

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

OF

THE NATIONAL ASSEMBLY PAPERS TAID	
DATE: 22 MAR 2023	DAY: Wed
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**THE AUDITOR-GENERAL**

ON

**STATE DEPARTMENT FOR UNIVERSITY  
EDUCATION AND RESEARCH**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**MINISTRY OF EDUCATION**







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**MINISTRY OF EDUCATION  
STATE DEPARTMENT FOR UNIVERSITY EDUCATION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2022**

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





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## **I. KEY STATE ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background Information**

The State Department for University Education was established in June 2018 through Executive Order No. 1 of June 2018 by splitting the Ministry of Education into four State Departments. At cabinet level, the State Department is represented by the Cabinet Secretary for the Ministry of Education, who is responsible for the general policy and strategic direction of the State Department.

The State Department is mandated to oversee the implementation of activities in University Education and in Science, Technology and Innovation institutions. The specific functions of the State Department include: University Education Policy; University Education Management; Science, Technology and Innovation and; Public Universities and Constituent Colleges. The main objectives of the State Department include:

- i. To enhance access, equity, quality and relevance of education and training at university level.
- ii. To promote and integrate research, science, technology and innovation at all levels.
- iii. To promote and coordinate the development of Science and Technology.
- iv. To provide relevant and adequate skills and competencies in strategic disciplines by 2020 for spurring industrial and economic development in line with the aspirations of Kenyans.

The **Vision** for the State Department is: *“a globally competitive education, training, research and innovation system for sustainable development”* while the **Mission** is: *“to provide, promote and coordinate the delivery of quality education, training and research and enhance integration of Science, Technology and Innovation into national production systems for sustainable development.”*

### **Organization of State Department for University Education**

The State Department consists of the following directorates and departments:

#### **a) Directorate of University Education (DUE)**

The mandate and functions of Directorate of University Education are:

- a) Formulation and review of policies on university education in collaboration with relevant bodies and agencies.
- b) Overseeing Governance and Management of Universities.
- c) Receiving and administration of university scholarships offered by foreign countries and agencies.
- d) Coordination of admission of students to public universities in liaison with Kenya Universities and Colleges Central Placement Service.
- e) Coordination of student's exchange programmes.
- f) Implementing, monitoring and evaluation of various projects.
- g) Coordination of project implementation in university education.
- h) Clearance of students going for foreign training.

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**b) Directorate of Research, Science and Technology (DRST)**

The broad mandate of the Directorate is to promote, facilitate and guide the national research system through policies that rationalize the integration of Research and Development (R&D) into overall national economic development. Its functions include:

- a) Formulation and implementation of policies, strategies and programmes for research management and development;
- b) Management and development of the national innovation system;
- c) Development, promotion and application of science and technology;
- d) International collaborations, partnerships and global obligations in research, science and technology;
- e) National science, technology and innovation statistics;
- f) Linkages between government, research, academia, industry and the society;

**c) Administration and Planning Department:**

The State department has other units, which offer support services to the technical directorates. These are: Administration, Central Planning and Project Monitoring Unit, Legal Unit, Accounts Unit, Finance Department, Human Resource Management and Development Unit, ICT Section, Supply Chain Management Services and Public Communications Unit.

S/No	SAGA	Mandate
1	National Commission for Science, Technology and Innovation (NACOSTI)	To regulate and assure quality in science, technology and innovation sector and advice government in related matters.
2	Kenya National Innovation Agency (KENIA)	To scout for and nurture innovative ideas from individuals, training institutions, the private sector and similar institutions.
3	National Research Fund (NRF)	To Mobilize and channel resources for research, science, technology and innovation
4	Biosafety Appeals Board (BAB)	To make rules and regulation for appeal procedure, hear Appeals from persons aggrieved by decisions made by the National Biosafety Authority (NBA), and communicate decisions to the parties involved and public
5	Higher Education Loans Board (HELB)	To source for funds and finance Kenyan students enrolled in recognized institutions of higher learning. The Board also has the mandate of recovering all mature loans issued since 1974
6	Commission for University Education (CUE)	To accredit and quality assure university education in both public and private universities
7	Universities Funding Board (UFB)	To mobilize resources for financing university education
8	Kenya Universities and Colleges Central Placement Service Board (KUCCPS)	To coordinate placement of Government sponsored students into universities and colleges
9	Universities and Constituent Colleges	To provide university education
10	National Biosafety Authority (NBA),	To exercise general supervision and control over the transfer, handling and use of genetically modified organisms (GMOs).

In order to effectively undertake its mandate, the State Department also comprises of Semi-



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Autonomous Government Agencies (SAGAs) which are charged with various responsibilities as indicated below:

**LIST OF ACCREDITED UNIVERSITIES**

SNO	Name of University	Year of establishment	Year of award of Charter
<b>Public Chartered Universities</b>			
1	University of Nairobi (UoN)	1970	2013
2	Moi University (MU)	1984	2013
3	Kenyatta University (KU)	1985	2013
4	Egerton University (EU)	1987	2013
5	Jomo Kenyatta University of Agriculture and Technology	1994	2013
6	Maseno University (Maseno)	2001	2013
7	Chuka University	2007	2013
8	Dedan Kimathi University of Technology	2007	2012
9	Kisii University	2007	2013
10	Masinde Muliro University of Science and Technology	2007	2013
11	Pwani University	2007	2013
12	Technical University of Kenya	2007	2013
13	Technical University of Mombasa	2007	2013
14	Maasai Mara University	2008	2013
15	Meru university of Science and Technology	2008	2013
16	Multimedia University of Kenya	2008	2013
17	South Eastern Kenya University	2008	2013
18	Jaramogi Oginga Odinga University of Science and Technology	2009	2013
19	Laikipia University	2009	2013
20	University of Kabianga	2009	2013
21	Karatina University	2010	2013
22	University of Eldoret	2010	2013
23	University of Embu	2011	2016
24	Kibabii University	2011	2015
25	Kirinyaga University	2011	2016
26	Machakos University	2011	2016
27	Murang'a University of Technology	2011	2016
28	Rongo University	2011	2016
29	Taita Taveta University	2011	2016
30	The Co-operative University of Kenya	2011	2016
31	Garissa University	2011	2017
<b>Public University Constituent Colleges</b>			
32	Alupe University College (MU)	2015	
33	Kaimosi Friends University College (MMUST)	2015	
34	Tom Mboya University College (Maseno)	2016	
35	Turkana University College (MMUST)	2017	

**(b) Key Management**

The State Department's day-to-day management is under the following key organs:

- Directorate of University Education
- Directorate of Research Management
- Department of Administration and Planning

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**(c) Fiduciary Management**

The key management personnel who held office during the reporting period and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Education	Prof. George A. O. Magoha, CBS
2.	Principal Secretary, State Department for University Education and Research	AMB. Simon Nabukwesi
3.	Ag. Director, Directorate of Research Management	Dr. Erick Mwangi
4.	Director, Directorate of University Education	Mr. Darius Ogutu Mogaka
5.	Secretary, Administration	Mr. Fredrick Ndambuki
6.	Head of Accounting Unit	CPA. Johnson Njuguna
7.	Chief Finance Officer	Mr. Dismas Ogot

**(d) Fiduciary Oversight Arrangements**

**Composition of the Committee Members**

The various committee members within the State Department are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members are required to re-submit themselves for re-appointment after expiry of their term.

**i. Audit and Finance Committee Activities**

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30<sup>th</sup> September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

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**(e) State Department for University Education Headquarters**

P.O BOX 9583-00200  
Nairobi, Kenya  
Jogoo House B, Harambee Avenue  
Tel: +254-020-3318581  
Fax: +254-020-251991  
Email: info@scienceandtechnology.go.ke

**State Department for University Education Contacts**

Tel: +254-020-3318581  
Fax: +254-020-251991

**(f) State Department for University Education Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**(g) Independent Auditors**

Auditor General  
Office of the Auditor-General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



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**2. STATEMENT BY THE CABINET SECRETARY**

**2.1 Strategic goals/objectives**

The sub-sector is committed to the provision of quality Education, Training, Science and Technology to all Kenyans, in an effort to contribute to the building of a just and cohesive society that enjoys inclusive and equitable social development.

**2.1.1 Strategic Goals**

In the review period 2021/22 the Sector Goals were:

- i. To provide access to quality University Education and training.
- ii. To recruit, maintain and manage a high calibre of lecturers.
- iii. To formulate, review and implement appropriate policies, legal and institutional frameworks for the Sub-Sector.
- iv. To promote innovativeness and popularize Research, Technology and Innovation in industries and learning institutions

**2.1.2 Strategic Objectives**

The following are the broad strategic objectives:

- i. Expand access and participation in higher education
- ii. Enhance Equity, Inclusion University Education
- iii. Enhance the Quality and Relevance of Training and Research in University Education
- iv. Strengthen Governance and Accountability in University Education
- v. Enhance Quality and Relevance of Science, Technology and Innovation
- vi. Enhance access to Science, Technologies and Innovation
- vii. Promote Equity and Inclusivity in ST&I
- viii. Strengthen Governance and Accountability for ST&I

**2.1.3 Way Forward**

The University Education and Research Sub-Sector will continue partnering with local and international stakeholders to implement programs aimed at enhancing access, quality, retention, completion and gender parity as well as ensuring adequate supply of human resources required for the support of competitive education, research and innovation in the Kenyan universities.

Signature .....

Date.....

**Prof. George A. O. Magoha, CBS**

Cabinet Secretary

Ministry of Education

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**3.0 STATEMENT BY THE PRINCIPAL SECRETARY/ACCOUNTING OFFICER**

**1. BUDGET PERFORMANCE**

In the financial year 2021/22 the State Department for University Education and Research had a gross budget of KSh. 105,717,315,263 which was made up of KSh. 101,364,715,263 recurrent vote and KSh. 4,352,600,000 development vote. The funds were to be expended under three programmes: University Education; Research, Science and Technology and Innovation; and General Administration, Planning & support Services.

**i. Programme 1: University Education**

The objective of this programme is to enhance access, equity, quality and relevance of university education through training research and Innovation. The programme was allocated net of KSh. 104,451,063,472 representing 98.8% of the total budget. A total of KSh. 99,989,117,377.15 was spent under the following sub programmes: University Education, Quality Assurance and Standards and Higher Education Support Services.

**ii. Programme 2: Research, Science, Technology and Innovation**

The objective of this programme is to develop, harness and integrate research, science, technology and innovation in national production system. The programme was allocated KSh. 1,039,895,926.00 representing 0.98% of the total budget. A total of KSh. 1,025,825,748.70 was spent in three sub programme: Research Management and Development; Knowledge and Innovation Development and Commercialization, and Science and Technology Promotion and Dissemination.

**iii. Programme 3: General Administration, Planning & support Services**

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated KSh. 226,355,865 representing 0.21% of the budget. A total of KSh. 214,989,530.90 was spent under the General Administration, Planning & support service programme.

**2. KEY ACHIEVEMENTS**

**Gross Enrolment of students:** During 2021/22 financial year the sub-sector enrolment remained at 566,042 in both public and private universities. This enrolment has been possible due the increase in the enrolment capacity of both public and private universities in the country. The number of universities stands at 74 comprising of thirty-one (31) public chartered universities, seven (7) Public University Constituent Colleges, one (1) specialized degree awarding university (public) twenty-one (21) private chartered universities, eleven (11) universities operating with Letters of Interim Authority (LIA) and three (3) Private University Constituent colleges.

**Placement of Government sponsored students in universities and colleges:** In the financial year 2021/22, 128,073 out of 145,145 candidates who sat KCSE in 2022 and scored C+ secured placement to degree courses in universities. In the same period, 137,012 students eligible for TVET courses were placed to TVET institutions to pursue TVET programmes irrespective of the year of KCSE Examination.

**Capitation to Universities:** The sub-sector through the University Funding Board (UFB) continues to disburse capitation to universities on the basis of the Differentiated Unit Cost (DUC). Under DUC, the Government allocates funds to universities based on the cost of each degree program. During the 2021/22 FY; Ksh. 43,257,688,557 was disbursed as capitation to support government sponsored

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students in public universities and Ksh. 3,374,791,604 was disbursed to private universities as a grant for Government Sponsored Students.

**Students' loans, Bursaries and Scholarships:** During FY 2021/2022 the number of undergraduate and TVET students awarded loans increased by 2,764 and 25,774 respectively. In the same time number of undergraduate student awarded bursaries increased from 37,125 to 37,256.

The sub sector has aligned the disbursement of loans to 'The Big Four' Agenda through supporting the STEMIF programs at the University and TVET institutions. The Means Testing Instrument (MTI) is tweaked to award more loans to students pursuing STEMIF courses by giving the applicants a higher weight and thus higher loan amount.

**Accreditation of University Programmes:** The sub-sector continued to implement the Universities Act No. 42 of 2012 Rev. 2016 (2015) to ensure maintenance of quality and relevance in all aspects of university education in Kenya. During the period under review the Sub Sector evaluated 7 (seven) university Campuses, 14 (fourteen) constituent colleges / Universities with LIAs and ODEL centers for Online and blended learning.

Under the review period CUE were able to conduct quality audit in 13 (thirteen) universities, recognized and equated 1082 foreign qualifications.

**Kenya Advanced Institute for Science and Technology (KAIST):** KAIST is a graduate only university of Science and Technology and is modelled on the Korea advanced institute of science and technology. During 2021/22 Financial Year, the sub-sector construction was initiated and as per June 30<sup>th</sup> 2022 it was at 10% completion rate.

**Higher Education, Science and Technology (HEST):** During the period, the project equipped eight universities to support teaching, training and research in the field of engineering and physical sciences. The project also facilitated the training of teaching staff in the universities at Masters and PhD level as well as supporting the construction of Wangari Maathai Institute of Environmental and Peace Studies (WMI). This initiative led to enhanced capacity for training, research and innovation at universities. Sixteen engineering programmes were accredited as a result of support of the project.

**Research Funding:** During the period under review, seventy-four (74) multidisciplinary Research projects initiated and supported by the subsector through the National Research Fund (NRF).

**Incubation, Technology Transfer, and commercialization:** The sub sector was able to Visit 8 institutions, offered support to 2 institutions that is Meru University, and a research institute KEMRI on incubation, technology transfer and commercialization. In the same time eleven (11) Innovations were awarded in the BIG 4 Category.

**Infrastructure to support Science Technology and Innovation:** The sub-sector through the Directorate of Research, Science and Technology is implementing infrastructure programmes necessary for the development of Science, Technology and Innovation. These include development of the: National Science & Technology Park at Dedan Kimathi University of Science and Technology and a National Physical Science Research Laboratory at Konza Technopolis.

### **3. KEY IMPLEMENTATION CHALLENGES**

- i. There was a substantial increase in the number of government sponsored students. The increase did not commensurate with the increase of funds hence a decline in the DUC from 53.77% in the FY



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2020/2021 to 49.51% in the FY 2021/2022 for public universities and 22.55% to 21.33% in private universities against the expected DUC of 80%.

- ii. **Huge Pending Bills-** The accumulated pending bills as reported by universities have increased to Ksh.56.13 billion as at June, 2022. The pending bills consist of unremitted statutory deductions to KRA, NHIF, NSSF, SACCOs, pension and other statutory deductions. The amount of pending bills continues to accumulate because the monthly capitation sent to universities is inadequate to cover even university payrolls. HELB has pending bills worth Ksh. 2.0 billion being loans awarded to students but yet to be remitted to institutions due to budget cuts in FY 2020/21 Supplementary Estimates No. 1 and non-receipt from the exchequer quarter 4 capitation in FY 2019/20. This state of affairs is likely to compromise on the quality of education and affect the country's competitiveness. In the administration and support services programme the pending bills are for fuel and vehicle repairs.
- iii. **Academic and Non-Academic Staff Ratio;** Human resources in universities comprise academic and non-academic staff. Whereas academic staff support implementation of the core mandate of universities, non-academic staff provide essential services to facilitate teaching and research. However, there is a disparity between the number of academic staff and non-academic staff in the universities. The distribution of human resources in universities on average stands at 29% academic staff vis-a-vis 71% non-academic staff. The recommended staffing ratio according to CUE is at 70% of academic staff to 30% non-academic staff. Thus, on average, universities spend 63% of the total expenditure on personal emoluments. The capitation sent to universities does not include statutory payments and as a result the pending bills related to staff continue to accumulate on a monthly basis.
- iv. **Technological Challenges-** There is lack of requisite ICT infrastructure to support e- learning and e-service delivery, insufficient capacity in online library for university students, insufficient capacity of the personnel, lack of regulatory framework with a clear quality assurance and limited access to e-learning gadgets/devices (internet/bundles, laptops). There is inadequate infrastructure in the universities to support the ODEL programmes.
- v. **Stalled and Delayed Projects-** The development budget went down from 6.6 billion in FY 2019/20 to 4.4 billion in FY 2020/21. As a result, SAGAs were not able to pay contractors for ongoing projects resulting in delayed project implementation, pending bills and potential cost escalation in stalled projects. In addition, there is inadequate funding to cater for the sub sector programmes and activities as well as capital projects in science, technology and innovation. This, coupled with frequent national budget rationalizations has led to failure in funding all the planned programmes and projects. At the same time, the COVID-19 pandemic contributed to significant reduction in economic activities hence affecting projected development programmes and projects in the sub-sector. In line with the post-COVID 19 economic recovery strategy, there is need to complete the stalled projects especially which will assist in ensuring social distancing in lecture halls and accommodation hostels
- vi. **Weakness in Project M&E:** Tracking progress in implementation of capital projects in universities and within the Ministry is constrained due to lack of resources for periodic M&E.
- vii. **Research, Science, Technology and Innovation:** There is inadequate research and innovation infrastructure in most public research institutions and universities. Additionally, technological learning within the business system is not formally structured and appropriately managed to ensure technology transfer and innovations commercialization.

