

THE REPUBLIC OF KENYA

CONSOLIDATED FINANCIAL STATEMENTS

MINISTRIES DEPARTMENTS AND AGENCIES

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

Government of Kenya
Consolidated Financial Statements for Ministries, Departments & Agencies
for the year ended 30th June 2024

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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

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PSASB	Public Sector Accounting Standards Board
PSSS	Public Service Superannuation Scheme
SAGAs	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 30th 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 31st 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 under 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 8th August 2014.

The government plans to migrate all MDAs from cash-based accounting standards and reporting to accrual-based standards effective from FY 2024/2025.

1.1 Scope and Consolidation

The consolidated financial statements comprise 81 voted entities as contained in Executive Order No. 1 of 2023 on Organization of the Government of the Republic of Kenya and 3 votes relating to Consolidated Fund Services (CFS). The entities included in this consolidation are disclosed in **Note 26** to the financial statements.

2. Financial statements summary

Below is an overview of MDAs' financial performance for the year ended June 30th 2024, as reported in the detailed consolidated financial statements.

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2.1 Comparative performance for receipts and payments

Financial performance	FY 2023/2024	FY 2022/2023	Change	%
	Kshs million	Kshs million	Kshs million	Change
Total receipts	3,828,500	2,978,993	849,597	29%
Total payments	3,825,311	2,978,697	846,624	28%
Surplus for the year	3,189	295	2,973	

Total receipts for the FY 2023/24 increased by 29% compared with receipts received by the MDAs in FY 2022/2023.

2.1.1 Receipts

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

Receipts reported in this consolidation are receipts that the MDAs received from the Consolidated Fund transfers as per the Appropriation Act, 2023 and AiA collected during the year. Funds transferred from the exchequer form the largest part of MDA receipts as shown below:

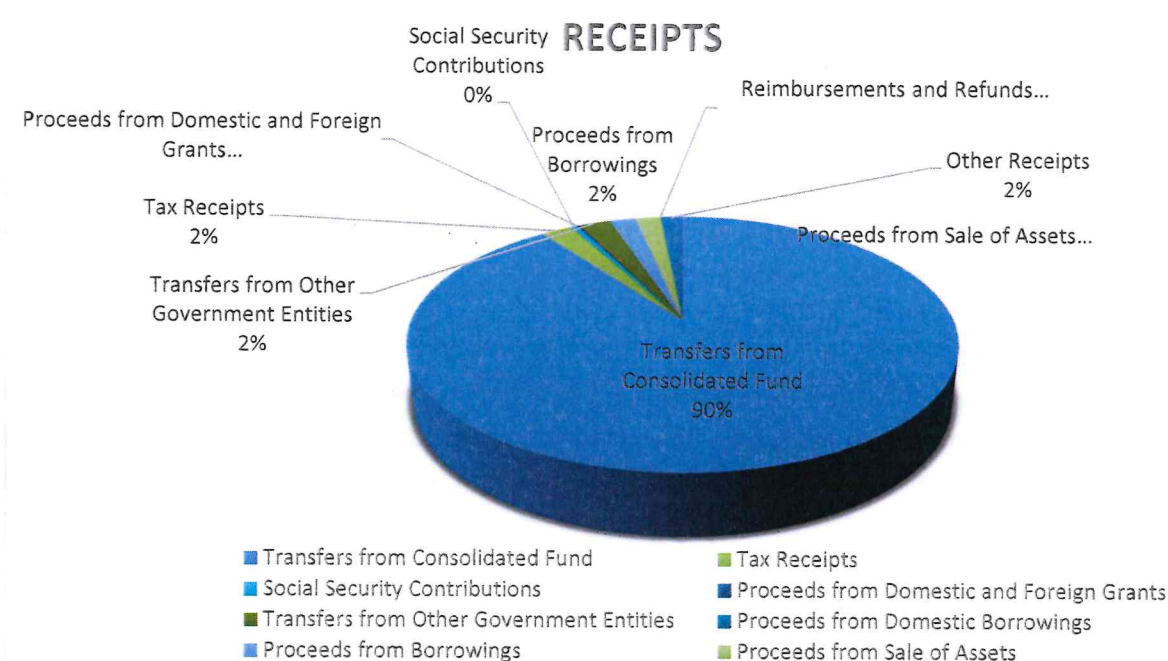
	FY 2023/2024	FY 2022/2023	Change	
Receipts	Kshs million	Kshs million	Kshs million	Change
Transfers from Consolidated Fund	3,441,485	2,635,736	805,750	31 %
Tax receipts	83,211	70,810	12,401	18 %
Social security contributions	14,720	-	14,721	100%
Proceeds from domestic and foreign grants	8,338	10,602	(2,254)	(21) %
Transfers from other government entities	83,590	86,690	(3,101)	(4) %
Proceeds from domestic borrowings	-	4,726	(4,726)	(100) %
Proceeds from borrowings	70,917	81,998	(11,081)	(14) %
Proceeds from the sale of assets	66,170	41,212	24,958	61 %
Reimbursements and refunds	-	448	(448)	(100) %
Other receipts	60,057	46,768	13,289	28 %
Total receipts	3,828,500	2,978,993	849,508	29 %

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Other receipts include external grants, administrative fees, receipts from the sale of public assets and own receipts collected and used directly as AIA. The total receipts for FY 2023/2024 were Kshs 3,828,500 million, representing a 29% increase from Kshs 2,978,993 million for FY 2022/2023.

Transfers from Consolidated Fund to MDAs increased by 31% when compared to the previous year. The increase in these receipts was a result of improved revenue collection in the form of taxes. Proceeds from the sale of assets by MDAs increased by Kshs 24,958 million compared to Kshs 41,212 million collected in FY 2022/2023.

The diagram below depicts the share of major categories of receipts for the fiscal year ending 30th June 2024. The major source of funding to the MDAs is transfers from the Consolidated Fund which accounts for 90% of the total receipts.



2.1.2 Payments made by MDAs

Payments by MDAs are made in accordance with the Appropriation Act, of 2023. Total actual payments for the period ended 30th June 2024 stood at Kshs 3,825,311 million, a 28% increase from Kshs 2,978,697 million reported for the year ended 30th June 2023.

	FY 2023/2024	FY 2022/2023	Change	%
	Kshs million	Kshs million	Kshs million	Change
Compensation to employees	713,272	553,735	159,537	29%
Use of goods and services	318,010	260,389	57,621	22%
Subsidies	143,102	130,616	12,486	10%
Transfers to other government units	742,522	671,824	70,698	11%
Other grants and transfers	126,438	75,104	51,334	68%

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Social security benefits	32,420	35,867	(3,447)	(10)%
Acquisition of assets	123,840	65,796	58,044	88%
Payment of interest on borrowing	765,203	619,405	145,798	24%
Repayment of principal on borrowing	849,216	554,930	294,286	53%
Other payments	11,284	11,029	255	2%
Total payments	3,825,311	2,978,697	846,613	28%

Compensation of employees increased by 29% in the year due to enhanced budgetary allocation to finance the employment of additional teachers, implementation of collective bargaining agreement and employment of intern teachers by the Teachers Service Commission, employers' contribution to the National Housing Fund and promotion of staff who serve at the MDAs.

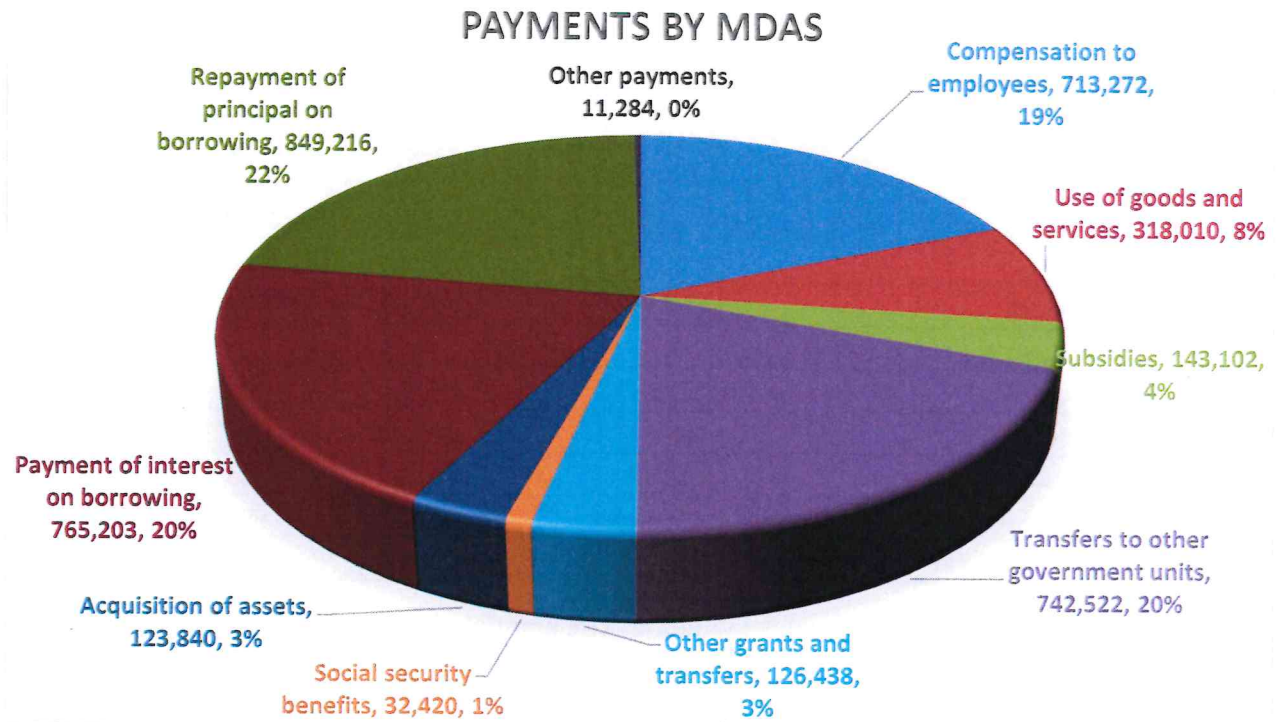
The increase in the use of goods and services by 22% can be attributed to government measures to implement stimulus programmes to revitalize the economy.

The increase in subsidies by 10% compared to last financial year was to support Junior Secondary School capitation which was previously accounted for under grants and transfers to other government entities in the State Department for Basic Education.

Social security benefits decreased by 10% to Kshs 32,420 million as a result of decreased payouts to retiring public servants during FY 2023/2024 having paid a majority of the public servants in the previous financial year. The government has now operationalized the Superannuation Pension Scheme (PSSS) which now operates on a defined contribution basis. MDAs contributed to this scheme for their employees from 1st January 2021 in addition to the contributions made to the NSSF.

Payment of loan interest by the National Treasury increased by 24% during the year to stand at Kshs 765,203 million. Repayment of principal amount on borrowings was Kshs 849,216 million an increase of Kshs 294,286 million (53%) when compared to the previous financial year. The total loan repayment was Kshs 1,614,419 million. The grace period for several concessional and commercial loans lapsed during the year. A detailed report on public debt is contained in a separate report as part of the Government Consolidated Financial Statements.

The diagram below depicts the distribution of major categories of payments made by MDAs during the financial year ending 30th June 2024.



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 the debt, 10% for use of goods and services and 2% for other grants and transfers which include transfers to senior citizens among others.

2.1.3 Total financial assets

The total financial assets for the MDAs as at 30th June 2024 amounted to Kshs 40,852 million compared to the Kshs 44,745 million as at 30th June 2023. This represents a (9) % decrease of Kshs 13,280 million.

Financial Assets	FY 2023/24	FY 2022/23	Change	%
	Kshs million	Kshs million	Kshs million	Change
Bank balances	36,723	40,864	(4,141)	(10)%
Cash balances	58	26	32	123%
Outstanding imprest and clearance accounts	4,070	3,854	216	6%
Total financial assets	40,852	44,745	(3,893)	(9) %

Bank balances decreased by Kshs 4,141million representing a (10) % decrease 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 MDAs are returned to the Consolidated Fund.

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2.2 Consolidated budget performance for the year ended 30th June 2024

Financial performance	Revised budgetary estimates (including AIA)	Actuals	Variance	Change
	Kshs million	Kshs million	Kshs million	%
Receipts	4,424,800	3,828,500	596,300	87%
Total receipts	4,424,800	3,828,500	596,300	87%
Payments				
Recurrent	1,723,252	1,578,110	145,142	92%
Development	710,071	480,838	229,233	68%
Consolidated Fund Services	1,991,477	1,766,362	225,115	89%
Total payments	4,424,800	3,825,311	599,490	86%
Surplus for the year	-	3,189	(3,190)	

The total printed budget estimates including AiA amounted to Kshs 4,424,800 million. Funds disbursed through the exchequer and AiA collected and retained by the MDAs amounted to Kshs 3,828,500 million indicating 87% budget estimate underachievement on receipts for the year ending 30th June 2024.

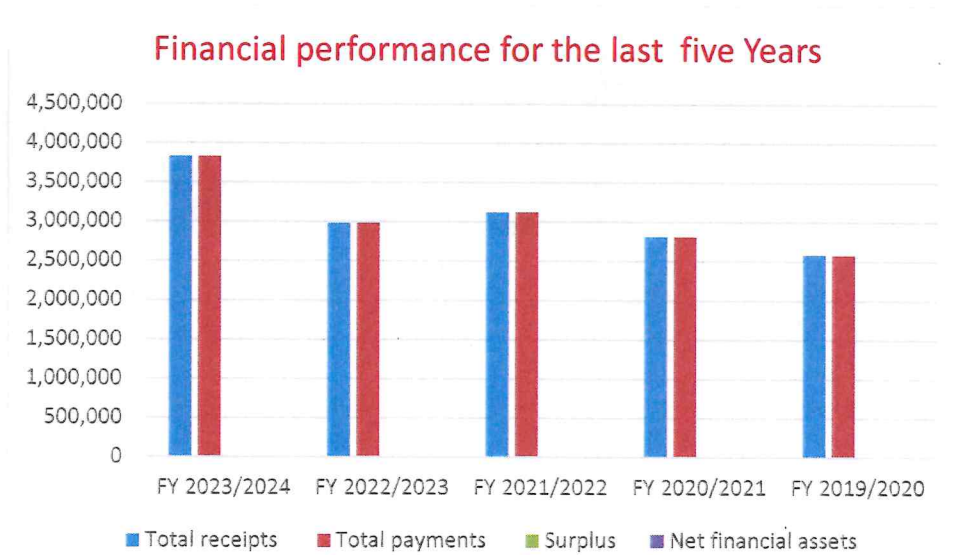
Payments were at 92% for recurrent expenditure when compared to revised budgetary estimates and 68% for development expenditure. Payments for consolidated fund services used in repaying public debt, pensions, and constitutional salaries indicated a utilisation of 89% compared to budgetary estimates for the year. Overall, budget execution for expenditure was at 86%.

