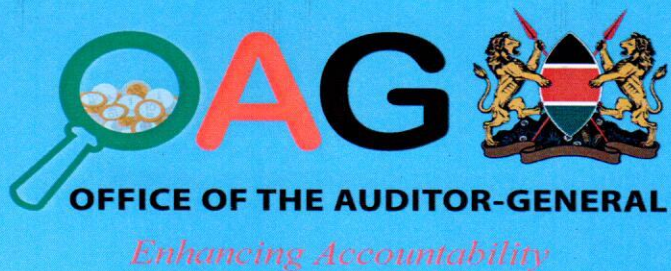


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KENYA NATIONAL BUREAU**

**OF STATISTICS**

**FOR THE YEAR**

**ENDED 30 JUNE, 2022**





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# KENYA NATIONAL BUREAU OF STATISTICS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2022

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

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**Kenya National Bureau of Statistics**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2022**

**Kenya National Bureau of Statistics**  
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**Acronyms**

AfDB	~	African Development Bank
A-I-A	~	Appropriations in Aid
COMESA	~	Common Market for Eastern and Southern Africa
DfID	~	Department for International Development
DG	~	Director General
EAC	~	East African Community
FAO	~	Food and Agriculture Organization
FDR	~	Fixed Deposit Receipts
GOK	~	Government of Kenya
ICT	~	Information Communication Technology
IDA	~	International Development Agency
IFRS	~	International Financial Reporting Standards
ILO	~	International Labour Organisation
IPSAS	~	International Public Sector Accounting Standards
KCB	~	Kenya Commercial Bank
KCHSP	~	Kenya Continuous Household Survey Programme
KDHS	~	Kenya Demographic Health Survey
KENINFO	~	Kenya Information
KIHBS	~	Kenya Integrated Household Budget Survey
KMIS	~	Kenya Malaria Indicator Survey
KNBS	~	Kenya National Bureau of Statistics
KPHC	~	Kenya Population and Housing Census, 2019
MICS	~	Multiple Indicator Cluster Survey
NIPFN	~	National Information Platform for Food and Nutrition
NSS	~	National Statistical System
NSSF	~	National Social Security Fund
PPRA	~	Public Procurement Regulatory Authority
SCB	~	Statistical Capacity Building
SIDA	~	Swedish International Development Cooperation Agency
UNDP	~	United Nations Development Programme
UNFPA	~	United Nations Population Fund
UNICEF	~	United Nations Children's Fund
USAID	~	United States Agency for International Development

## 1. Key Entity Information and Management

### (a) Background information

#### Overview

Kenya National Bureau of Statistics (KNBS) is a Government Agency established by the Statistics Act, 2006 (as amended in 2019) as the principal agency for collecting, compiling, analysing, publishing and disseminating statistical information needed for planning and policy formulation. KNBS is also responsible for coordination of the National Statistical System (NSS) in the country.

#### Vision

To be a global leader in the provision of quality statistical services.

#### Mission

To provide, manage and promote quality statistical services through utilization of best practices for evidence-based decision making.

#### Core Values

- i. **Professionalism:** Strictly abide by professional considerations, including scientific principles and ethics on methods, standards and procedures for provision of quality statistical services
- ii. **Integrity:** Adhere to the principles of good governance to ensure transparency and accountability in undertaking its programmes and activities.
- iii. **Confidentiality:** Treat all information provided by stakeholders with strict confidentiality and use exclusively for statistical purposes.
- iv. **Customer focus:** Commits to align its programmes to the expectations of its stakeholders and attaining the highest standards in service delivery.
- v. **Innovation:** Embrace creativity and innovation for value-addition in its business processes.
- vi. **Teamwork:** Embrace teamwork in pursuing timely attainment of targeted results at all levels, through coordination and networking.

#### Strategic Themes / Key Result Area (KRAs)

To effectively realise its mandate, the Bureau has identified five areas of focus / key result areas namely:

- i. Production of quality statistics
- ii. Coordination of the National Statistical System (NSS)
- iii. Capacity building
- iv. Financial resource mobilization and management, and
- v. Enhance corporate image

**(b) Principal activities**

The Bureau is the principal agency of the Government for collecting, analysing and disseminating statistical data in Kenya and is the custodian of official statistical information. Specifically, the Bureau is mandated with:

- i. Planning, authorising, co-ordinating and supervising all official statistical programmes undertaken within the national statistical system;
- ii. Establishing standards and ensuring the use of best practices and methods in the production and dissemination of statistical information across the national statistical system;
- iii. Collecting, compiling, analyzing, abstracting and disseminating statistical information on the matters specified in the First Schedule of the Act;
- iv. Conducting the Population and Housing Census every ten years, and such other censuses and surveys;
- v. Maintaining a comprehensive and reliable national socio-economic database.
- vi. Developing and maintaining sampling frames;
- vii. Collaborating with and assisting the county governments or any other institutions in the production of official statistics;
- viii. Providing technical advice on statistics to other state entities;
- ix. Promoting co-ordination among producers, users and suppliers of official statistics by forming appropriate sector committees; and
- x. Designating statistics produced by national statistical system as official statistics on being satisfied that the necessary criteria have been followed.

**(c) Key Management**

The Bureau's day-to-day management is under the following key functional areas:

- i. Director General;
- ii. Directorate of Corporate Services;
- iii. Directorate of Production Statistics;
- iv. Directorate of Macro Economics Statistics;
- v. Directorate of Population and Social Statistics;
- vi. Directorate of Statistical Co-ordination and Methods

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

- |                                   |                     |
|-----------------------------------|---------------------|
| i. Director General               | Macdonald G. Obudho |
| ii. Corporate Services            | Ann Mburu           |
| iii. Production Statistics        | Robert Nderitu      |
| iv. Macro Economics Statistics    | Collins Omondi      |
| v. Population & Social Statistics | Abdikadir A. Awes   |

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- vi. Statistical Co-ordination and Methods Benjamin Avusevwa
- vii. Head of Procurement Charles Muinde

**(e) Fiduciary Oversight Arrangements:**

The key fiduciary oversight cover:

- i. Finance and Administration Committee activities
- ii. Audit and Risk Management Committee activities
- iii. Technical Committee activities

**(f) Entity Headquarters**

Real Towers,  
Hospital Hill Road,  
P.O Box 30266 – 00100,  
NAIROBI

**(g) Entity Contacts**

Telephone: (254) 3317586 / 8

020 2911000, 0202911001

E-mail: [directorgeneral@knbs.or.ke](mailto:directorgeneral@knbs.or.ke)

Website: [www.knbs.or.ke](http://www.knbs.or.ke)

Twitter Handle: [@KNBStats](https://twitter.com/KNBStats),

Facebook: "Kenya Stats" [@bureauofstatistics](https://www.facebook.com/bureauofstatistics)

**(h) Entity Bankers**

Kenya Commercial Bank Limited,  
Moi Avenue Branch,  
P.O. Box 30081 – 00100,  
NAIROBI.

**(i) Independent Auditors**


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

**(j) Principal Legal Adviser**

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





## 2. The Board of Directors


Ref	Directors	Details
1.	 <p><b>Mr Stephen Wainaina, MBS</b> <b>(Appointed Board Chairman on 6<sup>th</sup> October 2021)</b></p>	<p>Mr Stephen Wainaina, MBS, is an Economic Policy specialist, with strong background in statistics and Public Policy Formulation, analysis and implementation. He possesses wide experience in Strategic Policy Formulation, Implementation and Monitoring, especially in the area of Development Planning.</p> <p>Since January, 2015, Mr Wainaina has been working full-time as Development and Public Policy Consultant. He served as a Director in the Partnership for Economic Policy (PEP) Board in the period 2013 - 2016.</p> <p>Mr Wainaina holds an MA Degree in Development Economics, which he attained at the Center for Development Economics, Williams College, Massachusetts, USA in 1985. For his undergraduate studies, he attended the University of Nairobi, Kenya, and was awarded a BA Honours degree in Economics in 1981.</p> <p>In addition, he has also undertaken other Courses, Benchmarking Tours and Visits, Conferences and Seminars in the fields of Economic Development, Research and Management.</p> <p>Mr Wainaina served for over 33 years in the Public Service rising to the Position of Economic Planning Secretary in the State Department for Planning a position he held for nearly 10 years. In between his 33 years in public service, he took official leave from Government Service and Served in two UN Agencies, namely UNCHS (Habitat) and UNCTAD, as regular staff member and as a Consultant.</p> <p>In 2008, Mr Wainaina was honored with the Award of the Moran of the Order of the Burning Spear (MBS) by the President of the Republic of Kenya for his exemplary Services in the Public Sector.</p> <p>His most recent engagements in Consulting include assignments with: SIDA, USAID (Futures Group/Palladium Group), IGADD, ACBF, UNDP, IFAD and World Bank, among development Agencies.</p>

Ref	Directors	Details
2.	 <p><b>Ms. Katherine Chiteri Muoki, HSC, OGW</b></p>	<p>Alternate to Principal Secretary – State Department for Planning, Katherine Chiteri Muoki is a long serving career Civil Servant who has risen through the ranks to the position of Economic Planning Secretary. She holds a Bachelor of Education Degree (Economic &amp; Business Studies), 1st Class Honours from Kenyatta University and a Masters of Arts (Economics) Degree from the University of Nairobi.</p> <p>Mrs. Muoki has technical expertise in a number of areas that include; Economic Policy Formulation, Development Planning and Analysis; Strategic Planning; Project Management, Monitoring and Evaluation and Impact Analysis; Speech Writing; Participatory Poverty Assessment; Qualitative and Quantitative Statistics Analysis; Human Development Analysis; Research Techniques; Public Finance Management including Budgeting; and Capacity Building.</p> <p>Among the key activities that she has initiated and/ or coordinated and provided leadership include the drafting of the Poverty Reduction Paper, the Economic Recovery Paper for Wealth Creation, the Vision 2030 and the three Medium Term Plans for the implementation of the Vision 2030. Further she was a member of the think tank that initiated the Medium Term Expenditure Framework (MTEF) Budgeting Framework. She has co-convened various MTEF budget Sector Working Groups for several years. Further she has initiated development of other key policy documents such as the National Gender Policy, the Status of Women Report, and Kenya National Human Development Reports among others. She has also provided leadership in Participatory Poverty Analysis Studies.</p> <p>Over the years, Mrs. Muoki has served on several boards. These include, the pioneer boards of the National Commission for Gender and Development; Women Enterprise Fund Advisory Board; Uwezo Fund Oversight Board; Anti-Female Genital Mutilation Board and Affirmative</p>

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Ref	Directors	Details
		<p>Action Social Development Fund Board. She has also sat on the National Commission for Science and Technology and the Lake Basin Development Authority Board.</p> <p>Mrs. Muoki is the recipient of two (2) State Awards; Head of State Commendation (HSC) in 2013 and Order of the Grand Warrior (OGW) in 2016</p>
3.	 <p><b>Mr. Samuel Wambugu</b></p>	<p>Alternate to the Principal Secretary, National Treasury, Samuel is a Chief Economist in Macro and Fiscal Department of the National Treasury and Planning.</p> <p>Apart from being a Board Member of KNBS, he also represents the CS, National Treasury and Planning at Jomo Kenyatta Foundation (JKF) Board of Directors.</p> <p>He holds an M.A in Economic Policy Management degree from Makerere University, Uganda and B.A in Economics from University of Nairobi. Besides the above, he has attended Strategic Leadership Development Programme (SLDP) at Kenya School of Government and several courses in Financial and Strategic Management, Leadership and Policy Formulation locally and abroad, and has also undertaken a training on Corporate Governance under Mwongozo facilitated ICS and SCAC.</p>
4.	 <p><b>Mr. Japh Okoth Olende</b></p>	<p>Japh has been a Senior Business Consultant since the beginning of 2016 after his tenure at AIG Insurance Company spanning over 36 years. At AIG, he was the Chief Executive in charge of East Africa Region for over 19 years. He has considerable international working experience having worked briefly in the US and Europe.</p> <p>During his tenure at AIG he acquired extensive experience in all technical aspects of the business, having worked in all departments including Finance, Claims, Underwriting and Distribution. He was part of the AIG Africa Executive Committee which was charged with the responsibility of developing and</p>

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Ref	Directors	Details
		<p>implementing key business strategies for the Africa Zone including expansion of the brand in East, West and Southern Africa</p> <p>Japh played leading roles in the insurance industry including serving in various industry related committees, leading to being honoured with a Life Time Achievement award for outstanding role in developing the insurance industry in the region.</p> <p>Japh has played leadership roles in the past as: President of American Chamber of Commerce Kenya Chapter and Director General of the Insurance Institute of Kenya. He has been a director of a number of institutions &amp; organization including, Retirement Benefits Authority; KEPSA; AIG Kenya; AIG Uganda and Muthaiga Golf Club.</p> <p>He currently holds directorships of a number of companies including: Absa Bank Kenya Ltd; Chairman Absa Bank Insurance Agency; Jadala Investments company; Ler Limited; 25th Investment Company, and Jumbo Chem Company Kenya Ltd</p> <p>He has presented papers at a number of international conferences including Brookings Institute in Washington DC and Chatham House in London,</p> <p>Japh is a graduate of the University of Nairobi and is a Chartered Insurer of CII London as well as a Member of the Institute of Directors and Certified Trustee.</p>
5.	 <p><b>Molu Koropu Tepo</b></p>	<p>Molu Tepo is a community development specialist with practical experience of working with pastoralists, agro-pastoralists and grassroots communities.</p> <p>He has professional interest in strengthening the capacities of the community institutions to cushion themselves against hazards facing them from time to time; drought, floods, Resource Based Conflicts, Human and Livestock Diseases, Desert Locust. The disasters resulting from the hazards have become frequent partly due to the negative impact of Climate Change. He has</p>



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Ref	Directors	Details
		<p>worked as a facilitator, community development practitioner, and project/programme manager for non-profit organizations in Kenya.</p> <p>He is currently the Executive Director at Merti Integrated Development Programme (MID-P). He is Secretary to the Board of Directors (BOD) and executing the decisions of BOD. MID-P is a local NGO working in Isiolo County with focus on; Sustainable Natural Resource Management, Sustainable Livelihoods, local Governance and Youth Education and Empowerment. He convenes Isiolo County Civil Society Network.</p> <p>He has provided voluntary services to different community institutions. He was a member of the Board of Governors of schools. He was a member of the Board of Commissioners of Kenya Meat Commission. He is currently the Chairperson of the Isiolo County Education Board (CEB). The CEB is mandated by The Basic Education Act to manage education in a County.</p> <p>Molu previously worked with the Teachers Service Commission, Garba Tula Development Organization, Minority Rights Group International (MRG) as a Project Consultant for EU funded Governance Project, Catholic Organisation for Relief and Development Aid (Cordaid) as Project Manager. He is currently a Master candidate, Kampala International University. He holds a Bachelor of Education degree from Egerton University.</p>
6.	 <p><b>Mr. Francis M Nkako, OGW, HSC, “ndc”(k)</b></p>	<p>Francis M Nkako is a graduate of the National Defence College-Kenya, holder of MSc (EIA) from the University of Wales-UK and BSc from the University of Nairobi-Kenya. He has attended several short courses, including on corporate governance, security and natural resource management. He is registered as a Lead Expert in EIA for purposes of carrying out environmental assessments and audits in Kenya by the National Environment Management Authority (NEMA).</p> <p>Francis has over 30 years' experience mainly in the Environmental Management; Rural Development, Integrated Development, other</p>



