm the scope of works done in recommending the payments to the contractors. This was also contrary to the provision of Regulation 139(3) of the Public Procurement and Asset Disposal Regulations, 2020 that states that payments shall only be made after an invoice or fee note is accurately raised and submitted in accordance with the provisions of the contract;
- iii. There were no projects status reports as prescribed by Regulation 138(7) of the Public Procurement and Asset Disposal Regulations, 2020;
- iv. There was no risk register prepared by the Committee on the risks identified and their likely impact on the Projects.

1.2. Unsupported Revision of Contract Durations

Review of the contract documents revealed extensions on the completion dates of up to six times without the requisite approvals as tabulated below:-

Lot	County	Number of Revisions	Expected Completion Date as Per Contract	Latest Revised Completion Date	Cumulative Extension (Days)	Percentage of Works Completion as of 30 June 2024
1	Bungoma	5	28-May-22	15-Jun-24	749	98%
4	Migori	5	29-Nov-22	15-Jun-24	564	87%
9	Muranga	6	1-Dec-22	15-Jun-24	562	96%
20	Wajir	5	10-Dec-23	15-Jun-24	188	88%
21	Mandera	5	6-Dec-22	15-Jun-24	557	83%
22	Marsabit	2	21-Aug-23	15-Jun-24	299	95%
25	Garissa	4	28-Aug-23	15-Jun-24	292	51%
26	Kitui	5	11-Dec-22	15-Jun-24	552	70%
28	Taita Taveta	4	26-Apr-22	15-Jun-24	781	53%

Further, the projects under the extended contracts remained incomplete as of end of the financial year while the performance bonds for the contracts had expired without renewal.

1.3. Projects Not Commenced

The Projects status and progress report also indicates that a total of thirty (30) classrooms, forty (40) laboratories, four (4) water projects and four hundred and seventy-one (471) sanitation blocks valued at Kshs.573,900,000 had not been commenced as at 30 June, 2024. No explanations were provided for the delay in commencement of the works. In addition, liquidated damages had not been levied by the employer as provisioned under Clause 47.1 of the Project Conditions of Contract (PCC) for the delayed commencement. Further, termination proceedings had not been commenced despite the contractor having abandoned the work for period exceeding twenty-eight (28) days without evidence of authorization by the Project Manager.

1.4. Delay in Completion of Infrastructure Projects

The status and progress report dated 16 July, 2024, indicated that as at year end, an amount of Kshs. 4,789,195,317 or 72% of the total contract sum being the value of works certified, claimed and paid while the actual completed work stood at 77%. This is indicative of 23% of the works not done as at 30 June, 2024. Further, advance payments amounting to Kshs.475,080,581 had been recovered from the original advanced sum of Kshs.658,683,601. However, recovery of advance payments of Kshs.119,914,993 for five contracts in five Counties with certified works exceeding 90% which is the threshold

for full recovery of the advances amount stood at Kshs.101,588,718 resulting into an under recovery of Kshs.18,326,275 as tabulated below:

County	Percentage of Completed Works	Advanced Amount (Kshs)	Advance Recovered (Kshs)	Outstanding Advance (Kshs)
Busia	99.9%	64,554,655	64,544,655	10,000
Homa Bay	96%	6,660,383	1,674,468	4,985,915
Turkana	90%	37,500,896	35,369,595	2,131,301
Marsabit	95%	7,058,059	-	7,058,059
Isiolo	95%	4,141,000		4,141,000
Total		<u>119,914,993</u>	<u>101,588,718</u>	<u>18,326,275</u>

1.5. Stalled Construction Projects

The Projects status and progress report indicates two hundred and sixty-seven (267) projects in three Counties with contract sum of Kshs. 344,235,750 had stalled. The projects are distributed as follows; Tana River County (67), Kwale County (186) and Taita/Taveta County (14).

However, no satisfactory explanation has been provided for the stalling of the projects. There is also no evidence of liquidated damages having been claimed from the contractors while the performance bonds have expired exposing the Project to funds loss.

1.6. Poor Workmanship and Incomplete Works

Project field visits undertaken in the month of September, 2024 in Homa Bay and Baringo Counties revealed the following anomalies:

- i. Review of works done on the construction of laboratories for God Bura and Tonga Boys Secondary Schools in Homabay County revealed cracked and peeling off of the plastered floors. Further, the gas and water system had not been connected to the laboratories. Although the defects had been noted by the school administration and reported to the contractors no remedial work had been done;
- ii. The laboratory at God Bura Secondary School lacked access ramp for the physically challenged students;
- iii. The desks, chairs and laboratory chairs supplied were of substandard quality as they had protruding nails and were rejected by the School;
- iv. Similarly, the wooden furniture had splinters and grains. Defects noted by the schools and reported to the contractors had not been made good;
- v. Marigat Integrated Day Secondary School and Marigat Boarding Primary School in Baringo County benefited from contracts for the construction of laboratory and

sanitation facilities at the cost of Kshs.3,000,000 and Kshs.900,000 respectively. However, for Secondary School, the contractor was not on site as at the time of audit visit. Further, the laboratory was incomplete as electrical wiring and water piping had been done while the floors and walls were cracked; and

- vi. Marigat Boarding Primary School inspection revealed that the sanitation facilities constructed for special need students did have provisions for their needs including the sitting bowls, holding ramps or flushing systems. In addition, the boys' special needs door was incorrectly installed thus preventing its opening both ways.

