

REPUBLIC OF KENYA



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REPORT

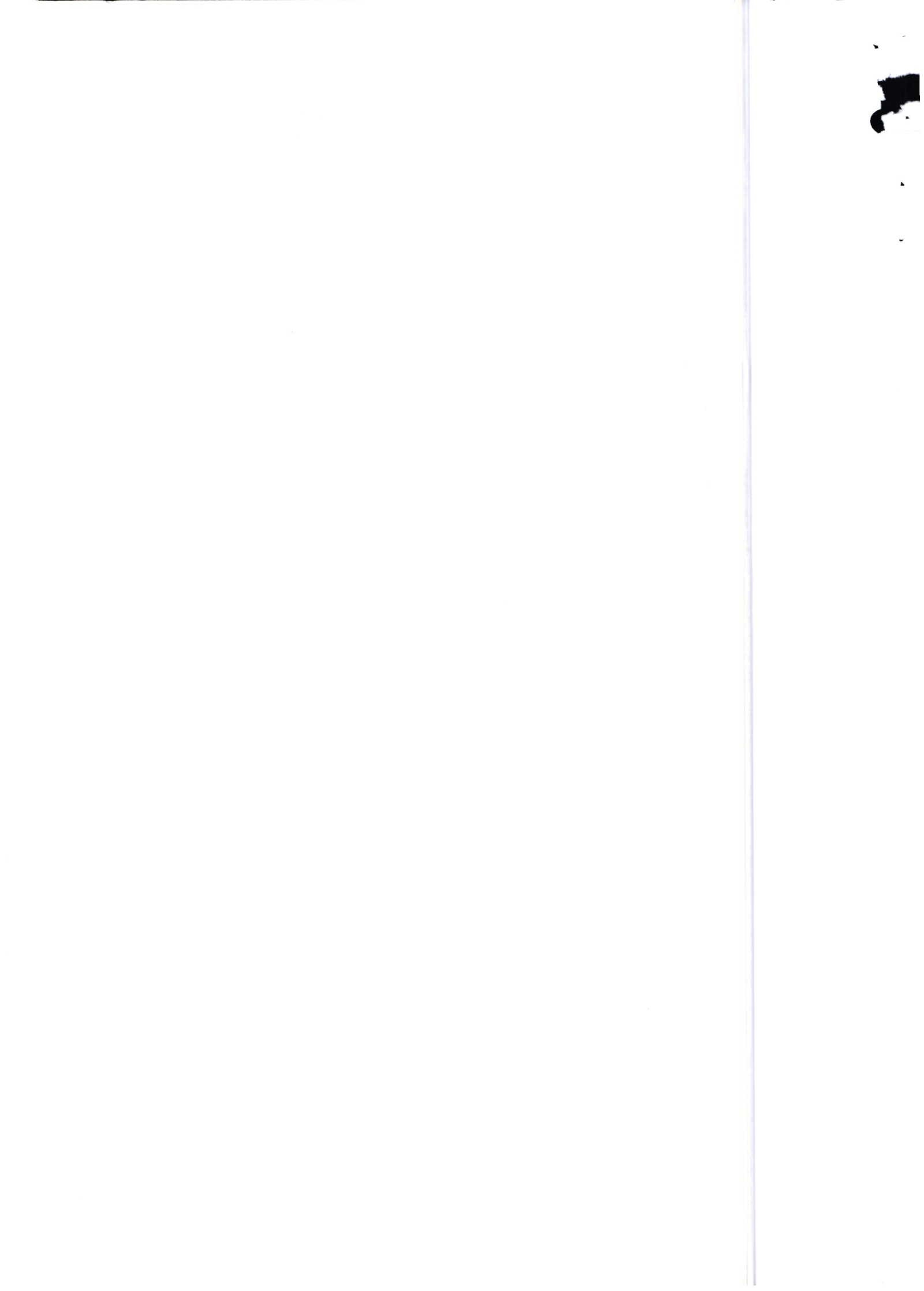
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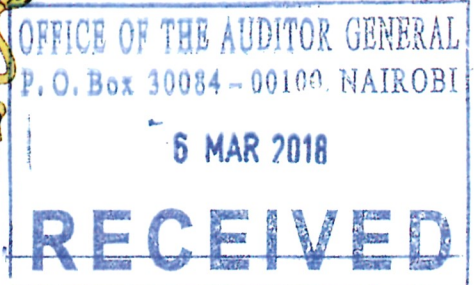
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF PUBLIC
SERVICE AND YOUTH**

**FOR THE YEAR ENDED
30 JUNE 2017**





STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Public service, Youth and Gender Affairs was formed through Presidential Executive Order No. 1 of May 2016.

The Ministry is headed by the Cabinet Secretary, Sicily K. Kariuki (Mrs) EGH, who is responsible for the general policy and strategic direction of public service, youth and gender affairs.

The Ministry further consists of two State Departments each administered by a Principal Secretary.

The State Departments under Ministry are outlined below;

- i. The State Department for Public Service and Youth administered by Ms. Lillian Mbogo-Omollo, CBS
- ii. The State Department for Gender Affairs administered by Mrs. Mwanamaka Mabruki , CBS

The accompanying financial statements constitute the financial statements for the State Department for Public Service and youth Affairs

Vision

A Centre of excellence in public service transformation and youth empowerment for a high quality of life for all Kenyans.

Mission

To provide leadership, coordinate and create enabling environment for transforming public service delivery and youth empowerment.

Core Values

The Ministry shall uphold the following core values:

1. **Accountability and Transparency:** All business and service delivery shall be undertaken in a transparent and accountable manner.
2. **Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services in the national and county level.
3. **Professionalism and ethical practices:** the Ministry and its entire staff shall uphold highest moral standards and professional competence in their service delivery.
4. **Teamwork and Passion for Results:** The Ministry will relentlessly pursue timely attainment of targeted results through high level of coordination, networking, teamwork and collaboration.
5. **Honesty and Integrity:** The ministry shall promote openness, uprightness and reliability while executing its mandate.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

6. **Innovativeness and Creativity:** The ministry and the entire staff will be committed to innovativeness, inventiveness, resourcefulness and visionary planning in service delivery.
7. **Efficiency and effectiveness:** The ministry will always promote continuous improvement in productivity, competence and efficient and effective use of resources.
8. **Patriotism:** The ministry will promote nationalism and ownership of services by the public at all levels of government.
9. **Customer Centred service:** The ministry is committed to uphold customer driven and focused service delivery.
10. **Mutual respect, Participatory Approach and Inclusiveness:** The ministry is committed to consultations, collaboration and meaningful and effective partnership in all its affairs.

Strategic Objectives

The strategic objectives of the State Department are outlined below:

- i. To transform the Public Service for a responsive, citizen centred and quality service delivery.
- ii. To strengthen capacity of National and County Governments for efficient and effective delivery of mandate and functions.
- iii. To promote performance management.
- iv. To strengthen human resource management and development.
- v. To facilitate career planning and succession management; and innovation in the Public Service.
- vi. To align organizational structures with functions, staffing and operations in the Public Service organizations.
- vii. To spearhead youth empowerment in all aspects of national development.

Mandate

The mandate of the State Department broadly covers issues of public service management and youth affairs. In addition, the State Department has interlinked functions with affiliated Institutions, Constitutional Commissions and Independent offices that include the Kenya School of Government; Huduma Kenya Secretariat; Youth Enterprise Development Fund; Kenya National Youth Council; Kenya Association of Youth Centres; National Youth Service and the Public Service Commission.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Functions

The Functions of the State Department include: -

- i. Public Service Human Resource Management Policy and Standards;
- ii. Public Service Training and Development and Policy Standards;
- iii. Public Sector Reforms and Transformation including Operational Standards and Process Engineering;
- iv. Government Human Resource Information Systems and Services;
- v. Internship and Volunteer Policy for Public Service;
- vi. Government Payroll Policy and Standards;
- vii. Public Service Human Resource Development;
- viii. Shared Services;
- ix. Organizational Design and Development;
- x. Coordination of the Huduma Kenya Programme;
- xi. Research, Development and Service Delivery Innovations;
- xii. Public Service Career Planning and Development;
- xiii. Counselling Policy and Services;
- xiv. Youth Policy and Empowerment; and
- xv. Mainstreaming Youth in National Development.

(b) Key Management

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

- Directorate of Public Service Management
- Directorate of Youth Affairs
- National Youth Service
- Huduma Kenya Secretariat
- Kenya School of Government
- National Youth Council
- Youth Enterprise Development Fund

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

Designation	Name
1. Cabinet Secretary	Mrs. Sicily K. Kariuki
2. Principal Secretary	Ms Lillian Mbogo-Omollo
3. Principal Administrative Secretary	Mrs. Grace A. Otieno
4. Director General, NYS	Dr. Richard Ndubai
5. Secretary, Huduma Kenya	Mr. Dennis Mutuku
6. Ag. Secretary, Management Consultancy Services	Mr. Henry Ogega
7. Ag. Secretary, Human Resource Management Policy	Mr. J.T Gechaga
8. Ag. Secretary, Public Service Transformation	Dr. Elijah Achoch
9. Director, Human Resource Development	Mr. Simon Angote
10. Director, Administration	Mr. Michael Ojiambo
11. Director, Directorate of Youth Affairs	Dr. Florence Muinde

(d) Entity Headquarters

P.O. Box 30050 - 00100
Harambee House
Nairobi, Kenya

(e) Entity Contacts

Telephone: (254) 2227411
Telex: 23125
Website: www.psyg.go.ke

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(g) Principal Legal Adviser

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

(h) Bankers

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

II. FORWARD BY THE CABINET SECRETARY

BUDGET ALLOCATION

In the financial year 2016/17 the State Department for Public Service and Youth had a gross budget of **Kshs. 29,124,751,120** which was made up of **Kshs. 14,368,085,124** and **Kshs. 14,756,665,996** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 29,124,751,120** under the following three programmes:

I. Programme 1: Gender & Youth Empowerment

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs 21,652,317,170** representing 74% of the budget. A total of **Kshs 15,228,104,380** was spent under the following sub programmes:

- a. Sub-programme SP 1.1: National Youth Services.
- b. Sub-programme SP 1.2: Youth Development Services
- c. Sub-programme SP 1.3: Youth Employment Scheme
- d. Sub-programme SP 1.4: Youth Coordination and Representation

II. Programme 2: Public Service Transformation

The objective of this programme is to transform quality and efficiency of Public Service Delivery. This programme was allocated **Kshs. 7,399,834,140** representing 25% of the budget. A total of **Kshs 6,800,562,791** was spent under the following sub programme:

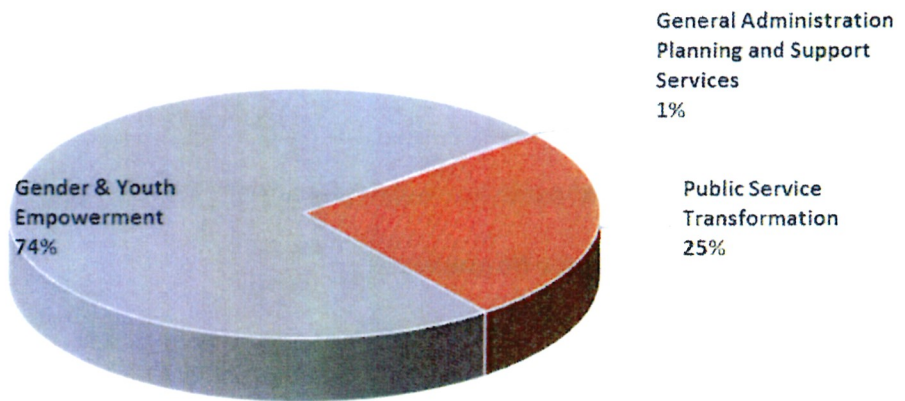
- a. Sub-programme SP 2.1: Human Resource Management.
- b. Sub-programme SP 2.2: Human Resource Development
- c. Sub-programme SP 2.3: Management Consultancy Services
- d. Sub-programme SP 2.4: Huduma Secretariat
- e. Sub-programme SP 2.5: Performance management
- f. Sub-programme SP 2.5: Public Service Reforms

III. Programme 3: General Administration, Planning and Support Services

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs 72,599,810** representing 1% of the budget. A total of **Kshs 8,731,315** was spent under the following sub programmes:

- a. Sub-programme 3.1: Human Resource and Support Services

BUDGET ALLOCATION BY PROGRAMMES



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2016 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2016	Year to 30th June 2015	Change
	KShs	KShs	KShs
Total Receipts	22,233,582,298	-	22,233,582,298
Total Payments	22,135,705,397	-	22,135,705,397
Surplus/(Deficit) for the Year	97,876,901	-	97,876,901

The State Department came into existence in FY 2016/17 and thus has no prior year balances.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2016

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	29,124,751,120	22,233,582,298	6,891,168,822	76%
Total Payments	29,124,751,120	22,135,705,397	6,989,045,723	76%
Surplus for the Year	-	97,876,901	-97,876,901	

Actual receipts by the MDAs stood at 24% below budget while actual payments were 24% below budget. This is attributable to under issue of exchequer and underutilisation of budget allocation mostly in acquisition of assets use of goods and services and social security benefits.

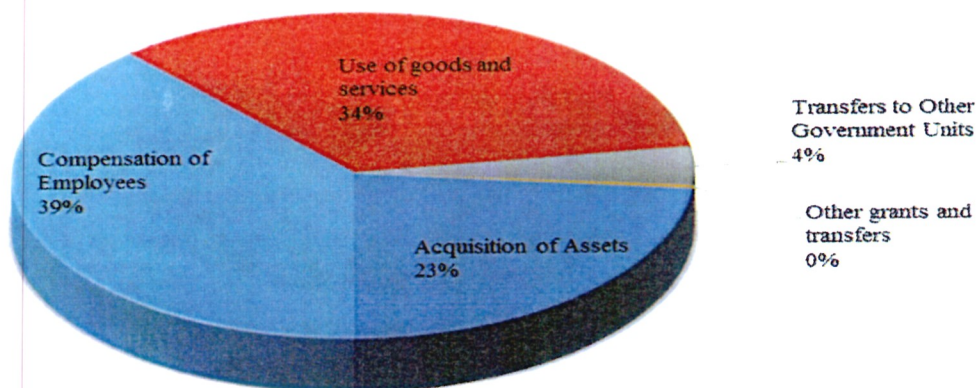
COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation (Payments)

The State Department spent **Kshs. 22,135,705,397** against an approved budget of **Kshs. 29,124,751,120** representing absorption of **76%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	9,060,829,006	8,480,722,634	580,106,373
Use of goods and services	11,397,688,086	7,628,895,236	3,768,792,850
Transfers to Other Government Units	950,982,300	821,605,717	129,376,583
Other grants and transfers	85,000,000	69,698,661	15,301,339
Social Security Benefits	3,812,500	-	3,812,500
Acquisition of Assets	7,626,439,228	5,134,698,150	2,491,741,078
Total Payments	29,124,751,120	22,135,705,397	6,989,045,723

Budget Utilisation as Per Economic Items



It is noted that 39% of the State Department’s budget was utilized on compensation of employees while 34% was utilized on goods and services. Acquisition of assets accounted for 23% of the total budget whereas grants and transfers accounted for only 4%.

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

Receipts

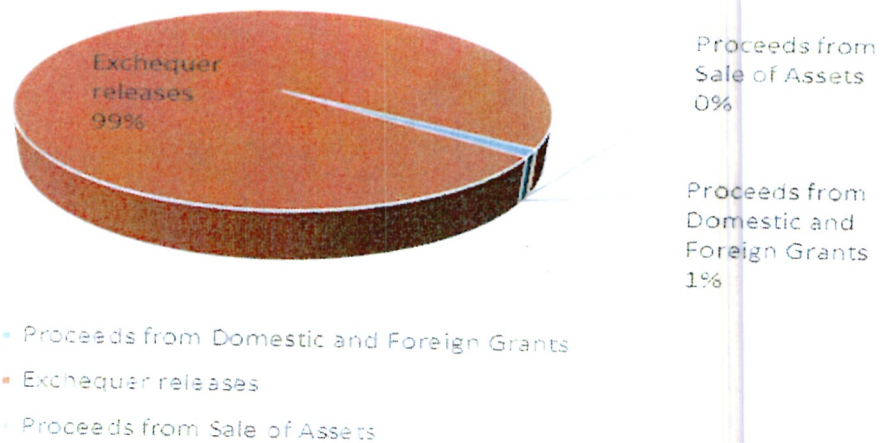
The State Department's receipts mainly comprise of exchequer releases from the National Treasury, proceeds from domestic and foreign grants and other receipt sources including proceeds from sale of assets.

The total receipts for FY 2016/2017 stood at Kshs 22,234 Million, representing a 76% against the budget of Kshs 29,125 Million.

Total Receipts Breakdown

	Approved Budget Allocation KShs	Actual Payments KShs	Variance KShs
Receipts			
Proceeds from Domestic and Foreign Grants	273,600,000	273,360,881	239,119
Transfers from National Treasury	28,675,301,120	21,958,863,550	6,716,437,570
Proceeds from Sale of Assets	94,050,000	1,357,867	92,692,133
Other Receipts	81,800,000	-	81,800,000
Total Receipts	29,124,751,120	22,135,705,397	6,989,045,723

Total Receipts



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Achievements

The State Department achieved the following during the FY 2016/17:

1. Operationalization of 12 Huduma Centres in 12 Counties.
2. Huduma Smart service and payment card has been issued to 140,000 customers.
3. Huduma call Centre operational and 300,000 customers served.
4. Operationalization of e-Huduma Service Platform (www.Hudumakenya.go.ke) and m-Huduma Service platform.
5. Human Resource Planning and Succession Management Strategy for the Public Service developed and launched.
6. Continued to implement the National Capacity Building Framework (NCBF).
7. Comprehensive Medical Insurance Scheme for Civil Servants and Disciplined Services was reviewed and Contract signed.
8. Upgraded the Government Human Resource Information System (GHRIS) to include Discipline, Recruitment and Selection Modules in the Civil Service.
9. Youth Empowerment Programme launched in 99 additional Constituencies.
10. Recruited 21,870 youths into National Youth Service in the 99 constituencies.
11. Generated Kshs. 447,000,000 in savings through the Youth SACCOs.
12. Initiated the process to review the 2007 National Youth Policy.
13. Facilitated 5,039 youths to access employment opportunities
14. Disbursed Kshs. 352.7 million through Youth Enterprise Development Fund.

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Achievements (Continued)

Huduma Centres Operationalised in Marsabit



Huduma Centres Operationalised in Lamu



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Recruitment of youths into National Youth Service



Photos taken at a pass out parade for NYS recruits

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Recruitment of youths into National Youth Service



Photos taken at a pass out parade for NYS recruits

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Emerging Issues

There were increased number of public service employment related disputes being filed in court.

Implementation challenges

1. Human resource capacity constraint: Some divisions were grossly understaffed and hence affecting the delivery of services as per the agreed timelines
2. Financial constraints: Inadequate funding and untimely disbursement of budgeted funds hampered successful implementation of the planned programmes and projects.
3. Inadequate office space: This led to unfavourable work environment for the officers and affected engagement of youth through internship/industrial attachment/apprenticeships in the Ministry's programmes.

Recommendations and way forward.

1. Human resource capacity constraint: The State department has prepared a Human Resource Plan and will be fully implemented in the FY 2018/19.
2. Financial constraints: Prioritization of programmes/projects/ activities; proper budgeting and mobilization of resources from development partners.
3. Inadequate office space: Sharing offices among the staff as well as engaging few youth through internship/industrial attachment/apprenticeships in the Ministry's programmes.

Sign

Cabinet Secretary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *State Department of Public Service And Youth* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

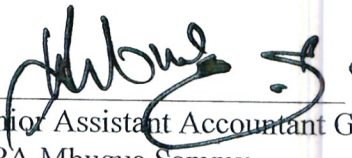
The Accounting Officer in charge of the *State Department of Public Service And Youth* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department of Public Service And Youth* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *State Department of Public Service And Youth* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 29/9/2017.


Principal Secretary
Ms Lillian Mbogo-Omollo


Senior Assistant Accountant General
CPA Mbugua Sammy
ICPAK Member Number: 5503

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department of Public Service and Youth set out on pages 18 to 70, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department of Public Service and Youth as at June 30, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012

In addition, 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 money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Mis-allocation of Expenditure

The statement of receipts and payments reflects expenditure of Kshs.7,628,895,236 under use of goods and services. The amount includes Kshs.723,975,418 relating to rentals of produced assets as disclosed under Note 5 to the financial statements. However, the figure of 723,975,418 also include an amount of Kshs.76,873,868 which ought to have been charged to the following expenditure items of the account:

S/No.	Correct Account	Amounts (Kshs)
1.	Purchase of equipment	46,831,830
2.	Accommodation and travel	2,510,590

3.	Repairs and maintenance	27,531,448
	Total	76,873,868

No satisfactory explanation has been provided for the mis-allocation of the above expenditure items.

2. NYS Huduma Cohorts Account – National Bank

The bank balance of Kshs.885,060,181 as at 30 June 2017 reflected in the financial statements includes NYS Huduma Cohorts Bank Account held at National Bank of Kenya with a bank balance of Kshs.442,890,677. This balance represents the savings by youths who were working on the Youth Empowerment Programme. Although the cash book, bank balance certificate, bank reconciliation statements and board of survey report were provided for audit verification, it has not been possible to confirm adequacy of the balance to cover liability as declared in Note 11 to the financial statements as no detailed listings were provided in support of the balance of Kshs.442,890,666.

3. Other Grants and Transfers

The statement of receipts and payments reflects an amount of Kshs.69,698,661 in respect of other grants and transfers which include Kshs.26,669,673 and Kshs.43,028,988 relating to membership dues and subscriptions to international organizations and scholarships and other educational benefits, respectively. However, payments amounting to Kshs.1,162,282 and Kshs.4,589,758 for membership dues and scholarships and other educational benefits, respectively were not supported with the necessary documentation including demand notes, analyses of beneficiaries, rate and nature of the expenditure. The validity and propriety of the expenditure of Kshs.1,162,282 and Kshs.4,589,758 cannot be confirmed under the circumstances.

