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**THE REPUBLIC OF KENYA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**MINISTRIES DEPARTMENTS AND AGENCIES**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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

**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

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**TABLE OF CONTENTS**

**PAGE**

1.	COMMENTARY ON CONSOLIDATED FINANCIAL STATEMENTS .....	i
2.	FINANCIAL STATEMENTS SUMMARY .....	ii
2.1	PERFORMANCE TREND .....	ii
2.2	BUDGET PERFORMANCE .....	v
2.3	COMPARATIVE PERFORMANCE IN FY 2022 VERSUS FY 2023 .....	v
2.4	CONCLUSION .....	x
3	STATEMENT OF RESPONSIBILITY .....	xi
4	CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30 <sup>TH</sup> JUNE 2023 .....	1
5	CONSOLIDATED STATEMENT OF FINANCIAL ASSETS AS AT 30 <sup>TH</sup> JUNE 2023 .....	2
6	CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2023 .....	3
7	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE, 2023 .....	5
7.1	BUDGET EXECUTION BY ECONOMIC CLASSIFICATION (COMBINED RECURRENT & DEVELOPMENT) .....	5
7.2	BUDGET UTILIZATION BY VOTE .....	7
8	SUMMARY OF FUND MOVEMENTS PER VOTE AS AT 30 <sup>TH</sup> JUNE 2023 .....	13
9	ACCOUNTING POLICIES .....	17
10	NOTES TO THE FINANCIAL STATEMENTS .....	23
	APPENDIX I - DETAILS OF FUNDS RELEASED TO VOTED PUBLIC ENTITIES FROM THE EXCHEQUER .....	53
	APPENDIX II - TRANSFERS TO COUNTY GOVERNMENTS – CONDITIONAL GRANTS .....	57

**Government of Kenya  
Consolidated Financial Statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

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**ABBREVIATIONS**

AIA	Appropriations in Aid
BROP	Budget Review and Outlook Paper
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CF	Contingency Fund
CFS	Consolidated Fund Services
FY	Financial year
GDP	Gross Domestic Product
GOK	Government of Kenya
ICT	Information, Communication and Technology
IDA	International Development Association
IMF	International Monetary Fund
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya shillings
KRA	Kenya Revenue Authority
MDAs	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NSSF	National Social Security Fund
PDLF	Petroleum Development Levy Fund
PFM	Public Financial Management

**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

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PSASB      Public Sector Accounting Standards Board

PSSS      Public Service Superannuation Scheme

SAGA      Semi-Autonomous Government Agencies

SCs      State Corporations

SGR      Standard Gauge Railway



## **1. Commentary on Consolidated Financial Statements**

### **1.0 Legal Framework**

Section 81 of the Public Finance Management (PFM) Act, 2012, requires that all state organs and public entities prepare annual financial statements at the end of each financial year and submit them to the Auditor-General with a copy to the National Treasury, Controller of Budget, and the Commission on Revenue Allocation by 30<sup>th</sup> September every year. Further, Section 80 of the PFM Act, 2012 requires the National Treasury to prepare annual financial statements that consolidate the financial statements prepared by all national government entities and submit to the Auditor-General with a copy to the Controller of Budget and Commission on Revenue Allocation by 31<sup>st</sup> October of every year.

The consolidated financial statements referred to above are prepared in accordance with the standards prescribed by the Public Sector Accounting Standards Board (PSASB). The Board was established pursuant to Section 192 of the PFM Act, 2012 to set generally accepted accounting standards and prescribe formats for financial reporting by all state organs and public entities.

Following the Board's approval of the adoption of the International Financial Reporting Standards (IFRS) for state organs operating as commercial business entities, Cash-basis International Public Sector Accounting Standards (IPSAS) for Ministries, Departments and Agencies (MDAs) and County Governments, and Accrual-basis IPSAS for state organs operating as non-commercial business entities, the reporting standards were gazetted through the Kenya Gazette Notice No. 5440 dated 8<sup>th</sup> August 2014.

The government has plans to migrate all MDAs from cash basis of accounting and reporting to accrual effective from FY 2023/2024.

### **1.1 Scope and Consolidation**

The consolidated financial statements comprise of 81 voted entities as contained in Executive Order No 1 of 2023 dated 6<sup>th</sup> January 2023 on Organization of the Government of the Republic of Kenya and 4 votes relating to Consolidated Fund Services (CFS). The entities included in this consolidation are disclosed in **Note 26** to the financial statements.

**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

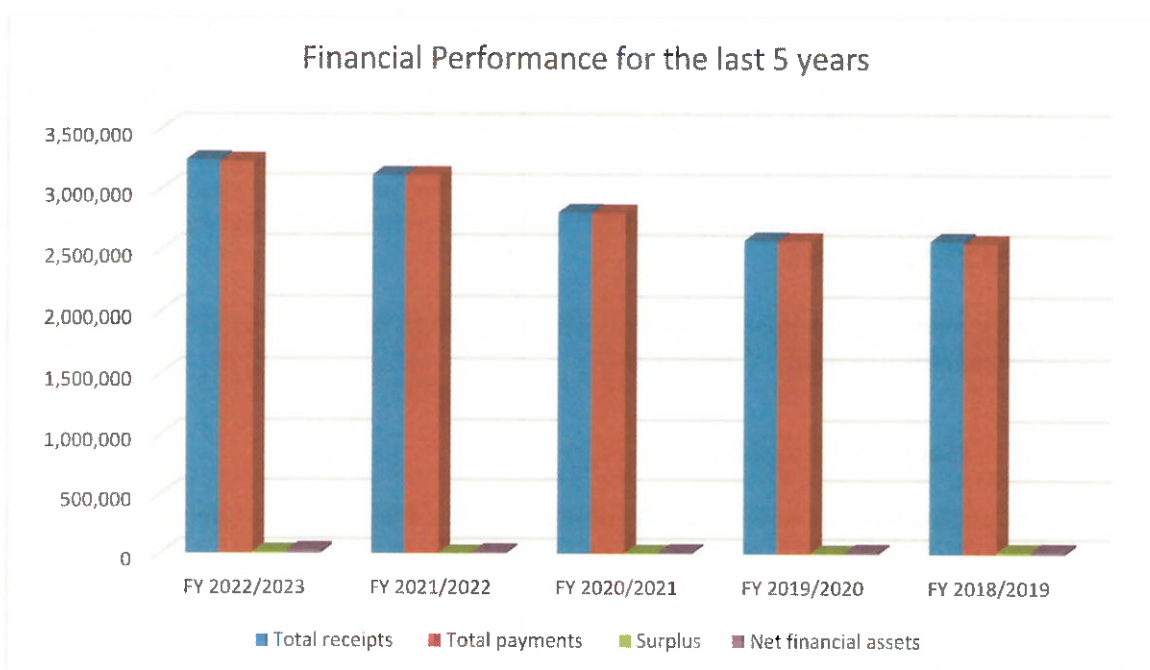
**2. Financial statements summary**

Below is an overview of the financial performance for MDAs for the year ended 30<sup>th</sup> June 2023 as reported in the detailed consolidated financial statements.

**2.1 Performance trend**

Actual performance trend for the 5-year period from FY 2018/2019 to FY 2022/2023 30<sup>th</sup> June 2019 and 30<sup>th</sup> June 2023 is summarised as follows:

	FY 2022/2023	Actuals FY 2021/2022	Actuals FY 2020/2021	Actuals FY 2019/2020	Actuals FY 2018/2019
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
Total receipts	3,245,499	3,118,274	2,809,551	2,581,609	2,577,290
Total payments	3,232,950	3,117,519	2,804,106	2,575,667	2,559,561
Surplus	12,549	755	5,444	5,942	17,729
Net financial assets	26,950	12,658	11,972	13,551	20,541



As shown in the table and the graph above, there has been a steady increase in revenues of the MDAs from Kshs 2,577,290 million in FY 2018/2019 to Kshs 3,245,499 million in FY 2022/2023 indicating a 26% increase over the five-year period.

**2.1.1 Receipts over the 5- year period**

	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020	FY 2018/2019
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
<b>Receipts</b>					
Receipts from exchequer account	2,843,190	2,720,460	2,442,322	2,225,993	2,176,764
Proceeds from levies	71,304	41,814	24,326	7,571	11,617
Social Security Contributions	12,369	7,826			
Proceeds from domestic and foreign grants	11,454	13,923	14,155	6,140	11,466
Transfers from other government entities	91,793	111,944	109,777	88,435	91,186
Proceeds from borrowings	78,667	104,374	114,093	148,876	190,284
Proceeds from sale of assets	41,148	53,800	9,510	13,929	47,503
Reimbursements and refunds	448	490	812	789	1,444
Other receipts	95,126	63,643	82,855	88,014	47,025
<b>Total receipts</b>	<b>3,245,499</b>	<b>3,118,274</b>	<b>2,797,949</b>	<b>2,581,609</b>	<b>2,577,290</b>

Receipts from the Exchequer Account has been on a gradual rise depicting an increase of Kshs 666,426 million or a 30% increase over the last five years. This is due to increased government revenue collection over the years.

Proceeds from levies increased substantially during the period as compared to the prior years. These are mainly AIA that the State Departments are allowed to retain to help defer cost of providing services. The increase was mainly as a result of opening of the economy amidst the recovery from Covid- 19 pandemic.

Proceeds from domestic and foreign grants decreased compared to the previous year as Covid related support decline.

Proceeds from borrowings are direct payments towards development projects implemented by the MDAs. The decline over the 5-year period can be attributed to a number of factors for example delays in approval of relevant documents, re- alignment of priority areas among others. These factors ultimately affect the absorption rate by these development projects which contributes to a decline in these proceeds.

**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**2.1.2 Payments over the 5-year period**

Actual performance trend for the 5-year period from FY 2018/2019 to FY 2022/2023 is summarised as follows:

	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020	FY 2018/2019
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
<b>Payments</b>					
Compensation of employees	544,258	518,579	499,803	457,970	429,892
Use of goods and services	176,742	168,127	167,150	150,859	164,363
Subsidies	130,616	141,844	62,617	61,373	60,280
Transfers to other government entities	793,358	813,319	740,869	759,499	480,832
Other grants and transfers	14,889	38,690	59,551	59,010	145,271
Social security benefits	113,007	120,276	111,098	88,093	68,273
Acquisition of assets	68,024	80,363	138,426	168,419	242,494
Payment of interest on borrowing	619,405	510,090	408,339	423,573	322,049
Repayment of principal on borrowing	554,930	531,170	458,941	280,730	505,349
Other expenses	217,720	195,061	145,686	126,141	140,758
<b>Total payments</b>	<b>3,232,950</b>	<b>3,117,519</b>	<b>2,792,480</b>	<b>2,575,668</b>	<b>2,559,561</b>

Compensation of employees has generally increased in the year due to increase in budgetary allocation and increase in number of staff who serve at the MDAs. Increase in use of goods and services can be attributed to government measures to implement stimulus programmes to revitalize the economy.

Transfer to other government entities refers to transfers made to state corporations and semi-autonomous government agencies. These transfers have generally increased over the years due to an increase in government activities.

Transfer to other government units relate to transfers to vocational training institutions, universities and other institutions of higher learning. These transfers also include transfers made for social benefits, including cash transfers for old persons as well as orphans and vulnerable children.

Subsidies include transfers to learning institutions made by State Department of Basic Education to primary and secondary schools as subsidies towards free primary and day secondary education.

Payment of interest and repayment of principal on borrowing have increased due to the growth in the government loan book.



## 2.2 Budget Performance

Financial performance	Revised Estimates including AIA	Actual	Variance	Change
	Kshs million	Kshs million	Kshs million	%
<b>Receipts</b>				
Total receipts	3,659,611	3,245,499	414,112	89%
<b>Payments</b>				
Recurrent	1,498,683	1,443,700	54,983	96%
Development	583,186	426,626	156,560	73%
Consolidated Fund Services	1,577,741	1,362,624	215,117	86%
<b>Total payments</b>	<b>3,659,611</b>	<b>3,232,950</b>	<b>426,660</b>	<b>87%</b>
<b>Surplus for the year</b>	-	<b>12,549</b>	<b>(12,549)</b>	

The total printed estimates including AIA amounted to Kshs 3,659,610 million. Funds disbursed through exchequer and those collected by the MDAs amounted to Kshs 3,245,499 million indicating 89% collection when compared to budget estimates for revenue the year ending 30<sup>th</sup> June 2023.

Payments stood at 96% for recurrent and 73% for development expenditure by MDAs, while funds used in repaying public debt, pensions, subscriptions and constitutional services indicated a utilisation percentage of 86%.

## 2.3 Comparative Performance in FY 2022 versus FY 2023

Financial performance	FY 2022/2023	FY 2021/2022	Change	%
	Kshs million	Kshs million	Kshs million	Change
Total receipts	3,245,499	3,118,274	127,225	4%
Total payments	3,232,950	3,117,519	115,430	4%
<b>Surplus for the year</b>	<b>12,549</b>	<b>755</b>	<b>11,794</b>	

Total receipts for the FY 2022/23 increased by 4% compared with receipts received by the MDAs in FY 2021/2022 due to the gradual reopening of the economy post COVID-19 pandemic and increased budgetary activities.

**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**2.3.1 Receipts**

The government receipts are derived from domestic and external sources. Domestic resources mainly comprise of taxes collected by the Kenya Revenue Authority (KRA) on behalf of the National Treasury and receipts from the appointed Receivers of Revenue. External sources include loans and grants from external multilateral and bilateral partners. All these receipts are then remitted to the Consolidated Fund as per Article 206 (1) of the Constitution.

MDAs receive exchequer transfers from the Consolidated Fund in line with the Appropriation Act, 2022. These receipts form the largest part of funds received as depicted in the table below:

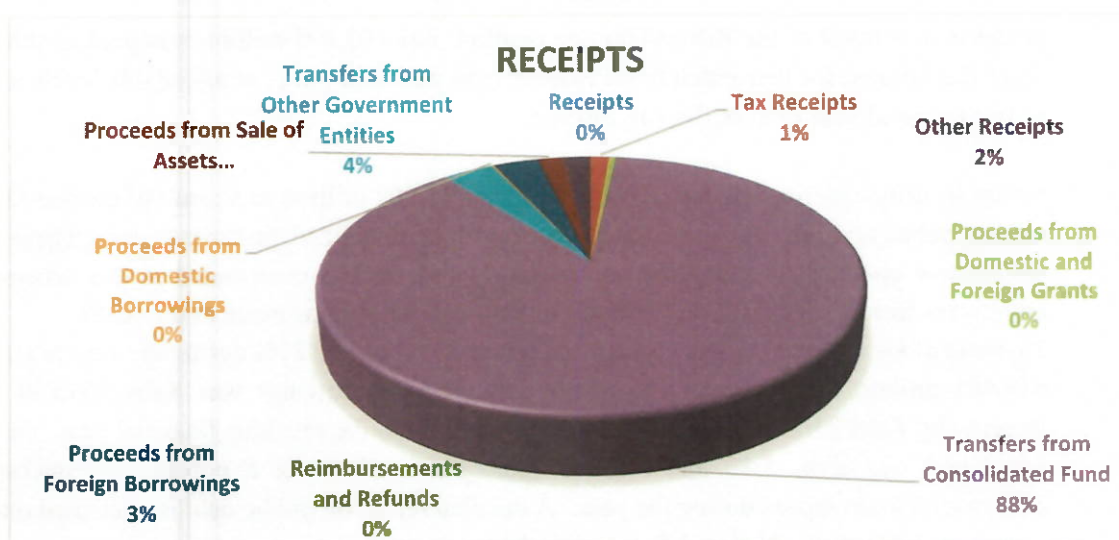
	FY 2022/2023	FY 2021/2022	Change	%
Receipts	Kshs million	Kshs million	Kshs million	Change
Transfers from Consolidated Fund	2,843,190	2,720,460	122,730	5%
Tax Receipts	71,304	41,815	29,489	71%
Social Security Contributions	12,369	7,826	4,543	58%
Proceeds from Domestic and Foreign Grants	11,454	13,923	(2,469)	(18%)
Transfers from Other Government Entities	91,793	111,944	(20,151)	(18%)
Proceeds from Domestic Borrowings	18,040	14,613	3,427	23%
Proceeds from Foreign Borrowings	60,628	89,761	(29,133)	(32%)
Proceeds from Sale of Assets	41,148	53,800	(12,652)	(24%)
Reimbursements and Refunds	448	490	(42)	(9%)
Other Receipts	95,125	63,643	31,482	49%
<b>Total receipts</b>	<b>3,245,499</b>	<b>3,118,274</b>	<b>127,224</b>	<b>4%</b>

Other receipts include external grants, various administrative fees and charges, receipts from sale of public assets and own receipts collected and used directly as AIA. Total receipts for FY 2022/2023 were Kshs 3,245,499 million, representing an 4% increase from Kshs 3,118,274 million for FY 2021/2022.

The largest contributor to the increase is Transfers from Consolidated Fund by 5% when compared to the previous year. Increase in these receipts was as a result of improved revenue collection in form of taxes and the opening of the economy from depressed Covid-19 period in FY 2021/2022. Proceeds from Sale of Assets by MDAs also decreased by Kshs 12,652 million from Kshs 53,800 million the previous year. This was also attributed to opening up of the economy for businesses to operate.

The diagram below depicts the share of major categories of receipts for the fiscal year ended 30th June 2023. The major source of funding to the MDAs is transfers from the Consolidated Fund that account for 88% of the total receipts.

**Government of Kenya  
Consolidated Financial Statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**



**2.3.2 Payments made by MDAs.**

Payments by MDAs are made in accordance with an Appropriation Act of Parliament. Total actual payments for the period ended 30<sup>th</sup> June 2023 stood at Kshs 3,232,949 million, a 4% increase from Kshs 3,117,519 million reported for the year ended 30<sup>th</sup> June 2022.

	FY 2022/2023	FY 2021/2022	Change	%
	Kshs million	Kshs million	Kshs million	Change
Compensation to employees	544,258	518,578	25,680	5%
Use of goods and services	176,742	168,127	8,615	5%
Subsidies	130,616	141,844	(11,228)	(8%)
Transfers to other government units	793,358	813,319	(19,961)	(2%)
Other grants and transfers	14,889	38,690	(23,801)	(62%)
Social security benefits	113,007	120,276	(7,270)	(6%)
Acquisition of assets	68,024	80,363	(12,340)	(15%)
Payment of interest on borrowing	619,405	510,090	109,315	21%
Repayment of principal on borrowing	554,930	531,170	23,760	4%
Other payments	217,720	195,061	22,659	12%
<b>Total payments</b>	<b>3,232,950</b>	<b>3,117,519</b>	<b>115,430</b>	<b>4%</b>

Compensation to employees increased by 5% compared to the last financial year largely due to recruitment of new staff and annual salary increments to employees.

Use of goods and services increased by 5% compared to last financial year as activities in the MDAs increased following the opening up of the economy after the Covid-19 pandemic and establishment of new state departments.