In the circumstances, full value for money may not have been realized from expenditure on the construction contracts valued at Kshs.6,655,812,555 while Management was in breach of the law.

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

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by the International Development Association, I report based on my audit that 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:

- i. Information given in the Management report on pages iii to xx is consistent with the financial statements;

- ii. Adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Basis for Conclusion

The International Development Association requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 November, 2024

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2024.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date
		2023/24			2022/23			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Loan from external development partners	1.	1,186,328,447	-	1,186,328,447	9,867,485,986	-	9,867,485,986	17,795,279,968
Miscellaneous receipts	2.	-	-	-	409,530	-	409,530	3,496,802
Total receipts		1,186,328,447	-	1,186,328,447	9,867,895,516	-	9,867,895,516	17,798,776,770
Payments								
Purchase of goods and services	3.	338,219,507	-	338,219,507	1,009,185,837	-	1,009,185,837	2,453,831,416
Acquisition of non-financial assets	4.	1,270,011,585	-	1,270,011,585	4,211,761,275	-	4,211,761,275	6,121,959,633
Transfers to other government entities	5.	429,328,523	-	429,328,523	58,843,364	-	58,843,364	2,391,624,965
Other grants and transfers /payments	6.	789,459,902	-	789,459,902	1,638,196,216	-	1,638,196,216	5,436,969,129
Prior year Adjustment	10b.							(22,835,097)
Total payments		2,827,019,517	-	2,827,019,516	6,917,986,692	-	6,917,986,692	16,381,550,046
Surplus/ (deficit)		(1,640,691,070)	-	(1,640,691,070)	2,949,908,824	-	2,949,908,824	1,417,226,724

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

.....
Name: **Dr. Belio Kipsang**
Principal Secretary

.....
Name: **Jane Mbugua**
Project Coordinator

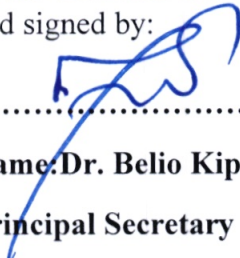
.....
Name: **Grace Njoki**
Project Accountant
ICPAK Member No:8829

Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024


8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT JUNE 30, 2024.

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	7.A	1,417,191,424	3,032,374,648
Cash Balances		-	-
Cash equivalents (Short-term deposits)		-	-
Total Cash and Cash equivalents		1,417,191,424	3,032,374,648
Imprests and Advances	8	35,300	842,873
Total Financial Assets		1,417,226,724	3,033,217,521
Represented By			
Fund Balance B/fwd.	9.	3,033,217,531	83,308,697
Prior Year adjustments	10a	24,700,273	-
Surplus/(Deficit) for the Year		(1,640,691,070)	2,949,908,824
Net Financial Position		1,417,226,724	3,033,217,521

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



Name: Dr. Belio Kipsang
Principal Secretary



Name: Jane Mbugua
Project Coordinator



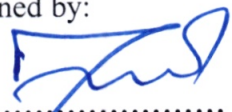
Name: Grace Njoki
Project Accountant
ICPAK Member No:8829


*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*


9. STATEMENT OF CASHFLOW FOR THE YEAR ENDED JUNE 30, 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flow from operating activities			
Receipts			
Miscellaneous receipts	2	-	409,530
Total receipts			409,530
Payments			
Purchase of goods and services	3	(338,219,507)	(1,009,185,837)
Transfers to other government entities	5	(429,328,523)	(58,843,364)
Other grants and transfers	6	(789,459,902)	(1,638,196,216)
Total Payments		(1,557,007,932)	(2,705,815,887)
Adjustments during the year		-	-
Prior year adjustments	10a.	24,700,273	99,700
Decrease/(increase) in accounts receivable		807,573	(743,173)
Net cash flow from operating activities		(1,531,500,086)	(2,706,658,760)
Cashflow from investing activities			
Acquisition of non-financial assets	4	(1,270,011,585)	(4,211,761,275)
Net cash flows from investing activities		(1,270,011,585)	(4,211,761,275)
Cash flow from financing activities			
Proceeds from foreign borrowings	1	1,186,328,447	9,867,485,986
Net cash flow from financing activities		1,186,328,447	9,867,485,986
NET INCREASE IN CASH AND CASH EQUIVALENTS		(1,615,183,224)	2,949,065,951
Cash and cash equivalent at beginning of the year	7A	3,032,374,649	83,308,697
Cash and cash equivalent at end of the year	7A	1,417,191,424	3,032,374,649

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 30th Sept. 2024 and signed by:

.....

Name: Dr. Belio Kipsang
Principal Secretary


.....

Name: Jane Mbugua
Project Coordinator

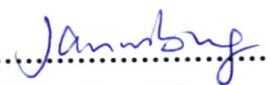
.....