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**4. KEY LESSONS LEARNT**

To address these challenges,


- i. The subsector has prioritized a couple of key outputs and other measures in the MTEF period to address the outcomes of university education and research as well as address post COVID-19 economic recoveries. In this regard, the subsector will pursue further reforms towards sustainable funding for higher education. The reforms to be pursued will strike a delicate three-way balance between the variables of students, universities and the tax payer. The sub sector will in this regard review the current funding model to ensure that optimum support to the niche areas in the universities is undertaken as well as the harmonization of the legal, policy and regulatory framework for the sub-sector. This review of the funding model will also focus on performance-based funding to realize quality outcomes in university education. Rationalization of the academic to non-academic staffing ratio in the public universities will also be pursued in the medium term.
- ii. As part of enhancement of access to quality university education, the sector will fast track the implementation of capital projects within its purview. Thus, the sub sector will prioritize to complete near completion projects to forestall their collapse. The sub sector will also prioritize capital projects on science and technology and fast track those in the newly established universities which have inadequate infrastructure and are below the standards set by Commission for University Education.
- iii. On research, science, technology and innovation, the sub sector prioritizes innovative funding approaches through bilateral agreements to enhance research funding from the current 0.98% to 2% as recommended in the ST&I Act, strengthening the university industry linkage for accelerated integration of the research system into our national production system. The setting up of technology transfer centers in universities, establishing incubation hubs in research centers, TVETs and Universities will also be pursued in the MTEF period. The sub sector will fast track the mainstreaming of science, technology and innovation across key sectors of the economy by utilizing the Performance Contracting Framework; promoting targeted strategic research funding and applied research to address COVID-19 economic recovery as well as towards finding STI based solutions to emerging challenges and securing inclusive socio-economic development.
- iv. The subsector will strengthen and allocate sufficient funds for monitoring and evaluation in view of attaining increased efficiency and effectiveness of the planned outputs. This will also entail establishing an integrated data center on university funding to link placement, funding, quality assurance, project implementation and research activities in the university sector. The administrative services will also be prioritized on aspects of competence development, support services and ICT infrastructure.

**5. CONCLUSION AND WAY FORWARD**

The University Education and Research Sub-Sector will continue partnering with local and international stakeholders to implement programs aimed at enhancing access, quality, retention,

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completion and gender parity as well as ensuring adequate supply of human resources required for the support of competitive education, research and innovation in the Kenyan universities.

Signature  .....

Date 28-9-2022 .....

**Amb. Simon Nabukwesi, CBS**

Principal Secretary/Accounting Officer

State Department for University Education



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**4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FINANCIAL YEAR 2021/2022**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government State Department of University Education in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government State Department of University Education's performance against predetermined objectives.

The key development objectives of the National Education Sector Strategic Plan (NESSP) 2018-2022 is to: enhance access and equity; to provide quality and competency-based education, training and research; to strengthen management, governance and accountability; and enhance relevance and capacities for Science, Technology and Innovation (ST&I) in education, training, and research for labour markets.

**Progress on attainment of Strategic development objectives**

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

Programmes	Sub-Programme	Objective	Key Output	Key Performance Indicators	Performance (FY 2020/2021)
University Education	SP1.1 University Education	To enhance access to quality university education	Student Placement services	No. of students placed in universities	In the FY 2021/2022, a total of 258,338 were placed in different public and private universities of their choice.
				No. of students placed in TVET institutions	In the FY 2021/2022, a total of 258,338 were placed in different TVET and TTCs an increase from last year placement of 137,072.
				No. of secondary schools guided on Career choices	In the FY 2021/2022, KUCCPS was able to conduct career guidance in 710 Secondary schools.
				No. of secondary school teachers sensitized on career guidance	In the FY 2021/2022, KUCCPS was able to sensitize 1,985 teachers on career guidance.
			Enrolment in universities	No. of students enrolled in universities	In the FY 2021/2022, the No of student enrolled remained constant level of 566,042.
	SP 1.2: Quality Assurance and Standards	Enhance quality of University Education	Accreditation of academic	No. of programmes applications evaluated	In the FY 2021/2022, 304 programme



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			programs and institutions		application were evaluated.
				No. of institutions evaluated for accreditation	In the FY 2021/2022, 400 were evaluated for accreditation.
				No. of proposed specialized universities evaluated/inspected	In the FY 2021/2022, 2 institution that is Kenya School of Government and KEMRI were inspected for proposed specialized university
				% of Student Recruitment Agencies applications received and evaluated	In the FY 2021/2022, 19 Student recruitment agencies were issued licenses.
			Inspection of university campuses / ODEL centres	No. of university Campuses and ODEL centers evaluated/inspected for Online and blended learning	In the FY 2021/2022, 7 University Campuses and ODEL centers were inspected for Online and blended learning
				No. of constituent colleges / Universities with LIAs evaluated/inspected	In the FY 2021/2022, 14 Constituent colleges / Universities with LIAs inspected
				No. of universities audited	In the FY 2021/2022, 13 universities were audited.
			Recognition and equation of foreign qualification	No. of foreign qualification recognized/equated	In the FY 2021/2022, all received 1,801 foreign qualifications were processed.
			Legal and policy frameworks	No. of policies and regulations reviewed	In the FY 2021/2022, 1 universities' standards and guidelines were reviewed awaiting gazettelement.
	SP 1.3: Higher Education Support Services	Enhance Support to students in university education	Student financing services	No. of Government sponsored students in Public Universities	In the FY 2021/2022, 324,182 Government students were sponsored in Public Universities
				No. of Government sponsored students in Private Universities financed	In the FY 2021/2022, 78,650 Government students were sponsored in Private Universities
				No. of database on student funding	In the FY 2021/2022, 1 database of student funding was established
				No. of proposals written for resource mobilization	In the FY 2021/2022, 4 Proposals were written to World Bank and AFDB
				No. of Universities Monitored and evaluated	In the FY 2021/2022, 51 universities were



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			Student financing services		monitored and evaluated
				Number of undergraduate students awarded loans	In the FY 2021/2022, 239,399 undergraduate students awarded loans
				Number of students awarded bursaries	Awarded Bursaries to 37,256 students in 2021/2022 against the budgeted 37,125 Students.
				Number of post graduate students awarded loans	In the FY 2021/2022, 1,719 post graduate students awarded loans
				Number of post graduate students awarded scholarships	In the FY 2021/2022, 104 post graduate students awarded scholarships
				Number of TVET students awarded loans	In the FY 2021/2022, 106,047 TVET students were awarded loan exceeding the targeted number of 80,273
				% portfolio at risk	In the FY 2021/2022, there was a positive reduction Portfolio at Risk by 1%.
Programme 2: Research, Science, Technology and Innovation					
Outcome: Integration of Research, ST&I in production systems for sustainable development					
Research, Science, Technology and Innovation	SP 2.1: Research Management and Development sub programme	Enhance funding for research and development	Research Funding	No. of bilateral research projects supported	45 targeted bilateral research projects supported by NRF in the FY 2021/2022
				No. of multidisciplinary Research projects	74 multidisciplinary Research projects initiated and supported by the of the review period
				No. of Post Covid – 19 Recovery Strategic Research Funded	17 Post Covid – 19 Recovery Strategic Research Funded in the FY 2021/2022
			Strategic International Collaborations and Linkages	No. of Collaborations and Linkages established	The following MoU were signed 1. The KenyaVs South African. The ministry is in the process of finalizing and signing the Action Plan. 2. MoU between the Government of the Republic of Kenya and the Government of the French Republic on collaboration in Science and Technology under the Support of the “PAMOJA+” Hubert Curien Partnership – (PHC) PHASE II 2021 – 2026

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			National R&D Projects and programmes in ST&I institutions	% of R&D Projects monitored and coordinated in ST&I institutions	Monitoring and coordination of the following projects in different STI institutions has been done in FY 2021/2022: 1. Establishment of Science and Technology Park at DeKUT – construction of phase I (DMM); 2. Establishment of Science, Technology and Innovation Statistics observatory; 3. Establishment of National Physical Science Research Laboratories at KONZA Technopolis; 4. Kenya Advanced Institute of Science and Technology at Konza Technopolis.
			Research and Development of surveys	No. of Research and Development surveys undertaken	In the FY 2021/2022, National Strategy on research infrastructures (RI) has been developed and the survey on the status of RI in STI institutions will be done next financial year
			Adjudication and Resolution of Appeals	No. of draft Biosafety Act, 2009 amendment bill	In the FY 2021/2022, a Zero draft of the amendment bill done in Q4 awaiting to be subjected to public participation
				% of disputes resolved	In the FY 2021/2022, No appeals were filed in and therefore there were no disputes to be dissolved
				No. of public awareness BSAB on thematic areas	In the FY 2021/2022, Three public participation were undertaken
			Surveillance on GMOs	No. of counties covered	In the FY 2021/2022, Thirty-Two Market surveillance was conducted in 10 counties.
				No. of newly opened and operational entry points offices	In the FY 2021/2022, One border post in Malaba already identified for opening.
				No. of laboratory personnel trained on sample preparation and testing	In the FY 2021/2022, 5 staff were trained by Africa Biosafety Systems on 28th-30th March 2022



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				No of sampling and testing protocols developed and/or reviewed	In the FY 2021/2022, Two guidelines for sampling and GMO detection were developed.
				No. of samples analyzed	In the FY 2021/2022, 48 samples were analyzed in the newly commissioned GMO Testing Lab at NBA Headquarters.
			GMO Risks assessment	% of GMO applications risks assessed	In the FY 2021/2022, NBA received 5 applications which were all reviewed and assessed
	SP 2.2: Knowledge and Innovation Development and Commercialization	Enhance Innovation Development and Commercialization	Capacity building	No of innovators trained to commercialize	In the FY 2021/2022, 556 participants trained in 3 Effective IP policy Development workshops, 2 Technology transfer and commercialization workshops and 1 Commercialization Leadership workshop
				No of institutional leaders equipped to lead commercialization	In the FY 2021/2022, KeNIA visited 8 institutions and offered support to 2 institutions that is Meru University and a research institute KEMRI.
				No. of curriculums on intellectual property and other rights developed and rolled out	In the FY 2021/2022, Draft catalogues were developed for three programs: 1. Effective IP policy Development 2. Technology transfer and commercialization 3. Commercialization leadership
			Incubation, Technology Transfer, and commercialization	No. of Incubation, Technology Transfer and commercialization centers operationalized	In the FY 2021/2022, KeNIA visited offered support to 2 institutions that is Meru University and a research institute KEMRI, which were offering Technology Transfer and commercialization
			Incubation, Technology Transfer, and commercialization	No. of institutions running the commercialization programs	In the FY 2021/2022, KeNIA visited 8 institutions who were running the commercialization programs

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				No of categories of data	In the FY 2021/2022, Innovation Bridge were launched and on boarding is ongoing 1. 1109 registered users 2. 134 innovations 3. 249 research and academic institutions
				No. of innovations Commercialized	In the FY 2021/2022, 11 Innovations awarded in the BIG 4 Category
				No. of National Innovation Awards operationalized	In the FY 2021/2022, the following was done on national Innovation Awards 1. Call for Big four agenda innovations sent out, applications received, and shortlisting done. 2. Virtual evaluation of the shortlisted innovations already done. 3. Application call for big 4 agenda innovations. 4. Inauguration of the virtual evaluation jury. 5. Virtual evaluation Schedule 6. Virtual evaluation report 7. Awards given to categories in: - Assistive technologies (3) - Government Agencies (11) Awarded on 8th December 2022 - Big Four category 1. Manufacturing (3) 800,000/= 2. Food security (3) 800,000/= 3. Affordable health (3) 800,000/= 4. Housing (2) 700,000/= TOTAL = 3,100,000/=
			Innovation Policy environment	No. of National Innovation programs organized and held	In the FY 2021/2022, KIW Report was Launched on 3rd March and distributed to various stakeholders.
				% Establishment of the revolving research and development loan scheme	In the FY 2021/2022, establishment of the revolving research and development loan scheme was developed and is awaiting approval



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	SP 2.3 Science and Technology Development and Promotion	Enhance efficiency in service delivery	Accreditation, licensing, monitoring and evaluation of research	No of Research Institutions registered/ accredited	In the FY 2021/2022, Six research institutions have been recommended for registration but are awaiting final approval by the CS, Ministry of Education
				No. of research studies licensed	In the FY 2021/2022, 6,965 research studies were licensed which has been slowed down due to the COVID-19 pandemic.
				No. of Research Institutions inspected	In the FY 2021/2022, the Commission was able to inspect 7 institutions by starting with online preassessment before the visit to the institutions
				No. of Multi-disciplinary research studies monitored and evaluated	In the FY 2021/2022, the Commission was able to monitor and evaluate 7 research studies by pooling studies in the same locations
			Science, technology and innovation affirmative action and publicity	No. of STEM, Women and Youth programmes undertaken	In the FY 2021/2022, 4 programs were planned and undertaken during the review period.
				No. of exhibitions/symposia/fora held	In the FY 2021/2022, the Commission exhibited its services in two exhibitions including the Public Service Week celebrations
				No. of report(s) on implementation of National Research Priorities	In the FY 2021/2022, one report was completed.
				No. of annual biosafety conference held	In the FY 2021/2022, 1 Biosafety Conference was held on 2nd to 5th November 2021
			No. of workshops and seminars on biotechnology and biosafety	In the FY 2021/2022, NBA were able to participate in 5 workshops.	
		Programme 3: General Administration, Planning and Support Services			
Outcome: Efficient and Effective Service Delivery					
General Administration, Planning and Support Services	S.P 3.1 General Administration, Planning and Support Services	Enhance efficiency in service delivery	ISO 9001:2015 certification	Percentage of compliance on implementation of ISO 9001 -2015	In the FY 2021/2022, 3 planned activities on internal audit and external surveillance done

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			Mainstreaming of crossing cutting issues	Average score of cross-cutting issues	In the FY 2021/2022, cumulatively all the 10 committees were trained as part of mainstreaming cross cutting issues.
			ICT adoption	Number of ICT equipment issued to staff	In the FY 2021/2022, 4 laptops, 13 desktop computers, 40 hard disks, 50 flash disks and 15 webcam cameras were issued to Staff
			Projects and programmes monitored and evaluated	No. of quarterly monitoring and evaluation reports	In the FY 2021/2022, One report was done for monitoring and evaluation of all the 31 public universities and 7 out of 8 university constituent colleges.
			Policies for university education	No. of policies formulated	In the FY 2021/2022, policy formulation on sustainable financing of university education is in the final stage and awaiting stakeholders' participation
			NESSP 2023 – 2027	% Completion of NESSP Strategic plan.	In the FY 2021/2022, Initial stages of developing NESSP has already been done



## **5. ENVIROMENTAL AND SUSTAINABILITY REPORTING**

The State Department for University Education and Research has the responsibility to guide its downstream institutions by leading in putting efforts on educating the nation's life and advanced science, technology and innovations. The social responsibility of higher education institution is implemented in two aspects, namely social and environmental aspects. CSR of higher education includes education, research, innovations and community service. CSR of this institution integrates the social and environmental aspects into higher education.

Sustainable development is a principled development process that meets the needs of today without sacrificing the needs of future generations. The development includes various aspects such as land, city, business and community. In the context of society, the process of sustainable development cannot be separated in relation to the education aspect. Higher education as part of the national education system has a strategic role in educating the nation's life and advancing science and technology by observing and applying the value of humanities as well as the sustainable culture and empowerment of the Kenyan nation. The strategic role of higher education reflects CSR from higher education institutions. Existentially, CSR is not only the responsibility of the business enterprise. Higher education institution also has a social responsibility to society and the environment. These responsibilities are reflected in efforts to educate the nation and promote science and technology.

The state department Research consider the broader interests of the society by taking responsibility for the impact of our activities. We believe our responsibility extends beyond the statutory obligation to comply with legislation, to include voluntarily taking action to improve the quality of life among our employees and their families, local communities and society at large as well as protecting the environment.

We are dedicated to creating workplace that is safe, fair and enriching. Safety procedures and programs are constantly monitored and improved to help ensure that our employees work safely. The state department fosters a workplace culture in which the rights, needs and unique contributions of each employee are respected, while supporting their professional development opportunities through offering conducive environment to support their further trainings to enhance their skills.

The State Department believes in strong partnerships to enable a better and improved well-being of the society and the economy. We acknowledge this through offering special responsibility and role to play in helping the communities thrive through promoting research innovations. Through our various cross cutting activities, we participate in environmental and health initiatives to help conserve the environment and save lives. We always emphasize on the presidential directive on forest and landscape restoration under adopt a forest initiative to our employees to ensure environmental conservation and improving the country's tree cover.

The state department contributes support to its employees to endeavors which help provide for a better quality of life, including contributing sustainability to local employment, training and skills development, especially for the management staff and the support staff. In addition, our employees participate in community programmes to educate on Alcohol Drugs and Substance Abuse and HIV and AIDS prevention and other volunteer services through different committees.

We are committed to enhancing the quality of life for our employees, colleagues in the other sectors and the community in which we work with or live with by encouraging, educating, engaging and ultimately spreading good by offering leadership in volunteerism and community service.

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In the financial year 2021/2022 the State Department for University Education and Research (SDUE&R) engaged in tree planting activities in various parts of the country as part of corporate social responsibility (CSR).

**Tree planting activities.**

In the financial year 2021/2022 the State department formed a tree planting committee which was tasked with co-ordination of tree planting activities in collaboration with both public and private universities as well as semi-autonomous agencies within the state department. The targeted areas were Central, Eastern, Nyanza and Western Kenya. Several institutions responded and proposed to provide tree seedlings. The tree planting exercise is in line with the Presidential directive of increasing the country's forest cover by ten (10) percent annually. Various institutions also ensured the exercise was carried out by the Principal Secretary during his visits to assess progress of Government sponsored projects in the institutions.



***PS Amb. Simon Nabukwesi plants a tree at Laikipia University during his visit to assess development projects in the institution.***

The Principal Secretary Amb. Simon Nabukwesi in the FY 2021-2022 led a team of officers in the State Department in several tree planting activities organized by universities. The tree planting exercise was organized to increase the country's forest cover and support the Government's initiative of environment conservation. However, due to financial constraints and unpredicted rainfall the exercise was not carried out as planned.

It was proposed that the State Department form a CSR committee in the FY 2022/ 2023 that will organize and participate in annual activities as a way of supporting CSR.