2.3 Performance trend

The actual performance trend for the 5 years from FY 2029/2020 to FY 2023/2024 is summarized as follows:

	Actuals	Actuals	Actuals	Actuals	Actuals
	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
Total receipts	3,828,500	2,978,993	3,118,274	2,809,551	2,581,609
Total payments	3,825,311	2,978,697	3,117,519	2,804,106	2,575,667
Surplus	3,189	295	755	5,444	5,942
Net financial assets	10,674	9,111	12,658	11,972	13,551

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As shown in the table and graph above, the MDAs' revenues have increased from Kshs 2,581,609 million in FY 2019/2020 to Kshs 3,828,500 million in FY 2023/2024, indicating a 48% increase over the five-year periods. The decrease in revenue in FY 2022/2023 was due to the election period and re-organization of the government.

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2.3.1 Receipts over the 5-year period

	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
Receipts					
Receipts from exchequer account	3,441,485	2,635,735	2,720,460	2,442,322	2,225,993
Proceeds from levies	83,211	70,810	41,814	24,326	7,571
Social security contributions	14,720	-	7,826		
Proceeds from domestic and foreign grants	8,347	10,602	13,923	14,155	6,140
Transfers from other government entities	83,589	86,690	111,944	109,777	88,435
Proceeds from borrowings	70,917	81,998	104,374	114,093	148,876
Proceeds from the sale of assets	66,170	41,212	53,800	9,510	13,929
Reimbursements and refunds	-	5,174	490	812	789
Other receipts	60,057	46,768	63,643	82,855	88,014
Total receipts	3,828,500	2,978,993	3,118,274	2,809,551	2,581,609

Receipts from the Exchequer Account have been on a gradual rise depicting an increase of Kshs 1,215,492 million or a 55% 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 the cost of providing services. The increase was mainly a result of improved collections from the Railway Development Levy Fund, Sports and Art Development Fund and Petroleum Development Levy Fund.

Proceeds from domestic and foreign grants decreased compared to the previous year as a result of the closure of grant projects in the State Department for Crop and stringent donor conditionalities.

Proceeds from borrowings include direct payments towards development projects implemented by the MDAs. The decline over the 5-year period can be attributed to several factors. This includes delays in the approval of relevant documents and re-alignment of priority areas. These factors ultimately affect the absorption rate of these development projects which contributes to a decline in the proceeds.

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2.3.2 Payments over the 5-year period

Actual performance trend for the 5-year period from FY 2019/2020 to FY 2023/2024 is summarised as follows:

	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020
	Kshs million	Kshs million	Kshs million	Kshs million	Kshs million
Payments					
Compensation of employees	713,272	553,735	518,579	499,803	457,970
Use of goods and services	318,010	260,389	168,127	167,150	150,859
Subsidies	143,102	130,616	141,844	62,617	61,373
Transfers to other government entities	742,522	671,824	813,319	740,869	759,499
Other grants and transfers	126,438	75,104	38,690	59,551	59,010
Social security benefits	32,420	35,867	120,276	111,098	88,093
Acquisition of assets	123,840	65,796	80,363	138,426	168,419
Payment of interest on borrowing	765,203	619,405	510,090	408,339	423,573
Repayment of principal on borrowing	849,216	554,930	531,170	458,941	280,730
Other expenses	11,284	11,029	195,061	145,686	126,141
Total payments	3,825,311	2,978,697	3,117,519	2,809,551	2,575,668

Compensation of employees has generally increased in the year due to an increase in budgetary allocation to cater for the implementation of the Collective Bargaining Agreement, employment of additional teachers and 20,0000 intern teachers by the Teachers Service Commission, and also due to employers' contribution to the National Housing Fund and promotions of staff who serve at the MDAs. The increase in the 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 relates 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 the 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.

2.4 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. The standards have been applied for the last 10 years since FY 2014.

Through the Gazette Notice No.11033, the effective date for National and County Governments Public Entities shall apply Accrual Based Standards with effect from 1st July, 2024. Understanding and interpretation, the financial statements should be read in conjunction with the underlying notes and schedules.



**FCPA Bernard Ndungu, MBS
Director General, Accounting Services
National Treasury
30th October 2024**

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 the 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 31st October 2024.

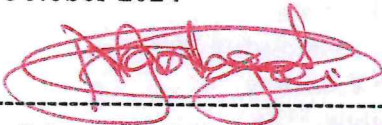
To the best of our knowledge, the consolidated financial statements as set out on pages 1 to 60 fairly reflect the financial position and operations of MDAs for the financial year ended 30th June 2024.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
National Treasury
30th October 2024



Dr Chris K. Kiptoo, CBS,
Principal Secretary
National Treasury
30th October 2024



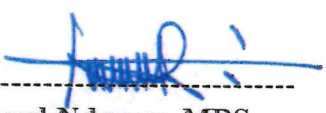
CPA John Mbadi Ng'ongo, EGH
Cabinet Secretary
National Treasury & Economic Planning
30th October 2024

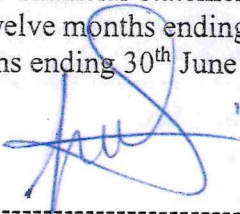
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4. Consolidated statement of receipts and payments for the year ending 30th June 2024

	Not e	Year to 30 th June 2024	Year to 30 th June 2023
		Kshs	Kshs
Receipts			
Exchequer releases	1	3,441,485,848,252	2,635,735,900,173
Proceeds from levies (A-in-A)	2	83,211,675,783	70,810,952,717
Social security contributions	3	14,720,649,228	-
Proceeds from domestic and external grants	4	8,338,792,124	10,548,706,445
Transfers from other government entities	5	84,167,748,034	86,690,278,675
Proceeds from domestic borrowings and external borrowings	6	70,926,151,315	86,777,839,495
Proceeds from the sale of non-financial assets	7	65,159,290,560	41,192,210,556
Reimbursements and refunds	8	-	448,387,299
Other receipts	9	60,490,658,708	46,788,906,806
Total receipts		3,828,500,814,004	2,978,993,182,165
Payments			
Compensation of employees	10	594,719,785,629	447,616,387,940
Use of goods and services	11	318,010,104,043	260,389,113,493
Subsidies	12	143,102,403,509	130,616,018,707
Transfers to other government units	13	774,130,682,912	701,396,912,720
Other grants and transfers	14	126,438,415,823	75,104,045,816
Social security benefits	15	119,364,936,448	112,413,627,360
Acquisition of assets	16	123,840,777,408	65,796,603,477
Finance costs, including loan interest	17	765,203,081,513	619,405,456,451
Repayment of principal on borrowing	18	849,216,540,850	554,930,336,778
Other payments	19	11,284,308,694	11,029,196,120
Total payments		3,825,311,036,830	2,978,697,698,861
Surplus		3,189,777,175	295,483,305

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2024 and the accompanying comparatives cover the twelve months ending 30th June 2023.


FCPA Bernard Ndungu, MBS
Director General, Accounting Services
National Treasury
30th October 2024



CPA Jona Wala
Director, Accounting Services
National Treasury
30th October 2024

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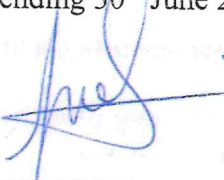
5. Consolidated statement of financial assets and financial liabilities as at 30th June 2024

	Note	Year to 30 th June 2024	Year to 30 th June 2023
Financial assets		Kshs	Kshs
Cash and cash equivalents			
Bank balances	20A	36,723,357,006	40,864,417,270
Cash balances	20B	58,413,897	26,334,205
Total cash and cash equivalents		36,781,770,902	40,890,751,475
Accounts receivables - outstanding imprests and clearance accounts	21	4,070,960,889	3,854,234,889
Total Financial assets		40,852,731,791	44,744,986,364
Less: Financial liabilities			
Accounts payables – deposits	22	30,178,630,155	35,633,937,286
Net financial assets		10,674,101,635	9,111,049,078
Represented by			
Fund balance b/fwd.	23	9,111,049,089	12,045,399,046
Surplus for the year		3,189,777,175	295,483,305
Prior year adjustments	24	(1,494,146,064)	(2,934,493,733)
Accrual to cash adjustments	25	(132,578,558)	(295,339,543)
Net financial position		10,674,101,641	9,111,049,075

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2024 and the accompanying comparatives cover the twelve months ending 30th June 2023.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
National Treasury
30th October 2024



CPA Jona Wala
Director, Accounting Services
National Treasury
30th October 2024

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6. Consolidated statement of cash flows for the year ended 30th June 2024

		Year to 30 th June 2024	Year to 30 th June 2023
	Notes	Kshs	Kshs
Cash flow from operating activities			
Receipts for operating income			
Exchequer releases	1	3,441,485,848,252	2,635,735,900,173
Proceeds from levies	2	83,211,675,783	70,810,952,717
Social security contributions	3	14,720,649,228	-
Proceeds from domestic and external grants	4	8,338,792,124	10,548,706,445
Transfers from other government entities	5	84,167,748,034	86,690,278,675
Reimbursements and refunds	8	-	448,387,299
Other revenues	9	60,490,658,708	46,788,906,806
Payments for operating expenses			
Compensation of employees	10	(594,719,785,629)	(447,616,387,940)
Use of goods and services	11	(318,010,104,043)	(260,389,113,493)
Subsidies	12	(143,102,403,509)	(130,616,018,707)
Transfers to other government entities - SAGAs	13	(774,130,682,912)	(701,396,912,720)
Other grants and transfers	14	(126,438,415,823)	(75,104,045,816)
Social security benefits	15	(119,364,936,448)	(112,413,627,360)
Payment of interest on borrowing	17	(765,203,081,513)	(619,405,456,451)
Other payments	19	(11,284,308,694)	(11,029,196,120)
Adjusted for:			
Changes in receivables		(216,725,999)	234,641,397
Changes in payables		(5,455,307,130)	15,029,509,354
Accrual to cash adjustments	25	(132,578,558)	(295,339,543)
Prior year adjustments	24	(1,494,146,064)	(2,934,493,733)
Net cash flow from operating activities		832,862,895,806	505,086,690,982
Cash flow from investing activities			
Proceeds from the sale of assets	7	65,159,290,560	41,192,210,556
Acquisition of assets	16	(123,840,777,408)	(65,796,603,477)
Net cash used in investing activities		(58,681,486,848)	(24,604,392,921)
Cash flow from financing activities			
Proceeds from domestic borrowings and external borrowings	6	70,926,151,315	86,777,839,495
Repayment of principal borrowing	18	(849,216,540,850)	(554,930,336,778)
Net cash flow used in financing activities		(778,290,389,535)	(468,152,497,282)
Net decrease/increase in cash and cash equivalents)		(4,108,980,577)	12,329,800,779
Cash and cash equivalent at the beginning of the year		40,890,751,471	28,560,950,692

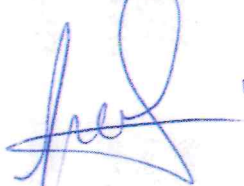
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		Year to 30th June 2024	Year to 30th June 2023
	Notes	Kshs	Kshs
Cash and cash equivalent at the end of the year	20	36,781,770,902	40,890,751,475

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2024 and the accompanying comparatives cover the twelve-month period ending 30th June 2023.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
National Treasury
30th October 2024



CPA Jona Wala
Director, Accounting Services
National Treasury
30th October 2024

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7. Statement of comparison of budget and actual amounts for the year ended June, 2024

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 a comparable basis d	Budget utilisation difference e=c-d	% of utilisation f=d/c %
RECEIPTS						
Exchequer releases	3,792,514,616,609	83,286,658,927	3,875,801,275,536	3,441,485,848,250	434,315,427,286	89%
Tax receipts	102,040,351,755	5,406,240,229	107,446,591,984	83,211,675,783	24,234,916,201	77%
Social security contributions	76,618,111,801	(13,398,111,801)	63,220,000,000	14,720,649,228	48,499,350,772	23%
Proceeds from domestic and foreign grants	32,206,754,560	(8,534,290,712)	23,672,463,848	8,338,792,124	10,023,671,724	35%
Transfers from other government entities	95,294,618,005	(14,267,000,000)	81,027,618,005	84,167,748,033	(2,562,108,753)	103%
Proceeds from foreign borrowings	147,264,287,938	(59,619,227,898)	87,645,060,040	70,926,151,315	16,727,737,550	81%
Proceeds from the sale of assets	114,083,221,652	(1,065,181,999)	113,018,039,653	65,159,290,560	46,847,510,841	59%
Other Receipts	56,056,693,313	16,912,566,119	72,969,259,432	60,490,658,708	12,911,817,708	82%
Total Receipts	4,416,078,655,626	8,721,652,865	4,424,800,308,498	3,828,500,814,004	596,583,466,899	87%
PAYMENTS						
Compensation of employees	608,720,112,038	(1,537,711,742)	607,182,400,296	594,528,266,713	12,654,133,583	98%
Use of goods and services	190,027,483,665	26,881,802,821	216,909,286,486	189,088,110,465	27,821,176,021	87%
Subsidies	119,820,825,894	33,053,820,074	152,874,645,968	145,674,005,453	7,200,640,515	95%
Transfers to other government units	1,122,764,760,291	(126,935,331,450)	982,431,317,046	774,130,682,912	205,566,706,451	79%
Other grants and transfers	78,732,819,139	26,907,598,288	105,640,417,427	126,438,415,823	16,356,616,933	85%
Social security benefits	161,876,522,147	(6,049,574,341)	155,826,947,806	119,785,434,098	36,041,513,708	77%
Acquisition of assets	138,959,689,477	61,121,062,595	213,478,863,873	121,761,730,216	91,717,133,657	57%
Finance costs, including loan Interest	781,817,108,600	72,296,393,256	854,113,501,856	765,380,729,292	88,732,772,564	90%
Repayment of principal on domestic and foreign borrowing	1,040,070,272,421	(93,913,231,769)	946,157,040,652	849,216,540,850	96,940,499,802	90%
Other expenses	144,824,383,961	12,306,671,733	157,131,055,694	142,119,773,468	15,011,282,226	90%

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Receipt/Payment item	Original estimate a	Adjustments (Supplementary) b	Revised estimate c=a+b	Actual on a comparable basis d	Budget utilisation difference e=c-d	% of utilisation f=d/c %
Total payments	4,416,078,655,626	8,721,652,865	4,424,800,308,498	3,825,311,036,805	599,489,271,693	88%
Surplus/Deficit	-	-	-	3,189,777,200	(2,905,804,795)	

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 30th 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: -
 - (i) 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; and
 - (ii) 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:-
 - (i) 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;
 - (ii) Ministry of Foreign Affairs Vote 1052. Under collection of revenues by 47% at the foreign missions;
 - (iii) State Department for Roads. Vote 1091(7%) due to reduced receipts of transit toll collections from Kenya Roads Board; and

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- (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; and
 - (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; and
 - (vi) Judiciary absorbed 69% of the acquisition of assets budget due 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.

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- 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.