There was a substantial decrease in Subsidies that decreased by 8% compared to last financial year as the new government decreased the cushion in the economy from adverse effects of high petroleum



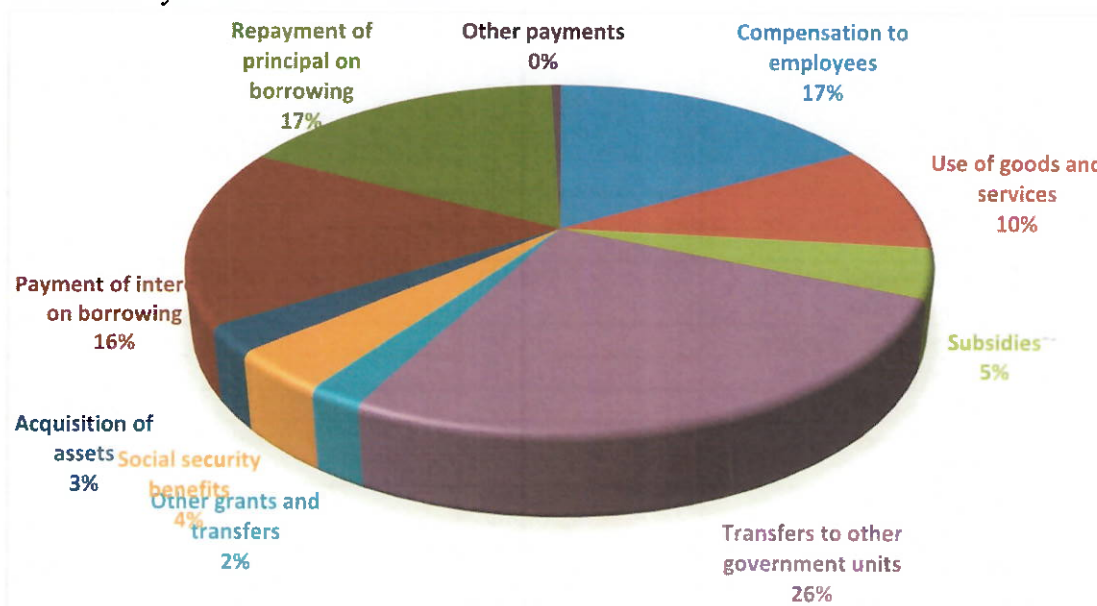
**Government of Kenya  
Consolidated Financial Statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

products as a result of the Russia/Ukraine conflict. Kshs 62,495 million was paid as subsidy by the State Department for Petroleum to oil marketers to maintain prices at affordable levels as compared to last financial year of kshs. 78,146 million.

Social security benefits decreased by 6% to Kshs 113,007 million as a result of decreased payouts to retiring public servants. The government has now operationalized the superannuation pension scheme which now operates on a defined contribution basis. MDAs contributed to this scheme for their employees from 1<sup>st</sup> January 2021 in addition to the contributions made to the NSSF.

Payment of loan interest by the National Treasury increased by 21% during the year to stand at Kshs 619.405 million. Repayment of principal amount on borrowings was Kshs 554,930 million an increase by Kshs 23,720 million (4%) when compared to the previous financial year. The total loan repayment was Kshs 1,162,009 million. The grace period for a number of concessional and commercial loans lapsed during the year. A detailed report on public debt is contained on a separate report available on the National Treasury website.

The diagram below depicts the distribution of major categories of payments made by MDA's during the financial year ended 30<sup>th</sup> June 2023.



Transfers by MDAs to other government entities (mainly to State Corporations) represent 26% of total payments made. Compensation to employees was at 17% of total payments, 16% for repayment of debt, 10% for use of goods and services and 2% for other grants and transfers which include transfers to senior citizens among others.



**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

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**2.3.3 Total financial assets**

The total financial assets for the MDAs as at 30<sup>th</sup> June 2023 amounted to Kshs 55,882 million compared to the Kshs 42,601 million as at 30<sup>th</sup> June 2022. This represents a 31% increase of Kshs 13,280 million.

<b>Financial Assets</b>	<b>FY 2022/23</b>	<b>FY 2021/22</b>	<b>Change</b>	<b>%</b>
	<b>Kshs million</b>	<b>Kshs million</b>	<b>Kshs million</b>	<b>Change</b>
Bank Balances	52,115	38,256	13,860	36%
Cash Balances	27	40	(13)	(32%)
Outstanding Imprest and Clearance Accounts	3,739	4,306	(567)	(13%)
<b>Total financial assets</b>	<b>55,882</b>	<b>42,601</b>	<b>13,280</b>	<b>31%</b>

Bank balances increased by Kshs 13,860 million representing a 36% increase from the previous year. As required by the Public Finance Management Act, once an Appropriation Act lapses, all unexpended balances in the bank account of MDA's are returned to the Consolidated Fund.

## **2.4 Conclusion**

The government has initiated various reforms to improve the integrity and timeliness of financial information generated to enhance decision making for prudent allocation and control of public resources. In an attempt to increase transparency in reporting, the National Treasury adopted cash-basis International Public Sector Accounting Standards (IPSAS) for MDA's and County Governments and accrual-basis International Public Sector Accounting Standards (IPSAS) for non-commercial national government entities and International Financial Reporting Standards (IFRS) for commercial government entities.

For effective understanding and interpretation, the financial statements should be read in conjunction with the underlying notes and schedules.



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FCPA Bernard Ndungu, MBS  
**Director General, Accounting Services & Quality Assurance**  
**National Treasury**  
**30<sup>th</sup> October 2023**

### **3 Statement of Responsibility**

These consolidated financial statements have been prepared by the National Treasury in accordance with the provisions of Section 80 of the Public Finance Management Act, 2012.

In line with Section 12 (1) (e) of the Public Finance Management Act, 2012, the National Treasury is responsible for the design and prescription of an efficient financial management system for the National and County Governments to ensure transparent financial management and standard financial reporting as contemplated by Article 226 of the Constitution.

This system of financial management and standard reporting as designed, has operated adequately for all National Government entities throughout the reporting period.

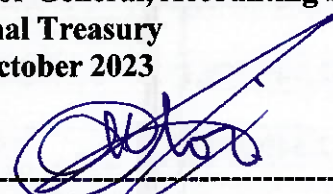
The consolidated financial statements have been prepared on a going concern basis and comply with the International Public Sector Accounting Standards (Cash Basis) and the format prescribed by the Public Sector Accounting Standards Board. These consolidated financial statements are based on individual financial statements prepared and submitted by respective Ministries, Departments and Agencies (MDA) in accordance with Section 81 of the PFM Act, 2012. The responsibility of ensuring accuracy and completeness of these individual financial statement's rests with the Accounting Officers for the respective public entities.

The National Treasury is required to submit these consolidated financial statements to the Auditor General and a copy to the Controller of Budget and the Commission on Revenue Allocation by 31<sup>st</sup> October 2023.

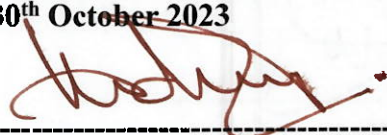
To the best of our knowledge, the consolidated financial statements as set out on pages 1 to 52 fairly reflect the financial position and operations of MDAs for the financial year ended 30<sup>th</sup> June 2023.



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**FCPA Bernard Ndungu, MBS**  
**Director General, Accounting Services & Quality Assurance**  
**National Treasury**  
**30<sup>th</sup> October 2023**



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**Dr. Chris K. Kiptoo, CBS**  
**Principal Secretary**  
**National Treasury**  
**30<sup>th</sup> October 2023**




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**Njuguna Ndung'u, CBS**  
**Cabinet Secretary**  
**National Treasury & Economic Planning**  
**30<sup>th</sup> October 2023**

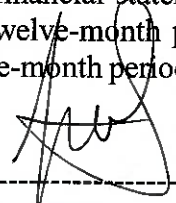
**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**4 Consolidated statement of receipts and payments for the year ending 30<sup>th</sup> June 2023**

	Note	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	2,843,190,391,178	2,720,459,778,839
Proceeds from levies (A-in-A)	2	71,303,663,812	41,814,708,439
Social security contributions	3	12,368,894,753	7,825,719,146
Proceeds from domestic and external grants	4	11,454,079,299	13,923,075,797
Transfers from other government entities	5	91,792,654,101	111,944,297,859
Proceeds from domestic borrowings and External Borrowings	6	78,667,408,917	104,373,776,719
Proceeds from sale of non – financial assets	7	41,148,082,967	53,800,043,700
Reimbursements and refunds	8	448,387,299	489,970,000
Other receipts	9	95,125,230,818	63,642,902,542
<b>Total receipts</b>		<b>3,245,498,793,144</b>	<b>3,118,274,273,041</b>
<b>Payments</b>			
Compensation of employees	10	544,258,452,680	518,578,490,709
Use of goods and services	11	176,742,184,555	168,127,024,941
Subsidies	12	130,616,018,707	141,844,282,212
Transfers to other government units	13	793,357,832,838	813,319,131,407
Other grants and transfers	14	14,889,014,821	38,689,595,107
Social security benefits	15	113,006,591,765	120,276,141,165
Acquisition of assets	16	68,023,674,477	80,363,326,348
Finance costs, including loan interest	17	619,405,456,446	510,090,141,986
Repayment of principal on borrowing	18	554,930,336,782	531,170,245,048
Other payments	19	217,720,007,122	195,060,694,475
<b>Total payments</b>		<b>3,232,949,570,193</b>	<b>3,117,519,073,398</b>
<b>Surplus</b>		<b>12,549,222,951</b>	<b>755,199,643</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve-month period ended 30<sup>th</sup> June 2023 and the accompanying comparatives cover the twelve-month period ended 30<sup>th</sup> June 2022.

  
 FCPA Bernard Ndungu, MBS  
 Director General, Accounting Services &  
 Quality Assurance  
 National Treasury  
 30<sup>th</sup> October 2023

  
 CPA Jona Wala  
 Director, Accounting Services  
 National Treasury  
 30<sup>th</sup> October 2023



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

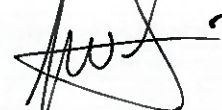
**5 Consolidated statement of financial assets as at 30<sup>th</sup> June 2023**

	Note	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
Financial assets		Kshs	Kshs
<b>Cash and cash equivalents</b>			
Bank balances	20A	52,115,177,418	38,255,552,265
Cash balances	20B	27,247,331	39,812,528
<b>Total cash and cash equivalents</b>		<b>52,142,424,749</b>	<b>38,295,364,793</b>
Accounts receivables - outstanding imprest and clearance accounts	21	3,739,285,030	4,306,132,626
<b>Total financial assets</b>		<b>55,881,709,779</b>	<b>42,601,497,419</b>
<b>Less: financial liabilities</b>			
Accounts payables – deposits	22	28,931,465,126	29,942,865,566
<b>Net financial assets</b>		<b>26,950,244,653</b>	<b>12,658,631,854</b>
<b>Represented by</b>			
Fund balance b/fwd.	23	12,658,631,854	12,043,860,795
Surplus for the year		12,549,222,951	755,199,643
Prior year adjustments	24	(1,401,807,103)	2,125,551,368
Accrual to cash adjustments	25	3,144,196,949	(2,265,979,95)
<b>Net financial position</b>		<b>26,950,244,653</b>	<b>12,658,631,854</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers twelve-month period ended 30<sup>th</sup> June 2023 and the accompanying comparatives cover the twelve-month period ended 30<sup>th</sup> June 2022.



FCPA Bernard Ndungu, MBS  
**Director General, Accounting Services &  
Quality Assurance**  
**National Treasury**  
**30<sup>th</sup> October 2023**



CPA Jona Wala  
**Director, Accounting Services**  
**National Treasury**  
**30<sup>th</sup> October 2023**

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**6 Consolidated statement of cash flows for the year ended 30<sup>th</sup> June 2023**

		Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Notes	Kshs	Kshs
<b>Cash flow from operating activities</b>			
<b>Receipts for operating income</b>			
Exchequer releases	1	2,843,190,391,178	2,720,459,778,839
Proceeds from levies	2	71,303,663,812	41,814,708,439
Social security contributions	3	12,368,894,753	7,825,719,146
Proceeds from domestic and external grants	4	11,454,079,299	13,923,075,797
Transfers from other government entities	5	91,792,654,101	111,944,297,859
Reimbursements and refunds	8	448,387,299	489,970,000
Other revenues	9	95,125,230,818	63,642,902,542
<b>Payments for operating expenses</b>			
Compensation of employees	10	(544,258,452,680)	(518,578,490,709)
Use of goods and services	11	(176,742,184,555)	(168,127,024,941)
Subsidies	12	(130,616,018,707)	(141,844,282,212)
Transfers to other government entities - SAGAs	13	(793,357,832,838)	(813,319,131,407)
Other grants and transfers	14	(14,889,014,821)	(38,689,595,107)
Social security benefits	15	(113,006,591,765)	(120,276,141,165)
Payment of interest on borrowing	17	(619,405,456,446)	(510,090,141,986)
Other payments	19	(217,720,007,122)	(195,060,694,475)
<b>Adjusted for:</b>			
Changes in receivables		566,847,596	(1,077,471,586)
Changes in payables		(1,011,400,438)	(3,241,881,428)
Accrual to cash adjustments	25	3,144,196,949	(2,265,979,952)
Prior year adjustments	24	(1,401,807,103)	2,125,551,368
<b>Net cash flow from operating activities</b>		<b>516,985,579,330</b>	<b>449,655,169,022</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets	7	41,148,082,967	53,800,043,700
Acquisition of assets	16	(68,023,674,477)	(80,363,326,348)
<b>Net cash used in investing activities</b>		<b>(26,875,591,510)</b>	<b>(26,563,282,648)</b>
<b>Cash flow from financing activities</b>			
Proceeds from domestic borrowings and external borrowings	6	78,667,408,917	104,373,776,719
Repayment of principal borrowing	18	(554,930,336,782)	(531,170,245,048)
<b>Net cash flow used in financing activities</b>		<b>(476,262,927,865)</b>	<b>(426,796,468,329)</b>
<b>Net decrease/increase in cash and cash equivalents)</b>		<b>13,847,059,955</b>	<b>(3,704,581,955)</b>
<b>Cash and cash equivalent at beginning of the year</b>		<b>38,295,364,793</b>	<b>41,999,946,747</b>

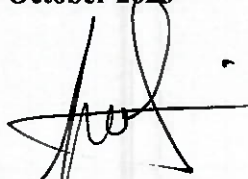
**Government of Kenya**  
**Consolidated Financial Statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

		Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Notes	Kshs	Kshs
Cash and cash equivalent at end of the year	20	52,142,424,749	38,295,364,793

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers twelve-month period ended 30<sup>th</sup> June 2023 and the accompanying comparatives cover the twelve-month period ended 30<sup>th</sup> June 2022.



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FCPA Bernard Ndungu, MBS  
Director General, Accounting Services & Quality Assurance  
National Treasury  
30<sup>th</sup> October 2023



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CPA Jora Wala  
Director, Accounting Services  
National Treasury  
30<sup>th</sup> October 2023



Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023

7 Statement of comparison of budget and actual amounts for the year ended June, 2023

7.1 Budget execution by economic classification (combined recurrent & development)

Receipt/Payment item	Original estimate a	Adjustments (Supplementary) b	Revised estimate c=a+b	Actual on comparable basis d	Budget utilisation difference e=c-d	% of utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	3,174,602,089,866	45,950,289,073	3,220,552,378,939	2,843,190,391,178	377,361,987,761	88%
Tax receipts	89,032,714,066	4,517,266,245	93,549,980,311	60,906,422,429	32,643,557,882	65%
Social security contributions	8,752,535,835	(1,716,071,492)	7,036,464,343	6,228,254,172	808,210,171	89%
Proceeds from domestic and foreign grants	10,581,958,807	(1,189,474,500)	9,392,484,307	3,269,404,287	6,123,080,020	35%
Transfers from other government entities	81,551,375,000	(7,052,813,208)	74,498,561,792	90,524,372,630	(16,025,810,838)	122%
Proceeds from domestic borrowings	773,858,330	(240,733,423)	533,124,907	70,369,242	462,755,665	13%
Proceeds from foreign borrowings	185,782,174,596	(77,503,394,831)	108,278,779,765	75,347,039,585	32,931,740,180	70%
Proceeds from sale of assets	70,877,211,998	2,623,419,733	73,500,631,731	45,792,077,957	27,708,553,774	62%
Other Receipts	69,115,645,050	3,152,828,964	72,268,474,014	120,170,461,664	(47,901,987,650)	166%
<b>Total Receipts</b>	<b>3,691,069,563,548</b>	<b>(31,458,683,439)</b>	<b>3,659,610,880,109</b>	<b>3,245,498,793,144</b>	<b>414,112,086,965</b>	<b>89%</b>
<b>PAYMENTS</b>						
Compensation of employees	567,173,972,209	(7,222,705,666)	559,951,266,543	547,906,975,563	12,044,290,980	98%
Use of goods and services	181,230,531,246	15,952,372,124	197,182,903,370	172,318,751,197	24,864,152,173	87%
Subsidies	567,173,972,209	41,054,504,905	129,328,786,244	131,340,295,025	(2,011,508,781)	102%
Transfers to other government units	967,299,464,641	(32,882,525,578)	934,416,939,063	789,966,209,127	144,450,729,936	85%
Other grants and transfers	55,930,943,756	672,040,055	56,602,983,811	52,060,551,452	4,542,432,359	92%
Social security benefits	154,063,799,381	(5,197,313,951)	148,866,485,430	112,964,808,299	35,901,677,131	76%
Acquisition of assets	148,379,828,983	(45,679,956,316)	102,699,872,667	67,950,500,092	34,749,372,575	66%
Finance costs, including loan interest	693,021,585,338	(8,189,659,440)	684,831,925,898	619,448,602,543	65,383,323,355	90%
Repayment of principal on domestic and foreign borrowing	702,468,095,525	13,943,089,821	716,411,185,346	554,930,336,782	161,480,848,564	77%



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Receipt/Payment item	Original estimate a	Adjustments (Supplementary) b	Revised estimate c=a+b	Actual on comparable basis d	Budget utilisation difference e=c-d	% of utilisation f=d/c %
Other expenses	133,227,061,130	(3,908,529,393)	129,318,531,737	184,062,540,111	(54,744,008,374)	142%
<b>Total payments</b>	<b>3,691,069,563,548</b>	<b>(31,458,683,439)</b>	<b>3,659,610,880,109</b>	<b>3,232,949,570,192</b>	<b>426,661,309,917</b>	<b>88%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,549,222,951</b>	<b>(12,549,222,951)</b>	

**MDA's receipts against budget**

- The original and revised estimates are based on approved budget as loaded in budget module of IFMIS. The actual outturn is based on un-audited financial statements submitted to the National Treasury for consolidation purposes and is bound to change once the financial statements for all voted entities are audited.
- The changes between the original budget and final budget were as a result of reallocations and additional appropriations through supplementary budgets that were duly approved by Parliament during the financial year ended 30<sup>th</sup> June 2023.
- \* During the year the following Votes received receipts on 'Transfer from other government entities' that were based on budgets of the sending entities:
  - The Executive office of the president Vote 1011. Kshs 14,417 million for financing of functions transferred from the Nairobi City County to the National Government. Amount was budgeted under the Nairobi County Government.
  - National Land Commission Vote 2021, Kshs 7,479 million transferred from other national government and SGR for the compensation of land acquired from the public. The amounts were budgeted for under the sending public entity.
- Tax Receipts under collection by 65% was attributed to the following Ministries/State Departments:
  - The Executive Office of the President Vote 1011. An amount of Kshs 14,417 million receipts budgeted for Nairobi Metropolitan Services was not disbursed directly from exchequer.
  - Ministry of Foreign Affairs Vote 1052. Under collection of revenues by 47% at the foreign missions
  - State Department for Roads. Vote 1091(7%) due to reduced receipts of transit toll collections from Kenya Roads Board

**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

(iv) Ministry of Energy Vote 1152. Under collection of royalties licenses by 26% due to few prospecting license applications.

- Proceeds from Domestic and Foreign Grants budgetary target recorded an under performance of 35%.

(i) State Department of Energy contributed to 18% underperformance due to under receipt of European Union Grant (ii) State Department for Roads 38% due to delayed commencement of allocated grant provision for upgrading of Kitale -Morpus Roads project. (iii) State Department for post training and skills development, delayed implementation of the budget.

- Returns on Equity holdings under performed by 90% as result of reduced AIA collection by the Business Registration Services and other SAGAs at the State Law Office and Department of Justice.

**MDA's payments against budget**

- Acquisition of assets was below target by 66% for the following State Departments (i) The Executive office of the president (31%) because of the late loading of supplementary budget and time constraints to undertake procurement logistics. (ii) Ministry of Foreign Affairs because of constraints to undertake procurement logistics (iii) Ministry of Health absorbed 51% of the acquisition of assets budget. (iv) State Department of Social Protection 62% due to reduction of development budget (v) Ministry of Energy absorbed 46% of the acquisition of assets budget because of the decrease in budget by supplementary cut (vi) Judiciary absorbed 69% of the acquisition of assets budget due to low absorption of the AIA loan and delayed projects.