***Staff from MoE, UFB and Daystar engage in a tree planting exercise***

The Universities Fund Board collaborated with the State Department and donated 3,000 seedlings which were jointly planted by staff from the three organizations (MoE,UFB and Daystar).



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***Staff from MoE, UFB and Daystar engage in a tree planting exercise***

The Universities Fund Board collaborated with the State Department and donated 3,000 seedlings which were jointly planted by staff from the three organizations (MoE,UFB and Daystar).





***PS. Amb Simon Nabukwesi plants a tree at Kapsabet High School during his visit***

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**6. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the State Department for University Education is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for University Education accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for University Education's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for University Education further confirms the completeness of the accounting records maintained for the State Department for University Education, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for University Education confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State department for University Education's funds received during the year under audit were used for the eligible purposes for which they were intended and were

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the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for University Education's financial statements were approved and signed by the Accounting Officer on 28.09. 2022.



**Amb. Simon Nabukwesi, CBS**  
**Principal Secretary.**



**CPA. Johnson W. Njuguna**  
**Deputy Accountant General**  
**ICPAK Member Number: 7626**

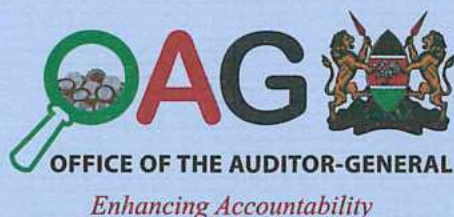
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**7. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR  
UNIVERSITY EDUCATION**



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## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR UNIVERSITY EDUCATION AND RESEARCH FOR THE YEAR ENDED 30 JUNE, 2022 – MINISTRY OF EDUCATION

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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 Government achieves value for money and that funds are applied for intended purpose.
- C. Report on 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of State Department for University Education and Research set out on pages 1 to 19, which comprise of the statement of



financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for University Education and Research as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1.0 Unsupported Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers of Kshs.251,964,581 as disclosed in Note 7 to the financial statements. Included in the amount is an expenditure of Kshs.14,964,580 which was not supported by relevant records and documents including receipts, minutes, committee appointment letters, back-to-office reports, invitations and travel documents. In addition, Management has not justified how the expenditure relates to scholarship and other educational benefits. Further, an amount of Kshs.2,286,800 was spent on payment for tea, snacks, security and training although Management has not explained how this expenditure relates to scholarships and other educational benefits.

In the circumstances, the regularity of the expenditure of Kshs.17,251,380 for the year ended 30 June, 2022 could not be confirmed.

#### **2.0 Failure to Prepare Bank Reconciliations**

The statement of financial assets reflects a bank balance of Kshs.182,274,170 as disclosed in Note 10A to the financial statements. Review of records revealed that the State Department did not prepare monthly bank reconciliations for deposit and recurrent accounts except for the month of June, 2022. Further, the bank reconciliation statements prepared reflect payments in the recurrent and development cashbook not in the banks statement of Kshs.166,163,553 and Kshs.84,413,082 respectively whose clearance by the bank was not indicated.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.182,274,170 as at 30 June, 2022 could not be confirmed.

#### **3.0 Undisclosed Foreign Travel**

The statement of receipts and payments reflects use of goods and services amount of Kshs.136,047,476 as disclosed in Note 5 to the financial statement. This amount includes



Kshs.8,774,221 in respect of foreign travel and subsistence which was not captured in the financial year expenditure work plan.

In the circumstances, the accuracy and completeness of foreign travel and subsistence expenditure of Kshs.8,774,221 for the year ended 30 June, 2022 could not be confirmed.

#### **4.0 Other Operating Expenses**

##### **4.1 Expenditure Not Disclosed as a Pending Bill**

The statement of receipts and payments reflects Kshs.136,047,476 in respect to use of goods and services as disclosed in Note 5 to the financial statements. Included is an amount of Kshs.5,117,748 in respect of other operating expenses out of which Kshs.814,320 is for the provision of garbage collection and disposal for the month of July, 2020 to June, 2021. However, the amount was not disclosed as a pending bill in the 2020/2021 financial year.

##### **4.2 Expenditure Wrongly Classified**

Review of the other operating expenses revealed that included in the amount is Kshs.621,890. However, review of payment vouchers revealed that transactions amounting to Kshs.621,890 were wrongly classified and posted under the other operating expenses as they related to conference facilities and domestic travel.

In the circumstances, the validity and accuracy of the Kshs. 5,117,748 amount for other operating expenses for the year ending 30 June, 2022 could not be confirmed.

#### **5.0 Compensation of Employees**

The statement of receipt and payments reflects Kshs.258,008,361 in respect of compensation of employees as disclosed in Note 4 to the financial statements. The expenditure increased from Kshs.209,477,209 in previous year to Kshs.258,008,361 by Kshs.48,531,152 (or 23.2%) which was not explained. Further, the verified payment vouchers total was Kshs.244,939,158 resulting into an unreconciled and unexplained variance of Kshs.13,069,203. Further, the statement of comparison of budget and actual amounts reflects employee compensation over-expenditure of Kshs.16,408,361 that was not supported by an approved budget contrary to Regulation 43(2) of Public Finance Management (National Governments) Regulations, 2015 which states that National Government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates.

In the circumstances, the accuracy, completeness and regularity of compensation of employees expenditure of Kshs.258,008,361 for the year ended 30 June, 2022 could not be confirmed. Further, Management was in breach of the law.



## **6.0 Transfers to Other Government Entities**

### **6.1 Current Grants to Government Agencies and Other Levels of Government**

The statement of receipts and payments reflects transfers to other Government units of Kshs.85,016,468,678 as disclosed in Note 6 to the financial statements. This amount includes Kshs.78,128,307,412 in respect of current grants to Government Agencies and other levels of Government. However, the following observations were noted;

- i. Annex 4 to the financial statements reflects a transfer of Kshs.42,057,700 to Biosafety Appeals Board which is not functional as a separate entity. However, this Board is not included in the authorized schedule for disbursements to Semi Autonomous Government Agencies (SAGAS) and no documentation has been provided to support this transfer.
- ii. The State Department disbursed Kshs.448,473,444 to two (2) Institutions that acknowledged receipt of Kshs.363,629,885 resulting in an unexplained and unreconciled variance of Kshs.84,843,559; and,
- iii. The transfers included an expenditure of Kshs.11,290,000 in respect of the procurement of motor vehicles whose log books were not provided for audit review.

### **6.2 Unsupported Capital Grants to Government Agencies**

The statement of receipts and payments reflects transfers to other Government units of Kshs.85,016,468,678 as disclosed in Note 6 to the financial statements. Included in the transfers is Kshs.3,513,369,663 in respect to capital grants to Government Agencies. Review of the transfer revealed that an amount of Kshs.412,933,116 was disbursed to Kenya Advanced Institute of Science and Technology (KAIST) and Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) projects. However, confirmation with the project's financial statements for the year ended 30 June, 2022 revealed that Kshs.97,521,005 and Kshs.313,477,533 respectively had been received resulting to an unexplained and unreconciled variance of Kshs.1,934,578.

In addition, the supporting schedule provided indicated that an amount of Kshs.170,594,181 was not disbursed to Government agencies, but was used by the State Department to purchase a motor vehicle, subsistence allowances, hire of conference facilities, purchase of air tickets, purchase of fuel, and other unrelated expenses. This was contrary to Section 43(1)(b) of the Public Finance Management Act, 2012 which prohibits the reallocation of funds appropriated for capital expenditure.

### **6.3 Unsupported Transfers to Private Universities**

The statement of receipts and payments reflects Kshs.85,016,468,678 in respect of transfers to other Government units which as disclosed in Note 6 to the financial statements includes Kshs.3,374,791,603 in respect of transfers to private universities. However, the following observations were made: -

- i. Kshs.265,301,319 was disbursed to five (5) universities. However, no acknowledgment letters and receipts have been provided to confirm receipt of the funds. This is contrary to provisions of Regulation 23(2) c of the Public Finance Management (National Government) Regulations, 2015 which guide the transfer of funds to institutions within and outside the Government;
- ii. An amount of Kshs.198,500,261 was disbursed to three (3) Universities which were confirmed to have received Kshs.183,339,074 resulting in an unreconciled and unexplained variance of Kshs.15,161,187;
- iii. An amount of Kshs.22,591,680 was disbursed to thirteen (13) universities for 404 students. However, analysis of the supporting schedules revealed that these students had been duplicated in the schedules resulting to an overpayment of Kshs.22,591,680;
- iv. A transfer to private universities of Kshs 136,295,811 was made for 3,357 students who had graduated by November, 2021 and, therefore, Management may have disbursed funds for students who had already completed studies and exited the Universities;
- v. An amount of Kshs.376,990,032 was disbursed for a total of 8,964 students who were not active in the period July, 2021 to June, 2022 as they had not registered to sit for the scheduled exams in their respective Universities. Management may have disbursed funds for students who had deferred or quit the universities; and,
- vi. An amount of Kshs.337,207,284 was disbursed for a total of 7,828 students who had been in the Universities for more than four (4) years which is normally the period undertaken for undergraduate programs not considered long-term. Management may have paid tuition fees to non-existent students in private universities.

In the circumstances, the accuracy, completeness and regularity of transfers to other Government Units of Kshs.85,016,468,678 for the year ended 30 June, 2022 could not be confirmed. In addition, Management was in breach of the law.

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

### **Key Audit Matters**

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

## 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1.0 Lack of an Audit Committee

The State Department did not have an Audit Committee in place. Further, the internal audit reports were not provided for review. This is contrary to Section 73(5) of the Public Finance Management Act, 2012 which provides that every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations.

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

#### 2.0 Non-Compliance with One-Third Basic Pay Rule

Review of monthly payrolls revealed that fifteen (15) officers over committed their salaries over and above the required two-thirds of the basic pay contrary to the policy on payment of salaries. This is contrary to Section 19(3) of the Employment Act, 2012 which provides that the total amount of all deductions that may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds (2/3) of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry

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

#### 3.0 Lack of Fixed Asset Register

Annex 2 to the financial statement reflects an amount of Kshs. 6,305,853,289 in respect to fixed asset schedule. However, Management did not provide a detailed asset register to support the balance of Kshs.6,305,853,289 and confirm the existence of the assets. This is contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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



The audit was conducted in accordance with 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 are in compliance, 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 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

#### 1.0 Non-conformity to the Staff Establishment

Examination of the State Department's approved staff establishment revealed that it had a capacity of one hundred and fifteen (115) officers in sixty-one (61) cadres. However, there were variations between the staff in post and the approved establishment. The State Department exceeded the approved staff establishment in various cadres by ninety-eight (98) staff and understaffed other cadres by seventeen (17) staff. No justifiable explanation was provided for the overstaffing and understaffing of staff.

In the circumstances, the optimal cadres and number of staff could not be established.

#### 2.0 Employees in Biodata but not in Payroll

Review of payroll and the biodata revealed that names of forty-five (45) officers appeared in the biodata. However, the same names do not appear in the IPPD payroll system. No explanation was provided for the anomaly on why the staff are paid outside the payroll system.

In the circumstances, controls over the complement control are weak and may expose the State Department to fraud and other irregularities.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 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 (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the State Department '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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department 's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to sustain its services.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

23 December, 2022

**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	64,449,798,619	57,923,899,583
Proceeds from Foreign Borrowings	2	53,679,386	1,444,490,927
Proceeds from Sale of Assets	3	36,641,041,318	23,693,469,361
<b>TOTAL REVENUES</b>		<b>101,144,519,323</b>	<b>83,061,859,870</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	258,008,361	209,477,209
Use of goods and services	5	136,047,476	171,886,718
Transfers to Other Government Units	6	85,016,468,678	70,296,430,177
Other grants and transfers	7	251,964,581	252,156,072
Social Security Benefits	8	2,650,000	-
Acquisition of Assets	9	15,451,712,500	12,128,777,356
<b>TOTAL PAYMENTS</b>		<b>101,116,851,596</b>	<b>83,058,727,533</b>
<b>SURPLUS/(DEFICIT)</b>		<b>27,667,727</b>	<b>3,132,337</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28.9.2022 and signed by:



**Amb. Simon Nabukwesi, CBS**  
**Principal Secretary.**



**CPA. Johnson W. Njuguna**  
**Deputy Accountant General**  
**ICPAK Member Number: 7626**





**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	182,274,170	151,634,556
Cash Balances	10B	623,010	-
<b>Total Cash And Cash Equivalents</b>		<b>182,897,180</b>	<b>151,634,556</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	11	889,485	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>183,786,665</b>	<b>151,634,556</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	12	156,118,938	148,423,278
<b>NET FINANCIAL ASSETS</b>		<b>27,667,727</b>	<b>3,211,278</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	3,211,278	1,487,786
Surplus/deficit		27,667,727	3,132,337
Prior year adjustments	14	(3,211,278)	(1,408,845)
<b>NET FINANCIAL POSITION</b>		<b>27,667,727</b>	<b>3,211,278</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28.9. 2022 and signed by:



**Amb. Simon Nabukwesi, CBS**  
**Principal Secretary.**



**CPA. Johnson W. Njuguna**  
**Deputy Accountant General**  
**ICPAK Member Number: 7626**


**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	64,449,798,619	57,923,899,583
		<b>64,449,798,619</b>	<b>57,923,899,583</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	258,008,361	209,477,209
Use of goods and services	5	136,047,476	171,886,718
Transfers to Other Government Units	6	85,016,468,678	70,296,430,177
Other grants and transfers	7	251,964,581	252,156,072
Social Security Benefits	8	2,650,000	-
		<b>85,665,139,096</b>	<b>70,929,950,177</b>
<b>Adjusted for:</b>			
Changes in receivables		(889,485)	17,500
Changes in payables		7,695,660	9,000,000
Adjustments during the year	14	(3,211,278)	(1,408,845)
<b>Net cashflow from operating activities</b>		<b>(21,211,745,580)</b>	<b>(12,998,441,939)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	3	36,641,041,318	23,693,469,361
Acquisition of Assets	9	(15,451,712,500)	(12,128,777,356)
<b>Net cash flows from Investing Activities</b>		<b>21,189,328,818</b>	<b>11,564,692,005</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	2	53,679,386	1,444,490,927
<b>Net cash flow from financing activities</b>		<b>53,679,386</b>	<b>1,444,490,927</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>31,262,624</b>	<b>10,740,992</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>151,634,556</b>	<b>140,893,563</b>
<b>Cash and cash equivalent at END of the year</b>		<b>182,897,180</b>	<b>151,634,555</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28.9.2022 and signed by:

  
**Amb. Simon Nabukwesi, CBS**  
**Principal Secretary.**

  
**CPA. Johnson W. Njuguna**  
**Deputy Accountant General**  
**ICPAK Member Number: 7626**



**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**

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**11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT**

**COMBINED FOR THE YEAR ENDED 30 JUNE, 2022**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=o-d	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign	-	45,000,000	45,000,000	-	45,000,000	0%
Exchequer releases	63,902,815,302	588,955,873	64,491,771,175	64,449,798,619	41,972,556	100%
Proceeds from Foreign Borrowings	750,000,000	-	750,000,000	53,679,386	696,320,614	7%
Proceeds from Sales of Assets	30,760,000,002	9,670,544,086	40,430,544,088	36,641,041,318	3,789,502,770	91%
<b>Total Receipts</b>	<b>95,412,815,304</b>	<b>10,304,499,959</b>	<b>105,717,315,263</b>	<b>101,144,519,323</b>	<b>4,572,795,940</b>	<b>96%</b>
<b>Payments</b>						
Compensation of Employees	210,000,000	31,600,000	241,600,000	258,008,361	(16,408,361)	107%
Use of goods and services	182,549,538	(24,736,475)	157,813,063	136,047,476	21,765,587	86%
Transfers to Other Government Units	78,615,600,000	10,299,544,086	88,915,144,086	85,016,468,678	3,898,675,408	96%
Other Grants and Transfers	252,000,000	0	252,000,000	251,964,581	35,419	100%
Social Security Benefits	2,650,000	0	2,650,000	2,650,000	0	0%
Acquisition of Assets	16,150,015,766	(1,907,652)	16,148,108,114	15,451,712,500	696,395,614	96%
<b>Grand Total</b>	<b>95,412,815,304</b>	<b>10,304,499,959</b>	<b>105,717,315,263</b>	<b>101,116,851,596</b>	<b>4,600,463,667</b>	<b>96%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,667,727</b>	<b>(27,667,727)</b>	

The entity financial statements were approved on 28.9.2022 and signed by

  
**Amb. Simon Nabukwesi, CBS**  
**Principal Secretary.**

**CPA. Johnson W. Njuguna**  
**Deputy Accountant General**  
**ICPAK Member Number: 7626**



**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 JUNE, 2022**


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	Utilisation Difference f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	60,297,215,302	636,955,873	60,934,171,175	60,930,308,775	3,862,400	100%
Proceeds from Sales of Assets	30,760,000,002	9,670,544,086	40,430,544,088	36,641,041,318	3,789,502,770	91%
<b>Total Receipts</b>	<b>91,057,215,304</b>	<b>10,307,499,959</b>	<b>101,364,715,263</b>	<b>97,571,350,093</b>	<b>3,793,365,170</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	210,000,000	31,600,000	241,600,000	258,008,361	(16,408,361)	107%
Use of goods and services	182,549,538	(24,736,475)	157,813,063	136,047,476	21,765,587	86%
Transfers to Other Government U	75,010,000,000	10,302,544,086	85,312,544,086	81,503,099,015	3,809,445,071	96%
Other Grants and Transfers	252,000,000	0	252,000,000	251,964,581	35,419	100%
Social Security Benefits	2,650,000	0	2,650,000	2,650,000	0	0%
Acquisition of Assets	15,400,015,766	(1,907,652)	15,398,108,114	15,398,033,114	75,000	100%
<b>Grand Total</b>	<b>91,057,215,304</b>	<b>10,307,499,959</b>	<b>101,364,715,263</b>	<b>97,549,802,547</b>	<b>3,814,912,716</b>	<b>96%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,547,546</b>	<b>(21,547,546)</b>	

**Notes:**

- The under collection of Proceeds from Sale of Assets by 19% was due to under collection of ALA which was caused by closure of Universities due to COVID19 pandemic.
- The over expenditure of 7% in compensation of employees was a result of system error.
- The underutilization of use of goods and services by 14% is due to delay in procurement process.