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7.2. Budget utilization by Vote

Vote	Name of the MDA	Original Expenditure Kshs	Adjustments Kshs	Final Budget Kshs	Actuals on Comparable Basis Kshs	Budget Utilization Difference Kshs	% of Utilization
1	1011 Executive Office of the President	4,333,646,558	884,767,634	5,218,414,192	4,507,404,493	711,009,699	86%
2	1012 Office of the Deputy President	3,538,659,404	1,222,876,601	4,761,536,005	4,725,351,909	36,184,096	99%
3	1013 Office of the Prime Cabinet Secretary	1,195,570,001	221,280,261	1,416,850,262	1,271,759,171	145,091,091	90%
4	1014 State Department for Parliamentary Affairs	669,544,858	(281,466,275)	388,078,583	360,260,671	27,817,912	93%
5	1015 State Department for Performance and Delivery Management	478,625,141	(140,458,604)	338,166,537	332,252,620	5,913,917	98%
6	1016 State Department for Cabinet Affairs	903,030,596	(380,972,102)	522,058,494	355,762,440	166,296,054	68%
7	1017 State House	7,301,141,000	4,037,417,517	11,338,558,517	11,328,766,901	9,791,616	100%
8	1023 State Department for Correctional Services	35,837,200,000	(590,006,436)	35,247,193,564	32,933,534,060	2,313,659,504	93%
9	1024 State Department for Immigration and Citizen services	11,980,796,441	2,224,846,904	14,205,643,345	13,146,369,155	1,059,274,190	93%
10	1025 National Police Service	106,498,341,743	6,794,892,467	113,293,234,210	109,862,137,937	3,431,096,273	97%
11	1026 State Department for Internal Security & National Administration	28,240,812,117	12,988,457,766	41,229,269,883	41,202,070,027	27,199,856	100%
12	1032 State Department for Devolution	2,171,120,000	206,841,984	2,377,961,984	2,066,995,109	310,966,875	87%

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	Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
13	1036	State Department for the ASALs and Regional Development	15,898,690,000	13,546,926,489	29,445,616,489	24,618,804,035	4,826,812,454	84%
14	1041	Ministry of Defence	144,409,160,000	13,389,729,256	157,798,889,256	133,200,730,920	24,598,158,336	84%
15	1053	State Department for Foreign Affairs	19,717,170,000	3,470,966,941	23,188,136,941	19,583,010,160	3,605,126,781	84%
16	1054	State Department for Diaspora Affairs	1,314,000,000	(126,289,707)	1,187,710,293	972,520,425	215,189,868	82%
17	1064	State Department for Vocational and Technical Training	28,323,796,441	5,282,987,385	33,606,783,826	26,785,792,654	6,820,991,172	80%
18	1065	State Department for Higher Education and Research	143,478,886,253	16,208,440,844	159,687,327,097	128,558,814,453	31,128,512,644	81%
19	1066	State Department for Basic Education	147,824,978,050	7,533,064,686	155,358,042,736	146,609,401,335	8,748,641,401	94%
20	1071	The National Treasury	128,689,049,141	3,302,109,016	131,991,158,157	102,870,035,183	29,121,122,974	78%
21	1072	State Department for Economic Planning	60,423,290,000	3,681,060,325	64,104,350,325	50,070,656,183	14,033,694,142	78%
22	1082	State Department for Medical Services	116,592,576,949	(11,032,952,662)	105,559,624,287	63,787,130,419	41,772,493,868	60%
23	1083	State Department for Public Health and Professional Standards	28,206,348,118	907,440,000	29,113,788,118	24,146,521,901	4,967,266,217	83%
24	1091	State Department for Roads	250,844,711,993	(72,784,914,774)	178,059,797,219	144,959,442,218	33,100,355,001	81%
25	1092	State Department for Transport	59,248,766,159	473,371,616	59,722,137,775	55,738,645,841	3,983,491,934	93%
26	1093	State Department for shipping and Maritime Affairs	3,544,070,000	(322,157,224)	3,221,912,776	3,105,370,808	116,541,968	96%

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Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
27	1094 State Department for Housing & Urban Development	107,383,811,801	(29,037,430,094)	78,346,381,707	25,442,941,303	52,903,440,404	32%
28	1095 State Department for Public Works	4,728,440,000	(517,907,756)	4,210,532,244	3,786,192,519	424,339,725	90%
29	1104 State Department for Irrigation	24,724,000,000	(2,566,244,870)	22,157,755,130	19,062,434,582	3,095,320,548	86%
30	1109 State Department for Water & Sanitation	61,486,500,000	(11,116,937,376)	50,369,562,624	37,035,247,905	13,334,314,719	74%
31	1112 State Department for Lands and Physical Planning	8,867,982,863	362,000,000	9,229,982,863	8,976,971,359	253,011,504	97%
32	1122 State Department for Information Communications, Technology & Digital Economy	20,151,300,000	(772,798,389)	19,378,501,611	15,891,299,783	3,487,201,828	82%
33	1123 State Department for Broadcasting & Telecommunications	7,179,972,277	270,855,992	7,450,828,269	6,074,659,607	1,376,168,662	82%
34	1132 State Department for Sports	17,723,769,939	(111,811,685)	17,611,958,254	15,913,905,588	1,698,052,666	90%
35	1134 State Department for Culture and Heritage	2,939,450,000	(214,537,802)	2,724,912,198	2,704,765,406	20,146,792	99%
36	1135 State Department for Youth Affairs and the Arts	3,974,373,614	237,836,369	4,212,209,983	3,840,655,148	371,554,835	91%
37	1152 State Department for Energy	63,159,867,820	(7,904,193,252)	55,255,674,568	23,394,620,986	31,861,053,582	42%
38	1162 State Department for Livestock Development.	18,800,740,000	(7,172,174,652)	11,628,565,348	8,047,323,746	3,581,241,602	69%
39	1166 State Department for Blue Economy and Fisheries	11,854,220,000	(1,097,194,155)	10,757,025,845	10,041,290,340	715,735,505	93%

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	Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
40	1169	State Department for Crop Development	46,669,941,275	16,055,128,290	62,725,069,565	57,008,198,883	5,716,870,682	91%
41	1173	State Department for Cooperatives	2,037,880,000	5,495,018,470	7,532,898,470	3,809,582,382	3,723,316,088	51%
42	1174	State Department for Trade	2,412,900,000	1,125,564,607	3,538,464,607	2,717,603,195	820,861,412	77%
43	1175	State Department for Industry	9,961,820,000	(973,015,818)	8,988,804,182	5,614,472,115	3,374,332,067	62%
44	1176	State Department for Micro, Small and Medium Enterprises Development	8,211,002,754	(521,439,400)	7,689,563,354	3,188,457,299	4,501,106,055	41%
45	1177	State Department for Investment Promotion	8,037,029,340	(846,607,034)	7,190,422,306	2,636,741,721	4,553,680,585	37%
46	1184	State Department for Labour and Skills Development	5,036,868,491	663,362,911	5,700,231,402	3,945,632,720	1,754,598,682	69%
47	1185	State Department for Social Protection and Senior Citizens Affairs	36,159,650,000	674,023,256	36,833,673,256	34,452,030,378	2,381,642,878	94%
48	1192	State Department for Mining	2,507,200,000	302,351,872	2,809,551,872	1,624,744,377	1,184,807,495	58%
49	1193	State Department for Petroleum	28,645,411,755	28,288,991,707	56,934,403,462	49,748,427,257	7,185,976,205	87%
50	1202	State Department for Tourism	9,219,940,000	426,931,187	9,646,871,187	9,425,432,127	221,439,060	98%
51	1203	State Department for Wildlife	11,604,610,720	3,365,786,598	14,970,397,318	11,398,368,300	3,572,029,018	76%
52	1212	State Department for Gender and Affirmative Action	4,807,240,000	932,287,741	5,739,527,741	4,944,896,395	794,631,346	86%
53	1213	State Department for Public Service	24,464,209,629	1,915,000,000	26,379,209,629	22,807,881,282	3,571,328,347	86%
54	1221	State Department for East African Community	718,373,820	264,333,462	982,707,282	962,380,429	20,326,853	98%

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Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
55	1252 The State Law Office	6,411,608,250	256,226,186	6,667,834,436	6,137,731,032	530,103,404	92%
56	1261 The Judiciary	22,277,400,000	195,000,000	22,472,400,000	21,631,194,942	841,205,058	96%
57	1271 Ethics and Anti-Corruption Commission	3,891,760,000	92,000,000	3,983,760,000	3,729,242,439	254,517,561	94%
58	1281 National Intelligence Service	45,851,000,000	6,700,000,000	52,551,000,000	61,589,523,354	-9,038,523,354	117%
59	1291 Office of the Director of Public Prosecutions	4,062,040,000	101,000,000	4,163,040,000	4,137,823,827	25,216,173	99%
60	1311 Office of the Registrar of Political Parties	2,072,563,233	(612,303,858)	1,460,259,375	1,430,430,742	29,828,633	98%
61	1321 Witness Protection Agency	744,740,000	46,704,990	791,444,990	774,014,447	17,430,543	98%
62	1331 State Department for Environment & Climate Change	6,237,000,000	459,850,941	6,696,850,941	5,966,723,142	730,127,799	89%
63	1332 State Department for Forestry	14,480,707,261	(953,000,000)	13,527,707,261	12,443,816,663	1,083,890,598	92%
64	2011 Kenya National Commission on Human Rights	756,532,590	9,996,436	766,529,026	708,500,177	58,028,849	92%
65	2021 National Land Commission	2,148,420,294	5,258,475	2,153,678,769	2,167,369,809	-13,691,040	101%
66	2031 Independent Electoral and Boundaries Commission	4,648,340,000	127,671,000	4,776,011,000	4,447,915,000	328,096,000	93%
67	2041 Parliamentary Service Commission	917,000,000	180,130,000	1,097,130,000	956,215,336	140,914,664	87%
68	2042 National Assembly	24,552,000,000	384,000,000	24,936,000,000	23,253,753,371	1,682,246,629	93%
69	2043 Parliamentary Joint Services	8,380,000,000	(425,000,000)	7,955,000,000	7,518,717,505	436,282,495	95%
70	2044 Senate	7,159,000,000	245,000,000	7,404,000,000	6,897,589,002	506,410,998	93%
71	2051 Judicial Service Commission	896,600,000	-	896,600,000	881,240,193	15,359,807	98%

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	Vote	Name of the MDA	Original Expenditure	Adjustments	Final Budget	Actuals on Comparable Basis	Budget Utilization Difference	% of Utilization
72	2061	The Commission on Revenue Allocation	516,450,000	365,777	516,815,777	459,525,450	57,290,327	89%
73	2071	Public Service Commission	3,565,540,162	-	3,565,540,162	3,364,818,348	200,721,814	94%
74	2081	Salaries and Remuneration Commission	562,190,000	(13,132,545)	549,057,455	529,538,854	19,518,601	96%
75	2091	Teachers Service Commission	323,827,560,000	16,924,803,529	340,752,363,529	335,382,812,733	5,369,550,796	98%
76	2101	National Police Service Commission	1,193,510,000	(10,751,912)	1,182,758,088	1,167,569,405	15,188,683	99%
77	2111	Auditor General	7,988,880,000	130,000,000	8,118,880,000	7,384,805,165	734,074,835	91%
78	2121	Office of the Controller of Budget	766,920,000	(43,050,311)	723,869,689	668,456,995	55,412,694	92%
79	2131	The Commission on Administrative Justice	767,510,000	(37,315,576)	730,194,424	687,843,545	42,350,879	94%
80	2141	National Gender and Equality Commission	473,580,700	(21,710,489)	451,870,211	445,089,097	6,781,114	98%
81	2151	Independent Policing Oversight Authority	1,052,700,000	1,792,578	1,054,492,578	1,036,765,625	17,726,953	98%
82	R50	Public Debt-National Treasury	1,802,122,139,865	(19,731,227,516)	1,782,390,912,349	1,596,983,957,779	185,406,954,570	90%
83	R51	Pensions & Gratuities-National Treasury	189,089,778,297	(1,526,000,000)	187,563,778,297	150,160,703,642	37,403,074,655	80%
84	R52	Salaries and Allowances-National Treasury	23,532,697,913	(2,010,094,926)	21,522,602,987	20,770,651,027	751,951,960	97%
		TOTAL	4,416,078,655,626	8,721,652,866	4,424,800,308,492	3,825,311,036,805	599,489,271,687	86%

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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.

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8. Summary of fund movements per Vote as at 30th June 2024

Vote	Full name of the Ministry, Departments or Agency	Receipts		Payments		Surplus		Net financial assets		Fund balance c/f	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1011	Executive Office of the President	4,614,408,064	4,507,404,494	107,003,570	213,235,803						
1012	Office of the Deputy President	4,733,301,883	4,725,351,910	7,949,973	33,239,386						
1013	Office of the Prime Cabinet Secretary	1,271,292,569	1,271,759,170	(466,601)	467,105						
1014	State Department for Parliamentary Affairs	361,425,718	360,260,671	1,165,048	-						
1015	State Department for Performance and Delivery Management	338,166,537	332,252,619	5,913,918	-						
1016	State Department for Cabinet Affairs	356,055,427	355,762,440	292,987	-						
1017	State House	11,329,444,911	11,328,766,901	678,010	-						
1023	State Department for Correctional Services	32,945,515,116	32,933,534,061	11,981,055	15,614,513						
1024	State Department for Immigration and Citizen Services	13,146,688,884	13,146,369,156	319,728	8,299,748						
1025	National Police Service	109,864,860,618	109,862,137,939	2,722,679	41,636						
1026	State Department for Internal Security & National Administration	41,198,896,409	41,202,070,027	(3,173,618)	3,897,381						
1032	State Department for Devolution	2,067,079,464	2,066,995,110	84,354	214,412,966						
1036	State Department for the ASALs and Regional Development	24,422,105,455	24,618,804,035	(196,698,580)	287,264,390						
1041	Ministry of Defence	133,201,237,735	133,200,730,922	506,813	2,547,005						
1053	State Department for Foreign Affairs	20,277,311,079	19,583,010,161	694,300,918	2,167,761,382						
1054	State Department for Diaspora Affairs	997,202,827	972,520,425	24,682,402	5,488,375						
1064	State Department for Vocational and Technical Training	26,835,101,058	26,785,792,653	49,308,405	29,288,078						
1065	State Department for Higher Education and Research	128,573,074,848	128,558,814,453	14,260,395	8,787,527						