- Other Expenses was 142% above budget: Was only budgeted for National Treasury at Kshs 6,196 million and not spent. Witness protection Agency kshs.171.3million, National Intelligence Service spent Kshs 37,114 million, Independent Electoral and Boundaries Commission spent Kshs 664million, and Kenya National Commission on Human Rights spent Kshs 174.2million. National Lands Commission spent Kshs 7,479 million as land compensation on behalf of other public entities. The above entities have since been advised to use deposit bank accounts since they have no budgets to spend.

- Proceeds from domestic borrowings decreased by 13%. This was attributed by state department for higher Education and Research (KAIST Project) 0% due to delays in the disbursement process, State department of Housing and Urban Development 0% due to change in the supplementary budget and state department for Technical, Vocational Education and Training 39% due to projects being at inception stage.

- Proceeds from sale of Assets 62%. This was as a result of underutilization of 16% by state department for higher Education and Research due to under collection of AIA by universities and Sagas. State department for forestry 60% due to under collection of AIA by SAGAs.

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**7.2 Budget utilization by Vote**

<b>Vote</b>	<b>Name of the MDA</b>	<b>Original Expenditure</b> Kshs	<b>Adjustments</b> Kshs	<b>Final Budget</b> Kshs	<b>Actuals on Comparable Basis</b> Kshs	<b>Budget Utilization Difference</b> Kshs	<b>% of Utilization</b>
1	1011 The Executive Office of the President	23,066,996,379	12,437,661,067	35,504,657,446	21,732,071,024	13,772,586,422	61%
2	1012 Office of the Deputy President	-	1,050,760,972	1,050,760,972	925,862,902	124,898,070	88%
3	1013 Office of the Prime Cabinet Secretary	-	887,727,037	887,727,037	660,559,923	227,167,114	74%
4	1021 State Department for Interior and Citizen Services	143,532,460,681	(33,297,698,030)	110,234,762,651	109,690,806,865	543,955,786	100%
5	1023 State Department for Correctional Services	32,218,651,550	(1,047,135,883)	31,171,515,667	31,444,240,922	(272,725,255)	100%
6	1024 State Department for Immigration and Citizen Services	-	2,103,833,564	2,103,833,564	1,857,978,197	245,855,367	88%
7	1025 National Police Service	-	25,180,089,940	25,180,089,940	23,537,797,874	1,642,292,066	93%
8	1026 State Department for Internal Security & National Administration	-	8,892,935,362	8,892,935,362	7,843,967,386	1,048,967,976	88%
9	1032 State Department for Devolution	1,741,910,000	51,684,123	1,793,594,123	1,443,233,043	350,361,080	80%
10	1035 State Department for Development of ASALs	10,419,423,700	10,385,655,470	20,805,079,170	14,214,797,966	6,590,281,204	68%
11	1041 Ministry of Defence	131,683,300,000	7,176,534,074	138,859,834,074	131,361,322,616	7,498,511,458	95%
12	1052 Ministry of Foreign Affairs	19,032,299,618	(3,460,461,255)	15,571,838,363	14,556,604,603	1,015,233,760	93%
13	1053 State Department for Foreign Affairs	-	5,196,322,860	5,196,322,860	4,087,793,418	1,108,529,442	79%
14	1054 State Department for Diaspora Affairs	-	651,901,420	651,901,420	369,989,628	281,911,792	57%



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
15	State Department for Vocational and Technical Training	24,930,322,807	(245,393,329)	24,684,929,478	20,754,823,411	3,930,106,067	84%
16	State Department for University Education	109,837,995,328	(1,400,264,061)	108,437,731,267	100,003,614,698	8,434,116,569	92%
17	State Department for Early Learning & Basic Education	110,681,239,910	24,140,737,401	134,821,977,311	125,672,635,365	9,149,341,946	93%
18	State Department of Post Training and Skills Development	356,600,000	(249,581,909)	107,018,091	126,770,961	(19,752,870)	98%
19	State Department for Implementation of Curriculum Reforms	339,299,400	(149,154,260)	190,145,140	174,512,630	15,632,510	92%
20	The National Treasury	174,396,917,238	(26,968,229,608)	147,428,687,630	119,806,144,795	27,622,542,835	81%
21	State Department for Planning	49,086,120,000	2,178,393,099	51,264,513,099	51,140,586,464	123,926,635	100%
22	Ministry of Health	122,519,254,652	(11,334,045,190)	111,185,209,462	78,692,449,657	32,492,759,805	71%
23	State Department for Public Health and Professional Standards	-	5,212,715,604	5,212,715,604	1,935,349,620	3,277,365,984	37%
24	State Department of Roads	221,293,567,854	(50,510,723,205)	170,782,844,649	156,625,167,602	14,157,677,047	92%
25	State Department of Transport	10,972,000,000	1,534,134,524	12,506,134,524	10,274,732,094	2,231,402,430	82%
26	State Department for shipping and Maritime.	2,460,000,000	410,615,224	2,870,615,224	2,147,974,634	722,640,590	75%
27	State Department for Housing & Urban Development	20,361,000,000	(8,612,189,653)	11,748,810,347	9,801,956,821	1,946,853,526	83%
28	State Department for Public Works	4,693,000,000	(1,218,053,596)	3,474,946,404	2,612,443,493	862,502,911	75%

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
29	State Department for Irrigation	-	2,581,505,302	2,581,505,302	2,276,929,784	304,575,518	88%
30	State Department for Environment and Climate Change	15,256,700,000	(1,688,289,788)	13,568,410,212	11,939,180,774	1,629,229,438	88%
31	State Department for Water and Sanitation	87,533,464,881	(23,427,785,019)	64,105,679,862	49,217,899,093	14,887,780,769	77%
32	State Department for Lands and Physical Planning	5,928,250,000	(1,651,004,962)	4,277,245,038	4,229,849,520	47,395,518	99%
33	State Department for ICT and Digital Economy	19,254,100,000	(4,794,006,030)	14,460,093,970	11,681,207,872	2,778,886,098	81%
34	State Department for Broadcasting & Telecommunication	7,507,600,000	(984,161,053)	6,523,438,947	5,632,703,843	890,735,104	86%
35	State Department for Sports	17,425,950,000	(3,507,237,487)	13,918,712,513	12,204,472,669	1,714,239,844	88%
36	State Department for Culture and Heritage	323,191,4367	61,947,797	3,293,862,164	2,948,978,945	344,883,219	90%
37	State Department for Energy	95,667,855,000	(40,871,097,664)	54,796,757,336	29,522,641,306	25,274,116,030	54%
38	State Department for Livestock	7,207,300,000	1,537,174,021	8,744,474,021	5,438,447,932	3,306,026,089	62%
39	State Department for Blue Economy and Fisheries	10,497,400,000	(3,304,102,386)	7,193,297,614	6,568,337,915	624,959,699	91%
40	State Department for Crop Development	41,506,027,321	7,896,979,738	49,403,007,059	46,693,192,910	2,709,814,149	95%
41	State Department for Cooperatives	2,262,200,000	20,707,383,173	22,969,583,173	14,674,154,460	8,295,428,713	64%
42	State Department for Trade	4,001,190,000	202,611,817	4,203,801,817	3,722,021,599	481,780,218	89%
43	State Department for Industry	7,126,540,000	(3,223,234,460)	3,903,305,540	3,523,564,441	379,741,099	90%



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
44	State Department for Micro, Small and Medium Enterprises Development	-	599,353,281	599,353,281	644,548,705	(45,195,424)	108%
45	State Department for Investment Promotion	-	2,213,879,964	2,213,879,964	894,575,248	1,319,304,716	40%
46	State Department for Labour and Skills Development	3,483,630,000	(130,124,313)	3,353,505,687	3,085,016,264	268,489,423	92%
47	State Department for Social Protection & senior citizens Affairs	34,676,240,000	3,569,843,843	38,246,083,843	35,655,539,930	2,590,543,913	93%
48	State Department for Mining	-	368,804,850	368,804,850	260,165,220	108,639,630	71%
49	State Department for Petroleum	24,651,000,000	41,849,683,440	66,500,683,440	65,456,102,503	1,044,580,937	98%
50	State Department for Tourism	9,028,675,760	1,085,304,840	10,113,980,600	9,681,713,159	432,267,441	96%
51	State Department for Wildlife	7,985,810,000	1,731,627,543	9,717,437,543	9,457,164,959	260,272,584	97%
52	State Department of Gender & Affirmative Action	3,976,350,000	(53,099,678)	3,923,250,322	3,318,777,735	604,472,587	85%
53	State Department for Public Service	21,206,070,000	1,733,986,553	22,940,056,553	19,953,679,331	2,986,377,222	87%
54	State Department for Youth	3,457,120,000	(939,400,084)	2,517,719,916	2,232,462,737	285,257,179	89%
55	State Department of East African Community Affairs	767,060,000	8,800,000	775,860,000	762,145,740	13,714,260	98%
56	State Department for Regional and Northern Corridor Development	5,108,534,000	2,033,943,781	7,142,477,781	5,886,261,385	1,256,216,397	82%
57	Office of the Attorney General and Department for Justice	5,402,870,000	512435507	5,915,305,507	5,329,570,473	585,735,035	90%
58	The Judiciary Fund	18,297,400,000	2,835,000,000	21,132,400,000	20,154,049,074	978,350,926	95%

**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

	Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
59	1271	Ethics and Anti-Corruption Commission	3,420,530,000	146,565,743	3,567,095,743	3,159,125,692	407,970,051	89%
60	1281	National Intelligence Service	46,127,700,000	(8,500,000,000)	37,627,700,000	37,135,794,522	491,905,478	99%
61	1291	Office of the Director of Public Prosecutions	3,326,950,000	355535429	3,682,485,429	3,527,438,179	155,047,250	96%
62	1311	Office of the Registrar of Political Parties	2,126,850,000	(614,928,675)	1,511,921,325	1,455,345,169	56,576,156	96%
63	1321	Witness Protection Agency	649,070,000	(38,240,000)	610,830,000	631,170,870	(20,340,870)	103%
64	1332	State Department for Forestry	-	3,008,939,205	3,008,939,205	2,530,068,648	478,870,557	84%
65	2011	Kenya National Commission on Human Rights	464,360,000	(7,530,577)	456,829,423	623,918,403	(167,088,980)	137%
66	2021	National Land Commission	1,558,300,000	(75,864,214)	1,482,435,786	8,956,378,864	(7,473,943,078)	604%
67	2031	Independent Electoral and Boundaries Commission	21,686,840,000	(1,087,236,799)	20,599,603,201	22,824,601,000	(2,224,997,799)	111%
68	2041	Parliamentary Service Commission	8,785,000,000	165,000,000	8,950,000,000	7,865,074,475	1,084,925,525	88%
69	2042	National Assembly	33,270,000,000	(1,421,252,402)	31,848,747,598	26,896,777,426	4,951,970,172	84%
70	2043	Parliamentary Joint Services	8,165,000,000	535,000,000	8,700,000,000	7,985,989,389	714,010,611	92%
71	2051	Judicial Service Commission	587,000,000	300,000,000	887,000,000	838,774,326	48,225,674	95%
72	2061	The Commission on Revenue Allocation	491,960,000	40,462,211	532,422,211	541,437,136	(9,014,925)	100%
73	2071	Public Service Commission	2,681,140,000	(202,378,009)	2,478,761,991	2,393,638,891	85,123,100	97%
74	2081	Salaries and Remuneration Commission	612,500,000	(112,430,797)	500,069,203	482,534,917	17,534,286	96%
75	2091	Teachers Service Commission	298,374,000,000	(4,978,606,002)	293,395,393,998	296,443,857,896	(3,048,463,898)	100%
76	2101	National Police Service Commission	1,029,250,000	(22,278,532)	1,006,971,468	941,384,353	65,587,115	93%
77	2111	Auditor General	6,898,160,000	(392,400,000)	6,505,760,000	6,075,770,554	429,989,446	93%



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
78	2121 Controller of Budget	702,370,000	(92,508,883)	609,861,117	596,241,344	13,619,773	98%
79	The Commission on Administrative Justice	724,320,000	(156,319,647)	568,000,353	568,771,628	(771,275)	100%
80	2141 National Gender and Equality Commission	483,301,000	(74,923,824)	408,377,176	403,541,156	4,836,020	99%
81	2151 Independent Policing Oversight Authority	1,024,600,000	(119,735,933)	904,864,067	906,335,115	(1,471,048)	100%
82	050 Public Debt-National Treasury	1,393,116,145,511	(8,049,639,241)	1,385,066,506,270	1,200,608,836,164	184,457,670,106	87%
83	051 Pensions & Gratuities-National Treasury	171,828,279,900	811,269,230	172,639,549,130	146,351,922,422	26,287,626,708	85%
84	052 Salaries and Allowances-National Treasury	6,865,826,691	13,169,823,990	20,035,650,681	15,663,297,516	4,372,353,165	78%
85	053 Subscriptions to International Organizations-National Treasury	500,000	(500,000)	-	-	-	0%
	<b>TOTAL</b>	<b>3,691,069,563,548</b>	<b>(31,458,683,439)</b>	<b>3,659,610,880,109</b>	<b>3,232,949,570,193</b>	<b>426,661,309,916</b>	<b>88%</b>

**Notes to the budget**

- The National Lands Commission (NLC) spent above budget by 8,721 million. NLC received funds from other entities as amounts for land compensation to pave way for roads expansion in Kenya.
- Witness Protection Agency spent above budget by 1.3 million. This relates to unrealized payables as income and is subsequently paid to the consolidated Fund
- Kenya National Commission on Human Rights spent above budget by 174.2 million. The unbudgeted funds were received from a bilateral donor to address human rights issues in Kenya.
- Subscriptions to International Organizations-National Treasury 0% due to change in the supplementary budget.



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**8 Summary of fund movements per Vote as at 30<sup>th</sup> June 2023**

Vote	Full name of the Ministry, Agency or Department	Receipts		Payments		Surplus		Net financial assets		Fund balance c/f	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1011	Office of the President	21,943,840,676	21,732,071,024	211,769,652	213,235,804	213,235,804	213,235,804				
1012	Office of the Deputy President	959,102,288	925,862,902	33,239,386	33,239,386	33,239,386	33,239,386				
1013	Office of the Prime Cabinet Secretary	661,027,028	660,559,923	467,105	467,105	467,105	467,105				
1021	State Department for Interior and Citizen Services	109,680,875,079	109,690,806,865	(9,931,786)	12,738,918	12,738,918	12,738,918				
1023	State Department for Correctional Services	31,455,177,221	31,444,240,922	10,936,299	15,614,513	15,614,513	15,614,513				
1024	State Department for Immigration and Citizen Services	1,866,277,945	1,857,978,197	8,299,748	8,299,748	8,299,748	8,299,748				
1025	National Police Service	23,537,839,510	23,537,797,874	41,636	41,636	41,636	41,636				
1026	State Department for Internal Security & National Administration	7,847,864,767	7,843,967,386	3,897,381	3,897,381	3,897,381	3,897,381				
1032	State Department for Devolution	1,635,917,697	1,443,233,043	192,684,654	300,195,260	300,195,260	300,195,260				
1035	State Department for Development of ASALs	14,490,802,728	14,214,797,966	276,004,762	276,004,762	276,004,762	276,004,762				
1041	Ministry of Defence	131,363,869,651	131,361,322,616	2,547,035	2,547,035	2,547,035	2,547,035				
1052	Ministry of Foreign Affairs	15,140,530,062	14,556,604,603	583,925,459	1,885,218,569	1,885,218,569	1,885,218,569				
1053	State Department for Foreign Affairs	4,370,442,430	4,087,793,418	282,649,012	2,167,761,382	2,167,761,382	2,167,761,382				
1054	State Department for Diaspora Affairs	373,441,524	369,989,628	3,451,896	3,451,896	3,451,896	3,451,896				
1064	State Department for Vocational and Technical Training	20,768,764,162	20,754,823,411	13,940,751	29,288,078	29,288,078	29,288,078				
1065	State Department for University Education	100,060,713,180	100,003,614,698	57,098,482	58,610,977	58,610,977	58,610,977				
1066	State Department for Early Learning & Basic Education	129,308,986,863	125,672,635,365	3,636,351,498	3,678,044,616	3,678,044,616	3,678,044,616				
1068	State Department of Post Training and Skills Development	126,847,423	126,770,961	76,462	76,462	76,462	76,462				
1069	State Department for Implementation of Curriculum Reforms	174,512,695	174,512,630	64	64	64	64				

**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Full name of the Ministry, Agency or Department	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
1071	The National Treasury	119,812,296,490	119,806,144,795	6,151,695	1,801,663,919	1,801,663,919
1072	State Department for Planning	51,242,227,850	51,140,586,464	101,641,386	110,342,444	110,342,444
1081	Ministry of Health	78,696,295,000	78,692,449,657	3,845,343	48,071,656	48,071,656
1083	State Department for Public Health and Professional Standards	1,941,882,270	1,935,349,620	6,532,650	6,532,650	6,532,650
1091	State Department of Roads	156,673,400,909	156,625,167,602	48,233,307	48,390,427	48,390,427
1092	State Department of Transport	10,280,571,277	10,274,732,094	5,839,183	5,839,183	5,839,183
1093	State Department for shipping and Maritime.	2,148,739,138	2,147,974,634	764,504	764,504	764,504
1094	State Department for Housing & Urban Development	9,911,378,809	9,801,956,821	109,421,988	199,876,021	199,876,021
1095	State Department for Public Works	2,614,621,451	2,612,443,493	2,177,958	2,177,958	2,177,958
1104	State Department for Irrigation	2,276,937,500	2,276,929,784	7,716	-	-
1108	State Department for Environment and Climate Change	11,974,475,644	11,939,180,774	35,294,870	16,647,992	16,647,992
1109	State Department for Water and Sanitation	49,243,725,328	49,217,899,093	25,826,235	26,067,708	26,067,708
1112	State Department for Lands and Physical Planning	4,241,634,011	4,229,849,520	11,784,491	11,933,121	11,933,121
1122	State Department for ICT and Digital Economy	11,681,365,783	11,681,207,872	157,911	260,806	260,806
1123	State Department for Broadcasting & Telecommunication	5,679,274,096	5,632,703,843	46,570,253	48,632,710	48,632,710
1132	State Department for Sports	12,181,832,178	12,204,472,669	(22,640,491)	4,635,991	4,635,991
1134	State Department for Culture and Heritage	2,949,584,632	2,948,978,945	605,687	605,687	605,687
1152	State Department for Energy	29,649,421,674	29,522,641,306	126,780,368	181,354,767	181,354,767
1162	State Department for Livestock.	5,838,408,235	5,438,447,932	399,960,303	431,027,803	431,027,803
1166	State Department for Blue Economy and Fisheries	6,670,434,159	6,568,337,915	102,096,244	102,096,244	102,096,244
1169	State Department for Crop Development	45,122,024,037	46,693,192,910	(1,571,168,873)	2,488,795,590	2,488,795,590
1173	State Department for Cooperatives	14,677,769,139	14,674,154,460	3,614,679	3,614,679	3,614,679
1174	State Department for Trade	3,743,252,118	3,722,021,599	21,230,519	89,025,555	89,025,555
1175	State Department for Industry	3,479,827,748	3,523,564,441	(43,736,693)	12,470,130	12,470,130
1176	State Department for Micro, Small and Medium Enterprises Development	647,149,858	644,548,705	2,601,153	2,601,153	2,601,153



