

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

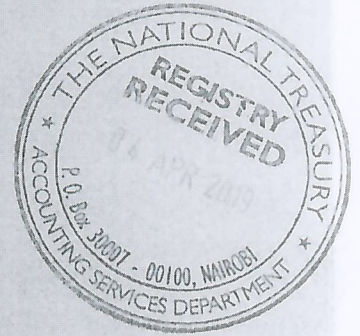
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
THE MINISTRY OF EDUCATION - STATE
DEPARTMENT OF EARLY LEARNING AND
BASIC EDUCATION VOTE 1063

FOR THE YEAR ENDED
30 JUNE 2018





**MINISTRY OF EDUCATION
STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE, 2018**

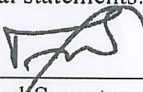
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)

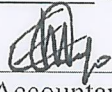
*Ministry of Education
State Department for Early Learning and Basic Education
Reports and Financial Statements
For the year ended 30 June 2018*

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2017-2018	2016-2017
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	1,814,966,207	255,973,492
Transfers from National Treasury	2	89,862,197,522	67,759,404,472
Proceeds from Sale of Assets	3	1,356,019,650	1,361,982,850
Other Revenues	4	70,000,000	340,119,136
TOTAL REVENUES		93,103,183,379	69,717,479,950
PAYMENTS			
Compensation of Employees	5	3,850,626,686	3,434,936,255
Use of goods and services	6	9,647,926,541	4,843,009,920
Subsidies	7	54,008,807,387	28,987,667,712
Transfers to Other Government Units	8	25,053,527,312	31,768,317,355
Other grants and transfers	9	9,731,869	4,255,893
Social Security Benefits	10	14,087,770	7,856,640
Acquisition of Assets	11	1,167,000	669,517,184
TOTAL PAYMENTS		92,585,874,564	69,715,560,958
SURPLUS/DEFICIT		517,308,815	1,918,993

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 SEPT 2018 and signed by:


Principal Secretary
Dr. Bello Kipsang


Assistant Accountant General
CPA E. Mukira Gichigo