Name: Grace Njoki
Project Accountant
ICPAK Member No:8829

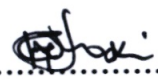
10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2024.

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	3,700,000,000	(1000,000,000)	2,700,000,000	1,186,328,447	1,513,671,553	44%
Miscellaneous receipts						
Total Receipts	3,700,000,000	(1000,000,000)	2,700,000,000	1,186,328,447	1,513,671,553	44%
Payments						
Purchase of goods and services	3,700,000,000	(1000,000,000)	2,700,000,000	338,219,507		
Acquisition of non-financial assets				1,270,011,585		
Transfers to other government entities				429,328,523		
Other grants and transfers				789,459,902		
Total Payments	3,700,000,000	(1000,000,000)	2,700,000,000	2,827,019,517	(127,019,517)	104%
Surplus or Deficit				(1,640,691,070)		

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 to these financial statements.


.....
Name: Dr. Belio Kipsang
Principal Secretary


.....
Name: Jane Mbugua
Project Coordinator


.....
Name: Grace Njoki
Project Accountant
ICPAK Member No:8829

11. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

The financial statements are for SEQIP Project under the State Department for Basic Education as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

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

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

e) Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

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

f) In-kind donations

In-kind contributions are donations that are made to the Project 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 Project 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.

Significant Accounting Policies (continued)

g) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

h) 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 part deposits.

i) 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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

j) 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

Significant Accounting Policies (continued)

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.

k) Contingent Assets

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

l) 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' 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.

m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive

Significant Accounting Policies (continued)

budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

n) Third party payments

Included in the receipts and payments, are payments made on its behalf by 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' column in the statement of receipts and payments.

o) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented in note 10 of these financial statements.

12. NOTES TO THE FINANCIAL STATEMENTS

1. Loan from External Development Partners

During the financial year ended June 30, 2024, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	2023-2024				2022-2023		Cumulative to date	
	Name of Donor	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment *	Total amount in Kshs		Total amount in Kshs
			Euros	Kshs	Kshs	Kshs		Kshs
Loans received from Multilateral Donors (International Organizations)								
International Development Association (IDA)	23/8/2023	7,555,048	1,186,328,447	-	1,186,328,447	9,867,485,986	17,795,279,968	
Total		7,555,048	1,186,328,447	-	1,186,328,447	9,867,485,986	17,795,279,968	

Notes to the Financial Statements (Continued)

2. Miscellaneous receipts

Description	2023-2024			2022-2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Other receipts not classified elsewhere*	-	-	-	409,530	3,496,802
Total	-	-	-	409,530	3,496,802

2a. Break Down of Miscellaneous Receipts

S/NO.	DETAILS	AMOUNT
1.		
2.		
3.		
7		
8.		
	TOTAL	

Notes to the Financial Statements (Continued)

3. Purchase of Goods and Services

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	0	3,994,100	23,150,463
Communication, supplies and services	2,432,328	-	2,432,328	2,242,000	11,103,328
Domestic travel and subsistence	29,828,670	-	29,828,670	19,931,370	230,387,765
Printing, advertising, and information supplies	262,115	-	262,115	715,608	41,533,090
Training payments	-	-	-	41,081,027	127,063,935
Hospitality supplies and services	5,873,428	-	5,873,428	3,872,880	52,043,183
Consultancy Services	296,075,075	-	296,075,075	933,260,798	1,952,045,397
Fuel and Motor Vehicle Maintenance	3,747,891	-	3,747,891	4,088,055	16,504,255
Total	338,219,507	≡	338,219,507	<u>1,009,185,837</u>	2,453,831,416

Notes to the Financial Statements (Continued)

4. Acquisition of Non-Financial Assets

Description	2023-2024		2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	
	Kshs.	Kshs.	Kshs	Kshs
Purchase of Project Vehicles	-	-	-	39,654,731
Construction of Classrooms, Laboratories and Wash facilities	1,270,011,585	-	1,270,011,585	6,082,304,902
Total	<u>1,270,011,585</u>	=	<u>1,270,011,585</u>	<u>6,121,959,633</u>

*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

5. Transfers to other Government Entities

During the financial period to June 30, 2024, we transferred funds to reporting government entities as shown below:

Description	2023-2024		2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	
	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities				
KICD	285,540,017	-	285,540,017	1,555,155,227
KNEC	136,976,231	-	136,976,231	727,946,699
	<u>422,516,248</u>	-	<u>422,516,248</u>	<u>2,283,101,926</u>
Transfers to County Governments				
AIES to Counties	6,812,275	-	6,812,275	108,523,039
Total	<u>429,328,523</u>	=	<u>429,328,523</u>	<u>2,391,624,965</u>

Notes to the Financial Statements (Continued)

6. Other Grants, Transfers and Payments

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
Grants for scholarships	789,459,902	-	789,459,902	1,638,196,216	5,436,969,129
Total	<u>789,459,902</u>	<u>=</u>	<u>789,459,902</u>	<u>1,638,196,216</u>	<u>5,436,969,129</u>

*Secondary Education Quality Improvement Project
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Notes to the Financial Statements (Continued)