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Full name of the Ministry, Agency or Department	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
1177	State Department for Investment Promotion	895,765,598	894,575,248	1,190,350	1,190,350	1,190,350
1184	State Department for Labour and Skills Development	3,073,412,801	3,085,016,264	(11,603,463)	20,551,419	20,551,419
1185	State Department for Social Protection & senior citizens Affairs	35,303,723,555	35,655,539,930	(351,816,375)	794,994,737	794,994,737
1192	State Department for Mining	260,811,421	260,165,220	646,201	646,201	646,201
1194	State Department for Petroleum	66,187,571,627	65,456,102,503	731,469,124	732,291,027	732,291,027
1202	State Department for Tourism	9,681,837,355	9,681,713,159	124,196	-	-
1203	State Department for Wildlife	9,463,851,852	9,457,164,959	6,686,893	11,336,527	11,336,527
1212	State Department of Gender & Affirmative Action	3,329,890,226	3,318,777,735	11,112,491	11,112,491	11,112,491
1213	Parliamentary Joint Services	8,006,248,516	7,985,989,389	20,259,127	21,265,214	21,265,214
1213	State Department for Public Service	19,954,447,998	19,953,679,331	768,667	768,667	768,667
1214	State Department for Youth	1,572,566,053	2,232,462,737	(659,896,684)	109,659,413	109,659,413
1221	State Department of East African Community Affairs	775,859,954	762,145,740	13,714,214	16,606,177	16,606,177
1222	State Department for Regional and Northern Corridor Development	5,897,260,514	5,886,261,385	10,999,130	11,259,619	11,259,619
1252	Office of the Attorney General and Department for Justice	5,329,741,730	5,329,570,473	171,258	171,258	171,258
1261	The Judiciary Fund	20,235,193,180	20,154,049,074	81,144,106	81,144,106	81,144,106
1271	Ethics and Anti-Corruption Commission	3,362,615,804	3,159,125,692	203,490,112	31,500,559	31,500,559
1281	National Intelligence Service	37,165,365,144	37,135,794,522	29,570,622	29,570,622	29,570,622
1291	Office of the Director of Public Prosecutions	3,527,831,915	3,527,438,179	393,736	5,722,903	5,722,903
1311	Office of the Registrar of Political Parties	1,461,207,754	1,455,345,169	5,862,585	5,862,585	5,862,585
1321	Witness Protection Agency	632,205,425	631,170,870	1,034,555	4,055,879	4,055,879
1332	State Department for Forestry	2,532,028,819	2,530,068,648	1,960,171	1,960,171	1,960,171
2011	Kenya National Commission on Human Rights	593,688,300	623,918,403	(30,230,103)	68,737,271	68,737,271
2021	National Land Commission	17,678,182,001	8,956,378,864	8,721,803,137	8,733,661,004	8,733,661,004
2031	Independent Electoral and Boundaries Commission	19,007,823,292	22,824,601,000	(3,816,777,708)	105,223,001	105,223,001
2041	Parliamentary Service Commission	7,986,036,008	7,865,074,475	120,961,533	120,961,536	120,961,536

**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

Vote	Full name of the Ministry, Agency or Department	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
2042	National Assembly	26,907,928,128	26,896,777,426	11,150,702	12,131,166	12,131,166
2051	Judicial Service Commission	841,846,533	838,774,326	3,072,207	3,072,207	3,072,207
2061	The Commission on Revenue Allocation	546,141,073	541,437,136	4,703,937	1,475,489	1,475,489
2071	Public Service Commission	2,379,660,011	2,393,638,891	(13,978,880)	1,080,410	1,080,410
2081	Salaries and Remuneration Commission	502,623,982	482,534,917	20,089,065	4,322,090	4,322,090
2091	Teachers Service Commission	297,036,779,836	296,443,857,896	592,921,940	2,992,936,878	2,992,936,878
2101	National Police Service Commission	941,768,022	941,384,353	383,669	2,455,544	2,455,544
2111	Auditor General	6,226,735,402	6,075,770,554	150,964,848	128,620,816	128,620,816
2121	Controller of Budget	599,200,344	596,241,344	2,959,000	2,962,488	2,962,488
2131	The Commission on Administrative Justice	577,434,808	568,771,628	8,663,180	9,086,515	9,086,515
2141	National Gender and Equality Commission	398,148,932	403,541,156	(5,392,224)	5,374,678	5,374,678
2151	Independent Policing Oversight Authority	910,921,499	906,335,115	4,586,384	4,586,384	4,586,384
050	Public Debt-National Treasury	1,200,179,454,767	1,200,608,836,164	(429,381,397)	643,847,135	643,847,135
051	Pensions & Gratuities-National Treasury	148,727,621,550	146,351,922,422	2,375,699,128	(2,117,066,1580)	(2,117,066,158)
052	Salaries and Allowances-National Treasury	15,661,999,152	15,663,297,516	(1,298,364)	2,812,073	2,812,073
053	Subscriptions to International Organizations-National Treasury	-	-	-	-	-
	<b>TOTAL</b>	<b>3,245,498,793,144</b>	<b>3,232,949,570,193</b>	<b>12,549,222,951</b>	<b>26,950,244,653</b>	<b>26,950,244,653</b>

## **9 Accounting policies**

### **Statement of compliance**

These financial statements have been prepared in accordance with the Public Finance Management Act and with the Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. The cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest 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. These standards and policies are based on IPSAS and have been consistently applied to all the years presented.

The use of public resources by the government is primarily governed by Chapter 12 of the Constitution of Kenya, Public Finance Act (2012) and PFM (National Government) Regulations (2015).

### **Reporting period**

The reporting period for these financial statements is for the year ended 30<sup>th</sup> June 2023.

### **Basis of preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year. These financial statements have been prepared on a cash basis unless otherwise specified. Under cash basis, receipts are recorded when cash has been received and expenses when cash has been paid out.

Among the list of consolidated entities are five (5) entities whose financial statements have been prepared on accrual basis. These entities are as follows:

1. Ethics and Anti-Corruption Commission
2. Witness Protection Agency
3. Independent Electoral and Boundaries Commission
4. Commission on Revenue Allocation
5. Salaries and Remuneration Commission

Sufficient adjustments have been made on these accrual financial statements as shown on **Note 24**.

The accounting policies included in these financial statements are the significant accounting policies for the Government of Kenya.

### **Reporting entity**

The national government reporting entity as defined in Executive Order No.1 (the Organization of Government) are:

- Voted entities for the Executive: Ministries, Department, and Agencies,
- Commissions and Independent Offices,
- The legislative entities, and
- The judicial entities.



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

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A list of these entities is shown under **Note 26** and, for the purpose of these consolidated statements, referred to as MDA's.

None of the entities eligible for consolidation under the National Government Ministry, Agencies and Departments budgetary cluster for the year ended 30<sup>th</sup> June 2023 has been excluded from consolidation.

The National Treasury has designed and deployed an efficient financial management system for both the National and County governments as contemplated by Article 226 of the Constitution. The Integrated Financial Management Information System (IFMIS) has been deployed to enhance the effectiveness and transparency of public resource management. All MDAs transact in IFMIS except two (Ministry of Defense and National Intelligence Service) and use the same Standard Chart of Accounts (SCOA). All MDAs bank with the Central Bank of Kenya.

Corresponding receipts, payments, assets and liabilities, of these individual entities are added together line by line. Transactions and balances involving entities within this group are eliminated on consolidation.

This consolidation is based on unaudited financial statements submitted by the individual entities to the National Treasury and the Auditor-General on 30<sup>th</sup> September 2023. A revised consolidation based on the audited financial statements will be prepared and submitted for audit purposes once these individual financial statements have been audited.

**Reporting currency**

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

**Key assumptions and judgements**

These financial statements reflect the MDA's financial results of operations and cash flows as at 30<sup>th</sup> June 2023. Underpinning these financial statements are a number of judgements, estimations and assumptions on particular disclosures. These include assumption about the future, in particular, the service benefits and future cash flows in relation to existing financial assets and liabilities and judgment in the application of accounting policies.

**Significant accounting policies**

The accounting policies set out in this section have been consistently applied by all consolidated entities and for all the years presented.

**a. Recognition of receipts**

The government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the government. Government receipts are classified into domestic receipts and external receipts.

**i. Domestic non-tax receipts (Levy receipts)**

Non-Tax receipts are recognized in the books of accounts when cash is received and includes all appropriation in aid. Cash is considered as received when notification of remittance is received.

**ii. Exchequer receipts**

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

**iii. External receipts**

Includes external loans, direct payments, and external grants. External receipts are received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

**iv. Other receipts**

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

**Recognition of payments**

The government recognises all payments when the event occurs and the related cash has actually been paid out by the Government.

**v. Compensation of employees**

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

**vi. Use of goods and services**

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

**Significant accounting Policies**

**vii. Interest on loans**

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

**viii. Repayment of loans (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.

**ix. 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.

**x. Third party payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments.

**b. 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

There were no other restrictions on cash during the year.

**c. Accounts receivable**

For the purposes of these financial statements, imprest 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.



**Significant accounting policies**

**d. Accounts payable**

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

Other liabilities including pending bills are disclosed in the financial statements.

**e. 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. Pending bills do not involve the payment of cash in the reporting period and therefore they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Government at the end of the year.

When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f. Budget**

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

The original budget was approved by parliament in June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law and there were three supplementary adjustments to the original budget during the year. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the consolidated financial statements.

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

**g. Comparative figures**

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

**h. 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 30<sup>th</sup> June 2023.

**i. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under **Note 23** explaining the nature and amounts.

**Significant accounting policies**

**j. Related party transactions**

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

## 10 Notes to the financial statements

The following section provides additional information and details on the main statements.

### 1. Exchequer Releases

The National Treasury administers the Consolidated Fund and releases funds to Voted entities in accordance with the Article 206 and Appropriation Act, 2022. For the financial year 2022/23, exchequer releases from Consolidated Fund to MDA's (Voted entities) have been summarised on a quarterly basis as below:

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
1st quarter Exchequer	465,180,287,017	502,334,564,202
2nd quarter Exchequer	330,522,316,181	357,203,644,577
3rd quarter Exchequer	1,455,438,674,093	1,349,532,484,508
4th quarter Exchequer	592,049,113,887	511,389,085,552
<b>Total</b>	<b>2,843,190,391,178</b>	<b>2,720,459,778,839</b>

A detailed schedule for the releases per MDA was published in the Kenya Gazette Notice No 9734: Statement of Actual Revenues and Net Exchequer Issues as at 30<sup>th</sup> June, 2023.

#### 1.1 Reconciliation between actual issues from Consolidated Fund to MDA's as per published Gazette Notice No. 9734 and receipts received by MDAs as transfers from the Consolidated Fund

Detail	Amount (Kshs)	Explanation
Amount recorded by MDAs as Transfers from Exchequer	2,827,017,624,209	(As per consolidated statement of receipts and payments)
Amount transferred through MDAs to Counties	16,172,766,969	(Annexed Attached)
Amount recorded as per Gazette Notice No. 9734	2,843,190,391,178	(As per appendix 1.1. Published Gazette Notice No. 9734)

### 2. Proceeds from levies (Appropriation-in-Aid)

The proceeds from levies were collected as Appropriation - in - Aid (AIA) by the following Ministries and State Departments in line with the Appropriation Act 2022. Appropriation-in-Aid (AIA) means any revenue which a national government entity receives for application by that entity to finance its activities. All AIA are approved by Parliament through the Appropriation Act. Substantial amount of this levy was received from the Petroleum Development Levy Fund (PDLF) to the Ministry of Energy and State Department for Petroleum and the Roads Maintenance Levy Fund (RMLF)/ Annuity Fund.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
The National Treasury-RDLF	28,173,372,506	-
Ministry of Foreign Affairs	28,300,778	14,983,906
State Department for Roads- Transit Toll (KRB)	39,039,432	450,016,607



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

<b>Description</b>	<b>Year to 30<sup>th</sup> June 2023</b>	<b>Year to 30<sup>th</sup> June 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
State Department for Broadcasting	44,914,219	54,931,495
Ministry of Energy -PDLF	3,055,936,591	3,159,116,380
Ministry of Petroleum and Mining - PDLF	22,680,554,403	23,759,484,497
State Department for Tourism – Tourism Fund	6,854,027,000	-
State Department of Sports-Sports & Arts Development Fund	10,427,518,883	14,376,175,554
<b>Total</b>	<b>71,303,663,812</b>	<b>41,814,708,439</b>

The National Treasury collected Railway Development Levy Fund of Kshs.28,173 million for Railway Development Levy Fund.

There was a significant decrease of receipts from Transit Toll collected by Kenya Roads Board and remitted to State Department for Roads. This was as a result of reduction of their allocation by the Kenya Roads Board.

The Ministry of Energy received Kshs 3,055.9 million being A-in A collection. These are receipts from Petroleum Development Levy Fund, royalties on geothermal development and electricity levy.

The Ministry of Petroleum and Mining received Kshs 22,680.5 million from the Petroleum Development Levy Fund to support their development budget.

The Ministry of Foreign Affairs collected Kshs 28.3 million relates to tax refunds received by various missions, and Kshs.44.9 million being AIA from Media Council of Kenya and Kenya Classification Board.

An increase of kshs.6,854 million collected by State Department of Tourism relates to AIA remitted by various SAGAs during the year.

The State Department for Sports received Kshs.10,427.5 million revenue from betting.

<b>Non-tax or levy revenues</b>	<b>Year to 30<sup>th</sup> June 2023</b>	<b>Year to 30<sup>th</sup> June 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Levy receipts on goods and services	71,303,663,812	41,814,708,439
<b>Total</b>	<b>71,303,663,812</b>	<b>41,814,708,439</b>

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**3. Social security contributions**

Non-tax or levy receipts	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Receipts from government employees to social & welfare schemes	12,368,894,753	7,825,719,146
<b>Total</b>	<b>12,368,894,753</b>	<b>7,825,719,146</b>

The amount of Kshs.12,368.8 million are receipts from various MDAs in respect of deductions from employees being contribution towards the PSSS contributions.

**4. Proceeds from domestic and external grants**

Section 47 of the PFM Act defines grants as any financial or other assistance by a development partner which is not repayable and were appropriated accordingly by the National Assembly. During the financial year 2022/23, MDAs received grants from multilateral and bilateral development partners either through the exchequer or in form of direct payments.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Grants received from bilateral donors (Foreign Governments)	2,077,462,750	2,807,124,089
Grants received from multilateral donors (International Organisations)	9,376,616,549	11,115,951,708
<b>Total</b>	<b>11,454,079,299</b>	<b>13,923,075,797</b>

The breakdown of grants received per MDA is as follows:

Year ended 30 <sup>th</sup> June 2023	Grants received from bilateral	Grants received from multilateral donors (IDA)	Total grants received
State Department	Kshs	Kshs	Kshs
State Department for Interior and Citizen Services	-	157,690,000	157,690,000
State Department for Public Service	-	98,878,843	98,878,843
State Department for Planning	-	9,267,756	9,267,756
State Department for Vocational Training	52,684,632	-	52,684,632
National Treasury	22,477,668	6,205,776,504	6,228,254,172
Ministry of Health	620,000,000	-	620,000,000
State Department for Roads	546,758,209	-	546,758,209
Ministry of Water, Sanitation, and Irrigation	86,561,032	-	86,561,032
State Department for Environment and Forestry	-	3,753,064	3,753,064
State Department for Crop Development & Agricultural Research	83,385,436	1,126,586,679	1,209,972,115

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Year ended 30 <sup>th</sup> June 2023	Grants received from bilateral	Grants received from multilateral donors (IDA)	Total grants received
State Department	Kshs	Kshs	Kshs
State Department for Social Protection, Senior Citizen Affairs & Special Programmes	493,400,000	-	493,400,000
State Department for Gender	87,039,807	-	
State Department for Energy	-	182,273,695	182,273,695
State Department for Youth	85,155,966	-	85,155,966
State Department for livestock	-	1,450,000,000	1,450,000,000
Kenya National Commission on Human Rights	-	142,390,008	142,390,008
<b>Total</b>	<b>2,077,462,750</b>	<b>9,376,616,549</b>	<b>11,454,079,299</b>

State Department for Roads received Kshs 546.7 million grant as direct payments to fund different projects from various multilateral donors. Ministry of Water, Sanitation and Irrigation received Kshs 86.5 million grant for funding various water projects. The Kenya National Commission on Human Rights received grants of Kshs 142.3 million from the embassy of Switzerland and the Deutsche Gesellschaft fur Internationale – Migrant Rights. The National Treasury received Kshs 6,228 million during the year from the World Bank. The Ministry of Health received Kshs 620 million grant in direct payments from the World Bank under project funding in the health sector. The State Department for Social Protection, Senior Citizen Affairs received kshs.493.4million from DFID to enhance social protection in the country.

**5. Transfers from other government entities**

These are amounts received by the MDAs from other government reporting entities including state corporations, SAGAs and county governments for the purpose of executing a particular public mandate.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Transfers from other national government entities	91,792,654,101	111,944,297,859
<b>Total</b>	<b>91,792,654,101</b>	<b>111,944,297,859</b>

For the FY 2022/23, receipt of transfers from other government entities were received by the following MDA's:

Name of the MDA	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Salaries and Allowances-National Treasury	10,210,987	-
State Department for Wildlife	-	199,994,576
State Department for Roads	79,930,326,803	83,789,512,195
National Intelligence Service	1,159,359,086	4,278,662,150
National Lands Commission	5,198,481,586	8,100,559,635
Ministry of Defence	1,768,459,200	3,728,258,248
Office of the President	3,725,816,439	11,847,311,055
<b>Total</b>	<b>91,792,654,101</b>	<b>111,944,297,859</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

The State Department for Roads received Kshs 79.930 million from the Kenya Roads Board (RMLF) for the purpose of construction and maintenance of roads. The National Intelligence Service received Kshs 1,159 million from various public entities for purposes of undertaking services in line with their mandate.

The National Lands Commission received a total of Kshs 5,198 million from public institutions for the purpose of compensating affected persons for acquisition of land. Article 67 (2) (a) bestows upon the National Lands Commission the mandate of managing public land on behalf of the national and county governments.

The Office of the President received Kshs 3,725 million from the Nairobi City County government for the purpose of undertaking transferred functions through Nairobi Metropolitan Services as per the deed of transfer.

The Ministry of Defence received Kshs 1,768 million from other government entities for various projects including pension for retiring officers. Other funds were received from National Treasury, State Department for Transport, State Department of ICT and Communication, State Department for Basic Education and Office of the President

**6. Proceeds from external and domestic borrowings**

External borrowing

All external borrowing received by MDAs from the Consolidated Fund are included in the Revenue Estimates and dispensed as per the agreed financial instrument to fund specific development project. External borrowings were all received in the Consolidated Fund as required by Article 206 of the Constitution, except where the borrowings were received in kind (direct payments). MDAs receive these funds for onward transmission to the respective implementing projects, SAGAs or state corporations.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Foreign borrowing – Draw-downs through exchequer	18,039,714,336	14,612,660,028
Foreign borrowing - Direct payments	60,627,694,581	89,761,116,691
<b>Total</b>	<b>78,667,408,917</b>	<b>104,373,776,719</b>

Direct payments are loan disbursements paid directly to suppliers by the development partner.

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

The detailed breakdown of foreign borrowings (both draw downs and direct) received by MDAs for onward transfer to implementing agencies is as follows:

MDA	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
State Department for Social Protection & Senior Citizen	-	408,481,872
State Department for Energy	13,313,714,336	9,704,178,156
State Department for Higher Education & Research	6,166,516,124	4,553,679,386
National Treasury	-	160,187,514
Ministry of Health	2,686,871,222	5,158,136,069
State Department for Roads	21,633,235,739	38,442,712,852
State Department for Water and Sanitation	22,725,215,360	28,237,574,118
State Department for Environment and Climate Change	1,498,145,680	233,339,237
State Department for ICT and Communication	8,045,007,274	14,107,171,403
State Department for Petroleum	-	168,258,161
State Department for Crop Development	1,706,862,838	1,362,684,570
State Department for Blue Economy & Fisheries,	-	837,406,796
State Department for ASALS & Regional Development	-	104,146,275
State Department for Technical, Vocational Training	891,840,344	895,820,309
<b>Total</b>	<b>78,667,408,917</b>	<b>104,373,776,719</b>

State Department for Roads received Kshs 21,633 million (direct payments were Kshs 21,633 million) from various development partners (ADB, IDA etc.) to facilitate the construction of roads including the Nairobi Express Way, duelling of the Eastern Bypass, Makupa bridge, Isebania Mukuyu –Ahero Phase 2, duelling of the Kenol-Sagana-Marua road and the Eldoret to Nadpal (South Sudan Link) road. State Department for Water and Sanitation received foreign borrowing of Kshs 22,725 million (direct payments were Kshs 22,725 million) for the development of various irrigation, sewerage and sanitation infrastructure including Karimenu dam, Thiba Dam and Yamo Dam.