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Ref	Directors	Details
		<p>Conservation and Natural Resources Management, Wildlife/Forests/ Water Towers Management (policy, legal, security and enforcement aspects), Tourism; protected area (Parks and Reserves) Management and Human-wildlife Conflicts and Institutional Management.</p> <p>He has successfully worked with projects funded by World Bank Tana GEF, USAID, WWF Traffic (illegal trade) EWALS/KFWG/UNEP WWF, British Army, the Royal Netherlands Embassy (Tana Delta), JICA. He has interacted and collaborated with various development partners, government departments, and local communities, NGOs, policy makers, CBOs and other various stakeholders.</p> <p>He has gained significant experience in River Basin Management and Integrated Development through the Tana Delta Projects, Tana River Basin through the Tana GEF projects, Integrated River Basin Development as the Managing Director - ENSDA e.g. Mara River Basin with WWF, Ewaso Ngiro River basin, Lake Naivasha, Nakuru, among others.</p> <p>He has experience in policy, organizational development; participatory methodologies to development as well as rights and community based approaches to development. He has extensive experience managing and working on projects related to community development, natural resource management and pro-poor development strategies.</p> <p>He is also a Consultant on policy, environment, NRM and development, having undertaken several consultancies over the years. Some of the clients include WWF (Policy review USAID funded Mara River Basin project) for EAC/LVBC, Tetra Tech/ARD USA (on regional Proposal Research: East Africa - Planning for Resilience in East Africa through Policy, Adaptation, Research and Economic Development (PREPARED) for EAC/LVBC, and FAO on policy review GIAHS (Globally Important Agricultural Heritage Systems) implemented by National Museums of Kenya, private sector among others.</p>

Ref	Directors	Details
7.	 <p data-bbox="280 590 667 625"><b>Prof. Richard Oduor Okoth</b></p>	<p data-bbox="717 275 1421 1010">Richard has considerable experience in the field of Biotechnology, and brings to the Board extensive expertise in research and bio-statistics. His active research focuses on using modern biotechnologies including genetic engineering to improve local staple food crops such as maize, sweet potato, cassava and sorghum against diseases, drought, aflatoxin, and Striga. He holds a patent on a stress-inducible promoter with the World Intellectual Property Organization and Chairs the Kenya University Biotechnology Consortium; a professional body that brings together experts in Biotechnology from public and private universities to promote safe use and application of modern biotechnology in Kenya. In 2017, Richard was among the 52 African Scientists celebrated by the South African Department of Science and Technology for their outstanding contributions in advancing research in the continent.</p> <p data-bbox="717 1052 1421 1528">Richard has won several research grants, supervised several graduate students and published widely in the discipline. Currently he serves as an Associate Professor and Head of Plant Transformation Laboratory in the department of Biochemistry, Microbiology and Biotechnology at Kenyatta University, Nairobi, Kenya. Richard holds a PhD in Molecular and Cell Biology from University of Cape Town, an MSc (Biotechnology) and BSc (Biochemistry) both from Kenyatta University, Kenya. In addition, Richard has a postdoctoral training, in drug discovery from Pfizer, UK.</p> <p data-bbox="717 1570 1421 1860">He also holds an Executive Master's of Science in Management and Organizational Development from United States International University, Africa; a Graduate Diploma in Forensic Sciences from Blackford Institute, UK and a Certificate in Science communication from University of Cape Town. He is currently an Honorary Visiting Fellow of the University of Leicester.</p>

Ref	Directors	Details
8.	 <p><b>Dr. Mohamed A. Sheikh</b></p>	<p>Dr. Mohamed A. Sheikh is the Director General for the National Council for Population and Development (NCPD), a Semi-Autonomous Government Agency under The National Treasury and Planning. He previously served as the Head of Family Health Department, Ministry of Health Kenya. He is a Medical Doctor and hold a master degree in International Public Health and a second Master in Maternal and Child health.</p> <p>A seasoned civil servant, Dr Sheikh, has served with excellence having had over sixteen years of experience in senior level health management systems and leadership. As the head of the department of family health, he oversaw the coordination and development of policies, strategies, guidelines and capacity building in Reproductive, Maternal, new-born, adolescent health and nutrition in the country.</p> <p>Dr. Sheikh is credited for the introduction of innovative interventions including the breast milk bank being piloted in Kenya, use of chlorohexidine for cord care, introduction of amoxicillin DT for treatment of pneumonia in children and introduction of new vaccines. These great ideas have greatly contributed to reduction in maternal and child morbidity and mortality in Kenya.</p> <p>While serving as the provincial director of medical services, North Eastern Province of Kenya, he contributed immensely to the improvement of maternal and child health indicators through introduction of innovative programmes within the region. Dr. Sheikh serves as board director of the Anti- Female Genital Mutilation (FGM) in Kenya, He is also an advisor of a multi donor trust fund for GFF.</p>






Ref	Directors	Details
9.	 <p><b>Macdonald G. Obudho, MBS Director General</b></p>	<p>Macdonald George Obudho has worked in Kenya National Bureau of Statistics since 1995 to date. He holds a Bachelor of Science degree in Mathematics and Computer Science (Second class honours - Upper Division) from Jomo Kenyatta University of Agriculture and Technology and a Master of Science degree in Statistics from the same university.</p> <p>He has vast experience in conducting population and housing census, designing and carrying out sample surveys and compilation of official statistics. From the statistical background, he has experience in cartographic work, designing different types of statistical household sampling frames and maintenance of the same. He has been in management for 13 years that brings about both administrative and technical experience. He has coordinated the writing of very many reports like census monographs, demographic and health surveys and Multiple Cluster Surveys.</p> <p>He has a number of certificates under his name that arise from short courses, workshops and seminars attended both locally and internationally. Some of them are on censuses, post census enumeration surveys, Statistical Designs and Development, Sampling and weighting of data, Strategic Leadership Development Programme, Risk Management, Quality Management System, among many others.</p> <p>Macdonald serves as a Board Director of Tourism Research Institute, among other boards.</p>
10.		<p>Josiah is an alumni of the University of Nairobi having earned a Masters of Law Degree in 2013. He also earned a Diploma in Legal Practice from the Kenya School of Law in 1998 and a Bachelor of Law Degree (2nd Class Honours, Upper Division) from the University of Nairobi in 1997. He is a registered Certified Public Secretary of Kenya, a member of the Institute of Certified Public Secretaries of Kenya (ICPSK) Member No.R/CPSB/2214 and the Law Society of Kenya (LSK) and an Advocate of the High Court of</p>

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<b>Ref</b>	<b>Directors</b>	<b>Details</b>
	<b>Mr. Josiah Morara Omosa</b>	<p>Kenya, a Commissioner for Oaths and a Notary Public.</p> <p>He has been an advocate of the High Court for the past 20 years (10 of which he has been the Legal Manager and later promoted to be a Corporation Secretary at the Bureau). He is a lawyer, with a wide spanning career in law and corporate governance. He has been responsible for driving the corporate governance agenda in the Bureau, providing guidance and support to the Board. Further, he has considerable experience in Commercial and Public Procurement Law having represented the Bureau before the Public Procurement Board and the Constitutional and Judicial Review Divisions of the High Court.</p>


### 3. Management Team

Ref	Management	Details
1.	 <p><b>Macdonald G. Obudho, MBS</b> <b>Director General</b></p>	<p>Macdonald George Obudho has worked for Kenya National Bureau of Statistics since 1995 to date. He holds a Bachelor of Science degree in Mathematics and Computer Science (Second class honours - Upper Division) from Jomo Kenyatta University of Agriculture and Technology and a Master of Science degree in Statistics from the same university.</p> <p>He has vast experience in conducting population and housing census, designing and carrying out sample surveys and compilation of official statistics. From the statistical background, he has experience in cartographic work, designing different types of statistical household sampling frames and maintenance of the same. He has been in management for 13 years that brings about both administrative and technical experience. He has coordinated the writing of very many reports like census monographs, demographic and health surveys and Multiple Cluster Surveys.</p> <p>He has a number of certificates under his name that arise from short courses, workshops and seminars attended both locally and internationally. Some of them are on censuses, post census enumeration surveys, Statistical Designs and Development, Sampling and weighting of data, Strategic Leadership Development Programme, Risk Management, Quality Management System, among many others.</p> <p>Macdonald serves as a Board Director of Tourism Research Institute, among other boards.</p>

2.	 <p><b>Robert Nderitu, OGW</b> <b>Director, Production Statistics</b></p>	<p>Robert Nderitu is a statistician by profession and holds a Master of Science Degree (Statistics) from Kenyatta University. He has more than twenty (20) years' experience in the field of Statistics and through appropriate training and experience both locally and internationally, has been undertaking duties related to production and management of Statistics.</p> <p>Robert has technical expertise that includes; preparing concept papers and proposals; providing economic planning, analytical, statistical, demographic and other related services; designing and maintaining of business register and sampling frames; designing data collection instruments; designing surveys and censuses; collecting and analyzing statistics on various thematic areas; monitoring living conditions by collecting, compiling and disseminating data on Consumer Price Indices (CPI) as well as income and expenditure levels; and compiling other development Indexes including Human Development Indexes.</p> <p>He is the Director in charge of Production Statistics Directorate whose mandate involves collection, analysis, generation and dissemination of statistics in the areas of Labour, Prices, Industrial, Agriculture and Livestock, Environment and Nutrition statistics. He is also a qualified quality management system internal auditor and currently heads a team of champions, implementing the ISO 9001:2015 Quality Management System in the Bureau.</p>
3.	 <p><b>Collins Omondi, OGW</b> <b>Director, Macro Economic Statistics</b></p>	<p>Mr Collins Omondi has a vast experience in Statistics, Economics and Data Management Skills drawn from over 19 years of work experience with the statistics Institution. He holds Master of Arts in Economics (University of Nairobi) and Bachelor of Science in Statistics (University of Nairobi). He has attended and participated in various Macroeconomics statistics related forums both locally and internationally.</p> <p>He heads Macroeconomics Statistics Directorate that is responsible for coordination, collection, analyses, generation and dissemination of</p>



		macroeconomic statistics in the following main areas: National Accounts, External sector statistics, Monetary and Financial statistics, Public Finance, Tourism and migration, and Transport, Storage and Communications statistics.
4.	 <p><b>Ms. Ann M. Mburu, HSC</b> <b>Director, Corporate Services</b></p>	<p>Ms. Ann Mburu holds a Master of Science Degree in Human Resource Management from SALFORD University in the UK. She also holds a Bachelor's Degree in Economics and Government from the University of Nairobi in Kenya.</p> <p>Ann has attended various Management/Leadership courses to include: Change Management from the Royal Institute in the UK, Labour Management Course under the World Bank in Washington - USA, Strategic Management Skills from University of Connecticut USA, Strategic Planning Course from University of Wits Waterberg in South Africa, Strategic Leadership program from Kenya School of Government, Gender Mainstreaming Management from East and Southern African Management Institute, among others.</p> <p>Ms. Mburu has worked as a Management Consultant in the Management Consultancy Services under the Office of the President, Directorate of Public Service Management. She has also worked as a Director of Human Resource Management and Development, last appointment being the State Department for Planning before joining Kenya National Bureau of Statistics as a Director, Corporate Services.</p>
5.	 <p><b>Mr. Benjamin Avusevwa</b> <b>Director, Statistical Coordination and Methods</b></p>	<p>Benjamin Avusevwa is the Director of Statistical Coordination and Methods. He was appointed to this post in October 2020. Avusevwa joined the then Central Bureau Statistics 1995 as a Statistician and later joined the Kenya National Bureau of Statistics (KNBS) in 2009. Prior to this appointment, he was Head of External, Fiscal and Financial Statistics Division and Coordinator of National Strategy for the Development of Statistics.</p> <p>His career is focused on strategic planning, production and management of official statistics. He has vast experience in the compilation and analysis of Macroeconomic Statistics with expertise in</p>

		<p>External Sector Statistics. He has also extensive experience of business survey methodology and contributed to the development of the <i>UN International Merchandise Trade statistics: Concepts and definitions 2010</i>.</p> <p>In the past, he has represented the KNBS on several technical groups and committees. Internationally, he has worked closely with the International Monetary Fund (IMF), Common Market for Eastern and Southern Africa (COMESA) and the East African Community (EAC) on development and use of statistical frameworks and methodologies. He has complemented his KNBS experience with being a member of EAC High-level Task Force for the development of East African Monetary Union protocol, member of Kenya delegation in the negotiation of EAC Common Market protocol, and Kenya delegation team leader in the development of the bill for establishment of East African Statistics Bureau.</p> <p>Avusevwa is a statistician by profession having obtained a Master of Science degree in Statistics from the University of Nairobi in 2005 and a Bachelor of Science degree in Statistics and Computer Studies from Kenyatta University in 1994. He is also a holder of a certificate in computer network engineering from Okinawa International Centre under Japan International Cooperation in 2001. He is an accredited statistician with Kenya National Statistics Society.</p>
6.	 <p><b>Mr. Abdulkadir Amin Awes</b> Director, Population and Social Statistics</p>	<p>Mr Abdulkadir Amin Awes holds a Master of Arts degree in Economic Policy Management (EPM) from Makerere University of Kampala (MUK), Master of Science in Population Studies from University of Nairobi, Bachelor of Arts (Second Class Honors, Upper Division) from University of Nairobi and Diploma on Decentralized Planning for Rural Development from National Institute of Rural Development, Hyderabad (India). He has over 29 years' experience in public service in the areas of Statistics, Economic planning, HIV/AIDs, monitoring and evaluation.</p> <p>He joined Kenya National Bureau of Statistics (formerly Central Bureau of Statistics) as a Senior</p>

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		<p>Manager in charge of social statistics. He has been involved in the production of various plans and statistical publications, which include, District Poverty Reduction Paper, District Development Plans, Annual Economic Survey reports, Annual Statistical Abstract reports and County Statistical Abstracts.</p> <p>He has a vast experience in planning, designing, coordinating and providing technical expertise in various national surveys and population and housing censuses (1999, 2009 and 2019). He authored a number of survey and census reports.</p>
7.	 <p><b>Mr. Josiah Morara Omosa</b></p>	<p>Josiah is an alumni of the University of Nairobi having earned a Masters of Law Degree in 2013. He also earned a Diploma in Legal Practice from the Kenya School of Law in 1998 and a Bachelor of Law Degree (2nd Class Honors, Upper Division) from the University of Nairobi in 1997. He is a registered Certified Public Secretary of Kenya, a member of the Institute of Certified Public Secretaries of Kenya (ICPSK) Member No.R/CPSB/2214 and the Law Society of Kenya (LSK) and an Advocate of the High Court of Kenya, a Commissioner for Oaths and a Notary Public.</p> <p>He has been an advocate of the High Court for the past 20 years (10 of which he has been the Legal Manager and later promoted to be a Corporation Secretary at the Bureau). He is a lawyer, with a wide spanning career in law and corporate governance. He has been responsible for driving the corporate governance agenda in the Bureau, providing guidance and support to the Board. Further, he has considerable experience in Commercial and Public Procurement Law having represented the Bureau before the Public Procurement Board and the Constitutional and Judicial Review Divisions of the High Court.</p>

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#### **4. Chairman's Statement**

It is with great pleasure that I present to you the Financial Statements for Kenya National Bureau of Statistics (KNBS) for the financial year ended 30th June 2022. This is an opportunity to report on the activities and performance of the Bureau.

During the financial year, the Bureau lived to its mandate of providing users and policy-makers with timely and reliable statistics to facilitate decision-making. Various surveys as per the Director General's report were conducted and a number of reports on the same released, while other reports were still under preparation. Twelve analytical reports arising from the 2019 Kenya Population and Housing Census were produced and disseminated.

We are working to improve the quality of statistics generated and this has become an increasingly important area for all our stakeholders. I am pleased by the progress we have made to date and the opportunities we have identified for the future. Not only are we making our data processes more efficient and reducing our operational costs, but more importantly providing products on a timely basis to ensure they are useful in planning, thus enabling efficient use of national resources.