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Vote	Full name of the Ministry, Departments or Agency	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
1066	State Department for Basic Education	145,946,103,485	146,609,401,335	(663,297,850)	3,087,919,926	3,675,681,930
1071	The National Treasury	102,792,945,528	102,870,035,172	(77,089,644)	1,724,542,470	1,801,663,918
1072	State Department for Economic Planning	50,146,737,431	50,070,656,181	76,081,250	76,294,199	110,342,444
1082	State Department for Medical Services	63,789,031,857	63,787,130,419	1,901,438	1,901,438	-
1083	State Department for Public Health and Professional Standards	24,768,366,946	24,146,521,901	621,845,045	627,297,743	5,506,610
1091	State Department for Roads	145,017,934,102	144,959,442,216	58,491,886	58,567,955	48,390,429
1092	State Department for Transport	55,754,452,693	55,738,645,841	15,806,852	15,806,851	5,839,183
1093	State Department for Shipping and Maritime Affairs	3,105,458,731	3,105,370,811	87,920	87,920	764,504
1094	State Department for Housing & Urban Development	25,493,272,432	25,442,941,304	50,331,128	249,155,016	199,876,021
1095	State Department for Public Works	3,790,682,589	3,786,192,520	4,490,069	4,490,069	2,177,958
1104	State Department for Irrigation	19,079,629,419	19,062,434,582	17,194,837	17,194,837	7,716
1109	State Department for Water & Sanitation	37,037,628,080	37,035,247,905	2,380,175	3,176,375	25,506,218
1112	State Department for Lands and Physical Planning	8,984,544,254	8,976,971,359	7,572,895	9,252,717	11,933,120
1122	State Department for Information Communications, Technology & Digital Economy	15,893,866,254	15,891,299,784	2,566,470	2,586,664	260,807
1123	State Department for Broadcasting & Telecommunications	6,097,438,534	6,074,659,607	22,778,927	71,072,051	48,632,710
1132	State Department for Sports	15,919,524,416	15,913,905,588	5,618,828	5,632,561	4,635,989
1134	State Department for Culture and Heritage	2,765,219,286	2,704,765,406	60,453,880	60,453,881	605,687
1135	State Department for Youth Affairs and the Arts	3,829,975,791	3,840,655,148	(10,679,357)	1,303,741	111,919,162
1152	State Department for Energy	25,578,973,372	23,394,620,984	2,184,352,387	2,281,925,274	181,352,744
1162	State Department for Livestock Development.	8,183,412,098	8,047,323,747	136,088,351	564,495,579	431,027,804
1166	State Department for Blue Economy and Fisheries	10,091,406,592	10,041,290,340	50,116,252	50,116,253	102,096,244
1169	State Department for Crop Development	56,041,687,145	57,008,198,884	(966,511,739)	1,522,889,968	2,489,559,237
1173	State Department for Cooperatives	3,816,458,836	3,809,582,381	6,876,455	6,876,455	3,301,678
1174	State Department for Trade	2,699,234,220	2,717,603,194	(18,368,974)	70,505,177	89,025,555
1175	State Department for Industry	5,628,335,523	5,614,472,115	13,863,407	24,884,303	12,470,130

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Vote	Full name of the Ministry, Department or Agency	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
1176	State Department for Micro, Small and Medium Enterprises Development	3,189,793,275	3,188,457,300	1,335,975	1,335,976	49,717,416
1177	State Department for Investment Promotion	2,637,416,150	2,636,741,721	674,429	674,429	1,190,350
1184	State Department for Labour and Skills Development	3,978,037,001	3,945,632,720	32,404,281	32,404,282	20,551,420
1185	State Department for Social Protection and Senior Citizens Affairs	35,348,592,811	34,452,030,378	896,562,433	1,433,735,813	794,994,738
1192	State Department for Mining	1,625,988,335	1,624,744,377	1,243,958	3,876,346	688,201
1193	State Department for Petroleum	49,847,222,738	49,748,427,258	98,795,480	98,795,481	732,291,027
1202	State Department for Tourism	9,468,033,331	9,425,432,129	42,601,202	42,601,203	124,197
1203	State Department for Wildlife	11,495,179,872	11,398,368,299	96,811,573	101,412,477	11,336,527
1212	State Department for Gender and Affirmative Action	4,961,395,823	4,944,896,395	16,499,427	16,953,047	11,112,491
1213	State Department for Public Service	22,843,833,167	22,807,881,283	35,951,884	35,951,885	768,667
1221	State Department for East African Community	960,718,461	962,380,429	(1,661,969)	344,234	16,606,177
1252	The State Law Office	6,137,795,859	6,137,731,032	64,827	64,827	171,258
1261	The Judiciary	21,639,372,585	21,631,194,939	8,177,646	69,439,371	143,109,191
1271	Ethics and Anti-Corruption Commission	3,845,903,210	3,729,242,439	116,660,771	34,767,814	31,500,974
1281	National Intelligence Service	61,628,075,403	61,589,523,354	38,552,049	38,552,051	29,570,621
1291	Office of the Director of Public Prosecutions	4,138,804,307	4,137,823,827	980,480	5,715,870	5,722,905
1311	Office of the Registrar of Political Parties	1,432,358,592	1,430,430,742	1,927,850	1,927,850	5,862,585
1321	Witness Protection Agency	777,163,605	774,014,447	3,149,158	14,765,598	(8,058,981)
1331	State Department for Environment & Climate Change	5,987,268,101	5,966,723,166	20,544,935	17,901,908	9,174,084
1332	State Department for Forestry	12,525,813,955	12,443,816,663	81,997,292	81,997,292	1,960,171
2011	Kenya National Commission on Human Rights	739,390,111	708,500,176	30,889,935	83,745,989	52,856,054
2021	National Land Commission	2,143,020,886	2,167,369,809	(24,348,923)	81,849,785	106,526,628
2031	Independent Electoral and Boundaries Commission	4,485,133,919	4,447,915,000	37,218,919	(3,901,075,000)	(4,729,607,000)
2041	Parliamentary Service Commission	956,246,595	956,215,337	31,258	31,258	120,961,536

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Vote	Full name of the Ministry, Departments or Agency	Receipts	Payments	Surplus	Net financial assets	Fund balance c/f
2042	National Assembly	23,279,844,218	23,253,753,372	26,090,846	30,634,287	12,131,168
2043	Parliamentary Joint Services	7,520,223,009	7,518,717,505	1,505,504	2,431,421	21,265,214
2044	Senate	7,309,680,338	6,897,589,001	412,091,337	412,091,337	-
2051	Judicial Service Commission	891,995,029	881,240,193	10,754,836	10,754,834	3,072,208
2061	The Commission on Revenue Allocation	459,170,762	459,525,450	(354,688)	10,285,499	92,720,762
2071	Public Service Commission	3,363,564,743	3,364,818,349	(1,253,606)	1,745,227	1,080,408
2081	Salaries and Remuneration Commission	539,091,057	529,538,854	9,552,203	9,864,237	4,290,597
2091	Teachers Service Commission	335,651,208,042	335,382,812,733	268,395,309	3,341,339,820	2,992,936,878
2101	National Police Service Commission	1,170,171,380	1,167,569,405	2,601,975	4,980,686	2,455,544
2111	Auditor General	7,510,030,562	7,384,805,165	125,225,397	168,288,887	43,078,275
2121	Office of the Controller of Budget	670,753,210	668,456,995	2,296,215	2,296,216	2,962,528
2131	The Commission on Administrative Justice	714,200,891	687,843,545	26,357,346	26,544,321	9,086,515
2141	National Gender and Equality Commission	439,777,590	445,089,097	(5,311,507)	13,533	5,374,678
2151	Independent Policing Oversight Authority	1,041,197,303	1,036,765,626	4,431,677	4,431,677	4,586,385
050	Public Debt-National Treasury	1,596,641,830,604	1,596,983,957,779	(342,127,175)	301,719,960	643,847,135
051	Pensions & Gratuities-National Treasury	148,948,574,989	150,160,703,642	(1,212,128,653)	(5,704,834,262)	(4,492,705,609)
052	Salaries and Allowances-National Treasury	21,331,865,981	21,331,063,035	802,946	3,615,019	2,812,073
	TOTAL	3,829,061,226,012	3,825,871,448,838	3,189,777,174	10,674,101,635	9,111,049,089

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 Management Act (2012) and PFM (National Government) Regulations (2015).

Reporting period

The reporting period for these financial statements is for the year ending 30th June 2024.

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 a 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 an 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

The necessary adjustments have been made to 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.

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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 30th June 2024 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 largely 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 30th September 2024. 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 30th 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 (levies)

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 2023 for the period 1st July 2023 to 30th June 2024 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 30th 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 financial statements.

1. Exchequer releases

The National Treasury administers the Consolidated Fund and releases funds to Voted entities in accordance with Article 206 and the Appropriation Act, of 2023. For the financial year 2023/2024, exchequer releases from Consolidated Fund to MDAs (voted entities) have been summarised quarterly as below:

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
1st quarter exchequer receipts	682,459,730,573	542,762,157,751
2nd quarter exchequer receipts	590,905,456,737	507,008,228,032
3rd quarter exchequer receipts	1,121,104,455,155	568,053,365,550
4th quarter exchequer receipts	1,047,016,205,788	1,017,912,148,841
Total	3,441,485,848,252	2,635,735,900,173

A detailed schedule for the releases per MDA was published in the Kenya Gazette Notice No. 9005 - Statement of Actual Revenues and Net Exchequer Issues as at 30th June 2024. Net domestic borrowing of Kshs.662,418 million is included. External loans and grants of Kshs.208,324 million being proceeds received in February 2024 from the issuance of Eurobond and applied in a buying back of the notes in June 2024.

1.1 Reconciliation between actual issues from Consolidated Fund to MDAs as per published Gazette Notice No. 9005 and receipts received by MDAs as transfers from the Consolidated Fund

Detail	Amount (Kshs)	Explanation
Amounts recorded by MDAs as transfers from the exchequer	3,413,994,393,333	(As per consolidated statement of receipts and payments)
Amounts recorded by MDAs as transfers from the exchequer that were further transferred to Counties	27,491,454,919	See Appendix II
The amount recorded as per Gazette Notice No. 9005 showing details of funds released to Voted public entities from the Exchequer	3,441,485,848,252	See Appendix 1

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.

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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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
The National Treasury-RDLF	-	28,173,372,506
Ministry of Foreign Affairs	27,939,038	-
State Department for Roads- Transit Toll (KRB)	557,291,745	39,039,432
State Department for Broadcasting	14,999,461	44,914,219
Ministry of Energy -PDLF	975,087,741	3,055,936,591
Ministry of Petroleum and Mining - RDLF	24,433,991,703	22,680,554,403
State Department for Tourism – Tourism Fund	6,162,435,000	6,389,616,682
State Department of Sports-Sports & Arts Development Fund	14,429,962,909	10,427,518,883
State Department for Transport (RDLF)	36,609,968,186	-
Total	83,211,675,783	70,810,952,716

The budget for Railway Development Levy Fund previously collected by the National Treasury was moved to the State Department for Transport. In year under review, Kshs. 36,609 million was collected from RDLF compared to Kshs. 28,173 million for Railway Development Levy Fund in the previous year.

There was a significant increase of receipts from Transit Toll collected by Kenya Roads Board and remitted to State Department for Roads. This was as a result of reduction in the down times.

The Ministry of Energy received Kshs.975 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 24,433 million from the Petroleum Development Levy Fund to support their development budget.

The Ministry of Foreign Affairs collected Kshs 27.9 million relates to tax refunds received by various missions, and Kshs. 14.9 million being AIA from Media Council of Kenya.

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3. Social security contributions

Non-tax or levy receipts	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Receipts from government employees to social & welfare schemes	14,720,649,228	-
Total	14,720,649,228	-

The Kshs.14.7 million under social security contributions relates to Housing Levy collected by State Department for Housing and Urban Development towards the affordable housing scheme.

4. Proceeds from 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 2023/24, MDAs received grants from multilateral and bilateral development partners either through the exchequer or in form of direct payments.

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Grants received from bilateral donors (Foreign Governments)	1,818,168,745	1,212,890,557
Grants received from multilateral donors (International Organisations)	6,520,623,379	9,335,815,888
Total	8,347,620,950	10,602,082,929

The breakdown of grants received per MDA is as follows:

Year ended 30 th June 2023	Grants received from bilateral	Grants received from multilateral donors (IDA)	Total grants received
State Department	Kshs	Kshs	Kshs
State Department for Public Service	-	250,640,760	250,640,760
State Department for Economic Planning	-	13,732,193	13,732,193
State Department for Vocational Training	106,737,776	-	106,737,776
National Treasury	-	4,389,431,687	4,389,431,687
State Department for Medical Services	353,700,697	67,706,494	421,407,191
State Department for Roads	-	1,731,077,114	1,731,077,114
State Department for Transport	-	4,579,697	4,579,697
State Department for Water & Sanitation	335,942,716	-	335,942,716
State Department for Crop Development & Agricultural Research	88,160,774	63,455,434	151,616,208

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Year ended 30th 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	245,000,000	-	245,000,000
State Department for Energy	113,631,473	-	113,631,473
State Department for Youth Affairs	160,841,563	-	160,841,563
Kenya National Commission on Human Rights	214,594,154	-	214,594,154
State Department for Irrigation	49,802,373	-	49,802,373
State Department for Basic Education	149,757,219	-	149,757,219
State Department for Higher Education and Research	3,706,158	-	3,706,158
State Department for Environment & Climate Change	5,122,668	-	5,122,668
Total	1,826,997,571	6,520,623,379	8,347,620,950

Proceeds from domestic and foreign grants decreased compared to the previous year as result of closure of grant projects in State Department of Crop and stringent donor conditionalities that took long to attain.

State Department for Roads received Kshs 1,731 million grant as direct payments to fund different projects from various multilateral donors including Construction of Mombasa-Mariakani Highway project , Kitale Morpus road and Rural roads projects in Eastern .

The Kenya National Commission on Human Rights received grants of Kshs 214.5 million from the embassy of Switzerland and the Deutsche Gesellschaft fur International – Migrant Rights. The National Treasury received Kshs 4,389 million during the year from the World Bank.

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 30th June 2024	Year to 30th June 2023
	Kshs	Kshs
Transfers from other national government entities	83,589,726,758	86,690,278,675
Total	83,589,726,758	86,690,278,675

For the FY 2023/24, receipt of transfers from other government entities were received by the following MDA's:

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Name of the MDA	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Salaries and Allowances-National Treasury	-	-
State Department for Roads	74,297,520,234	79,987,726,803
National Intelligence Service	9,069,325,512	1,159,359,086
National Lands Commission	222,881,012	48,916,847
Ministry of Defence	-	1,768,459,500
Office of the President	-	3,725,816,439
Total	83,589,726,758	86,690,278,675

The State Department for Roads received Kshs 74,297 million from the Kenya Roads Board (RMLF) for the purpose of construction and maintenance of roads. The National Intelligence Service received Kshs 9,069 million from various public entities for purposes of undertaking services in line with their mandate.

The National Lands Commission received a total of Kshs 222.8 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.

6. Proceeds from external 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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Foreign borrowing – Draw-downs through exchequer	191,561,482	5,932,721,538
Foreign borrowing - Direct payments	70,725,761,008	76,065,741,473
Total	70,917,322,490	81,998,463,011

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

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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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
State Department for Social Protection & Senior Citizen	-	-
State Department for Energy	9,896,307,744	14,725,006,883
State Department for Higher Education & Research	-	1,500,000,000
National Treasury	186,909,667	1,639,017,830
State Department for Medical Services	2,006,218,436	-
State Department for Roads	25,696,195,045	21,633,235,739
State Department for Transport	607,090,497	-
State Department for Water and Sanitation	12,848,778,228	23,620,622,153
State Department for Environment and Climate Change	-	1,498,145,680
State Department for ICT and Communication	8,864,535,264	8,045,007,274
State Department for Petroleum	-	-
State Department for Crop Development	1,017,794,422	1,706,862,838
State Department for Blue Economy & Fisheries,	636,067,544	2,527,112,660
State Department for ASALS & Regional Development	54,578,911	2,761,611,609
State Department for Technical, Vocational Training	1,750,553,187	891,840,344
State Department for Livestock Development.	2,200,000,000	1,450,000,000
State department for Forestry	749,838,181	-
State Department for Irrigation	4,402,455,364	
Total	70,917,322,490	81,998,463,011

State Department for Roads received Kshs 25,696 million as direct payments from various development partners (ADB, IDA etc.) to facilitate the construction of roads including Dualling of Mombasa - Mariakani Road, Upgrading of Loichangamatak - Lokichar (40 km) road, Isebania - Mukuyu - Kisii - Ahero Road, Kitale -Endebes - Suam Road, Gilgil - Machinery Road Project, Kitale-Morpus and construction of socio-economic infrastructure facilities in Turkana and West Pokot counties.