The entity financial statements were approved on 28.09.2022 and signed by:

  
**Amb. Simon Nabukwesi, CBS**  
Principal Secretary.

  
**CPA. Johnson W. Njuguna**  
Deputy Accountant General  
ICPAK Member Number: 7626



**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**For the year ended 30 June, 2022.**

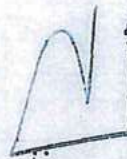
**13. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30**

**JUNE, 2022**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	-	45,000,000.00	45,000,000	-	45,000,000	0%
Exchequer releases	3,605,600,000	(48,000,000)	3,557,600,000	3,519,489,844	38,110,156	99%
Proceeds from Foreign Borrowings	750,000,000	0	750,000,000	53,679,386	696,320,614	7%
<b>Total Receipts</b>	<b>4,355,600,000</b>	<b>- 3,000,000.00</b>	<b>4,352,600,000</b>	<b>3,573,169,230</b>	<b>779,430,770</b>	<b>82%</b>
<b>Payments</b>						
Use of goods and services	-	-	-	-	-	0%
Transfers to Other Government Units	3,605,600,000.00	-3,000,000.00	3,602,600,000	3,513,369,863	89,230,337	98%
Acquisition of Assets	750,000,000.00	-	750,000,000	53,679,386	696,320,614	7%
<b>Grand Total</b>	<b>4,355,600,000</b>	<b>- 3,000,000.00</b>	<b>4,352,600,000</b>	<b>3,567,049,049</b>	<b>785,550,951</b>	<b>82%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,120,181</b>	<b>(6,120,181)</b>	

**Notes:**

- Non-utilization of proceeds from domestic and foreign grants by 93% is due to suppliers not meeting terms of the contract.
- The underutilization of acquisition of assets by 93% is due to suppliers not meeting terms of the contract.

The entity financial statements were approved on 28.9.2022 and signed by 

**Amb. Simon Nabukwesi, CBS**  
Principal Secretary.

**CPA. Johnson W. Njuguna**  
Deputy Accountant General  
ICPAK Member Number: 7626

**MINISTRY OF EDUCATION - STATE DEPARTMENT FOR UNIVERSITY EDUCATION**  
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**14. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE, 2022**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
504000000		University Education	104,451,063,472	99,871,020,477	4,580,042,995
	504010000	University Education	86,950,723,907	82,628,672,124	4,322,051,783
	504020000	Quality Assurance and Standards	393,050,487	393,050,487	0
	504030000	Higher Education Support Services	17,107,289,078	16,849,297,866	257,991,212
506000000		Research, Science, Technology and Innovation	1,039,895,926	1,027,996,733	11,899,193
	506010000	Research Management and	675,046,159	673,485,881	1,560,278
	506020000	Knowledge and Innovation	87,875,963	77,537,048	10,338,915
	506030000	Science and Technology Development	276,973,804	276,973,804	0
508000000		General Administration, Planning and Support Services	226,355,865	217,834,386	8,521,479
	508010000	Headquarters Administrative Services	226,355,865	217,834,386	8,521,479
		Grand Total	105,717,315,263	101,116,851,596	4,600,463,667



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**15. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

The financial statements are for the State Department of University Education. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the State Department for University Education:

- i. Support for Higher Education Science and Technology (HEST) Project.
- ii. Establishment of Kenya Advanced Institute of Science and Technology (KAIST) Project.
- iii. Eastern and Southern Africa Higher Education Centers of Excellence (ACE II) Project.

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Transfers from the Exchequer**

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

**ii) External Assistance**

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**iii) Other receipts**

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

**b) Recognition of payments**

The State Department for University Education recognises all payments when the event occurs, and the related cash has been paid out.

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**iii) Interest on Borrowing**

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

**iv) Principal on Borrowing**

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

**v) Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**vi) In-kind contributions**

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

**vii) Third Party Payments**

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



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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 156,118,938 compared to Kshs 148,423,278 in prior period as indicated on note 12. There were no other restrictions on cash during the year

**d) Imprests and advances**

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

**e) Third party deposits and retentions**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**f) Pending Bills**

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

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

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

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

**j) Prior Period Adjustments**

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) Related Party Transactions**

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

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

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

**l) Contingent Liabilities**

A contingent liability is:

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

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



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**16. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	19,438,505,507	16,244,051,158
Total Exchequer Releases for quarter 2	12,332,477,895	10,623,718,147
Total Exchequer Releases for quarter 3	19,551,687,097	14,472,071,692
Total Exchequer Releases for quarter 4	13,127,128,120	16,584,058,586
<b>TOTAL</b>	<b>64,449,798,619</b>	<b>57,923,899,583</b>

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Exchequer		
Foreign Borrowing - Direct Payments	53,679,386	1,444,490,927
Foreign Currency and Foreign Deposits		
<b>TOTAL</b>	<b>53,679,386</b>	<b>1,444,490,927</b>

**3. PROCEEDS FROM SALE OF ASSETS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities (AIA from Universities)	32,141,041,318	21,707,856,235
Repayments from Domestic Loans to Individuals and Households (HELB)	4,500,000,000	1,985,613,126
<b>TOTAL</b>	<b>36,641,041,318</b>	<b>23,693,469,361</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	177,044,012	141,098,351
Personal allowances paid as part of salary	80,964,349	68,378,859
<b>TOTAL</b>	<b>258,008,361</b>	<b>209,477,209</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. USE OF GOODS AND SERVICES**

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	6,294,457	5,180,463
Communication, supplies and services	3,831,549	4,014,399
Domestic travel and subsistence	12,093,738	9,150,228
Foreign travel and subsistence	8,774,221	3,828,346
Printing, advertising and information supplies & services	2,424,996	1,519,449
Rentals of produced assets	47,113,219	46,069,098
Training expenses	5,830,339	13,520,879
Hospitality supplies and services	8,616,096	6,646,753
Specialized materials and services	4,704,630	51,913,517
Office and general supplies and services	5,162,681	3,815,733
Fuel Oil and Lubricants	8,432,842	4,633,821
Other operating expenses	5,117,748	9,581,745
Routine maintenance – vehicles and other transport equipment	10,677,121	7,672,305
Routine maintenance – other assets	6,973,842	4,339,982
<b>TOTAL</b>	<b>136,047,476.40</b>	<b>171,886,718</b>

**6. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2021-2022	2020-2021
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	78,128,307,412	65,004,747,867
Capital Grants to Government Agencies	3,513,369,663	2,561,890,710
Transfers to Private Universities	3,374,791,603	2,729,791,600
<b>TOTAL</b>	<b>85,016,468,678</b>	<b>70,296,430,177</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	251,964,581	252,156,072
<b>Total</b>	<b>251,964,581</b>	<b>252,156,072</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. SOCIAL SECURITY BENEFITS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	2,650,000	-
<b>TOTAL</b>	<b>2,650,000</b>	<b>-</b>

**9. ACQUISITION OF ASSETS**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Non Financial Assets</b>		
Construction of Buildings	53,679,386	1,397,513,768
Purchase of Office Furniture and General	2,382,652	
<b>Sub Total</b>	<b>56,062,038</b>	<b>1,397,513,768</b>
<b>Financial Assets</b>		
Domestic Lending and On-Lending	15,395,650,462	10,731,263,588
<b>Sub Total</b>	<b>15,395,650,462</b>	<b>10,731,263,588</b>
<b>TOTAL</b>	<b>15,451,712,500</b>	<b>12,128,777,356</b>

**10A. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2021-2022	2020-2021
		Kshs	Kshs
Central Bank of Kenya, 1000302698-Recurrent, KShs	1	13,128,285	677,368
Central Bank of Kenya, 1000302771-CBK 165, KShs	1	-	-
Central Bank of Kenya, 1000302712-Development, KShs	1	13,026,947	2,533,910
Central Bank of Kenya, 1000302747-Deposit, KShs	1	156,118,938	148,423,278
<b>Total</b>		<b>182,274,170</b>	<b>151,634,556</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10.B CASH IN HAND**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	623,010	-
Cash in Hand – Held in foreign currency	-	
<b>TOTAL</b>	<b>623,010</b>	<b>-</b>

**11. ACCOUNTS RECEIVABLES**

Description	2021-2022	2020-2021
	Kshs	Kshs
Salary Advances	58,884	-
Government Imprests	830,601	
<b>TOTAL</b>	<b>889,485</b>	<b>-</b>

**12. ACCOUNTS PAYABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits	148,423,379	139,423,277
Retention	7,695,559	
<b>TOTAL</b>	<b>156,118,938</b>	<b>139,423,277</b>

**13. BALANCES BROUGHT FORWARD**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	151,634,556	140,832,123
Cash in hand	-	61,440
Receivables - Outstanding Imprests	-	17,500
Payables - Deposits	(148,423,278)	(139,423,277)
<b>TOTAL</b>	<b>3,211,278</b>	<b>1,487,786</b>

**14. PRIOR YEAR ADJUSTMENTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	151,634,556	140,832,123
Cash in hand	-	61,440
Receivables - Outstanding Imprests	-	17,500
Payables - Deposits	(148,423,278)	(139,423,277)
<b>TOTAL</b>	<b>3,211,278</b>	<b>1,487,786</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'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)
<b>2021/2022</b>			
282	Cash and Cash Equivalents - Unsupported Payments	The supporting details of the payments were availed and verified.	Resolved
283	Unsupported Payments on Rentals of Produced Assets	The signed lease agreements supporting payments of rent were availed and verified.	Resolved
284	Unauthorized Motor Vehicle Repairs	The supporting documentation for approval of the motor vehicle repairs were availed and verified	Resolved
285	Unconfirmed Transfers to Private Universities	The transfers to three universities were confirmed and reconciled.	Resolved
<b>286</b>	<b>Capital Grants to Government Agencies</b>		
286.1	Unsupported Disbursements	These were project funds disbursed as capital grants to the universities implementing them. The details of the disbursements were availed and verified.	Resolved
286.2	Wasteful and Unauthorized Legal Costs	The liability arose from a court case and it had to be settled to caution the Accounting Officer from being committed for contempt of court and to also ensure that the Government does not lose more in terms of interest that would have subsequently accrued. Authority was sort to settle the legal costs.	Resolved
287	Use of Goods and Services	The payments were made following National Treasury's advice to utilize available balances in order to clear the negatives that resulted from the budget cuts during supplementary I and II budget revision.	Resolved
288	Other Grants and Transfers – Irregular Payment of Allowances	The payments were made following National Treasury's advice to utilize available balances in order to clear the negatives that resulted from the budget cuts during supplementary I and II budget revision.	Resolved
<b>290</b>	<b>Compensation of Employees</b>		
290.1	Irregular Payment of Special Duty Allowance	The supporting evidence for the payments was availed and verified.	Resolved
290.2	Entertainment Allowance	The circular supporting approval for the payment of this allowance was sort, availed and verified.	Resolved
290.3	Unapproved Positions in the Establishment	The State Department sort approval from the Public Service Commission to review the staff establishment.	Resolved
291	Proposed Construction of Design and Manufacturing Block at Dedan Kimathi University of Technology	The contractor took over the site and noted adverse site conditions which necessitated redesigning of the foundation. Due to the effects, the contractor proposed that the project completion date be been revised.	Resolved
293	Delayed Completion of Projects	The delay resulted from budget cuts (budget rationalization) on development funding slowing down implementation of the projects and affecting the completion dates.	Resolved

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294	Inaccuracies in the Financial Statements	The opening balances for the purchase of specialized plant, equipment and machinery was restated reconciling the donor and project account and verified.	Resolved
295	Defects and Delays in Delivery of Equipment to Various Universities	The issue of rejected equipment was presented to the Public Accounts Committee in the Financial reports of the project for the financial years 2016/17, 2017/18, 2018/19 and 2019/2020. The committee pronounced that the explanations provided by the Ministry were satisfactory.	Resolved
300	Acquisition of Asset	This expenditure was capitalized and captured in the Financial Statements under building and structure. It has been rectified in year 2021/2022 Financial Statements as work in progress.	Resolved
	Purchase of Goods and Services	Payments made for the project were incurred by the project implementation committee members who are also staff of the State Department involved in project implementation activities.	Resolved
302	Project Motor Vehicles	Two project vehicles were procured for the project activities and were being used by the Ministry officials while undertaking the project activities.	Resolved



**Principal Secretary**



**Deputy Accountant General**



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**17. ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	a	b	c	d=a-c		
<b>Supply of goods</b>						
Tanklin Investment				141,050		Not Paid
<b>Sub-Total</b>	-		-	<b>141,050</b>	-	
<b>Supply of services</b>						
Akarim Agencies Co. Ltd				467,460		Not Paid
Realedge Africa Ventures Limited				336,845		Not Paid
Realedge Africa Ventures Limited				39,635		Not Paid
Worldbay Agencies Ltd				182,460		Not Paid
Trawell Company Limited				249,105		Not Paid
Kaylan Tours and Travel Limited				80,165		Not Paid
Kaylan Tours and Travel Limited				33,809		Not Paid
Akarim Agencies Co. Ltd				76,270		Not Paid
Akarim Agencies Co. Ltd				87,155		Not Paid
Akarim Agencies Co. Ltd				126,080		Not Paid
Akarim Agencies Co. Ltd				94,500		Not Paid
Realedge Africa Ventures Limited				181,610		Not Paid
Masada Hotel				175,000		Not Paid
Realedge Africa Ventures Limited				296,150		Not Paid
Realedge Africa Ventures Limited				35,745		Not Paid
Realedge Africa Ventures Limited				503,160		Not Paid
Realedge Africa Ventures Limited				83,065		Not Paid
Realedge Africa Ventures Limited				79,650		Not Paid
Realedge Africa Ventures Limited				623,260		Not Paid

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Realedge Africa Ventures Limited				126,090		Not Paid
Realedge Africa Ventures Limited				444,280		Not Paid
Realedge Africa Ventures Limited				273,815		Not Paid
Realedge Africa Ventures Limited				32,100		Not Paid
Safaricom Limited				69,588		Not Paid
Aneda General Agencies				58,500		Not Paid
Amsun Products and Services				72,757		Not Paid
Realedge Africa Ventures Limited				31,690		Not Paid
Realedge Africa Ventures Limited				34,110		Not Paid
Realedge Africa Ventures Limited				37,530		Not Paid
Realedge Africa Ventures Limited				84,250		Not Paid
Realedge Africa Ventures Limited				14,880		Not Paid
Realedge Africa Ventures Limited				93,075		Not Paid
Realedge Africa Ventures Limited				89,565		Not Paid
Realedge Africa Ventures Limited				5,565		Not Paid
Realedge Africa Ventures Limited				14,900		Not Paid
Realedge Africa Ventures Limited				39,380		Not Paid
Realedge Africa Ventures Limited				17,180		Not Paid
Realedge Africa Ventures Limited				39,320		Not Paid
Realedge Africa Ventures Limited				32,100		Not Paid
Realedge Africa Ventures Limited				17,180		Not Paid
Realedge Africa Ventures Limited				94,960		Not Paid
Realedge Africa Ventures Limited				44,130		Not Paid
Comchoice Africa Limited				84,530		Not Paid
Comchoice Africa Limited				202,070		Not Paid

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Comchoice Africa Limited				165,815		Not Paid
Comchoice Africa Limited				39,710		Not Paid
Comchoice Africa Limited				23,865		Not Paid
Comchoice Africa Limited				7,735		Not Paid
Comchoice Africa Limited				154,525		Not Paid
Comchoice Africa Limited				82,310		Not Paid
Comchoice Africa Limited				76,880		Not Paid
Gofit Travel and Logistics				173,340		Not Paid
Gofit Travel and Logistics				39,875		Not Paid
Gofit Travel and Logistics				165,855		Not Paid
Gofit Travel and Logistics				175,260		Not Paid
Gofit Travel and Logistics				15,960		Not Paid
Gofit Travel and Logistics				10,380		Not Paid
Gofit Travel and Logistics				43,860		Not Paid
Gofit Travel and Logistics				45,070		Not Paid
Gofit Travel and Logistics				275,010		Not Paid
Gofit Travel and Logistics				95,365		Not Paid
Gofit Travel and Logistics				153,890		Not Paid
Gofit Travel and Logistics				51,425		Not Paid
Attic Tours				71,450		Not Paid
Daima Production				196,000		Not Paid
Machakos University				358,000		Not Paid
Government Advertising Agency				366,559		Not Paid
Gofit Travel and Logistics				50,110		Not Paid
Comchoice Africa Limited				24,420		Not Paid
Waterbuck Hotel				342,000		Not Paid
Empolos Hotel				419,650		Not Paid
Waterbuck Hotel				245,700		Not Paid
Grand Winston Hotel				115,500		Not Paid
Grand Winston Hotel				254,100		Not Paid
Pewin Motors Limited				332,230		Not Paid
Parklane Construction Ltd				29,433,293		Not Paid
Gofit Travel and Logistics				173,340		Not Paid
Gofit Travel and Logistics				39,155		Not Paid
PS-SDUER- Deposit Account				426,026		Not Paid
PS-SDUER- Deposit Account				347,769		Not Paid
Bigisell Supplies Limited				1,612,518		Not Paid



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First Fit Auto Care Limited				636,200		Not Paid
Parklane Construction Ltd				21,493,325		Not Paid
Ndash Enterprises				343,769		Not Paid
Vilech Enterprises				426,026		Not Paid
Sub-Total	-		-	65,307,939	-	
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,448,989</b>	<b>-</b>	

**ANNEX 2 – FIXED ASSETS SCHEDULE**

Asset class	Historical Cost b/f	Additions during the Year	Disposals during the Year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
Buildings and structures	6,238,570,830.00	53,679,386.00			6,292,250,216.00
Transport equipment	2,778,600.00				2,778,600.00
Office equipment, furniture and fittings	1,171,431.00	2,383,652.00			3,555,083.00
Machinery and Equipment	7,269,390.00				7,269,390.00
<b>Total</b>	<b>6,249,790,251.00</b>	<b>56,063,038.00</b>			<b>6,305,853,289.00</b>

**ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR  
UNIVERSITY EDUCATION**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Support To Enhancement Of Quality And Relevance In Higher Education	(i) To Finance the purchase of identified equipment for existing laboratories/workshops in target faculties of engineering and applied sciences in eight universities: (ii) Capacity building of existing staff in engineering and applied sciences at Master's and Doctorate levels (iii) The project will support the construction of a teaching, learning and experiential centre at WMI.	AMB. Simon Nabukwesi	YES
2	Construction of Centres of Excellence (ACE II)	(i) Build institutional capacity to provide quality post graduate education with relevance to the labour market. (ii) Develop and enhance partnerships with other academic institutions (national, regional and international) to pursue academic excellence. Develop and enhance partnerships with industry and private sector to generate greater impact.	AMB. Simon Nabukwesi	YES
3	Construction of KAIST at Konza Technopolis	To promote relevant Research and Development through promotion of industrial- academic collaboration for stimulating of technological and industrial transformation. This aims at making Kenya industrially competitive in the globe by transforming it into an industrializing middle-income country as envisioned in the Kenya vision 2030.	AMB. Simon Nabukwesi	YES

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**ANNEX 4 – LIST OF SAGAs & PUBLIC UNIVERSITIES FUNDED UNDER THE STATE DEPARTMENT FOR UNIVERSITY EDUCATION**

Ref	SC, SAGA or Public Fund's Name	Principal Activity of Entity	Accounting Officer	Amount transferred during the year 2021-2022 - Recurrent	Amount transferred during the year 2021-2022 Development	Inter-Entity Reconciliations Done?(Yes/No)
1	Technical University of Kenya	Provide University Education	Vice Chancellor	1,990,463,289	0	Yes
2	Technical University of Mombasa	Provide University Education	Vice Chancellor	961,990,433	0	Yes
3	University of Nairobi	Provide University Education	Vice Chancellor	5,724,440,294	3,437,300	Yes
4	Koitalel Samoei UC	Provide University Education	Principal	104,388,299	40,000,000	Yes
5	University of Embu	Provide University Education	Vice Chancellor	628,865,333	75,000,000	Yes
6	Kenyatta University	Provide University Education	Vice Chancellor	3,563,349,297	0	Yes
7	Machakos University	Provide University Education	Vice Chancellor	998,362,930	60,000,000	Yes
8	Egerton University	Provide University Education	Vice Chancellor	2,231,277,478	0	Yes
9	Jomo Kenyatta University of Agriculture and Technology	Provide University Education	Vice Chancellor	3,028,415,190	20,000,000	Yes
10	Open university	Provide University Education	Vice Chancellor	0	0	Yes
11	Pan African University	Provide University Education	Vice Chancellor	63,465,215	0	Yes
12	Kirinyaga University	Provide University Education	Vice Chancellor	359,891,910	80,000,000	Yes
13	Murang'a University of Technology	Provide University Education	Vice Chancellor	535,114,143	88,387,426	Yes
14	Taita Taveta University	Provide University Education	Vice Chancellor	405,732,943	140,000,000	Yes
15	Co-operative University	Provide University Education	Vice Chancellor	283,586,431	56,000,000	Yes



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16	Maseno University	Provide University Education	Vice Chancellor	1,735,923,835	100,000,000	Yes
17	Kabianga University	Provide University Education	Vice Chancellor	814,061,889	90,000,000	Yes
18	Tom Mboya UC	Provide University Education	Principal	408,022,214	80,000,000	Yes
19	Moi University	Provide University Education	Vice Chancellor	3,442,733,242	30,000,000.00	Yes
20	Gatundu UC/Mama Ngina	Provide University Education	Principal	144,640,294	130,000,000	Yes
21	Bomet UC	Provide University Education	Principal	312,249,432	50,000,000	Yes
22	Garissa University	Provide University Education	Vice Chancellor	418,295,641	0	Yes
23	Rongo University	Provide University Education	Vice Chancellor	578,879,558	70,000,000	Yes
24	Alupe UC	Provide University Education	Principal	183,053,330	175,000,000	Yes
25	Masinde Muliro University	Provide University Education	Vice Chancellor	1,761,805,553	100,000,000	Yes
26	Kibabii University	Provide University Education	Vice Chancellor	651,905,392	35,000,000	Yes
27	Kaimosi UC	Provide University Education	Principal	455,539,013	185,000,000	Yes
28	Turkana UC	Provide University Education	Principal	196,487,392	0	Yes
29	South Eastern Kenya University	Provide University Education	Vice Chancellor	939,189,868	110,000,000	Yes
30	Pwani University	Provide University Education	Vice Chancellor	784,157,751	50,000,000	Yes
31	Chuka University	Provide University Education	Vice Chancellor	1,331,759,394	40,000,000	Yes
32	Kisii University	Provide University Education	Vice Chancellor	1,185,469,879	0	Yes
33	Laikipia University of Technology	Provide University Education	Vice Chancellor	893,749,307	100,000,000	Yes
34	Dedan Kimathi University of Technology	Provide University Education	Vice Chancellor	925,425,997	98,000,000	Yes



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35	Meru University of Technology	Provide University Education	Vice Chancellor	718,136,739	120,000,000	Yes
36	Multimedia University	Provide University Education	Vice Chancellor	619,620,719	40,000,000	Yes
37	Maasai Mara University	Provide University Education	Vice Chancellor	1,054,836,524	0	Yes
38	University of Eldoret	Provide University Education	Vice Chancellor	1,973,108,226	40,000,000	Yes
39	Karatina University	Provide University Education	Vice Chancellor	750,080,203	50,000,000	Yes
40	Jaramogi Oginga Odinga University	Provide University Education	Vice Chancellor	1,072,112,488.00	215,000,000	Yes
41	Tharaka UC	Provide University Education	Principal	303,833,150	0	Yes
42	KUCCPS	Placement of students in universities & colleges	CEO	21,958,110		Yes
43	NACOSTI	Regulate and assure quality in science, technology & innovation centre	CEO	202,841,804		Yes
44	Commission for University Education	A credit and quality assure in university education	CEO	193,050,487		Yes
45	HELB - Current Grants	Source for funds and finance students enrolled in recognised institutions of learning.	CEO	171,598,080		Yes
46	National Research Fund	Mobilise and channel resources for research, science, technology and innovation	Ag. CEO	323,037,923		Yes

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47	Kenya National Innovation Agency	Scout for and nurture innovative ideas	CEO	52,875,963		Yes
48	University Funding Board	Mobilise resources for financing education	CEO	244,525,812		Yes
49	African Institute for Capacity and Development	Provide University Education	CEO	56,000,000		Yes
50	Biosafety Appeals Board	Hear Appeals from persons aggrieved by decisions made by the National Biosafety Authority	Ag. CEO	42,057,700		Yes
51	National Biosafety Authority	Supervision and control of genetically modified organisms	CEO	144,900,000.00	-	Yes
52	Science & technology programme activities	Placement of students in universities & colleges	CEO		189,611,821	Yes
53	KAIST & ACE II	Regulate and assure quality in science, technology & innovation centre	CEO		412,933,116	Yes
54	Construction of admin block-1042 - Tharaka University	A credit and quality assure in university education	CEO		240,000,000	Yes
55	1044 Construction of admin & lecture theatre - Meru University of Science and Technology	Source for funds and finance students enrolled in recognised institutions of learning.	CEO		180,000,000	Yes

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56	Establishment of Butula centre - Masinde Muliro University of Science and Technology	Mobilise and channel resources for research, science, technology and innovation	Ag. CEO		20,000,000	Yes
	<b>Sub Total</b>			<b>45,987,266,094</b>	<b>3,513,369,663</b>	
	<b>HELB</b>					
	HELB - Scholarships & Other Educational Benefits - Tertiary			<b>237,000,000.00</b>		Yes
	HELB - Loans from the Higher Education Loans Board			10,895,650,462.00		Yes
	AIA - HELB			4,500,000,000.00		
	<b>Total</b>			<b>15,395,650,462.00</b>		

**ANNEX 5 – OTHER CURRENT TRANSFERS (TRANSFERS TO PRIVATE UNIVERSITIES)**

Ref	University / University College	Amount Transferred Recurrent - FY 2021-2022
1	Africa International University	35,190,991
2	Africa Nazarenne University	88,850,350
3	AMREF International University	1,038,856
4	Catholic University Of East Africa	257,448,931
5	Daystar University	68,693,269
6	Great Lakes University of Kisumu	28,372,535
7	Gretsa University	63,006,726
8	International Leadership University	577,853
9	Kabarak University	408,354,593
10	Kca University	297,779,421
11	Kenya Assemblies Of God East University	11,105,553



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12	Kenya Highlands Evangelical University	43,598,184
13	Kenya Methodist University	233,299,430
14	Kiriri Womens University Of Science & Technology	14,760,309
15	Lukenya University	64,763,186
16	Management University Of Africa	22,687,398
17	Marist International University College	13,143,970
18	Mount Kenya University	772,565,097
19	Pan Africa Christian University	15,916,960
20	Pioneer International University	63,021,629
21	Presbyterian University Of East Africa	160,806,734
22	Raf International University	5,243,109
23	Riara University	17,140,133
24	Scott Christian University	33,874,695
25	St Pauls University	132,901,307
26	Tangaza University College	18,773,352
27	The East African University	47,193,388
28	Umma University	45,093,286
29	United States International University	1,823,529
30	University Of Eastern Africa, Baraton	188,037,170
31	Uzima University College	64,949,461
32	Zetech University	154,780,199
	<b>TOTAL</b>	<b>3,374,791,604</b>

**ANNEX 6 – ANALYSIS OF DEPOSITS HELD IN DEPOSIT BANK ACCOUNT AS AT 30<sup>TH</sup> JUNE 2022**

NO.	NAME OF SUPPLIER	2021 - 2022	2020 - 2021
1	Sony Commercial Agencies	3,500,000.00	3,500,000
2	Sony Commercial Agencies	3,800,000.00	3,800,000
3	Eva Top Agencies	3,800,000.00	3,800,000

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4	Rocky Africa Limited	4,268,038.00	4,268,038
5	Aerospace Aviation	4,800,000.00	4,800,000
6	Madujey Global Services	7,000,000.00	7,000,000
7	Beta Trading Company Limited	7,700,000.00	7,700,000
8	Beta Trading Company	8,300,000.00	8,300,000
9	Beta Trading Company	95,400,000.00	95,400,000
10	Parkline Construction Limited (Retention money)	2,149,325.80	-
11	Parkline Construction Limited (Retention money)	4,900,000.00	
12	Parkline Construction Limited (Retention money)	4,463,382.50	
13	Parkline Construction Limited (Retention money)	4,100,000.00	
14	Parkline Construction Limited (Retention money)	1,082,951.10	
	<b>Sub Total</b>	<b>155,263,697.40</b>	<b>138,568,038</b>
11	Net Proceeds from disposal of idle assets	855,240.00	855,240
	<b>Total</b>	<b>156,118,937.40</b>	<b>139,423,278</b>

**ANNEX 7- FY 2021/2022 AIA COLLECTION FOR UNIVERSITIES & SAGAS**

S/NO	Institution	Budget	Actual	Variance
1	Technical University of Kenya	717,594,731	717,594,731	0
2	Technical University of Mombasa	739,412,371	739,412,371	0
3	University of Nairobi	10,562,198,206	9,238,093,638	1,324,104,568
4	Koitalel Samoei University College	43,505,047	13,292,699	30,212,348
5	University of Embu	368,000,000	368,000,000	0
6	Kenyatta University	3,295,315,273	3,295,315,273	0
7	Machakos University	538,396,928	506,121,112	32,275,816
8	Egerton University	1,492,882,035	1,149,533,213	343,348,822
9	Jomo Kenyatta University of Agriculture & Technology	2,390,011,290	2,390,011,290	0
10	Kirinyaga University	306,528,152	306,528,152	0
11	Murang'a University	211,643,239	211,643,239	0
12	Taita Taveta University	130,650,587	130,650,587	0

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13	Co-operative University of Kenya	731,150,000	725,683,251	5,466,749
14	Maseno University	1,062,952,923	1,062,952,923	0
15	Tom Mboya University College	204,209,085	204,209,085	0
16	Moi University	3,375,320,015	1,852,662,948	1,522,657,067
17	Gatundu University College	3,716,474	916,450	2,800,024
18	Bomet University College	51,374,269	51,374,269	0
19	Garissa University	157,277,686	152,665,000	4,612,686
20	Rongo University	285,308,977	285,308,977	0
21	Alupe University College	43,084,940	43,084,940	0
22	Masinde Muliro University	1,305,195,789	1,305,195,789	0
23	Kibabii University	388,606,590	388,606,590	0
24	Kaimosi Friends University College	132,896,000	132,896,000	0
25	Turkana University College	41,346,767	41,346,767	0
26	South Eastern Kenya University	269,958,280	259,922,806	10,035,474
27	Pwani University	444,175,250	444,175,250	0
28	Chuka University	582,247,629	503,637,985	78,609,644
29	Kisii University	940,000,000	938,303,662	1,696,338
30	Laikipia University of Technology	345,552,818	339,950,310	5,602,508
31	Dedan Kimathi University of Technology	467,778,797	467,778,797	0
32	Meru University of Science & Technology	354,476,315	354,476,315	0
33	Multimedia University	622,550,756	504,323,602	118,227,154
34	Maasai Mara University	251,130,422	251,130,422	0
35	University of Kabianga	355,058,991	355,058,991	0
36	University of Eldoret	468,000,000	468,000,000	0
37	Karatina University	314,179,000	296,329,342	17,849,658
38	Jaramogi Oginga Odinga University of Science and Technology	577,226,456	558,224,481	19,001,975
39	Tharaka University College	138,000,000	138,000,000	0
41	Commission for University Education	200,000,000	200,000,000	0
42	Kenya Universities and Colleges Central Placement Service	907,300,000	644,636,976	262,663,024
43	National Commission for Science Technology and Innovation	74,132,000	74,132,000	0
44	Universities Fund Board	1,700,000	1,700,000	0
45	National Biosafety Authority	3,500,000	3,500,000	0
46	Kenya National Innovation Agency	35,000,000	24,661,085	10,338,915
<b>Sub - Total</b>		<b>35,930,544,088</b>	<b>32,141,041,318</b>	<b>3,789,502,770</b>
40	Higher Education Loans Board	4,500,000,000	4,500,000,000	0
	<b>Grand Total</b>	<b>40,430,544,088</b>	<b>36,641,041,318</b>	<b>3,789,502,770</b>



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**ANNEX 8- REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

**APPENDICES**

The following appendices have been attached to the annual report and financial statements.

- i. Certificate of Balances as at 30<sup>Th</sup> June 2022
- ii. Board of Survey Report on Cash and Bank Balances as at 30<sup>Th</sup> June 2022
- iii. Bank Statement Extracts on Closing Bank Balances as at 23<sup>Rd</sup> July 2022
- iv. Cashbook Extracts on Closing Cashbook Balances as at 1<sup>St</sup> July 2022
- v. Summary of Exchequer Issues for the Financial Year Ended 30<sup>Th</sup> June 2022