The financial health of KNBS declined significantly during recent years. However, we have done all that is possible within our means to ensure that most of the planned activities are delivered. The Board considers the allocation of resources carefully but also the investments needed for the future development of the Bureau. The Board has made good progress in seeking partnerships and proactively managed the available resources as well as their utilization.

The Bureau continued to strengthen the National and County Statistics Offices, although we still face the challenges of office accommodation, especially in the Counties, staff retention and visibility. The process of shifting all the headquarter staff to the rented office block has now been completed. We note, however, that the lease is expiring within the next financial year. In the long term, the Bureau aspires to own a building to house its headquarters.

I wish to recognize with appreciation, the continued technical and financial support we have received from the Government, and the development partners over the period. The Board further appreciates the efforts made by employees in production of quality statistics especially during the COVID-19 pandemic period.



**Stephen Wainaina, MBS**  
**BOARD CHAIRMAN**



## **5. Report of The Director General**

According to the Statistics Act, 2006 (as amended in 2019), Kenya National Bureau of Statistics is the principal agency of the national government for the collection, compilation, analysis and dissemination of official statistics for planning, policy making and monitoring and evaluation. It is also mandated to ensure use of best standards and methods in the production of statistics across the National Statistical System (NSS). This annual financial report, therefore, highlights achievements made by the Bureau during the period under review.

### **Production of 2019 Census Monographs**

Sixteen (16) Analytical Reports and the Kenya Population Atlas were earmarked for production. During the period, 12 analytical reports were produced and these were: Fertility and Nuptiality; Mortality; Population Dynamics; Migration; Household and Family Dynamics; Disability; Education; Housing Conditions, Amenities and Household Assets; Urbanization; ICT; Youth and Adolescents; Older and Vulnerable Population. The development of the Kenya Population Atlas has been on-going with the support of the Italian National Institute of Statistics and Italian Agency for Development Corporation, while 4 monographs are in their final stages of production. These are Population Projections; Gender Dimensions; Labour Force Dynamics and Agriculture. The reports were also shared with various stakeholders.

### **Implementation of the 2022 Kenya Demographic and Health Survey**

Demographic and Health Surveys (DHS) are a standardized series of national-level surveys focusing on socio-demographic, health, and nutrition indicators conducted after every five years in countries across the World. The comprehensive socio-demographic and health Information from DHS complements data collected from the population and housing censuses, other surveys and administrative sources. Kenya has been conducting DHS surveys since 1989 and subsequently in 1993, 1998, 2003, 2008/09 and 2014. The 2022 Kenya Demographic and Health Survey (KDHS) is the seventh in a series of such surveys to be conducted in Kenya. The Kenya National Bureau of Statistics (KNBS) has been spearheading the implementation of KDHS since 2003 after every five years. In 2019, the Government of Kenya through KNBS conducted the 2019 Kenya Population and Housing Census (KPHC) which was massive, and hence it was not feasible to implement the KDHS in 2019. Further, the COVID-19 pandemic that emerged in 2020 continued to affect actualization of KDHS hence the postponement to 2022.

The 2022 KDHS data collection was done within the review period and the findings will specifically be useful in; monitoring the achievements of the SDGs, AU Agenda 2063, Vision 2030 and Big 4 Agenda by providing requisite data; Providing key demographic and health indicators for use by the National and County Governments; Providing the information needed by policy makers, planners and programme managers in redesigning strategies and activities with the aim of improving on the quality of health and lives for Kenyans. Additionally, the 2022 KDHS will provide information on Gender-Based Violence as per the commitment made during the

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Generation Equality Forum in Paris, France, in July 2021 and a number of indicators on women empowerment.

**Implementation of Making Every Woman and Girl Count (MEWGC) Programme**

The Bureau, with support from UN Women is implementing the programme “**Making Every Woman and Girl Count: Supporting the Monitoring and Implementation of the SDGs through Better Production and use of Gender Statistics**”. The Programme was operationalized through a Letter of Agreement (LOA) between the KNBS and the UN Women in 2018. Further, the implementation of the MEWGC programme was extended for Phase 2 through a Grant Agreement (GA) worth **KSh 43,930,934.00** signed by the National Treasury and UN Women.

The programme provides a framework for relevant actors at the national, regional and global levels to work together to ensure that gender statistics are available, accessible and used to inform policymaking, advocacy and accountability for delivering gender equality and women’s empowerment. The Women Count programme provides for several initiatives and activities to strengthen the policy space, legal and financial environment to produce gender statistics at the national level. The programme activities for FY 2021/22 were implemented quarterly.

During the financial year, the following activities were implemented:

- a) **Quarterly Inter-Agency Gender Statistics Technical Committee meetings:**  
The Bureau held all quarterly meetings and prepared the annual work plans for activities during the 2020/21 financial year. The KNBS Board then approved the annual MEWGC programme work plan.
- b) **Statistics Act Regulations:** The draft Statistics Act Regulations has been shared with State Law Office for technical input.
- c) **National SDG Gender Fact Sheet:** Provides a snapshot of the main characteristics of some of the 131 indicators on which Kenya reported.
- d) **Basic Report on SDG 5.b.1:** The UN Women through the Women Count Kenya reviewed and reprocessed data from official statistical publications and databases to generate information on the ‘proportion of individuals who own a mobile telephone by sex, region., (geographic and/or urban/rural), age group, level of education, and occupation. The report has been published and disseminated in the KNBS website.
- e) **Gender Dimensions Monograph:** The monograph presents trends in gender dimensions. The information in the Monograph provides valuable programmatic evidence to policymakers for use in the formulation of policies and programmes explicitly intended to achieve SDG targets, Vision 2030, County Integrated Development Plans, and other sector-specific plans. The report was launched and disseminated in the KNBS website in May, 2022
- f) **Time Use Survey and associated activities:** The Time Use Survey (TUS) is a module incorporated in the ongoing Kenya Continuous Household Survey Programme (KCHSP). The main objective of TUS is to identify, classify and quantify the unpaid domestic and care work that people engage in during a

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definitive period. The TUS will also provide information for the creation of a household satellite account.

- g) Provision of Technical Support to SDfG to undertake Training on Care Economy:** The UN Women through the MEWGC Programme together with the KNBS Gender Unit provided technical support to the SDfG in training stakeholders from the Ministries Counties Departments and Agencies (MCDAs) at the national and county level to pave way for the development of the unpaid domestic and care policy, which will be informed by Time Use Survey data from KNBS.

**Kenya Strategy for Development of Statistics**

The KSDS is a framework to strengthen statistical capacity across the National Statistical System (NSS) through statistical planning. It is a national statistics master plan that provides a vision for development of all official statistics for the country. The KSDS is currently regarded as the best practice in statistical planning as it lays considerable emphasis on the entire NSS as opposed to the National Statistical Office only. This framework will not only broaden and deepen the co-ordination between Bureau and the sectors, but will also streamline relations among the sectors that are involved in production of statistics, including counties.

Through the KSDS framework, producers of statistics are encouraged to prepare and implement statistical programmes within their institutions for enhancing the production of statistics. The KSDS will culminate in establishment of functional statistical units in sectors, enhance the statistical capacity of the NSS to develop, produce and use official quality statistics in a cost-effective manner.

The KSDS is aligned to the MTP III and the Big Four and covers the period 2018/19 to 2022/23 financial years.

**Quality Management System**

During the period under review, the Bureau continued to implement and maintain its Quality Management System (QMS) based on ISO 9001:2015 Standard. Internal audits were conducted to assess the implementation status thus ensuring that the Bureau maintained the QMS as per the requirements of the Standard.

**Performance Contracting for FY 2021-2022**

The Bureau implemented the agreed targets as per the vetted 2021-2022 Performance Contract. Four quarterly progress reports were prepared and submitted to The National Treasury and Planning and Office of Performance Management Contracting and Coordination as guided by 17<sup>th</sup> Cycle Performance Guidelines.

My sincere appreciation goes to the Board, entire staff and our development partners who have been of great help in the development of statistics not only at the Bureau but in the Counties as well. Particular gratitude goes to AfDB, Statistics Sweden through SIDA, UNICEF, UNDP, UNFPA UN Women and World Bank, WHO, UNAIDS,

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Clinton Health Access Initiative, Office of the National Statistics (ONS) UK, and the Italian Government for both financial and technical support that facilitated the Bureau in conducting key surveys to bridge some of the existing data gaps.

The Bureau greatly recognises and appreciates the invaluable support and feedback by our data producers, suppliers and users that enabled the institution achieve its mandate.



**Macdonald G. Obudho, MBS**  
**DIRECTOR GENERAL**

## 6. Statement of Performance against Predetermined Objectives for FY 2021/2022

The Bureau has five strategic themes and objectives within the current Strategic Plan for the FY 2018/19 to FY 2022/23. These strategic themes are as follows:

**Theme 1:** Production of quality statistics;

**Theme 2:** Coordination of the National Statistical System (NSS);

**Theme 3:** Capacity Building;

**Theme 4:** Financial resource mobilization and management; and

**Theme 5:** Corporate Image.

The Bureau develops its annual work plans based on the above themes. Assessment of the Bureau's performance against its annual work plan is done on a quarterly basis. The Bureau achieved its performance targets set for the 2021/2022 period for its five strategic themes, as indicated in the diagram below:

Strategic Theme	Objective	Key Performance Indicators	Activities	Achievements
<b>Theme 1:</b> Production of quality statistics	To produce quality statistics that meet user requirements	1. 2019 KPHC Analytical Reports 2. 2022 Economic Survey report	1 Produced 2019 KPHC Analytical Reports in order to generate indicators in various thematic areas.  2.2022 Economic Survey report  3.Development of the Kenya Household Master Sample Frame (K-HMSF) Phase  4. 2022 Kenya Demographic	1.Twelve (12) Analytical Reports based on 2019 Kenya Population and Household Census (KPHC) produced and disseminated  2. Launch of the Economic Survey 2022 Report was done.  3. Household sampling frame developed  4.Data collection for the survey commenced.



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			and Health Survey	
<b>Theme 2:</b> Coordination of the National Statistical System (NSS);	To establish a well-coordinated National Statistical System	Kenya Statistical Quality Assurance Framework (KESQAF).	Develop and Launch KESQAF	KESQAF launched on 5 <sup>th</sup> May 2022
<b>Theme 3:</b> Capacity Building	To build adequate capacity to provide quality, efficient and effective services	Trained Staff	Strengthen internal skills and expertise through training.	Undertook trainings in collaboration with various stakeholders, including MDAs, and development partners, such as IMF, Statistics Sweden, UN Agencies and ONS-UK.
<b>Theme 4:</b> Financial resource mobilization and management	To increase the financial base for the Bureau.	Amount of resources mobilized	Enhancing collaborations and partnerships with various stakeholders.	Finalisation of financing agreements with The World Bank for EARPfR. and several MoUs were also signed.
<b>Theme 5:</b> Enhance Corporate Image	To have a highly recognized and reputable statistical institution.	Communication Strategy and implemented	To Develop and implement a Communication Strategy	A Communication Strategy was developed and is being implemented

## 7. Corporate Governance Statement

### Objective

Corporate governance defines the process and structure used to direct and manage business affairs of the organization with the aim of enhancing prosperity and organizational accountability.

The corporate governance arrangements for the Bureau are set by the Board having regard to the Corporate Governance Principles and Recommendations, corporate best practice and the best interests of all stakeholders. The Bureau is committed to adopting best practice in corporate governance where these practices are appropriate and add value. Consistent with the ongoing review of the Bureau's corporate governance framework to ensure that reflects best practice, the Bureau's Charters and Policies are updated continuously. The documents define the process and structure used to direct and manage business affairs of the Bureau with the aim of enhancing prosperity and organizational accountability.

The Board has adopted a Board Charter that details the functions and responsibilities of the Board, Chairman and individual Directors. Responsibility for the day to day management and administration of the Board is delegated to the Director General (DG) who is Chief Executive Officer (CEO), assisted by the management. The DG manages the Bureau in accordance with the strategy, financial plans and delegations approved by the Board. The Board is responsible for the overall operation and stewardship of the Bureau and, in particular for the long term strategies, policies and financial objectives of the Bureau and for monitoring the implementation of those policies, strategies and financial objectives.

The Board acknowledges that it is responsible for ensuring the transparency, accountability and integrity of the financial and internal systems in the organization and hereby confirms that sufficient safeguards have been put in place and are reviewed on a regular basis.

The Board's principal responsibilities include:

- i. Approving the Bureau's strategy and ensuring that an effective management team and the necessary financial and human resources are in place for the Bureau to meet its objectives.
- ii. Approving the Bureau's Budget, annual work plans, procurement plan and performance contract.
- iii. Approving the Bureau's Annual Report and reviewing its periodic financial reports.
- iv. Evaluation of the management's performance over the preceding year.
- v. Reviewing the Bureau's risk management and internal controls systems and governance framework and approving Bureau policies.

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**Board Committees and their functions**

The Board approved the delegation of certain authority to Board Committees where applicable, as well as to the management. The Board established three committees as guided by Mwongozo Code of Conduct for State Corporations.

The three Committees set by the Board are: the Finance & Administration Committee, the Audit & Risk Management Committee and the Technical Committee.

**a) Finance & Administration Committee Functions**

- i. Review the Bureaus' annual budget before submission and after approval by the Treasury;
- ii. Review quarterly Financial Monitoring Reports (FMR);
- iii. Review periodic operational budgets and financial statements;
- iv. Monitor the continuing efficacy of accounting and internal control;
- v. Compliance with the Government financial management regulations;
- vi. Monitoring the performance of key finance and accounts staff against approved performance contracts;
- vii. Review the annual procurement plans including those of external funded projects;
- viii. Monitoring and appraise the performance of senior management, review of all human resource policies, determining the remuneration of senior management and other staff.

**b) Audit & Risk Management Committee Functions**

- i. Obtain assurance from Management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- ii. Provide an independent review of the Bureau reporting functions to ensure the integrity of financial reports.
- iii. Monitor the effectiveness of the Bureau performance management and performance information.
- iv. Provide strong and effective oversight of the Bureau's Internal Audit function.
- v. Provide effective liaison and facilitate communication between Management and external audit.
- vi. Provide oversight of the implementation of accepted audit recommendations.
- vii. Ensure the Bureau effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

**c) Technical Committee Functions**

- i. To review and approve the Bureau's annual work-plan to ensure that it is in line with the Strategic Plan
- ii. To review requests from Agencies other than the Bureau who intend to undertake a census or survey at national sub-regional and local level;

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- iii. Reviewing policies on the standardization of methodology and standards for data collection, reporting and dissemination;
- iv. Review the Quarterly reports on the activities of the Bureau,
- v. Review collaboration activities and partnerships with other agents.

**Directors' Remuneration**

The remuneration for the directors consists of sitting allowances in connection with attendance at Board and Committee meetings. The aggregate amount of the expense during the financial year ended 30<sup>th</sup> June 2022 are contained in Note 6 to the financial statements in this annual report.

**Code of Conduct**

The Bureau has a code of conduct which seeks to guide employees in ethical conduct of business. All members of the Board of Directors, management and employees are expected to observe high standards of integrity and ethical conduct when dealing with customers, staff, suppliers of data, goods and services and regulators.

**Internal Control**

The effectiveness of the Bureau's internal control systems is monitored on a regular basis by the Internal Audit function, which reviews the Bureau's compliance with the laid down policies and procedures as well as assessing the effectiveness of the internal control structures. The Internal Audit function reports to the Audit and Risk Management Committee of the Board.

