

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**MEDIA COUNCIL OF KENYA**

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



**MEDIA**  
COUNCIL OF KENYA



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**MEDIA COUNCIL OF KENYA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2023**

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





**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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<b>Table of Contents.....</b>	<b>Page</b>
1. Acronyms, Abbreviations and Glossary of Terms .....	iii
2. Key Entity Information and Management .....	iv
3. The Council.....	vii
4. Key Management Team .....	xii
5. Chairman’s Statement .....	xiv
6. Report of the Chief Executive Officer .....	xvii
7. Statement of Performance against Predetermined Objectives for FY 2022/2023 .....	xxi
8. Corporate Governance Statement .....	xxvi
9. Management Discussion and Analysis.....	xxix
10. Environmental and Sustainability Reporting.....	xxx
11. Report of the Directors .....	xxxii
12. Statement of Directors Responsibilities.....	xxxiv
13. Report of the Independent Auditor for the Financial Statements of Media Council .....	xxxvi
14. Statement of Financial Performance for the year ended 30 June 2023.....	1
15. Statement of Financial Position as at 30 June 2023.....	2
16. Statement of Changes in Net Assets for the year ended 30 June 2023 .....	3
17. Statement of Cash Flows for the year ended 30 June 2023.....	4
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023 .....	6
19. Notes to the Financial Statements .....	12
20. Appendices.....	29



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

CEO	Chief Executive Officer
MCK	Media Council of Kenya
ERM	Enterprise Risk Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
CPA	Certified Public Accountant
PRSK	Public Relations Society of Kenya
AMWIK	Association of Media Women in Kenya
OAG	Office of the Auditor General
SCAC	State Corporations Advisory Committee
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
WAPC	World Association of Press Council
SC	State Corporations
RRI	Rapid Response Initiative
AJEA	Annual Journalism Excellence Awards
OSEA	Open Society of East Africa

**B: Glossary of Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organisation.

**Comparative Year-** Means the prior period.

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

---

**2. Key Entity Information and Management**

**(a) Background information**

The Media Council of Kenya is an independent national institution established by the Media Council Act, No. 46 of 2013 for purposes of setting media standards and ensuring compliance with those standards as set out in Article 34(5) of the Constitution and for connected purposes. Media Council is domiciled in Kenya and has four regional offices in Nakuru, Mombasa, Meru and Kisumu.

**(b) Principal Activities**

The Core Mandate of the Media Council is to safeguard media freedom, enhance professionalism and arbitrate media disputes.

**(c) Key Management**

The Media Council of Kenya's day-to-day management is under the following key organs:

No.	Designation	Name
	<b>Council Members</b>	
1.	Chairman	Mr. Maina Muiruri
2.	Member	Mr. P.D. Gwaro Ogaro
3.	Member	Ms Tabitha Mutemi, OGW
4.	Member	Dr Mbugua Njoroge, PhD
5.	Member	Ms. Patience Nyange
6.	Member	Mr. Timothy Wanyonyi
7.	Member	Ms. Susan Karago
8.	Member	Ms. Roselyne Obala HSC

No.	Designation	Name
	<b>Complains Commissioner</b>	
1.	Chairman	Mr. William Otieno Oketch
2.	Member	Mrs. Esther Jowi Anyango Aduma
3.	Member	Mrs. Polly Gathoni Waweru



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

No.	Designation	Name
4.	Member	Mr. Demas Tuikong Kiprono
5.	Member	Mr. Henry Omusundi Maina
6.	Member	Prof. Nancy Achieng Booker
7.	Member	Mr. Lempaa Vincent Suyianka

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO	Mr. David Omwoyo, MBS
2.	Director, Media Training & Development	Mr. Victor Bwire, OGW
3.	Director, Corporate Services	Mr. Hillary Korir
4.	Assistant Director, Finance & Accounts	CPA George Maina
5.	Assistant Director, Human Resource & Administration	Mr, Josphat Kibaara
6.	Assistant Director, Internal Audit	CPA Anne A. Jalang'o
7.	Senior Officer Supply Chain Management	Ms. Mildred Maina

**(e) Fiduciary Oversight Arrangements**

The fiduciary oversight arrangements of the Media Council of Kenya are carried out by the Council through various committees namely:

- Finance & Administration Committee
- Media Development and Training Committee
- Regulatory Affairs Committee
- Audit Committee

**(f) Entity Headquarters**

P.O. Box 43132 - 00100  
Mara / Ragati Road Junction  
Upper Hill  
Nairobi, KENYA

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**(g) Entity Contacts**

Telephone: (254) 727 735252

E-mail: [info@mediacouncil.or.ke](mailto:info@mediacouncil.or.ke)

Website: <http://www.mediacouncil.or.ke>

**(h) Entity Bankers**

1. Standard Chartered Bank Kenya Limited

Kenyatta Avenue Branch

P.O. Box 30003

GPO - 00100

Nairobi, Kenya

2. Kenya Commercial Bank Limited

Capital Hill

P.O. Box 48400

GPO - 00100

NAIROBI, KENYA

**(i) Independent Auditor**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112



City Square 00200

Nairobi, Kenya





**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

**3. The Council**



Ref	Directors	Details
1	 <p><b>Mr. Maina Muiruri</b> Council Chairperson</p>	<p><b>Date of Birth:</b> 03.04.1965</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of master’s in international studies from University of Nairobi.</li> <li>• Bachelor of Arts in Political Science - University of Nairobi.</li> <li>• Diploma in Mass Communication – Kenya Institute of Mass Communication.</li> </ul> <p><b>Work experience</b></p> <ul style="list-style-type: none"> <li>• He is a career journalist with the experience of working at top editorial levels in two mainstream media houses in Kenya.</li> <li>• He served at the Standard Media Group as a News Editor and at the Media Max Network Limited’s People Daily as Managing Editor.</li> <li>• He has been a visiting lecturer at the Riara University Journalism School and the Aga Khan University Graduate School of Media and Communications.</li> <li>• He is a Member of the International Training Programme (ITP).</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> <li>• Council Chairperson</li> </ul>
2	 <p><b>Mr. P.D Gwaro Ogaro</b> Council Member</p>	<p><b>Date of Birth:</b> 29.12.1962</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• He has a Master of Arts degree in Communication Studies - University of Nairobi.</li> <li>• Bachelor of Arts in Sociology and Linguistics - University of Nairobi.</li> <li>• Diploma in Journalism from the Indian Institute of Mass Communication.</li> </ul> <p><b>Work Experience</b></p> <ul style="list-style-type: none"> <li>• Served as Director at Government Advertising Agency (GAA).</li> <li>• Served as Director of Information in the Ministry of Information, Communications and Technology.</li> <li>• Served as an Information Officer with the Kenya News Agency (KNA) and as an Editor with the Rural Press in the Department of Information.</li> <li>• Served as Head of Communication in the Ministry of East African Community and the National Police Service before re-joining the Department of Information.</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> </ul>

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**



<p>3</p>	 <p><b>Ms. Tabitha Mutemi, OGW</b></p> <p>Council Member</p>	<p><b>Date of Birth:</b> 11.12.1969</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of master’s degree in Corporate Communications from Daystar University.</li> <li>• Bachelor of Environmental Health from Kenyatta University.</li> <li>• Diploma in Mass Communications – Kenya Institute of Mass Communication.</li> <li>• Certificates in Journalism and Public Relations from Daystar University and University of Nairobi.</li> </ul> <p><b>Work Experience</b></p> <ul style="list-style-type: none"> <li>• She has over 25 years’ experience in Media, Corporate Communications and Governance in the public sector.</li> <li>• She has served at the Independent Electoral and Boundaries Commission (IEBC), Kenya Meat Commission (KMC), Media Advertising Agency, Kenya Broadcasting Corporation (KBC) and Presidential Press Unit (PPU).</li> <li>• She is the Chairperson of Association of Professional Broadcasters (APB), Member of the Public Relations Society of Kenya (PRSK) and Association of Media Women in Kenya.</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> <li>• Chair, Finance and Administration Committee</li> </ul>
<p>4</p>	 <p><b>Dr. Mbugua Njoroge, PhD</b></p> <p>Council Member</p>	<p><b>Date of Birth:</b> 05.05.1974</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of Doctor of Philosophy (PhD) from Kenyatta University.</li> <li>• Master’s Degree in Intellectual Property (MIP) from Africa University, Zimbabwe.</li> <li>• Master’s degree in communication studies.</li> <li>• Postgraduate Diploma in Mass Communication from the University of Nairobi.</li> <li>• Bachelor of Education (B. Ed) from Egerton University.</li> </ul> <p><b>Work experience</b></p> <ul style="list-style-type: none"> <li>• Chief Executive Officer- Anti-counterfeit Authority</li> <li>• Former Chief Executive Officer – Kenya Association of Music Producers</li> <li>• Served as the Head of Communication at the Institute of Certified Public Accountants of Kenya (ICPAK).</li> <li>• Served as Corporate Communications Manager at Athi Water, Corporate affairs Manager at Kenya Broadcasting Corporation.</li> <li>• He was an adjunct faculty member at Kenyatta University, School of Media, Film and Creative Arts where he teaches Media Law and Ethics.</li> </ul>