7a. Cash and Cash equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Account no. 1000387912	990,454,259	2,913,145,660
Bank Account no. 1000387939	416,381,510	119,228,989
Bank Account no. 0810283759770	10,355,654	-
Total	<u>1,417,191,424</u>	<u>3,032,374,649</u>

The project has three (3) number of project accounts spread within the project implementation area and two (2) number of foreign currency designated accounts managed by the National Treasury as listed below:

7b. Bank Accounts

Project Bank Accounts

Details	2023-2024	2022- 2023
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya (A/c No. 1000356669)	-	-
Central Bank of Kenya (A/c No. 1000368427)	1,456,520,303	1,186,328,447
Total Foreign Currency balances	<u>1,456,520,303</u>	<u>1,186,328,447</u>
<u>Local Currency Accounts</u>		
Bank Account no. 1000387912	990,454,259	2,913,145,660
Bank Account no. 1000387939	416,381,510	119,228,989
Bank Account no. 0810283759770	10,355,654	-
Total local currency balances	<u>1,417,191,424</u>	<u>3,032,374,649</u>
Total bank account balances	<u>2,873,711,727</u>	<u>4,218,703,096</u>

Secondary Education Quality Improvement Project
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Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at June 30, 2024 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Description	2023-2024	2022-2023
	Kshs	Kshs
(i) A/C Name Secondary Education Quality Improvement Project (A/c No. 1000356669)		
Opening balance (as per the SDA reconciliation)	-	326,452,939.25
Total amount deposited in the account	-	7,409,340,535.55
Total amount withdrawn (as per Statement of Receipts & Payments)	-	(7,735,793,474.80)
Closing balance (as per SDA bank account reconciliation attached)	=	=
(ii) A/c Name Secondary Education Quality Improvement Project (A/C		
Opening balance (as per the SDA reconciliation)	1,186,328,447	800,284,898.4
Total amount deposited in the account	1,456,520,303	2,517,736,059.70
Total amount withdrawn (as per Statement of Receipts & Payments)	(1,186,328,447)	(3,318,020,958.10)
Closing balance (as per SDA bank account reconciliation attached)	<u>1,456,520,303</u>	<u>1,186,328,446.70</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix (iii) to support the closing balances.

*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

8. Imprests and Advances

<i>Description</i>	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	48,300
Outstanding AIES	35,300	794,573
Total	35,300	842,873

8a: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Date Surrendered	Balance Comparative FY(2022-2023)
Outstanding AIES					
1.SEQIP Kilifi	35,300	30/6/2024	35,300	4/7/2024	
TOTAL	35,300		35,300		=

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Notes to the Financial Statements (Continued)

9. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	3,032,374,648	83,308,697
Imprests and Advances	842,873	99,700
Total	3,033,217,521	83,408,397

10a. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements) (2022/23)	Adjustments	Adjusted balance b/f Previous FY(2022/23)
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	3,032,374,648	25,543,146	3,057,917,794
Imprests and Advances	842,873	(842,873)	-
	-	-	-
Total	3,033,217,521	24,700,273	3,057,917,974

10b. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements) (2021/22)	Adjustments	Adjusted balance b/f Previous FY(2022/23)
Description of the error	Kshs	Kshs	Kshs
Others- prior year Adjustment	1,865,176	-	1,865,176
Others- prior year Adjustment (2023/24)	(24,700,273)	-	(24,700,273)
	(22,835,097)		(22,835,097)

*The prior year adjustment of 24,700,097 is due to funds returned by KICD which had been expensed in the financial year 2022/23.

*The Adjustment of Kshs. 1,865,176 relates to imprests and advances for the financial year 2020/2021 which were wrongly disclosed.

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Notes to the Financial Statements (Continued)

Details of the outstanding imprests and advances and amount returned by KICD is detailed below:

S/NO.	DETAILS	AMOUNT
1.	SEQIP West Pokot	12,535
2.	SEQIP Makueni County	30,500
3.	SEQIP Muranga County	100,150
4.	SEQIP Turkana County	78,000
5.	SEQIP Busia County	78,000
6.	SEQIP Mandera County	26,513
7.	SEQIP Bomet County	26,500
8.	SEQIP Samburu County	5,600
9.	SEQIP Tharaka Nthi County	279,285
10.	SEQIP Mandera County	8,000
11.	SEQIP West Pokot	3,482
12.	SEQIP Makueni County	45,750
13.	SEQIP Busia County	6,000
14.	SEQIP Bomet County	2,250
15.	SEQIP Kitui County	92,008
16.	Elias Omillo	14,700
17.	Hilder Kaaria	25,200
18.	Micheal Ndenda	8,400
	Total surrendered outstanding imprests and Advances	842,873
19	Returned by KICD	24,700,273
	TOTAL	25,543,146

11. Changes in Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Receivables as at 1 st July 2023	842,873	99,700
Closing account receivables as at 30 th June 2024	35,300	842,873
Change in Imprests and advances	807,573	(743,143)