State Department for Water and Sanitation received foreign borrowing of Kshs 12,848 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 8,864 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 9,896 million (all direct payments) for the Kenya Electricity modernization project, Off-grid solar access project, and the Kenya Electricity Expansion project.

State Department for Medical Services received Kshs 2,006 million (all exchequer draw down) for support on various health projects.

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State Department for Crop received Kshs 1,017 million from the African Development Bank for the Drought Resilience Programme.

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Receipts from the sale of vehicles and transport equipment	11,926,482	32,209,058
Receipts from the sale plant machinery and equipment	4,018,600	-
Receipts from sale of certified seeds and breeding stock	2,062,643,840	564,903,178
Receipts from the sale of strategic reserves stocks	43,857,794,927	31,347,000,240
Receipts from the sale of inventories, stocks and commodities	17,669,674,319	7,661,002,373
Disposal and sales of non-produced assets	2,564,470,645	1,607,723,167
Total	66,170,528,812	41,212,838,016

From the sale of certified seeds and breeding stocks the State Department of Livestock received Kshs.16.3 million. State Department for Forestry received Kshs.1,574 million from sale of plants and crops. State Department for Crop Development received Kshs 100 million. State Department for State Department for Irrigation received Kshs 220.5 million.

The Kshs 43,857 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 Irrigation received Kshs 220 million from administrative fee and other charges. The State Department for Basic Education received Kshs 1,941 million from sale of stocks. The State Department for Crop Development recognized AIA of Kshs 5,959 million from fees, charges. State Department for Public Service received Kshs 1,813 million from sale of inventories. State Department for Lands and Physical Planning received Kshs 1,201 million from sale of inventories and the State Department for Public Health and Professional Standards received Kshs 6,461 million collected as AIA by various SAGAS

The State Department for Broadcasting and Telecommunication collected Kshs 162.5 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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Reimbursements within MDAs	-	418,109,799
Total	-	418,109,799

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 in FY 2022/2023, However there were no compensation paid during FY 2023/2024.

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Interest received	355,148,718	228,782,090
Rents	1,463,514,355	1,339,778,528
Other property income	298,938,202	140,000,000
Sales of market establishments	2,633,250	-
Receipts from administrative fees and charges	7,353,121,394	9,141,016,591
Receipts from administrative fees and charges - collected as AIA	36,062,199,938	24,855,518,617
Receipts from incidental sales by non-market establishments	10,492,347,015	10,335,538,213
Receipts from sales by non-market establishments	38,957,862	9,978,192
Receipts from sale of incidental goods	-	5,296,370
Fines Penalties and Forfeitures	3,648,427	2,669,911
Other receipts not classified elsewhere	3,986,932,571	709,700,834
Total	60,057,441,732	46,768,279,346

The following MDAs received other receipts in form of AIA. These were State Department for Public Service (Kshs 673.4 million for administrative fees and charges), State Department for Vocational (Kshs 5,548 million for administrative fees and charges), National Treasury (Kshs 11,727 as a direct receipt from the African Union), State Department for Public Health and Professional Standards (Kshs 600 million for administrative fees and charges), State Department for Transport (13,173 million other receipts), State Department for Basic Education (Kshs 100 million, State Department for Interior and Citizen Services (Kshs 1,700 million for administrative fees and other charges), and State Department for Wildlife (Kshs 7,537 million being AIA collected by Kenya Wildlife Service, Wildlife Clubs of Kenya, and Wildlife Research and Training Institute).

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Basic salaries of permanent employees	333,303,628,247	267,526,981,975
Basic wages of temporary employees	33,089,887,401	17,869,916,138
Personal allowances paid as part of salary	189,057,355,086	135,477,262,826
Personal allowances paid as reimbursements	1,363,538,327	1,510,774,532
Personal allowances provided in kind	6,138,531	16,950,376
Pension and other social security contributions	3,099,410,405	735,912,783
Compulsory national social security schemes	9,362,549,029	8,270,735,828
Compulsory national health insurance schemes	20,348,420,619	15,775,278,980
Social benefit schemes outside government	605,033,394	319,150,256
Other personnel payments	4,483,824,590	113,424,245
Total	594,719,785,629	447,616,387,940

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.

Compensation of employees has generally increased in the year due to increase in budgetary allocation to the Teachers Service Commission to cater for the implementation of Collective Bargaining Agreement, employment of additional teachers and 20,0000 intern teachers, and also due to employers' contribution to the National Housing Fund and promotions of staff who serve at the MDAs.

11. Use of goods and services

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

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Utilities, supplies and services	3,976,977,334	2,063,777,763
Communication, supplies and services	2,105,972,106	1,857,809,492
Domestic travel and subsistence	21,821,498,370	16,154,142,435
Foreign travel and subsistence	8,962,513,086	4,943,864,271
Printing, advertising and information supplies & services	1,829,328,262	1,815,005,887
Rentals of produced assets	9,290,759,684	9,561,263,927
Training expenses	9,672,420,252	7,931,928,773
Hospitality supplies and services	9,177,198,499	8,565,430,327
Insurance costs	18,947,393,396	8,761,637,229

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Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Specialised materials and services	20,952,541,644	15,017,690,323
Office and general supplies and services	2,747,170,066	1,954,785,366
Other operating expenses	198,100,667,222	173,714,219,727
Routine maintenance – vehicles and other transport equipment	3,006,515,815	2,916,092,103
Routine maintenance – other assets	2,628,437,854	2,359,385,225
Fuel oil and lubricants	4,580,322,149	2,765,043,250
Exchange rate losses	210,388,305	7,037,396
Total	318,010,104,043	260,389,113,493

Increase in use of goods and services can be attributed to government measures to implement bottom-up economic transformation agenda to revitalize the economy.

Insurance cost increased under the following State Departments; State Department for Crop Kshs.300 million, National Police Service Commission Kshs.99 million. Office of the Auditor General Kshs.474 million, Office of the Director Public Prosecutions 376million, Judiciary Fund Kshs.1,595 million and the Teachers Service Commission Kshs. 170 million due to an increase in the insurance premiums.

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Subsidies to public entities	95,290,431,676	63,252,450,424
Subsidies to private enterprises	47,811,971,833	67,363,568,283
Total	143,102,403,509	130,616,018,707

During the financial year 2023/24, the State Department for Basic Education transferred Kshs 95,290.4 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.47,263.7 million to various oil merchants for the purpose of stabilization of oil market prices to cushion the general public. State Department for Crop transferred Kshs.548 million to National Value Chain Support Program (NVCSP) to support increased agricultural productivity, through enhancing access to subsidised inputs by small scale farmers in 31 counties in line with Bottom-up Economic Transformation Agenda (BETA).

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

Full name of the MDA	Receiving entity	Year to 30th June 2024	Year to 30th June 2023
		Kshs	Kshs
State Department for Basic Education	Primary and secondary school capitation	95,290,431,676	63,252,450,424
State Department for Petroleum	Various oil merchants	47,263,760,741	62,495,828,161
State Department for Crop Development	National Value Chain Support Program (NVCSP)	548,211,092	4,867,740,122
	Total	143,102,403,509	130,616,018,707

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13. Transfer to other government entities

These are amounts transferred to other government reporting entities.

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Transfers to national government entities – SAGAs and SCs	659,391,743,925	592,214,993,120
Transfers to projects - GoK counterpart funding	26,715,193,561	65,657,569,720
Transfers to Central government entities - MDAs	60,532,290,507	27,351,582,911
Transfers to County Governments	27,491,454,919	16,172,766,969
Total	774,130,682,912	701,396,912,720

The MDA's transferred a total of Kshs 659,391.7million 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 MDAs also transferred Kshs.26,715.1 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 MDAs also transferred Kshs.27,491.4 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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
State Department for Basic Education	31,783,321,031	41,695,349,314
State Department for Internal Security & National Administration	2,275,655,862	359,882,163
State Department for Forestry	11,673,777,057	2,422,453,905
The National Treasury	33,073,994,904	30,472,693,417
State Department for Asals and Regional Development	14,791,022,405	11,856,248,895
State Department for Youth Affairs	2,050,102,901	489,294,386
State Department for Mining	280,000,000	6,997,409
State Department for Sports	1,102,444,110	1,409,563,714
State Department for Lands and Physical Planning	2,907,000,000	490,000,000
State Department for Public Health and Professional Standards	17,045,914,153	1,121,513,371
State Department for Environment and Climate Change	2,304,000,000	6,914,188,588
State Department for ICT and the Digital Economy	14,227,252,925	10,645,153,435

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Transfers to SCs and SAGAs by vote	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
State Department for Broadcasting and Telecommunication	4,516,401,591	4,375,897,721
State Department for Culture and Heritage	2,202,885,000	2,449,107,955
State Department for Trade	1,454,290,439	2,679,693,513
State Department for Energy	1,644,999,999	3,689,723,435
State Department for of Petroleum	430,000,000	361,730,000
State Department for Crop Development	34,336,649,506	22,456,564,679
State Department for Livestock	3,932,482,400	2,424,570,558
State Department for Blue Economy and Fisheries	7,298,500,767	4,880,593,092
State Department for Industry	2,873,677,997	2,402,549,809
State Department for Cooperatives	3,075,161,277	14,025,636,242
State Department for Labour	1,991,854,190	1,517,688,682
State Department for Social Protection and Senior Citizen Affairs	3,078,844,030	2,832,712,333
State Department of Tourism	8,860,087,833	8,822,486,723
State Department of Wildlife	9,745,648,579	8,013,092,000
State Department for Gender	3,903,811,619	2,724,940,000
State Department of Public Service	14,314,029,041	12,782,421,806
State Department for Investments Promotion	2,321,538,201	730,417,000
State Law Office	2,866,934,378	2,688,659,648
State Department for Water and Sanitation	31,465,946,378	45,656,717,875
State Department for Irrigation	1,079,025,223	128,500,000
State Department for Housing & Urban Development	240,000,000	186,916,297
State Department for Shipping & Maritime Affairs	2,751,963,138	2,560,041,683
State Department for Transport	55,032,191,600	9,882,834,233
State Department for Roads	102,127,900,686	152,059,589,028
State Department for Medical Services	38,952,641,229	-
State Department for Technical, Vocational Training	15,363,981,981	12,486,008,764
Ministry of Defence	2,106,000,000	1,279,750,000
State Department for Economic Planning	48,737,870,087	50,011,160,808
State Department for Devolution	1,065,601,503	554,170,000
Executive Office of the President	-	100,000,000
State Department for Higher Education & Research	80,346,931,602	77,354,114,273
State Department for Public Works	2,406,937,141	1,218,300,000
Public Service Superannuation Scheme	31,608,035,161	29,572,713,605
Commission on Administrative Justice	10,000,000	12,250,000
Registrar of Political Parties	808,300,000	884,354,000
State Department for Micro, Small and Medium enterprises	2,926,136,000	525,748,781
Total	659,391,743,925	592,214,993,120

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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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Membership dues and subscriptions to international organizations	7,612,268,306	3,870,613,998
Scholarships and other educational benefits	16,150,623,533	1,279,676,724
Emergency relief and refugee assistance	7,672,765,642	6,533,730,810
Recurrent and development grant transfers	95,002,758,342	63,420,024,284
Total	126,438,415,823	75,104,045,816

Other grants and transfers by State Departments	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Executive Office of the President	35,000,000	-
State Department for Medical Services	1,751,156,654	-
State Department for Interior & Citizen Services	141,880,090	23,295,657
State Department for Social Protection & Senior Citizen Affairs	25,911,892,305	28,493,478,106
State Department for Crop Development	9,763,650	2,440,912
State Department of Foreign Affairs	580,561,687	129,589,246
State Department for Basic Education	-	446,014
State Department for Trade	19,742,172	27,012,748
Parliamentary Service Commission	-	37,016,390
State Department for Public Service	39,943,835	39,700,848
State Department for Labour & Skills Development	5,540,000	5,900,000
State Department for Tourism	-	25,000,000
National Intelligence Service	52,512,447,950	35,954,968,880
National Assembly	11,406,909	10,306,676
Senate	47,550,000	-
State Department for Internal Security & National Administration	19,844,999	928,120
The National Treasury	8,172,145,015	4,389,587,284
State Department for Higher Education & Research	12,212,332,430	248,832,357
State Department for the ASALs & Regional Development	5,753,368,186	3,678,585,636
State Department for Devolution	-	50,774,414
Kenya National Commission on Human Rights	27,581,223	-
State Department for Correctional Services	15,160,000	8,954,147
State Department for Public Health and Professional Standards	58,771,264	13,537,019
State department for Forestry	543,344,074	58,253,862
State Department for Irrigation	16,526,850,584	1,905,437,500
State Department for Vocational and Technical Training	2,042,132,796	-
Total	126,438,415,823	75,104,045,816

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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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Government pension and retirement benefits	119,339,928,236	112,375,604,318
Employer Social Benefits in cash and in kind	25,008,212	38,023,042
Total	119,364,936,448	112,413,627,360

The government has operated a non-contributory pension scheme since independence. For the financial year 2023/24, the Pension Department at the National Treasury paid at total of Kshs 118,552.6 million to pensioners. The difference of Kshs.787.30 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 1st January, 2021.