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**


		<ul style="list-style-type: none"> <li>Served as the Vice-President of the Public Relations Society of Kenya (PRSK).</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>Non-Executive</li> </ul>
5	 <p><b>Ms. Patience Nyange</b> Council Member</p>	<p><b>Date of Birth:</b> 16.12.1983</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>Holder of a master's degree in international public relations and Global Communication Management from Cardiff University, UK.</li> <li>BA Mass Communication from Daystar University, Kenya.</li> <li>Diploma in Intercultural Communication from Gimlekollen School of Journalism and Communication, Norway.</li> <li>She is a Chevening Scholar for the academic award of 2019-2020.</li> </ul> <p><b>Work experience</b></p> <ul style="list-style-type: none"> <li>Executive Director, Association of Media Women in Kenya (AMWIK)</li> <li>She is a communications and media engagement specialist with over 14 years' experience in Broadcast Journalism, Public Relations and Communication, Social Media Management and Mentorship for young journalists. She has worked with local and international media organizations.</li> <li>She has served as an Assistant Director in the Chairperson's Office at the Kenya National Commission on Human Rights.</li> <li>Former Broadcast Mentor with BBC Media Action and has also worked with Norwegian Broadcasting Corporation in Norway.</li> <li>She is a member of the Chartered Institute of Public Relations (CIPR), Public Relations Society of Kenya (PRSK) and Association of Media Women in Kenya (AMWIK).</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>Non-Executive</li> </ul>
6	 <p><b>Mr. Timothy Wanyonyi</b> Council Member</p>	<p><b>Date of Birth:</b> 01.05.1968</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>Holder of Bachelor of Science Degree in Information Sciences with Specialisation in Publishing and Media Studies from Moi University, Kenya.</li> <li>Postgraduate Diploma in Media Studies from Golda Meir Mount Carmel Institute, Haifa, Israel.</li> </ul> <p><b>Work experience</b></p> <ul style="list-style-type: none"> <li>He has more than 26 years' experience in the Kenya media industry.</li> <li>Worked as the Head of Content at Nation Media Group and Managing Editor at Kenya Times Media Trust Ltd.</li> <li>He is a columnist for the Saturday Nation on agroforestry and also writes for Natural Resources Crime Brief, a publication of Global Financial Integrity, a Washington, DC-based think-tank that tracks illegal trade in natural resources.</li> </ul>

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

		<ul style="list-style-type: none"> <li>• He is a consultant book editor specialising in political autobiographies. Among the books he has edited is “Against All Odds”, an autobiography of former Kenya Vice President Kalonzo Musyoka.</li> <li>• He is a part time journalism trainer at the Aga Khan University Graduate School of Media and Communications.</li> <li>• He is a member of the Kenya Editors’ Guild and Editor of its quarterly magazine, The Kenya Journalism Review.</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> <li>• Chair – Regulatory Affairs Committee</li> </ul>
7	 <p><b>Ms. Susan Karago</b> Council Member</p>	<p><b>Date of Birth:</b> 11.10.1984</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of a master’s degree in international journalism from Westminster University (UK).</li> <li>• BA in Electronic Media from Daystar University.</li> </ul> <p><b>Work Experience</b></p> <ul style="list-style-type: none"> <li>• Currently serving as the Deputy Chief Executive Officer and Managing News Editor at Baraka FM.</li> <li>• She has over 15 years’ experience in journalism as a Political, Court, Parliamentary and Business Reporter.</li> <li>• She has taught journalism at Daystar University for 12 years</li> <li>• She is a member of Ethics and Freedom Committee at Kenya Editors’ Guild (KEG) which formulates and advises the Guild’s positions and interventions on media policy and legal/regulatory framework, advocacy, professional excellence, and safety of journalists.</li> <li>• She is a member of Association of Media Women in Kenya (AMWIK).</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> <li>• Chair – Audit Committee.</li> </ul>
8	 <p><b>Ms. Roselyne Obala HSC</b></p>	<p><b>Date of Birth:</b> 28.9.1982</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of a master’s degree in development communication from the University of Nairobi.</li> <li>• Bachelor of Arts Degree in Mass Communication from Maseno University.</li> </ul> <p><b>Work Experience</b></p> <ul style="list-style-type: none"> <li>• She is the Planning and Research Editor at NTV, Nation Media Group.</li> <li>• Served as a Senior Reporter with the Standard Group PLC assigned to the Kenya Parliament, political writer, and part of the Kenya State House Press Corp.</li> </ul>



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**





	<p>Council Member</p>	<ul style="list-style-type: none"> <li>• She has experience spanning 12 years as an active journalist reporting both as a print and multimedia journalist.</li> <li>• She is a Dongfeng fellow on new media, a fellow on advanced International Training Programme (ITP), fellow on Media Regulation in a Democratic Framework in Sweden and a fellow at the Friedrich Naumann Foundation (FNF)</li> <li>• She has participated in the support of press freedom and sensitive reporting in Germany and is a fellow of the Women in News (WIN) program.</li> <li>• She is currently the Chairperson of the Association of Devolution Journalists (ADJ), Vice Chairperson, Political Journalists Association of Kenya (PJAK) and former Chairperson, Kenya Parliamentary Journalists Association (PJAK) and member of the Kenya Editors' Guild.</li> </ul> <p><b>Council Membership</b></p> <ul style="list-style-type: none"> <li>• Non-Executive</li> <li>• Chair - Media Development and Training Committee</li> </ul>
<p>9</p>	 <p><b>Mr. David Omwoyo, MBS</b></p> <p>Chief Executive Officer and Secretary to the Council</p>	<p><b>Date of Birth:</b> 21.04.1982</p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>• Holder of master's degree in diplomacy from the University of Malta</li> <li>• Holder of MA in Mass Communications from University of Leicester (UK)</li> <li>• Bachelor of Arts Degree in Mass Communication</li> <li>• Advanced Diploma in Internet Governance</li> <li>• Postgraduate Certificate in Public Policy Analysis from London School for Economic.</li> </ul> <p><b>Work experience</b></p> <ul style="list-style-type: none"> <li>• Kenya Conference of Catholic Bishops as the Director of Communications, Fundraising and Partnerships.</li> <li>• Egerton University, Njoro as the Resource Mobilisation and Donor Relations Manager</li> <li>• Catholic Diocese of Nakuru as the Communications Director and Radio Station Manager</li> <li>• Catholic Information Service for Africa (Projects Editor: Consultant)</li> </ul>



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**4. Key Management Team**

Management	Details
	<p><b>Mr. David Omwoyo Omwoyo, MBS</b> Chief Executive Officer</p>
	<p><b>Mr. Victor Bwire</b> Director, Media Training &amp; Development</p>
	<p><b>Mr. Hillary Korir</b> Director, Corporate Services</p>
	<p><b>Mr. Josphat Kibaara</b> Assistant Director, Human Resource and Administration</p>

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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	<p><b>CPA Anne A. Jalang'o</b> Assistant Director, Internal Audit</p>
	<p><b>CPA George Maina</b> Assistant Director, Finance and Accounts</p>
	<p><b>Ms. Mildred Bwari Maina</b> Senior Officer, Supply Chain Management</p>

## **5. Chairman's Statement**

The 2022/ 2023 Financial Year was marked with mixed fortunes for the Media Council of Kenya's media regulation mandate. I am proud of the work that the Media Council of Kenya has done this year. The Council made significant progress in protecting the public interest and ensuring that the media plays its rightful role in society.

I take this opportunity to reflect on our accomplishments and challenges during the period and the path forward in our mission to ensure a vibrant and responsible media landscape.

I am pleased to report that the Council achieved remarkable results in line with the 2022/2023 Performance Contract that we signed with the Ministry of ICT, Innovation and Youth Affairs. This being the last year of implementing the Council's 2018- 2023 Corporate Strategic Plan saw several activities being undertaken.

In the reporting period, we continued to uphold our commitment to promoting professionalism in the media industry. In an era of rapid technological advancements and evolving media platforms, our role as a regulator became even more critical.

Some of our highlights from this year's report include enforcing ethical standards, promoting media diversity and pluralism, safeguarding freedom of expression, embracing technological change and stakeholder collaborations including with stakeholders such as media interest groups, civil society and the public.

The importance of freedom of speech and the media's role in a democracy remained among the Council's key areas of focus. To this end, the Council supported the media to navigate the electioneering period through several initiatives towards the 2022 General Election. I am pleased that the industry-led Guidelines for Election Coverage that we developed proved quite effective given the improved professionalism witnessed during the period. We also implemented the Intermedia Media Charter for Safety and Protection of Media Workers to cushion journalists from attacks during the period.

The period was a challenging one for the media industry, with stakeholders grappling with the changing media landscape amidst a massive digital onslaught. The open nature of the digital space has seen the rise of misinformation and disinformation, as well as the increasing use of social media as alternatives to news and information.



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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Additionally, the role of media in holding the government accountable came under scrutiny, what with the acrimonious relationship between the media and authorities. Kenya's press freedom dipped as demonstrated by the 2023 World Press Freedom Index, where Kenya ranked 116th out of 180 countries regarding limited press freedom. The current ranking depicts a downward trajectory on press freedom in Kenya as the index in 2022 ranked Kenya at 69 out of 180. The Council remained steadfast in addressing this through collaborative industry engagements and implementation of initiatives to support professionalism in media such as trainings and safety and protection of journalists.

Despite these challenges, I am pleased to report that the Council recorded remarkable success in its efforts towards promoting press freedom and responsible journalism in Kenya. Our efforts during the Year are a clear indication of the Council being on the path to a professional, free and independent media accountable to the Kenyan public.

In response to these challenges, the Council took several steps to protect the public interest. We have strengthened our enforcement of the Code of Conduct for the Practice of Journalism in Kenya as enshrined in the Second Schedule of the Media Council Act, 2013.

Some of our remarkable achievements in the reporting period included increasing our outreach to media industry stakeholders, conducting a number of awareness initiatives to promote media literacy in the country, onboarding more beneficiaries to the MCK Industrial Placement Programme in its second year and extension of grants to enable journalists cover thematic areas.

I also note that in a bid to celebrate journalistic excellence and achievements in Kenya, the Council held its tenth Annual Journalism Excellence Awards (AJEA) that saw the Council receive 1,240 entries. I commend Kenyan journalists who have continued to showcase professionalism as evidenced by the high quality of submissions recorded. I am pleased that this signature event of the Council continued to attract more partnerships, including onboarding fresh support. I am grateful to all partners and stakeholders and look forward to enhanced engagements.

In a bid to address the challenges posed by new technologies, such as artificial intelligence and deepfakes, the Council worked with partners to develop new regulations to provide guidelines for digital media players. It aims at promoting self-regulation in the digital media space by empowering practitioners to adhere to the set legal, professional, and ethical standards. The intent of this code

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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is to define and adopt a set standard of industry practice and professionalise digital media communication so that it accords dignity and respect to all. The code emphasises the responsibility that digital media practitioners owe consumers and the society.