## Trial Balance Comparison Report

Entity: 1065-State Department for University Education

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
1320000 Grants from International Organizations	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	177,044,012.25	0.00	141,098,350.85	0.00
2110100 Basic Salaries - Permanent Employees	177,044,012.25	0.00	141,098,350.85	0.00
2110301 House Allowance	60,679,109.55	0.00	52,385,752.10	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110304 Overtime - Civil Service	0.00	0.00	0.00	0.00
2110307 Hardship Allowance	0.00	0.00	0.00	0.00
2110309 Special Duty Allowance	320,234.00	0.00	0.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	508,050.80	0.00	0.00	0.00
2110313 Entertainment Allowance	1,605,894.00	0.00	1,234,480.50	0.00
2110314 Transport Allowance	14,723,308.40	0.00	1,512,800.00	0.00
2110315 Extraneous Allowance	1,484,590.70	0.00	9,375,025.90	0.00
2110317 Domestic Servant Allowance	369,561.30	0.00	1,340,000.00	0.00
2110318 n Practising Allowance	474,400.00	0.00	748,800.00	0.00
2110320 Leave Allowance	799,200.00	0.00	720,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	1,062,000.00	0.00
2110300 Personal Allowances paid as part of Salary	80,964,348.75	0.00	0.00	0.00
2110000 Wages and Salary Contributions	258,008,361.00	0.00	68,378,858.50	0.00
2210101 Electricity	6,198,457.10	0.00	209,477,209.35	0.00
2210102 Water and Sewerage Charges	96,000.00	0.00	4,681,163.60	0.00
2210106 Utilities, Supplies- Other (	0.00	0.00	0.00	45,633.55
2210100 Utilities, Supplies and Services	6,294,457.10	0.00	544,932.45	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,937,300.55	0.00	5,226,096.05	45,633.55
2210202 Internet Connections	627,265.00	0.00	2,279,451.85	0.00
2210203 Courier & Postal Services	266,983.00	0.00	1,249,163.50	0.00
2210299 Communication, Supplies - Othe	0.00	0.00	274,835.50	0.00
2210200 Communication, Supplies and Services	3,831,548.55	0.00	210,948.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,049,646.00	0.00	4,014,398.85	0.00
2210302 Accommodation - Domestic Travel	2,765,321.00	0.00	3,501,399.00	0.00
2210303 Daily Subsistence Allowance	3,899,384.70	0.00	2,078,004.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	451,245.00	0.00	2,831,095.00	0.00
2210307 Passage & Transfer Expenses	140,500.00	0.00	220,630.00	0.00
2210399 Domestic Travel and Subs. - Others	787,641.00	0.00	50,800.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	12,093,737.70	0.00	468,300.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,964,513.30	0.00	9,150,228.00	0.00
2210402 Accommodation	2,236,861.00	0.00	1,889,494.50	0.00
2210403 Daily Subsistence Allowance	2,345,541.30	0.00	835,669.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	227,305.00	0.00	998,410.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	8,774,220.60	0.00	104,772.50	0.00
2210502 Publishing & Printing Services	1,162,633.60	0.00	3,828,346.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	206,650.00	0.00	600,419.25	0.00
2210505 Trade Shows and Exhibitions	1,056,712.00	0.00	63,600.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,425,995.60	0.00	855,430.00	0.00
2210602 Payment of Rents and Rates - Residential	5,799,310.65	0.00	1,519,449.25	0.00
2210603 Rents and Rates - Non-Residential	37,908,691.45	0.00	3,411,360.00	0.00
2210604 Hire of Transport, Equipment	3,405,216.70	0.00	42,657,721.95	0.00
			16.30	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
			46,069,098.25	0.00
2210600 Rentals of Produced Assets	47,113,218.80	0.00	434,007.00	0.00
2210701 Travel Allowance	1,266,780.00	0.00	483,517.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,363,196.00	0.00		
2210703 Production and Printing of Training Materials	924,430.00	0.00	410,056.00	0.00
2210704 Hire of Training Facilities and Equipment	1,097,760.00	0.00	382,450.00	0.00
2210706 Book Allowance	313,240.00	0.00	96,582.00	0.00
2210708 Trainer Allowance	430,395.00	0.00	160,650.00	0.00
2210711 Tuition Fees Allowance	434,538.00	0.00	11,553,616.50	0.00
2210700 Training Expenses	5,830,339.00	0.00	13,520,878.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,830,695.00	0.00	2,704,906.00	0.00
2210802 Boards, Committees, Conferences and Seminars	4,731,483.40	0.00	3,924,347.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210805 National Celebrations	53,918.00	0.00	17,500.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Serv	8,616,096.40	0.00	6,646,753.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,500,752.00	0.00	720,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	47,697,806.35	0.00
2211009 Education and Library Supplies	1,938,500.00	0.00	1,699,803.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	151,700.00	0.00	100,500.00	0.00
2211015 Foods and Rations	165,800.00	0.00	101,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	947,877.50	0.00	1,594,408.00	0.00
2211000 Specialised Materials and Supp	4,704,629.50	0.00	51,913,517.35	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,240,281.00	0.00	1,571,570.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,188,100.00	0.00	1,600,750.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	547,400.00	0.00	510,254.00	0.00
2211199 Office and General Supplies -	186,900.00	0.00	133,159.00	0.00
2211100 Office and General Supplies and Services	5,162,681.00	0.00	3,815,733.00	0.00
2211201 Refined Fuels and Lubricants for Transport	8,432,842.00	0.00	4,633,821.00	0.00
2211200 Fuel Oil and Lubricants	8,432,842.00	0.00	4,633,821.00	0.00
2211305 Contracted Guards and Cleaning Services	3,038,680.00	0.00	4,825,851.80	0.00
2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	2,078,067.80	0.00	4,755,893.30	0.00
2211300 Other Operating Expenses	5,117,747.80	0.00	9,581,745.10	0.00
2210000 Goods and Services	118,397,514.05	0.00	159,920,064.35	45,633.55
2220101 Maintenance Expenses - Motor Vehicles	10,677,120.55	0.00	7,672,305.20	0.00
2220100 Routine Maintenance - Vehicles	10,677,120.55	0.00	7,672,305.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	639,950.00	0.00	619,000.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,749,241.80	0.00	1,174,735.15	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	234,650.00	0.00	160,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	93,750.00	0.00	599,850.00	0.00
2220210 Maintenance of Computers, Software, and Networks	4,256,250.00	0.00	1,786,397.00	0.00
2220200 Routine Maintenance - Other Assets	6,973,841.80	0.00	4,339,982.15	0.00
2220000 Routine Maintenance	17,650,962.35	0.00	12,012,287.35	0.00
2510115 African Institute for Capacity and Development	0.00	0.00	0.00	0.00
2510100 Subsidies to Non-Financial Public Enterprises	0.00	0.00	0.00	0.00
2510000 Subsidies to Public Corporations	0.00	0.00	0.00	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	78,128,307,412.00	0.00	65,004,747,867.00	0.00
2630100 Current Grants to Government	78,128,307,412.00	0.00	65,004,747,867.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Agencies and other Levels of Government				
260201 Capital Grants to Semi-Autonomous Government Agencies	3,513,369,663.20	0.00	2,561,999,910.05	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	3,513,369,663.20	0.00	2,561,999,910.05	0.00
2630000 Grants & Transfer To Other Govt. Units	81,641,677,075.20	0.00	67,566,747,777.05	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	251,964,580.65	0.00	252,156,072.45	0.00
2640100 Scholarships and other Educational Benefits	251,964,580.65	0.00	252,156,072.45	0.00
2640499 Other Current Transfers - Other	3,374,791,602.75	0.00	2,729,791,600.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	3,374,791,602.75	0.00	2,729,791,600.00	0.00
2640000 Other Transfers and Emergency Relief	3,626,756,183.40	0.00	2,981,947,672.45	0.00
2710102 Gratuity - Civil Servants	2,650,000.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,650,000.00	0.00	0.00	0.00
2710000 Social Security Benefits	2,650,000.00	0.00	0.00	0.00
2990107 Purchase Price Variance	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	53,679,385.70	0.00	1,397,513,768.20	0.00
3110200 Construction of Building	53,679,385.70	0.00	1,397,513,768.20	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,382,652.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	2,382,652.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	56,062,037.70	0.00	1,397,513,768.20	0.00
3520204 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	32,141,041,318.00	0.00	21,707,856,235.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	32,141,041,318.00	0.00	21,707,856,235.00
3520000 Receipts from Sales of Inventories	0.00	32,141,041,318.00	0.00	21,707,856,235.00
4110404 Loans from the Higher Education Loans Board	15,395,650,462.00	0.00	10,731,263,588.00	0.00
4110400 Domestic Loans to Individuals and Households	15,395,650,462.00	0.00	10,731,263,588.00	0.00
4110000 Domestic Lending and On-lending	15,395,650,462.00	0.00	10,731,263,588.00	0.00
4510404 Loans from the Higher Education Loans Board	0.00	4,500,000,000.00	0.00	1,985,613,126.00
4510400 Repayments from Domestic Loans to Individuals and Households	0.00	4,500,000,000.00	0.00	1,985,613,126.00
4510000 Repayment from Domestic Lending and On-Lending	0.00	4,500,000,000.00	0.00	1,985,613,126.00
5120201 Borrowing from Foreign Governments	0.00	53,679,385.70	0.00	1,382,695,140.20
5120202 Borrowing from International Organizations	0.00	0.00	0.00	61,795,786.35
5120200 Foreign Borrowing-Direct Payments	0.00	53,679,385.70	0.00	1,444,490,926.55
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	53,679,385.70	0.00	1,444,490,926.55
6530101 Ministry HQ Recurrent Bank A/C	13,128,285.30	0.00	677,368.00	0.00
6530100 Recurrent Bank Accounts	13,128,285.30	0.00	677,368.00	0.00
6530000 Recurrent Bank Accounts	13,128,285.30	0.00	677,368.00	0.00
6540101 Ministry HQ Development Bank A	13,026,947.40	0.00	2,533,910.00	0.00
6540100 Development Bank Accounts	13,026,947.40	0.00	2,533,910.00	0.00
6540000 Development Bank Accounts	13,026,947.40	0.00	2,533,910.00	0.00
6550101 Ministry HQ Deposit Bank A/C	156,118,937.25	0.00	148,423,278.45	0.00
6550100 Deposit Bank Accounts	156,118,937.25	0.00	148,423,278.45	0.00
6550000 Deposit Bank Account	156,118,937.25	0.00	148,423,278.45	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6580101 Cash	623,010.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	623,010.00	0.00	0.00	0.00
6580000 Cash in Hand	623,010.00	0.00	0.00	0.00
6710103 Salary advance	58,884.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	58,884.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	58,884.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	830,601.00	0.00	0.00	0.00
6760100 Imprests	830,601.00	0.00	0.00	0.00
6760000 Government Imprests	830,601.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	148,974,178.45	0.00	148,423,278.45
7310101 General Deposits	0.00	7,144,759.60	0.00	0.00
7310107 10% Retention Money	0.00	156,118,938.05	0.00	148,423,278.45
7310100 General Deposits Items	0.00	156,118,938.05	0.00	148,423,278.45
7310000 Deposits	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390104 Employee Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	364,611,974,797.65	0.00	300,162,175,178.75
9910201 Exchequer Releases/ Provisioning Account	247,118,497.90	0.00	243,907,219.90	0.00
9910209 Remittances to Exchequer	247,118,497.90	364,611,974,797.65	243,907,219.90	300,162,175,178.75
Miscellaneous Revenue	247,118,497.90	364,611,974,797.65	243,907,219.90	300,162,175,178.75
9910200 Exchequer Provisions	247,118,497.90	364,611,974,797.65	243,907,219.90	300,162,175,178.75
9910000 Provisions	0.00	0.00	0.00	0.00
9990101 Opening Balance Bank	0.00	0.00	0.00	0.00
9990100 Opening Balance Bank	0.00	0.00	241,994,180,235.20	0.00
9999999 Consolidated Fund	299,915,056,680.85	0.00	241,994,180,235.20	0.00
9999900	299,915,056,680.85	0.00	241,994,180,235.20	0.00
9990000 Opening Balance Reserves	299,915,056,680.85	401,462,814,439.40	325,448,604,378.30	325,448,604,378.30
<b>Total</b>	<b>401,462,814,439.40</b>	<b>401,462,814,439.40</b>	<b>325,448,604,378.30</b>	<b>325,448,604,378.30</b>





# STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1065-State Department for University Education

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	64,449,799,618.90	57,923,899,582.65
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	53,679,385.70	1,444,490,926.55
Proceeds from Sales of Assets	8	36,641,041,318.00	23,693,469,361.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>101,144,520,322.60</b>	<b>83,061,859,870.20</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	258,008,361.00	209,477,209.35
Use of goods and Services	13	136,047,476.40	171,886,718.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	85,016,468,677.95	70,296,539,377.05
Other Grants and Transfers	16	251,964,580.65	252,156,072.45
Social Security Benefits	17	2,650,000.00	0.00
Acquisition of Assets	18	15,451,712,499.70	12,128,777,356.20
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>101,116,851,595.70</b>	<b>83,058,836,733.20</b>
<b>SURPLUS/DEFICIT</b>		<b>27,668,726.90</b>	<b>3,023,137.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_





# Statement of Financial Position

Entity: 1065-State Department for University Education

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	498,582,110.15	151,634,556.45
Cash Balances	22B	17,840,566,238.45	0.00
<b>Total Cash And Cash Equivalents</b>		<b>18,339,148,348.60</b>	<b>151,634,556.45</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	58,884.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>18,339,207,232.60</b>	<b>151,634,556.45</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	18,311,538,505.70	148,423,278.45
<b>NET FINANCIAL ASSETS</b>		<b>27,668,726.90</b>	<b>3,211,278.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	3,211,278.00	1,596,986.00
Prior Year Adjustment	26	(3,211,278.00)	(1,408,845.00)
Surplus/Deficit for the Year		27,668,726.90	3,023,137.00
<b>NET FINANCIAL POSITION</b>		<b>27,668,726.90</b>	<b>3,211,278.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_







# STATEMENT OF CASH FLOW

Entity: 1065-State Department for University Education  
Current Period: JUL-21 To JUN-22  
Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1		
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4		
Transfers from Other Government Entities	5	64,449,799,618.90	57,923,899,582.65
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	258,008,361.00	209,477,209.35
Use of goods and Services	13	136,047,476.40	171,886,718.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	85,016,468,677.95	70,296,539,377.05
Other Grants and Transfers	16	251,964,580.65	252,156,072.45
Social Security Benefits	17	2,650,000.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		18,163,056,343.25	9,138,851.45
<b>Prior year adjustments</b>		(3,211,278.00)	(1,408,845.00)
<b>Net Cash From Operating Activities</b>	A	(3,055,494,411.85)	(12,998,429,787.90)
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	36,641,041,318.00	23,693,469,361.00
Acquisition of Assets	18	15,451,712,499.70	12,128,777,356.20
<b>Net Cash Flow From Investing Activities</b>	B	21,189,328,818.30	11,564,692,004.80
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	53,679,385.70	1,444,490,926.55
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	53,679,385.70	1,444,490,926.55
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	18,187,513,792.15	10,753,143.45
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		151,634,556.45	140,881,413.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	18,339,148,348.60	151,634,556.45

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_







## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1065-State Department for University Education

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
Taxes on Income, Profits and Capital Gains	1110000	Kshs	Kshs
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		0.00	0.00

### 2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
Health Insurance Contribution	1210100	Kshs	Kshs
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<b>TOTAL</b>		0.00	0.00

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
Grants from Foreign Governments	1310000	Kshs	Kshs
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		0.00	0.00

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account for Q1	9910201	Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q2	9910201	19,438,505,506.90	16,244,051,158.00
Exchequer Releases/ Provisioning Account for Q3	9910201	12,332,477,895.00	10,623,718,147.00
Exchequer Releases/ Provisioning Account for Q4	9910201	19,551,687,096.95	14,472,071,691.65
<b>TOTAL</b>		13,127,129,120.05	16,584,058,586.00
		64,449,799,618.90	57,923,899,582.65

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
Grants received by Central Govt from General Govt units	1330100	Kshs	Kshs
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		0.00	0.00

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
Borrowing within General Government	5110100	Kshs	Kshs
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
<b>TOTAL</b>		0.00	0.00



# 7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Foreign Borrowings - Drawdowns through Exchequer	5120100	53,679,385.70	1,444,490,926.55
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	53,679,385.70	1,444,490,926.55
<b>TOTAL</b>			

# 8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	32,141,041,318.00	21,707,856,235.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	4,500,000,000.00	1,985,613,126.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		36,641,041,318.00	23,693,469,361.00

# 9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
Returns of Equity Holdings	4550000	Kshs	Kshs
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
Interest Received	1410100	Kshs	Kshs
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1415000	0.00	0.00
Administrative Fees and Charges	1420100	0.00	0.00
Administrative Fees and Charges collected as AIA	1420200	0.00	0.00
Incidental Sales by Non-Market Establishments	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420400	0.00	0.00
Receipts from Sale of Incidental Goods	1420500	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1420600	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1430100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Current Grants from International NGOs collected as AIA	1440200	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440300	0.00	0.00
Other Voluntary Transfers for Current purposes	1440400	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440500	0.00	0.00
Paid to Exchequer	1440600	0.00	0.00
Receipts Not Classified Elsewhere	1450100	0.00	0.00
	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
Business Permits	1520100	0.00	0.00
Cesses	1520200	0.00	0.00
Poll Rates	1520300	0.00	0.00
Plot Rents	1520400	0.00	0.00
Other Local Levies	1520500	0.00	0.00
Administrative Services Fees	1520600	0.00	0.00
Various Fees	1530100	0.00	0.00
Council's Natural Resources Exploitation	1530200	0.00	0.00
Sales Of Council Assets	1530300	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530400	0.00	0.00
Other Miscellaneous Revenues	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Insurance Claims Recovery	1540100	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540200	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540300	0.00	0.00
Transfers From Reserve Funds	1540400	0.00	0.00
Donations	1540500	0.00	0.00
Fund Raising Events	1540600	0.00	0.00
Other Revenues From Financial Assets Loan	1540700	0.00	0.00
	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
	1990100	0.00	0.00
System Required Revenue A/cs		0.00	0.00
<b>TOTAL</b>			

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		177,044,012.25	141,098,350.85
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	80,964,348.75	68,378,858.50
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		258,008,361.00	209,477,209.35

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		6,294,457.10	5,180,462.50
Utilities, Supplies and Services	2210100	3,831,548.55	4,014,398.85
Communication, Supplies and Services	2210200	12,093,737.70	9,150,228.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	8,774,220.60	3,828,346.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,425,995.60	1,519,449.25
Printing, Advertising and Information Supplies and Services	2210500	47,113,218.80	46,069,098.25
Rentals of Produced Assets	2210600	5,830,339.00	13,520,878.50
Training Expenses	2210700	8,616,096.40	6,646,753.00
Hospitality Supplies and Servi	2210800	0.00	0.00
Insurance Costs	2210900	4,704,629.50	51,913,517.35
Specialised Materials and Supp	2211000	5,162,681.00	3,815,733.00
Office and General Supplies and Services	2211100	8,432,842.00	4,633,821.00
Fuel Oil and Lubricants	2211200	5,117,747.80	9,581,745.10
Other Operating Expenses	2211300	10,677,120.55	7,672,305.20
Routine Maintenance - Vehicles	2220100	6,973,841.80	4,339,982.15
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	136,048,476.40	171,886,718.15
<b>TOTAL</b>			

## 14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
<b>TOTAL</b>		0.00	0.00

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		78,128,307,412.00	65,004,747,867.00
Current Grants to Government Agencies and other Levels of Government	2630100	3,513,369,663.20	2,561,999,910.05
Capital Grants to Government Agencies and other Levels of Government	2630200	3,374,791,602.75	2,729,791,600.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	85,016,468,677.95	70,296,539,377.05
<b>TOTAL</b>			



**16 Other Grants and Transfers**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	251,964,580.65	252,156,072.45
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>251,964,580.65</b>	<b>252,156,072.45</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,650,000.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>2,650,000.00</b>	<b>0.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	53,679,385.70	1,397,513,768.20
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	2,382,652.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	15,395,650,462.00	10,731,263,588.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>15,451,712,499.70</b>	<b>12,128,777,356.20</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>



20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
<b>TOTAL</b>		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	13,128,285.30	677,368.00
Development Bank Accounts	6540000	13,026,947.40	2,533,910.00
Deposit Bank Account	6550000	156,118,937.25	148,423,278.45
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		182,274,169.95	151,634,556.45

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	623,010.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		623,010.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	58,884.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	830,601.00	0.00



Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000		
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		889,485.00	0.00

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
Withholding Taxes		Kshs	Kshs
Deposits	7380000	0.00	0.00
System Required Liabilities A/cs	7310000	156,118,938.05	148,423,278.45
Other Liabilities	7390000	0.00	0.00
	7320000	0.00	0.00
<b>TOTAL</b>		156,118,938.05	148,423,278.45