4. Accounts payables

The statement of assets and liabilities reflects a balance of Kshs.789,066,011 against accounts payables as at 30 June 2017 and as disclosed under Note 11 to the financial statements. Included in the balance are outstanding payables for deposits, NYS - Service men and women savings and allowances, and NYS – Huduma Cohorts totalling Kshs.231,544,785, Kshs.114,630,549 and Kshs.442,890,667, respectively.

However, the listings in support of amounts owing to NYS - Service men and women savings and allowances of Kshs.114,630,549 and NYS Huduma Cohorts of Kshs.442,590,667 were not provided for audit verification. Further, the deposits balance of Kshs.231,544,785 includes an amount of Kshs.189,510,151 in respect of NYS Savings and Welfare which was not adequately supported. Consequently, the

completeness and accuracy of the account payables balance of Kshs.789,066,011 cannot be confirmed.

5. Use of Goods and Services – Specialized Materials and Services

The total expenditure of Kshs.7,628,895,236 on use of goods and services disclosed in Note 5 to the financial statements includes an amount of Kshs.2,820,467,149 incurred on procurement of specialized material and services. Audit verification of records and documents in respect of purchase of food and rations procured at a total cost of Kshs.54,848,750 and charged to the specialized material and services expenditure item revealed the following anomalies:

- (i) The procurements were made on the strength of a contract from Supplies Branch, Ministry of Lands Housing and Urban Development dated 20 August 2014 and 16 December 2014.
- (ii) The procurement contracts included a firm that was registered on 16 June 2015 which was more than six months after the above contract was issued by the Supplies Branch.
- (iii) The suppliers were awarded contracts to supply the goods before the firms were registered with the State Department relying purely on the Supplies Branch Contract and without verification of the firms' details.

No satisfactory explanations have been provided for the above anomalies.

6. Acquisition of Assets - Construction of Buildings

Disclosed under Note 8 to the financial statements is expenditure of Kshs.616,376,731 on construction of buildings which, includes a payment of Kshs.25,572,858 or sixty percent (60%) of the contract sum Kshs.42,621,430 made to a contractor as a down payment, in respect of construction of Huduma Centre in Mandera.

Examination of the respective records revealed the following anomalies in respect of this payment:

- (i) On 13 October 2016, the Director-Operations at the Huduma Kenya Secretariat wrote a Memo to the Secretary/Chief Executive Officer of Huduma Secretariat requesting for approval to establish six (6) Huduma Centres among them in Mandera. The Director had requested an approval from the Secretary Huduma Kenya to procure contractors for building works and to establish the six (6) Huduma Centres as directed by the evaluation Committee.

- (ii) Approximately four (4) months later, on 3 March 2017, the Head Supply Chain Management Unit wrote a memo to the Principal Secretary through the Secretary, Huduma Secretariat requesting to use restricted tendering to procure qualified building contractors for the construction of the Huduma Centres.
- (iii) Although the management requested for restrictive tendering citing section 102(1)(b) of the Public Procurement and Asset Disposal Act 2015, no evidence has been provided to show that there was time pressure or that the costs would be disproportionate.

7. Acquisition of Assets – Construction of Buildings

The expenditure of Kshs.616,376,731 on construction of buildings also include an amount of Kshs.6,398,170 paid to a sub-contractor for supply and installation of fittings at Kibra Huduma Centre. The following anomalies were similarly noted:

- (i) The Head of Supply Chain Management wrote a professional opinion Ref: NYS/CONF/E&S/4/34 advising the Accounting Officer to approve payment for services rendered by the sub-contractor even though there was no existing contract between the State Department of Public Service and Youth (SDPSY) and the sub-contractor. The request was approved and formed an integral basis for the payment.
- (ii) A Local Purchase Orders (LSO) was raised on 26 May 2017 while the authority for payment by the Accounting Officer was given on 16 May 2017.
- (iii) There was no documentary evidence of certification of works done before the payment to warrant a charge on public funds.
- (iv) Although the payment was made on 28 July 2017 (in 2017/2018 financial year) the expenditure was captured in the financial statements for 2016/2017.

8. Acquisition of Assets – Purchase of Specialized Plant, Equipment and Machinery/ Rehabilitation of Civil Works

The financial statements disclose under Note 8 expenditure of Kshs.1,536,686,813 and Kshs.2,531,054,565 for purchase of specialized plant, equipment and machinery and rehabilitation of civil works, respectively. Payments totalling Kshs.139,890,886 charged to the two expenditure items and made to various suppliers were in respect of procurements processed under the contracts from the Supplies Branch, Ministry of Lands, Housing and Urban Development. However, the payments were found to have anomalies as detailed below.

S/No.	PV. No	LPO date	Contract Period	Amounts- Kshs	Anomaly Observed
1.	696	8/2/2015	21/12/2015 - 22/8/2016	6,904,008	Outside contract period
2.	399	4/8/2015	23/12/2013 - 23/4/2014	17,150,000	Expired contract
3.	761	18/8/2015	21/12/2015 - 22/8/2016	7,383,453	Outside contract period
4.	396	Not dated	9/1/2014 - 30/11/2014	11,202,750	Unable to determine contractual obligation
5.	375	2/3/2015	9/1/2014 - 30/11/2014	5,890,000	Expired contract
6.	377	2/3/2015	9/1/2014 - 30/11/2014	7,628,000	Expired contract
7.	383	23/5/2015	9/1/2014 - 30/11/2014	6,860,000	Expired contract
8.	382	23/9/2015	9/1/2014 - 30/11/2014	6,593,125	Expired contract
9.	2219	17/8/2015	21/12/2015 - 22/8/2016	24,010,000	Outside contract duration
10.	206	LPO Not dated	1/8/2014 - 30/11/2014	5,309,550	Unable to determine contractual obligation
11.	659	30/7/2015	21/12/2015 - 22/08/2016	23,320,000	Outside contract period
12.	895	30/7/2015	21/12/2015 - 22/8/2016	17,640,000	Outside contract period

No explanations have been provided for the above omissions.

9. Acquisition of Assets – Rehabilitation of Civil Works

Rehabilitation of Civil Works expenditure of Kshs.2,531,054,565 noted above also include an amount of Kshs.264,280,805 incurred in respect of construction of eight (8) Huduma Centres. The procurement of the contractors was done under restricted tendering whilst the procurement did not meet the criteria set for use of this method.

The facts surrounding this procurement are as detailed below:

- (i) The requisition to establish the Huduma Centres was issued on 13/10/2016 and approved the same day.
- (ii) The request for procurement of building and refurbishment works was issued on 1/9/2016 and approved on 7/9/2016.

- (iii) The request to use restricted tendering to the Secretary – Huduma was issued on 3/3/2017 and from the Secretary - Huduma to the Principal Secretary on 6/3/2017 which was approved on 7/3/2017.
- (iv) The main reason given for using restricted tendering is Section 102(1)(b) of the Public Procurement and Disposal Act, 2015 which refers to time constraint.

Further, the State Department of Public Service and Youth procured the services of private consultants at a fee of Kshs.5,899,175 for design of buildings, preparation of bills of quantities, preparation and evaluation of tender documents, tendering process, supervision and approval of work programs which ordinarily is the responsibility of the Ministry of Lands, Housing and Urban Development for all government projects. No satisfactory explanation has been provided for use of private consultants.

10. Stalled Construction Projects

- (i) The acquisition of assets expenditure of Kshs.5,134,698,150 as disclosed in Note 8 to the financial statement includes an amount of Kshs.616,376,731 under construction of buildings. The amount includes a payment of Kshs.25,912,277.45 for construction of classrooms and workshop at National Youth Service Ruaraka which has been going on for over seven years. The project was started in the year 2011 with a contract duration of 52 weeks but is yet to be completed with the latest extended completion period to 28 April 2017 after total payments of Kshs.75,073,833, approximately 85% of the contract sum.
- (ii) The amount of Kshs.616,376,731 also includes payments amounting to Kshs.8,910,576.32 for construction of double span kitchen, dining and barracks at National Youth Service Ruaraka all for a contract sum of Kshs.192,000,000. The project started on 18 May 2011 with a contract duration of 80 weeks. The contractor was granted extension period up to 13 March 2017 after total payments of Kshs.175,061,742 approximately 92% of the contract sum.

Physical inspection of the projects in 2016/2017 revealed that the contractors had abandoned the site and the projects were yet to be completed. Further, there were visible huge cracks on the walls, the buildings appeared to be dilapidated and in deplorable state.

No documentary evidence has been provided to confirm that the State Department had invoked relevant clauses of the contracts to surcharge the contractors because of the delayed completion neither has there been any effort to invoke the exit clauses of the contracts.

11. Replacement of Parts for thirteen (13) Huduma Centres QMS

The State Department paid Kshs.56,123,772 to a firm for replacement of parts in thirteen (13) Huduma Centres for the Queue Management System(QMS) through payment voucher number 628 dated 22/06/2017. The supporting requisition attached to the payment voucher shows that the Program Officer raised a requisition on 15 October 2015 and approval was granted the same day.

Whereas the requisition was for replacement of faulty parts, a schedule of services provided in support of the payment shows that Kshs.26,851,682 was paid for training and other support services which were not part of what was requisitioned and contracted initially. Further, it is not possible to match the replaced parts with the procured items in the original contract for which the State Department paid an additional Kshs.29,272,090.

In addition, the contract document did not provide for future parts replacement as it is practically impossible to quantify the need, however, the State Department made an advance payment of Kshs.26,851,682 for parts replacement and training without any form of analysis showing the expected duration of utilization as defined by the manufacturer or market survey to inform costing of the orders.

The propriety of the expenditure cannot be confirmed under the circumstances.

12. Pending Bills

The State Department reported pending bills totalling Kshs.2,964,606,488 as at 30 June 2017 as detailed in Annex II to the financial statements. Had the bills been paid and the expenditure charged to the accounts for 2016/2017, the statement of receipts and payments would have reflected a deficit of Kshs.2,866,729,587 instead of the surplus of Kshs.97,876,901 now shown for the year ended 30 June 2017.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the State Department's ability to sustain services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the State Department's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the State Department's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

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

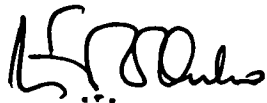
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the State Department's 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I

conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

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

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

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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

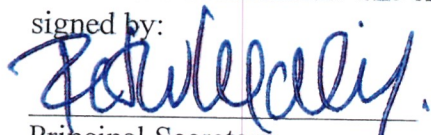
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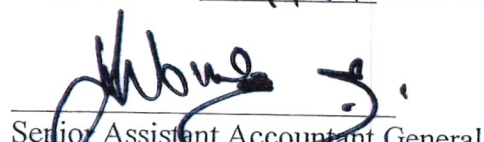
24 April 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	273,360,881	-
Exchequer releases	2	21,958,863,550	-
Proceeds from Sale of Assets	3	1,357,867	-
TOTAL RECEIPTS		22,233,582,298	-
PAYMENTS			
Compensation of Employees	4	8,480,807,633	-
Use of goods and services	5	7,628,895,236	-
Transfers to Other Government Units	6	821,605,717	-
Other grants and transfers	7	69,698,661	-
Acquisition of Assets	8	5,134,698,150	-
TOTAL PAYMENTS		22,135,705,397	-
SURPLUS/DEFICIT		97,876,901	-

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 29/9/17 2017 and signed by:

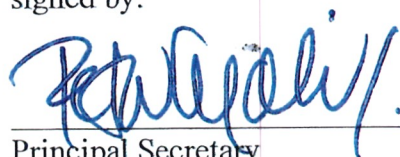

Principal Secretary
Ms Lillian Mbogo-Omollo


Senior Assistant Accountant General
CPA Mbugua Sammy
ICPAK Member Number: 5503


VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	885,060,181	-
Cash Balances	9B	1,776,634	-
Total Cash and cash equivalent		886,836,815	-
Accounts receivables – Outstanding Imprests	10	106,097	-
TOTAL FINANCIAL ASSETS		886,942,912,	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	789,066,011	-
NET FINANCIAL ASSETS		97,876,901	-
REPRESENTED BY			
Fund balance b/fwd	12	-	-
Prior year adjustment	13	-	-
Surplus/Deficit for the year		97,876,901	-
NET FINANCIAL POSSITION		97,876,901	-

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 29/9/17 2017 and signed by:



Principal Secretary
Ms Lillian Mbogo-Omollo

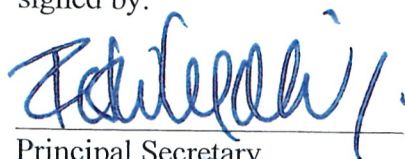


Senior Assistant Accountant General
CPA Mbugua Sammy
ICPAK Member Number: 5503


VII. STATEMENT OF CASH FLOWS

		2016-2017	2015-2016
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	273,360,881	-
Exchequer Releases	2	21,958,863,550	-
		22,232,224,431	-
Payments for operating expenses			
Compensation of Employees	4	8,480,807,633	-
Use of goods and services	5	7,628,895,236	-
Transfers to Other Government Units	6	821,605,717	-
Other grants and transfers	7	69,698,661	-
		17,001,007,247	-
Adjusted for:			
Changes in receivables		(106,097)	-
Changes in payables		789,066,011	-
Adjustments during the year		-	-
Net cash flow from operating activities		6,020,177,098	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	1,357,867	-
Acquisition of Assets	8	(5,134,698,150)	-
Net cash flows from Investing Activities		(5,133,340,283)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		886,836,815	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year	9	886,836,815	-

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 29/9/2017 and signed by:



Principal Secretary
Ms Lillian Mbogo-Omollo



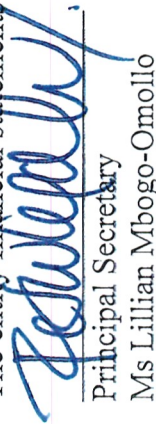
Senior Assistant Accountant General
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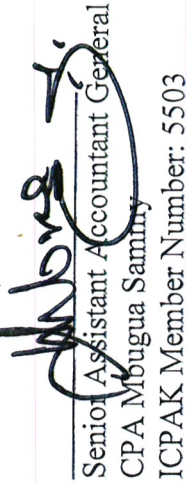
Reports and Financial Statements
For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	-	273,600,000	273,600,000	273,360,881	239,119	100%
Exchequer releases	25,511,039,965	3,164,261,155	28,675,301,120	21,958,863,550	6,716,437,570	77%
Proceeds from Sale of Assets	94,050,000	-	94,050,000	1,357,867	92,692,133	1%
Other Receipts	81,800,000	-	81,800,000	-	81,800,000	0%
Total Receipts	25,686,889,965	3,437,861,155	29,124,751,120	22,233,582,298	6,891,168,822	76%
Payments						
Compensation of Employees	8,653,171,187	407,657,819	9,060,829,006	8,480,807,633	580,021,373	94%
Use of goods and services	9,309,317,121	2,088,370,965	11,397,688,086	7,628,895,236	3,768,792,850	68%
Transfers to Other Government Units	940,982,300	10,000,000	950,982,300	821,605,717	129,376,583	86%
Other grants and transfers	85,000,000	-	85,000,000	69,698,661	15,301,339	82%
Social Security Benefits	3,812,500	-	3,812,500	-	3,812,500	0%
Acquisition of Assets	6,694,606,857	931,832,371	7,626,439,228	5,134,698,150	2,501,038,178	67%
Grand Total	25,686,889,965	3,437,861,155	29,124,751,120	22,135,705,397	6,989,045,723	76%

The entity financial statements were approved on 29/9/2017 and signed by:


Principal Secretary
Ms Lillian Mbogo-Omollo


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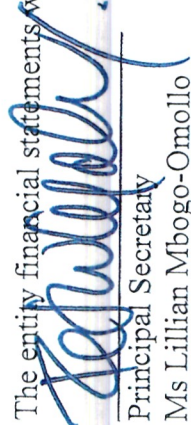
The under absorption in the various items of the appropriation summary is explained in Annex I

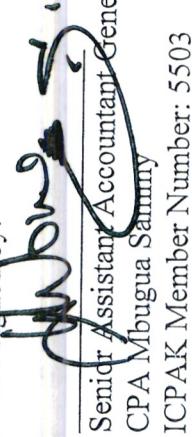
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 Reports and Financial Statements
 For the year ended June 30, 2017

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS			0			
Exchequer releases	12,862,973,969	1,329,261,155	14,192,235,124	11,916,900,000	2,275,335,124	84%
Proceeds from Sale of Assets	94,050,000		94,050,000	1,357,867	92,692,133	1%
Other Receipts	81,800,000		81,800,000		81,800,000	0%
	13,038,823,969	1,329,261,155	14,368,085,124	11,918,257,867	2,449,827,257	83%
PAYMENTS						
Compensation of Employees	5,434,076,187	57,657,819	5,491,734,006	5,448,948,338	42,785,668	99%
Use of goods and services	6,197,190,196	1,175,542,161	7,372,732,357	5,055,674,200	2,317,058,157	69%
Transfers to Other Government Units	635,646,300	10,000,000	645,646,300	516,269,717	129,376,583	80%
Other grants and transfers	85,000,000		85,000,000	69,698,661	15,301,339	82%
Social Security Benefits	3,812,500		3,812,500		3,812,500	0%
Acquisition of Assets	683,098,786	86,061,175	769,159,961	326,369,586	442,790,375	42%
Surplus/Deficit	13,038,823,969	1,329,261,155	14,368,085,124	11,416,960,502	2,951,124,622	80%

The entity financial statements were approved on 29/9/17 2017 and signed by:


 Principal Secretary
 Ms Lillian Mbogo-Omollo

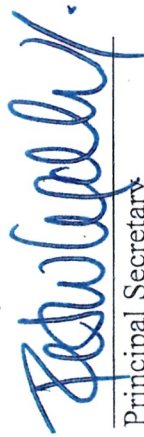

 Senior Assistant Accountant General
 CPA Mbugua Sammy
 ICPAK Member Number: 5503

Reports and Financial Statements
For the year ended June 30, 2017

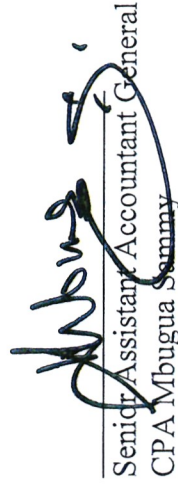
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants		273,600,000	273,600,000	273,360,881	239,119	100%
Exchequer releases	12,648,065,996	1,835,000,000	14,483,065,996	10,041,963,550	4,441,102,446	69%
Totals	12,648,065,996	2,108,600,000	14,756,665,996	10,315,324,431	4,441,341,565	70%
PAYMENTS						
Compensation of Employees	3,219,095,000	350,000,000	3,569,095,000	3,031,859,295	537,235,705	85%
Use of goods and services	3,112,126,925	912,826,804	4,024,955,729	2,573,221,036	1,451,734,693	64%
Transfers to Other Government Units	305,336,000		305,336,000	305,336,000	-	100%
Acquisition of Assets	6,011,508,071	845,771,196	6,857,279,267	4,808,328,564	2,048,950,703	70%
Totals	12,648,065,996	2,108,600,000	14,756,665,996	10,718,744,895	4,037,921,101	73%

The entity financial statements were approved on 29/9/2017 and signed by:


Principal Secretary

Ms Lillian Mbogo-Omollo


Senior Assistant Accountant General
CPA Mbugua Sammy

ICPAK Member Number: 5503

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2017

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget	Actual on comparable	Budget utilization
	FY 2016/17 Kshs	FY 2016/17 Kshs	difference FY 2016/17 Kshs
Programme 1-General Administration Planning and Support Services	72,599,810	8,731,315	63,868,495
Sub-programme 1.1- Human Resources and Support Services	72,599,810	8,731,315	63,868,495
Programme 2- Public Service Transformation	7,399,834,140	6,800,562,791	599,271,349
Sub-programme 2.1-Human Resource Management	3,826,292,094	3,749,683,787	76,608,307
Sub-programme 2.2 -Human Resource Development	710,474,324	558,546,479	151,927,846
Sub-programme 2.3-Management Consultancy Services	73,282,580	69,577,817	3,704,763
Sub-programme 2.4 Huduma Kenya Service Delivery.	2,622,719,614	2,266,810,703	355,908,911
Sub-programme 2.5 Performance Management	167,065,528	155,944,006	11,121,522
Programme 3-Gender & Youth Empowerment	21,652,317,170	15,410,316,644	6,242,00,5260
Sub-programme 3.1-National Youth Service	20,035,116,201	13,325,227,263	6,709,838,938
Sub-programme 3.2-Youth Development Services	986,176,169	797,122,385	189,053,784
Sub-programme 3.3- Youth Employment Scheme	596,824,800	596,824,800	-
Sub-programme 3.4-Youth Coordination and Representation	34,200,000	34,200,000	-
TOTAL	29,124,751,120	22,135,705,397	6,989,045,723

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. **Reporting entity**

The financial statements are for the state Department of Public service and youth. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. **Recognition of receipts and payments**

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 231,544,785 as indicated on note 12

There were no other restrictions on cash during the year

6. Accounts Receivable

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016-2017	2015-2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Exim Bank of China	-	-	273,360,881	-
	-	-	273,360,881	-

The funds supported supply of equipment and spare parts to national youth service (Phase II)

2 EXCHQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	2,139,700,000	-
Total Exchequer Releases for quarter 2	6,524,010,600	-
Total Exchequer Releases for quarter 3	4,274,000,000	-
Total Exchequer Releases for quarter 4	9,021,152,950	-
Total	21,958,863,550	-

During the year the ministry was to receive Kshs 28,675,301,120 however, it received 21,958,863,550 falling short by Kshs 6,716,437,570.