The Financial Year 2022/2023 also saw the Council heighten efforts to address the infiltration of the media profession by quacks. Pursuant to sections 6(d) and 23 of the Act, the Council instituted measures to protect the credibility of the media and journalists by ensuring that only accredited journalists are allowed to practice in the country, in line with our Constitutional provisions. To this end, the Council accredited 9,597 media workers in Kenya in the reporting period.

In conclusion, I want to express my gratitude to the National Government, through the Ministry of Information, Communications and The Digital Economy, for funding the Council's operations. I also commend the dedicated secretariat and our partners for their unswerving commitment to our mission. As we move forward, we remain committed to upholding the principles of media freedom, diversity, and accountability.

Thank you for your continued support and trust in the Media Council of Kenya as we collaboratively continue to shape a responsible and vibrant media landscape for Kenya.



Edward Waswa Kisiang'ani (Ph. D)

Principal Secretary, State Department

for Broadcasting and Telecommunications

Ministry of Information Communications and the Digital Economy

Date: 11/3/2024

## **6. Report of the Chief Executive Officer**

The 2022/2023 financial year was marked with a beehive of activities ranging from election training to presidential and gubernatorial debates as well as coverage of Kenya's general elections.

Election training, verification of fake news, to presidential and gubernatorial debates were among the key highlights of the Council activities. This was aimed at ensuring that media coverage of the 2022 General Election was not only professional and responsible but fair, accurate, comprehensive and informative. It was also an opportunity for citizens, candidates and political parties to express divergent political opinions.

During the campaign period, cases of media bias were reported at the Council. The allegations were perceived to have a ripple effect in the media prompting the Council to conduct internal research through its Media Monitoring Department to investigate the veracity of the matter.

Conclusions from the research showed that the media was improving in terms of balance, that media ownership had an impact on the framing and coverage of stories and that issue-based reporting was on average.

In a bid to counter the menace of the spread of fake news and hate speech witnessed during the electioneering period, the Council in partnership with United Nations Development Programme (UNDP) launched the iVerify Network of Fact Checking Desks to bridge the gap between the news and fact-checking cycle to enhance responsible and professional reporting ahead of and beyond the August 2022 General Election.

The Council trained a total number of 71 fact checkers who assisted with real-time debunking of fake news during the period. In Africa, Kenya is the second country to use this platform in the electioneering period after Zambia.

The Council set up Wi-Fi-enabled media hubs for journalists to facilitate with timely filing and reporting of their stories. The facilities were based in the four regions where the Council's officers are domiciled.

Cases of press freedom violations bordering on denial of access to information, profiling of journalists and media outlets as well as physical attacks on journalists were witnessed. Incidence reports were developed, and interventions were offered on isolated cases.



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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Stakeholder collaboration was highly embraced creating a favourable working environment between media houses, the electoral body, and other organisations involved with the electoral system. The partnership paved the way for enriching ideologies and innovations that saw a successful presidential and gubernatorial debate as well as adherence to professionalism in the coverage of elections.

**Academy**

In a bid to promote professionalism in the media, the Media Council of Kenya, through the Africa Media Academy, engaged various cadres of media workers through continuous professional development. The Council developed modular- based courses in interactive multimedia formats for self-instruction. A milestone was the development of e-learning content for business reporting, access to information and camerawork (photography and videography)

**Accreditation**

The Media Council of Kenya accredited 9,597 journalists during the financial year 2022/2023. The rise in numbers was necessitated by the general elections that took place on the 9th of August 2023. This was also made possible through the partnership with the Independent Electoral and Boundaries Commission which only issued accreditation to journalists with valid press from the Council.

During the period, the Council developed a draft Compliance strategy with salient features of the strategy including approaches to enforcement such as awareness creation and training, encouraging self-regulation, monitoring compliance, issuance of warning and using the full force of the law in cases of blatant or repeated breach of the code.

The Council also sensitised a total of 2,045 journalists and media practitioners on the accreditation guidelines, registered 5 new associations and issued a total of 5 letters of no objection.

This was also the period where the Council recalled all the issued press cards and reissued ones with enhanced security features including a QR and barcode with a view to addressing a surge of individuals posing as journalists.

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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The Council undertook a compliance audit involving media houses in five regions to gauge the level of compliance with MCK requirements, sensitize them on the accreditation and media subscription requirements.

### **Analysis**

A total of 70 weekly reports were produced across broadcast, print and online platforms. 35 incident reports were developed and escalated to regulatory affairs for consideration and action. The Council also published 47 issues of the Observer.

The Media Monitoring Department produced 104 daily briefs from the five leading newspapers with overarching themes across politics, and the economy.

The Council launched the State of Media Report during the 2023 World Radio Day held in Mombasa County.

### **Advocacy**

In furtherance of our efforts to promote press freedom and to protect fundamental human rights of media works, the Council continued to implement initiatives towards ensuring safety and to hold those who threaten media freedom accountable. We also implemented activities to raise public awareness and to promote policies and practices that foster a free and independent media. We engaged law enforcement agencies as well as other like-minded partners in ensuring that a safe environment for Kenya's media workers.

### **Adjudication**

The Complaints Commission began to undertake online sessions to ensure access to justice. To date, they carry out proceedings virtually via Zoom meetings save for instances in which parties request for physical appearance. This has reduced the number of requests for adjournment on account of non-attendance and increased the turn-around time for dispute resolution.

The Commission adopted mediation as a means of dispute resolution and in the process was able to ensure the turnaround time for resolving disputes via mediation was on average less than three (3) months whilst at the same time safeguarding the parties' confidentiality.

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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The Commission completed the drafting of the Complaints Commission Rules of Procedure 2021 to align with the provisions of the Media Council Act 2013. The Rules provide clear processes of handling the Commission's registry, mediation processes, adjudication and appeals.

In an effort to enhance the Commission's capabilities and understanding of media governance, two Commissioners had the privilege of participating in the International Training Program (ITP) on Media Development in a Democratic Framework. This comprehensive program spanned various critical topics, including media reforms, media relations, gender equality in media regulation, the future of journalism, and sustainability. Their participation significantly enriched their perspectives on media regulation, the role of media in a democratic society, freedom of media, expression, and access to information, as enshrined in our constitution.

### **Partnerships**

The Media Council of Kenya reviewed and signed Africa Check MoU in a meeting held with Africa Centre for People, Institutions and Society (ACEPIS), meeting on Information Disorder and Countering Disinformation online with a team from Collaboration on International ICT Policy for Eastern and Southern Africa (CIPESA), MCK-CoG MoU was signed, MCK partnered with KNATCOM and CA for a high-level stakeholders' engagement on MIL, successful organisation of the World Radio Day, training of interns across regional offices, concept note on climate change, media shared with the ministry of environment for possible MoU & funding.



**David Omwoyo Omwoyo, MBS**  
Chief Executive Officer & Secretary to the Council



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

**7. Statement of Performance against Predetermined Objectives for FY 2022/2023**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

Media Council of has 5 (five) strategic pillars and objectives within its Strategic Plan for the FY 2018/2019- 2022/2023. These strategic pillars are as follows:

Pillar 1: Gaps in Policy and Legal Framework

Pillar 2: Low Media Development

Pillar 3: Limitation to Media Freedom and Independence

Pillar 4: Inadequate Dispute Resolution Capacity

Pillar 5: Weak Institutional Capacity and Image

Media Council of Kenya develops its annual work plans based on these pillars. Assessment of the Council's performance against its annual work plan is done on a quarterly basis. The Media Council achieved its performance targets set for the FY 2022/2023 period for its five strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
<b>Pillar 1: Gaps in Policy and Legal Framework</b>	Create an Enabling Policy and Legal Framework for Media Regulation Development	1) Finalised policy review report 2) Finalised review report on media policy and framework	<ul style="list-style-type: none"> <li>Develop and adopt a comprehensive media sector policy framework</li> <li>Review and harmonise the existing legal and regulatory framework</li> </ul> Review policy advisory on KICA	<ul style="list-style-type: none"> <li>Developed draft media policy</li> <li>Done an audit of all legal and existing framework of media. Report available.</li> <li>Engaged parliament committee of ICT, National Assembly and Senate, Kenya Media Sector Working Group and the BBI Working Committee.</li> </ul>

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

<p><b>Pillar 2: Low Media Development</b></p>	<p>Enhance Media Development</p>	<p>1) 2 Reports on Media Performance and Trends</p> <p>2) 30 Awareness Campaigns</p> <p>3) 2 Baseline reports</p> <p>4) Reports on mentorship and Travel grants on thematic areas</p> <p>5) Report on survey of media sustainability and viability in Kenya</p>	<ul style="list-style-type: none"> <li>• Develop, promote, and ensure implementation of appropriate curricula, training approaches and tools in the sector</li> <li>• Develop and set standards, thematic reporting guidelines.</li> <li>• Developed and implemented a media support and mentorship strategy</li> </ul>	<p>Developed required review sections of the Media Council Act 2013</p> <p>Developed memoranda and participated in review of KICA.</p> <p>Developed new draft accreditation and code of conduct.</p> <p>Developed draft Media and Information County paper and policy brief.</p> <p>Developed draft Advertising code of conduct.</p> <p>Developed draft Media Diversity Fund paper and bill.</p> <ul style="list-style-type: none"> <li>• Report on Media Trends</li> <li>• Conducted 10 stakeholder’s engagements</li> <li>• Enhanced media sector working groups and COVID- 19 rapid response committee</li> <li>• Conducted 20 Media literacy forums</li> <li>• Conducted several inhouse engagements with media outlets and independent content producers.</li> <li>. Developed appropriate thematic</li> </ul>
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**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