Payment of pensions

	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Ordinary Pension (monthly payroll)		
Civil pensions	61,667,825,279	51,723,012,846
Military pensions	8,403,837,502	7,641,202,595
Widows & children pension	10,644,501,119	9,734,538,558
Civil pension – MPs	459,432,339	425,401,228
Civil pension – President	15,840,000	16,016,000
	81,191,436,238	69,540,171,227
Commutated Pension (lump sum)		
Commutated pension and gratuities	32,481,101,476	31,427,539,046
Military gratuities	4,754,331,530	4,254,331,530
Commutated pension – MPs	122,189,550	1,517,748,152
Commutated pension – President	-	39,600,000
	37,357,622,556	37,239,218,728
Other Pension Scheme		
Refund and other ex-gratia	3,609,687	6,563,560
Payment to Crown Agents	-	-
	3,609,687	6,563,560

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Total paid by National Treasury	118,552,668,481	106,785,953,515
Other MDAs	812,267	5,627,673,845
Total	119,364,936,448	112,413,627,360

Total transfers from exchequer to R51 – Pension during the year was Kshs.148,948,574,989. The balance of Kshs.31,608,035,161 related to transfers to Public Service Superannuation Scheme (PSSS)

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Non-financial assets		
Purchase of Buildings	34,688,170	7,135,429
Construction of buildings	5,288,989,427	4,325,900,222
Refurbishment of buildings	4,059,095,432	1,966,282,711
Construction of roads	12,209,108,595	1,590,000,000
Construction and civil works	29,332,705,753	21,144,034,185
Overhaul and refurbishment of construction and civil works	426,720,382	59,935,766
Purchase of vehicles and other transport equipment	3,633,804,862	2,011,705,094
Overhaul of vehicles and other transport equipment	62,251,373	37,866,898
Purchase of household furniture and institutional equipment	422,407,524	165,687,049
Purchase of office furniture and general equipment	1,876,181,909	1,496,365,797
Purchase of ICT equipment, software and other ICT assets	502,513,489	1,211,985,573
Purchase of specialised plant, equipment and machinery	17,107,851,656	2,815,665,963
Rehabilitation and renovation of plant, machinery and equip.	5,493,588,389	78,815,677
Purchase of certified seeds, breeding stock and live animals	1,556,097,003	873,816,176
Research, studies, project preparation, design & supervision	6,304,365,637	3,865,347,479
Rehabilitation of civil works	1,750,848,672	1,410,212,830
Acquisition of strategic stocks and commodities	-	532,096,071
Acquisition of land	-	2,500,000
Acquisition of intangible assets	17,822,936	-
Financial assets		
Domestic public non-financial enterprises	32,137,060,001	15,701,346,722
Domestic public financial institutions	244,025,300	115,697,716
Domestic lending and on -lending	60,750,000	74,250,000

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Foreign financial Institutions operating Abroad	1,319,900,900	6,309,956,118
Other Foreign Enterprises		
Total	123,840,777,408	65,796,603,477

17. Finance costs, including loan interest

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

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Interest payments on external borrowings	218,243,737,328	154,679,317,710
Interest payments on domestic (treasury bonds) borrowings	543,845,153,352	463,034,849,320
Interest on other borrowings (paid by other government entities)	3,114,190,833	1,691,289,421
Total	765,203,081,513	619,405,456,451

During the FY2023/2024, interest paid on external debt was Kshs.218,243 million. Kshs.543,845 relates to interest payments on domestic borrowings although the debt stock is 50% of the total stock. Included in interest on domestic borrowings is Kshs.9,629 million in CBK overdraft facility.

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Repayments on domestic borrowing	310,378,998,880	316,968,127,614
Repayment of principal for external loans & on – lent loans	538,837,541,970	237,962,209,164
Total	849,216,540,850	554,930,336,778

Included in the principal repayment is Kshs.5,099 million principal repayments of IMF transfer of SDR allocation to Kenya. Included in repayments on domestic borrowing is a Kshs.31,068 million settlement of Treasury Bills due to market failure.

External loans of Kshs.208,324 million being proceeds received in February 2024 from the issuance of Eurobond were applied in a buying back of the notes in June 2024. This is included in the repayment of principal for external loans.

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Description	Year to 30th June 2024	Year to 30th June 2023
	Kshs	Kshs
Repayments of principal during the year	849,216,540,540	554,930,336,778
Payment of interest during the year	765,203,081,513	619,405,456,451
Total repayment of Public Debt	1,614,419,622,363	1,174,335,793,228

Total transfers from the Consolidated Fund for Vote R050 were Kshs.1,596,641,830,604 resulting in a deficit of Kshs.(342,127,175) occasioned by the balance b/fwd. Further Kshs.14,321,371,774 relates to principal repayment on guaranteed debt taken over by the Government by vote R052. (Salaries, Allowances and Miscellaneous Services)

19. Other Payments

Description	Year to 30th June 2024	Year to 30th June 2023
	Kshs	Kshs
Other expenses	11,284,308,694	11,029,196,120
Total	11,284,308,694	11,029,196,120

Other Expenses by State Departments	Year to 30th June 2023	Year to 30th June 2022
	Kshs	Kshs
Ministry of Defence	-	2,186,569,299
The National Treasury	1,200,000,000	6,196,584,631
National Intelligence Service	9,069,325,512	1,159,359,086
Witness Protection Agency	312,982,099	177,761,426
Kenya National Commission on Human Rights	153,241,449	174,231,578
National Land Commission	424,713,646	688,458,500
Independent Electoral and Boundaries Commission	-	7,789,000
Commission on Revenue Allocation	37,125,384	24,144,191
Ministry of Foreign Affairs	-	353,010,380
Office of the Registrar of Political Parties	613,879	240,710
Salaries and Remuneration Commission	86,306,725	61,047,319
Total	11,284,308,694	11,029,196,120

Other expenses are Kshs 424 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 153 million, National Intelligence service Kshs. 9,069.3 million, The Judiciary Fund Kshs.200 million and The National Treasury Kshs 1,200 million.

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19. A. Bank accounts

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Recurrent MDA bank accounts	4,251,709,901	9,043,855,332
Development MDA bank accounts	4,341,234,170	2,067,426,904
Deposit MDA bank accounts	10,133,321,663	9,723,023,231
Others	17,997,091,272	20,030,111,803
Total	36,723,357,006	40,864,417,270

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Cash in hand – held in domestic currency by MDA's	58,413,897	26,334,205
Total	58,413,897	26,334,205

The National Treasury issued end of year closing guidelines that required cash in hand to be banked intact by 30th June 2024. The bulk of the Kshs.58.4 million cash in hand, was held by the State Department for State Department for Diaspora Affairs with Kshs.29.5 million, State Department for Public Works Kshs.1.4 million, Auditor General Kshs.15.3 million, State Department for Medical Services Kshs.1.5 million and The Commission on Revenue Allocation with Kshs.1.3 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

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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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Outstanding Imprests	1,990,474,500	1,877,854,317
Salary advances	29,053,735	37,175,932
District suspense	524,267,848	522,744,005
Clearance accounts	1,527,164,806	1,416,460,635
Total	4,070,960,889	3,854,234,889

The MDA's holding imprest balances including Ministry of Foreign Affairs (Kshs 17 million), State Department for Environment and Climate Change (Kshs 17.2 million), State Department for Labour and Skills Development (Kshs 13.3 million), National Intelligence Service (Kshs.20.7 million), Kenya National Commission on Human Rights (Kshs 9.2 million), National Assembly (Kshs 23.9 million), Auditor General (Kshs 146.7 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.

22. Accounts payable

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Deposits	16,003,538,666	21,394,595,910
Others	14,175,091,489	14,239,341,376
Total	30,178,630,155	35,633,937,286

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 7,109.7 million relating pension payments returned by banks), Ministry of Defence (Kshs 3,251.6 million for various contractors), Independent Electoral and Boundaries Commission (Kshs 3,949.5 million), The State Law Office (Kshs 439.3 million). and National Treasury (Kshs 3,644 million).

23. Balances brought forward

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Bank accounts	30,252,667,384	28,531,504,781
Cash in hand	25,894,988	29,445,910
Receivables - outstanding Imprests	3,711,669,068	4,088,876,286
Payables – deposits	(24,879,182,350)	(20,604,427,932)
Total	9,111,049,090	12,045,399,046

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24. Prior year adjustments

These comprise of adjustments resulting from last year which have been made during the year ended 30th June 2024 whose details are as follows:

Description	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Bank accounts	(1,818,408,859)	(2,843,648,551)
Cash in hand	(7,559,345)	(115,729)
Receivables - outstanding Imprests	558,496,063	(184,878,996)
Payables – deposits	(218,374,176)	(135,734,418)
Others	(8,299,748)	229,883,961
Total	(1,494,146,064)	(2,934,493,733)

A significant portion of the prior year adjustments relate to amounts swept back to the exchequer. Once accounted for, they affect the fund balance carried forward since they related to budgets for prior periods.

25. Accrual to cash basis adjustments

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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Depreciation	231,017,180	198,419,546
Inventory	22,989,486	18,185,085
Receivables	80,104,362	146,777,977
Payables	(246,644,078)	(658,722,151)
Increase in deferred Income	(220,045,508)	-
General fund	-	-
Total	(132,578,558)	(295,339,543)

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

No	Vote	MDA	Year to 30 th June 2024	Year to 30 th June 2023
			Kshs	Kshs
1	1271	Ethics and Anti-Corruption Commission	(113,393,931)	21,457,228
2	1321	Witness Protection Agency	19,675,421	(58,389,684)
3	2031	Independent Electoral and Boundaries Commission	-	(265,107,414)
4	1261	Commission on Revenue Allocation	(82,080,575)	(8,252,673)
5	2081	Salaries and Remuneration Commission	43,220,527	14,953,000
		Total	(132,578,558)	(295,339,543)

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26. List of consolidated MDAs

No	Vote	Name of MDA
1	1011	Executive Office of the President
2	1012	Office of the Deputy President
3	1013	Office of the Prime Cabinet Secretary
4	1014	State Department for Parliamentary Affairs
5	1015	State Department for Performance and Delivery Management
6	1016	State Department for Cabinet Affairs
7	1017	State House
8	1023	State Department for Correctional Services
9	1024	State Department for Immigration and Citizen services
10	1025	National Police Service
11	1026	State Department for Internal Security & National Administration
12	1032	State Department for Devolution
13	1036	State Department for the ASALs and Regional Development
14	1041	Ministry of Defence
15	1053	State Department for Foreign Affairs
16	1054	State Department for Diaspora Affairs
17	1064	State Department for Vocational and Technical Training
18	1065	State Department for Higher Education and Research
19	1066	State Department for Basic Education
20	1071	The National Treasury
21	1072	State Department for Economic Planning
22	1082	State Department for Medical Services
23	1083	State Department for Public Health and Professional Standards
24	1091	State Department for Roads
25	1092	State Department for 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	1109	State Department for Water & Sanitation
31	1112	State Department for Lands and Physical Planning
32	1122	State Department for Information Communications, Technology & Digital Economy
33	1123	State Department for Broadcasting & Telecommunications
34	1132	State Department for Sports
35	1134	State Department for Culture and Heritage
36	1135	State Department for Youth Affairs and the Arts
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

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No	Vote	Name of MDA
45	1177	State Department for Investment Promotion
46	1184	State Department for Labour and Skills Development
47	1185	State Department for Social Protection and Senior citizens Affairs
48	1192	State Department for Mining
49	1193	State Department for Petroleum
50	1202	State Department for Tourism
51	1203	State Department for Wildlife
52	1212	State Department for Gender and Affirmative Action
53	1213	State Department for Public Service
54	1221	State Department for East African Community
55	1252	The State Law Office
56	1261	The Judiciary
57	1271	Ethics and Anti-Corruption Commission
58	1281	National Intelligence Service
59	1291	Office of the Director of Public Prosecutions
60	1311	Office of the Registrar of Political Parties
61	1321	Witness Protection Agency
62	1331	State Department for Environment & Climate Change
63	1332	State department for Forestry
64	2011	Kenya National Commission on Human Rights
65	2021	National Land Commission
66	2031	Independent Electoral and Boundaries Commission
67	2041	Parliamentary Service Commission
68	2042	National Assembly
69	2043	Parliamentary Joint Services
70	2044	Senate
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	Auditor General
78	2121	Office of the Controller of Budget
79	2131	The Commission on Administrative Justice
80	2141	National Gender and Equality Commission
81	2151	Independent Policing Oversight Authority
		Consolidated Fund Services
82	R50	CFS Public Debt-National Treasury
83	R51	CFS Pensions-National Treasury
84	R52	CFS Salaries & Allowances-National Treasury

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 30th June 2024.

Description	Historical Cost c/f	Historical Cost b/f
	(Kshs)	(Kshs)
Asset class		
Land	8,548,693,521	8,494,172,864
Buildings and structures	315,904,852,736	302,944,294,635
Transport equipment	16,502,871,761	14,765,810,759
Office equipment, furniture and fittings	6,382,887,252	6,500,348,620
ICT equipment, software and other ICT assets	20,917,078,058	21,207,107,187
Other machinery and equipment	12,343,803,140	10,278,614,737
Heritage and cultural assets	400,502,930	382,550,150
Intangible assets	7,164,094,531	5,260,972,888
Total	388,164,783,929	369,548,544,804

27.2 Pending accounts payables

These comprise of unpaid bills that MDAs had incurred as a result of contracted goods and services as at 30th June 2024. They consist of goods and services pending payables, pending staff payables and inter-entity pending payables.

Description	FY 23/24	FY 22/23
Outstanding pending bills – Appendix III	136,450,749,549	123,905,432,661

The pending bills do 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 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.

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The Public Service Superannuation Scheme commenced on 1st January 2021. The Scheme covers all civil servants below the age of 45 years. This includes 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 311,573 million to stand at Kshs 10,576,512million.

Stock of public debt

The following is a summary of the public debt as at 30th June 2024.

Category	Year to 30 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Domestic debt		
Treasury Bills	615,889,850,000	614,726,200,000
Treasury bonds	4,627,122,829,135	4,013,890,629,135
CBK Overdraft	61,020,669,177	76,456,927,038
CBK Pre-1997 Govt O. D	17,233,755,686	17,788,755,686
2021 IMF SDR	83,541,323,466	95,721,402,570
Others(5,476,006,422	13,733,993,155
Total domestic debt	5,410,284,433,886	4,832,317,907,584
External debt		
Multilateral	2,786,948,450,766	2,654,934,256,697
Bilateral	1,087,650,515,410	1,248,570,217,754
Supplier's credit	13,536,831,484	14,848,207,820
Commercial banks	1,183,402,896,318	1,357,979,295,530
Total external debt	5,071,538,693,977	5,276,331,977,801
Publicly guaranteed debt	100,165,024,768	170,228,957,457
Grand total	10,581,988,152,631	10,278,878,842,842

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 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.