3 PROCEEDS FROM SALE OF ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	1,357,867	-
TOTAL	1,357,867	-

4 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	1,296,660,741	-
Basic wages of temporary employees	3,246,021,631	-
Personal allowances paid as part of salary	714,457,261	-
Employer Contributions Compulsory national health insurance schemes	3,223,668,001	-
Total	8,480,807,634	-

5 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	157,854,308	-
Communication, supplies and services	131,161,540	-
Domestic travel and subsistence	354,458,841	-
Foreign travel and subsistence	25,342,035	-
Printing, advertising and information supplies & services	16,703,565	-
Rentals of produced assets	723,975,418	-
Training expenses	829,895,299	-
Hospitality supplies and services	154,873,467	-
Insurance costs	67,492,615	-
Specialized materials and services	2,820,467,149	-
Office and general supplies and services	104,892,199	-
Other operating expenses	858,537,002	-
Routine maintenance – vehicles and other transport equipment	46,740,244	-
Routine maintenance – other assets	372,638,698	-
Fuel Oil and Lubricants	963,862,855	-
Total	7,628,895,236	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	821,605,717	-
TOTAL	821,605,717	-

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	2016-2017
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
National Youth Council	34,200,000	-	34,200,000
Higher Education Loans Board(HELB)	36,978,750	-	36,978,750
Presidential Award Scheme	10,000,000	-	10,000,000
International Conference for Great Lakes Region(ICGLR)	143,602,167	-	143,602,167
Youth Enterprise Fund	291,488,800	305,336,000	596,824,800
TOTAL	516,269,717	305,336,000	821,605,717

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND TRANSFERS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Membership dues and subscriptions to international organizations	26,669,673	-
Scholarships and other educational benefits	43,028,988	-
Total	69,698,661	-

The state department subscribed to African Association of Public Administration and East and Southern Africa Management Institute (ESAMI) among others.

8 ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Construction of Buildings	616,376,731	-
Refurbishment of Buildings	242,884,508	-
Construction and Civil Works	155,229,378	-
Overhaul and Refurbishment of Construction and Civil Works	9,000,000	-
Purchase of Vehicles and Other Transport Equipment	12,500,000	-
Overhaul of Vehicles and Other Transport Equipment	210,000	-
Purchase of Household Furniture and Institutional Equipment	12,720,790	-
Purchase of Office Furniture and General Equipment	13,624,293	-
Purchase of Specialized Plant, Equipment and Machinery	1,536,686,813	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	372,000	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,039,073	-
Rehabilitation of Civil Works	2,531,054,565	-
Total	5,134,698,150	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
Central Bank of Kenya, Account No 1000303301	Kshs	Recurrent		1,581,071	-
Central Bank of Kenya Account No 1000303317	Kshs	Development		972,676	-
Central Bank of Kenya Account No 1000303328	Kshs	Deposit		231,544,785	-
Central Bank of Kenya Account No 1000309822	Kshs	KYEOP		93,440,423	-
National Bank Harambee Account No 01001000909300	Kshs	Director General-Nys		114,630,549	-
National Bank Harambee Avenue Account No 01020078734700	Kshs	Nys Huduma Cohorts		442,890,677	-
Total	-			885,060,181	-

9 B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,776,634	-
Total	1,776,634	-

Cash in hand should also be analysed as follows:

	2016-2017	2015-2016
	Kshs	Kshs
Head Office	1,771,746	-
Gilgil	1,150	-
NYS Headquarter	3,738	-
Total	1,776,634	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	100,000	-
Salary advances	6,097	-
District suspense	-	-
Clearance accounts	-	-
Total	106,097	-

11 ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposits	231,544,785	-
NYS-Service men and women savings and allowances	114,630,549	-
NYS- Huduma Cohorts	442,890,677	-
Total	789,066,011	-

12 FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

State Department of Public service and Youth was operational as a new vote from FY 16/17 and thus has no fund balance brought forward.

13 PRIOR YEAR ADJUSTMENTS

Description of the error	2016 - 2017	2015 - 2016
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-

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Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (<i>specify</i>)	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the (State Department of Public Service and Youth Affairs.

Key management personnel that include the Cabinet Secretaries and Accounting Officers

- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016-2017	2015-2016
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	821,605,717	
Transfers to Government Development Projects	121,363,550	

15. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	69,274,170	-
Construction of civil works	340,470,790	-
Supply of goods	2,417,788,293	-
Supply of services	137,073,234	-
	2,964,606,487	-

16 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

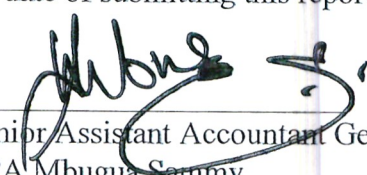
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe. (Put a date when you expect the issue to be resolved)
	N/A- This is a new State Department				

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to

National Treasury

 Principal Secretary
 Ms Lillian Mbogo-Omollo


 Senior Assistant Accountant General
 CPA Mbugua Sammy
 ICPAK Member Number: 5503

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
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ANNEX II - ANALYSIS OF PENDING ACCOUNTS PAYABLE

PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
1	Active Electrons Africa Ltd	7243	196,407,120.00	3872	civil works
2	Alpesh Enterprises	6847	1,357,840.00	4421	civil works
3	Benatech Limited	4515	192,300.00	3004	civil works
4	Castle Fabritech Ltd	6315	560,000.00	3398	civil works
5	Cheddah Agencies	6178	262,500.00	2053	civil works
6	Chelel Enterprises	4825	119,222.00	4138	civil works
7	Chelel Enterprises	4831	602,373.00	3972	civil works
8	Crestwood Logistics Limited	6565	6,889,950.00	2582	civil works
9	Four E's Enterprise Ltd	144	370,000.00	4010	civil works
10	Fratrade Agencies Ltd	4545	2,140,000.00		civil works
11	Free Butterfly Agencies	6742	539,500.00	2743	civil works
12	Getslink Supplies Ltd	6267	3,807,500.00	4441	civil works
13	Getslink Supplies Ltd.	6268	1,800,000.00	4413	civil works
14	Green Plan Limited	6514	390,026.00	2817	civil works
15	Green Plan Ltd	6732	527,450.00	2815	civil works
16	Green Plan Ltd	6517	312,200.00	2814	civil works
17	Instigate General Supplies	6344	1,641,950.00	3100	civil works
18	Jackrima Business Solutions	4909	175,250.00	2418	civil works
19	Jagla Enterprises	4707	2,600,400.00	4608	civil works
20	Jancel Agencies	1786	392,000.00	3097	civil works
21	Janjoki General Hardware	6752	65,060.00	4418	civil works

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
22	Jeabrive Investments	6844	1,449,000.00	2959	civil works
23	Jebrive Investments	6845	1,932,000.00	2960	civil works
24	Jogat Suppliers Ltd	1423	470,000.00	7965	civil works
25	Jozara Enterprises	6359	3,895,000.00	3105	civil works
26	Jubilay Merchants	6739	1,036,000.00	2737	civil works
27	Kigita Hardware	6362	67,500.00	3011	civil works
28	Kilovin Ventures	5507	140,800.00	3263	civil works
29	Kimtech Trading Ltd.	6562	245,000.00	2510	civil works
30	Kigita Hardware	6361	78,300.00	3015	civil works
31	Kobilo Enterprises	5877	3,060,000.00	2520	civil works
32	Lerock Limited	6736	2,139,600.00	4143	civil works
33	Lerock Limited	6727	3,280,610.00	4141	civil works
34	Lerock Limited	6693	1,959,760.00	4145	civil works
35	Mafico & Co Ltd	5180	437,230.00	3031	civil works
36	Mafico & Co.	5177	333,590.00	3034	civil works
37	Mafico & Co.Ltd	5182	107,550.00	3030	civil works
38	Mafico & Company Ltd	5179	62,740.00	3033	civil works
39	Mafico & Company Ltd	5191	46,850.00	3060	civil works
40	Matanya General Merchants	5992	595,800.00	4062	civil works
41	Microny Agencies	6690	665,400.00	2441	civil works
42	Naivasha Hardware & Elecritical	5148	378,020.00	3122	civil works
43	Naivasha Hardware & Elecritical	5175	161,400.00	3038	civil works
44	Naivasha Hardware & Electricals Eq	6535	211,690.00	4219	civil works
45	Naivasha Hardware And Electrical Equipment	6388	384,740.00	3021	civil works
46	Ngiwaco Enterprises	7260	4,746,500.00	4660	civil works

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)						
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product	
47	Ngiwaco Enterprises	7245	4,300,000.00	4649	civil works	
48	Northwest Business Systems	6564	7,234,746.00	2580	civil works	
49	Padot Supplies	6039/1312	15,222.00	492	civil works	
50	Padot Supplies	1731	93,125.00	1291	civil works	
51	Paw Commercial Services	6481	3,920,200.00	3136	civil works	
52	Purma Holdings	6666	29,706,250.00	2717	civil works	
53	Reeds Co. (K) Ltd	0757	1,147,200.00	1747	civil works	
54	Reeds Co (K) Ltd	6694	2,733,440.00	4147	civil works	
55	Reeds Co. (K) Ltd	6725	2,179,440.00	4149	civil works	
56	Reeds Co. (K) Ltd	6737	2,238,930.00	4150	civil works	
57	Reeds Co. (K) Ltd	6691	6,400,444.00	4246	civil works	
58	Rejomax Holdings Ltd	1717	2,133,430.00	1338	civil works	
59	Rejomax Holdings Ltd	061	42,205.00	2857567	civil works	
60	Rucapa Enterprises	6324	1,495,000.00	2921	civil works	
61	Rucapa Enterprises	6325	747,500.00	2944	civil works	
62	Rucapa Enterprises	6326	747,500.00	3364	civil works	
63	Septco Single Line Enterprises	6343	1,847,000.00	3073	civil works	
64	Sugawa General Merchants	6882	1,800,000.00	2932	civil works	
65	Telenodech Agencies Ltd	4510	176,250.00	2950	civil works	
66	Tembea General Supplier	6748	232,000.00	4054	civil works	
67	Tembea General Supplier	7269	226,000.00	4048	civil works	
68	Tendakazi Entrepreneurs	5878	1,975,000.00	2522	civil works	
69	Tendakazi Entrepreneur	6204	2,843,000.00	4164	civil works	
70	Terecress Kenya	5869	682,100.00	2426	civil works	
71	Terecress Kenya	6198	678,500.00	3920	civil works	