<p><b>Pillar 3: Limitation to Media Freedom and Independence</b></p>	<p>Promote and Safeguard Media Freedom and Independence</p>	<p>1) Regular Annual reports on Media sector support gaps</p> <p>2) 4 Annual reports on Journalists' risk areas</p>	<ul style="list-style-type: none"> <li>• Secure and promote networks and partnerships in the sector</li> <li>• Promote media literacy</li> </ul> <p>Enhance safety and protection of journalists.</p> <ul style="list-style-type: none"> <li>• Implement itemised media monitoring and evaluation as a feedback mechanism for improvement</li> </ul>	<p>curriculum including on climate change, photography, Access to information, Child reporting, Safety of journalists, financial literacy, public communication, Media, and Information Literacy,</p> <ul style="list-style-type: none"> <li>•Operationalised national safety and protection mechanism for journalists</li> </ul> <p>Convened the Kenya Media Sector Working Group and signed 25 MoUs with both state and non-state actors to safeguard media freedom.</p> <p>Conducted 20 trainings for journalists and outreaches for county information officers on access to information.</p> <p>Conduct 20 media and Government especially security agencies dialogues and engagements.</p> <p>Generated County report chapter on media safety for Social Development Goals</p>
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**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

<p><b>Pillar 4: Inadequate Dispute Resolution Capacity</b></p>	<p>Strengthen Media Sector Mediation Capacity and Dispute Resolution Mechanism</p>	<p>1) Number of trainings to commissioner on dispute resolution.</p> <p>2) Established media resource centre</p> <p>3) Quarterly awareness reports</p> <p>4) Annual campaigns</p>	<ul style="list-style-type: none"> <li>• Strengthen protection mechanisms for journalists</li> <li>• Improve access to information</li> </ul>	<p>Produced several media monitoring reports on thematic issues including fake news, hate speech, harmful content and incidence reports.</p> <ul style="list-style-type: none"> <li>• Produced a report on legal audit of press freedom laws in Kenya</li> <li>• Produced 4 reports on attacks on journalists</li> <li>• Conducted over 30 awareness campaigns on journalists’ protection</li> </ul> <p>Developed a training guide for access to information and journalism.</p>
<p><b>Pillar 5: Weak Institutional Capacity and Image</b></p>	<p>Strengthen MCK’s Institutional Capacity and Image</p>	<p>1) Optimal staff numbers per department</p> <p>2) Number of trainings conducted annually</p>	<ul style="list-style-type: none"> <li>• Promote fair and just dispute resolution by the Complaints Commission</li> <li>• Expand access to mediation and dispute resolutions</li> </ul>	<p>Conducted 10 trainings for journalists and outreaches for county information officers on access to information.</p> <ul style="list-style-type: none"> <li>• Developed a tool for orientation of new Commissioners</li> </ul>

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

			<ul style="list-style-type: none"> <li>• Strengthen the institutional capacity of the Complaints Commission</li> <li>• Improve human resource capacity development and management</li> <li>Mobilise and manage financial resources.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducted a feasibility study for the resource centre, did a strategy and acquired materials.</li> <li>• Conducted 4 awareness campaigns</li> <li>• Recruited staff</li> <li>• Conducted 4 awareness campaigns</li> </ul>
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## **8. Corporate Governance Statement**

The MCK Council is comprised of nine members appointed through a competitive process as set out in Section 7 of the Media Council Act, 2013. The Council comprises of a chairperson, seven members and one other appointed by the Cabinet Secretary of the Ministry under which the MCK is domiciled.

**Fiduciary Oversight Arrangements:** The Council has four standing Committees, which hold meetings as per the approved Council's Work plan. The Committees have documented terms of reference meant to facilitate efficient and effective decision-making in discharging their duties. The Committees are aligned to the guidelines set out within the Mwongozo Code of Governance for State Corporations.

The Council has an approved Council's Charter that defines its roles, functions, and responsibilities. The Charter outlines the Council's authority both individually and collectively and sets direction for the Council. The Council maintains a Conflict-of-Interest register. All Council members subscribe to the public service code of conduct. Remuneration of the Council is as per the guidelines of the Salaries and Remuneration Commission.

**The Finance and Administration Committee** advises the Council on all matters pertaining to financial and administrative issues. In addition, the committee reviews budgets, procurement plans, financial reports and provides oversight on all administrative and human resource issues, ensuring that these are competitively structured and linked to performance.

**The Media Development and Training Committee** provides oversight over the Council's media training, curriculum development, inspection, evaluation and accreditation of journalists, media training institutions, media enterprises and overall media development function.

**The Regulatory Affairs Committee** is responsible for ensuring adherence to the Code of Conduct for the Practice of Journalism and advises the Council on legal and journalists' security matters.

**The Audit Committee** provides oversight over the internal audit function and plays a critical role in risk management, review of internal control systems and safeguarding of the MCK's physical and financial assets. The Committee plays a major role in ensuring seamless external audit exercise, receives the report of the external auditors and reports to the Council on its recommendations.



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

**Council Evaluation**

Pursuant to the Mwongozo Code of Governance for State Corporations and guided by the provisions of Government Circular No. OP/CAB.1/43/1, the Council underwent an evaluation by the State Corporations Advisory Committee (SCAC) on 25<sup>th</sup> July 2022.

**SCHEDULE OF COUNCIL AND COMMITTEE MEETINGS FOR FY 2022/23**

The Chairperson and members of the Council were appointed on 3rd of October 2019 vide Gazette Notices number 9505 and 9506 respectively to serve for period of three with immediate effect. During the Financial Year 2022/ 2023, the Council whose term ended on 3<sup>rd</sup> October 2022 held the following Council and Committee meetings.

<b>Full Council Meeting</b>		
<b>Member</b>	<b>31/8/2022</b>	<b>29/9/2022</b>
Mr. Maina Muiruri	√	√
Ms Tabitha Mutemi	√	√
Ms Susan Karago	√	√
Mr. P D Gwaro Ogaro	√	√
Dr Mbugua Njoroge	√	√
Ms Roselyne Obala, HSC	√	√
Mr. Timothy Wanyonyi	√	√

<b>Finance and Administration Committee Meetings</b>				
<b>Member</b>	<b>1/8/2022</b>	<b>5/8/2022</b>	<b>24/8/2022</b>	<b>21/9/2022</b>
Ms Roselyne Obala HSC	√	√	√	√
Mr. P D Gwaro Ogaro	√	√	√	√
Ms Tabitha Mutemi	√	√	√	√

**Media Development and Training Committee Meetings**

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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<b>Member</b>	<b>26/8/2022</b>
Ms Roselyne Obala HSC	√
Mr. P D Gwaro Ogaro	√
Ms Tabitha Mutemi	√

<b>Regulatory Affairs Committee Meetings</b>	
<b>Member</b>	<b>23/8/2022</b>
Timothy Wanyonyi	√
Susan Karago	√
Dr Mbugua Njoroge	√

<b>Audit Committee Meetings</b>	
<b>Member</b>	<b>25/8/2022</b>
Timothy Wanyonyi	√
Susan Karago	√
Dr Mbugua Njoroge	√

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**9. Management Discussion and Analysis**

The Media Council of Kenya is mandated to set media standards and ensure compliance with them as stipulated in article 34 (5) of the Constitution. It also has a mandate to register and accredit journalists, register media establishments, handle complaints from the public and publish yearly audits on media freedom. This mandate has continued to be delivered in the year.

The Media Council is funded by the National Government through the Ministry of Information, communication, and Digital Economy. The Council's workplan and programmes are aligned to the budget cycle. The Council's budget for the FY 2022/23 was Kshs. 963 million. This represented a decrease of 36% compared to 1,503 million for the FY 2021/2022. The decrease is attributed to a one-off funding of Kshs 642.5 million during the FY 2021/2022 to support the general election. The funds were used to support various activities including monitoring of editorial content in all media platforms including print, radio, TV and online platforms, capacity building of the media to deal adequately with elections reporting and ensure professionalism in Government project profiling to minimize fake news and promote clarity in Government communications.

During the year the Council incurred total expenditure of Kshs 1,284 million representing an absorption rate of 134%. The overabsorption related to the election funds that had been carried forward from the previous FY 2021/22 for activities that spilled to over the current financial year. The elections were held on 9<sup>th</sup> August 2022.

**Summary of financial results against the budget**

Year ended 30 <sup>th</sup> June 2023	Budget	Actual	Utilization
	FY 2022/2023	FY 2022/2023	FY 2022/2023
	KShs	KShs	KShs
Receipts	953,302,500	969,496,141	102%
Payments	953,302,500	1,284,181,879	134%

**Projects implemented in partnership with other institution.**

During the year, the Council implemented various projects in partnership with other institutions on a cost sharing basis. Among the institutions include GIZ, OSEA, National Aids Control



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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Council, RBA, Plan International NHIF and UNESCO. A total of Kshs. 16,251,565.65 was received as conditional grants for the project and credited to the respective partners accounts. The unutilized funds on these accounts are reported as payables at the end of the financial year.

**Compliance with statutory requirements**

The Council is in compliance with all statutory obligations including but not limited to remittances of Pay As You Earn (PAYE), National Hospital Insurance Fund (NHIF), National Social Security Fund (NSSF), Higher Education Loans Board (HELB) and Withholding tax within the stipulated deadlines.

**Key projects and investment decisions being implemented.**

During the year under review the Council did not undertake any projects and there were no investment decisions implemented or ongoing.

**Major risks identified in the Enterprise Risk Management Framework (ERM)**

The Council updated its Enterprise Risk Management Framework in the year under review. As a result, Risk Management has been mainstreamed within the Council to allow for structured risk assessment on a continuous basis. The Council Members are responsible for the Council's risk management and are expected to receive quarterly reports to enable the review, monitoring and evaluation of the implementation and effectiveness of the ERM framework. The Council in the course of its mandate identified key corporate risks, the associated risk levels, and their mitigation strategies.

**10. Environmental and Sustainability Reporting**

Media Council of Kenya provides quality media regulatory services that promotes an enabling environment for media development. The core values of the Council are professionalism, innovation and creativity, accountability and transparency, independence, and teamwork.

Below is an outline of the Council's policies and activities that promote sustainability.

**i) Sustainability strategy and profile**

MCK has worked to strengthen working relations with Governmental and non- governmental actors with a view to enable them to understand the expanded mandate of the institution. The

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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Council signed various Memorandum of Understanding (MOU) with like-minded institutions for collaborations and partnerships to train and strengthen the capacity of journalists. We constantly engaged MICDE, National Treasury and Parliament on key policy issues. The management also enhanced external relations, through innovative and creative media development interventions. This included use of technology to support operations, donor funding, cost cutting measures and joint interventions with media sector players under the Kenya Media Sector Working Group.