**Board/Board Committees Attendance**

The following table gives the record of attendance of the KNBS Board and its Committee meetings for the year ended 30<sup>th</sup> June, 2022:

Name of Member	Regular Meetings	Special Meetings	Board Committees	Other Board Activities
Mr. Stephen Wainaina	4	3	Not Applicable	4
Mrs. Katherine Muoki	4	3	8	3
Mr Samuel Wambugu	4	3	8	3
Mr Macdonald Obudho	4	3	8	3
Mr Japh Okoth Olende	4	3	8	3
Dr. Mohamed A. Sheikh	4	3	8	3
Dr. Caxton Munyoki – Retired on 20.12.2021	2	1	4	1
Dr. Mary Lonyangapuo – Retired on 20.12.2021	2	1	4	1
Prof. Richard Oduor	3	2	6	2
Mr. Francis M. Nkako	2	2	4	2
Mr. Molu Koropu Tepo	2	2	4	2

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**Board membership status**

The members' appointment and expiry dates are as follows:

	<b>Name of Director</b>	<b>Date appointed</b>	<b>Date term expires</b>
1.	Mr. Stephen Wainaina	6 <sup>th</sup> October 2021	5 <sup>th</sup> October 2024
2.	Mr. Macdonald Obudho (DG)	1 <sup>st</sup> November 2020	31 <sup>st</sup> October 2023
3.	Mr. Samuel Wambugu	Alternate to PS – The National Treasury	
4.	Mrs. Katherine Muoki	Alternate to PS – State Department for Planning	
5.	Mr. Japh Okoth Olende	16 <sup>th</sup> October 2019	15 <sup>th</sup> October 2022
6.	Dr. Mohamed A. Sheikh	1 <sup>st</sup> June 2021	31 <sup>st</sup> May 2024
7.	Prof. Richard Oduor	10 <sup>th</sup> January 2022	9 <sup>th</sup> January 2025
8.	Mr. Molu Koropu Tepo	10 <sup>th</sup> January 2022	9 <sup>th</sup> January 2025
9.	Mr. Francis Nkako	10 <sup>th</sup> January 2022	9 <sup>th</sup> January 2025



## 8. Management Discussion and Analysis

### SECTION A

#### The entity's operational and financial performance

According to the Statistics Act, 2006 (as amended in 2019) the Kenya National Bureau of Statistics is the principal agency of the national government for the collection, compilation, analysis and dissemination of official statistics for planning, policy making and monitoring and evaluation. It is also mandated to ensure best standards and methods in the production of statistics across the National Statistical System (NSS).

#### Operational Performance:

To fulfil the Bureau's mandate, the following key operational activities were undertaken during the period:

1. **Economic Survey 2022 report:** 2022 Economic Survey report was produced and launched on 5<sup>th</sup> May 2022.
2. **The Statistical Abstract 2021:** The Statistical Abstract 2021 was disseminated through the website on 20<sup>th</sup> December 2021.
3. **Quarterly Gross Domestic Product (GDP):** Four quarterly reports were produced and disseminated – (Second, Third and Fourth Quarter of 2021 and First Quarter 2022)
4. **Balance of Payment Reports (BoP):** Four quarterly reports were produced and disseminated – (Second, Third and Fourth Quarter of 2021 and First Quarter 2022)
5. **Producer Price Indices Report:** Four quarterly reports were produced and disseminated.
6. **Construction Input Price Index Report:** Four quarterly reports were produced and disseminated.
7. **Quarterly Labour Force Report:** Four quarterly reports were produced
8. **Monthly Leading Economic Indicator Reports:** 12 Monthly Leading Economic Indicators (LEI) reports were produced and disseminated through the website.
9. **Monthly Consumer Price Indices (CPI) Reports:** 12 Monthly CPI reports were produced and disseminated through the website.
10. **Updating the SDGs National Indicator Framework:** The framework for monitoring SDG indicators was updated and submitted to SDG Secretariat.
11. **Gross County Product Report:** The 2021 GCP report was prepared and disseminated.
12. **2022 Kenya and Demographic and Health Survey:** Data collection commenced.
13. **Development of the Kenya Household Master Sampling Frame:** A total of 4,442 Sampling Clusters were developed.
14. **KNBS continued implementing various donor funded projects including NIPFN Project under EU, Making Every Woman and Girl Count under UN-Women.**

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**Financial performance analysis:**

The Bureau mainly gets its funding through exchequer releases, Development Partner support and revenue from appropriation-in-aid (A-in-A)

**i. The Exchequer Releases**

The Bureau mainly receives funding through exchequer releases from the Government. The Exchequer releases from the Government to the Bureau from 2017/18 to 2021/22 (in KShs.) is as follows:

Year	Recurrent	Census Funds	Development	Total
2021/2022	1,456,620,000	-	200,000,000	1,656,620,000
2020/2021	1,246,560,000	-	71,000,000	1,317,560,000
2019/2020	2,325,090,729	7,301,300,000	1,056,750,000	10,683,140,729
2018/2019	1,303,614,030	5,937,624,000	1,318,000,000	8,559,238,030
2017/2018	911,805,540	500,000,000	999,000,000	2,410,805,540

The exchequer releases are usually guided by the allocated and approved budget for KNBS. The FY 2020/21– 2023/24 Medium Term Expenditure Framework (MTEF) has a significant funding gap.

The support to undertake the 2019 Kenya Population and Housing Census highly increased the exchequer release in 2018/19 and 2019/20. The exchequer releases also increased from 2015/16 to 2019/20 when the Bureau was being supported by the World Bank under Kenya Statistics Program for Results (KSPforR). The exchequer releases reduced from an average of KSh 3.0 billion received during the implementation of KSPforR (from 2015/16 to 2019/20) to KSh 1.3 billion and KSh 1.7 billion in 2020/21 and 2021/22, respectively.

**ii. Development Partners' Support**

The Bureau has also received support from development partners as below:

YEAR	KShs.
2021/2022	278,068,040
2020/2021	121,057,090
2019/2020	112,120,734
2018/2019	54,759,616
2017/2018	40,872,553

As shown above, support by other development partners has not been very regular. From 2019/20, the support has increased slightly due to the European Union's NIPFN project and UN-Women support. The Bureau has also been collaborating with OECD, ILO, Universities, SCB Sweden and COMESA through AfDB in order to undertake some specific activities, especially in capacity building.

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**iii. A-in-A**

The Bureau also generates revenue from other sources (in KShs.) as below:

	Item	2017/2018	2018/2019	2019/2020	2020 / 2021	2021 / 2022
1	AIA from Surveys	1,124,710	1,173,510	391,170	391,171	135,950
2	Library User charges	67,589	42,200	33,980	12,900	11,785
3	Sale of Maps	561,460	1,920,640	560,100	701,500	1,341,760
4	Sale of Publications/ Data	1,646,569	2,168,689	1,525,079	1,403,993	1,550,898
5	Sale of Tenders	1,000	3,000	-	-	1,000
6	Disposal of vehicles	-	-	-	-	8,485,116
7	2009 census refunds	-	24,000	-	-	-
8	Sale of assorted items	-	158,400	-	-	57,748
9	Commissions	208,428	221,731	419,113	594,550	564,039
10	Interest earnings	284,736,191	273,483,715	63,828,579	82,941,385	87,460,821
	<b>Gross Total</b>	<b>288,345,947</b>	<b>279,195,885</b>	<b>66,758,021</b>	<b>86,045,499</b>	<b>99,609,117</b>

**SECTION B**

**Key projects and investment decisions the Bureau is planning/implementing**

- 1. Production of 2019 Kenya Population and Household Census (KPHC) Analytical Reports:** Launched twelve (12) Analytical Reports: Fertility and Nuptuality; Mortality; Migration; Household and Family Dynamics; Disability; Education; Housing Conditions, Amenities and Household Assets; Urbanization; ICT; Youth and Adolescents; Older and Vulnerable Population; and Gender Dimensions.
- 2. Making Every Girl and Woman Count (MEGWC) Programme.**  
Time Use Survey data collection, and data processing was undertaken.
- 3. Kenya National Information Platform for Food and Nutrition (NIPFN)**  
KNBS continued to implement the NIPFN project which aims to inform policies and programmes for improving human nutrition through the analysis of information and data from all sectors that can influence nutrition such as health, agriculture, food security, water, sanitation and social protection.
- Investments were done only on call deposits with our bankers. The Bureau did not undertake any investments in Treasury Bills in compliance with Treasury Circular No.4/2017.

## SECTION C

### **Material arrears in statutory/financial obligations**

The Bureau did not have any material outstanding statutory obligations as at the end of the period.

## SECTION D

### **The entity's financial probity and serious governance issues**

The Bureau does not have any major financial improbity at the moment; and there are no serious governance issues among the members of the Board and top management, including conflict of interest.

## SECTION E

### **Related Party**

The expenses incurred and remuneration of the Chairman to the Board and other Board members are as per Note 10.

There were no other transactions that involved these parties and the Bureau.

## **9. Environmental and Sustainability Reporting**

The policies guiding the hiring process are as follows:

### **a. Human Resource Policies, and Detailed Procedures Manual for Permanent Staff**

According to the Bureau's Human Resource Policies and Procedures Manual for permanent staff, the recruitment procedure commences with the Director General declaring to the Board in accordance with the procedures set, all vacant posts within the establishment which are to be filled substantively or in an acting capacity. Such declaration originates from the various Heads of Department and must be supported by good justification for the recruitment and confirmation that the positions are not only within the approved establishments but also fully funded.

No panellist at either the short listing or interviewing stage will participate in cases where there is an applicant who is related to him in any way to avoid conflict of interest. The principles of affirmative action, apply on appointment/promotion as applicable.

### **b. Recruitment Guidelines for Temporary Survey Personnel**

These guidelines enhance efficiency and improve transparency in the recruitment process to enable the Bureau fulfil its mission of providing and promoting quality statistical information, for evidence based decision making through recruitment of competent and qualified temporary personnel to conduct surveys and censuses. The specific objectives are:

- i. To ensure fairness, accountability and transparency during the recruitment of survey personnel;
- ii. To build the capacity of officers involved in the recruitment process;
- iii. To provide equitable opportunity to all persons especially, women youth and persons with disability.

### **c. Internship Policy**

This policy provides for engagement and management of internship programmes in the Bureau. It outlines the various provisions and requirements of the programme, selection procedures and roles and responsibilities of various stakeholders in the internship programme. Further, it takes cognizance of the various legal and policy provisions on which the internship policy is based on the following:

### **d. Consideration on gender ratio**

The Bureau shall:

- i. Ensure a gender responsive human resource function;
- ii. Empower all staff to provide gender responsive services and products;
- iii. Establish sustainable gender responsive systems and structures in recruitment, promotion and training.
- iv. Set up sustainable sex disaggregated databases on recruitment, promotion and training and other Human Resource functions;
- v. Embrace affirmative action to address gender disparities;



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- vi. Observe at least 30 percent gender representation in all recruitments and promotions as required by the law.

**e. Training Policy**

The Bureau's policy on training is to ensure continuous upgrading of employee's core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them to create and seize opportunities for social advancement, economic growth and individual fulfilment. The Bureau shall therefore make adequate budgetary provisions for training.

**f. Career Guidelines**

The career guidelines were developed to provide an institutional framework to address issues of staff remuneration and progression. This ensures that the Bureau is able to attract and sustain competent and motivated staff. The Career Guidelines set out the minimum qualifications and/or experience required for advancement from one grade to another. It is however, emphasized that these are minimum requirements entitling an officer for consideration for appointment to the grade.

**g. Staff Appraisal**

The Bureau recognizes performance management system as a critical component of Human Resource Management function whose overall objective is to manage and improve performance of the Bureau by enabling higher level of employee participation and involvement in planning, delivery and evaluation of work performance.

**h. Corporate Social Responsibility**

The Bureau did not undertake any corporate social responsibility activities during the period.

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**10. Report of the Directors**

The Directors submit their report together with the financial statements for the year ended June 30, 2022 which show the state of affairs of the Bureau.

**i. Principal activities**

The Bureau is the principal agency of the Government for collecting, analysing and disseminating statistical data in Kenya and is the custodian of official statistical information.

**ii. Results**

The financial performance of the Bureau for the year ended June 30, 2022 are set out from **page 1**.

**iii. Directors**

Members of the Board who served during the year are set out on **page vi**.

**iv. Surplus remission**


In compliance with Section 84 of the Public Financial Management (PFM) Regulations 2015, the Bureau surrendered Sh.126,150,771 into Consolidated Fund on 3<sup>rd</sup> November 2021. This was the excess appropriation-in-aid generated for the period ended 30<sup>th</sup> June 2019.

Further, in compliance with Section 45 (2) of the PFM Act, 2012 and Regulations 84 of the same, Sh.210,000,000 was surrendered back to the National Exchequer Account on 30<sup>th</sup> December 2021.

**iv. Auditors**

The Auditor-General is responsible for the statutory audit of the Bureau in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year ended June 30, 2022.

**By Order of the Board**



**Mr. Josiah Morara Omosa** Corporation Secretary

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**11. Statement of Directors' Responsibility**

Section 81 of the Public Finance Management Act, 2012 and the Statistics Act, 2006 (as amended in 2019), require the Directors to prepare financial statements in respect of the Bureau, which give a true and fair view of the state of affairs at the end of the financial year and its operating results for that year. The Directors are also required to ensure that the Bureau keeps proper accounting records which disclose with reasonable accuracy its financial position. The Directors are also responsible for safeguarding of the assets.

The Directors are responsible for the preparation and presentation of the Bureau's financial statements, which give a true and fair view of its state of affairs as at the end of the financial year 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 Bureau; (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 Bureau; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Bureau's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act (2012) and the Statistics Act, 2006 (as amended in 2019). The Directors are of the opinion that the Bureau's financial statements give a true and fair view of the state of its transactions during the financial year ended June 30, 2022, and of its financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Bureau, which have been relied upon in the preparation of these financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Bureau will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Bureau's financial statements were approved by the Board of Directors on 27<sup>th</sup> September, 2022 and signed on its behalf by:



**Macdonald G. Obudho, MBS**  
**Director General**



**Stephen Wainaina, MBS**  
**Board Chairman**

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**12. Report of the Independent Auditor for The Kenya National Bureau of Statistics**



# REPUBLIC OF KENYA

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Anniversary Towers  
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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL BUREAU OF STATISTICS FOR THE YEAR ENDED 30 JUNE, 2022**

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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 which considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations which 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 such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the Bureau 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 Bureau.

An unmodified opinion does not necessarily mean that the Bureau 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 Kenya National Bureau of Statistics set out on pages 1 to 35, which comprise of the statement of financial position



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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya National Bureau of Statistics 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 (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unrecoverable Receivables**

The statement of financial position and as disclosed in Note 17 to the financial statements reflects receivables balance of Kshs.371,548,996 which includes staff imprest amount of Kshs.4,438,906 relating to 2009 census. As reported previously, the Management is awaiting approval to write off the amount from its books. Further, included in the receivables balance is Kshs.49,800,964 for sundry debtors out of which Kshs.23,433,873 relate to an Enterprise Resource Programme (ERP) development debt that is subject to a court case.

In addition, included in the receivables balance is Kshs.78,599,777 for staff debtors out of which Kshs.2,285,119 relates to imprest for staff who already have exited the Bureau through resignation or retirement.

In the circumstances, the carrying amount and recoverability of Kshs.4,438,906, Kshs.23,433,873 and Kshs.2,285,119 all totaling Kshs.30,157,898 could not be confirmed.

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

### **Emphasis of Matter**

#### **Financial Performance**

The statement of financial performance reflects a deficit of Kshs.1,365,016,222 (2020-2021: Kshs.1,689,690,623 and 2019-2020: Kshs.3,621,820,560) resulting to decrease in



revenue reserve for the last four (4) years from Kshs.8,727,438,641 in 30 June, 2019 to the current balance of Kshs.1,722,129,687 as at 30 June, 2022.