State Department for ICT received Kshs 8,045 million (all direct payments) by Exim Bank China in respect to Data center at Konza Technopolis, National Optic Fibre Backbone project, and Konza Techcity project.

State Department for Energy received Kshs 13,313 million (all direct payments) for the Kenya Electricity modernization project, Off-grid solar access project, and the Kenya Electricity Expansion project.

Ministry of Health received Kshs 2,686 million (all exchequer draw down) for support on various health projects.

State Department for Crop received Kshs 1,706 million from the African Development Bank for the Drought Resilience Programme.

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Receipts from other borrowings

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Repayments from other domestic creditors	4,726,000,000	4,500,000,000
<b>Total</b>	<b>4,726,000,000</b>	<b>4,500,000,000</b>

These are repayments received from Higher Education Loans Board (HELB) by the State Department for University Education for recoveries of domestic loans from individual and household borrowers.

**7. Proceeds from sale of non-financial assets**

These comprise of proceeds from sale of fixed assets and inventories by the MDAs.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Receipts from the sale of vehicles and transport equipment	32,209,058	33,647,375
Receipts from the sale plant machinery and equipment	-	8,864,358
Receipts from sale of certified seeds and breeding stock	478,538,113	928,942,307
Receipts from the sale of strategic reserves stocks	31,355,998,324	32,145,123,929
Receipts from the sale of inventories, stocks and commodities	6,196,497,276	17,491,198,584
Disposal and sales of non-produced assets	3,084,840,196	3,192,267,147
<b>Total</b>	<b>41,148,082,967</b>	<b>53,800,043,700</b>

From the sale of certified seeds and breeding stocks the State Department of Livestock received Kshs 12.6 million. State Department of Environment and Forestry received Kshs 465.8 million from sale of tree seedlings. The State Department of Livestock also received Kshs 8.9 million from the sale of breeding stocks.

The Kshs 31,347 million recorded as sale of strategic reserves stocks is revenue received by public Universities as tuition fee. The State Department for University Education recognizes this as AIA receipt because of budgetary allocation. These receipts were not received by State Department for University Education but retained by the universities to defray costs in the provision of services.

From the sale of inventories, stocks and commodities, the State Department for Water and Sanitation received Kshs 9.3 million for services offered and collected as AIA by various SAGAS and units within the department. The State Department for Irrigation received Kshs 77 million from administrative fee and other charges. The State Department for Environment received Kshs 57 million from sale of stocks. The State Department for Crop Development recognized AIA of Kshs 4,108 million from fees, charges.

The State Department for Broadcasting and Telecommunication collected Kshs 212 million from sale of space on the MyGov weekly pullout. This revenue is recorded on cash basis and the State Department has substantial outstanding debtors from public entities.



### 8. Reimbursements and refunds

These refer to reimbursements and refunds that were received by the MDA's during the financial year.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Reimbursements within MDAs	448,387,299	489,970,000
<b>Total</b>	<b>448,387,299</b>	<b>489,970,000</b>

The reimbursement of Kshs 418.1 million is to the Ministry of Defence for onward payment for military personnel injured while on African Union and United Nations missions. The Presidency received refund of Kshs 30.2 million from the Consolidated Fund

### 9. Other receipts

These comprise of other receipts including voluntary transfers other than grants, administrative fees, miscellaneous income and unidentified receipts.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Interest received	228,614,090	318,281,545
Rents	1,379,925,810	1,061,114,140
Other property income	4,151,150	132,743,827
Sales of market establishments	26,245,425	239,721,757
Receipts from administrative fees and charges	8,646,061,975	14,052,112,577
Receipts from administrative fees and charges - collected as AIA	26,935,887,401	41,419,074,226
Receipts from incidental sales by non-market establishments	394,292,851	804,939,455
Receipts from sales by non-market establishments	8,114,000,000	5,508,942,983
Receipts from sale of incidental goods	5,296,370	546,370
Other receipts not classified elsewhere	49,388,085,835	150,860,837
<b>Total</b>	<b>95,125,230,818</b>	<b>63,642,902,542</b>

The following MDAs received other receipts in form of AIA. These were State Department for Public Service (Kshs 642.5 million for administrative fees and charges), State Department for Vocational (Kshs 4,676 million for administrative fees and charges), National Treasury (Kshs 9,498 as a direct receipt from the African Union), State Department for Public Health and Professional Standards (Kshs 930 million for administrative fees and charges), State Department for Transport (9,125 million other receipts), State Department for Micro, Small and Medium Enterprises (Kshs 257 million AIA .State Department for Basic Education (Kshs 70 million, State Department for Interior and Citizen Services (Kshs 323 million for administrative fees and other charges), and State Department for Wildlife (Kshs 5,442 million being AIA collected by Kenya Wildlife Service, Wildlife Clubs of Kenya, and Wildlife Research and Training Institute).

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**10. Compensation of employees**

Compensation to employees comprises of remuneration paid to employees in return for the work done. It also includes social contributions made by the government on behalf of its employees.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Basic salaries of permanent employees	314,349,747,892	306,901,383,444
Basic wages of temporary employees	27,944,794,558	14,862,127,993
Personal allowances paid as part of salary	174,943,866,807	171,418,536,793
Personal allowances paid as reimbursements	865,398,610	966,922,743
Personal allowances provided in kind	470,659,832	460,543,584
Pension and other social security contributions	794,866,100	748,611,649
Compulsory national social security schemes	2,355,884,761	853,913,819
Compulsory national health insurance schemes	21,291,720,292	20,182,146,008
Social benefit schemes outside government	12,881,184,650	418,803,213
Other personnel payments	742,650,864	1,794,233,463
<b>Total</b>	<b>544,258,452,680</b>	<b>518,578,490,709</b>

Employee entitlements to salaries and wages, annual leave, honoraria, and similar benefits and allowances are recognised as an expense when paid. For purposes of ensuring a sustainable wage bill, there were continuous consultations between National Treasury, the State Department for Public Service, the Public Service Commission and Salaries and Remuneration Commission to ensure salaries remain within budgetary allocations.

**11. Use of goods and services**

These comprises of the total value of goods and services consumed.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Utilities, supplies and services	3,441,874,423	3,400,305,844
Communication, supplies and services	2,205,169,784	1,793,468,349
Domestic travel and subsistence	17,207,628,857	14,060,202,724
Foreign travel and subsistence	7,177,824,201	5,570,489,612
Printing, advertising and information supplies & services	1,847,905,321	2,315,072,465
Rentals of produced assets	14,865,539,109	16,913,823,001
Training expenses	9,273,863,208	7,727,879,035
Hospitality supplies and services	9,203,481,918	7,341,189,245
Insurance costs	17,882,803,649	10,660,159,979
Specialised materials and services	21,673,869,310	22,816,471,899
Office and general supplies and services	2,210,615,059	9,339,526,803
Other operating expenses	56,282,454,692	44,526,792,427
Routine maintenance – vehicles and other transport equipment	2,337,460,734	14,149,627,904
Routine maintenance – other assets	2,784,941,608	3,938,383,502
Fuel oil and lubricants	6,985,594,857	3,555,764,012
Exchange rate losses	986,736,257	538,345,731
<b>Total</b>	<b>176,742,184,555</b>	<b>168,127,024,941</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Use of goods and services expenses increase as a result of domestic and foreign travel and training increased substantially more than last financial year as Covid-19 restrictions eased.

Further insurance cost increased under the following State Departments; State Department for Internal Security and National Administration Kshs.42 million, Office of the Auditor General Kshs.416million, Office of the Director Public Prosecutions 333million, Judiciary Fund Kshs.1,519 million and the National Treasury Kshs.2,803 million.

Other operating expenses increased due to the following State Departments that were created in the new administration; State Department for Public Health Kshs.28 million , National Police Service Kshs.1,460 million, State Department for Internal Security and National Administration Kshs.33million and State Department for Diaspora Affairs Kshs.21million

## 12. Subsidies

These comprise financial transfers provided to public corporations by MDAs. Public corporations refer to public entities which do not submit separate financial statements. They include primary and secondary schools for national government. Transfer of funds to these public corporations are expensed once transferred by the State Department for Basic Education.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Subsidies to public entities	125,748,278,585	140,707,059,381
Subsidies to private enterprises	4,867,740,122	1,137,222,831
<b>Total</b>	<b>130,616,018,707</b>	<b>141,844,282,212</b>

During the financial year 2022/23, the State Department for Basic Education transferred Kshs 63,252.4 million for free primary and secondary day education to public primary (approximately 27,000) and secondary schools (approximately 9400) in the country. Under the Article 53 of the Constitution, every child in Kenya has a right to free and compulsory basic education.

The State Department for Petroleum transferred Kshs 62,495.8 million to various oil merchants for the purpose of fuel price stabilization. State Department for Crop transferred Kshs 4,867.7 million to Kenya Tea Development Authority (KTDA) for fertilizer subsidy to tea farmers.

The following is a breakdown of subsidies given by various government entities:

Full name of the MDA	Receiving entity	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
		Kshs	Kshs
State Department for Basic Education	Primary and secondary school capitation	63,252,450,424	62,560,672,721
State Department for Petroleum	Various oil merchants	62,495,828,161	78,146,386,660
State Department for Crop Development	Kenya Climate Smart Agriculture Project	4,867,740,122	1,137,222,831
<b>Total</b>		<b>130,616,018,707</b>	<b>141,844,282,212</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**13. Transfer to other government entities**

These are amounts transferred to other government reporting entities.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Transfers to national government entities – SAGAs and SCs	709,463,344,609	737,949,966,636
Transfers to projects - GoK counterpart funding	15,797,777,252	41,810,299,901
Transfers to Central government entities - MDAs	51,923,944,007	32,288,803,024
Transfers to County Governments	16,172,766,969	1,270,061,846
<b>Total</b>	<b>793,357,832,838</b>	<b>813,319,131,407</b>

The MDA's transferred a total of Kshs 709,463.3 million to self-reporting state corporations and SAGA's. These have been reconciled with the receiving state corporation and differences explained in separate **state corporations consolidated financial statements**.

The MDA's also transferred Kshs 15,797.5 million to projects. The **consolidated financial statements for projects** are annexed herein. A reconciliation with receiving Projects has also been done and differences explained.

The MDA's also transferred Kshs 16,172.7 million to Counties. A reconciliation with receiving counties has also been done.

Transfers to State Corporations and SAGAs by Vote are as outlined below:

Transfers to SCs and SAGAs by vote	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
State Department for Basic Education	42,023,027,229	30,546,359,898
State Department for Internal Security & National Administration	359,882,163	-
State Department for Forestry	2,422,453,905	-
The National Treasury	76,952,484,404	91,709,187,761
State Department for Asals and Regional Development	5,680,393,801	4,402,048,839
State Department for Youth Affairs	489,294,386	601,872,980
State Department for Mining	6,997,409	-
State Department for Lands and Physical Planning	240,000,000	-
State Department for Public Health and Professional Standards	1,782,669,744	-
State Department for Environment and Climate Change	6,914,188,588	8,555,369,303
State Department for ICT and the Digital Economy	2,890,492,883	2,897,057,409
State Department for Broadcasting and Telecommunication	4,375,897,721	5,418,655,961
State Department for Culture and Heritage	2,449,107,955	2,614,779,427
State Department for Trade	2,679,693,513	3,765,817,527

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Transfers to SCs and SAGAs by vote	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
State Department for Energy	3,689,723,435	10,320,000,000
State Department for of Petroleum	361,730,000	479,000,000
State Department for Crop Development	15,411,769,536	11,939,599,988
State Department for Livestock	2,034,220,558	230,000,000
State Department for Blue Economy and Fisheries	1,937,380,432	1,876,715,141
State Department for Industry	2,402,549,809	4,003,361,835
State Department for Cooperatives	14,025,636,242	243,700,000
State Department for Labour	1,517,688,682	775,207,026
State Department for Social Protection and Senior Citizen Affairs	28,720,045,285	1,672,661,178
State Department of Tourism	9,284,452,350	1,225,600,000
State Department of Wildlife	8,013,092,000	7,625,274,504
State Department for Gender	2,638,937,500	2,784,756,625
State Department of Public Service	12,782,421,806	13,178,015,711
State Department for Investments Promotion	730,417,000	-
State Law Office	2,688,659,648	2,637,761,163
State Department for Water and Sanitation	38,368,976,625	61,516,304,273
State Department for Housing & Urban Development	262,200,000	80,000,000
State Department for Shipping & Maritime Affairs	1,871,041,683	2,106,203,216
State Department for Transport	9,882,834,233	5,916,442,983
State Department for Roads	151,999,865,909	186,299,977,564
Ministry of Health	52,537,275,702	77,155,075,338
State Department for Technical, Vocational Training	12,486,008,764	12,559,152,267
Ministry of Defence	1,179,750,000	5,150,000,000
State Department for Planning	50,001,893,051	47,220,459,367
State Department for the ASALs & Regional Development	7,827,095,353	7,115,632,531
State Department for Devolution	604,944,414	697,735,048
Office of the President	100,000,000	200,000,000
State Department for Higher Education & Research	82,502,321,863	85,016,468,678
State Department for Public Works	1,218,300,000	1,276,000,000
Salaries and Remuneration Commission	16,125,000	55,300,000
Pensions-National Treasury	39,565,968,907	33,535,153,096
Commission on Administrative Justice	12,250,000	32,000,000
Office of the Director of Public Prosecutions	30,000,000	40,000,000
Registrar of Political Parties	884,594,710	2,475,260,000
State Department for Micro, Small and Medium enterprises	572,652,912	-
<b>Total</b>	<b>709,463,344,609</b>	<b>737,949,966,636</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**14. Other grants and transfers**

Grants and other transfer payments comprise of non-compulsory transfers made by budget agencies and include subsidies and transfers to government non-reporting entities as per below details:

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Membership dues and subscriptions to international organizations	4,427,641,817	4,267,319,253
Scholarships and other educational benefits	1,196,238,226	4,730,436,580
Emergency relief and refugee assistance	8,360,928,102	3,214,391,918
Recurrent and development grant transfers	904,206,676	26,477,447,356
<b>Total</b>	<b>14,889,014,821</b>	<b>38,689,595,107</b>

Other grants and transfers by State Departments	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Ministry of Health	1,816,774,703	2,168,422,341
State Department for Interior & Citizen Services	23,295,657	-
State Department for Social Protection & Senior Citizen Affairs	3,053,195,154	30,192,065,340
State Department for Crop Development	2,440,912	-
State Department of Foreign Affairs	129,589,246	-
State Department for Basic Education	446,014	4,777,342
State Department for Trade	27,012,748	15,067,256
Parliamentary Service Commission	930,916,390	37,465,354
Ministry of Defence		
State Department for Public Service	39,700,848	17,375,412
State Department for East Africa Community Affairs		
State Department for Labour & Skills Development	5,900,000	1,765,676
State Department for Tourism	25,000,000	45,000,000
National Intelligence Service		
National Assembly	10,306,676	9,136,156
Office of the Controller of Budget	-	1,167,200
State Department for Internal Security & National Administration	928,120	-
The National Treasury	4,389,587,284	4,234,853,899
State Department for Higher Education & Research	248,832,357	251,964,581
Ministry of Foreign Affairs	400,104,295	628,131,476
State Department for the ASALs & Regional Development	3,678,585,636	-
State Department for Devolution	-	1,026,392,351
State Department for Interior and Citizen Services	83,907,615	27,496,916
Office of the President	-	23,729,800
State Department for Correctional Services	8,954,147	4,784,007
State Department for Public Health and Professional Standards	13,537,019	-
<b>Total</b>	<b>14,889,014,821</b>	<b>38,689,595,107</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

These transfers were for the funding of other state corporations, SAGAs and projects budgets. Funding for the recurrent and development budgets of public universities by the State Department for Higher Education was Kshs 82.5 million (for funding Universities), State Department for Technical, Vocational Training was Kshs 12,4 million (for funding Technical Institutions) and State Department for Basic Education was Kshs 42 million (for funding Teacher Colleges and Secondary and Primary Schools.

**15. Social security benefits**

Government pensions relates to money paid to pensioners.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Government pension and retirement benefits	112,994,683,763	120,272,846,715
Employer Social Benefits in cash and in kind	11,908,002	3,294,450
<b>Total</b>	<b>113,006,591,765</b>	<b>120,276,141,165</b>

The government has operated a non-contributory pension scheme since independence. For the financial year 2022/23, the Pension Department at the National Treasury paid at total of Kshs 113,006.5 million to pensioners. The difference of Kshs 11.9 million was paid by other MDAs. These pensioners are retired civil servants, teachers, members of the disciplined forces and retired state officers.

With the enactment of the Public Service Superannuation Scheme Act, 2012, all defined benefits schemes in the public service were converted to defined contributory schemes beginning 1<sup>st</sup> January, 2021.

**Payment of pensions**

	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
<b>Ordinary Pension (monthly payroll)</b>		
Civil pensions	51,723,012,846	51,667,686,206
Military pensions	7,641,202,595	6,597,949,940
Widows & children pension	9,734,538,558	8,836,074,483
Civil pension – MPs	425,401,228	467,652,780
Civil pension – President	16,016,000	13,200,000
	<b>69,540,171,227</b>	<b>67,582,563,409</b>
<b>Commutated Pension (lump sum)</b>		
Commutated pension and gratuities	31,427,539,046	45,229,091,959
Military gratuities	4,254,331,530	4,079,171,879
Commutated pension – MPs	1,517,748,152	141,164,466
Commutated pension – President	39,600,000	2,321,486,498
	<b>37,239,218,728</b>	<b>51,770,914,802</b>
<b>Other Pension Scheme</b>		
Refund and other ex-gratia	6,563,560	8,869,061
Payment to Crown Agents	-	87,402,000
	<b>6,563,560</b>	<b>96,271,061</b>
<b>Total</b>	<b>106,785,953,515</b>	<b>119,449,749,272</b>

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Total transfers from exchequer to R51 – Pension during the year was Kshs 136,358,726,797. The difference is 39,565,968,907 relating to Transfers to PSSS (Public Service Superannuation Scheme)

**16. Acquisition of assets**

These represent cash payment made to acquire property, plant and equipment purchased during the year which has been expensed during the year of purchase as per IPSAS cash basis accounting standard. The amount spent on property plant and equipment purchased and expensed during the year, is as follows:

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
<b>Non-financial assets</b>		
Construction of buildings	5,433,646,751	7,268,681,700
Refurbishment of buildings	1,272,921,704	1,976,227,612
Construction of roads	1,590,000,000	11,998,588,077
Construction and civil works	19,732,435,899	21,102,497,663
Overhaul and refurbishment of construction and civil works	109,919,541	111,776,783
Purchase of vehicles and other transport equipment	2,540,315,013	5,324,742,314
Overhaul of vehicles and other transport equipment	262,149,339	322,789,568
Purchase of household furniture and institutional equipment	155,214,326	461,746,595
Purchase of office furniture and general equipment	1,238,038,447	688,609,625
Purchase of ICT equipment, software and other ICT assets	108,923,217	56,249,768
Purchase of specialised plant, equipment and machinery	5,506,765,675	6,572,416,735
Rehabilitation and renovation of plant, machinery and equip.	69,171,173	23,858,741
Purchase of certified seeds, breeding stock and live animals	1,023,093,812	651,655,585
Research, studies, project preparation, design & supervision	4,567,528,431	4,722,157,607
Rehabilitation of civil works	1,650,176,032	1,966,650,861
Acquisition of strategic stocks and commodities	534,596,071	-
Acquisition of land	10,000,000	203,000,000
Acquisition of intangible assets	4,278,490	14,743,300
<b>Financial assets</b>		
Domestic public non-financial enterprises	290,346,722	503,860,829
Domestic public financial institutions	115,697,716	166,106,600
Domestic lending and on -lending	15,498,500,000	247,153,415
Foreign financial Institutions operating Abroad	-	15,395,650,462
Other Foreign Enterprises	6,309,956,118	584,162,508
<b>Total</b>	<b>68,023,674,477</b>	<b>80,363,326,348</b>

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**17. Finance costs, including loan interest**

This relates to interest paid during the year on domestic and external borrowings.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Interest payments on external borrowings	156,370,607,127	121,494,973,255
Interest payments on domestic (treasury bonds) borrowings	457,206,070,881	385,939,434,119
Interest on other borrowings (paid by other government entities)	5,828,778,438	2,655,734,612
<b>Total</b>	<b>619,405,456,446</b>	<b>510,090,141,986</b>

The above interest costs were incurred by Vote R050 Public Debt and other MDAs on domestic and foreign borrowings. Treasury bills for FY 2022/23 registered market shortfalls which were financed by the exchequer (both discount and principal) on maturity. Further kshs.1,691,289,421 relates to interest payments on foreign borrowings by VoteR052(Salaries, Allowances and Miscellaneous Services)

**18. Repayment of principal on borrowing**

This category comprises of repayments of external and domestic loans made during the financial year.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Repayments on domestic borrowing	315,370,528,693	346,655,177,986
Repayment of principal for external loans & on – lent loans	239,559,808,089	184,515,067,062
<b>Total</b>	<b>554,930,336,782</b>	<b>531,170,245,048</b>

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Repayments of principal during the year	544,294,732,031	531,170,245,048
Payment of interest during the year	617,714,104,133	510,909,079,877
<b>Total repayment of Public Debt</b>	<b>1,162,008,836,164</b>	<b>1,041,260,324,925</b>

Total transfers from the Consolidated Fund for Vote R050 was Kshs 1,161,579,454,767 resulting to deficit of kshs.(429,381,397) Occasioned by the balance b/fwd. Further kshs.10,635,604,751 relates to principal repayment on guaranteed debt taken over by Government by vote R052. (Salaries, Allowances and Miscellaneous Services).