**ii) Employee welfare**

The Media Council of Kenya remains cognisant of the two-thirds gender ratio in its recruitments and other appointments. The Council also considers regional balance and inclusivity of persons living with disability, in strict adherence to merit. The Council has currently fulfilled the one-third rule in its staff compliment.

The Council places great emphasis on staff skills development, with allocation of funds for staff training every year. All staff are facilitated to attend at least one professional training each year. Further, the Council also ensures that staff attend teambuilding trainings each year for them to learn how to work as a team. This is usually preceded by appraisal and target setting for the upcoming financial year which is guided by the year's performance contract and Strategic Plan.

The Organisation has a detailed Human Resource Manual which recognises provisions of the Labour Laws including the Occupational Safety and Health Act

**iii) Market place practices-**

The Council maintains good business practises through integrity, fair competition, professionalism, and compliance with legal and other obligations. Our procurement function is guided by established guidelines and ethical policy and this is reflected in how we treat our suppliers. Notably.

- We employ transparency and fairness in all our processes by ensuring that each supplier has a chance to do business with us.
- We are open with our suppliers by ensuring that they understand our processes, procedures, timelines, and criteria for selection.

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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Regarding fairness, where a bidder asks for clarification during the procurement process, we give all suppliers involved the information in the form of an addendum.

On supplier payments, we ensure that all valid invoices are paid in accordance with agreed terms. Any delays in payments are communicated to the suppliers on time.

**iv) Corporate Social Responsibility / Community Engagements**

The Media Council of Kenya embarked on the development of a corporate social responsibility policy to guide its investment in sustainability in a strategic and effective manner, with a focus on the media industry. It is envisaged that upon adoption, the policy will lay the foundation for a sustainable strategy that is aligned to the strategic objectives of the Council. This will not only benefit the local community but also create goodwill for MCK.

To support the media industry, the Council extends travel grants to journalists to facilitate their reporting of varied matters of public interest. The Council continued to support journalists through provision of reporting grants. A total of 890 journalists received grants for health, gender, governance, and climate change reporting in five cycles of grants. Grant beneficiaries included journalists and media practitioners from print, broadcast, and online platforms, disseminating news and information in English, Kiswahili and local languages. The Council conducted virtual online trainings for our travel grantees besides being attached to assigned mentors. MCK conducted free media literacy events that enabled members of the public to understand the work of the media and how to engage the media and participate in media programmes.

**11. Report of the Directors**

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of The Media Council of Kenya affairs.

**i) Principal activities**

The principal activities of the entity are as entrenched in The Media Council Act 2013 to provide self-regulation for the media industry and education to public, government, and media practitioners. It also carries out research on media practice in the country.

**ii) Results**

The results of the Entity for the year ended June 30, 2023, are set out on page 1 to 7.



**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**iii) Council Members**

The Council members who served during the first quarter of year are shown on pages vii-xi. The term for all Council members ended on 3rd October 2022.

**iv) Auditors**

The Auditor General is responsible for the statutory audit of the Media Council of Kenya in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



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**David Omwoyo Omwoyo, MBS  
Secretary to the Council**

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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**12. Statement of Directors Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, require the Council to prepare financial statements in respect of the Media Council of Kenya, which give a true and fair view of the state of affairs of the Council at the end of the financial year 2022/2023 and the operating results of the Media Council of Kenya for that year 2022/2023. The Council Members are also required to ensure that the Media Council of Kenya keeps proper accounting records which disclose with reasonable accuracy the financial position of the Media Council of Kenya. The Council Members are also responsible for safeguarding the assets of the Media Council of Kenya.

The Council Members are responsible for the preparation and presentation of the Media Council of Kenya financial statements, which give a true and fair view of the state of affairs of the Media Council of Kenya for and as at the end of the financial year ended on June 30, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Media Council of Kenya.
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- (iv) Safeguarding the assets of the Media Council of Kenya.
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Council Members accept responsibility for the Media Council of Kenya's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act 2003.

The Council Members are of the opinion that the Media Council of Kenya financial statements give a true and fair view of the state of Media Council of Kenya transactions during the financial year ended June 30, 2023, and of the Media Council of Kenya Financial position as at that date. The Council Members further confirm the completeness of the accounting records maintained for the

**Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023**

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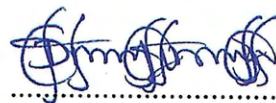
Media Council of Kenya which have been relied upon in the preparation of the Media Council of Kenya financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Council Members to indicate that the Media Council of Kenya will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Media Council of Kenya's financial statements were approved on 11/3/ 2024 and signed on its behalf by:



Edward Waswa Kisiang'ani, (Ph. D)  
Principal Secretary, State Department  
for Broadcasting and Telecommunications  
Ministry of Information Communications  
and the Digital Economy

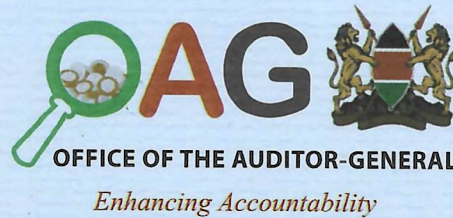


Mr. David Omwoyo Omwoyo, MBS  
CEO & Secretary to the Council



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON MEDIA COUNCIL OF KENYA FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of the Media Council of Kenya set out on pages 1 to 30, which comprise of the statement of financial position as at 30 June, 2023, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual



amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Media Council of Kenya as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

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

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or disclosed the status of all the prior year matters in the financial statements as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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



## **Basis for Conclusion**

### **Failure to Appoint Council Members**

During the year under review, the Council operated without Council Members for nine (9) months since the previous Chairperson and Members were appointed on 3 October, 2019 for a term of three (3) years which lapsed on 4 October, 2022. This is contrary to Section 7(1) of the Media Council Act, 2013 which states that the Council shall consist of - a chairperson appointed in accordance with this section; one person nominated by the Cabinet Secretary; and seven other members appointed in accordance with the section.

In the circumstances, the Council operated in breach of the law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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



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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Council to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Council to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.



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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

18 April, 2024



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**14. Statement of Financial Performance for the year ended 30 June 2023**

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	953,302,500	1,493,290,000
Licenses and permits	7	15,595,188	23,971,767
		<b>968,897,688</b>	<b>1,517,261,767</b>
<b>Revenue from exchange transactions</b>			
Other income	8	598,454	594,250
<b>Total revenue</b>		<b>969,496,142</b>	<b>1,517,856,017</b>
<b>Expenses</b>			
Use of goods and services	9	927,244,547	938,033,706
Employee costs	10	238,517,978	221,235,702
Council Expenses	11	24,372,280	32,462,096
Depreciation and amortization expense	12	45,479,873	34,997,856
Repairs and maintenance	13	7,117,433	5,603,738
<b>Total expenses</b>		<b>1,242,732,112</b>	<b>1,232,333,098</b>
<b>Surplus/(deficit) for the period/year</b>		<b>(273,235,970)</b>	<b>285,522,919</b>

The notes set out on pages 9 to 24 form an integral part of these Financial Statements.


The Financial Statements set out on pages 1 to 7 were signed on behalf of the Council by:

  
.....

**Mr. David Omwoyo**

**CEO & Secretary to the  
Council**

Date: 11/8/2024.....

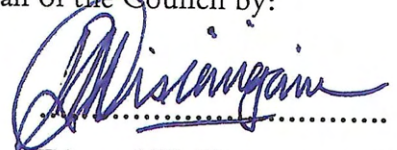
  
.....

**CPA George Maina**

**Ass. Director Finance &  
Accounts**

ICPAK M/No: 10199

Date: 11/3/2024.....

  
.....

**Edward W. Kisiang'ani (PhD)  
Principal Secretary**

**State Department for  
Broadcasting and  
Telecommunications**

**Min. of Information  
Communications and the  
Digital Economy**

Date: 11/3/2024.....

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**15. Statement of Financial Position as at 30 June 2023**

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	14	36,734,700	334,870,457
Receivables from Non-Exchange Transactions	15	159,771,223	13,579,017
<b>Total Current Assets</b>		<b>196,505,923</b>	<b>348,449,474</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	16	188,493,559	189,244,283
Intangible Assets	17	27,338,552	30,617,933
<b>Total Non- Current Assets</b>		<b>215,832,111</b>	<b>219,862,217</b>
<b>Total Assets</b>		<b>412,338,034</b>	<b>568,311,691</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	18	211,104,749	93,842,436
<b>Total Liabilities</b>		<b>211,104,749</b>	<b>93,842,436</b>
<b>Net Assets</b>			
Accumulated Surplus		201,233,285	474,469,255
<b>Total Liabilities</b>		<b>412,338,034</b>	<b>568,311,691</b>

The financial statements set out on pages 1 to 7 were signed on behalf of the Board of Directors

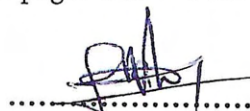
by:



Mr. David Omwoyo

CEO & Secretary to the  
Council

Date... 11/3/2024

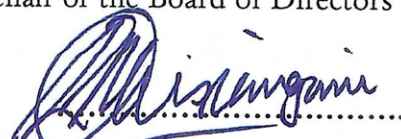


CPA George Maina

Ass. Director Finance &  
Accounts

ICPAK M/No: 10199

Date... 11/3/2024



Edward W. Kisiang'ani (PhD)  
Principal Secretary

State Department for  
Broadcasting and  
Telecommunications

Min. of Information  
Communications and the  
Digital Economy

Date... 11/3/2024

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

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16. Statement of Changes in Net Assets for the year ended 30 June 2023

Description	Retained earnings	Proposed dividends	Total
	Kshs	Kshs	Kshs
As at July 1, 2021	188,946,337	-	188,946,337
Surplus/ deficit for the year	285,522,919	-	285,522,919
As at June 30, 2022	474,469,255	-	474,469,255
As at July 1, 2022	474,469,255	-	474,469,255
Surplus/ (deficit) for the year	(273,235,970)	-	(273,235,970)
As at June 30, 2023	201,233,285	-	201,233,285



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**17. Statement of Cash Flows for the year ended 30 June 2023**