*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

12. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable

	Balance b/f from 2022-2023 FY	Additions for the year	Paid during the year (2023-2024)	Balance c/f For 2024-2025 FY
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received as loans	1,186,328,447	9,867,485,986
Total	1,186,328,447	9,867,485,986

a) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn external assistance – loans	Project use	1,719,005,179	2,266,470,147
Total		1,719,005,179	2,266,470,147

*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Other Important Disclosures (Continued)

b) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral donors- International Development Association.	1,186,328,447	9,867,485,986
Total	1,186,328,447	9,867,485,986

3. Retention Money in the Deposit Account of the Ministry


	2023-2024		2022-2023	
Description	Kshs		Kshs	
10% Retention Money	123,765,288		421,176,128	
Total	123,765,288		421,176,128	
C				
Ageing Analysis	Current FY 2023/24	% of the Total	Comparative FYR 2022-2023	% of the Total
Under one year	123,765,288	22.85%	-	-
1-2 years	364,622,184	67.31%	421,176,128	100%
2-3 years	53,286,870	9.84%	-	-
Over 3 years		-	-	-
Total	541,674,342	100%	421,176,128	100%

*Secondary Education Quality Improvement Project
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13. ANNEXES

ANNEX 1: PRIOR YEAR AUDITOR-GENERAL'S RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status	Timeframe:
1.0	Non itemisation of budget line items	The management with support from the National Treasury will endeavor to itemize work plan as per the expenditure items reflected in the financial statements.	Not resolved	
2.0	Remittance of Excess funds to the Foundation	The disbursement of funds to EGF is based on expenditure projections at the beginning of every term. However reconciliations for the expenditures are done at the end of every term and any balance in the account is deducted from the subsequent disbursement request made by EGF.	Not resolved	



Name :Dr. Belio Kipsang
Principal Secretary



Name: Jane Mbugua
Project Coordinator

*Secondary Education Quality Improvement Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

ANNEX 2: VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	A	B	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	2,700,000,000	1,186,328,447	1,513,671,553	44 %	The project had an opening balance of Kshs.3,032,374,649 which was part of the funds utilised during the financial year hence only Kshs 1,186,328,447 was drawn from the exchequer.
Total Receipts	2,700,000,000	1,186,328,447	1,513,671,553		
Payments					
Purchase of goods and services	2,700,000,000	338,219,507			
Acquisition of non-financial assets		1,270,011,585			
Transfers to other government entities		429,328,523			
Other grants and transfers		789,459,902			
Total payments	2,700,000,000	2,827,019,517	(127,019,517)	104.7%	The over absorption was occasioned by the reduction of budget during the supplementary estimates.

Secondary Education Quality Improvement Project
 Annual Report and Financial Statements for the financial year ended June 30, 2023

ANNEX 3: SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2023/24
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Motor Vehicles	39,654,731	-	-	-	-	39,654,731
Total	39,654,731					39,654,731

14: APPENDICES

- i. Bank Reconciliations statement as at June 30, 2024
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Trial Balance

Disposed

REPUBLIC OF KENYA				
MINISTRY OF EDUCATION				
STATE DEPARTMENT FOR EARLY LEARNING AND				
BANK RECONCILIATION				
AS AT 30TH JUNE 2024				
PROPOSED SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT				
ACCOUNT NO 1000387912				
BANK:	CBK	HARAMBEE	AVENUE	
AC/NO 1000387912		AMOUNT	AMOUNT	AMOUNT
		kshs	kshs	
Balance as per Bank Certificate.....				1,080,709,798.10
Less.....				
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	200,312,671.45			
2. Receipts in the Bank Statements not yet recorded in Cash Book....	0.00	200,312,671.45	200,312,671.45	
Add.....				
3. Payments in the Bank Statement Not yet recorded in the Cash Book	0.00			
4. Receipts in the Cash Book not yet recorded in the Bank Statement...	110,057,132.00	110,057,132.00	110,057,132.00	
BANK BALANCE AS PER CASH BOOK				990,454,258.65
I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.				
PREPARED BY: <i>M. Eshaka D.N.T.W.B.A</i>				
signature.....	<i>[Signature]</i>			
CHECKED BY : <i>Grace Njoki</i>				
signature.....	<i>[Signature]</i>			