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
72	Terecress Kenya	209	551,000.00	3919	civil works
73	Terecress Kenya	5983	342,000.00	3921	civil works
74	Terecress Kenya	6559	5,361,300.00	2427	civil works
75	Terecress Kenya Ltd	6642	2,298,400.00	3399	civil works
76	Weensllyn Ventures Ltd	6476	1,966,800.00	3113	civil works
77	Yako Commercial Agencies	1259	30,130.00	2464312	civil works
78	Yao Construction	6843	8,460.00	4401	civil works
79	Antoniotech Enterprises	004167	340,000.00	4080	civil works
80	Brandtech Technologies	004175	1,467,497.00	2222	civil works
81	Cybertech Engineering	004024	1,223,000.00	3842	civil works
82	Globalmark Technologies	4016	2,250,000.00	3843	civil works
	SUB-TOTAL		340,470,790.00		
83	ANT'S NETWORK LIMITED	1280	33,709,572.00	4497	construction
84	Proposed Constructions	5986	1,444,874.70	4019	construction
85	Nyochieng General Contractors	587	34,119,723.35	7737	construction
	SUB-TOTAL		69,274,170.05		
86	Abundant Space Food Enterprises	5664	1,500,000.00	3301	goods
87	Abundant Space Food Enterprises	6842	439,740.00	2581834	goods
88	Adan Yerow Aress	4762	34,700.00	2826	goods
89	Aenod Allied Systems	6954/203	1,537,000.00	4557	goods
90	Afireal Enterprises	6269	1,764,100.00	4427	goods
91	Alipotech Technologies	6431	1,506,050.00	2655	goods
92	Altai Trading Enterprises	6511	925,000.00	2624	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)						
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product	
93	Altai Trading Enterprises	5838	330,000.00	3486	goods	
94	Altus Training And Consultants	7233	98,880.00	4599	goods	
95	Annwaw Investment	6687	4,998,000.00	3859	goods	
96	Annwaw Investment	7262	4,989,600.00	4666	goods	
97	Annwaw Investment	7261	4,970,000.00	4668	goods	
98	Annwaw Investment	7237	4,999,680.00	4650	goods	
99	Annwaw Investment	7265	4,998,000.00	4664	goods	
100	Aqulia Agencies	6409	1,743,840.00	3310	goods	
101	Ashpera Enterprises	6236	1,428,540.00	3741	goods	
102	Ashpera Enterprises	6259	539,500.00	3744	goods	
103	Ashpera Enterprises	6227	473,100.00	3826	goods	
104	Asphera Enterprises	6713	229,500.00	3827	goods	
105	Assistive Technology	6367	1,385,000.00	3557	goods	
106	Aumaco Enterprises Ltd	5727	1,900,000.00	2796	goods	
107	Aumaco Enterprises Ltd	5730	1,900,000.00	2795	goods	
108	Bevik Sales	1421	782,600.00	3191	goods	
109	Bevlink General Supplies	6262	704,000.00	3739	goods	
110	Bisa General Agencies	6540	1,417,600.00	3144	goods	
111	Baraka Africa Services	5345	5,196,500.00	2821	goods	
112	Baseline Enterprises	5316	3,066,700.00	2661	goods	
113	Bemora Gen. Supplies & Con. Co. Ltd	6404	398,200.00	4052	goods	
114	Bemora Gen. Supplies & Con. Co. Ltd	6405	173,875.00	4053	goods	
115	Benin Agencies	6729	883,920.00	4437	goods	
116	Benmu Inlets	6782	182,000.00	3941	goods	
117	Bensa Interiors	5810	1,225,000.00	2666	goods	

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
118	Bespoke (K) Agency	6747	19,950,000.00	3179	goods
119	Best Part Investments	6350	4,900,000.00	4212	goods
120	Best Parts Investments	5341	4,410,000.00	3236	goods
121	Best Parts Investments	6624	4,240,000.00	3883	goods
122	Beta Camp General Suppliers	6258	577,655.00	3769	goods
123	Beta Camp General Suppliers	5614	925,000.00	2783	goods
124	Beta Camp General Suppliers	5823	1,479,870.00	2690	goods
125	Betacamp Gen. Suppliers	6031	1,150,000.00	3655	goods
126	Bevik Sales	1421	782,600.00		goods
127	Bevik Sales	5042	2,174,000.00	4073	goods
128	Bevlink General Suppliers	6232	812,000.00	3745	goods
129	Bevlink General Suppliers	6858	50,000,460.00	4615	goods
130	Bevlink Genral Supplies	6260	204,750.00	3751	goods
131	Bewada Enterprises	6296	1,875,000.00	3382	goods
132	Bisa General Agencies	6540	1,417,600.00	3144	goods
133	Birsta General Supplies	6291	2,088,260.00	3392	goods
134	Birsta General Supplies	6392	1,344,600.00	2422	goods
135	Birsta General Supplies	6670	723,500.00	2423	goods
136	Blam Enterprise	5152	397,200.00	3022	goods
137	Blue Shift Enterprises	6513	600,000.00	3700	goods
138	Brandtech Technologies	225	91,600.00	3940	goods
139	Bridgeways Contractors	2766	62,000.00	1614	goods
140	Brimaga General Agencies	5323	463,750.00	2678	goods
141	Brimal Enterprises	6406	520,344.00	3488	goods
142	Brimal Enterprises	6471	397,200.00	4044	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
143	Brisam Limited	7075	3,370,000.00	4524	goods
144	Broadline Logistics	6643	1,428,000.00	3401	goods
145	Caldin Enterprises	6206	2,066,900.00	4165	goods
146	Camlin Investments	6532	2,666,000.00	3156	goods
147	Cana General Agency	01473/05650	630,000.00	3640	goods
148	Canly Supplies	6383	32,575.00	3895	goods
149	Canly Supplies	6382	8,340.00	3890	goods
150	Canly Supplies	6379	7,097.00	3887	goods
151	Canly Supplies	6935	12,740.00	3889	goods
152	Canly Supplies	6537	103,510.00	3911	goods
153	Canly Supplies	6933	148,820.00	2285	goods
154	Canly Supplies	6934	164,630.00	2399939	goods
155	Care Prime General Ltd	5424	1,800,000.00	2023	goods
156	Careprime General Merchants Ltd	6515	63,800.00	2809	goods
157	Careprime General Merchants Ltd	6517	312,200.00	2813	goods
158	Carnly Supplies	6375	81,220.00	3884	goods
159	Carnly Supplies	6381	41,120.00	3894	goods
160	Carnly Supplies	6374	35,360.00	3892	goods
161	Carnly Supplies	6365	34,990.00	3888	goods
162	Carnly Supplies	6376	28,020.00	3886	goods
163	Carnly Supplies	6380	27,675.00	3885	goods
164	Carpriime General Merchants Ltd	6520	148,790.00	2813	goods
165	Castle Fabritech Ltd	6673	2,272,750.00	2633	goods
166	Castle Fabritech Ltd	3690	300,010.00	2155	goods
167	Cedilla Enterprises	6607	228,000.00	2629	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
168	Cedilla Enterprises	6306	3,702,280.00	3385	goods
169	Cedilla Enterprises	6177	3,550,000.00	2525	goods
170	Charleka Enterprises	5091	4,406,190.00	2809654	goods
171	Charma Holdings Limited	7054	14,000,000.00	1136	goods
172	Chelel Enterprises	4816	475,000.00	3970	goods
173	Chelel Enterprises	118	475,000.00	2352366	goods
174	Chrisane Holdings Ltd	548	1,330,000.00	2691198	goods
175	Chronicle Investment	6498	844,800.00	3149	goods
176	Chronicle Investments	6495	844,800.00	3114	goods
177	Chronicle Investments	6496	844,800.00	3149	goods
178	Churukwa Enterprises	7034	2,718,000.00	4456	goods
179	Cityview Traders	6179	1,933,150.00	2524	goods
180	Coach & Horses Enterprises	5961	127,000.00	3948	goods
181	Coach & Horses Enterprises	5968	250,150.00	3980	goods
182	Coaches And Horses Enterprises	229	614,500.00	3984	goods
183	Coaches And Horses Enterprises	5958	215,000.00	3954	goods
184	Coaches And Horses Enterprises	170	36,550.00	3942	goods
185	Commanding Officer Mavoloni Field Unit	72	155,000.00	4095	goods
186	Conceptual Traders	6226	354,000.00	3812	goods
187	Creative Suppliers	6644	1,426,200.00	2622	goods
188	Crescent General Supplies	6983	1,229,100.00	3771	goods
189	Crescent General Supplies	7071	1,213,730.00	3770	goods
190	Curated Spaces Limited	6975	2,322,500.00	2882597	goods
191	Curated Spaces Limited	6371	3,710,500.00	2931	goods
192	Daichem Pharmaceuticals	2998	14,545.00	1681	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)						
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product	
193	Daichem Pharmaceuticals	2997	8,180.00	1706	goods	
194	Daichem Pharmaceuticals	3001	4,340.00	1702	goods	
195	Daichem Pharmaceuticals	3015	4,070.00	1693	goods	
196	Daichem Pharmaceuticals	3012	2,750.00	1692	goods	
197	Dalton Enterprises	6561	1,099,250.00	2447	goods	
198	Dalton Enterprises Ltd.	6040	960,000.00	3515	goods	
199	Damunyu General Supply	3992	281,450.00	2501	goods	
200	Dash Up Enterprises	6305	2,590,060.00	3376	goods	
201	Datony Enterprises	6287	2,421,100.00	3308	goods	
202	Deblon Investment	3932	994,000.00	2440578	goods	
203	Deckmart General Supplies	5997	198,600.00	4057	goods	
204	Delko Investment	7092	5,835,897.00	3158	goods	
205	Delta Equipment Limited	6022	15,500,000.00	2772	goods	
206	Denalis Merchants	5133	1,430,000.00	3078	goods	
207	Deniser Enterprises General Suppliers	6516	356,950.00	2811	goods	
208	Daicham Pharmaceuticals	2094	3,580.00	649	goods	
209	Diader Enterprises	5808	589,500.00	2472	goods	
210	Diader Enterprises	5796	108,600.00	2471	goods	
211	Diader Enterprises	5795	85,620.00	2473	goods	
212	Diamond Holdings Ltd	6632	344,825.00	4619	goods	
213	Donfab Enterprises Ltd	6387	495,000.00	2581807	goods	
214	Eagleview Merchants	6348	1,372,500.00	2958	goods	
215	East Net Infosystems	5853	1,745,200.00	2470	goods	
216	Eastern Valley Investment	05519	1,728,400.00	3327	goods	
217	Eastern Valley Investment	1120	181,100.00	3328	goods	

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
218	Eckim Ltd	5806	137,000.00	1971	goods
219	Ekus Supply Co. Ltd	6730	409,530.00	4055	goods
220	Ekus Supply Co. Ltd	5995	195,000.00	3994	goods
221	Elicom Enterprises	6677	480,000.00	2628	goods
222	Elsim Enterprises	6308	2,297,630.00	3372	goods
223	Elsim Enterprises	6307	1,412,220.00	3373	goods
224	Emaki Venture	5183	4,973,500.00	2784675	goods
225	Emaki Venture	5189	4,916,660.00	2415	goods
226	Emaki Venture	3962	4,888,240.00	2026	goods
227	Emaki Venture	7236	4,900,000.00	4652	goods
228	Emimah Enterprises	1994	1,280,000.00	3250	goods
229	Eminent Traders	6708	917,000.00		goods
230	Emmy Fairdeal Supplies	7214	1,500,000.00	4452	goods
231	Engla General Merchants	7061	595,800.00	3487	goods
232	Ensa (K) Services	141	367,200.00	3465	goods
233	Ensal (K) Ltd	5350	4,830,000.00	3576	goods
234	Enterprise Supplies	6480	10,695,000.00	2768	goods
235	Enterprise Supplies	6479	59,902,500.00	2771	goods
236	Era Two Thousand	3282	2,365,000.00	4024	goods
237	Era Two Thousand Enterprises	5171	2,100,000.00	2983	goods
238	Era Two Thousand Enterprises	6702	611,800.00	3989	goods
239	Era Two Thousand Enterprises	5555	540,200.00	3595	goods
240	Era Two Thousand Enterprises	5551	579,600.00	3594	goods
241	Era Two Thousand Enterprises	5552	593,400.00	3590	goods
242	Era Two Thousand Enterprises	5550	579,600.00	3591	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
243	Era Two Thousand Enterprises	5322	645,000.00	3202	goods
244	Era Two Thousand Enterprises	5173	2,851,980.00	3298	goods
245	Era Two Thousand Enterprises	3908	9,789,460.00	2314	goods
246	Era Two Thousand Enterprises	6763	1,762,560.00	3025	goods
247	Ericodha Investment	5723	6,930,000.00	3209	goods
248	Eriscam Shine Agencies	6641	877,140.00	3413	goods
249	Eriscam Shine Agencies	6364	164,470.00	3414	goods
250	Eriscam Shine Agencies	103	108,000.00	3404	goods
251	Eroquid Investment	7060	340,000.00	4609	goods
252	Esrinnet Ventures	181	720,500.00	3425	goods
253	Estern Valley Investments	1348/06094	104,980.00	2985	goods
254	Eunique Enterprises	6207	3,674,000.00	4159	goods
255	Evergreen Enterprises Ltd	5814	33,250,000.00	2727	goods
256	Excella Supplies Services	6900	100,125,000.00	3466	goods
257	Excella Supplies Services	7270	96,000,000.00	4509	goods
258	Executive Solutions	6609	76,315.00	2457	goods
259	Executive Solutions	6610	629,800.00	2454	goods
260	Faceme Investments	5716	4,080,860.00	4210	goods
261	Farick Computers	6661	650,000.00	3548	goods
262	Fast Global Supplies	0644	756,250.00	1748	goods
263	Feeds Company (K) Limited	6913	6,125,000.00	2206951	goods
264	Filkingtech Business Supplies	223	581,680.00	3813	goods
265	Firstling Supplies Ltd	7087	10,612,500.00	3296	goods
266	Firstling Supplies Ltd	6680	27,500,000.00	3183	goods
267	First Edge	6679	100,000,920.00	3595	goods