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	953,302,500	1,493,290,000
Levies, fines, and penalties	7	15,595,188	23,971,767
Other income	8	598,454	594,250
<b>Total receipts</b>		<b>969,496,142</b>	<b>1,517,856,017</b>
<b>Payments</b>			
Use of goods and services	9	927,244,547	938,033,706
Employee costs	10	238,517,978	221,235,702
Council Expenses	11	24,372,280	32,462,096
Repairs and maintenance	13	7,117,433	5,603,738
<b>Total payments</b>		<b>1,197,252,238</b>	<b>1,197,335,242</b>
<b>Net cash flows from/ (used in) operating activities</b>		<b>(227,756,097)</b>	<b>320,520,775</b>
<b>Cash flows from investing activities</b>			
(Decrease)/Increase in receivables and prepayments	15	(146,192,206)	(3,249,469)
Purchase of PPE and Intangible assets	16	(41,449,768)	(75,740,356)
(Decrease)/Increase in trade payables	18	117,262,313	(68,621,639)
<b>Net cash flows from (used in) investing activities</b>		<b>(70,379,661)</b>	<b>(147,611,464)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(298,135,757)</b>	<b>172,909,311</b>
Cash and cash equivalents as at 1 July 2022		334,870,457	161,961,146
<b>Cash and cash equivalents as at 30 June 2023</b>		<b>36,734,700</b>	<b>334,870,457</b>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

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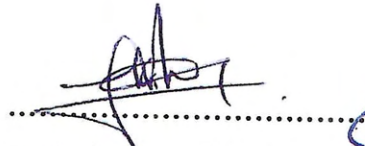
The financial statements set out on pages 1 to 7 were signed on behalf of the Council by:



**Mr. David Omwoyo**

**CEO & Secretary to the  
Council**

Date: 11/8/2024



**CPA George Maina**

**Ass. Director Finance &  
Accounts  
ICPAK M/No: 10199**

Date: 11/3/2024



**Edward W. Kisiang'ani (PhD)  
Principal Secretary**

**State Department for  
Broadcasting and  
Telecommunications**

**Min. of Information  
Communications and the  
Digital Economy**

Date: 11/3/2024

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f= d/c*100
<b>Revenue</b>	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from the Government	831,000,000	122,302,500	953,302,500	953,302,500	-	0%
Licenses and Permits (Accreditation fee)	5,000,000	-	5,000,000	12,470,188	(7,470,188)	-60%
Licenses and Permits (Subscription)	5,000,000	-	5,000,000	3,125,000	1,875,000	60%
Other Income	-	-	0	598,454	(598,454)	-100%
Total income	841,000,000	122,302,500	963,302,500	969,496,142	(6,193,642)	-1%
<b>Expenses</b>	-	-	-	-	-	-
Employees Cost	233,000,000		233,000,000	238,517,978	(5,517,978)	-2%
Council Expenses	30,000,000	(5,000,000)	25,000,000	24,372,280	627,720	3%
Commission Expenses	25,000,000	(5,000,000)	20,000,000	19,623,995	376,005	2%
Repair and maintenance	7,358,000	-	7,358,000	7,117,433	240,567	3%
Audit Fees	500,000	-	500,000	500,000	-	0%
Consultancy Fee	99,900,000	37,100,000	137,000,000	150,431,610	(13,431,610)	-9%
Office, Consumables and Cleaning Exp.	10,248,000	(2,248,000)	8,000,000	8,823,938	(823,938)	-9%
Motor Vehicles Fuel and Oil	4,174,000	1,726,000	5,900,000	6,500,000	(600,000)	-9%
Insurance Cost	44,500,000	(10,500,000)	34,000,000	34,798,557	(798,557)	-2%
Postage, Telephone, and Internet	5,000,000	(1,000,000)	4,000,000	3,750,905	249,095	7%
Printing and stationery	6,700,000	-	6,700,000	7,251,865	(551,865)	-8%



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f= d/c*100
ICT, ERP and Office Equipment	8,000,000	1,500,000	9,500,000	10,296,874	(796,874)	-8%
Travel and Stakeholders forum	35,300,000	37,700,000	73,000,000	76,373,219	(3,373,219)	-4%
Bank charges	1,200,000	-	1,200,000	1,313,107	(113,107)	-9%
Legal Expenses	2,000,000	2,500,000	4,500,000	4,721,827	(221,827)	-5%
Accommodation and conferencing	30,000,000	(2,000,000)	28,000,000	30,036,396	(2,036,396)	-7%
Staff welfare/training	42,712,000	(2,712,000)	40,000,000	43,729,437	(3,729,437)	-9%
Rental	23,770,000	-	23,770,000	22,234,852	1,535,148	7%
Journalist Training	33,560,000	4,440,000	38,000,000	40,689,259	(2,689,259)	-7%
Others (Media Awards)	55,000,000	(22,000,000)	33,000,000	35,451,861	(2,451,861)	-7%
Media Sector Internship Program	24,000,000	(4,000,000)	20,000,000	21,901,745	(1,901,745)	-9%
Publicity and Advertisement / MOICT	12,920,000	28,080,000	41,000,000	44,873,646	(3,873,646)	-9%
2022 General Election Expenses	-	-	-	180,822,966	(180,822,966)	-100%
Media Monitoring / RRI	106,158,000	63,716,500	169,874,500	183,118,489	(13,243,989)	-7%
<b>Total Expenses</b>	<b>841,000,000</b>	<b>122,302,500</b>	<b>963,302,500</b>	<b>1,197,252,239</b>	<b>(233,949,739)</b>	

## **Comparative Analysis of Approved Budget and Actual Expenditure above/Below 10% Revenues**

### **1. Licenses and permits (accreditation fee)**

The positive variance of 60% is as a result a well-coordinated sensitization on the accreditation process and deployment of efficiency through the use of the self-accreditation online portal.

The increase in revenue collected within this stream is also attributed to increased demand for accreditation services by journalists and other media practitioners in preparation towards the 2022 General Elections.

### **2. Licenses and permits (subscriptions)**

The positive variance of 60% relates to subscription arrears collected from media enterprises resulting from the Council's condition to offer media support and grants to journalists and media enterprises whose accreditation and subscription accounts were up to date.

### **3. Other Income**

Other income relates to revenues received on disposal of assets and insurance compensation on lost laptop.

## **Expenses**

### **1. Consultancy fee**

The reported over absorption variance of 9% on the consultancy fee component related to the expansion of scope on media related consultancies that resulted in a revision of Terms of References to enable the Council meet the objectives set forth and ensure efficacy of these consultancies.

### **2. Office, Consumables and Cleaning Expenses.**

The reported over absorption variance of 9% on Office, Consumables and Cleaning Expenses component resulted from the on-boarding of a new service provider whose quotation included inflationary costs of the service provided.

3. Motor Vehicles Fuel and Oil.

The reported over absorption variance of 9% on Motor Vehicles Fuel and Oil component was occasioned by the general increase in fuel prices within the Country.

4. Insurance Cost

The reported over absorption variance of 2% on Insurance Cost component was as a result of a reported increase in the number of dependants of staff members (newborn) who were added to the medical cover.

5. Printing and stationery.

The reported over absorption variance of 8% on the Printing and stationery component was occasioned by a general price increase on the cost of tonners.

6. ICT, ERP and Office Equipment.

The reported over absorption variance of 8% on the ICT, ERP and Office Equipment component was due to the inflationary forex costs associated with the renewal of various software licenses, whose pricing is pegged on the dollar.

7. Travel and Stakeholders forum.

The reported over absorption variance of 4% on the Travel and Stakeholders forum component resulted from an increase in regulatory engagements developing from the commencement of the legislative review process.

8. Bank charges.

The reported over absorption variance of 9% on the Bank Charges component was due to the re-introduction of exercise duty tax by the banking sector.

9. Legal Expenses.

The reported over absorption variance of 5% on the Legal Expenses component related to costs incurred by the Council on court cases relating to the board recruitment process, in which it was joined.



10. Accommodation and Conferencing.

The reported over absorption variance of 7% on the Accommodation and Conferencing component resulted from an upward revision of accommodation and conferencing costs by service providers.

11. Staff welfare/training.

The reported over absorption variance of 9% on Staff welfare/training component was due to funeral and related costs incurred by the Council upon the demise of a staff member.

12. Journalist Training.

The reported over absorption variance of 7% on Journalists training component was necessitated by need to increase election related reporting trainings.

13. Others (Media Awards).

The reported over absorption variance of 7% on Media Awards component was due to an increase in activities promoting the Council's signature events, including engagement in tree planting initiatives, which is a presidential directive and a PC component.

14. Media Sector Internship Program.

The reported over absorption variance of 7% on Media Sector Internship Program component resulted from the need for compliance with the governments BETA Agenda in providing opportunities to the youth through engagement of interns.

15. Publicity and Advertisement / MOICT.

The reported over absorption variance of 9% on Publicity and Advertising / MOICT component resulted from the costs of advertising relating to the Council's recruitment processes (declaration of vacancies for the Council and Chairman position and the approved shortlists for both positions).

16. 2022 General Elections Expenses

The reported over absorption variance of 100% on the 2022 General Elections component relates to funds which had been carried over from the FY 2021/2022.

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

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Funds had been allocated to the Council and approved for use under the 2022 General Elections vote. Some of the expenditures were to be incurred during the election period (August 2022), while some related payments were to fall due within the subsequent financial period (FY 2022/2023).

17. Media Monitoring / RRI.

The reported over absorption variance of 7% on the Media Monitoring / RRI component increased due to the expansion of media monitoring components, including purchase of media clips ad related software and an increase in reports relating to attacks on journalists that required the deployment of RRI initiatives for timely action.

18. Council Expenses.

The reported under absorption variance of 3% on the Council Expenses component was as a result of the expiry of the term of the Council in October 2022, before the end of the financial year.

19. Commission Expenses.

The reported under absorption variance of 2% on the Commission Expenses component was as a result of the application of a hybrid system in conducting Commission hearings (both physical and virtual) hence leading to reduced costs on transport and mileage claims by the Commissioners.