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT				
AS AT 30/06/2024				
DATE	DETAILS	CB NO	AMOUNT	REMARKS
21/6/2024	VAT-TOTAL KENYA LTD	526	17,241.40	
26/6/2024	SUSAN PAUL	555	67,200.00	
26/6/2024	NANCY CHEGE	556	67,200.00	
26/6/2024	GEORGE NDOLO	557	37,800.00	
26/6/2024	FRED ONSONGO	558	37,800.00	
26/6/2024	EDWARD YEGON	559	58,800.00	
26/6/2024	LUCY NTHIIRI	560	67,200.00	
26/6/2024	JULIE OMOLO	561	67,200.00	
26/6/2024	KEZZIAH WANDERA	562	100,800.00	
26/6/2024	PETER KAMAU	563	84,000.00	
26/6/2024	GRACE NJOKI	564	84,000.00	
26/6/2024	KEZZIAH MUTHARA	565	84,000.00	
26/6/2024	PAUL EKITOE	566	105,000.00	
26/6/2024	ABEDNEGO KAMANDI	567	90,000.00	
26/6/2024	JOHN ONGOSI	568	100,800.00	
26/6/2024	RUKIYA DAHIR	569	84,000.00	
26/6/2024	MWANAISHA SHABAN	570	67,200.00	
26/6/2024	VIRGINIA KINYUA	571	78,400.00	
26/6/2024	GEORGE NDOLO	572	44,100.00	
26/6/2024	MOSCO TRADING	573	18,840,854.45	
26/6/2024	COLUMBIA DEVELOPERS	574	5,966,824.80	
26/6/2024	PINNIE AGENCY	575	8,870,611.25	
26/6/2024	ODESEY INTERNATIONAL	576	9,125,333.30	
26/6/2024	DAMA SERVICES	577	8,800,000.00	
26/6/2024	DAMA SERVICES	578	9,200,050.00	
26/6/2024	COLLEGE OF INSURANCE	579	2,132,500.00	
26/6/2024	STEPJAPAT ENTERPRISES	580	629,370.00	
27/6/2024	WARTHY MOGUSU	582	37,800.00	
27/6/2024	HESBON OJALA	583	25,200.00	
27/6/2024	JOHN M GITAU	584	25,200.00	
27/6/2024	MARGRET MAKUNJA	585	44,800.00	
27/6/2024	HERTAGES ASSOCIATES	586	10,785,100.00	
27/6/2024	PARKLANE CONSTRUCTION	587	14,943,154.25	
30/6/2024	EQUITY GROUP FOUNDATION		109,543,132.00	
	TOTAL		200,312,671.45	

RECEIPTS IN THE CASH BOOK NOT IN BANK				
AS AT 30/6/2024				
DATE	DETAILS	CB.NO	AMOUNT	REMARKS
28/6/2024	JANE MBUGUA	015	500,000.00	
28/6/2024	PETER KAMAU	016	14,000.00	
28/6/2023	SEQIP DLI A/C	014	109,543,132.00	
	TOTAL		110,057,132.00	

				0035004603				
				STATE DEPT FOR BASIC EDUCATION:999999				
				Safeline Industries Limited				
				0035004603				
				PV 00010059				
140	28/06/2024	28/06/2024	FT24180TPS7B	Outward RTGS Payment MT 103	656,974.15	0.00	1,080,709,798.10	
				0035004638				
				STATE DEPT FOR BASIC EDUCATION:999999				
				Eseriani Resort Limited				
				0035004638				
				PV00010197				
141	02/07/2024	02/07/2024	FT24184988ZJ	Inward RTGS Payment MT 103	0.00	500,000.00	1,081,209,798.10	
				EQUITY BANK LIMITED				
				/ROC/SURRENDER OF UNSPEND FUNDS				
				FOR KESSHA CONFERENCE				
142	03/07/2024	03/07/2024	FT24185H1G98	TRFS Payments	17,241.40	0.00	1,081,192,556.70	
				0035004595				

				24FAVHTM			
				Withholding Tax			
143	03/07/2024	03/07/2024	FT24185K1JNB	TRFS Payments	36,767.25	0.00	1,081,155,789.45
				0035004663			
				00000000			
				Withholding Tax			
144	03/07/2024	03/07/2024	FT241855MZ10	Outward RTGS Payment MT 102	37,800.00	0.00	1,081,117,989.45
				0035004677			
				STATE DEPT FOR BASIC EDUCATION:CBK			
				FRED ONGERA ONSONGO			
				/REC/0035004677			
				IMP5309010			
145	03/07/2024	03/07/2024	FT241853TP1M	Outward RTGS Payment MT 102	37,800.00	0.00	1,081,080,189.45
				0035004676			
				STATE DEPT FOR BASIC EDUCATION:CBK			
				GEORGE MULWA NDOLO			
				/REC/0035004676			

Date1st July, 2024.....

Report of the Board of Survey on the Cash and Bank Balances of **SEQIP – PROPOSED SECONDARY QUALITY IMPROVEMENT PROJECT** as at the close of Business on 30th June, 2024.

The Board, consisting of *(Names and official titles)*

- 1. Chairman-
- 2. Member -
- 3. Member -

Assembled at the office of the..... *(time)* on the..... and the following cash was produced:-

Notes	Sh. NI.....
Silver	Sh..NIL.....
Copper.....	Sh. NIL.....
Cheques (as per details on reverse)	Sh. NIL.....
Total	Sh NIL.....

It was observed that cheques amounting to Sh.....cts.....had been on hand for more than 14 days prior to the date of the survey. The cash consists of Kenya currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30th June 2024**.

Cash on hand	Sh. NIL.....
Bank Balance	Sh....990,454,259.24.....
TOTAL	Sh...990,454,259.24.....

The Bank Certificate of Balance showed a sum of **Kshs.1,080,709,798.10.....** Standing to the credit of the account on 30/6/2024.....