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
268	Flikingtech Business Supplies	6395	1,740,000.00	4163	goods
269	Flint Enterprises	6427	266,250.00	4385	goods
270	Flint Enterprises	6963	2,821,000.00	2956	goods
271	Fortmore Enterprises	6744	263,280.00	3566	goods
272	Fosa General Supply Agency	5198	728,000.00	2259	goods
273	Foster Solutions	6041	1,820,000.00	3516	goods
274	Foster Solutions	6038	1,643,000.00	3513	goods
275	Getit Enterprises	3986	928,000.00	2490	goods
276	Getta Enterprises	6616	423,450.00	3822	goods
277	Glencom Enterprises	6850	1,290,000.00	3141	goods
278	Godmar Motors	0808	281,840.00	2966	goods
279	Godmar Motors	3046	62,390.00	2996	goods
280	Goldensu Ventures Ltd	153	850,000.00	4570	goods
281	Goldwaters Limited	6631	550,000.00	4618	goods
282	Goldwaters Limited	6634	479,765.00	4616	goods
283	Goldwaters Limited	5673	796,740.00	2217	goods
284	Goldwaters Limited	05671	897,792.00	3071	goods
285	Gong Suppliers	6750	213,050.00	2494	goods
286	Graceland Trading Company	6709	104,740.00	3673	goods
287	Graceland Trading Company	6724	69,020.00	3672	goods
288	Graceland Trading Company	6716	245,000.00	3761	goods
289	Green Plan Ltd	7076	466,400.00	3911	goods
290	Greenland Farm Products	013	1,440,000.00	3832	goods
291	H.H.J Spices And Cereals Suppliers	6705	480,000.00	3539	goods
292	H.H.J. Spices And Cereals Suppliers	1093	4,851,000.00	2179	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
293	H.H.J. Spices And Cereals Suppliers	3277	2,400,000.00	3544	goods
294	Haaromia Solution Enterprises	145	385,700.00	3441	goods
295	Haaromia Solutions Enterprise	6981	1,453,830.00	3742	goods
296	Haaromia Solutions Enterprise	6966	1,321,820.00	3767	goods
297	Haaromia Solutions Enterprise	6965	388,720.00	3733	goods
298	Hadash General Merchants	6224	1,918,900.00	2699	goods
299	Hadash Merchants	6669	1,235,000.00	3536	goods
300	Halley Enterprises	5605	700,000.00	3229	goods
301	Herk Supplies Enterprises	0938	1,838,000.00	5261	goods
302	Heshima Construction And General Supplies	4771	1,547,696.00	3039	goods
303	High Season Communications Ltd	6859	1,715,000.00	3551	goods
304	High Season Communications Ltd	6647	1,627,254.00	2698	goods
305	Hoye Contractors Ltd	6906	528,000.00	4571	goods
306	Intercounty Biz Solutions	6132	1,282,560.00	2680	goods
307	Jabesa General Works & Supplies	6401	424,500.00	8094	goods
308	Jabesa General Works And Supplies	6397	288,100.00	2497	goods
309	Jadi Solution	051	432,740.00	2867	goods
310	Jadi Solution	6703	442,035.00	3361	goods
311	Jaeva General Merchants	6244	2,686,000.00	4388	goods
312	Jaeva General Merchants	6671	2,450,000.00	2640	goods
313	Jafaritech Suppliers	5815	4,770,960.00	2654	goods
314	Jaglia Agencies	10118	6,504,960.00	610	goods
315	Jaglia Agencies	6263	972,000.00	3688	goods
316	Jaglia Agencies Ltd	6228	850,500.00	3736	goods
317	Jaglia Agencies Ltd	6235	523,900.00	3689	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
318	Jamison Enterprises	6393	1,761,150.00	2616	goods
319	Jamison Enterprises	5503	293,825.00	3271	goods
320	Janmac Agencies	1777	649,496.00	3990	goods
321	Janyx Enterprises	6210	2,339,550.00	4158	goods
322	Jaycon Investment	6465	399,600.00	2424	goods
323	Jaycon Investments Ltd	6290	2,688,910.00	3386	goods
324	Jayvene Investments	160	292,150.00	3960	goods
325	Jelly Merchants	6930	3,196,460.00	3857	goods
326	Jerrycathy Enterprises	5620	4,950,000.00	3917	goods
327	Jerrycathy Enterprises	5621	4,725,000.00	3918	goods
328	Jerrycathy Enterprises Ltd.	1384	4,725,000.00	565	goods
329	Jogat Supplies Ltd	5618	2,000,000.00	2807	goods
330	Jogat Supplies Ltd	1076	2,777,500.00	297	goods
331	Jogat Supplies Ltd.	1466	475,000.00	3717	goods
332	Johcata Agencies	7035	701,890.00	3819	goods
333	Johnam Ventures	5687	4,875,000.00	2149	goods
334	Johnam Ventures	5187	4,687,500.00	2141	goods
335	Johnam Ventures	5188	4,812,500.00	2140	goods
336	Johnwilliams E.A.	5792	2,590,000.00	3902	goods
337	Jokam General Supplies	5839	2,411,500.00	4290	goods
338	Jokam General Supplies	5840	588,500.00	4291	goods
339	Jolex General Sup.& Cleaning Serv.	6029	1,190,000.00	3652	goods
340	Joryan Ventures	5829	425,000.00	2459	goods
341	Joryan Ventutre	5850	477,000.00	2458	goods
342	Josaco Enterprises	6378	531,300.00	3129	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
343	Josmur Investments	5994	446,760.00	4040	goods
344	Josmur Investments	5987	137,240.00	4042	goods
345	Jostanic Investment	6639	1,376,000.00	3432	goods
346	Jostanic Investments	6638	409,190.00	3436	goods
347	Jostanic Investments	5123	425,130.00	3255	goods
348	Joryan Ventures	6281	2,220,000.00	3307	goods
349	Jumares Just Enterprises	4286	2,016,000.00	2588	goods
350	Jusafeld Enterprises Ltd	4800	77,740.00	2359	goods
351	Jusafeld Enterprises Ltd	2324	42,340.00	1219	goods
352	Kabango Investments	5700	1,199,220.00	4110	goods
353	Kabirithu Enterprisse	7062	1,785,000.00	2047	goods
354	Kambuki General Merchants Ltd	6629	63,240.00	3405	goods
355	Kambuki General Merchants Ltd	6630	63,240.00	3406	goods
356	Kambuki General Merchants Ltd	6637	61,200.00	3407	goods
357	Kambuki General Merchants Ltd	020	303,824.00	4060	goods
358	Karoza Agencies	6959	281,800.00	4056	goods
359	Kassunton Investment Agencies	7084	1,417,600.00	4305	goods
360	Katts Investment	5565	470,060.00	3807	goods
361	Kenmart Ventures	6032	1,392,000.00	3657	goods
362	Kenyalli Wear	5847	225,700.00	1970	goods
363	Kenyalli Wear	5866	21,870.00	1976	goods
364	Kenyalli Wear	5851	48,650.00	1977	goods
365	Kenz Enterprises	6351	5,898,400.00	3210	goods
366	Key Resource Services Limited	6021	11,318,400	3469	goods
367	Kibra General Supplies	5617	765,000.00	2792	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
368	Kibra General Suppliers	5151	1,940,000.00	2711	goods
369	Kibra General Supplies	143	1,390,000.00	8360	goods
370	Kibra General Supplies	6188	59,000.00	4419	goods
371	Kibra General Supplies	6278	2,192,350.00	4394	goods
372	Kibra General Supplies	6468	1,684,800.00	3838	goods
373	Kibra General Supplies	6185	2,475,000.00	2625	goods
374	Kibra General Supplies	6186	20,000,000.00	3289	goods
375	Kiche Ventures	1354	8,333,232.00	3454	goods
376	Kigita Hardware	0637	49,300.00	3008	goods
377	Kigumo Youth Gen. Suppliers	073	1,292,800.00	4039	goods
378	Kigumo Youth Gen. Suppliers	016	680,000.00	3645	goods
379	Kimloxt Logistics	6279	3,681,200.00	3379	goods
380	Kuisto Enterprises	599	1,928,000.00	3303	goods
381	Lavender Rose Enterprises	6008	583,000.00	1967	goods
382	Lawish Investment	6623	4,115,000.00	4554	goods
383	Lawish Investments	6674	1,787,500.00	3553	goods
384	Lawish Investments	6161	532,900.00	2646	goods
385	Leeky Enterprises	7255	2,025,000.00	4454	goods
386	Leeky Enterprises	6676	751,650.00	3676	goods
387	Lesbana Enterprises	1332	7,365,000.00	7693	goods
388	Lexxy Technologies	6998	5,781,600.00	2722	goods
389	Lexxy Technologies	7002	4,263,200.00	2819	goods
390	Lexxy Technologies	7000	5,898,400.00	2820	goods
391	Lexxy Technologies	6999	26,775,000.00	2719	goods
392	Licksy International Limited	5422	650,430.00	3283	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
393	Limpo Agencies	6020	11,856,000.00	3330	goods
394	Lizlink General Supplies	1537	6,107,434.00	4135	goods
395	Lizlink General Supplies	6428	7,893,060.00	4294	goods
396	Lizlinks Enterprises	3972	1,462,225.00	2156	goods
397	Lokeno General Merchants	5999	1,700,000.00	2919	goods
398	Lokeno General Merchants Ltd.	6037	1,204,640.00	3514	goods
399	Long Range Holding Ltd.	2335	513,234.00	1779	goods
400	Lowland Suppliers	6230	661,500.00	3772	goods
401	Lutos Supplies	5100	4,780,000.00	3253	goods
402	Lynak Enterprises	6715	1,143,900.00	3762	goods
403	Lynak Enterprises	6707	988,980.00	3753	goods
404	Lynak Enterprises	5731	1,987,200.00	2793	goods
405	Lynnnton Investment	7088	562,500.00	3547	goods
406	M&M Agencies General Merchants	6534	1,997,750.00	2777	goods
407	M&M Agencies General Merchants	3275	3,050,000.00	4032	goods
408	M&M Agencies General Merchants	6746	1,102,500.00	4593	goods
409	Maaleva General Traders	2713	590,000.00	258	goods
410	Macabi Merchants	6686	3,971,420.00	4611	goods
411	Mafico & Co. Ltd	5190	173,902.00	3027	goods
412	Mafico &Co	5102	36,000.00	3016	goods
413	Mafico And Co. Ltd	2767	107,910.00	1627	goods
414	Mafico And Co. Ltd	2770	8,530.00	1624	goods
415	Maksworth Global Enterprises	6557	123,260.00	4050	goods
416	Malcom Investments	3299	200,000.00	4026	goods
417	Malcom Investments	6714	51,408.00	3830	goods