Although the Management and as disclosed under Note 5 to the financial statements has indicated that it has resources to continue in business for the foreseeable future, If strategies are not put in place to reverse the trend, the Bureau is likely to face financial challenges in the near future.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters which, 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.

### **Other Matter**

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

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.11(66) dated 6 July, 2022.

## **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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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 which 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

The audit was conducted in accordance with 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 control, 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 Board of Directors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements which 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 Bureau's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Bureau 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.

The Board of Directors is responsible for overseeing the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.



## Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which 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 which govern them 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 control 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 control would not necessarily disclose all matters in the internal control which 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 misstatement 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 control 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 Bureau'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 which may cast significant doubt on the Bureau'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 Bureau to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Bureau 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 control which are identified during the audit.

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

  
CPA Nancy Gathungu, SBS  
AUDITOR-GENERAL

NAIROBI

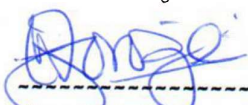
03 February, 2023

Kenya National Bureau of Statistics  
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13. Statement of Financial Performance for the year ended 30 June 2022

			RESTATED	
		2021 / 2022	2020 / 2021	2020 / 2021
	Notes	KShs.	KShs.	KShs.
<b>Revenue</b>				
<b>Revenue from non-exchange transactions</b>				
GOK Grants	6-a	1,656,620,000	1,317,560,000	1,317,560,000
Development Partners' Funds	6-b	187,685,555	71,315,855	71,315,855
Revenue from other donors	6-c	82,514,569	49,741,235	49,741,235
		<b>1,926,820,124</b>	<b>1,438,617,090</b>	<b>1,438,617,090</b>
<b>Revenue from exchange transactions</b>	7			
Income from AIA		99,609,117	86,045,498	86,045,498
		<b>99,609,117</b>	<b>86,045,498</b>	<b>86,045,498</b>
<b>Total Revenue</b>		<b>2,026,429,241</b>	<b>1,524,662,588</b>	<b>1,524,662,588</b>
<b>Expenses</b>				
Use of goods and services	8	255,389,580	237,212,163	237,212,163
Employee costs	9	739,367,579	701,091,697	701,091,697
Board expenses	10	9,109,051	13,759,347	13,759,347
Depreciation and Amortisation	11	1,416,682,500	1,428,548,588	1,428,548,588
Repairs and Maintenance	12	18,280,066	20,093,565	20,093,565
Insurance Costs	13	103,884,515	94,001,947	94,001,947
Project Expenses	14	821,855,470	710,905,227	694,207,954
Bank charges	15	638,456	555,534	555,534
<b>Total Expenses</b>		<b>3,365,207,217</b>	<b>3,206,168,068</b>	<b>3,189,470,795</b>
<b>Deficit before tax</b>		<b>(1,338,777,976)</b>	<b>(1,681,505,480)</b>	<b>(1,664,808,207)</b>
Taxation	7	(26,238,246)	(24,882,416)	(24,882,416)
<b>Deficit for the period</b>		<b>(1,365,016,222)</b>	<b>(1,706,387,896)</b>	<b>(1,689,690,623)</b>
<b>Remission to National Treasury</b>	24	<b>(336,150,771)</b>	-	-
<b>Net Deficit for the period</b>		<b>(1,701,166,993)</b>	<b>(1,706,387,896)</b>	<b>(1,689,690,623)</b>

The notes set out from Page 6 form an integral part of the Financial Statements. The Financial Statements set out from page 1 to 5 were signed on behalf of the Board of Directors by:



Elias N. Njoroge, HSC  
Head of Finance  
ICPAK No. 3030



Macdonald G. Obudho, MBS  
Director General



Stephen Wainaina, MBS  
Board Chairman

Date 16.01.2023

Date 16.01.2023

Date 16.01.2023



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14. Statement of Financial Position as at 30 June 2022

			RESTATED	
		2021 / 2022	2020 / 2021	2020 / 2021
	Notes	Kshs.	Kshs.	Kshs.
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	16	1,747,206,274	2,141,033,689	2,141,033,689
Receivables	17	371,548,996	236,458,585	236,458,585
<b>Total Current Assets</b>		<b>2,118,755,270</b>	<b>2,377,492,274</b>	<b>2,377,492,274</b>
<b>Non- current assets</b>				
Property, Plant & Equipment	18	146,932,433	1,538,463,587	1,538,463,587
<b>Total Non-Current Assets</b>		<b>146,932,433</b>	<b>1,538,463,587</b>	<b>1,538,463,587</b>
<b>TOTAL ASSETS</b>		<b>2,265,687,703</b>	<b>3,915,955,861</b>	<b>3,915,955,861</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade and Other Payables	19	42,377,709	44,325,703	44,325,703
Refundable Deposits	20	2,577,238	2,150,231	2,150,231
Provisions	21	17,376,903	5,220,001	29,286,497
Taxation	22	8,758	12,441,208	12,441,208
Deferred Income	23	56,745,952	3,039,177	3,039,177
<b>Total Current Current Liabilities</b>		<b>119,086,560</b>	<b>67,176,320</b>	<b>91,242,816</b>
<b>Non Current Current Liabilities</b>				
Staff Gratuity	21	-	7,585,477	7,585,477
<b>TOTAL LIABILITIES</b>		<b>119,086,560</b>	<b>74,761,797</b>	<b>98,828,293</b>
<b>NET ASSETS</b>		<b>2,146,601,143</b>	<b>3,841,194,064</b>	<b>3,817,127,568</b>
<b>RESERVES</b>				
Revenue Reserve		1,722,129,687	3,439,993,954	3,415,927,458
Revaluation Reserve		59,726,058	59,726,058	59,726,058
Capital Reserve		364,745,398	341,474,052	341,474,052
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>2,146,601,143</b>	<b>3,841,194,064</b>	<b>3,817,127,568</b>

The Financial Statements set out from page 1 to 5 were signed on behalf of the Board of Directors by:



Elias N. Njoroge, HSC  
Head of Finance  
ICPAK No. 3030

Date 16.01.2023



Macdonald G. Obudho, MBS  
Director General

Date 16.01.2023



Stephen Wainaina, MBS  
Board Chairman

Date 16.01.2023

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15. Statement of Changes in Net Assets for the year ended 30 June 2022

	REVENUE RESERVE	REVALUATION RESERVE	CAPITAL RESERVE	TOTAL
	KShs.	KShs.	KShs.	KShs.
<b>AUDITED</b>				
<b>As at July 1 2020</b>	<b>5,105,618,081</b>	<b>59,726,058</b>	<b>341,474,052</b>	<b>5,506,818,191</b>
Deficit for the Year	(1,689,690,623)	-	-	(1,689,690,623)
<b>As at 30.06.2021</b>	<b>3,415,927,458</b>	<b>59,726,058</b>	<b>341,474,052</b>	<b>3,817,127,568</b>
<b>RESTATED</b>				
<b>As at July 1 2020</b>	<b>5,105,618,081</b>	<b>59,726,058</b>	<b>341,474,052</b>	<b>5,506,818,191</b>
Deficit for the Year	(1,706,387,896)	-	-	(1,706,387,896)
Adjustments - Prior Year	24,066,496	-	-	24,066,496
<b>As at 30.06.2021</b>	<b>3,423,296,680</b>	<b>59,726,058</b>	<b>341,474,052</b>	<b>3,824,496,790</b>
Deficit for the Year	(1,701,166,993)	-	-	(1,701,166,993)
Capital Donations Received	-	-	23,271,346	23,271,346
<b>As at 30.06.2022</b>	<b>1,722,129,687</b>	<b>59,726,058</b>	<b>364,745,398</b>	<b>2,146,601,143</b>

The prior year statements have been restated due to surrender of imprests for the previous periods that were accounted for during the current year.

Further, the prior years' treatment of staff leave provision was reversed, so that there is no accrual of any unutilised leave days. The Bureau's policy on staff annual leave is that it cannot be commuted for cash, and this is in compliance with this policy.

**Capital Donations:**

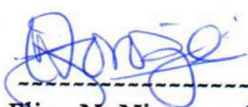
The Bureau received a total of 168 laptops as donations from the Swedish and Italian governments, all valued at Sh.23,721,346.

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16. Statement of Cash Flows for the year ended 30 June 2022

			RESTATED	
		2021 / 2022	2020 / 2021	2020 / 2021
	Notes	Kshs.	Kshs.	Kshs.
<b>Deficit for the year</b>		<b>(1,701,166,993)</b>	<b>(1,706,387,896)</b>	<b>(1,689,690,623)</b>
Adjusted for:				
Depreciation and Amortisation	11	1,416,682,500	1,428,548,588	1,428,548,588
Contribution to Provision	21	-	1,160,893	1,160,893
Taxation dues	7	26,238,246	(3,175,245)	(3,175,245)
Prior Year Expenses Adjustments		7,369,222	(1,776,110,463)	(1,792,807,736)
<b>Working Capital adjustments</b>				
Decrease (Increase) in Receivables	17	(135,090,411)	1,692,248,813	1,692,248,813
(Decrease) Increase in Payments received in advance	20	427,007	(13,162,884)	(13,162,884)
Increase (Decrease) in Payables	19	(1,947,994)	(52,605,276)	(52,605,276)
Contribution to Provision	21	(19,495,071)		
Increase (Decrease) in Deferred Income	23	53,706,775		-
<b>Net Cash Flows from Operating Activities</b>		<b>(353,276,719)</b>	<b>(429,483,470)</b>	<b>(429,483,470)</b>
<b>Cash Flow from Investing Activities</b>				
Purchase of Fixed Assets	18	(1,880,000)	(12,597,490)	(12,597,490)
Taxation Paid	22	(38,670,696)	-	-
<b>Net Cash Flows From Investing Activities</b>		<b>(40,550,696)</b>	<b>(12,597,490)</b>	<b>(12,597,490)</b>
<b>Net Changes in Cash and Cash Equivalents</b>		<b>(393,827,415)</b>	<b>(442,080,960)</b>	<b>(442,080,960)</b>
<b>At Start of Year</b>	16	<b>2,141,033,689</b>	<b>2,583,114,649</b>	<b>2,583,114,649</b>
<b>At End of Year</b>	16	<b>1,747,206,274</b>	<b>2,141,033,689</b>	<b>2,141,033,689</b>

The Financial Statements set out from page 1 to 5 were signed on behalf of the Board of Directors by:



Elias N. Njoroge, HSC  
Head of Finance  
ICPAK No. 3030



Macdonald G. Obudho, MBS  
Director General



Stephen Wainaina, MBS  
Board Chairman

Date 16.01.2023

Date 16.01.2023

Date 16.01.2023

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17. Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2022

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	% of Utilisation
	KShs.	KShs.	KShs.	KShs.	KShs.	
Revenues	A	B	C=a+b	D	E=C-D	F=D/C
GOK Grants	1,237,600,000	410,000,000	1,647,600,000	1,656,620,000	(9,020,000)	101%
A-I-A	71,000,000	-	71,000,000	99,609,117	(28,609,117)	140%
Development / Donor Funds	141,100,000	136,968,040	278,068,040	270,200,124	7,867,916	97%
<b>Total Income</b>	<b>1,449,700,000</b>	<b>546,968,040</b>	<b>1,996,668,040</b>	<b>2,026,429,241</b>	<b>(29,761,201)</b>	<b>101%</b>
<b>Expenses</b>						
Project Expenses	295,150,000	546,968,040	842,118,040	821,855,470	20,262,570	98%
Employee Costs	770,400,000		770,400,000	739,367,579	31,032,421	96%
Board Members' Expenses	10,000,000		10,000,000	9,109,051	890,949	91%
Repairs and Maintenance	20,000,000		20,000,000	18,280,066	1,719,934	91%
Insurance Costs	103,500,000		103,500,000	103,884,515	(384,515)	100%
Use of Good and Services	250,000,000		250,000,000	255,389,580	(5,389,580)	102%
Bank Charges	650,000		650,000	638,456	11,544	98%
<b>Total Expenses</b>	<b>1,449,700,000</b>	<b>546,968,040</b>	<b>1,996,668,040</b>	<b>1,948,524,717</b>	<b>48,143,323</b>	<b>98%</b>
<b>Deficit Before Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,904,524</b>	<b>-</b>	

The Bureau received additional development exchequer releases for the period following the approvals during Supplementary Budget I.

Donor funds were amounts received during the period to facilitate some Bureau activities.

The Phase I of the implementation of the staff structure did not commence, and is still awaiting necessary approvals.

A reconciliation of the period's surplus is per Note 25.

## **18. Notes to the Financial Statements**

### **1. General Information**

Kenya National Bureau of Statistics is a Semi-Autonomous Government Agency established by, and derives its authority and accountability from an Act of Parliament – the Statistics Act, 2006 (as amended in 2019).

It is the principal agency of the Government for collecting, analysing and disseminating statistical data in Kenya and is the custodian of official statistical information.

### **2. Statement of Compliance and Basis of Accounting**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Bureau's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in the Notes below.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Bureau.

The financial statements have been prepared in accordance with the PFM Act, the Statistics Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

### **3. Adoption of new and revised standards**

The Bureau did not early adopt any new or amended standards during the year 2021/2022.

### **4. Summary of Significant Accounting Policies**

#### **a. Revenue Recognition**

##### **i. Revenue from non-exchange transactions**

##### **Transfers from other government entities**

Revenues from non-exchange transactions with government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be

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measured reliably. The grants are recognized in the statement of comprehensive income.

**Donor funds**

Grants received and not utilised within the period are treated as liabilities and credited to the statement of financial performance when the activities for which they were provided for have been undertaken.

**ii. Revenue from exchange transactions**

**Sale of goods/services**

Bureau's revenue includes sale of maps, publications, tenders, library user fees and AIA from surveys. It is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods.

**Interest income**

Interest income is generated from investments in fixed deposits of any surplus funds held in commercial banks. It is accrued using the straight line method, by estimating future cash receipts through the expected life of the fixed deposit. The method applies to the principal outstanding to determine interest income for each period.

**b. Corporate Tax**

Current income tax liability is measured at the amount expected to be paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Management has evaluated the appropriate income and established provisions as appropriate.

The net amount of income tax payable to the taxation authority is included as part of provisions in the statement of financial position.

**c. Property, Plant and Equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items.

Under the Bureau's depreciation policy all items of Property, Plant and Equipment are recorded at cost less accumulated depreciation. Subsequent costs are also included in the asset's carrying amount or recognized as a



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separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Bureau and the cost of the item can be measured reliably.

No depreciation is made in the year of purchase but a full year's depreciation is charged in the year of disposal. No depreciation is provided on freehold land.

Repairs and maintenance costs are charged to the income and expenditure statement during the period in which they are incurred.

The assets are categorized and depreciated on a straight line basis as follows:

<b>Item</b>	<b>Rate</b>
a. Computer System	33.3%
b. Furniture & Fittings, Equipment & Library Books	12.5%
c. Motor Vehicles	20.0%
d. Buildings	2.5%
e. Plant and machinery	12.5%

**d. Intangible Assets**

Intangible assets consist of various computer software purchased for use in the Bureau. The Bureau recognizes Intangible Assets and are stated separately at cost less accumulated amortization.

Amortization is charged on a straight-line basis over their useful lives as estimated by management from time to time. The rate of amortization has been set at 33.3% pa.

**e. Accounting For Assets Donated To The Bureau**

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, it is initially measured at its fair value.

It is subsequently revalued by a professional valuer and recorded at that value. If the transfer value is not known, it is recorded at management's valuation pending professional valuation.