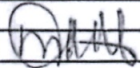
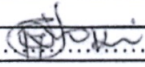
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Chairman

Date -----

Member of the Board

DLI

REPUBLIC OF KENYA			
MINISTRY OF EDUCATION			
STATE DEPARTMENT FOR EARLY LEARNING AND BASIC			
BANK RECONCILIATION			
AS AT 30/06/2024			
STATE DEPARTMENT FOR BASIC EDUCATION 6138KE A/C 1000387939			
BANK:	CBK	HARAMBEE	AVENUE
AC/NO 1000318201	AMOUNT	AMOUNT	AMOUNT
	kshs	kshs	
Balance as per Bank Certificate.....			525,924,642.40
Less.....			
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	109,543,132.00		
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	0.00	109,543,132.00	109,543,132.00
Add.....			
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00		
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	0.00	0.00	0.00
BANK BALANCE AS PER CASH BOOK			416,381,510.40
I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.			
PREPARED BY: MESHACK DATUJELA			
signature....			
CHECKED BY: GRACE NTRIKI			
signature.....			

<u>PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT</u>				
S AT 30/06/24				
<u>DATE</u>	<u>PAYEE</u>	<u>V/NO</u>	<u>AMOUNT</u>	<u>REMARKS</u>
30/6/2024	EQUITY GROUP FOUNDATIC	007	109,543,132.00	
			109,543,132.00	



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/05/2024 TO 05/07/2024

Rundate : 05/07/2024

Runtime : 10:51:59

Customer Number : 138662

Account Number : 1000387939

Account Name : STATE DEPT FOR BASIC ED SEC 6138 KE(KES)

Opening Balance : 715760691.4

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	09/05/2024	09/05/2024	FT241309M6J6	Outward RTGS Payment MT 103	189,836,049.00	0.00	525,924,642.40
				0200000607			
				STATE DEPT FOR BASIC EDUCATION:999999			
				ELIMU SCHOLARSHIP SECONDARY EDUCATI			
				0200000607			

Date1st July, 2024.....

Report of the Board of Survey on the Cash and Bank Balances of **SEQIP – PROPOSED SECONDARY QUALITY IMPROVEMENT PROJECT** as at the close of Business on 30th June, 2024.

The Board, consisting of (Names and official titles)

- 1. Chairman- NICHOLAS ANDATI AMBUNDO
- 2. Member - Virginia Kingua
- 3. Member - ROSELINE WAIRAGU

Assembled at the office of the..... (time) on the..... and the following cash was produced:-

Notes	Sh. NI.....
Silver	Sh. NIL.....
Copper.....	Sh. NIL.....
Cheques (as per details on reverse)	Sh. NIL.....
Total	Sh NIL.....

It was observed that cheques amounting to Sh.....cts.....had been on hand for more than 14 days prior to the date of the survey. The cash consists of Kenya currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30th June 2024**.

Cash on hand	Sh. NIL.....
Bank Balance	Sh....990,454,259.24.....
TOTAL	Sh...990,454,259.24.....

The Bank Certificate of Balance showed a sum of **Kshs.1,080,709,798.10**..... Standing to the credit of the account on 30/6/2024.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Nicholas Andati
Chairman

Date 5/7/2024

Virginia Kingua
Member of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH AT BANK OR CASH IN HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

B.→

Date1st July, 2024.....

Report of the Board of Survey on the Cash and Bank Balances of **SEQIP – STATE DEPARTMENT FOR BASIC ED SEC 6138KE OF 416,381,510.76.** as at the close of Business on 30th June, 2024.

The Board, consisting of *(Names and official titles)*

- 1. Chairman- NICHOLAS ANDATI AMBUNDO.....
- 2. Member - Roselyne Wairagyi.....
- 3. Member - Virginia Kingua.....

Assembled at the office of the..... *(time)* on the.....and the following cash was produced:-

Notes	Sh. ...NIL.....
Silver	Sh....NIL.....
Copper.....	Sh ...NIL.....
Cheques (as per details on reverse)	Sh. ...NIL.....
Total	Sh.....NIL.....

It was observed that cheques amounting to Sh..... cts.....had been on hand for more than 14 days prior to the date of the survey. The cash consists of Kenya currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30th June 2024.**

Cash on hand	Sh. -.....
Bank Balance	Sh...416,381,510.76.....
TOTAL	Sh...416,381,510.76.....

The Bank Certificate of Balance showed a sum of **Kshs.525,924,642.40**..... Standing to the credit of the account on 30/6/2024.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Nicholas Andati Ambundo
Chairman

Date 5/7/24

Roselyne Wairagyi
Member of the Board

Proposed

**KENYA SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT - SEQUIP
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA CREDIT NO. IDA 61380-KE (DLI) DA-1 (MOE)
Bank Account No.: 1000356669 held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EUR	AMOUNT EUR
1	Amount advanced by IDA		100,171,396.53
	Less:		
2	Total amount documented		91,611,028.80
3	Outstanding amount to be documented		8,560,367.73
	Represented by:		
4	Ending Special account Balance as as 30 June 2024		-
5	Amounts claimed but not credited as at 30 June 2024		-
6	Amounts withdrawn and not claimed		8,560,367.73
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2024		8,560,367.73

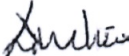
Discrepancy between total appearing on line 3 and 9