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.

classification of Revenue	Cumulative Amount of Arrears as at 30th June 2023					Cumulative Amount of Arrears as at 30th June 2024			
	Principal	Penalty	Interest	Erroneous /Doubtful/ uncollected debts	Total	Principal	Penalty	Interest	Total
Domestic Taxes	994,097	193,785	340,292	(541,763)	986,411	1,846,319	117,561	358,031	2,321,911
International Taxes	9,191	1,978	2,020	-	13,189	8,457	2,022	1,550	12,018
Total	1,003,288	195,763	342,312	(541,763)	999,599	1,854,776	119,572	359,580	2,333,929

Source: Kenya Revenue Authority Waivers Report 2024

27.6 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 th June 2024	Year to 30 th June 2023
	Kshs	Kshs
Transfers to other state corporations and SAGAs	653,909,829,545	577,836,046,484
Transfers to government development projects	59,800,604,683	24,807,284,429
Transfers to counties- Appendix II	27,491,454,919	16,172,766,969
Transfers to basic institutions of learning	95,290,431,676	63,252,450,424
Total	836,492,320,823	682,068,548,306

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

1.1 Summary of funds released

	Year to 30 th June 2024	Year to 30 th June 2023	Increase/ decrease in exchequer release	% increase/dec rease
	Actual Issues	Actual Issues		
	Kshs	Kshs	Kshs	
National Government Recurrent	1,360,061,816,922	1,221,568,076,570	138,493,740,352	11%
National Government Development	315,062,171,761	308,032,344,879	7,029,826,882	2%
National Government CFS	1,766,361,859,566	1,313,589,969,729	452,771,889,837	34%
Net Exchequer transfers	3,441,485,848,249	2,843,190,391,178	598,295,457,071	21%

1.2 Financial year 2023/2024 - Recurrent budget

Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30 th June 2024	% Issued 2023/24
	Kshs	Kshs	Kshs	Kshs
Executive Office of the President	3,592,646,558	4,509,203,692	4,000,819,505	89%
Office of the Deputy President	3,284,959,404	4,356,113,005	4,350,934,335	100%
Office of the Prime Cabinet Secretary	1,195,570,001	1,416,850,262	1,271,292,569	90%
State Department for Parliamentary Affairs	669,544,858	388,078,583	361,425,719	93%
State Department for Performance and Delivery Management	478,625,141	338,166,537	338,166,537	100%
State Department for Cabinet Affairs	903,030,596	522,058,494	356,055,427	68%
State House	6,370,341,000	10,026,758,517	10,024,099,339	100%
State Department for Correctional Services	34,667,200,000	34,568,031,503	32,340,238,126	94%
State Department for Immigration and Citizen services	7,996,297,341	8,851,144,245	8,723,047,517	99%
National Police Service	104,644,431,743	111,001,324,210	108,715,887,028	98%
State Department for Internal Security & National Administration	26,968,672,117	33,617,029,883	33,617,026,885	100%
State Department for Devolution	1,878,120,000	2,147,544,605	1,989,041,039	93%
State Department for the ASALs and Regional Development	9,249,690,000	19,367,136,824	17,797,398,738	92%
Ministry of Defence	140,689,160,000	153,028,586,616	131,757,491,049	86%
State Department for Foreign Affairs	17,696,170,000	21,835,130,189	19,023,221,141	87%
State Department for Diaspora Affairs	1,314,000,000	1,187,710,293	997,202,827	84%
State Department for Vocational and Technical Training	15,874,373,641	20,918,969,268	17,112,592,331	82%
State Department for Higher Education and Research	79,337,551,601	91,193,384,151	82,896,798,430	91%
State Department for Basic Education	125,635,955,350	132,605,974,508	127,334,970,398	96%
The National Treasury	69,231,969,760	61,927,585,205	57,505,276,565	93%
State Department for Economic Planning	4,029,300,000	4,118,660,325	4,075,877,762	99%
State Department for Medical Services	43,517,520,000	45,587,280,480	43,587,280,480	96%
State Department for Public Health and Professional Standards	11,924,600,000	14,635,842,904	13,508,303,141	92%
State Department for Roads	1,662,500,000	1,543,918,168	1,476,627,283	96%
State Department for Transport	2,701,630,000	3,180,246,123	2,516,371,444	79%
State Department for Shipping and Maritime Affairs	764,070,000	638,912,776	638,898,597	100%

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Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30 th June 2024	% Issued 2023/24
	Kshs	Kshs	Kshs	Kshs
State Department for Housing & Urban Development	1,204,700,000	1,281,700,000	1,281,700,000	100%
State Department for Public Works	2,564,440,000	2,431,614,912	2,383,752,067	98%
State Department for Irrigation	1,150,000,000	1,145,755,130	1,145,755,129	100%
State Department for Water & Sanitation	3,282,000,000	3,426,300,386	3,375,980,154	99%
State Department for Lands and Physical Planning	3,380,982,863	3,380,982,863	3,353,278,420	99%
State Department for Information Communications, Technology & Digital Economy	2,391,300,000	2,525,300,000	2,487,570,840	99%
State Department for Broadcasting & Telecommunications	3,888,972,277	4,259,828,269	3,990,828,227	94%
State Department for Sports	1,376,168,939	1,314,357,254	1,294,842,423	99%
State Department for Culture and Heritage	2,441,600,000	2,227,062,198	2,227,062,198	100%
State Department for Youth Affairs and the Arts	2,797,464,614	2,871,320,983	2,869,230,050	100%
State Department for Energy	1,887,400,000	2,120,717,865	2,120,717,865	100%
State Department for Livestock Development.	3,082,740,000	3,335,040,348	3,016,046,308	90%
State Department for Blue Economy and Fisheries	2,778,580,000	2,751,147,510	2,686,261,292	98%
State Department for Crop Development	7,753,300,000	12,220,269,891	11,704,162,134	96%
State Department for Cooperatives	775,780,000	730,952,470	728,453,664	100%
State Department for Trade	1,973,500,000	2,132,391,035	1,805,631,245	85%
State Department for Industry	2,466,400,000	2,651,918,312	2,603,760,590	98%
State Department for Micro, Small and Medium Enterprises Development	1,680,370,000	1,760,363,354	1,467,992,475	83%
State Department for Investment Promotion	978,029,340	1,166,422,306	875,874,606	75%
State Department for Labour and Skills Development	1,741,418,491	2,265,511,402	2,215,356,454	98%
State Department for Social Protection and Senior Citizens Affairs	32,442,180,000	32,641,203,256	31,784,603,763	97%
State Department for Mining	1,365,200,000	1,824,051,872	1,376,482,689	75%
State Department for Petroleum	342,960,000	25,129,874,278	25,120,231,035	100%
State Department for Tourism	1,087,900,000	1,007,138,351	991,325,959	98%
State Department for Wildlife	4,699,020,000	4,658,472,815	3,497,006,892	75%
State Department for Gender and Affirmative Action	1,204,410,000	2,050,697,741	1,524,673,330	74%
State Department for Public Service	20,354,630,000	22,707,133,845	19,362,637,916	85%
State Department for East African Community	718,373,820	982,707,282	960,718,461	98%
The State Law Office	5,654,620,000	5,910,654,436	5,536,548,036	94%
The Judiciary	20,437,400,000	21,022,400,000	20,632,904,852	98%
Ethics and Anti-Corruption Commission	3,823,620,000	3,915,620,000	3,784,874,583	97%
National Intelligence Service	44,301,000,000	52,551,000,000	52,551,000,000	100%
Office of the Director of Public Prosecutions	3,585,040,000	4,105,040,000	4,086,463,637	100%
Office of the Registrar of Political Parties	2,072,563,233	1,460,259,375	1,431,744,713	98%
Witness Protection Agency	744,740,000	791,444,990	777,163,605	98%
State department for Environment & Climate Change	3,577,100,000	3,819,745,755	3,794,970,833	99%
State department for Forestry	5,574,000,000	8,543,368,056	8,543,368,056	100%
Kenya National Commission on Human Rights	529,800,000	539,796,436	524,795,957	97%
National Land Commission	1,642,600,000	1,482,858,475	1,482,858,475	100%
Independent Electoral and Boundaries Commission	4,571,340,000	4,699,010,914	4,411,588,786	94%
Parliamentary Service Commission	911,000,000	1,097,130,000	956,246,594	87%
National Assembly	24,547,000,000	24,931,000,000	23,278,104,418	93%
Parliamentary Joint Services	6,291,000,000	6,366,000,000	6,067,773,554	95%

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Ministries Departments and Agencies	Original Estimates Recurrent	Revised Estimates Recurrent	Actual Transfer Recurrent as at 30th June 2024	% Issued 2023/24
	Kshs	Kshs	Kshs	Kshs
Senate	7,158,000,000	7,403,000,000	7,309,680,339	99%
Judicial Service Commission	896,600,000	896,600,000	891,995,028	99%
The Commission on Revenue Allocation	516,450,000	516,815,077	459,170,062	89%
Public Service Commission	3,660,500,000	3,525,240,162	3,311,175,288	94%
Salaries and Remuneration Commission	562,190,000	548,222,775	538,270,246	98%
Teachers Service Commission	321,988,048,000	338,542,851,529	333,981,931,931	99%
National Police Service Commission	1,193,460,000	1,182,708,088	1,170,040,880	99%
Auditor General	7,421,880,000	7,641,880,000	7,109,777,706	93%
Office of the Controller of Budget	766,920,000	718,769,689	665,913,161	93%
The Commission on Administrative Justice	767,510,000	730,194,424	714,200,891	98%
National Gender and Equality Commission	468,900,000	447,189,511	439,777,590	98%
Independent Policing Oversight Authority	1,052,700,000	1,054,492,578	1,041,197,303	99%
Total National Government Recurrent Exchequer Transfers	1,302,803,730,688	1,434,955,169,564	1,360,061,816,922	95%

1.3 Financial Year 2023/2024 – Development

Ministries Departments and Agencies	Original Estimates Development	Revised Estimates Development	Actual Development Transfers as at 30th June 2024	% Issued 2023/2024
	Kshs	Kshs	Kshs	
Executive Office of President	736,000,000	697,000,000	597,427,391	86%
Office of the Deputy President	250,400,000	400,400,000	377,344,547	94%
State House	928,700,000	1,309,700,000	1,302,274,673	99%
State Department for Correctional Services	1,095,000,000	795,000,000	602,643,739	76%
State Department for Immigration and Citizen services	2,677,000,000	3,047,000,000	2,722,847,637	89%
National Police Service	1,853,910,000	2,291,910,000	1,148,973,590	50%
State Department for Internal Security & National Administration	1,179,220,000	7,479,220,000	7,479,220,000	100%
State Department for Devolution	293,000,000	204,000,000	60,038,425	29%
State Department for ASALs and Regional Development	5,857,500,000	9,349,979,665	6,154,637,356	66%
Ministry of Defence	3,720,000,000	2,720,000,000	1,443,746,686	53%
State Department for Foreign Affairs	1,871,000,000	1,171,000,000	1,035,406,682	88%
State Department for Vocational and Technical Training	4,515,000,000	4,765,000,000	2,316,541,597	49%
State Department for Higher Education and Research	2,861,000,000	3,723,000,000	1,814,775,334	49%
State Department for Basic Education	18,551,022,700	20,196,068,228	16,419,421,586	81%
The National Treasury	38,053,688,889	46,847,894,224	28,983,740,067	62%
State Department of Economic Planning	56,022,990,000	59,414,690,000	45,861,117,150	77%
State Department for Medical Services	40,835,056,949	31,859,198,958	17,774,125,750	56%
State Department for Public Health and Professional Standards	5,820,340,000	6,481,691,214	4,198,920,948	65%
State Department of Roads	88,257,000,000	63,274,943,613	40,581,041,939	64%
State Department of Transport	6,484,136,159	4,790,569,417	2,842,476,399	59%
State Department for Shipping and Maritime Affairs	570,000,000	270,000,000	270,000,000	100%
State Department for Housing & Urban Development	28,343,000,000	12,566,681,707	8,516,170,155	68%
State Department for Public Works	1,114,000,000	728,917,332	395,692,271	54%
State Department for Irrigation	16,017,000,000	14,052,000,000	13,215,591,330	94%
State Department for Water and Sanitation	28,174,000,000	29,954,000,000	20,476,038,983	68%

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Ministries Departments and Agencies	Original Estimates Development	Revised Estimates Development	Actual Development Transfers as at 30th June 2024	% Issued 2023/2024
	Kshs	Kshs	Kshs	
State Department for Lands and Physical Planning	4,478,000,000	4,600,000,000	4,390,349,668	95%
State Department for Information Communications, Technology & Digital Economy	3,479,000,000	3,705,000,000	2,987,568,646	81%
State Department for Broadcasting & Telecommunications	626,000,000	526,000,000	160,000,000	30%
State Department for Sports	129,200,000	79,200,000	75,530,960	95%
State Department for Culture and Heritage	92,850,000	152,850,000	135,035,190	88%
State Department for Youth Affairs and the Arts	831,750,000	784,700,000	578,352,435	74%
State Department for Energy	25,513,000,000	19,325,000,000	10,170,929,043	53%
State Department for Livestock Development	5,261,000,000	3,380,000,000	2,950,985,786	87%
State Department for Blue Economy and Fisheries	9,005,640,000	7,277,300,000	6,719,580,786	92%
State Department for Crop Development	28,327,403,337	40,701,712,062	37,062,429,774	91%
State Department for Cooperatives	110,000,000	5,649,846,000	2,087,000,428	37%
State Department for Trade	50,000,000	50,000,000	50,000,000	100%
State Department for Industry	7,090,420,000	5,743,190,870	2,495,634,139	43%
State Department for Micro, Small and Medium Enterprises Development	11,255,200,000	5,929,200,000	1,721,800,800	29%
State Department for Investment Promotion	6,552,000,000	5,517,000,000	1,256,500,000	23%
State Department for Labour and Skills Development	688,950,000	792,420,000	334,779,884	42%
State Department for Social Protection and Senior Citizen Affairs	3,617,470,000	3,847,470,000	3,276,503,582	85%
State Department for Mining	1,042,000,000	885,500,000	205,197,711	23%
State Department for Petroleum	323,000,000	293,000,000	293,000,000	100%
State Department for Tourism	147,150,000	117,150,000	67,273,029	57%
State Department for Wildlife	1,528,000,000	971,976,499	460,296,123	47%
State Department for Gender and Affirmative Action	3,267,830,000	3,453,830,000	3,436,722,493	100%
State Department for Public Service	1,038,000,000	825,000,000	743,114,271	90%
The State Law Office	192,308,250	175,500,000	31,496,320	18%
The Judiciary Fund	1,850,000,000	1,400,000,000	930,000,000	66%
Ethics and Anti-Corruption Commission	68,140,000	68,140,000	59,566,717	87%
Office of the Director of Public Prosecutions	55,000,000	56,000,000	52,148,170	93%
State Department for Environment and Climate Change	1,901,000,000	2,004,205,186	1,574,443,129	79%
State department for Forestry	2,469,000,000	2,198,339,205	1,657,610,720	75%
National Land Commission	106,000,000	271,000,000	260,342,116	96%
Independent Electoral and Boundaries Commission	77,000,000	77,000,000	71,679,133	93%
Parliamentary Joint Services	2,065,000,000	1,565,000,000	1,436,904,455	92%
Public Service Commission	45,300,000	45,300,000	43,027,625	95%
Teachers Service Commission	1,139,000,000	1,159,000,000	689,329,291	59%
Auditor General	310,000,000	70,000,000	6,825,106	10%
National Gender and Equality Commission	4,044,800	4,680,700	-	0%
Total National Government Development Exchequer transfers	480,815,621,084	452,091,374,880	315,062,171,761	70%

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1.4 Financial Year 2023/2024 - Consolidated Fund Services

Consolidated Fund Services	Original Estimates	Revised Estimates	Total Actual Transfers as at 30 th June 2024	% Issued FY 2023/2024
	Kshs	Kshs	Kshs	
Public Debt	1,751,074,452,792	1,782,390,912,349	1,596,641,830,604	89%
Pension & Gratuities	189,089,778,297	187,563,778,297	148,948,574,989	79%
Salaries, Allowances and Miscellaneous Services	23,532,697,914	21,522,594,836	20,771,453,974	97%
Total CFS	1,963,696,929,003	1,991,477,285,482	1,7666,361,859,566	89%

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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 FY2023/2024 amounting to Kshs.42,233,039,486 which was to be disbursed through respective Ministries, Departments and Agencies.