**f. Employee Benefits**

**i. Pension Scheme**

The KNBS Retirement Benefits Scheme became operational from November 2011. The members of the scheme contribute 10% of their basic pay, while the employer contributes 20% on a monthly basis.

The Bureau also contributes to the National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Bureau's obligation under the scheme is limited to specific monthly contributions legislated from

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time to time and are currently fixed at KSh.200 per employee, per month.

The Bureau's contributions to the retirements benefit scheme and to the NSSF in respect of current service have been charged to the income and expenditure account for the year.

**ii. Staff Gratuity**

The Bureau has six Management Staff, employed on a 5-year, renewable contract basis, who are eligible to gratuity upon expiry of their respective contracts.

The Bureau therefore operates a separate Gratuity Account for them, where amounts equivalent to 31% of the employee's monthly basic salary are remitted. Movements in this account are clearly tabulated and accounted for in the statements.

**iii. Staff Annual Leave Accrual**

Employee entitlements to annual leave are recognized when they accrue.

The Bureau's policy on staff annual leave is that it cannot be commuted for cash. However, the Director General may approve commutation of leave depending on the circumstances which made it impossible for the employee to utilize the leave days.

**g. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short term and on call deposits, 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 with commercial banks at the end of the financial year.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above.

**h. Inventories**

All consumable stocks held for use in operations are expensed on purchase.

**i. Financial Instruments**

**Financial Assets**

**Initial recognition and measurement**

Financial assets are classified at fair value through surplus or deficit, and held-to-maturity investments, as appropriate. The Bureau determines the classification of its financial assets at initial recognition.

**Held-to-maturity**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Bureau has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortised cost using the effective interest method, less impairment. The losses that may arise from impairment are recognized in surplus or deficit.

**Financial liabilities**

**Initial recognition and measurement**

Financial liabilities are classified at fair value through surplus or deficit, and the Bureau determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value.

**j. Provisions**

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

**k. Contingent liabilities**

The Bureau did not recognize a contingent liability, but has disclosed details in the notes to the financial statements, as the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**l. Leases – Operating**

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Bureau. Leased premises are contracted for the periods of between one and five years, with renewal options available in certain instances.

Operating lease payments are the rental expenses, and are recognized as an operating expense in the statement of financial performance.

**m. Nature and Purpose of Reserves**

**Revaluation Reserve**

An asset valuation and tagging exercise. The revaluation reserve arose from an asset valuation exercise undertaken during the year 2015/2016. The reserve has been adjusted accordingly, with the new valuations.

**Capital Reserve**

This represents the values of Assets previously owned by the former Central Bureau of Statistics (CBS) but transferred to the KNBS by the then Ministry of Planning and Devolution, and also assets bought through donor funded projects.

**n. Changes in Accounting Policies**

The Bureau recognizes the effects of changes in accounting policy. The effects of changes in accounting policy have been applied prospectively since retrospective application is impractical.

**o. Related Parties**

The Bureau regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over it, or vice versa.

The Government of Kenya is the principal shareholder of the Bureau. Other related parties include:

- i) The National Treasury and Planning
- ii) Key management personnel
- iii) Board of directors

**p. Segment Reporting**

The Bureau does not have any branches or reporting segments. All the operations of the Bureau are managed from the headquarters. The core business of the Bureau is as stipulated in the Statistics Act, 2006 (as amended in 2019).

**q. Budget Information**

The final budget for FY 2021-2022 was approved by The National Treasury and Planning on 20<sup>th</sup> April 2022.

The Bureau's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison

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of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under Note 21 of these financial statements.

**r. Comparatives**

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

**s. Events after the Reporting Period**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

**5. Significant Judgements and Sources of Estimation Uncertainties**

The preparation of the Bureau's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 21.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

**Going concern**

The Bureau's management has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon

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the Bureau's ability to continue as a going concern. Therefore, the financial statement continues to be prepared on the going concern basis.

**6. Revenue from non-exchange transactions**

These are made up of the following:

(a) GOK grants are the exchequer releases as follows:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
Recurrent	1,456,620,000	1,246,560,000	1,246,560,000
Development	200,000,000	71,000,000	71,000,000
<b>Total</b>	<b>1,656,620,000</b>	<b>1,317,560,000</b>	<b>1,317,560,000</b>

The transfers from the State Department for Planning, as shown above, were received as per Appendix III.

(b) Funds from development partners that came directly to the Bureau.

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
<b>1. The National Treasury</b>			
Regional Integration Implementation Programme	3,000,000	5,000,000	5,000,000
	<b>3,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>2. Development Partners</b>			
OECD - Data Planning Tool	8,090,414	-	-
ILO - Disability Statistics	-	3,730,500	3,730,500
UNDP	21,573,923	-	-
UNFPA	17,539,574	9,877,900	9,877,900
UN Women	22,777,316	37,754,006	37,754,006
UNICEF	92,069,875	-	-
World Food Programme	10,831,380	-	-
Kenyatta University	3,701,600	-	-
Statistics Sweden	6,741,973	1,292,735	1,292,735
KEMSA- Market Prices Survey	1,359,500	13,660,714	13,660,714
	<b>184,685,555</b>	<b>66,315,855</b>	<b>66,315,855</b>
<b>Total</b>	<b>187,685,555</b>	<b>71,315,855</b>	<b>71,315,855</b>

UN Women has been facilitating the Bureau during the development of Gender Dimensions Monograph editing and in data collection for Time Use Survey.



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COMESA and PPRA funds market price surveys for comparative purposes. COMESA also funds the regional integration programme through The National Treasury.

Statistics Sweden meets the salary dues for 8 interns, attached within the Bureau, for a period of one year. The expense amount is on a reimbursement basis.

These amounts were received per Appendix III.

- c. Revenue from other donors are funds from development partners and donors for specific on-going projects. The projects have independent bank accounts.

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
NIPFN	82,514,569	49,732,595	49,732,595
UNFPA	-	4,320	4,320
UNICEF - MICS	-	4,320	4,320
<b>Total</b>	<b>82,514,569</b>	<b>49,741,235</b>	<b>49,741,235</b>

## 7. Revenue from exchange transactions

These are made up of the following:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
Income - A-I-A	KShs.	KShs.	KShs.
Interest on Deposits	87,460,821	82,941,385	82,941,385
Library Usage	11,785	12,900	12,900
Sale of Publications	1,550,898	1,403,993	1,403,993
AIA From Surveys	135,950	391,170	391,170
Sale of Maps	1,341,760	701,500	701,500
Sale Tenders	1,000	-	-
Disposal of inventories	57,748	-	-
Disposal - Motor Vehicle	8,485,116	-	-
Commissions	564,039	594,550	594,550
<b>Total</b>	<b>99,609,117</b>	<b>86,045,498</b>	<b>86,045,498</b>

Interest Income is received from earnings made on bank deposits.

The income tax provision, based on the gross interest earned during the year, has been arrived at as follows:

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		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
<b>Gross Interest Earned</b>	<b>87,460,822</b>	<b>82,941,385</b>	<b>82,941,385</b>
30% Corporate Tax Charge	26,238,246	24,882,416	24,882,416
<b>Tax Expense as Reported in the Statement of Financial Performance</b>	<b>26,238,246</b>	<b>24,882,416</b>	<b>24,882,416</b>

**8. Use of Good and Services**

These expenses comprised of the following items:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
Auditor's Fees	1,740,000	1,740,000	1,740,000
Utilities Supplies and Services	87,856	265,264	265,264
Telephone and Communication	6,704,825	5,966,849	5,966,849
Travelling Expenses	27,069,985	25,238,133	25,238,133
Library Expenses	1,819,025	1,286,006	1,286,006
Advertising and Awareness	1,300,501	2,141,457	2,141,457
Training Expenses	14,033,594	7,668,685	7,668,685
Stationery	5,297,671	7,876,764	7,876,764
Contracted Professional Services	10,656,926	21,431,806	21,431,806
Rent and Rates	3,267,614	4,130,559	4,130,559
New Office Block Expenses	142,296,350	131,668,930	131,668,930
Risk & Quality Management Expenses	11,757,255	4,795,282	4,795,282
Corporate Image - Choir	-	140,000	140,000
Staff Welfare Expenses	29,357,978	22,862,428	22,862,428
<b>TOTAL</b>	<b>255,389,580</b>	<b>237,212,163</b>	<b>237,212,163</b>

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**9. Employee Costs**

These include payments to members of staff and comprise of basic pay, house allowances and other benefits. The staff complement of the Bureau as at 30.06.2021 was 433 as compared to 479 as at 30.06.2022.

		<b>RESTATED</b>	
	<b>2021 / 2022</b>	<b>2020 / 2021</b>	<b>2020 / 2021</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Basic Salaries	472,159,666	446,849,890	446,849,890
Casual Labour	2,142,785	3,768,752	3,768,752
House Allowance	84,241,427	74,562,958	74,562,958
Acting Allowance	1,318,483	815,508	815,508
Transfer/Baggage Allowance	945,948	3,047,786	3,047,786
Interns' payments	1,935,484	1,928,525	1,928,525
Commuting Allowance	57,030,812	52,669,352	52,669,352
Hardship Allowance	4,366,028	4,389,150	4,389,150
Leave Allowance	3,182,600	2,797,893	2,797,893
Extraneous Duty Allowance	20,256,789	18,212,312	18,212,312
Special Duty Allowance	96,385	-	-
Entertainment Allowance	757,334	-	-
NSSF - Employer's Contribution	1,096,000	1,117,060	1,117,060
Pension-Employer's Contribution	83,526,412	85,163,164	85,163,164
Gratuity Contribution	6,311,426	5,769,347	5,769,347
	<b>739,367,579</b>	<b>701,091,697</b>	<b>701,091,697</b>

**10. Board Expenses**

These are the expenses incurred by the members of the Board of Directors:

		<b>RESTATED</b>	
	<b>2021 /2022</b>	<b>2020 /2021</b>	<b>2020 /2021</b>
	<b>KSh.</b>	<b>KSh.</b>	<b>KSh.</b>
Board and Committees expenses	3,198,496	3,725,430	3,725,430
Sitting allowances	3,300,000	5,812,500	5,812,500
Conferences and Training	1,901,225	3,393,030	3,393,030
Honoraria	709,330	828,387	828,387
<b>Total</b>	<b>9,109,051</b>	<b>13,759,347</b>	<b>13,759,347</b>

**11. Depreciation and Amortisation Expense**

These are made up of:

		<b>RESTATED</b>	
	<b>2021 / 2022</b>	<b>2020 / 2021</b>	<b>2020 / 2021</b>
<b>Depreciation</b>	<b>KSh.</b>	<b>KSh.</b>	<b>KSh.</b>
Motor Vehicles	96,080,068	96,080,068	96,080,068
Furniture & Fittings	7,296,448	7,471,216	7,471,216
Computers	1,310,733,548	1,322,581,596	1,322,581,596
Buildings	177,696	177,696	177,696
Plant, Machinery and Equipment	2,394,740	2,238,012	2,238,012
<b>Total</b>	<b>1,416,682,500</b>	<b>1,428,548,588</b>	<b>1,428,548,588</b>

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**12. Repairs and Maintenance**

These comprise of:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KSh.	KSh.	KSh.
<b>Routine Maintenance</b>			
Motor Vehicles	9,761,813	10,639,283	10,639,283
Plant Machinery and Equipment	605,337	791,607	791,607
Office Furniture and Fittings	-	30,160	30,160
Buildings maintenance and Refurbishing	7,733,366	8,115,703	8,115,703
Computers and Servers	179,550	516,812	516,812
<b>Total</b>	<b>18,280,066</b>	<b>20,093,565</b>	<b>20,093,565</b>

**13. Insurance Expenses**

These are made up of:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KSh.	KSh.	KSh.
Staff Insurance	92,904,056	81,566,730	81,566,730
Fixed assets Insurance	10,980,459	12,435,217	12,435,217
<b>Total</b>	<b>103,884,515</b>	<b>94,001,947</b>	<b>94,001,947</b>

Staff insurance relates to group personal accident, inpatient and outpatient medical cover and group life cover.

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**14. Project Expenses**

These are the expenses incurred on various surveys and censuses under the various funding schemes:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs	KShs	KShs
Prefeasibility Expenses	544,484,704	393,247,268	376,549,995
KCHSP Survey	101,912,010	169,666,062	169,666,062
COVID - 19 Survey	-	98,050	98,050
KIBHS Survey	245,400	472,052	472,052
National Strategy for Dvpt of Statistics	36,199,252	14,066,767	14,066,767
System Support and Data Dissemination	49,735,794	82,321,058	82,321,058
Statistics Sweden interns	6,763,741	1,292,735	1,292,735
NIPFN - EU Project	82,514,569	49,732,595	49,732,595
UNFPA Expenses	-	4,320	4,320
UNICEF Expenses	-	4,320	4,320
	<b>821,855,470</b>	<b>710,905,227</b>	<b>694,207,954</b>

**15. Bank Charges**

These are made up of:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs.	KShs.	KShs.
KCB GOK - RECURRENT	632,654	553,533	553,533
KCB DEVELOPMENT	5,802	2,001	2,001
<b>Total</b>	<b>638,456</b>	<b>555,534</b>	<b>555,534</b>

**16. Cash and Cash Equivalents**

For purposes of the cash flow statement, cash and cash equivalents represent cash in bank.

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KSh.	KSh.	KSh.
Bank	1,747,206,274	2,141,033,649	2,141,033,649
<b>Total Cash</b>	<b>1,747,206,274</b>	<b>2,141,033,649</b>	<b>2,141,033,649</b>

The detailed analysis of the cash and cash equivalents is as follows:

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		2021 / 2022	2020 / 2021
Name of Bank	Account Number	KShs	KShs
KCB -Main Account	1107086183	1,392,501,496	1,869,452,616
KCB- Development	1116027593	297,958,826	268,541,896
<b>Project Accounts</b>			
KCB: NIPFN - EU	1240875711	56,745,952	827,861
Coop : UNICEF - MICS	01120081528600	-	53,298
Coop: UNFPA	01120081857000	-	2,158,018
<b>Total</b>		<b>1,747,206,274</b>	<b>2,141,033,689</b>

17. **Receivables**

These are made up of:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KSh.	KSh.	KSh.
Staff Debtors	78,599,777	78,076,732	78,076,732
2009 Census Imprests	4,438,906	4,438,906	4,438,906
2019 KPHC Imprest	6,049,217	8,960,461	8,960,461
Sundry Debtors	49,800,964	64,850,985	64,850,985
Prepayments	81,642,347	79,967,261	79,967,261
Deposits	1,017,786	164,240	164,240
GoK Exchequer	150,000,000	-	-
<b>TOTAL RECEIVABLES</b>	<b>371,548,997</b>	<b>236,458,585</b>	<b>236,458,585</b>

- Staff debtors represent outstanding imprests, medical expenses recoverable and salary advances as at end of June 2022.
- 2009 census imprests were amounts advanced to the various District Census Committees, to facilitate various activities during the 2009 Population and Housing Census exercise, but still remains unsurrendered. The Bureau sought authority for write-off of these amounts, and this is still awaited.
- 2019 KPHC imprest were funds advanced to the County Census Committees and whose process of surrender is ongoing.
- Sundry debtors relate to:
  - ERP development amount made to Mareba Computers of Sh.23,433,873, the subject of a court case per Note 27.
  - The NIPFN Project owed Sh.2,747,108 to the Bureau relating to June 2022 salary dues.
  - Funds from UN Women relating to various activities under the programme was Sh.22,777,316. This was awaiting reimbursement.
- GoK Echequers relates to revenue releases after end of the period. The amount was accrued.
- Prepayments represent the proportion of various service contracts paid in advance as follows:



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Item	Amount - KSh.
Staff Medical Insurance - Aug 2022	13,488,230
Prepaid Rent - Jul 2022 - Dec 2022	52,304,400
Prepaid Service Charge - Jul -Sep 2022	5,133,000
Softwares Maintenance contracts	10,716,716

- g. Deposits are refundable amounts paid for rent deposit with Kenya Re for the KNBS Kisumu office, and an amount paid to Kenya Power as deposit under a bank guarantee.