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**19. Other Payments**

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Other expenses	217,720,007,122	195,060,694,475
<b>Total</b>	<b>217,720,007,122</b>	<b>195,060,694,475</b>

Other Expenses by State Departments	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Ministry of Defence	125,989,749,547	127,807,878,804
Ministry of Foreign Affairs	761,597,333	440,174,314
The National Treasury	6,196,584,631	-
The Judiciary Fund	200,000,000	-
National Intelligence Service	37,114,327,966	51,454,056,643
Witness Protection Agency	171,321,021	89,474,615
Kenya National Commission on Human Rights	174,231,578	178,154,991
National Land Commission	7,479,053,539	14,615,510,072
Independent Electoral and Boundaries Commission	664,666,000	463,528,000
Commission on Revenue Allocation	5,254,140	11,917,036
Public Debt	38,600,000,000	-
State Department of Foreign Affairs	353,010,380	
Salaries, Allowances and Miscellaneous services	10,210,987	-
<b>Total</b>	<b>217,720,007,122</b>	<b>195,060,694,475</b>

Other expenses are Kshs 7,479 million spent by the National Lands Commission for compensation of landowners by various public entities infrastructural projects and confidential payments by the Kenya National Human Rights Commission of Kshs 174.2 million, National Intelligence service Kshs.37.1 million, The Judiciary Fund Kshs.200 million and Ministry of Defence Kshs.124 million.

**20. Bank accounts and cash in hand**

Bank account balances include amounts held with the Central Bank of Kenya and other commercial banks at the end of the financial year. All MDA's, in line with Regulations 82 (1) (a) have their bank accounts with the Central Bank of Kenya. Unexpended balances for the financial year 2022/23, were surrendered to the Exchequer Account in line with Regulation 84 of the PFM (National Government) Regulations

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**19. A. Bank accounts**

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Recurrent MDA bank accounts	7,735,772,651	5,946,778,273
Development MDA bank accounts	4,262,922,583	803,076,254
Deposit MDA bank accounts	11,717,584,828	10,191,136,640
Others	28,398,897,356	21,314,561,097
<b>Total</b>	<b>52,115,177,418</b>	<b>38,255,552,265</b>

Deposits bank accounts normally holds third party moneys for unextinguished warranty period. Others include bank accounts opened by MDAs for other specific purposes. After expiry of the Appropriation Act, National Treasury sweeps all unexpended funds back to the Consolidated Fund.

**19. B. Cash in hand**

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Cash in hand – held in domestic currency by MDA’s	27,247,331	39,812,528
<b>Total</b>	<b>27,247,331</b>	<b>39,812,528</b>

The National Treasury issued end of year closing guidelines that required cash in hand to be banked intact by 30<sup>th</sup> June 2023. The bulk of the Kshs 27.2 million cash in hand, was held by the State Department for Interior & Citizen Services with Kshs 4.7 million, State Department for Public Works kshs.1.4 million, National Assembly kshs.2.7 million, Judicial Service Commission Kshs.2.9 million and State Department for Internal Security and National Administration with Kshs 3.8 million.

**21. Accounts receivable (Outstanding imprests and clearance accounts)**

These amounts relate to imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Outstanding Imprests	216,932,056	266,767,012
Salary advances	26,402,536	17,417,203
District suspense	611,078,301	1,329,101,348
Clearance accounts	2,884,872,137	2,692,847,063
<b>Total</b>	<b>3,739,285,030</b>	<b>4,306,132,626</b>

The MDA’s holding imprest balances including Ministry of Foreign Affairs (Kshs 99 million), State Department for Environment and Climate Change (Kshs 11.9 million), Ministry of Health (Kshs 44 million), Office of the Auditor General (Kshs 107 million), State Department for Public Health and Professional Standards (Kshs 6.4 million)

Regulation 93 (6) of the Public Finance Management Act, 2015 requires the Accounting Officers to recover in full from the officer’s salary the total imprest outstanding at the end of the financial year plus interest at the prevailing Central Bank Rate.



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**22. Accounts payable**

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Deposits	23,696,864,120	15,075,471,673
Others	5,234,601,008	14,867,393,891
<b>Total</b>	<b>28,931,465,126</b>	<b>29,942,865,564</b>

Deposits relates to retention monies held from contractors pending fulfilment of obligation by the contractor and deposits held on behalf of third parties. Substantial amounts of these deposits are held by R051 Pension & Gratuity (Kshs 6,715 million relating pension payments returned by banks), Judiciary (Kshs 8,050 million retention for construction works), Ministry of Defence (Kshs 1,589 million for various contractors), and National Treasury (Kshs 3,644 million).

**23. Balances brought forward**

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Bank accounts	38,245,858,278	41,919,781,475
Cash in hand	39,223,500	80,165,272
Receivables - outstanding Imprests	4,317,126,844	3,228,661,040
Payables – deposits	(29,943,576,768)	(33,184,746,992)
<b>Total</b>	<b>12,658,631,855</b>	<b>12,043,860,795</b>

**24. Prior year adjustments**

These comprise of adjustments resulting from last year which have been made during the year ended 30<sup>th</sup> June 2023 whose details are as follows:

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Bank accounts	150,447,505	(4,182,474,856 )
Cash in hand	(23,356,129)	(2,634,106)
Receivables - outstanding Imprests	(529,129,820)	401,673
Payables – deposits	(999,768,659)	(250,595,031)
Others	-	6,560,853,688
<b>Total</b>	<b>(1,401,807,103)</b>	<b>2,125,551,368</b>

A significant portion of the prior year adjustments relate to receivables carried forward as imprests. Once accounted for, they affect the fund balance carried forward since they related to budgets for prior periods.



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**25. Accrual to cash basis adjustment**

This relates to adjustments from accrual to cash basis of accounting made to financial statements of 5 entities that have been allowed to use accrual IPSAS to prepare their financial statements.

Description	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Depreciation	(1,102,053,000)	1,506,092,000
Inventory	704,958,000	907,560,000
Receivables	574,092,199	(66,067,838)
Payables	5,329,129,000	(2,051,567,000)
Increase in deferred Income	(13,840,000)	618,418,000
General fund	(2,348,089,250)	(3,180,415,114)
<b>Total</b>	<b>3,144,196,949</b>	<b>(2,265,979,952)</b>

The list of entities whose statements have been adjusted from accrual to cash-basis reporting include:

No	Vote	MDA	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
			Kshs	Kshs
1	1271	Ethics and Anti-Corruption Commission	(273,074,2500)	(381,419,370)
2	1321	Witness Protection Agency	-	4,660,853
3	2031	Independent Electoral and Boundaries Commission	3,438,283,000	(1,838,679,000)
4	1261	Commission on Revenue Allocation	(5,244,826)	2,274,594
5	2081	Salaries and Remuneration Commission	(15,766,975)	(52,817,029)
		<b>Total</b>	<b>3,144,196,949</b>	<b>(2,265,979,952)</b>

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**26. List of consolidated MDA's**

No	Vote	Name of MDA
1	1011	Office of the President
2	1012	Office of the Deputy President
3	1013	Office of the Prime Cabinet Secretary
4	1021	State Department for Interior and Citizen Services
5	1023	State Department for Correctional Services
6	1024	State Department for Immigration and Citizen Services
7	1025	National Police Service
8	1026	State Department for Internal Security & National Administration
9	1032	State Department for Devolution
10	1035	State Department for ASALs & Regional Development
11	1041	Ministry of Defence
12	1052	Ministry of Foreign Affairs
13	1053	State Department for Foreign Affairs
14	1054	State Department for Diaspora Affairs
15	1064	State Department for Technical, Vocational Training
16	1065	State Department for Higher Education & Research
17	1066	State Department for Basic Education
18	1068	State Department for Post Training and Skills Development
19	1069	State Department for implementation of Curriculum Reforms
20	1071	The National Treasury
21	1072	State Department for Planning
22	1081	Ministry of Health
23	1083	State Department for Public Health and Professional Standards
24	1091	State Department of Roads
25	1092	State Department of Transport
26	1093	State Department for Shipping and Maritime Affairs.
27	1094	State Department for Housing & Urban Development
28	1095	State Department for Public Works
29	1104	State Department for Irrigation
30	1108	State Department for Environment and Climate Change
31	1109	State Department for Water and Sanitation
32	1112	State Department for Lands and Physical Planning
33	1122	State Department for ICT and Digital Economy
34	1123	State Department for Broadcasting & Telecommunication
35	1132	State Department for Sports & the Arts
36	1134	State Department for Culture and Heritage
37	1152	State Department for Energy
38	1162	State Department for Livestock. Development
39	1166	State Department for Blue Economy and Fisheries
40	1169	State Department for Crop Development
41	1173	State Department for Cooperatives
42	1174	State Department for Trade
43	1175	State Department for Industry
44	1176	State Department for Micro, Small and Medium Enterprises Development
45	1177	State Department for Investment Promotion



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

No	Vote	Name of MDA
46	1184	State Department for Labour and Skills Development
47	1185	State Department for Social Protection & Senior Citizens Affairs
48	1192	State Department for Mining
49	1194	State Department for Petroleum
50	1202	State Department for Tourism
51	1203	State Department for Wildlife
52	1212	State Department of Gender & Affirmative Action
53	1213	Parliamentary Joint Services
54	1213	State Department for Public Service
55	1214	State Department for Youth
56	1221	State Department of East African Community Affairs
57	1222	State Department for Regional and Northern Corridor Development
58	1252	State Law Office
59	1261	The Judiciary Fund
60	1271	Ethics and Anti-Corruption Commission
61	1281	National Intelligence Service
62	1291	Office of the Director of Public Prosecutions
63	1311	Office of the Registrar of Political Parties
64	1321	Witness Protection Agency
65	1332	State Department for Forestry
66	2011	Kenya National Commission on Human Rights
67	2021	National Land Commission
68	2031	Independent Electoral and Boundaries Commission
69	2041	Parliamentary Service Commission
70	2042	National Assembly
71	2051	Judicial Service Commission
72	2061	The Commission on Revenue Allocation
73	2071	Public Service Commission
74	2081	Salaries and Remuneration Commission
75	2091	Teachers Service Commission
76	2101	National Police Service Commission
77	2111	Office of the Auditor General
78	2121	Office of the Controller of Budget
79	2131	Commission on Administrative Justice
80	2141	National Gender and Equality Commission
81	2151	Independent Policing Oversight Authority
		<b>Consolidated Fund Services</b>
82	R50	CFS Public Debt-National Treasury
83	R51	CFS Pensions-National Treasury
84	R52	CFS Salaries & Allowances-National Treasury
85	R53	CFS Subscriptions to International Organizations-National Treasury



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**27. Important Disclosures**

**27.1 Property, plant and equipment**

The schedule of fixed assets is provided for purposes of disclosure since the financial statements are prepared on cash basis.

The fixed assets schedule is extracted from the asset registers maintained by Ministries, Department and Agencies and reported as annexures to the annual financial statements. The Government intends to develop asset management policies that will guide public entities on classification, valuation (so as to reflect the current value of assets), tagging and verification of assets.

The following is a summary of the fixed assets held by Ministries, Department and Agencies as at 30<sup>th</sup> June 2023.

Description	Historical Cost c/f	Historical Cost b/f
	(Kshs)	(Kshs)
<b>Asset class</b>		
Land	2,291,136,220	2,280,761,745
Buildings and structures	247,980,509,556	241,962,052,260
Transport equipment	7,997,849,424	7,023,924,056
Office equipment, furniture and fittings	3,659,008,173	3,048,200,541
ICT equipment, software and other ICT assets	17,870,057,991	17,594,915,503
Other machinery and equipment	6,411,764,358	4,419,306,355
Heritage and cultural assets	4,455,813,519	3,970,380,699
Intangible assets	5,437,355,814	3,184,458,407
<b>Total</b>	<b>290,639,413,865</b>	<b>279,969,478,339</b>

**27.2 Pending accounts payables**

These comprise of unpaid bills that MDAs had incurred as a result of contracted goods and services as at 30<sup>th</sup> June 2023. They consist of goods and services pending payables, pending staff payables and inter-entity pending payables.

Pending bills as at 30 <sup>th</sup> June 2022	Amount paid in FY 2022/23	Ineligible bills	Outstanding balance	Bills incurred during the year.	Balance as at 30 <sup>th</sup> June 2023
Jun-23	10,001,580,619	2,401,648	75,279,286,780	48,626,145,880	123,905,432,661

The pending bills does not include bills under litigation which are handled by the State Law Office.

**27.3 Pension liability**

The pension arrangements for government of Kenya employees are primarily defined benefit schemes. The schemes are unfunded and non-contributory and paid out of the budget on a pay-as-you-go basis.

An actuarial study on the Public Service Superannuation Arrangement (PSSA), was commissioned by Salaries and Remuneration Commission (SRC) and finalized in June 2014. The study showed that if the stream of future pension payments were discounted for anticipated future returns on

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

assets, the resultant pension liability in respect of Public Service employees is estimated at Kshs 991.9 billion. This would be the estimated sum required if the current PSSA were to be fully funded.

The Public Service Superannuation Scheme commenced on 1<sup>st</sup> January 2021. The scheme covers all civil servants below the age of 45 years. This include employees of the Public Service Commission, Teacher Service Commission, and the National Police Service. Each member contributes 2.25% of basic pay (graduated to 5% by the third year) and the government pays 15%. The pension liability is not accrued in the financial statements as they are prepared on cash basis.

**27.4 Public debt**

The schedule of public debt is provided for purposes of disclosure since the financial statements are prepared on cash basis. During the financial year, the stock of public and publicly guaranteed debt increased by Kshs 1,615,798 million to stand at Kshs10,264,939 million.

**Stock of public debt**

The following is a summary of the public debt as at 30<sup>th</sup> June 2023.

Category	Year to 30 <sup>th</sup> June 2023 Kshs	Year to 30 <sup>th</sup> June 2022 Kshs
<b>Domestic debt</b>		
Treasury Bills	614,726	628,753
Treasury bonds	4,013,890	3,569,092
CBK Overdraft	58,502	76,456
CBK Pre-1997 Govt O. D	17,788	18,898
2021 IMF SDR	95,515	40,820
<b>Total domestic debt</b>	<b>4,818,378</b>	<b>4,316,066</b>
<b>External debt</b>		
Multilateral	2,654,394	1,932,727
Bilateral	1,248,570	1,127,312
Supplier's credit	14,848	12,923
Commercial banks	1,357,979	1,111,289
<b>Total external debt</b>	<b>5,276,331</b>	<b>4,184,253</b>
<b>Publicly guaranteed debt</b>	<b>170,229</b>	<b>148,282</b>
<b>Grand total</b>	<b>10,264,939</b>	<b>8,648,601</b>

Publicly guaranteed debt refers to the debt owed by National government public entities and County governments to both foreign and local creditors but guaranteed by national government. The information on public debt is extracted from the annual public debt report prepared by the National Treasury and provided as a separate report to the Auditor General.

**27.5 Investments**

Investments represent the government of Kenya investment in local and foreign entities. They are recognised at nominal value and where denominated in foreign currency, these are translated at closing exchange rate as at 30th June 2023. The schedule of investments by the National Treasury in various companies is as shown below:



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**a) Schedule of government shareholding in listed companies**

	Company Name	Number Of Shares As 30/06/2023	Nominal Value 2022	Number Of Shares As 30/06/2023	Nominal Value 2022	% GOK Share Holding
			Kshs		Kshs	
1	CFC Insurance Holdings Ltd (Liberty Kenya Holding Ltd)	4,602,008	4,602,008	4,602,008	4,602,008	
	CFC Stanbic Bank Ltd	4,342,548	21,712,740	4,342,548	21,712,740	2
	East Africa Portland Cement Company Ltd	22,804,305	114,021,525	22,804,305	114,021,525	25
2	Housing Finance Co. of Kenya	9,265,135	46,325,675	9,265,135	46,325,675	2
3	Kenya Airways Ltd	2,847,844,811	14,239,224,055	2,847,844,811	14,239,224,055	49
4	Kenya Commercial Bank Ltd	635,001,947	635,001,947	635,001,947	635,001,947	20
5	Kenya Electricity Generating Company	4,615,424,088	11,538,560,220	4,615,424,088	11,538,560,220	70
6	Kenya Power & Lighting Co. Ltd - 7% cumulative pref. stock	189,948	3,798,960	189,948	3,798,960	54
7	Kenya Power & Lighting Co. Ltd - 4% cumulative pref. stock	623,601	12,472,020	623,601	12,472,020	35
8	Kenya Power & Lighting Co. Ltd - ordinary shares	946,062,063	2,365,155,158	946,062,063	2,365,155,158	48
9	Kenya Reinsurance Company	1,680,000,000	4,200,000,000	1,680,000,000	4,200,000,000	60
10	Mumias Sugar Company Ltd	306,000,000	612,000,000	306,000,000	612,000,000	20
11	Nairobi Securities Exchange (NSE)	8,750,000	8,750,000	8,750,000	8,750,000	3
12	Safaricom Ltd	14,022,578,580	70,112,892,900	14,022,578,580	70,112,892,900	35
13	Uchumi Supermarkets	53,537,573	267,687,865	53,537,573	267,687,865	15
14	Unga Group Limited	568	2,765	568	2,765	1
	<b>Sub-Total</b>	<b>25,157,027,175</b>	<b>104,182,207,838</b>	<b>25,157,027,175</b>	<b>104,182,207,838</b>	

**b) Schedule of government shareholding in non- listed entities**

Company Name	Number Of Shares As 30/06/2022	Nominal Value 2021	Number Of Shares As 30/06/2023	Nominal Value 2022	% GOK S/holding
		Kshs		Kshs	
New Kenya Co-operative Creameries Ltd	54,702,886	547,028,860	54,702,886	547,028,860	100
Busia Sugar Company	1,485,675	29,713,500	1,485,675	29,713,500	33
Consolidated Bank of Kenya	140,000,000	2,800,000,000	140,000,000	2,800,000,000	93
De La Rue Kenya EPZ	800	16,000	800	16,000	40
East African Industries Ltd	1	20	1	20	
Geothermal Development Corporation	20,000	2,000,000	20,000	2,000,000	100
IDB Capital Ltd - Class A	26,779,500	535,590,000	26,779,500	535,590,000	85
IDB Capital Ltd - Class B	235,500	4,710,000	235,500	4,710,000	85
Industrial Promotion Council	5	1,000	5	1,000	