In the FY 2023/24, the respective MDAs disbursed conditional grants to County governments amounting to Kshs.27,491,454,919 as detailed in the schedule below: -

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COUNTY	State department for Industrial Parks		State Department for Crop Development				The National Treasury				State Department for Housing and Urban Development		Ministry of Health		State department for Livestock		Ministry of water, Sanitation & Irrigation		Total		
	Kshs.	NAVCDDP	NARIGCP	ASDSP II	ILRP	FFLoCA-CCRG	FFLoCA-CCRIG	FFLoCA-CCIS	KISIP II	DANIDA	KELCLOP	WSDPP	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Baringo	-	-	-	1,733,647	125,431,310	130,804,382	-	11,000,000	-	7,592,422	8,624,823	-	-	-	-	-	-	-	-	-	285,186,584
Bomet	-	-	-	1,716,655	-	130,126,688	63,456,524	11,000,000	-	8,205,475	-	-	-	-	-	-	-	-	-	-	413,882,028
Bungoma	64,000,000	195,112,952	4,729,897	593,849	-	208,769,923	112,012,020	11,000,000	204,761,341	-	-	-	-	-	-	-	-	-	-	-	828,139,252
Busia	64,000,000	199,375,123	-	2,450,905	-	140,634,978	76,466,005	11,000,000	15,252,866	-	-	-	-	-	-	-	-	-	-	-	518,142,878
Elgeyo/Marakwet	64,000,000	198,906,697	-	961,306	136,959,310	93,887,530	57,123,563	11,000,000	255,951,676	-	-	-	-	-	-	-	-	-	-	-	588,178,778
Garissa	64,000,000	-	-	-	168,180,619	173,580,354	-	11,000,000	-	10,469,054	-	-	-	-	-	-	-	-	-	-	481,705,576
Homa Bay	64,000,000	199,803,473	4,261,826	2,659,580	-	161,329,663	90,654,480	11,000,000	-	10,044,633	-	-	-	-	-	-	-	-	-	-	779,922,738
Isiolo	-	-	-	-	187,783,819	101,141,788	-	11,000,000	-	6,319,159	-	-	-	-	-	-	-	-	-	-	308,244,766
Kajiado	-	195,112,952	-	1,985,811	-	137,511,456	-	11,000,000	153,571,005	-	-	-	-	-	-	-	-	-	-	-	507,854,278
Kakamega	-	199,611,997	-	1,254,212	-	191,131,378	101,001,459	11,000,000	358,332,346	-	-	-	-	-	-	-	-	-	-	-	894,323,478
Kenya	-	199,344,800	-	1,027,779	-	129,483,527	73,909,370	11,000,000	-	8,016,843	-	-	-	-	-	-	-	-	-	-	422,782,319
Kisumu	64,000,000	199,801,383	51,435,542	2,583,952	-	99,578,725	-	11,000,000	-	14,053,054	-	-	-	-	-	-	-	-	-	-	442,432,656
Kilifi	-	199,794,540	4,261,826	1,248,343	-	147,392,926	-	11,000,000	639,879,189	-	-	-	-	-	-	-	-	-	-	-	2,015,765,450
Kisumu	64,000,000	199,785,019	4,261,826	900,970	-	83,432,039	-	11,000,000	-	6,319,159	-	-	-	-	-	-	-	-	-	-	369,699,013
Kisumu	64,000,000	132,807,344	4,261,826	1,168,601	-	160,992,006	84,121,480	11,000,000	-	11,600,843	-	-	-	-	-	-	-	-	-	-	405,932,100
Kisumu	64,000,000	195,112,952	-	536,771	-	110,854,000	62,481,666	11,000,000	767,855,027	-	-	-	-	-	-	-	-	-	-	-	1,158,026,522
Kisumu	64,000,000	199,781,563	4,261,826	1,292,965	-	205,807,064	-	11,000,000	-	13,157,054	-	-	-	-	-	-	-	-	-	-	567,798,982
Kisumu	64,000,000	199,781,175	4,261,826	611,699	-	117,811,727	-	11,000,000	153,571,005	-	-	-	-	-	-	-	-	-	-	-	1,127,900,918
Lamu	-	-	-	1,931,282	-	93,249,745	-	11,000,000	-	6,224,843	-	-	-	-	-	-	-	-	-	-	112,407,870
Machakos	64,000,000	199,404,350	-	1,622,700	-	59,196,114	-	11,000,000	-	3,866,948	-	-	-	-	-	-	-	-	-	-	75,685,762
Makueni	-	199,802,201	51,141,910	601,751	-	103,910,828	153,047,115	11,000,000	-	11,553,686	-	-	-	-	-	-	-	-	-	-	542,915,978
Mandera	-	-	-	-	-	142,746,435	-	11,000,000	-	11,034,949	-	-	-	-	-	-	-	-	-	-	416,327,246
Marsabit	-	-	-	-	179,097,419	182,351,172	-	11,000,000	-	15,232,002	-	-	-	-	-	-	-	-	-	-	376,680,593
Meru	64,000,000	198,912,147	4,261,826	1,431,190	194,495,019	194,579,160	-	11,000,000	-	10,091,791	-	-	-	-	-	-	-	-	-	-	424,326,158
Migori	64,000,000	199,461,915	4,261,826	1,105,100	119,986,828	188,269,899	-	11,000,000	-	11,978,107	-	-	-	-	-	-	-	-	-	-	599,513,907
Mombasa	64,000,000	-	-	512,539	-	130,390,164	83,169,917	11,000,000	-	10,091,791	-	-	-	-	-	-	-	-	-	-	523,496,065
Murang'a	64,000,000	199,798,047	4,261,826	1,899,127	-	110,729,613	-	11,000,000	-	10,516,212	-	-	-	-	-	-	-	-	-	-	795,718,423
Nairobi City	-	-	-	3,507,770	-	-	-	11,000,000	-	9,384,422	-	-	-	-	-	-	-	-	-	-	401,073,035
Nakuru	64,000,000	198,946,385	4,261,826	583,639	-	188,211,085	-	11,000,000	336,918,162	-	-	-	-	-	-	-	-	-	-	-	364,146,355
Nandi	64,000,000	199,797,468	38,226,757	516,946	-	136,912,110	79,665,096	11,000,000	636,879,189	15,609,265	-	-	-	-	-	-	-	-	-	-	1,133,637,528
Narok	64,000,000	199,802,248	4,261,826	1,119,636	-	198,053,489	-	11,000,000	153,571,005	7,969,685	-	-	-	-	-	-	-	-	-	-	691,659,067
Nyanza	64,000,000	195,112,952	89,966,414	531,293	-	105,693,659	56,516,474	11,000,000	153,571,005	7,168,001	-	-	-	-	-	-	-	-	-	-	426,215,305
Nyandarua	-	199,232,441	-	499,617	-	104,537,952	-	11,000,000	255,951,676	-	-	-	-	-	-	-	-	-	-	-	683,559,798
Nyeri	-	199,668,236	-	1,741,641	-	98,455,027	-	11,000,000	-	8,064,001	-	-	-	-	-	-	-	-	-	-	578,484,002
Samburu	64,000,000	195,112,952	-	1,037,537	-	111,147,010	57,408,650	11,000,000	-	6,882,053	-	-	-	-	-	-	-	-	-	-	318,928,905
Taita/Taveta	-	199,797,856	-	1,991,302	-	84,053,502	-	11,000,000	-	8,639,896	-	-	-	-	-	-	-	-	-	-	345,828,476
Tana River	-	199,504,080	-	-	-	122,498,870	-	11,000,000	153,571,005	6,319,159	-	-	-	-	-	-	-	-	-	-	819,836,160
Tharaka - Nithi	64,000,000	200,000,000	7,069,764	1,051,336	104,620,428	93,989,776	-	11,000,000	204,761,341	8,724,212	-	-	-	-	-	-	-	-	-	-	341,727,161
Trans Nzoia	64,000,000	-	-	3,845,117	-	149,730,885	84,651,450	11,000,000	767,855,027	5,847,580	-	-	-	-	-	-	-	-	-	-	617,117,746
Turkana	64,000,000	-	4,261,826	1,022,165	-	262,443,957	-	11,000,000	-	15,703,581	-	-	-	-	-	-	-	-	-	-	517,056,700
Uasin Gishu	64,000,000	198,925,441	-	490,847	-	112,056,506	61,307,186	11,000,000	-	9,431,580	-	-	-	-	-	-	-	-	-	-	1,307,764,740
Vihiga	64,000,000	195,112,952	1,891,959	3,901,152	-	106,710,399	56,054,660	11,000,000	-	6,932,211	-	-	-	-	-	-	-	-	-	-	457,742,878
Wajir	-	-	-	2,730,960	-	184,416,290	-	11,000,000	-	12,732,633	-	-	-	-	-	-	-	-	-	-	378,193,028
West Pokot	-	-	-	129,822,510	-	133,180,744	-	11,000,000	-	7,450,948	-	-	-	-	-	-	-	-	-	-	786,543,222
Total	1,152,000,000	6,487,016,276	304,157,806	58,409,774	2,284,859,287	6,187,500,000	1,200,000,000	451,000,000	5,200,000,000	471,579,000	213,334,138	3,481,598,639	27,491,454,919	3,481,598,639	213,334,138	3,481,598,639	27,491,454,919	3,481,598,639	213,334,138	3,481,598,639	27,491,454,919

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Appendix III – PENDING BILLS FOR NATIONAL GOVERNMENT MINISTRIES, DEPARTMENT AND AGENCIES

Vote	Ministry/ State Department/ Agency	Outstanding as at 30th June 2024		Outstanding as at 30th June 2023	
		Kshs		Kshs	
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	13,374,288,766	11,633,896,909		
1011	Executive Office of the President - HQ	488,559,291	1,861,080,094		
1012	Office of the Deputy President	1,355,342,954	38,825,588		
1013	Office of the Prime Cabinet Secretary	78,970,817	-		
1016	State Department for Cabinet Affairs	28,600,428	-		
1026	State Department for Internal Security & National Administration	2,470,602,633	2,123,535,450		
1023	State Department for Correctional Services	4,529,607,677	1,586,348,421		
1024	State Department for Immigration and Citizen Services	3,124,336,522	1,313,208,464		
1025	National Police Service	7,294,528,295	6,088,967,772		
1032	State Department for Devolution	2,722,908,292	1,248,247,086		
1036	State Department for the ASALs and Regional Development	3,808,375,723	8,666,895,722		
1041	Ministry of Defence	25,407,327,080	9,787,307,827		
1053	State Department for Foreign Affairs	1,876,218,886	2,067,341,901		
1054	State Department for Diaspora Affairs	177,861,214	92,184,582		
1064	State Department for Vocational and Technical Training	543,751,043	-		
1065	State Department for Higher Education and Research	51,666,945	159,096,685		
1066	State Department for Basic Education	833,112,754	436,095,512		
1071	The National Treasury	4,574,184,357	6,709,905,030		
1072	State Department for Economic Planning	18,302,942	5,189,983		

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Vote	Ministry/ State Department/ Agency	Outstanding as at 30th June 2024		Outstanding as at 30th June 2023	
		Kshs		Kshs	
1082	State Department for Medical Services	5,683,393,454		5,960,921,568	
1083	State Department for Public Health and Professional Standards	72,414,110		2,623,143,712	
1092	State Department for Transport	6,048,463,569		6,249,260,305	
1093	State Department for Shipping and Maritime Affairs	45,886,837		10,777,180	
1095	State Department for Public Works	784,836,957		1,048,435,427	
1094	State Department for Housing & Urban Development	1,439,643,046		2,824,865,972	
1109	State Department for Water & Sanitation	38,873,504		224,628,708	
1331	State Department for Environment & Climate Change	440,488,058		193,156,506	
1112	State Department for Lands and Physical Planning	525,441,112		745,661,530	
1122	State Department for Information Communication Technology & Digital Economy	414,493,963		634,681,286	
1123	State Department for Broadcasting & Telecommunications	1,508,080,196		1,305,256,429	
1132	State Department for Sports	704,987,428		1,160,823,774	
1134	State Department for Culture, The Arts and Heritage	56,209,680		46,588,314	
1152	State Department for Energy	1,795,098		949,489	
1162	State Department for Livestock Development	586,906,044		244,417,341	
1169	State Department for Agriculture	12,169,868,542		16,074,060,200	
1166	State Department for the Blue Economy and Fisheries	387,228,653		156,740,421	
1173	State Department for Cooperatives	47,888,431		11,401,098	
1174	State Department for Trade	52,747,512		52,793,604	
1175	State Department for Industry	99,808,006		82,826,329	
1176	State Department for Micro, Small and Medium Enterprises Dev.	10,353,385		-	
1177	State Department for Investment Promotion	10,992,936		-	

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Vote	Ministry/ State Department/ Agency	Outstanding as at 30th June 2024		Outstanding as at 30th June 2023	
		Kshs		Kshs	
1184	State Department for Labour and Skills Development	78,250,739	106,412,099		
1185	State Department for Social Protection and Senior Citizens Affairs	70,906,010	93,390,344		
1192	State Department for Mining	195,739,656	106,175,166		
1193	State Department for Petroleum	29,960,691	173,367,397		
1202	State Department for Tourism	50,833,633	71,017,203		
1203	State Department for Wildlife	2,797,488,178	2,715,987,161		
1213	State Department for Public Service - NYS	14,578,189,581	14,578,189,581		
1213	State Department for Public Service - HQ	1,493,761,382	566,386,292		
1212	State Department for Gender and Affirmative Action	484,262,768	26,980,724		
1135	State Department for Youth Affairs and Creative Economy	38,463,861	92,278,107		
1221	State Department for East African Community	79,720,029	66,610,083		
1252	State Law Office and Department of Justice	462,153,661	52,782,046		
1261	The Judiciary	783,991,315	558,624,849		
1271	Ethics and Anti-Corruption Commission (EACC)	25,077,435	159,059,187		
1291	Office of the Director of Public Prosecutions	24,337,056	178,080,949		
1311	Office of the Registrar of Political Parties	1,091,952	38,707,676		
1321	Witness Protection Agency	-	2,416,383		
2011	Kenya National Commission on Human Rights	17,542,992	40,991,917		
2021	National Land Commission	1,552,839,546	747,586,408		
2031	Independent Electoral and Boundaries Commission	3,914,822,571	5,422,761,640		
2041	Parliamentary Service Commission	90,685,202	393,228,565		
2042	National Assembly	132,150,617	30,631,929		

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Vote	Ministry/ State Department/ Agency	Outstanding as at 30th June 2024		Outstanding as at 30th June 2023	
		Kshs		Kshs	
2043	Parliamentary Joint Services	1,577,974,854		1,416,469,191	
2044	Senate	397,528,862		-	
2051	Judicial Service Commission	-		22,376,209	
2061	Commission of Revenue Allocation	35,490,699		9,329,705	
2071	Public Service Commission	41,131,248		34,009,400	
2081	Salaries and Remuneration Commission	-		3,047,811	
2091	Teachers Service Commission	3,388,321,048		2,578,127,886	
2111	Auditor General	214,741,895		135,693,685	
2121	Controller of Budget	-		2,969,000	
2131	Commission of Administrative Justice	3,161,796		11,779,671	
2141	National Gender and Equality Commission	783,130		-	
2151	Independent Policing Oversight Authority	-		448,179	
	GRAND TOTAL	136,450,749,549		123,905,432,661	