20. Repair and Maintenance.

The reported under absorption variance of 3% on the Repairs and Maintenance component was due to the Council's decision to replace obsolete and faulty office equipment and related components to enable efficiency, thereby reporting a reduction in the costs of repairs and maintenance.

21. Postage, Telephone and Internet

The reported under absorption variance of 7% on the Postage, Telephone and Internet component was due to a reduction in number and frequency of parcel dispatch to the regional offices.

Accreditation cards, which form the bulk of courier dispatches were delivered by staff during their visits to various towns and media houses for other official engagements.

## 19. Notes to the Financial Statements

### 1. General Information

Media Council of Kenya is an independent National institution established by the Media Council Act, No. 46 of 2013. The principal activity of the Council is setting of Media standards and ensuring compliance with those standards as set out in article 34(5) of the Constitution and for connected.

### 2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Council. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

### 3. Adoption of New and Revised Standards

- i.* New and amended standards and interpretations in issue effective in the year ended 30 June 2023.

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p><b>Applicable: 1<sup>st</sup> January 2023:</b></p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p>



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

Standard	Effective date and impact:
	<ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p><b>Media Council does not operate financial instrument and hence did not apply provisions of the revised IPSAS 41.</b></p>
<p>IPSAS 42: Social Benefits</p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the Entity.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on the Entity’s financial performance, financial position and cash flows.</li> </ul> <p><b>Media Council does not operate any social benefit and hence did not apply provisions of the revised IPSAS 41.</b></p>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

Standard	Effective date and impact:
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1st January 2023:</b></p> <ul style="list-style-type: none"> <li>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</li> <li>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</li> <li>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</li> <li>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</li> </ul> <p><b>Media Council is fully funded by the Government and does not operate any financial Instruments hence did not apply provisions of IPSAS 41.</b></p>
<p>Other improvements to IPSAS</p>	<p><i>Applicable 1<sup>st</sup> January 2023</i></p> <ul style="list-style-type: none"> <li>• <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008).</li> <li>• <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</li> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement.</b> Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</li> </ul>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

Standard	Effective date and impact:
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b>Media Council does not operate any leases and hence will not be affected by provisions of IPSAS 43</b></p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><b>Media Council has assets held for sale and does not intend to discontinue any of its operation, therefore the provisions of IPSAS 44 will not be applicable.</b></p>

*ii. Early adoption of standards*

The Council did not early – adopt any new or amended standards in year 2022/2023

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**



**i) Revenue from non-exchange transactions**

The Council recognises revenues from subscription, accreditation, Donations, fines and other income. The revenues are recognised when the events occur, and the assets recognition criteria are met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

**Fees, taxes and fines**

The Council recognizes revenues from accreditation, subscription and fines when the event occurs, and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

**ii) Revenue from exchange transactions**

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the

economic benefits or service potential associated with the transaction will flow to the Council.

**b) Budget information**

The original budget for the Media Council for the FY 2022-2023 was approved by the National Assembly in the Month of June. The Budgetary reallocation is amended on the original budget by the Council upon receiving the respective approvals in order to conclude the final budget.

The Council's annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Council. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or Council differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

**c) Taxes**

**Current income tax**

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the *Entity* operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Council recognizes such parts as individual assets

with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Property, plant, and equipment are depreciated over their estimated useful life, using reducing balance method, using the following annual rates:

Furniture, fixtures, and equipment	12.5%
Computers	30%
Motor Vehicle	25%
Media Monitoring System	20%

**e) Intangible assets**

Intangible assets acquired separately are initially recognised at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite, Intangible assets are amortised using a reducing balance method at an annual rate of 30%

**f) Provisions**

Provisions are recognised when the Media Council of Kenya has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where Media Council of Kenya expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset only when the reimbursement is virtually certain.



The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**g) Contingent liabilities**

The Media Council of Kenya does not recognise a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**h) Contingent assets**

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

**i) Changes in accounting policies and estimates**

The Media Council of Kenya recognises the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**j) Employee benefits**

**Retirement benefit plans**

Media Council of Kenya provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to

pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**k) Related parties**

Media Council of Kenya regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Media Council of Kenya, or vice versa. Members of key management are regarded as related parties and comprise the Council members, the CEO, and senior managers.

**l) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**m) Comparative figures**

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

**n) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2023.

#### 5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Media Council of Kenya financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. MCK in its accounting assumes that the productivity of all its assets will remain the same during their lifetime and there will be no residual value at the end of their lifetime.

#### 6. Transfers from Other Government entities

Description	2022-2023	2021-2022
	KShs	KShs
<b>Unconditional Grants</b>		
Recurrent Grant	953,302,500	1,493,290,000
<b>Total Unconditional Grants</b>	<b>953,302,500</b>	<b>1,493,290,000</b>

Unconditional grants relate recurrent funds transferred from the National Treasury through the Ministry of Information Communication and Digital Economy. The difference in amount is attributed to a one-off funding in support of general elections activities in the FY 2021/2022.

#### 7. Licenses and Penalties

Description	2022-2023	2021-2022
	Kshs	Kshs
Accreditation	12,470,188	13,886,617
Subscription	3,125,000	10,085,150
<b>Total</b>	<b>15,595,188</b>	<b>23,971,767</b>

Income under this vote line relates to amounts received under accreditation of journalist and subscription fees from media enterprises.



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**8. Other Income**

Description	2022-2023	2021-2022
	Kshs	Kshs
Miscellaneous income	598,454	594,250
<b>Total Other income</b>	<b>598,454</b>	<b>594,250</b>

This income relates to income from disposal of assets and compensation of lost assets by the insurance.

**9. Use of Goods and Services**

Description	2022-2023	2021-2022
	Kshs	Kshs
Audit fees	500,000	465,434
Consulting fees	150,431,610	144,848,044
Commission Expenses	19,623,995	23,272,766
Office, Consumables and Cleaning	8,823,938	8,969,356
Fuels and Oil	6,500,000	4,103,000
Insurance Cost	34,798,557	41,558,829
Postage, telephone, and internet	3,750,905	3,308,852
Printing and stationery	7,251,865	5,835,510
ICT, ERP and Office Equipment	10,296,874	6,814,362
Travel and Stakeholders Forums	76,373,219	63,426,022
Bank charges	1,313,107	1,344,152
Accommodation and conferencing	30,036,396	24,117,165
Staff welfare/training	43,729,437	41,255,089
Rental	22,234,852	21,985,507
Training	40,689,259	28,227,424
Legal Fees	4,721,827	1,558,185
Media Awards	35,451,861	38,552,850
Publicity and Advertisement	44,873,646	19,455,733
Media Support / Media Monitoring	183,118,489	131,364,933
Elections	180,822,966	313,241,261
Industrial placement	21,901,745	14,329,730
<b>Totals</b>	<b>927,244,547</b>	<b>938,033,706</b>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**10. Employee Costs**

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic Pay	121,550,268	110,735,632
House Allowance	25,116,500	23,586,909
Pension Employers Contribution	5,755,048	5,174,924
Entertainment Allowance	7,080,000	7,080,000
Baggage Allowance	156,100	119,200
Transfer Allowance	312,200	238,400
Telephone Allowance	12,030,000	11,502,455
Acting Allowance	238,365	13,680
Performance Bonus	4,703,950	4,421,968
Commuter Allowance	10,695,000	9,076,368
Leave Allowance	9,407,900	8,843,936
Overtime	2,150,856	1,348,449
Salary Arrears	2,148,170	1,622,827
Gratuity	12,053,589	15,294,531
Casual Wages	857,812	1,451,068
NSSF Employer	749,400	260,000
Car Allowance	11,510,824	10,322,717
Responsibility Allowance	5,274,590	4,911,189
Utility	3,701,136	3,552,069
Non-Practising Allowance	495,000	-
Domestic Servant	1,089,000	1,089,000
Nita	305,270	67,100
Service Pay	528,000	-
Security	609,000	523,286
<b>Employee costs</b>	<b>238,517,978</b>	<b>221,235,708</b>

**11. Board Expenses**

Description	2022-2023	2021-2022
	Kshs	Kshs
Chairmans' honoraria	261,000	1,044,000
Sitting Allowances	3,878,700	12,340,000
Travel and Accommodation	20,232,580	19,078,096
<b>Total</b>	<b>24,372,280</b>	<b>32,462,096</b>



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**12. Depreciation and Amortization Expense**

Description	2022-2023	2021-2022
	Kshs	Kshs
Property, plant and equipment	37,265,551	32,683,171
Intangible assets	8,214,322	2,314,686
<b>Total depreciation and amortization</b>	<b>45,479,873</b>	<b>34,997,857</b>

The expenditure relates to the charge of wear and tear of the Councils property plant and equipment's while amortization expense relates to annual write-off of system software. The difference is attributed to the charges of new assets acquired during the year.

**13. Repairs and Maintenance**

Description	2022-2023	2021-2022
	Kshs	Kshs
Vehicles	5,228,759	3,313,474
Computers and Accessories	530,694	1,082,990
Others	1,357,980	1,207,273
<b>Total Repairs and Maintenance</b>	<b>7,117,433</b>	<b>5,603,737</b>

This expenditure relates to the cost of normal maintenance of capital assets to keep them in their usual conditional. The increase in cost is attributed to changes of prices for motor vehicles service and maintenance and service parts.