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Company Name	Number Of Shares As 30/06/2022	Nominal Value 2021	Number Of Shares As 30/06/2023	Nominal Value 2022	% GOK S/holding
Ken- Ren Chemicals and Fertilizers Ltd	3,640,000	72,800,000	3,640,000	72,800,000	
Kenya Farmers Association	1	20	1	20	
Kenya Ferry Services Limited	3,685,040	368,504,000	3,685,040	368,504,000	80
Kenya Industrial Estate Ltd	4,013,863	80,277,260	4,013,863	80,277,260	100
Kenya Mortgage Financing Company (KMRC)	4,580,001	458,000,100	4,580,001	458,000,100	25
Kenya National Assurance Company (2001) Ltd.	50,000	50,000,000	50,000	50,000,000	100
Kenya Petroleum Refineries Ltd	36,800,000	736,000,000	36,800,000	736,000,000	100
Kenya Pipeline Company Ltd	18,173,299	363,465,980	18,173,299	363,465,980	100
Kenya Poultry Ltd	4	20	4	20	
Kenya Vehicle Manufacturers Limited	385,000	7,700,000	385,000	7,700,000	35
Mercat (K) Ltd	39	195	39	195	
Miwani Sugar Co. (1989)	2,058,000	41,160,000	2,058,000	41,160,000	49
National Agricultural Chemical & Fertilizers Ltd	2,084,998	41,699,960	2,084,998	41,699,960	
National Oil Corporation Of Kenya	26,599,999	531,999,980	26,599,999	531,999,980	100
Nyari Estate Ltd	2,500	50,000	2,500	50,000	
Nzoia Sugar Company Ltd	26,600,000	532,000,000	26,600,000	532,000,000	98
South Nyanza Sugar Company	17,485,984	349,719,680	17,485,984	349,719,680	99
Telkom Ltd	35,614,848	712,296,960	35,614,848	712,296,960	100
Sub-Total	<b>404,997,943</b>	<b>8,264,733,535</b>	<b>404,997,943</b>	<b>8,264,733,535</b>	
<b>Grand Total</b>	<b>25,562,025,118</b>	<b>112,446,941,373</b>	<b>25,562,025,118</b>	<b>112,446,941,373</b>	

Source: Public Investment Report/National Treasury

**c) Schedule of government shareholding in dormant companies**

	Company Name	Number of Shares as at 30/06/2022	Nominal Value 2022	Number of Shares as at 30/06/2023	Nominal Value 2023	%GoK Share Holding
		No.	Kshs	No.	Kshs	
1	Kenya Farmers Association	1	20	1	20	
2	National Agriculture; Chemical &	2,084,998	41,699,960	2,084,998	41,699,960	
3	Busia Sugar Company	1,485,675	29,713,500	1,485,675	29,713,500	33
4	Nyari Estate	2,500	50,000	2,500	50,000	
5	Kenya Poultry Ltd	4	20	4	20	
6	Ken-Ren Chemicals and Fertilizers Ltd	3,640,000	72,800,000	3,640,000	72,800,000	
7	Mercat (K) Ltd	39	195.00	39	195.00	
	<b>Total</b>	<b>7,213,217</b>	<b>144,263,500</b>	<b>7,213,217</b>	<b>144,263,500</b>	

Source: Public Investment Report/National Treasury

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**d) Schedule of government shareholding in international organisations**

	<b>Company Name</b>	<b>Number Of Shares As 30/06/2022</b>	<b>Nominal Value 2022 in USD</b>	<b>Number Of Shares As 30/06/2023</b>	<b>Nominal Value 2023 in USD</b>
1	African 50	47,704	17,161,143	47,704	17,161,143
2	African Development Bank calleable shares	86,835	868,350,000	86,835	868,350,000
	African Development Bank paid up shares	6,394	63,940,000	6,394	63,940,000
3	African Export - Import Bank	1,333	5,960,000	1,333	5,960,000
4	African Reinsurance Corporation	25,800	2,580,000	25,800	2,580,000
5	African Trade Insurance Agency	292	29,200,000	292	29,200,000
6	East African Development Bank	3,800	51,300,000	3,800	51,300,000
7	International Bank for Reconstruction & Development Washington DC	2,711	327,041,485	2,711	327,041,485
8	International Finance Corporation (IFC)	4,041	4,041,000	4,041	4,041,000
9	Multilateral Investment Guarantee Agency	303	3,279,687	303	3,279,687
10	PTA Bank, Harare (Eastern Southern African Trade & Development.)	1,068	24,208,386	1,068	24,208,386
11	Shelter Afrique (Class A)	15,829	158,290,000	21,061	210,610,000
12	ZEP-RE ( PTA Reinsurance Company)	498,687	498,687	498,687	498,687

Source: Public Investment Report/National Treasury

**e) Schedule of outstanding loans as at 30<sup>th</sup> June 2023**

	<b>To Whom Lent</b>	<b>Amount Disbursed</b>	<b>Amount Repaid/ Written Off</b>	<b>Amount Outstanding As At 30th June 2023</b>	<b>Amount Outstanding As At 30th June 2022</b>
		<b>Kshs</b>	<b>Kshs</b>		<b>Kshs</b>
1	Agricultural Finance Corporation	823,095,985	16,192,326	806,903,659	497,898,590
2	Agricultural Settlement Fund and Central Land Board.	126,326,880	51,865,876	74,461,004	74,461,004
3	Agro-chemical & food Company Ltd	2,941,884,000	-	2,941,884,000	2,941,884,000
4	Athi Water Services Board	48,896,374,093	499,217,885	48,397,156,208	47,181,677,050
5	Catering Levy Trustee/Kenya Utalii College	140,000,000	18,000,000	122,000,000	122,000,000
6	Central Rift Valley Water Works Development Agency	4,156,708,625	280,420,162	3,876,288,463	4,845,315,071



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

	To Whom Lent	Amount Disbursed	Amount Repaid/ Written Off	Amount Outstanding As At 30th June 2023	Amount Outstanding As At 30th June 2022
		Kshs	Kshs		Kshs
7	Coast Water Service Board	19,974,097,194	-	19,974,097,194	15,839,546,804
8	Co-operative Bank of Kenya Ltd	339,251,907	71,844,560	267,407,347	267,407,347
9	East African Sugar Industries Limited, Muhoroni	104,242,235	-	104,242,235	177,123,100
10	Eldoret Municipal Council/ Eldoret Water & Sanitation Co. Ltd	1,058,673,824	802,007,157	256,666,667	280,000,000
11	Equity Bank Ltd	255,643,327	246,695,386	8,947,941	136,672,275
12	Faulu Kenya Deposit Taking Micro-Finance Ltd.	235,568,667	235,568,667	-	19,630,721
13	Halal Meat Products	27,701,420	-	27,701,420	27,701,420
14	IDB Capital Limited	531,394,015	-	531,394,015	465,014,222
15	Industrial and Commercial Dev. Corporation	891,848,560	127,962,140	763,886,420	799,071,276
16	Kenya Airports Authority	2,994,921,008	1,491,399,129	1,503,521,879	1,708,012,738
17	Kenya Airways PLC	41,270,000,000	-	41,270,000,000	31,270,000,000
18	Kenya Civil Aviation Authority	2,725,676,018	1,061,299,772	1,664,376,246	1,846,700,602.00
19	Kenya Electricity Generating Co. Ltd.	139,201,456,585	38,860,763,932	100,340,692,653	81,533,589,265
20	Kenya Electricity Transmission Co. Ltd.	2,823,136,860	-	2,823,136,860	2,306,257,099
21	Kenya Meat Commission	940,241,100	-	940,241,100	940,241,100
22	Kenya Mortgage Refinance Company	18,927,306,313	-	18,927,306,313	9,985,055,313
23	Kenya Power and Lighting Co. Limited	83,498,304,727	13,265,807,607	70,151,147,363	56,147,469,037
24	Kenya Railways Corporation	569,329,601,277	-	569,329,601,277	566,119,974,135
25	Kenya Tourist Development Corporation	48,000,000	-	48,000,000	48,000,000
26	Kenya Urban Transport Various Towns	40,706,140	-	40,706,140	40,706,140
27	Kenya Women Finance Trust Deposit Taking Micro-Finance Ltd.	241,334,333	241,334,333	-	20,111,195
28	Kenyatta University	10,774,498,010	-	10,774,498,010	10,857,620,656
29	Kilifi Mariakani Water & Sewerage Co. Ltd	616,313,792	-	616,313,792	283,998,236
30	Kwale Water & Sewerage Co. Ltd	864,326,403	-	864,326,403	435,438,807
31	Lake Basin Development Authority (LBDA)	2,000,000,000	-	2,000,000,000	2,000,000,000
32	Lake Victoria North Water Services Board	10,717,280,620	24,484,078	10,692,796,542	11,594,143,705
33	Lake Victoria South Water Services Board	11,902,842,197	5,000,000	11,897,842,197	12,991,985,210



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

	To Whom Lent	Amount Disbursed	Amount Repaid/ Written Off	Amount Outstanding As At 30th June 2023	Amount Outstanding As At 30th June 2022
		Kshs	Kshs		Kshs
34	Local Government Loans Authority	7,688,792,480	94,518,760	7,594,273,720	7,594,273,720
35	Malindi Water, Sewerage & Sanitation Co. Ltd	646,543,574	-	646,543,574	284,748,410
36	Miwani Outgrowers Mills Limited	6,600,000	-	6,600,000	6,600,000
37	Miwani Sugar Company (1989) Limited	94,088,200	-	94,088,200	94,088,200
38	Moi University	250,000,000	18,750,000	231,250,000	231,250,000
39	Mombasa Pipeline Board	63,400,000	40,435,020	22,964,980	22,964,980
40	Mombasa Water & Sanitation Co. Ltd	736,762,591	-	736,762,591	538,593,751
41	Mumias Outgrowers Company Limited	43,208,440	26,691,040	16,517,400	16,517,400
42	Mumias Sugar Company Limited	3,000,000,000	-	3,000,000,000	3,000,000,000
43	Nairobi City Council	123,109,580	20,775,820	102,333,760	102,333,760
44	National Irrigation Board	1,128,486,779	-	1,128,486,779	2,262,036,544
45	National Water Conservation and Pipeline Corporation	2,460,874,897	-	2,460,874,897	2,460,874,897
46	Northern Water Services Board	3,762,252,680	-	3,762,252,680	5,389,000,000
47	Nyeri Water and Sewerage Company	1,159,592,738	705,839,059	453,753,679	504,170,754
48	Nzoia Sugar Company Limited	1,836,802,811	23,629,260	1,813,173,551	458,510,100
49	Rafiki Deposit Taking Micro-Finance Ltd.	111,352,583	111,352,583	-	9,279,383
50	Rural Electrification Authority	13,578,401,400	-	13,578,401,400	13,426,088,636
51	SMEP Deposit Taking Micro-Finance Ltd.	118,555,666	118,555,666	-	9,879,639
52	South Nyanza Sugar Company Limited	253,317,120	45,813,105	207,504,015	207,504,015
53	Tana Water Services Board	7,068,501,001	-	7,068,501,001	7,543,116,143
54	Tanathi Water Services Board	6,925,674,949	-	6,925,674,949	9,713,565,506
55	Tavevo Water & Sewerage Co. Ltd	749,210,518	-	749,210,518	413,095,911
56	Uchumi Supermarkets Limited	1,200,000,000	-	1,200,000,000	1,200,000,000
57	Water Resource Management Authority	362,607,995	-	362,607,995	1,397,341,243
	<b>Total</b>	<b>1,032,786,892,117</b>	<b>58,506,223,323</b>	<b>974,199,319,038</b>	<b>920,690,539,110</b>

Source: Public Investment Report/National Treasury

**27.6 Tax expenditures (Waivers and variances of taxes)**

Kenya's tax system incorporates preferential tax measure whose goal is to benefit specific categories of tax payers, benefit some activities, and achieve targeted policy objectives. Section 77 of the PFM Act, 2012, allows the National Treasury to waive a national government tax, fee or charge in accordance with a criteria provided for in Regulations.

**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

The National Treasury maintains a record of each waiver and discloses the same in accordance with Section 80 (2) (e) of the PFM Act. A detailed report on Waivers and variance of taxes can be accessed on the National Treasury website [www.treasury.go.ke](http://www.treasury.go.ke).

classification of Revenue	Cummulative Amount of Arrears as at 30th June 2022				Cummulative Amount of Arrears as at 30th June 2023				
	Principal	Penalty	Interest	Total	Principal	Penalty	Interest	Erroneous /Doubtful/ uncollected debts	Total
Domestic Taxes	952,989	213,620	378,737	<b>1,545,346</b>	994,097	193,785	340,292	(541763)	<b>986,411</b>
International Taxes	7,006	4,650	1,257	<b>12,913</b>	9,191	1,978	2,020	-	<b>13,189</b>
<b>Total</b>	<b>959,995</b>	<b>218,270</b>	<b>379,994</b>	<b>1,558,259</b>	<b>1,003,288</b>	<b>195,763</b>	<b>342,312</b>	<b>(541763)</b>	<b>999,600</b>

Source: Kenya Revenue Authority Waivers Report 2023

**27.7 Related party disclosures**

Related party disclosure is encouraged under non-mandatory section of the cash basis IPSAS.

The following comprised of related parties:

- i. Ministries Departments and Agencies and development Projects.
- ii. County governments; and
- iii. State corporations and SAGAs.

The following related party transactions are disclosed:

	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022
	Kshs	Kshs
Transfers to other state corporations and SAGAs	709,463,344,609	737,949,966,636
Transfers to government development projects	15,797,777,252	41,810,299,901
Transfers to counties- Appendix II	16,172,766,969	1,270,061,846
Transfers to basic institutions of learning	63,252,450,424	62,560,672,721
<b>Total</b>	<b>804,686,339,254</b>	<b>843,591,001,104</b>



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

**Appendix I - Details of funds released to Voted public entities from the Exchequer**

**1.1 Summary of funds released**

	Year to 30 <sup>th</sup> June 2023	Year to 30 <sup>th</sup> June 2022	Increase/ decrease in exchequer release	% increase/dec rease
	Actual Issues	Actual Issues		
	Kshs	Kshs	Kshs	
National Government Recurrent	1,221,568,076,570	1,205,909,373,883	15,658,702,687	1%
National Government Development	308,032,344,879	341,005,827,118	(32,973,482,239)	(11) %
National Government CFS	1,313,589,969,729	1,191,070,404,012	122,519,565,717	9%
<b>Net Exchequer transfers</b>	<b>2,843,190,391,178</b>	<b>2,737,985,605,013</b>	<b>105,204,786,165</b>	<b>4%</b>

**1.2 Financial year 2022/2023 - Recurrent budget**

Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30 <sup>th</sup> June 2023	% Issued 2022/23
	Kshs	Kshs	Kshs	Kshs
Office of the President	8,004,798,389.00	18,143,627,120.00	16,362,559,849.30	90.2%
Office of the Deputy President	-	1,015,200,072.00	959,102,287.75	94.5%
Office of the Prime Cabinet Secretary	-	853,205,101.00	661,027,027.95	77.5%
State Department for Interior and Citizen Services	134,653,904,522.00	104,892,725,352.00	104,892,725,352.00	100.0%
State Department for Correctional Services	31,049,751,550.00	31,562,843,797.00	31,172,484,167.45	98.8%
State Department for Immigration and Citizen Services	-	1,907,169,649.00	1,825,067,701.05	95.7%
National Police Service	-	25,180,089,940.00	23,537,839,510.20	93.5%
State Department for Internal Security & National Administration	-	8,815,467,862.00	7,515,355,506.20	85.3%
State Department for Devolution	1,444,910,000.00	1,505,500,371.00	1,505,500,317.45	100.0%
State Department for the ASAL & Regional Development	1,059,230,000.00	6,376,985,470.00	5,227,100,183.45	82.0%
Ministry of Defence	128,215,300,000.00	135,615,483,200.00	127,429,811,242.00	94.0%
Ministry of Foreign Affairs	16,815,679,618.00	14,055,218,363.00	13,865,542,954.85	98.7%
State Department for Foreign Affairs	-	5,196,322,860.00	4,370,391,129.80	84.1%
State Department for Diaspora Affairs	-	658,000,000.00	373,441,524.05	56.8%
State Department for Technical, Vocational Training	14,407,500,000.00	14,523,157,340.00	12,797,936,572.80	88.1%
State Department for Higher Education & Research	60,477,800,000.00	60,644,650,655.00	60,525,959,601.30	99.8%
State Department for Basic Education	93,869,000,000.00	109,167,206,354.00	107,159,226,660.55	98.2%
State Department for Labour and Skills Development	283,600,000.00	129,362,548.00	126,846,423.40	98.1%
State Department for Implementation of Curriculum Reforms	339,299,400.00	204,865,398.00	174,512,694.50	85.2%
The National Treasury	46,408,271,607.00	51,960,645,193.00	42,921,979,824.15	82.6%
State Department for Planning	3,884,480,000	3,739,325,187	3,737,027,521.20	99.9%
Ministry of Health	48,838,000,000	48,752,609,739	48,070,747,147.65	98.6%
State Department for Public Health and Professional Standards	-	1,697,115,604	775,532,270	45.7%
State Department for Infrastructure	1,657,000,000	1,419,116,247	1,398,984,196.50	98.6%
State Department for Transport	945,000,000	651,382,359	577,991,849.05	88.7%
State Department for Shipping and Maritime Affairs.	576,000,000	562,715,224	541,258,417.30	96.2%
State Department for Housing and Urban Development	1,341,000,000	1,242,810,347	1,234,288,745.15	99.3%



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30 <sup>th</sup> June 2023	% Issued 2022/23
	Kshs	Kshs	Kshs	Kshs
State Department for Public Works	2,471,000,000	2,160,216,727	2,160,216,726.60	100.0%
State Department for Irrigation	-	115,567,802	111,000,000	96.0%
State Department for Environment and Climate Change	9,347,100,000	8,006,710,212	7,984,084,631.75	99.7%
Ministry of Water, Sanitation and Irrigation	4,359,000,000	3,805,673,748	3,805,673,748	100.0%
Ministry of Lands and Physical Planning	3,297,450,000	3,012,576,138	2,960,765,711.35	98.3%
State Department for Information Communications and Technology & Digital Economy	2,163,400,000	2,064,964,207	2,064,803,573.55	100.0%
State Department for Broadcasting & Telecommunications	4,022,100,000	3,609,492,402	3,597,328,757.90	99.7%
State Department for Sports	1,401,550,000	1,682,007,693	1,653,535,617.10	98.3%
State Department for Culture and Heritage	2,728,224,547	2,496,716,164	2,466,716,163.50	98.8%
Ministry of Energy	8,840,000,000	5,319,402,336	4,045,383,550.45	76.0%
State Department for Livestock	2,506,200,000	2,332,682,414	2,310,060,750.90	99.0%
State Department for Blue Economy and Fisheries,	2,381,630,000	2,292,416,402	2,286,441,286.45	99.7%
State Department for Crop Development	8,135,000,000	7,544,575,038	11,540,000,489.55	153.0%
State Department for Cooperatives	513,700,000	764,102,192	736,423,671.05	96.4%
State Department for Trade	2,472,590,000	2,319,551,817	2,319,245,812.10	100.0%
State Department for Industrialization	2,652,990,000	2,278,828,873	2,193,092,104.40	96.2%
State Department for Micro, Small and Medium Enterprises Development	-	376,920,281	343,545,727	91.1%
State Department for Investment Promotion	-	473,758,920	401,133,598	84.7%
State Department for Labour	1,997,710,000	2,020,585,687	1,980,223,214.25	98.0%
State Department for Social Protection, & senior citizens Affairs	31,745,940,000	35,136,998,640	33,286,452,322.50	94.7%
State Department for Mining	-	212,720,792	212,720,792	100.0%
Ministry of Petroleum and Mining	732,000,000	43,466,067,690	43,457,067,690	100.0%
State Department for Tourism	1,444,085,760	1,209,575,593	1,169,442,972.25	96.7%
State Department for Wildlife	3,945,000,000	3,921,285,543	3,920,672,926.20	100.0%
State Department for Gender	1,065,350,000	1,057,967,500	1,008,455,000.45	95.3%
State Department for Public Service	20,503,030,000	20,001,604,403	17,600,219,524.85	88.0%
State Department for Youth	1,524,330,000	1,374,306,194	1,369,606,089.90	99.7%
State Department for East African Community	767,060,000	775,860,000	775,859,954.20	100.0%
State Department for ASALs and Regional Development	3,015,210,000	2,857,852,389	2,837,602,106.25	99.3%
State Law Office	4,613,790,000	5,150,657,064	4,726,774,073.20	91.8%
Judiciary Fund	16,397,400,000	19,232,400,000	18,925,193,180	98.4%
Ethics and Anti-Corruption Commission	3,420,530,000	3,520,530,000	3,313,467,384.80	94.1%
National Intelligence Service	46,127,700,000	37,627,700,000	35,984,539,502	95.6%
Office of the Director of Public Prosecutions	3,281,950,000	3,670,350,000	3,520,696,486.15	95.9%
Office of the Registrar of Political Parties	2,126,850,000	1,530,268,247	1,460,967,043.60	95.5%
Witness Protection Agency	649,070,000	631,830,000	631,830,000	100.0%
State Department for Forestry	-	2,154,000,000	2,152,935,880.60	100.0%
Kenya National Commission on Human Rights	464,360,000	451,329,423	451,298,291.80	100.0%
National Land Commission	1,468,000,000	1,482,435,786	1,477,653,242.75	99.7%
Independent Electoral and Boundaries Commission	21,686,840,000	20,638,703,201	19,000,098,291.90	92.1%
Parliamentary Service Commission	8,785,000,000	8,950,000,000	7,986,036,008.20	89.2%
National Assembly	33,270,000,000	31,848,747,598	26,907,928,128.55	84.5%
Parliamentary Joint Services	6,076,000,000	6,211,000,000	5,857,862,490	94.3%
Judicial Service Commission	587,000,000	887,000,000	841,846,532.90	94.9%
The Commission on Revenue Allocation	491,960,000	540,819,211	540,765,903.40	100.0%
Public Service Commission	2,554,840,000	2,434,461,991	2,344,945,471.95	96.3%
Salaries and Remuneration Commission	612,500,000	504,921,203	502,338,022.65	99.5%