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank		Kshs	Kshs
Opening Balance Cash	22A	151,634,556.45	140,832,123.00
Opening Balance Receivables - Imprest and Clearance	22B	0.00	49,290.00
Accounts	23	0.00	29,650.00
Opening Balance - Deposits	24	(148,423,278.45)	(139,314,077.00)
<b>TOTAL</b>		3,211,278.00	1,596,986.00

#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
Exchequer Provisions		Kshs	Kshs
County Transfers	9910200	3,211,278.00	1,408,845.00
	9910300	0.00	0.00
<b>TOTAL</b>		3,211,278.00	1,408,845.00







**Statement of Budget Execution**  
Entity: 1065-State Department for University Education  
Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	64,449,799,618.90	(64,449,799,618.90)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	750,000,000.00	0.00	0.00	750,000,000.00	53,679,385.70	696,320,614.30	7.16%
Reimbursements and Refunds	8	30,760,000,002.00	0.00	9,670,544,086.00	40,430,544,088.00	36,641,041,318.00	3,789,502,770.00	90.63%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		31,510,000,002.00	0.00	9,715,544,086.00	41,225,544,088.00	101,144,520,322.60	(59,918,976,234.60)	245.34%
<b>PAYMENTS</b>								
Compensation of Employees	12	210,000,000.00	0.00	31,600,000.00	241,600,000.00	258,008,361.00	(16,408,361.00)	106.79%
Use of goods and Services	13	182,549,538.00	0.00	(24,736,475.00)	157,813,063.00	136,047,476.40	21,765,586.60	86.21%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	78,615,600,000.00	0.00	10,299,544,086.00	88,915,144,086.00	85,016,468,677.95	3,898,675,408.05	95.62%
Other Grants and Transfers	16	252,000,000.00	0.00	0.00	252,000,000.00	251,964,580.65	35,419.35	99.99%
Social Security Benefits	17	2,650,000.00	0.00	0.00	2,650,000.00	2,650,000.00	0.00	100.00%
Acquisition of Assets	18	16,150,015,766.00	0.00	(1,907,652.00)	16,148,108,114.00	15,451,712,499.70	696,395,614.30	95.69%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		95,412,815,304.00	0.00	10,304,499,959.00	105,717,315,263.00	101,116,851,595.70	4,600,463,667.30	95.65%



**Statement of Budget Execution**  
**Entity: 1065-State Department for University Education**  
**Current Period: JUL-21 To JUN-22**

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1065-State Department for University Education**  
**Current Period: JUL-21 To JUN-22**

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00						
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00						
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	60,930,309,775.00	(60,930,309,775.00)	0.00%
Proceeds from Domestic Borrowings	6	0.00				0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements from Sales of Assets	8	30,760,000,002.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	9,670,544,086.00	40,430,544,086.00	36,641,041,318.00	3,789,502,770.00	90.63%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>30,760,000,002.00</b>	<b>0.00</b>	<b>9,670,544,086.00</b>	<b>40,430,544,088.00</b>	<b>97,571,351,093.00</b>	<b>(57,140,807,005.00)</b>	<b>241.33%</b>
PAYMENTS								
Compensation of Employees	12	210,000,000.00	0.00					
Use of goods and Services	13	182,549,538.00	0.00	31,600,000.00	241,600,000.00	258,008,361.00	(16,408,361.00)	106.79%
Subsidies	14	0.00	0.00	(24,736,475.00)	157,813,063.00	136,047,476.40	21,765,586.60	86.21%
Transfers to Other Government Units	15	75,010,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	252,000,000.00	0.00	0.00	85,312,544,086.00	81,503,099,014.75	3,809,445,071.25	95.53%
Social Security Benefits	17	2,650,000.00	0.00	0.00	252,000,000.00	251,964,580.65	35,419.35	99.99%
Acquisition of Assets	18	15,400,015,766.00	0.00	0.00	2,650,000.00	2,650,000.00	0.00	100.00%
Finance Costs, including Loan Interest	19	0.00	0.00	(1,907,652.00)	15,398,108,114.00	15,398,033,114.00	75,000.00	100.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>91,057,215,304.00</b>	<b>0.00</b>	<b>10,307,499,959.00</b>	<b>101,364,715,263.00</b>	<b>97,549,802,546.80</b>	<b>3,814,912,716.20</b>	<b>96.24%</b>



**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1065-State Department for University Education**  
**Current Period: JUL-21 To JUN-22**

The Statement has been prepared, reviewed and approved by the following:  
Prepared By:

Date:

Reviewed By: \_\_\_\_\_  
\_\_\_\_\_  
Approved By: \_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_  
\_\_\_\_\_





**Statement of Budget Execution - Development Expenditure**  
**Entity: 1065-State Department for University Education**  
**Current Period: JUL-21 To JUN-22**

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	3,519,489,843.90	(3,519,489,843.90)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	750,000,000.00	0.00	0.00	750,000,000.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	53,679,385.70	696,320,614.30	7.16%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		750,000,000.00	0.00	45,000,000.00	795,000,000.00	3,573,169,229.60	(2,778,169,229.60)	449.46%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,605,600,000.00	0.00	(3,000,000.00)	3,602,600,000.00	3,513,369,663.20	89,230,336.80	97.52%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	750,000,000.00	0.00	0.00	750,000,000.00	53,679,385.70	696,320,614.30	7.16%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		4,355,600,000.00	0.00	(3,000,000.00)	4,352,600,000.00	3,567,049,048.90	785,550,951.10	81.95%



**Statement of Budget Execution - Development Expenditure**

Entity: 1065-State Department for University Education

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:





Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

The Statement has been prepared, reviewed and approved by the following:

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_







# Budget Execution by Programme and Economic Classification

Entity: 1065-State Department for University Education

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0405000000		<b>Maternal and Child Health</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
0504000000		<b>University Education</b>	<b>104,451,063,472.00</b>	<b>99,871,020,476.90</b>	<b>4,580,042,995.10</b>
	2110000	Wages and Salary Contributions	38,919,150.00	45,181,368.25	(6,262,218.25)
	2210000	Goods and Services	13,367,484.00	12,582,884.45	784,579.55
	2220000	Routine Maintenance	4,195,000.00	3,499,592.90	695,407.10
	2510000	Subsidies to Public Corporations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	84,622,064,792.00	80,733,670,600.20	3,888,394,191.80
	2640000	Other Transfers and Emergency Relief	3,626,791,604.00	3,626,756,183.40	35,420.60
	3110000	Acquisition of Fixed Capital Assets	750,075,000.00	53,679,385.70	696,395,614.30
	4110000	Domestic Lending and On-lending	15,395,650,462.00	15,395,650,462.00	0.00
0506000000		<b>Research, Science, Technology and Innovation</b>	<b>1,039,895,926.00</b>	<b>1,027,996,732.70</b>	<b>11,899,193.30</b>
	2110000	Wages and Salary Contributions	78,676,888.00	78,776,558.35	(2,099,670.35)
	2210000	Goods and Services	42,246,713.00	39,059,665.25	3,187,047.75
	2220000	Routine Maintenance	2,684,835.00	2,154,034.10	530,800.90
	2630000	Grants & Transfer To Other Govt. Units	918,287,690.00	908,006,475.00	10,281,215.00
0508000000		<b>General Administration, Planning and Support Services</b>	<b>226,355,865.00</b>	<b>217,834,386.10</b>	<b>8,521,478.90</b>
	2110000	Wages and Salary Contributions	126,003,962.00	134,050,434.40	(8,046,472.40)
	2210000	Goods and Services	82,324,396.00	66,753,984.35	15,570,431.65
	2220000	Routine Maintenance	12,994,855.00	11,997,335.35	997,519.65
	2510000	Subsidies to Public Corporations	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	2,650,000.00	2,650,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	2,382,652.00	2,382,652.00	0.00
<b>Grand Total</b>			<b>105,717,315,263.00</b>	<b>101,116,851,595.70</b>	<b>4,600,463,667.30</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_







# Budget Execution by Heads and Programmes

Entity: 1065-State Department for University Education  
Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
1065000100	0000000000	Default - Non Programmatic	0.00	0.00	0.00
		Directorate of Technical Education	0.00	0.00	0.00
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1065000200		The Kenya Universities and Colleges Central Placement Services	929,258,110.00	666,595,086.00	262,663,024.00
	0504000000	University Education	929,258,110.00	666,595,086.00	262,663,024.00
1065000300		National Commission for Science Technology and Innovation	276,973,804.00	276,973,804.00	0.00
	0508000000	Research, Science, Technology and Innovation	276,973,804.00	276,973,804.00	0.00
1065000400		Technical University of Kenya	2,708,058,020.00	2,708,058,020.00	0.00
	0504000000	University Education	2,708,058,020.00	2,708,058,020.00	0.00
1065000500		Technical University of Mombasa	1,701,402,804.00	1,701,402,804.00	0.00
	0504000000	University Education	1,701,402,804.00	1,701,402,804.00	0.00
1065000600		University of Nairobi	17,431,397,179.00	16,077,080,263.00	1,354,316,916.00
	0504000000	University Education	17,431,397,179.00	16,077,080,263.00	1,354,316,916.00
1065000700		Kenya University	8,395,424,428.00	8,363,148,612.00	32,275,816.00
	0504000000	University Education	8,395,424,428.00	8,363,148,612.00	32,275,816.00
1065000800		Egerton University	3,724,159,513.00	3,380,810,691.00	343,348,822.00
	0504000000	University Education	3,724,159,513.00	3,380,810,691.00	343,348,822.00
1065000900		Jomo Kenyatta University of Agriculture and Technology	8,466,189,100.00	8,440,722,351.00	25,466,749.00
	0504000000	University Education	8,466,189,100.00	8,440,722,351.00	25,466,749.00
1065001000		Maseno University	3,411,108,057.00	3,411,108,057.00	0.00
	0504000000	University Education	3,411,108,057.00	3,411,108,057.00	0.00
1065001100		Moi University	8,995,933,858.00	7,465,864,081.00	1,530,069,777.00
	0504000000	University Education	8,995,933,858.00	7,465,864,081.00	1,530,069,777.00
1065001200		Masinde Muliro University	4,933,782,496.00	4,933,782,496.00	0.00
	0504000000	University Education	4,933,782,496.00	4,933,782,496.00	0.00
1065001300		Directorate of Higher Education	47,187,005.00	52,587,326.95	(5,400,321.95)
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0504000000	University Education	47,187,005.00	52,587,326.95	(5,400,321.95)
1065001400		Commission for Universities Education	393,050,487.00	393,050,487.00	0.00
	0504000000	University Education	393,050,487.00	393,050,487.00	0.00
1065001500		Higher Education Loans Board (HELB)	15,804,248,542.00	15,804,248,542.00	0.00
	0504000000	University Education	15,804,248,542.00	15,804,248,542.00	0.00
1065001600		Bursaries; Scholarships; Subsidies and Education Attachments	24,369,609.00	23,641,099.30	728,509.70
	0504000000	University Education	24,369,609.00	23,641,099.30	728,509.70
1065001700		Maternal and Child Health	0.00	0.00	0.00
	0405000000	Contribution Towards Local and International Institutions	0.00	0.00	0.00
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0504000000	University Education	0.00	0.00	0.00
1065001800		South Eastern Kenya University	1,209,148,148.00	1,199,112,674.00	10,035,474.00
	0504000000	University Education	1,209,148,148.00	1,199,112,674.00	10,035,474.00
1065001900		Pwani University	1,228,333,001.00	1,228,333,001.00	0.00
	0504000000	University Education	1,228,333,001.00	1,228,333,001.00	0.00
1065002000		The Chuka University	1,914,007,023.00	1,835,397,379.00	78,609,644.00
	0504000000	University Education	1,914,007,023.00	1,835,397,379.00	78,609,644.00
1065002100		Kisii University	2,125,469,879.00	2,123,773,541.00	1,696,338.00
	0504000000	University Education	2,125,469,879.00	2,123,773,541.00	1,696,338.00
1065002200		Lalkipia University of Technology	1,239,302,125.00	1,233,699,617.00	5,602,508.00
	0504000000	University Education	1,239,302,125.00	1,233,699,617.00	5,602,508.00
1065002300		Dedan Kimathi University of Technology	1,393,204,794.00	1,393,204,794.00	0.00
	0504000000	University Education	1,393,204,794.00	1,393,204,794.00	0.00
1065002400		Meru University of Science and	1,072,613,054.00	1,072,613,054.00	0.00



		Technology.			0.00
	0504000000	University Education	1,072,613,054.00	1,072,613,054.00	
		Multimedia University of Kenya	1,242,171,475.00	1,123,944,321.00	118,227,154.00
1065002500	0504000000	University Education	1,242,171,475.00	1,123,944,321.00	118,227,154.00
		Maasai Mara University	1,305,966,946.00	1,305,966,946.00	0.00
1065002600	0504000000	University Education	1,305,966,946.00	1,305,966,946.00	0.00
		University of Kabanga	1,169,120,880.00	1,169,120,880.00	0.00
1065002700	0504000000	University Education	1,169,120,880.00	1,169,120,880.00	0.00
		University of Eldoret	2,441,108,226.00	2,441,108,226.00	0.00
1065002800	0504000000	University Education	2,441,108,226.00	2,441,108,226.00	0.00
		Karatina University	1,064,259,203.00	1,046,409,545.00	17,849,658.00
1065002900	0504000000	University Education	1,064,259,203.00	1,046,409,545.00	17,849,658.00
		Jaramogi Oginga Odinga University of Science and Technology	1,649,338,944.00	1,630,336,969.00	19,001,975.00
1065003000	0504000000	University Education	1,649,338,944.00	1,630,336,969.00	19,001,975.00
		Vocational Education and Training; Policy Partnerships & Research	0.00	0.00	0.00
1065003100	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
		Biosafety Appeals Board	42,000,000.00	42,057,700.00	(57,700.00)
1065003200	0506000000	Research, Science, Technology and Innovation	42,000,000.00	42,057,700.00	(57,700.00)
		National Research Fund	323,037,923.00	323,037,923.00	0.00
1065003300	0506000000	Research, Science, Technology and Innovation	323,037,923.00	323,037,923.00	0.00
		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0508000000	University Education	0.00	0.00	0.00
		Kenya National Innovation Agency (KENIA).	87,875,963.00	77,537,048.00	10,338,915.00
1065003400	0506000000	Research, Science, Technology and Innovation	87,875,963.00	77,537,048.00	10,338,915.00
		Development Planning Services	22,667,819.00	22,229,032.50	438,786.50
1065003500	0508000000	General Administration, Planning and Support Services	22,667,819.00	22,229,032.50	438,786.50
		Department of Research Development.	121,608,236.00	119,990,257.70	1,617,978.30
1065003600	0506000000	Research, Science, Technology and Innovation	121,608,236.00	119,990,257.70	1,617,978.30
		General Administration, Planning and Support Services	0.00	0.00	0.00
	0508000000	Headquarters Administrative Services.	203,688,046.00	195,605,353.60	8,082,692.40
1065003700	0504000000	University Education	0.00	0.00	0.00
	0506000000	Research, Science, Technology and Innovation	0.00	0.00	0.00
		General Administration, Planning and Support Services	203,688,046.00	195,605,353.60	8,082,692.40
	0508000000	Default - Non Programmatic	0.00	0.00	0.00
	0000000000	University Funding Board	246,225,812.00	246,225,812.00	0.00
1065003800	0504000000	University Education	246,225,812.00	246,225,812.00	0.00
		Headquarters Administrative Services (VTT)	0.00	0.00	0.00
1065003900	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
			3,374,791,604.00	3,374,791,602.75	1.25
1065004000	0504000000	University Education	3,374,791,604.00	3,374,791,602.75	1.25
			441,833,150.00	441,833,150.00	0.00
1065004100	0504000000	University Education	441,833,150.00	441,833,150.00	0.00
			56,000,000.00	56,000,000.00	0.00
1065004200	0504000000	University Education	56,000,000.00	56,000,000.00	0.00
			148,400,000.00	148,400,000.00	0.00
1065004300	0506000000	Research, Science, Technology and Innovation	148,400,000.00	148,400,000.00	0.00
		Support To Enhancement Of Quality And Relevance In Higher Education	0.00	0.00	0.00
1065100100	0504000000	University Education	0.00	0.00	0.00
		Technical University of Mombasa	0.00	0.00	0.00
1065100200	0504000000	University Education	0.00	0.00	0.00
		Technical University of Kenya	0.00	0.00	0.00
1065100300	0504000000	University Education	0.00	3,437,300.00	(3,437,300.00)
		University of Nairobi	0.00	3,437,300.00	(3,437,300.00)
1065100400	0504000000	University Education	88,387,426.00	88,387,426.00	0.00
1065100500		Murang'a University College			