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18. Property, Plant and Equipment

<b>FIXED ASSETS</b>	<b>LAND &amp; BUILDINGS</b>	<b>FURNITURE &amp; FITTINGS</b>	<b>PLANT &amp; EQUIPMENT</b>	<b>MOTOR VEHICLES</b>	<b>COMPUTERS</b>	<b>TOTAL AMOUNT</b>
<b>COST/Valuation</b>						
<b>At 1st July 2020</b>	<b>13,601,955</b>	<b>58,224,570</b>	<b>18,603,319</b>	<b>480,400,344</b>	<b>4,033,658,678</b>	<b>4,604,488,866</b>
Additions	-	147,000	554,590		11,895,900	<b>12,597,490</b>
Adjustments				-		-
<b>At 30th June 2021</b>	<b>13,601,955</b>	<b>58,371,570</b>	<b>19,157,909</b>	<b>480,400,344</b>	<b>4,045,554,578</b>	<b>4,617,086,356</b>
Additions	-	-	-	-	1,880,000	<b>1,880,000</b>
Adjustments / Donation	-	-	-	(12,550,000)	23,271,346	<b>10,721,346</b>
<b>At 30th June 2022</b>	<b>13,601,955</b>	<b>58,371,570</b>	<b>19,157,909</b>	<b>467,850,344</b>	<b>4,070,705,924</b>	<b>4,629,687,702</b>
<b>DEPRECIATION</b>						
<b>At 1st July 2020</b>	<b>627,697</b>	<b>13,033,840</b>	<b>8,153,733</b>	<b>235,278,431</b>	<b>1,392,980,480</b>	<b>1,650,074,181</b>
Charge for the Year	177,696	7,471,216	2,238,012	96,080,068	1,322,581,596	<b>1,428,548,588</b>
<b>At 30th June 2021</b>	<b>805,393</b>	<b>20,505,056</b>	<b>10,391,745</b>	<b>331,358,499</b>	<b>2,715,562,076</b>	<b>3,078,622,769</b>
Charge for the Year	177,696	7,296,448	2,394,740	96,080,068	1,310,733,548	1,416,682,500
Adjustments				(12,550,000)		(12,550,000)
<b>At 30th June 2022</b>	<b>983,089</b>	<b>27,801,504</b>	<b>12,786,485</b>	<b>414,888,567</b>	<b>4,026,295,624</b>	<b>4,482,755,269</b>
<b>NET BOOK VALUE</b>						
<b>30th June 2021</b>	<b>12,796,562</b>	<b>37,866,514</b>	<b>8,766,164</b>	<b>149,041,845</b>	<b>1,329,992,502</b>	<b>1,538,463,587</b>
<b>30th June 2022</b>	<b>12,618,866</b>	<b>30,570,066</b>	<b>6,371,424</b>	<b>52,961,777</b>	<b>44,410,300</b>	<b>146,932,433</b>

The Bureau received a total of 168 laptops as donations from the Swedish and Italian governments.

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**19. Trade and Other Payables**

These comprise of amounts outstanding arising from dealings with both internal and external customers, and are due to them, but had not been settled by year end.

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	Kshs.	Kshs.	Kshs.
Creditors and Accruals	39,737,845	40,929,095	40,929,095
Employee Payables	-	453,983	453,983
2019 Census Bank Rejections	2,639,864	2,942,625	2,942,625
<b>TOTAL</b>	<b>42,377,709</b>	<b>44,325,703</b>	<b>44,325,703</b>

The 2019 census bank rejections are amounts received from various paying banks for the census personnel, arising from wrong bank details. The amounts are being reprocessed as corrected details are received, and follow ups are continuing.

**20. Refundable Deposits**

These are amounts that are awaiting to be refunded to the respective payees after unsuccessful bidding for boarded items as well as monies retained on tender biddings:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KSh.	KSh.	KSh.
Bid Bonds/ Retention Monies	2,577,238	2,150,231	2,150,231

**21. Provisions**

These are made up of:

	Staff Gratuity	Leave Provision	Audit Fees	Total
	Ksh.	Ksh.	Ksh.	Ksh.
Balance b/f	7,585,477	24,066,497	5,220,000	<b>36,871,974</b>
Additional Provisions	6,311,426	-	1,740,000	<b>8,051,426</b>
Provision utilised	-	(24,066,497)	(3,480,000)	<b>(27,546,497)</b>
<b>Total provisions year end</b>	<b>13,896,903</b>	<b>-</b>	<b>3,480,000</b>	<b>17,376,903</b>

Staff Gratuity amount is calculated on a monthly basis at the rate of 31% of the basic salaries of the staff on contract. These are long-term liabilities that fall due when the contract terms are completed successfully. The audit fees are the provisions for the audit expense awaiting the final certificates from the auditors.

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**22. Taxation**

The appropriate provisions for income tax for the period have been made as follows:

		RESTATED	
	2021 / 2022	2020 / 2021	2020 / 2021
	KShs.	KShs.	KShs.
At Beginning of the Year	12,441,208	15,616,453	15,616,453
Tax Charge for the Year (Note 7)	26,238,246	24,882,416	24,882,416
Tax paid: At Source	(13,119,123)	(12,441,208)	(12,441,208)
Tax paid: to KRA	(25,551,573)	(15,616,453)	(15,616,453)
<b>At Year End</b>	<b>8,758</b>	<b>12,441,208</b>	<b>12,441,208</b>

**23. Deferred Income**

These are grants received during the financial year for on-going activities. However, some of the activities were not undertaken due to timing differences of the financial years of the donors and the Bureau.

	NIFPN	UNFPA	MICS	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Balance Brought Forward	<b>827,861</b>	<b>2,158,018</b>	<b>53,298</b>	<b>3,039,177</b>
Grants / Receipts	138,432,660	(2,158,018)	(53,298)	136,221,344
Transfer to Income Statement	(82,514,569)	-	-	(82,514,569)
<b>Bal c/f at 30.06.2022</b>	<b>56,745,952</b>	<b>-</b>	<b>-</b>	<b>56,745,952</b>

The UNFPA and UNICEF bank accounts were closed during the period, per the authority granted by The National Treasury, in compliance with The PFM Act, Sec 28 (1). The projects were not being funded and were dormant.

**24. Remission to National Treasury**

In compliance with Section 84 of the Public Financial Management (PFM) Regulations 2015, the Bureau surrendered Sh.126,150,771 into Consolidated Fund on 3<sup>rd</sup> November 2021. This was the surplus appropriation-in-aid generated for the period ended 30<sup>th</sup> June 2019. Further, in compliance with Section 45 (2) of the PFM Act, 2012 and Regulations 84 of the same, Sh.210,000,000 was surrendered back to the National Exchequer Account on 30<sup>th</sup> December 2021.

The Surplus Remission has been computed as follows:

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	<b>2021 / 2022</b>	<b>2020 / 2021</b>
	<b>KShs.</b>	<b>KShs.</b>
Surplus AIA fo the period	197,150,771	-
Allowable AIA Deduction	(71,000,000)	-
Surrender of Exchequer	210,000,000	-
Computation included in the Statement of Financial Performance	336,150,771	-

**25. Reconciliation of Comparison of Budget and Actual Amounts**

The Bureau's budget is prepared on an accrual basis. As such, the budget and the financial statements are already on the same basis and further adjustments are not required to align the financial statements to the budget. The following is a reconciliation of the period's deficit.

	<b>Amount</b>
	<b>Ksh.</b>
Deficit for the Year	<b>(1,701,166,993)</b>
Surplus per budget/actual comparison	77,904,524
Provision for Income Tax	(26,238,246)
Remission to National Treasury	(336,150,771)
Depreciation/Amortisation charges	(1,416,682,500)
Deficit for the Year	<b>(1,701,166,993)</b>

**26. Financial Risk Management**

The Bureau's activities expose it to a variety of financial risks including credit and liquidity risks. The Bureau's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Bureau does not hedge any risks.

The Bureau's financial risk management objectives and policies are detailed below:

**Credit risk**

The Bureau's credit risk is primarily attributable to its receivables. However, it is limited because the customers are staff members with whom the Bureau has legal enforceable right for the recovery of the outstanding amounts.

The credit risk on liquid funds with financial institutions is low. This is because the bank balances are held with regulated financial institutions and are fully performing.

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The amount that best represents the Bureau's maximum exposure to credit risk as at 30 June 2021 and 30 June 2022 is made up as follows:

	Fully Performing	Past Dues	Impaired	Total
	KShs.	KShs.	KShs.	KShs.
<b>At 30.06.2021</b>				
Cash & Cash Equivalents	2,141,033,689			2,141,033,689
Receivables	236,458,585			236,458,585
<b>Total</b>	<b>2,377,492,274</b>	<b>-</b>	<b>-</b>	<b>2,377,492,274</b>
<b>At 30.06.2022</b>				
Cash & Cash Equivalents	1,747,206,274			1,747,206,274
Receivables	371,548,996			371,548,996
<b>Total</b>	<b>2,118,755,270</b>	<b>-</b>	<b>-</b>	<b>2,118,755,270</b>

**Liquidity risk**

Prudent liquidity risk management includes maintaining sufficient cash to meet our obligations. The Bureau manages liquidity risk by maintaining banking facilities through continuous monitoring of forecast and actual cash flows.

The table below analyses the Bureau's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date.

	2021 / 2022	2020 / 2021
	KShs	KShs
<b>Financial Assets</b>		
Receivables	371,548,996	236,458,585
Cash & Cash Equivalents	1,747,206,274	2,141,033,689
	<b>2,118,755,270</b>	<b>2,377,492,274</b>
<b>Financial Liabilities</b>		
Payables	42,377,709	44,325,703
<b>Net Liquidity Gap</b>	<b>2,161,132,979</b>	<b>2,421,817,977</b>

**Interest rate risk**

Interest rate risk is the risk that the Bureau's financial condition may be adversely affected as a result of changes in interest rate levels. The Bureau's interest rate risk arises from bank deposits. This exposes it to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the entity's deposits.



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**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Sensitivity analysis**

The Bureau analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point and five percentage point as at 30th June 2022 would have been higher/lower as hereunder:

	<b>2021 / 2022</b>	<b>2020 / 2021</b>
	<b>KShs</b>	<b>KShs</b>
Interest Income	87,460,821	82,941,385
Change In Interest Rates		
1%	874,608	829,414
-1%	(874,608)	(829,414)
Change In Interest Rates		
5%	4,373,041	4,147,069
-5%	(4,373,041)	(4,147,069)

**27. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the Bureau include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

The Government of Kenya is the principal shareholder of the Bureau, holding 100% of the Bureau's equity interest. The Bureau received grants from the Government per Note 6(a) and other grants per Note 6 (b) and (c) above.

The expenses incurred and remuneration of the Chairman to the Board and the Board members are as per Note 10.

## 28. Contingent Assets and Contingent Liabilities

### Contingent Assets

	2021 /2022	2020 /2021
	KSh.	KSh.
Nakuru HCCC No 115 of 2008; Attorney General (KNBS) Vs The Standard Newspapers Limited	1,500,000	
<b>Total</b>	<b>1,500,000</b>	<b>-</b>

### Contingent Liabilities:

	2021 /2022	2020 /2021	
	KSh.	KSh.	
Nairobi HCCC No 79 of 2010 BM Logistics VS KNBS	20,746,800		
Nairobi Chief Magistrates Civil Case No 244 of 2015: Mareba Computers Vs KNBS	23,433,873		
<b>Total</b>	<b>44,180,673</b>	<b>-</b>	

The Bureau has the following pending legal cases and whose details are:

- a. Seven cases have so far been filed against the Bureau by the three North Eastern Counties and area Members of Parliament challenging the 2019 census results as indicated below:
  - i. Nairobi High Court Petition No. 102 of 2020: County Government of Mandera –Vs- Kenya National Bureau of Statistics & 3 Others
  - ii. Nairobi High Court Petition No. 103 of 2020: Hon. Abdullah Bashir Sheikh & 5 Others –Vs- Kenya National Bureau of Statistics & 3 Others
  - iii. Nairobi High Court Petition No. 106 of 2020: Hon. Adan Keynan Wehlitye & 4 Others –Vs- Kenya National Bureau of Statistics & 3 Others
  - iv. Nairobi High Court Petition No. 107 of 2020: County Government of Wajir –Vs- Kenya National Bureau of Statistics & 3 Others
  - v. Nairobi High Court Petition No. 110 Of 2020: Hon. Abdi Omar Shurie & 3 Others –Vs- Kenya National Bureau of Statistics & 3 Others
  - vi. Nairobi High Court Petition No. 111 of 2020: County Government of Garissa –Vs- Kenya National Bureau of Statistics & 3 Others
  - vii. Garissa High Court Petition No. 3 of 2020: Abdulahi Mohamed Kanyare & 3 Others –vs- Kenya National Bureau of Statistics & 3 Others.

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The above cases were consolidated to Petition No. 4 of 2020: Hon. Abdullahi Bashir Sheikh & 24 Others –Vs- Kenya National Bureau of Statistics & 4 Others

*This is an active case and the Bureau will participate in the hearing.*

**b. Nairobi HCCC No 79 of 2010 BM Logistics VS KNBS (go down case)**

This case involved the go down where the 2009 Population and Census materials were being stored. The claimant was initially claiming KShs.43 million for loss of business and rent. The claimant further amended its claim and increased the figures of its claim to **Kshs70,096,596/=**. The case was heard, concluded and judgment was to be given on notice. The court on 28<sup>th</sup> April 2020 delivered judgment and awarded the plaintiff a sum of **Kshs 20,746,800/= plus costs and interest as per copy of judgment.**

The Management has sought further advice from the AG and also requested the AG to file an appeal in the court of appeal Challenging the award as well as seek a stay of execution of the judgment. The AG has on 7<sup>th</sup> July 2022 via a letter through state Counsel confirmed that the record of appeal is being finalized for filing.

*This is an active case and the Bureau is exposed to the extent of the judgment sum plus costs and interest.*

**c. Nakuru HCCC No 115 of 2008: Attorney General (KNBS) Vs The Standard Newspapers Limited**

This case concerned an accident that occurred near Gilgil involving the Bureau's vehicle and another one owned by Standard Newspapers Limited. The Bureau is claiming KShs.1.5 million, being the value of the vehicle that was extensively damaged in the accident. The matter was heard and concluded on **5<sup>th</sup> February 2020**. The judgement was delivered on 10<sup>th</sup> June 2021 in favour of the Bureau for the sum of Sh.1.5 million plus costs and interest. The next step is to extract the decree and certificate of costs in this matter to enable the Bureau to realize the fruits of the judgement. The AG has been representing the Bureau.

*This is an active case and the Bureau is pursuing the payment of the judgment sum plus costs and interest.*

**d. Nairobi Chief Magistrates Civil Case No 244 of 2015: Mareba Computers Vs KNBS**

The plaintiff company had been contracted to install an Enterprise Resource Programme, ERP, at the Bureau. Bulky of the contract sum was paid leaving a balance of the sum claimed in this case, that is **KShs.5,948,468/=**. Since the ERP was not implemented fully by the plaintiff, the Bureau filed counterclaim for a sum of

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Kshs.23,433,873/= being the sum that had already been paid to the plaintiff but it did not install the ERP that the Bureau had procured. Owing the value of the counterclaim, that exceeds the pecuniary jurisdiction of the Magistrates court, the matter was transferred to the High Court for final determination. The process of transfer took a while as the plaintiff was opposing the said transfer. Subsequently, the matter was transferred to the High Court. The matter is still pending in court, and once a date is fixed by both parties, it shall proceed to hearing. The Corporation Secretary is representing the Bureau.