**14. Cash and Cash Equivalents**

Description	2022-2023	2021-2022
	Kshs	Kshs
Current Account	36,734,700	334,870,457
<b>Total Cash and Cash Equivalents</b>	<b>36,734,700</b>	<b>334,870,457</b>

**Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	2022-2023	2021-2022
		Kshs	Kshs
Standard Chartered Bank of Kenya	0102096149700	25,470,785	192,035,471
Standard Chartered Bank of Kenya (Project)	0102096149701	515,696	62,617,766
Kenya Commercial Bank of Kenya Main	01288714424	10,090,237	80,118,550
Kenya Commercial Bank of Kenya (Project)	01288714661	643,782	98,670
Mpesa		14,200	-



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

Financial Institution	Account number	2022-2023	2021-2022
		Kshs	Kshs
Sub- Total		36,734,700	334,870,457

15. Receivables from Non-Exchange Transactions

Description	2022-2023	2021-2022
	Kshs	Kshs
Staff debtors	3,210,435	1,166,224
Prepayments	6,393,140	8,136,214
Deposits	167,648	4,276,580
Transfers From Government	150,000,000	-
<b>Total receivables from non- exchange transactions</b>	<b>159,771,223</b>	<b>13,579,018</b>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

16. Property, Plant and Equipment

	Motor vehicles	Computers	Furniture and fittings	Office Partitioning	Media Monitoring system	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2021	63,452,613	32,405,935	8,357,700	85,175,680	5,032,000	194,423,930
Additions	17,803,785	12,429,770	17,092,085	3,197,715		50,532,355
As at 30 <sup>th</sup> June 2022	81,256,398	44,835,706	25,449,789	88,373,395	5,032,000	244,947,284
Additions	9,900,000	20,015,472	3,362,496	-	-	33,277,968
As at 30 <sup>th</sup> June 2023	91,156,398	66,851,178	28,812,282	88,373,395	5,032,000	278,225,252
<b>Depreciation And Impairment</b>						
At 1 July 2021	11,178,125	3,961,319	1,108,453	2,663,085	871,920	19,782,972
Depreciation	13,068,622	7,562,306	906,156	10,314,070	832,016	32,683,171
As at 30 June 2022	24,246,747	11,523,696	2,014,608	12,977,155	1,703,936	52,466,143
Depreciation	14,252,413	9,993,603	2,929,396	9,424,526	665,613	37,265,551
Impairment	-	-	-	-	-	-
As at 30 <sup>th</sup> June 2023	38,499,160	21,517,299	4,944,004	22,401,682	2,369,549	89,731,694
<b>Net Book Values</b>						
As at 30 <sup>th</sup> June 2023	52,657,238	43,333,879	23,868,277	65,971,713	2,662,451	188,493,559
As at 30 <sup>th</sup> June 2022	57,009,651	33,312,010	23,435,177	75,396,239	3,328,064	192,421,142

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**17. Intangible Assets**

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>Cost</b>		
At beginning of the year	29,695,760	7,715,618
Additions	8,171,800	25,217,000
At end of the year	37,867,560	32,932,618
Additions-internal development	-	-
At end of the year	37,867,560	32,932,618
<b>Amortization and impairment</b>		
At beginning of the year	2,314,628	-
Amortization	8,214,322	2,314,686
At end of the year	10,529,008	2,314,686
Impairment loss	-	-
At end of the year	27,338,552	-
<b>NBV</b>	<b>27,381,074</b>	<b>30,617,933</b>

**18. Trade and Other Payables**

Description	2022-2023	2021-2022
	Kshs	Kshs
Provisions for Audit fees	500,000	500,000
Donor Accounts	9,932,415	13,163,307
Other payables	200,672,334	80,179,129
<b>Total trade and other payables</b>	<b>211,104,749</b>	<b>93,842,436</b>

**19. Fund Balance**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reserves	474,469,255	188,946,336
Accumulated Surplus	(273,235,970)	285,522,919
	<b>201,233,285</b>	<b>474,469,255</b>



*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

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20. Related Party Disclosures

Description	2022-2023	2021-2022
	Kshs	Kshs
Council	24,372,280	32,462,096
Senior Management	89,474,684	72,922,301
<b>Total</b>	<b>113,846,964</b>	<b>105,348,397</b>

21. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

20. Appendices

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p><u>Other Matter Unresolved Prior Year Audit Matters</u></p>	<p><b><u>Report on the of Internal Controls, Risk Management and Governance Governance Issues</u></b> During the year under review, it was noted that the Council has not been categorized by the State Corporations Advisory Committee (SCAC) as required by the State Corporations Act, 2012, which provides that state corporations will seek advice on controls and regulations of their operations. In addition, a review of the Council’s organogram revealed provision of the</p>	<ul style="list-style-type: none"> <li>• Categorization by State Corporations Advisory Committee (SCAC) requires amendments within the enabling legislation to allow for alignment with Mwongozo Code of Governance and other supporting governance instruments. Change in the enabling legislation is a parliamentary function.</li> <li>• The Council will seek to engage key stakeholders and industry players to allow for amendments to the Media Council Act 2013 and work towards categorization by the State Corporations Advisory Committee (SCAC).</li> <li>• Currently, section 17(1) of the Media Council Act 2013 designates the Chief Executive Officer as the secretary to the Council.</li> </ul>	<p>Not Resolved</p>	<p>Upon the constitution of the Council (Board).</p>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Corporate Secretary position which had not been filled.</p> <p>Further, there was no evidence of approved board workplan, contrary to section 1.9 of the Mwongozo Code of Governance, 2015, which requires board members to ensure development of an annual board workplan.</p> <p>In the circumstances, the effectiveness of internal controls, risk management and governance of the Council could not be confirmed.</p>	<ul style="list-style-type: none"> <li>• Substantive recruitment to the position of Corporation Secretary, which is within the organogram, shall be undertaken after the Council is duly constituted, since recruitment to this office is the prerogative of the Council.</li> <li>• MCK will ensure compliance with the provisions of the <i>Mwongozo</i> Code of Governance during the on-boarding process of a Corporation Secretary.</li> </ul>		



**Appendix II: Projects implemented by Media Council**

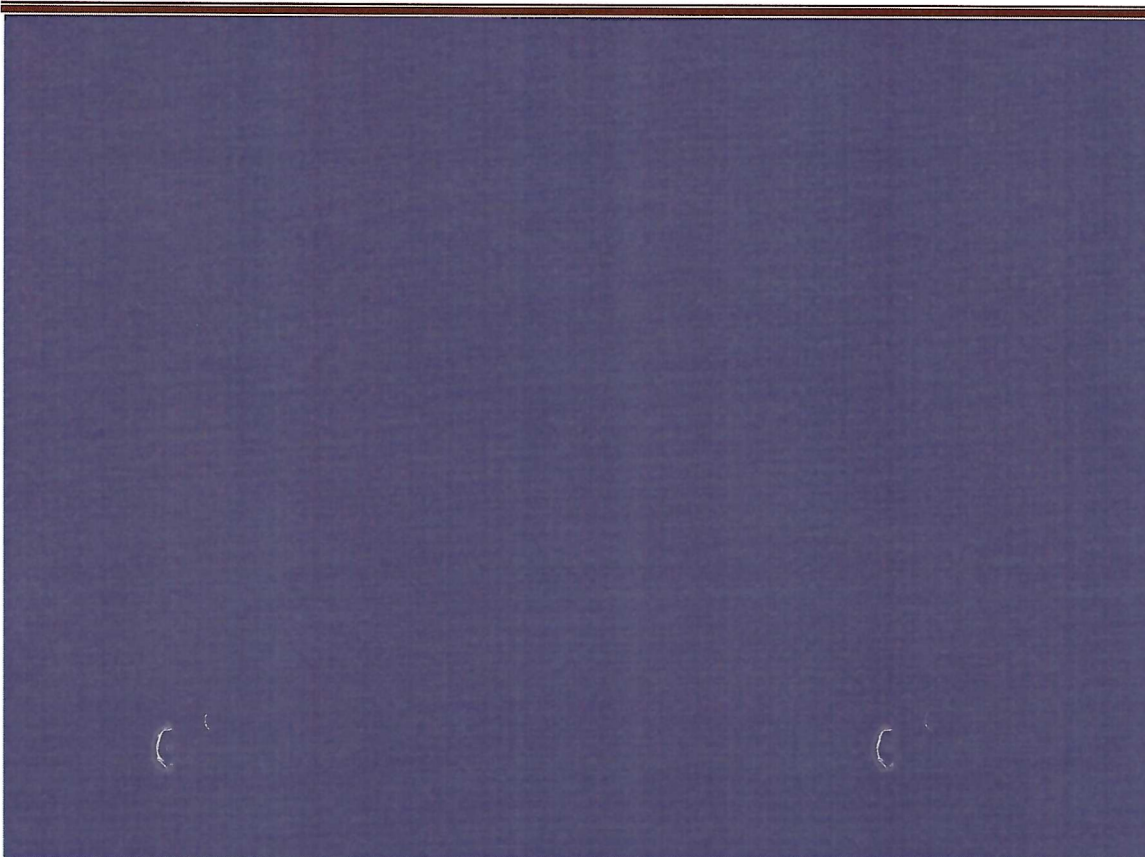
There were no projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*

**Appendix III: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Information Communication and Digital Economy	2-Aug-22	Recurrent	833,333.00	N/A			N/A		833,333.00
	2-Aug-22	Recurrent	68,416,667.00	N/A			N/A		68,416,667.00
	5-Sep-22	Recurrent	833,333.00	N/A			N/A		833,333.00
	5-Sep-22	Recurrent	68,416,667.00	N/A			N/A		68,416,667.00
	6-Oct-22	Recurrent	833,333.00	N/A			N/A		833,333.00
	6-Oct-22	Recurrent	68,416,667.00	N/A			N/A		68,416,667.00
	1-Nov-22	Recurrent	2,500,000.00	N/A			N/A		2,500,000.00
	1-Nov-22	Recurrent	205,250,000.00	N/A			N/A		205,250,000.00
	6-Feb-23	Recurrent	2,500,000.00	N/A			N/A		2,500,000.00
	6-Feb-23	Recurrent	205,250,000.00	N/A			N/A		205,250,000.00
	28-Apr-23	Recurrent	2,275,000.00	N/A			N/A		2,275,000.00
	28-Apr-23	Recurrent	59,259,166.7.00	N/A			N/A		59,259,166.7.00
	9-Jun-23	Recurrent	118,000,000.00	N/A			N/A		118,000,000.00
	5-Jul-23	Recurrent	150,000,000.00	N/A			N/A		150,000,000.00
<b>Total</b>			<b>953,302,500.00</b>	<b>N/A</b>	<b>xxx</b>	<b>xxx</b>	<b>N/A</b>	<b>xxx</b>	<b>953,302,500.00</b>

*Media Council of Kenya  
Annual Report and Financial Statements  
for the year ended June 30, 2023*



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