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30 <sup>th</sup> June 2023	% Issued 2022/23
	Kshs	Kshs	Kshs	Kshs
Teachers Service Commission	297,171,000,000	298,454,393,998	295,372,221,103.05	99.0%
National Police Service Commission	1,029,250,000	1,006,971,468	941,768,021.95	93.5%
Office of the Auditor General	6,358,450,000	6,196,970,000	5,803,190,738.55	93.6%
Officer of the Controller of Budget	702,370,000	620,361,117	599,200,344.10	96.6%
The Commission on Administrative Justice	724,320,000	577,807,223	577,434,807.40	99.9%
National Gender and Equality Commission	473,170,000	398,246,176	398,148,932	100.0%
Independent Policing Oversight Authority	1,024,600,000	926,738,002	910,921,499.40	98.3%
<b>Total National Government Recurrent Exchequer Transfers</b>	<b>1,178,399,125,393</b>	<b>1,268,812,430,857</b>	<b>1,221,568,076,570.45</b>	<b>96.3%</b>

**1.3 Financial Year 2021/2022 – Development**

Ministries Departments and Agencies	Original Estimates Development	Revised Estimates Development	Actual Development Transfers as at 30 <sup>th</sup> June 2023	% Issued 2022/2023
	Kshs	Kshs	kshs	
Office of The President	634,500,000.00	2,466,855,348.00	1,798,513,887.45	72.9%
State Department for Interior and Citizen Services	6,576,886,159.00	3,897,284,799.00	3,695,406,123.60	94.8%
State Department for Correctional Services	1,095,400,000.00	435,171,870.00	282,693,053.20	65.0%
State Department for Immigration and Citizen Services	-	106,663,915.00	41,210,244.00	38.6%
State Department for Internal Security & National Administration	-	-	-	0.0%
State Department for Devolution	297,000,000.00	227,377,778.00	56,000,000.00	24.6%
State Department for ASAL and Regional Development	9,360,193,700.00	14,428,093,700.00	9,263,702,544.55	64.2%
Ministry of Defence	3,468,000,000.00	3,365,350,874.00	1,747,489,410.20	51.9%
Ministry of Foreign Affairs	1,796,120,000.00	1,096,120,000.00	1,087,352,000.40	99.2%
State Department for Technical, Vocational Training	2,286,000,000.00	1,554,348,610.00	1,286,931,863.10	82.8%
State Department for Higher Education and Research	4,177,230,000.00	2,332,000,000.00	2,021,237,214.30	86.7%
State Department for Basic Education	15,152,039,910.00	23,995,070,957.00	20,699,100,277.15	86.3%
State Department for Labour and Skills Development	33,000,000.00			0.0%
The National Treasury	81,134,275,490.00	41,698,821,405.00	32,989,751,839.90	79.1%
State Department of Planning	45,130,640,000.00	47,561,002,271.00	47,424,932,573.10	99.7%
Ministry of Health	39,756,700,600.00	33,270,670,223.00	27,314,888,126.45	82.1%
State Department for Public Health and Professional Standards	-	2,337,250,000.00	-	0.0%
State Department of Infrastructure	62,876,000,000.00	54,771,000,000.00	52,476,626,731.80	95.8%
State Department of Transport	1,350,000,000.00	2,661,602,165.00	576,682,835.00	21.7%
State Department for Shipping and Maritime Affairs.	489,000,000.00	900,000.00	-	0.0%
State Department for Housing & Urban Development	17,836,000,000.00	9,471,000,000.00	7,639,226,499.30	80.7%
State Department for Public Works	1,060,000,000.00	435,729,677.00	435,729,677.00	100.0%
State Department for Irrigation	-	2,388,937,500.00	2,088,937,500.00	87.4%
Ministry of Environment and Climate Change	3,369,300,000.00	2,627,300,000.00	1,653,997,497.00	63.0%
State Department for Water and Sanitation	37,896,000,000.00	26,593,302,660.00	22,422,692,122.80	84.3%
Ministry of Lands and Physical Planning	2,621,800,000.00	1,271,868,900.00	1,271,868,900.00	100.0%
State Department for Information Communications and Technology & Digital Economy	3,989,000,000.00	1,169,629,763.00	631,016,612.45	54.0%
State Department for Broadcasting & Telecommunications	817,000,000.00	266,446,545.00	181,556,740.00	68.1%
State Department for Sports	133,000,000.00	20,875,000.00	8,250,000.00	39.5%



**Government of Kenya**  
**Consolidated financial statements for Ministries, Departments & Agencies**  
**for the year ended 30<sup>th</sup> June 2023**

Ministries Departments and Agencies	Original Estimates	Revised Estimates	Actual Development	% Issued
	Development	Development	Transfers as at	
	Kshs	Kshs	30 <sup>th</sup> June 2023	2022/2023
State Department for Heritage	77,500,000.00	27,500,000.00	27,500,000.00	100.0%
State Department for Energy	24,028,000,000.00	12,307,500,000.00	9,052,113,502.05	73.5%
State Department for Livestock.	3,408,980,000.00	2,920,195,607.00	2,056,685,267.00	70.4%
State Department for Blue Economy & Fisheries	7,385,770,000.00	4,709,881,212.00	4,383,993,871.80	93.1%
State Department for Crop Development	24,051,785,512.00	32,079,330,712.00	26,556,609,403.60	82.8%
State Department for Cooperatives	422,500,000.00	20,822,500,000.00	12,752,610,962.40	61.2%
State Department for Trade	1,486,600,000.00	1,265,050,000.00	794,411,000.00	62.8%
State Department for Industrialization	3,501,550,000.00	1,278,976,667.00	1,023,371,847.75	80.0%
State Department for Micro, Small and Medium Enterprises Development	-	46,000,000.00	46,000,000.00	100.0%
State Department for Investment Promotion	-	1,238,121,044.00	-	0.0%
State Department for Labour	572,500,000.00	422,500,000.00	220,877,537.10	52.3%
State Department for Social Protection & Senior Citizens Affairs	2,808,500,000.00	2,555,685,203.00	1,445,089,295.25	56.5%
State Department for Mining	-	131,084,058.00	41,312,900.10	31.5%
Ministry of Petroleum and Mining	602,000,000.00	25,584,500.00	25,584,500.00	100.0%
State Department for Tourism	352,210,000.00	34,010,000.00	12,609,866.20	37.1%
State Department for Wildlife	686,810,000.00	186,810,000.00	100,586,926.00	53.8%
State Department for Gender	2,456,000,000.00	2,433,000,000.00	2,234,395,418.65	91.8%
State Department for Public Service	602,940,000.00	202,612,150.00	115,025,000.00	56.8%
State Department for Youth	1,732,790,000.00	983,370,119.00	117,380,119.00	11.9%
State Department for ASALs and Regional Development	1,325,850,000.00	3,638,125,392.00	3,059,658,407.90	84.1%
State Law Office	223,500,000.00	96,550,000.00	67,750,000.00	70.2%
Judiciary Fund	1,900,000,000.00	1,900,000,000.00	1,310,000,000.00	68.9%
Ethics and Anti-Corruption Commission	158,000,000.00	46,565,743.00	46,565,700.00	100.0%
Office of the Director of Public Prosecutions	45,000,000.00	12,135,429.00	7,135,429.00	58.8%
State Department for Forestry	-	617,439,205.00	379,092,938.35	61.4%
National Land Commission	90,300,000.00	-	-	0.0%
Parliamentary Joint Services	2,065,000,000.00	2,465,000,000.00	2,115,354,080.00	85.8%
Public Service Commission	26,300,000.00	26,300,000.00	19,979,094.00	76.0%
Teachers Service Commission	656,000,000.00	1,046,000,000.00	914,350,820.30	87.4%
Office of the Auditor General	380,610,000.00	19,610,000.00	10,506,720.00	53.6%
National Gender and Equality Commission	10,131,000.00	10,131,000.00	-	0.0%
<b>Total National Government Development Exchequer transfers</b>	<b>424,392,212,371.00</b>	<b>373,998,242,001.00</b>	<b>308,032,344,879.20</b>	<b>88.3%</b>

**1.4 Financial Year 2021/2022 - Consolidated Fund Services**

Consolidated Fund Services	Original Estimates	Revised Estimates	Total Actual	% Issued
	Kshs	Kshs	Transfers as at 30 <sup>th</sup> June 2023	FY 2022/2023
Public Debt	1,393,116,145,511.00	1,385,066,506,270.00	1,161,579,454,766.90	83.9%
Pension & Gratuities	171,828,279,900.00	172,639,549,130.00	136,358,726,796.95	79.0%
Salaries , Allowances and Miscellaneous Services	6,865,826,691.00	20,035,650,681.00	15,651,788,164.65	78.1%
Subscription to international organisations	500,000.00	-	-	0.00%
<b>Total CFS</b>	<b>1,571,810,752,102.00</b>	<b>1,577,741,706,081.00</b>	<b>1,313,589,969,728.50</b>	<b>83.3%</b>



**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

**Appendix II - Transfers to County governments – Conditional grants**

The County Governments Additional Allocations (No.2) Act, 2022 provided for additional allocations to County governments in FY2022/2023 amounting to Kshs 22,522,322,290.00 which was to be disbursed through respective Ministries, Departments and Agencies.

In the FY 2022/23, the respective MDAs disbursed conditional grants to County governments amounting to kshs.16,172,766,969 as detailed in the schedule below:-

**Government of Kenya  
Consolidated financial statements for Ministries, Departments & Agencies  
for the year ended 30<sup>th</sup> June 2023**

CODE	COUNTY	State Department for Crop Development										State Department for Housing and Urban Development			Ministry of Health		Ministry of Water, Sanitation & Irrigation		The National Treasury		Total
		NAVCDP Kshs.	NARIGP Kshs.	KCSAP Kshs.	ASDSP II Kshs.	ILRP Kshs.	KUSP Kshs.	KISIP II Kshs.	DANIDA Kshs.	WSDP Kshs.	DRPNK Kshs.	FFLoCA Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			
4460	Baringo	-	-	93,319,260	15,602,821	67,531,814	2,339,915	-	-	16,058,690	-	-	-	-	22,000,000	-	216,852,500				
4760	Bomet	67,192,729	-	75,317,259	15,449,895	-	2,339,915	-	-	17,715,375	-	-	-	-	22,000,000	-	200,015,173				
4910	Bungoma	-	167,273,890	-	5,344,642	-	3,534,474	-	-	28,609,313	-	-	-	-	22,000,000	-	256,762,319				
4960	Busia	67,192,729	-	125,328,154	15,604,078	-	2,339,915	-	-	19,062,823	-	-	-	-	22,000,000	-	251,527,699				
4360	Elgeyo/Marakwet	-	-	80,593,752	8,011,716	74,041,566	2,339,915	8,024,004	-	12,421,125	-	-	-	-	22,000,000	-	207,432,078				
3660	Embu	67,192,729	176,031,774	-	8,651,752	66,049,597	2,339,915	-	-	13,846,500	-	-	-	-	22,000,000	-	356,112,267				
3310	Garissa	-	-	75,269,050	-	78,953,520	2,339,915	-	-	28,610,911	-	-	-	-	22,000,000	-	603,842,586				
5110	Homa Bay	67,192,729	161,590,307	-	23,936,219	-	2,339,915	30,000,000	-	21,686,063	-	-	-	-	22,000,000	-	328,745,233				
3510	Isiolo	-	-	259,805,034	-	82,424,093	2,339,915	-	-	4,698,375	-	-	-	-	22,000,000	-	371,267,417				
4660	Kajiado	-	-	75,231,220	9,772,303	-	3,534,474	-	-	20,135,063	-	-	-	-	22,000,000	-	130,673,060				
4810	Kakamega	67,192,729	-	99,110,439	11,287,905	-	3,534,474	50,000,000	-	33,447,791	-	-	-	-	22,000,000	-	286,573,338				
4710	Kenya	67,192,729	-	72,680,579	9,250,013	-	2,339,915	-	-	5,960,625	-	-	-	-	22,000,000	-	179,423,861				
4060	Kiambu	67,192,729	69,625,000	-	23,255,565	-	8,312,711	40,456,908	-	30,501,293	-	-	-	-	11,000,000	-	250,344,206				
3110	Kilifi	67,192,729	147,002,605	-	11,235,088	-	3,534,474	200,000,000	-	33,598,125	-	-	-	-	22,000,000	-	1,377,884,412				
3960	Kirinyaga	67,192,729	178,744,304	-	8,108,733	-	2,339,915	-	-	13,642,875	-	-	-	-	22,000,000	-	292,028,556				
5210	Kisii	67,192,658	171,669,831	-	10,517,407	-	2,339,915	-	-	25,045,875	-	-	-	-	22,000,000	-	298,765,686				
5060	Kisumu	-	-	70,007,432	4,830,936	-	2,339,915	200,000,000	-	21,991,500	-	-	-	-	22,000,000	-	321,169,783				
3710	Kitui	67,192,729	169,475,223	-	11,636,683	68,522,528	2,339,915	-	-	28,405,688	-	-	-	-	22,000,000	-	369,572,766				
3060	Kwale	67,192,729	151,179,199	-	5,505,017	-	2,339,915	-	-	24,982,246	-	-	-	-	22,000,000	-	818,619,245				
4310	Laikepia	-	-	66,193,250	16,524,414	-	2,339,915	-	-	13,439,350	-	-	-	-	22,000,000	-	120,496,829				
3210	Lamu	-	-	5,236,636	14,604,297	-	2,339,915	50,000,000	-	8,348,625	-	-	-	-	22,000,000	-	102,529,473				
3760	Machakos	67,192,729	-	68,040,614	14,446,442	66,035,643	4,729,034	-	-	18,329,063	-	-	-	-	22,000,000	-	260,773,525				
3810	Makueni	67,192,729	190,359,347	-	5,415,760	-	2,339,915	-	-	23,824,125	-	-	-	-	22,000,000	-	311,131,876				
3410	Mandera	-	-	81,191,951	8,024,024	89,064,015	2,339,915	-	-	32,885,438	-	-	-	-	22,000,000	-	235,505,343				
3460	Marsabit	-	-	55,194,559	10,056,508	91,600,665	2,339,915	-	-	21,787,873	-	-	-	-	22,000,000	-	348,018,186				
3560	Meru	67,192,729	194,824,366	-	9,945,897	74,143,047	2,339,915	-	-	25,860,375	-	-	-	-	22,000,000	-	416,306,329				
5160	Migori	67,192,729	187,184,982	-	10,084,066	-	4,729,034	-	-	21,787,875	-	-	-	-	22,000,000	-	312,978,686				
3010	Mombasa	-	-	-	4,612,847	-	-	-	-	22,704,188	-	-	-	-	22,000,000	-	689,500,934				
4010	Muranga	67,192,729	197,147,435	-	17,092,147	-	2,339,915	-	-	20,260,688	-	-	-	-	22,000,000	-	326,032,914				
5310	Nairobi City	-	-	-	31,569,932	-	-	100,000,000	-	-	-	-	-	-	-	-	131,569,932				
4560	Nakuru	67,192,729	151,586,967	-	5,252,658	-	3,534,474	200,000,000	-	33,844,756	-	-	-	-	22,000,000	-	483,411,584				
4410	Nandi	67,192,729	248,247,739	-	4,652,516	-	2,339,915	16,519,088	-	17,206,313	-	-	-	-	22,000,000	-	378,158,300				
4610	Narok	67,192,729	198,081,838	-	10,076,723	-	2,339,915	-	-	25,793,325	-	-	-	-	22,000,000	-	325,484,530				
5260	Nyamira	-	-	181,161,414	4,781,637	-	2,339,915	-	-	15,475,500	-	-	-	-	22,000,000	-	225,758,466				
3860	Nyandarua	67,192,729	-	75,718,650	4,496,557	-	2,339,915	25,000,000	-	15,679,125	-	-	-	-	22,000,000	-	212,426,976				
3910	Nyeri	67,192,729	-	124,713,230	15,674,770	-	2,339,915	30,000,000	-	17,409,938	-	-	-	-	22,000,000	-	279,330,582				
4210	Samburu	-	-	138,835,284	20,239,242	89,370,900	2,339,915	-	-	14,864,625	-	-	-	-	22,000,000	-	287,649,966				
5010	Siaya	-	-	75,368,050	9,337,829	-	2,339,915	-	-	18,631,688	-	-	-	-	22,000,000	-	127,677,482				
3260	Taita/Taveta	67,192,729	-	124,522,005	17,921,715	-	2,339,915	30,000,000	-	-	-	-	-	-	22,000,000	-	833,372,618				
3160	Tana River	67,192,729	-	82,386,194	10,012,439	-	2,339,915	-	-	18,733,152	-	-	-	-	22,000,000	-	202,664,429				
3610	Taraka - Nithi	-	-	98,599,181	16,071,032	67,160,821	2,339,915	20,000,000	-	12,624,750	-	-	-	-	22,000,000	-	238,795,699				
4260	Tarans Nzoia	67,192,729	192,666,098	-	9,462,022	-	2,339,915	50,000,000	-	18,529,875	-	-	-	-	22,000,000	-	362,190,639				
4110	Turkana	-	-	155,480,180	34,606,056	-	2,339,915	-	-	-	-	-	-	-	22,000,000	-	440,953,040				
4310	Uasin Gishu	67,192,729	84,379,280	-	7,661,223	-	2,339,915	50,000,000	-	20,362,500	-	-	-	-	22,000,000	-	253,935,647				
4860	Vihiga	-	-	105,120,632	4,417,622	-	2,339,915	-	-	14,966,438	-	-	-	-	22,000,000	-	148,844,607				
3360	Wajir	-	-	40,101,121	35,110,369	-	2,339,915	50,000,000	-	28,295,407	-	-	-	-	22,000,000	-	761,136,340				
4160	West Pokot	-	-	104,519,474	24,578,643	69,046,231	2,339,915	-	-	87,361,271	-	-	-	-	22,000,000	-	238,519,855				
<b>Total</b>		<b>1,747,010,883</b>	<b>3,533,288,416</b>	<b>2,112,820,374</b>	<b>574,730,160</b>	<b>1,170,941,622</b>	<b>122,020,000</b>	<b>1,292,063,703</b>	<b>898,100,792</b>	<b>3,470,855,427</b>	<b>271,929,642</b>	<b>979,000,000</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>16,172,766,969</b>				