*This is an active case and the Bureau is exposed to the extent of the sum claimed by the plaintiff plus costs and interest.*

**e. Nairobi CMCC No.1421 of 2005: Beatrice Koskey Vs The Honourable Attorney General**

Motor vehicle **GK A839** was involved in an accident in the year 2004. It belonged to the then Central Bureau of Statistics. The driver died and another person who was in the vehicle with the driver also died. The wife of the deceased passenger has sued, seeking compensation. The matter is pending in court. The matter will proceed to hearing once a date is fixed. The AG is representing the Bureau.

**29. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**30. Ultimate and holding entity**

The entity is a Semi- Autonomous Government Agency under The National Treasury and Planning. Its ultimate parent is the Government of Kenya.

**31. Currency**

The financial statements are presented in Kenya Shillings (KShs).

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**Appendix**

**Appendix I: Implementation Status of Auditor-General's Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
Prior years' issues to 30 <sup>th</sup> June 2020		The management appeared before the Parliamentary Investment Committee on all the prior year issues raised up to 30 <sup>th</sup> June 2020.	Additional documentations and explanations were sought and availed. The Committee's report was availed and follow actions being undertaken.	
Issues raised for Financial Year 2020/2021				
<p><b>1.0 Material Uncertainty Relating to Going Concern</b></p> <p>The statement of financial performance for the year ended 30 June, 2021 reflects a deficit for the period under review of Kshs. 1,689,690,623 (2019/2020 – Kshs. 3,621,820,560) totaling to increased deficit of Kshs. 5,311,511,183 for the two years.</p> <p>Although the Management, under Note 1p has indicated that it has resources to continue in business for the foreseeable future, increased deficit casts doubt on the entity's ability to continue as a going concern.</p>		<p>The going concern concept of accounting implies that the Bureau will continue its operations in the future and will not halt or be forced to discontinue operations due to any reason. The Bureau is a going concern as no evidence is available to believe that it will or will have to cease its operations in foreseeable future.</p> <p>In the application of the going concern concept of accounting, the Bureau's computation of depreciation is on the basis of expected economic life of fixed assets rather than their current market value, with the assumption that the operations will continue for an indefinite</p>	<p>The 3 year period for depreciation expenses for the 2019 KPHC gadgets is now fully exhausted. This was the component that was leading to the deficits.</p> <p>The financial statements continue to be prepared on the going concern basis, as is guided by The National Treasury.</p>	

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	<p>period of time and the assets will be used until fully depreciated. In this regard, the depreciation amount was Sh.1,428,548,588 during the period as compared to Sh.1,394,716,771 during the prior period, 2019/2020.</p> <p>Another example of the going concern assumption is the prepayment and accrual of expenses, as it is believed that the operations will continue in future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Bureau's ability to continue as a going concern.</p> <p>The financial statements continue to be prepared on the going concern basis. Further, as can be noted from the statement of financial position, the Bureau held cash in bank as part of its reserves.</p>	
<p><b>2.0 Unrecoverable Receivables</b></p> <p>The statement of financial position as at 30 June, 2021 reflects an amount of Kshs. 236,458,585 under receivables which includes staff imprest Kshs. 4,438,906 in respect of 2009 census which the Management is awaiting approval to write it off from its books. Further, included in the amount for receivables is Kshs. 64,850,985 for sundry debtors out of which Kshs.</p>	<p><b>The ERP Development</b></p> <p>The ERP was implemented in the Bureau through the STATCAP Project at a cost of Kshs 29,742,342 as per contract No KNBS/STATCAP 005/11-12. It had three (3) components i.e Financials (SYSPRO ERP), Fleet</p>	<p>The court case is still ongoing</p>



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<p>23,433,873 relate to an ERP development debt that is subject to a court case.  My opinion is not modified on the effect of the above matters.</p>	<p>management System and VIP Payroll &amp; Human Resources.</p> <p>Terms of payments were pegged under Clause 12 of the Special Conditions of Contract as follows:</p> <ul style="list-style-type: none"> <li>a) Advance Payment (10%) – shall be paid upon receipt of a claim accompanied by the Advance Payment Security</li> <li>b) Information technologies and custom software (60%) of the entire contract price against Delivery, Installation testing and licensing</li> <li>c) Complete training (10%) of the entire contract price</li> <li>d) Complete system implementation and integration (20%) of the entire contract price, exclusive of all recurrent costs, as final payment against operational acceptance of the system as complete</li> </ul> <p>On 4<sup>th</sup> July 2013, fire razed the Bureau server room in Herufi House where the ERP sever was housed. As at that time, parts (a), (b) and (c) above had been completed and paid.</p> <p>Following this developments, and noting that the Bureau had initiated negotiations for the ERP server reinstallation due to the fire, which is a force-majeure (Act of God), to</p>	
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	enable the completion of part (d) of the contract and hence the release of the final payment of 20%, the contractor went to court before the negotiation process was completed. Due to the contractor filing a court case (civil suit no. 244 of 2015) the Bureau filed a defense and a counter-claim. The matter is still in court and this is disclosed in the Notes to the Financial Statements under ~ <b>Nairobi Chief Magistrates Civil Case No 244 of 2015: Mareba Computers Vs KNBS</b>	
<b>Key Audit Matters</b>		
<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts for the year ended 30 June, 2021 reflects total income budget and actual on comparable basis of Kshs. 1,574,307,000 and Kshs. 1,524,662,58 respectively resulting to an under-funding of Kshs. 49,644,412 or 3% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs. 1,708,560,000 and Kshs. 1,760,922,207 respectively, resulting to over-expenditure of Kshs. 52,362,207 or 3% of the budget.</p> <p>Further, the final budget under project expenses is Kshs. 537,656,270 against actual expenditure of Kshs. 694,207,954 resulting to an over-expenditure of Kshs. 156,548,684 or 29%. Although the Management has attributed the over-expenditure on project expenses to budget adjustments, there is no evidence of approval for the over-expenditure. This is in contravention of Section 47(1) of the Public Finance Management – National Government Regulations, 2015 that states that the Accounting Officer shall inform his or</p>	<p>The over expenditure was rightly noted resulted from imprests surrendered during the FY2020/2021 relating to previous financial years. Once surrendered they formed part of the current year expenditure. This was corrected through Journal Entries (JEs) No. 0189 so that prior year expenses were accounted for against the prior year net surpluses or deficits. These journals affected the 2019 KPHC surrenders that were accounted for after the closure of the prior year, and payments to personnel, whose details were confirmed much later.</p> <p>The Statement of Comparison of Budget and Actual amounts for the year ended 30 June, 2021 and the actual expenditure for Project Expenses have also been</p>	<p>The financial reports were adjusted in order to reflect the adjustments relating to prior year expenses.</p>

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<p>her responsible Cabinet Secretary immediately of any circumstances that are likely to affect materially the budgetary results either through revenue or expenditure or other receipts and payments of the National Government Entity.</p> <p>Based on the approved estimates, under funding may have impacted negatively on service delivery to the public while the Management is in breach of the law with regards to over-expenditure.</p>	<p>adjusted as aforementioned.</p> <p>On employee costs, The Bureau has been following up on the approvals for the implementation of the new structure. The budget included the financial implications awaiting the approvals.</p>	
<p><b>Procurement of Car Hire Services</b>  The statement of financial performance reflects project expenses as Kshs. 694,207,954 as disclosed in Note 4 to the financial statements. Included in the balance is Kshs. 376,549,995 for prefeasibility expenses out of which Kshs. 13,263,157 was for provision of car hire services. The examination of payment vouchers and other supporting documents revealed that Postal Corporation of Kenya was paid the amount for provision of car hire services to transport officers during census of commercial institutions.</p> <p>It was noted that the Kenya National Bureau of Statistics (KNBS) entered into a contract agreement with Postal Corporation of Kenya (PCK) on 1 May, 2019 in respect of provision of motor vehicles to be used for the 2019 Kenya population and housing census.</p> <p>Further Postal Corporation of Kenya sub contracted a logistics Company for provision of transport logistics and airlifting services and signed a contract agreement on 9 December, 2019. However, tender documents relating to sub contracted services to Postal Corporation of Kenya which could have formed the basis of tender preparation by tenderer and subsequent negotiations were not provided for audit review.</p>	<ol style="list-style-type: none"> <li>1. The Bureau engaged another government Institution (Postal Corporation) following non responsiveness of a national tender to offer Transport and Logistics Services.</li> <li>2. The Postal Corporation had confirmed their previous experience in offering Transport and Logistics services by through contracts with Independent Electoral and Boundaries Commission (IEBC) and Central Bank of Kenya (CBK) which are other government agencies.</li> <li>3. The Bureau entered into a contract with Postal Corporation on 1<sup>st</sup> May 2019 for provision of car hire services.</li> </ol>	

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<p>Although the Management has explained that the services were provided by a Government Department to another Government Department and that it was not a procurement under the Public Procurement and Assets Disposal Act, 2015, the Management has not demonstrated that Postal Corporation of Kenya is mandated to offer transport services that can be extended to another Government Department.</p> <p>In addition, sub-contracting of services by Postal Corporation of Kenya is evidence that the Corporation did not have the required vehicles to carry out the exercise. The log books of motor vehicles provided indicate the vehicles were privately owned. The rates of hire for the motor vehicles also included comprehensive insurance. It was not clear why Postal Corporation included the cost on private vehicles. No explanation has been provided for this anomaly.</p> <p>In the circumstance, the validity of the expenditure on project expenses could not be confirmed.</p>		
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**Macdonald G. Obudho, MBS**  
**DIRECTOR GENERAL**

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**Appendix II : Projects Implemented by the Bureau**

The projects implemented by the Bureau funded by development partners and collaborators are as follows:

<b>Project Title</b>	<b>Project Number</b>	<b>Donor</b>	<b>Period</b>	<b>Donor Commitment</b>	<b>Separate Donor Reporting required per Agreement</b>	<b>Consolidated in the Financial Statements</b>
2019 Population and Housing Census - Analytical Reports	N/A	UN Women	2021/2022	KSh. 43.93 million	Yes	Yes
NIPFN	FOOD/2017/393-022	European Union	2021/2022	Euro 3.5 Million	Yes	Yes
Data Planning Tool	N/A	OECD	2021/2022		No	Yes
Regional Integration Implementation Programme	N/A	COMESA	2021/2022	KShs. 3 Million	No	Yes
2022 KDHS	N/A	UNDP	2021/2022	Kshs. 21.6 Million	No	Yes
2022 KDHS	N/A	WFP	2021/2022	KShs.10.8 million	No	Yes
Health and Social statistics	N/A	UNFPA	2021/2022	Kshs.17.54 Million	No	Yes
2022 KDHS Cluster Listings	N/A	UNICEF	2021/2022	Ksh. 92.1 Million	No	Yes
Capacity Building	N/A	Statistics Sweden	2021/2022	Ksh. 6.74 million	No	Yes
Market Prices Survey	N/A	KEMSA	2021/2022	KShs.1.4 million	No	Yes
Randomized Controls Trials	N/A	Kenyatta University	2021/2022	KShs.3.4 million	No	Yes

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<b>Appendix III: Transfers from Other Government Entities</b>						
				<b>Where Recorded /Recognized</b>		
<b>Name of Entity Transferring Funds</b>	<b>Date Received</b>	<b>Nature: Recurrent / Development /</b>	<b>Total Amount KShs.</b>	<b>Statement of Financial Statement</b>	<b>Receivables</b>	<b>Total Transfer during the Year</b>
<b>The National Treasury and Planning</b>	05.08.2021	Recurrent	103,885,000	103,885,000		103,885,000
	07.09.2021	Recurrent	103,885,000	103,885,000		103,885,000
	05.10.2021	Recurrent	103,885,000	103,885,000		103,885,000
	29.10.2021	Recurrent	103,885,000	103,885,000		103,885,000
	03.12.2021	Recurrent	103,885,000	103,885,000		103,885,000
	28.12.2021	Recurrent	103,885,000	103,885,000		103,885,000
	02.01.2022	Recurrent	103,885,000	103,885,000		103,885,000
	01.03.2022	Recurrent	103,885,000	103,885,000		103,885,000
	01.04.2022	Recurrent	103,885,000	103,885,000		103,885,000
	24.04.2022	Recurrent	313,885,000	313,885,000		313,885,000
	02.06.2022	Recurrent	103,885,000	103,885,000		103,885,000
	30.06.2022	Recurrent	103,885,000	103,885,000		103,885,000
	30.06.2022	Development	50,000,000	50,000,000		50,000,000
	04.07.2022	Development	150,000,000		150,000,000	150,000,000
	Total		<b>1,656,620,000</b>	<b>1,506,620,000</b>	<b>150,000,000</b>	<b>1,656,620,000</b>

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Appendix III (Continued) : Transfers from Other Government Entities						
Name of Entity Transferring Funds	Date Received	Nature: Others	Total Amount KShs.	Where recorded / Recognized		
				Statement of Financial Statement	Receivables	Total Transfer during the Year
KEMSA	22-Sep-21	Donor	1,359,500	1,359,500		1,359,500
KENYATTA UNIVERSITY	13-Jul-21	Donor	3,701,600	3,701,600		3,701,600
OECD	13-Aug-21	Donor	1,872,720	1,872,720		1,872,720
OECD	9-Nov-21	Donor	2,288,790	2,288,790		2,288,790
OECD	23-Jun-22	Donor	2,971,760	2,971,760		2,971,760
OECD	27-Jun-22	Donor	957,144	957,144		957,144
STATISTICS SWEDEN	29-Mar-22	Donor	156,438	156,438		156,438
STATISTICS SWEDEN	26-May-22	Donor	724,800	724,800		724,800
STATISTICS SWEDEN	17-Jun-22	Donor	4,349,207	4,349,207		4,349,207
STATISTICS SWEDEN SCB	2-Nov-21	Donor	1,449,600	1,449,600		1,449,600
STATISTICS SWEDEN SCB	30-Jun-22	Donor	61,928	61,928		61,928
COMESA -RIIP	16-May-22	Donor	3,000,000	3,000,000		3,000,000
UN Women	30-Jun-22	Donor	22,777,316		22,777,316	22,777,316
UNDP KENYA	22-Oct-21	Donor	3,621,741	3,621,741		3,621,741
UNDP KENYA	25-Nov-21	Donor	17,952,182	17,952,182		17,952,182
UNFPA	28-Apr-22	Donor	6,552,200	6,552,200		6,552,200
UNFPA	27-Sep-21	Donor	3,204,800	3,204,800		3,204,800
UNFPA	7-Mar-22	Donor	2,829,200	2,829,200		2,829,200
UNFPA ACCOUNT	16-Jun-22	Donor	2,153,374	2,153,374		2,153,374
UNFPA FUNDS	30-Jun-22	Donor	2,800,000	2,800,000		2,800,000
UNICEF	17-May-22	Donor	92,019,337	92,019,337		92,019,337
UNICEF ACCOUNT	31-Jan-22	Donor	50,538	50,538		50,538
WORLD FOOD PROGRAMME	11-May-22	Donor	10,831,380	10,831,380		10,831,380
EU - NIPFN Project		Donor	82,514,569	82,514,569		82,514,569
<b>Total</b>			<b>270,200,124</b>	<b>247,422,808</b>	<b>22,777,316</b>	<b>270,200,124</b>



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