-

Notes:

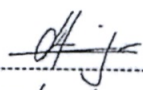
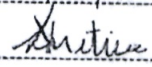
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs


 AUTHORISED REPRESENTATIVE
 RESOURCE MOBILISATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 08-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2024	
Account No.	1000356669	
Depository Bank	CENTRAL BANK OF KENYA	
Address	CBK	
Related Loan	(K) SECONDARY EDU. QUALITY IMPROV.	
Credit Agreement	6138-KE	
Currency	EUR	
<u>Part A - Account Activity</u>		
Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account		0.00
Add:		
Total Amount deposited by World Bank		0.00
Total Interest earnings if deposited in account		-
Total amount refunded to cover ineligible expenditure		-
Deduct:		
Total amount withdrawn		0.00
Total service charges if not included above in amount withdrawn		-
Ending balance on 30th June, 2024		-
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE:	
	DATE	07/08/2024
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE:	
	DATE	08-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

17

Results 1 - 1 of 1

Run Date: Run Time:
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI
STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER :

ACCOUNT TITLE : (K) SECONDARY EDU. QUALITY IMPROV.
30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			0.00	
NO.	Value Date	Reference.No	Details	Debit	Credit
1				0.00	0.00
CLOSING BALANCE :				0	

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM

Account equals ✓ 1000356669

Statement From equals ✓ 20230701

Statement To equals ✓ 20240630

TAM.E.STMT.OF.ACCT.EPRM

More Options
Clear Selection Find

CENTRAL BANK OF KENYA

11 JUL 2024

Confirmed.....

DLI

(18)

**KENYA SECONDARY EDUCATION QUALITY IMPROVEMENT PROJECT - SEQUIP
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA CREDIT NO. IDA 61380-KE (DLI) DA-3 (MOE)

Bank Account No.: 1000368427 held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EUR	AMOUNT EUR
1	Amount advanced by IDA		53,265,376.29
	Less:		
2	Total amount documented		38,820,000.00
3	Outstanding amount to be documented		14,445,376.29
	Represented by:		
4	Ending Special account Balance as as 30 June 2024		10,449,995.00
5	Amounts claimed but not credited as at 30 June 2024		-
6	Amounts withdrawn and not claimed		3,995,381.29
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2024		14,445,376.29

Discrepancy between total appearing on line 3 and 9

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

[Signature]
AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 08-08-2024

18

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2024
Account No.	1000368427
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	SEC.EDUC.QUALITY IMPROV.MOE.DLI.DAB
Credit Agreement	6138-KE
Currency	EUR
Part A - Account Activity	
Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	7,555,048.36
Add:	
Total Amount deposited by World Bank	10,449,995.00
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	7,555,048.36
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	10,449,995.00
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: <i>[Signature]</i>
	DATE: <i>07/08/2024</i>
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE: <i>[Signature]</i>
	DATE: <i>08-08-2024</i>

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 09/07/2024 Run Time: 15:42:21
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI
STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000368427

ACCOUNT TITLE : SEC. EDUC. QUALITY IMPROV. MOE. DLI. DAB
30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			7,555,048.36		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	23/08/2023	FT23235JMR87	PA131603	-7,555,048.36	0.00
2	14/02/2024	FT24045V49R6	FUNDING	0.00	10,449,995.00

CLOSING BALANCE : 10449995

END OF ACCOUNT STATEMENT

Favourites TAME.STMT.OF.ACCTEPRM

Account equals 1000368427

Statement From equals 20230701

Statement To equals 20240630

TAME.STMT.OF.ACCT.EPRM

More Options Find
Clear Selection

CENTRAL BANK OF KENYA

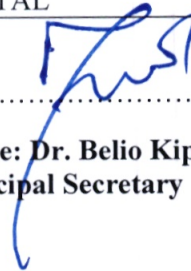
11 JUL 2024


Confirmed:.....


***Secondary Education Quality Improvement Project
Annual Report and Financial statements for the Financial year ended June 30, 2024***

SEQIP PROJECT TRIAL BALANCE AS AT JUNE 30, 2024

LEDGER ACCOUNT	DEBIT	CREDIT
	KSHS.	KSHS.
Fund balance b/fwd		3,057,917,794
Loans from Development Partners		1,186,328,447
Miscellaneous Receipts		
Bank Balances	1,417,191,424	
Account Payables		
Account Receivables	35,300	
Office utilities and supplies		
Communication, supplies and services	2,432,328	
Domestic Travel/Daily Subsistence Allowance	29,828,670	
Construction of Classrooms, Laboratories and Wash facilities	1,270,011,585	
Transfer to other government entities	429,328,523	
Training	0	
Hospitality expenses	5,873,428	
Advertisement	262,115	
Consultancy Services	296,075,075	
Fuel and motor vehicle maintenance	3,747,891	
Scholarship	789,459,902	
TOTAL	4,244,246,241	4,244,246,241

.....

Name: Dr. Belio Kipsang.
Principal Secretary

.....

Name: Jane Mbugua
Project Coordinator

.....

Name: Grace Njoki
Project Accountant
ICPAK Member No. 8829