	0504000000	University Education	88,387,426.00	88,387,426.00	0.00
1065100600		<b>Kenya University</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0504000000	University Education	0.00	0.00	0.00
1065100700		<b>Egerton University</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0504000000	University Education	0.00	0.00	0.00
1065100800		<b>Jomo Kenyatta University of Agriculture and Technol</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	20,000,000.00	20,000,000.00	0.00
1065100900		<b>Maseno University</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	100,000,000.00	100,000,000.00	0.00
1065101000		<b>Moi University</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	30,000,000.00	30,000,000.00	0.00
1065101100		<b>Masinde Muliro University</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	100,000,000.00	100,000,000.00	0.00
1065101200		<b>Koitalel Arap Samoei University College</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	40,000,000.00	40,000,000.00	0.00
1065101300		<b>Gatundu University College</b>	<b>130,000,000.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	130,000,000.00	130,000,000.00	0.00
1065101400		<b>Bomet University College</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	50,000,000.00	50,000,000.00	0.00
1065101500		<b>Tom Mboya University College</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	80,000,000.00	80,000,000.00	0.00
1065101600		<b>Alupe University College</b>	<b>175,000,000.00</b>	<b>175,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	175,000,000.00	175,000,000.00	0.00
1065101700		<b>Kaimosi University College</b>	<b>185,000,000.00</b>	<b>185,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	185,000,000.00	185,000,000.00	0.00
1065101800		<b>Kibabii University College</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	35,000,000.00	35,000,000.00	0.00
1065101900		<b>South Eastern Kenya University</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	110,000,000.00	110,000,000.00	0.00
1065102000		<b>Pwani University</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	50,000,000.00	50,000,000.00	0.00
1065102100		<b>Chuka University</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	40,000,000.00	40,000,000.00	0.00
1065102200		<b>Kisii University</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0504000000	University Education	0.00	0.00	0.00
1065102300		<b>Laikipia University of Technology</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	100,000,000.00	100,000,000.00	0.00
1065102400		<b>Meru University of Science and Technology</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	120,000,000.00	120,000,000.00	0.00
1065102500		<b>Multimedia University of Kenya</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	40,000,000.00	40,000,000.00	0.00
1065102600		<b>Maasai Mara University</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0504000000	University Education	0.00	0.00	0.00
1065102700		<b>University of Kabianga</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	90,000,000.00	90,000,000.00	0.00
1065102800		<b>University of Eldoret</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	40,000,000.00	40,000,000.00	0.00
1065102900		<b>Karatina University</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	50,000,000.00	50,000,000.00	0.00
1065103000		<b>Jaramogi Oginga Odinga University of Science and Technology</b>	<b>215,000,000.00</b>	<b>215,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	215,000,000.00	215,000,000.00	0.00
1065103100		<b>Machakos University College</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	60,000,000.00	60,000,000.00	0.00
1065103200		<b>Embu University College</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	75,000,000.00	75,000,000.00	0.00
1065103300		<b>Rongo University College</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	70,000,000.00	70,000,000.00	0.00
1065103400		<b>Co-operative University College of Kenya</b>	<b>101,000,000.00</b>	<b>56,000,000.00</b>	<b>45,000,000.00</b>
	0504000000	University Education	101,000,000.00	56,000,000.00	45,000,000.00
1065103500		<b>Garissa University College</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0504000000	University Education	0.00	0.00	0.00
1065103600		<b>Kirinyaga University College</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	80,000,000.00	80,000,000.00	0.00
1065103700		<b>Dedan Kimathi University of Technology</b>	<b>98,000,000.00</b>	<b>98,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	98,000,000.00	98,000,000.00	0.00
1065103800		<b>Taita Taveta University College</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
	0504000000	University Education	140,000,000.00	140,000,000.00	0.00
1065103900		<b>Science and Technology Programme Activities</b>	<b>190,212,574.00</b>	<b>189,611,821.30</b>	<b>600,752.70</b>
	0506000000	Research, Science, Technology and	40,000,000.00	40,000,000.00	0.00



		Innovation			
	0504000000	University Education	150,212,574.00	149,611,821.30	600,752.70
1065104000		Biosafety Appeals Board	0.00	0.00	0.00
	0506000000	Research, Science, Technology and Innovation	0.00	0.00	0.00
1065104100			1,210,000,000.00	466,612,501.60	743,387,498.40
	0504000000	University Education	1,210,000,000.00	466,612,501.60	743,387,498.40
1065104200			240,000,000.00	240,000,000.00	0.00
	0504000000	University Education	240,000,000.00	240,000,000.00	0.00
1065104400			180,000,000.00	180,000,000.00	0.00
	0504000000	University Education	180,000,000.00	180,000,000.00	0.00
1065104500			20,000,000.00	20,000,000.00	0.00
	0504000000	University Education	20,000,000.00	20,000,000.00	0.00
		<b>Grand Total</b>	<b>105,717,315,263.00</b>	<b>101,116,851,595.70</b>	<b>4,600,463,667.30</b>
				0	

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



# Budget Execution By Programmes and Sub-Programmes

Entity: 1065-State Department for University Education

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0405000000		Maternal and Child Health	0.00	0.00	0.00
	0405030000	Immunization	0.00	0.00	0.00
0504000000		University Education	104,451,063,472.00	99,871,020,476.90	4,580,042,995.10
	0504010000	University Education	86,950,723,907.00	82,628,672,123.65	4,322,051,783.35
	0504020000	Quality Assurance and Standards	393,050,487.00	393,050,487.00	0.00
	0504030000	Higher Education Support Services	17,107,289,078.00	16,849,297,866.25	257,991,211.75
0506000000		Research, Science, Technology and Innovation	1,039,895,926.00	1,027,996,732.70	11,899,193.30
	0506010000	Research Management and Development	675,046,159.00	673,485,880.70	1,560,278.30
	0506020000	Knowledge and Innovation Development and Commercialization	87,875,963.00	77,537,048.00	10,338,915.00
	0506030000	Science and Technology Development and Promotion	276,973,804.00	276,973,804.00	0.00
0508000000		General Administration, Planning and Support Services	226,355,865.00	217,834,386.10	8,521,478.90
	0508010000	Headquarters Administrative Services	226,355,865.00	217,834,386.10	8,521,478.90
Grand Total			105,717,315,263.00	101,116,851,595.70	4,600,463,667.30

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 340192

September 29, 2022

## CERTIFICATE OF BALANCES

Customer: 131155 STATE DEPT. - UNIVERSITY EDUCATION

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000302698	REC-STATE DEPT.FOR UNIVERSITY EDUC.	KES	28,865,812.00
1000302712	DEV-STATE DEPT.FOR UNIVERSITY EDUC.	KES	46,874,460.65
1000302747	DEP-STATE DEPT.FOR UNIVERSITY EDUC.	KES	155,035,986.40
1000302771	CBK165 -STATE DEPT.- UNIVERSITY ED.	KES	0.00

Lawrence Rweria  
Authorised Signatory  
Banking Services Division

Joyce Nasieku  
Authorised Signatory  
Banking Services Division







## REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of .....SDUE&R.....as at the close of Business on.....01-07-2022.....

The Board consisting of – (Names and official titles)

.....NGEI WA MUTINDA -SENIOR DEPUTY SECRETARY .....

..... CHRISTABEL KAYANDA-FINANCE OFFICER.....

..... LUCAS M. KAUNDA- PRINCIPAL ACCOUNTANT .....

Assembled at the office of..... MAIN CASH OFFICE.....

at..... 10.00 AM..... (time) on the ...01/07/2022.....

and the following cash was produced: -

Notes.....	Sh..... NIL.....
Silver.....	Sh..... NIL.....
Cooper.....	Sh. .... NIL.....
Cheques (as per details on reverse)	Sh..... <u>NIL</u> .....

It was observed that cheques amounting to Sh.....NIL.....Cts.....

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the

.....30/6/2022.....

Cash on hand..... Sh. ....NIL.....

Bank Balance ..... Sh.....13,026,947.40.....

The Bank Certificate of Balance showed a sum of ...46,874,460.65.....

Standing to the credit on the account on.....30/6/2022.....

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

Members of the Board

.....NGEI WA MUTINDA.....

Chairperson

Signature .....

Date .....

.....CHRISTABEL KAYANDA.....

Member

Signature .....

Date .....

.....LUCAS M. KAUNDA.....

Secretary

Signature .....

Date .....

01/07/2022  
01/07/2022  
01/7/2022







## REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of .....SDUE&R.....as at the close of Business on.....30-6-2022.....

The Board consisting of – (Names and official titles)

.....NGEI WA MUTINDA -SENIOR DEPUTY SECRETARY .....

..... CHRISTABEL KAYANDA-FINANCE OFFICER .....

..... LUCAS M. KAUNDA- PRINCIPAL ACCOUNTANT .....

Assembled at the office of..... MAIN CASH OFFICE .....

at.....10:00 AM..... (time) on the ...01/07/2022.....

and the following cash was produced: -

Notes.....	Sh..... NIL.....
Silver.....	Sh..... NIL.....
Cooper.....	Sh. .... NIL.....
Cheques (as per details on reverse)	Sh..... <u>NIL</u> .....

It was observed that cheques amounting to Sh.....NIL.....Cts..... had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the....

.1-07-2022.....

Cash on hand..... Sh. ....623,010.00.....

Bank Balance ..... Sh.....13,128,285.35.....

The Bank Certificate of Balance showed a sum of ...28,865,812.00.....

Standing to the credit on the account on.....30/6/2022.....

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

Members of the Board

.....NGEI WA MUTINDA.....

Chairperson

Signature .....

Date .....

.....CHRISTABEL KAYANDA.....

Member

Signature .....

Date .....

.....LUCAS M. KAUNDA.....

Secretary

Signature .....

Date .....

*(Handwritten signatures and dates)*



Deposit

D-CB

F.O. 51



REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of .....SDUE&R.....as at the close of Business on.....01-07-2022.....

The Board consisting of – (Names and official titles)

.....NGEI WA MUTINDA -SENIOR DEPUTY SECRETARY .....

..... CHRISTABEL KAYANDA-FINANCE OFFICER .....

..... LUCAS M. KAUNDA- PRINCIPAL ACCOUNTANT .....

Assembled at the office of..... MAIN CASH OFFICE.....

at..... (time) on the ...01/07/2022.....

and the following cash was produced: -

Notes.....	Sh..... NIL.....
Silver.....	Sh..... NIL.....
Cooper.....	Sh. .... NIL.....
Cheques (as per details on reverse)	Sh..... <u>NIL</u> .....

It was observed that cheques amounting to Sh.....NIL.....Cts.....

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30/6/2022.....

Cash on hand.....	Sh. ....NIL.....
Bank Balance .....	Sh.....156,118,837.50.....

The Bank Certificate of Balance showed a sum of ...155,035,986.40.....

Standing to the credit on the account on.....30/6/2022.....

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

Members of the Board

.....NGEI WA MUTINDA..... Chairperson

.....CHRISTABEL KAYANDA..... Member

.....LUCAS M. KAUNDA..... Secretary

Signature .....	Date .....
Signature .....	Date .....
Signature .....	Date .....





Deposit MC



**CENTRAL BANK OF KENYA**

**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 15/06/2022 TO 29/07/2022

Rundate : 29/09/2022

Runtime : 14:50:13

Customer Number : 131155

Account Number : 1000302747

Account Name : DEP-STATE DEPT.FOR UNIVERSITY EDUC(KES)

Opening Balance : 150572603.9

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	17/06/2022	17/06/2022	FT22168DBRZ2	TRFS Payments	0.00	4,463,382.50	155,035,986.40
				Withholding Tax			
2	07/07/2022	07/07/2022	FT22188X599Z	TRFS Payments	0.00	1,082,951.10	156,118,937.50
				Withholding Tax			
Totals					0.00	5,546,333.60	





						SIMBA CORPORATION LIMITED							
						0020023992							
						PV012853							
117	13/07/2022	13/07/2022	FT2219454N9G			Outward RTGS Payment MT 103	46,601.00		0.00			13,134,013.50	
						0020024063							
						STATE DEPT. - UNIVERSITY EDUCATION:999999							
						VIOLET MUHANJI							
						0020024063							
						PV013141							
118	15/07/2022	15/07/2022	FT22196FIT39			TRFS Payments	5,728.15		0.00			13,128,285.35	
						0020023996							
						Withholding Tax							
119	25/07/2022	25/07/2022	FT22206THH7C			Account Transfer	13,128,285.35		0.00			0.00	
						RECOVERY OF UNSPENT BALANCES							
						REF:AG.17/01 VOL20/(50) DD 25072022							
<b>Totals</b>							<b>180,121,712.80</b>		<b>150,426,025.85</b>				
<b>Closing Balance</b>												<b>0.00</b>	



[illegible]





## F.O. 28 (Semi)









## PAYMENTS

F.O. 26 (Small)

[illegible]



PAYMENTS

FD-28 (Small)

When Paid	Description of Payment	Amount	Matched	Coupons	50	100	500	1000	5000	10000
	Board of Supervisors Cash									
①	NGE 1 NA	1000.00								
②	Clintabul Kayanda									
③	Lucas M. Kayanda									

*[Signature]*

*[Signature]*



## PAYMENTS

FO. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
30/12/21 B/B/r										
UON	1-1029-02-2630201		1121	013210	2,012,377.	20				
w Tax			"	"	158,111.	90			2,170,488	10
Burchs Prost	1-1041-02-2630201		1122	013170	893,032.	75				
w Tax			"	"	15,667.	95			908,700	=
Banklands Post Ltd	1-1029-02-2630201		1123	0131644	7,235,915.	85				
			"	"	1,022,951.	10				
			"	"	324,885.	35				
			"	"	186,715.	70			8,669,666	11
Safe post Ltd	1-1041-02-2630201		1124	013123	174,586.	30				
w Tax			"	"	3413.	80			178,000	=
Hilton Gen. Supplies	1-1041-02-2630201		1125	013156	462,775.	85				
w Tax			"	"	8224.	15			471,000	=
Ndash Env Ltd	1-1041-02-2630201		1126	013193	343,763.	95				
w Tax			"	"	6031.	05			349,800	=
AICD	1-1029-01-2220101		1127	012784					128,700	=
Patrick Magazine	1-1041-02-2630201		1128	013159					22,400	=
Online Pretence Ltd	1-0035-01-2630201		1129	01A920	412,781.	90				
w Tax			"	"	7362.	10			420,150	=
Waiman University	1-1017-04-2630201		1130	013184					50000000	=
B/C/D									22513150	10
									13028747	40
									8654807	50

Board of Survey on Cash.

① NHEI UNA MINTINDA — Chairman.

② Cinstabel Kayanda — Member.

③ Lucas M. Kanda — Secretary.





RECURRENT VOTE  
R1065 State Department for University Education  
Recurrent Exchequer Position

Date	Not. No.	Amount (Kshs)		Date	Particulars	Amount (Kshs)
30-Jul-21	RE004/03	9,803,440,384.60	✓ ✓	01-Jul-21	Original Provision	60,297,215,302.00
6-Aug-21	RE008/04	9,135,859,660.00	✓ ✓	11-Apr-22	Supp I	483,955,873.00
18-Aug-21	RE015/02	793,697,901.00	✓ ✓	15-Jun-22	Supp II	153,000,000.00
27-Aug-21	RE019/02	6,513,700,083.65	✓ ✓			
24-Sep-21	RE036/04	3,602,134,030.65	✓ ✓			
30-Sep-21	RE036/04	88,979,734.00	✓ ✓			
29-Oct-21	RE053/04	24,418,900.00	✓			
29-Oct-21	RE054/01	3,989,576,746.00	✓ ✓			
25-Nov-21	RE069/03	3,692,948,809.00	✓ ✓			
22-Dec-21	RE036/06	21,994,062.00	✓ ✓			
23-Dec-21	RE087/1	4,568,610,818.00	✓ ✓			
5-Jan-22	RE097/01	2,826,062,136.00	✓ ✓			
26-Jan-22	RE101/01	21,393,785.25	✓ ✓			
28-Jan-22	RE112/01	3,685,779,221.00	✓ ✓			
2-Feb-22	RE116/01	2,826,062,136.00	✓ ✓			
14-Feb-22	RE123/04	809,797,525.00	✓ ✓			
28-Feb-22	RE131/02	3,690,180,626.45	✓ ✓			
9-Mar-22	RE133/01	793,697,901.00	✓ ✓			
28-Mar-22	RE150/02	20,069,880.50	✓ ✓			
29-Mar-22	RE153/03	3,669,912,920.00	✓ ✓			
27-Apr-22	RE172/03	4,014,722,390.60	✓ ✓			
6-May-22	RE177/05	993,697,901.00	✓ ✓			
31-May-22	RE193/03	20,307,472.20	✓ ✓			
3-Jun-22	RE194/02	3,818,655,888.90	✓ ✓			
7-Jun-22	RE197/04	27,574,853.70	✓ ✓			
23-Jun-22	RE209/04	8,832,035,788.50	✓ ✓			
30-Jun-22	RE217/04	150,000,000.00	✓ ✓			
Total Issues		60,930,308,775.00				
Balance		3,862,400.00				
		60,934,171,175.00				60,934,171,175.00

DEVELOPMENT VOTE  
D1065 State Department for University Education  
Development Exchequer Position

Date	Not. No.	Amount (Kshs)		Date	Particulars	Amount (Kshs)
9-Aug-21	DE003/01	1,500,693,713.00		01-Jul-20	Original Provision	3,605,600,000.00
12-Nov-21	DE051/02	21,493,260.00		11-Apr-22	Supp I	(80,598,600.00)
25-Nov-21	DE058/03	15,000,000.00		16-Jun-22	Supp II	32,598,600.00
2-Dec-21	DE051/02	8,437,300.00				
3-Mar-22	DE111/02	308,037,272.75				
15-Mar-22	DE113/03	1,400,693,713.00				
6-May-22	DE147/02	9,788,200.00				
30-May-22	DE163/01	39,883,714.80				
16-Jun-22	DE167/07	124,856,320.00				
16-Jun-22	DE163/02	7,227,635.55				
20-Jun-22	DE169/01	39,883,714.80				
30-Jun-22	DE179/05	50,000,000.00				
Total Issues		3,519,489,843.90				
Balance		38,110,156.10				
		3,557,600,000.00				3,557,600,000.00

D1065 State Department for University Education  
COMPOSITION OF DONOR COMPONENT

Date	Donor	Amount (Kshs)	Details			
2-Dec-21	UNEPA	3,437,300.00	University of Nairobi FGM Project	01-Jul-20	Original Provision	454,000,000.00
3-Mar-22	IDA	87,051,520.25	Eastern & Southern Africa Centres of Excellence Project (Jaramogi Odinga Odinga University)		Supp I	(80,598,600.00)

3-Mar-22	IDA	140,701,510.75	Eastern & Southern Africa Centres of Excellence Project (Moi University)	16-Jun-22	Supp II	(17,401,400.00)
3-Mar-22	IDA	80,284,241.75	Eastern & Southern Africa Centres of Excellence Project (Egerton University)			
16-Jun-22	ADB	7,227,635.55	Kenya Rural Transformation Centres Digital Platform Project		Total Donor Provision	356,000,000.00
Total Issues Donor		918,702,408.80				
Donor Balance		87,297,791.70				
		356,000,000.00	-	00-Jan-00	-	356,000,000.00