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
418	Malcom Investments	6756	46,880.00	3358	goods
419	Malcom Investments	6185	32,760.00	2503	goods
420	Malcom Investments	6612	47,880.00	2871	goods
421	Marimoto Agencies	6657	1,360,000.00	3052	goods
422	Marimoto Agencies	6656	1,360,000.00	3101	goods
423	Marine General Services	2184	370,000.00	8192	goods
424	Marmar Technologies	4307	1,464,750.00	7192	goods
425	Mastery Enterprises	4507	7,875.00	2964	goods
426	Maxisworld Enterprises	6633	6,250,000.00	4617	goods
427	Mclea Enterprises	6017	2,470,000.00	3957	goods
428	Mclea Enterprises	120	842,000.00	3952	goods
429	Mclea Enterprises	5966	172,000.00	3945	goods
430	Medallia Enterprises	6294	3,311,716.00	3389	goods
431	Melvic Enterprises	5811	645,750.00	2581	goods
432	Membury Equipment Ltd	874	884,000.00	785	goods
433	Metropolitan Agencies	0198	18,200.00	3988	goods
434	Microny Agencies	6560	1,818,000.00	2440	goods
435	Microny Agencies	6384	1,905,000.00	3380	goods
436	Milachi Africa Ltd	6684	70,065,000.00	3292	goods
437	Milachi Africa Ltd	6610	70,065,000.00	3293	goods
438	Milachi Africa Ltd	6338	70,000,000.00	3290	goods
439	Milachi Africa Ltd	6337	60,000,000.00	3291	goods
440	Mintland Investments	6469	224,100.00	3859	goods
441	Mioma General Supp	1247	1,898,000.00	5289	goods
442	Mircony Agencies	6284	1,905,000.00	3380	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
443	Miriti And Sons	6839	5,083,680.00	3875	goods
444	Modern Brand Agencies	6321	2,145,000.00	4166	goods
445	Modernbrand Agencies	6341	2,297,900.00	3133	goods
446	Moding Spares	6646	4,838,200.00	4405	goods
447	Moding Spares Co. Ltd	6645	4,008,300.00	3403	goods
448	Moding Spares Company Ltd	6672	5,631,300.00	3402	goods
449	Mokibs Investments	6470	1,676,000.00	4372	goods
450	Mokibs Investments	5149	1,874,500.00	2706	goods
451	Mokibs Investments	5845	2,358,250.00	2709	goods
452	Mokibs Investments	5857	7,701,500.00	2637	goods
453	Monrho Company Ltd	6030	1,500,000.00	3654	goods
454	Monrho Company Ltd	6470	1,468,500.00	3175	goods
455	Monrho Company Ltd	6401	1,435,500.00	3064	goods
456	Monrho Company Ltd.	5859	4,000,000.00	2638	goods
457	Monrho Company Ltd.	6033	2,548,000.00	3931	goods
458	Monrho Company Ltd	6400	1,468,500.00	3365	goods
459	Monrho Company Ltd.	47	1,329,250.00	3723	goods
460	Morimoto Agencies	6659	1,402,500.00	3070	goods
461	Morimoto Agencies	6649	1,360,000.00	3057	goods
462	Morimoto Agencies	6658	1,360,000.00	3044	goods
463	Mulbrek Enterprises	5967	262,000.00	3982	goods
464	Mulbrek Enterprises	5960	215,600.00	2993	goods
465	Mulbrek Enterprises	5965	504,000.00	3983	goods
466	Mulbrek Enterprises	188	3,672,000.00	3959	goods
467	Munrho Company Ltd	6397	1,468,500.00	3175	goods

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
468	Munrho Company Ltd	525	1,259,600.00	2627	goods
469	Musyai Interprises	6758	234,000.00	4206	goods
470	Mutech Solutions	6625	144,950.00	4434	goods
471	Mutech Solutions	4771	1,547,696.00	3039	goods
472	Mutech Solutions	242	122,200.00	4398	goods
473	Mutech Solutions	241	74,000.00	3951	goods
474	Nailah Enterprises	6137	924,072.00	2695	goods
475	National Oil Corporation	04697	5,872,149.39	2600	goods
476	National Oil Corporation	5315	94,182,000.00	2915	goods
477	National Oil Corporation	5557	4,979,909.00	3477	goods
478	National Oil Corporation	5560	5,475,741.10	2773	goods
479	New Kenya Co-Op. Creameries	5677	71,660,160.00	2908	goods
480	Newlinks Supplies Ltd	5325	1,804,000.00	2468	goods
481	Ngirisipa Enterprises	5595	4,900,000.00	3833	goods
482	Ngiwaco Enterprises	7259	4,999,750.00	4667	goods
483	Ngiwaco Enterprises	7234	4,998,300.00	4651	goods
484	Ngiwaco Enterprises	7263	4,990,100.00	2664429	goods
485	Ngiwaco Enterprises	7244	4,970,000.00	4653	goods
486	Ngomwa Enterprises	6293	1,144,534.00	3388	goods
487	Ngomwa Enterprises	6289	1,209,222.00	3387	goods
488	Niceline Technologies	6608	73,050.00	2630	goods
489	Niceline Technologies	6410	2,435,230.00	3375	goods
490	Niella Enterprises	5348	885,600.00	2260	goods
491	Njewanga Enterprises	6355	4,962,300.00	2664172	goods
492	Njewanga Enterprises	7235	4,875,000.00	4654	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
493	Njewanga Enterprises	6354	4,975,000.00	5260	goods
494	Off The Wall E.A Ltd	6384	832,500.00	3462	goods
495	Oldaraja Enterprises	7076	466,400.00	3911	goods
496	Oldaraja Enterprises	99	228,800.00	3412	goods
497	Oldaraja Enterprises	6241	78,650.00	3434	goods
498	Ollyvian Agencies	7033	2,025,000.00	4448	goods
499	Ongare Merchants And Services	5505	4,040,900.00	2691	goods
500	Orivam Agencies	6663	840,000.00	3897	goods
501	Outdorr Masters Ltd	6500	424,000.00	3444	goods
502	Outdorr Masters Ltd	132	400,000.00	3443	goods
503	Pamuco Enterprises	6662	68,800.00	4224	goods
504	Pamuco Enterprises	3998	99,990.00	2272	goods
505	Pamuco Enterprises	3960	28,960.00	2346	goods
506	Pamuco Enterprises	0013	2,553,600.00	4223	goods
507	Patience Services	6512	1,980,000.00	2781	goods
508	Patience Services	7024	1,573,000.00	4033	goods
509	Patience Services	6502	589,710.00	3409	goods
510	Patience Services	5734	750,000.00	2779	goods
511	Patience Services	6752	255,440.00	3646	goods
512	Patiences Services	5467	789,855.00	3433	goods
513	Patimos General Suppliers	96	1,320,000.00	2584	goods
514	Patmac Enterprises	5641	1,021,950.00	1516	goods
515	Pearls Enterprises Ltd	2206	1,904,000.00	1221	goods
516	Pecowa Agencies	7072	2,666,000.00	4562	goods
517	Pemkat Kenya Ltd	6880	340,000.00	4008	goods

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
518	Pemkat Kenya Ltd	6761	312,000.00	4007	goods
519	Purmos General	6264	1,532,100.00	3821	goods
520	Rai-Dock	7065	1,040,000.00	3106	goods
521	Rai-Dock	7066	1,040,000.00	2942	goods
522	Rai-Dock	7056	1,040,000.00	2924	goods
523	Rai-Dock	7057	1,040,000.00	2935	goods
524	Rai-Dock	7063	878,400.00	2930	goods
525	Ranblex Investments	7254	2,025,000.00	4455	goods
526	Ration Merchants	7094	1,999,965.00	2806	goods
527	Ration Merchants	5985	1,980,000.00	2794	goods
528	Ration Merchants	6499	701,250.00	3431	goods
529	Ration Merchants	6872	677,545.00	3780	goods
530	Ration Merchants	6751	652,190.00	4061	goods
531	Ration Merchants	6974	181,170.00	3740	goods
532	Ration Merchants	6971	596,090.00	3829	goods
533	Refac Enterprises	6240	1,853,112.00	4442	goods
534	Revolution Solution Ltd	6377	2,217,080.00	2939	goods
535	Rhawn Ventures	6402	1,331,400.00	3152	goods
536	Rhowan Ventures	5824	5,280,000.00	2636	goods
537	Rhowan Ventures	5828	3,123,100.00	2674	goods
538	Ri-Dock Trading Co. Ltd Enterprises	6237	1,733,970.00	4443	goods
539	Rieny Distributors Ltd	7109	70,125,000.00	3695	goods
540	Rieny Distributors Ltd	6668	100,000,000.00	3337	goods
541	Rieny Distributors Ltd	7268	60,000,000.00	4229	goods
542	Riggvalleys Holding Ltd	3264	425,250.00	4030	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
543	Riggvalleys Holding Ltd	2	240,000.00	2785	goods
544	Riggvalleys Holding Ltd	92	156,200.00	4020	goods
545	Riggvalleys Holding Ltd	6755	58,575.00	4070	goods
546	Riggvalleys Holdings	6613	61,875.00	4066	goods
547	Riggvalleys Holdings Ltd	6501	1,135,850.00	4067	goods
548	Riggvalleys Holdings Ltd	3272	867,200.00	4022	goods
549	Riggvalleys Holdings Ltd	6363	252,000.00	2979	goods
550	Riggvalleys Holdings Ltd	086	159,600.00	4064	goods
551	Roadys Limited	4910	999,000.00	1979	goods
552	Rosecate Promotions And Supplies	6372	2,249,760.00	2938	goods
553	Rosecate Promotions And Supplies	6373	810,980.00	2937	goods
554	Rosmac Ventures	6685	236,040.00	2811144	goods
555	Rosmac Ventures	7110	2,025,000.00	4451	goods
556	Rucapa Enterprises	6670	3,370,000.00	2465	goods
557	Sada General Supply	5830	931,500.00	2643	goods
558	Sakata Limited	6929	100,125,000.00	2811117	goods
559	Sakinge Agencies	5842	166,500.00	3985	goods
560	Salem General Suppliers	97	1,729,000.00	2587	goods
561	Saman Traders	5831	30,610.00	2676	goods
562	Saman Traders	5794	3,155.00	2822	goods
563	Samburu Star	6297	2,410,200.00	3381	goods
564	Samburu Star Traders	207	212,200.00	3922	goods
565	Samtec Agencies	5632	244,650.00	2668	goods
566	Samtec Agencies	5640	107,560.00	2671	goods
567	Samtec Agencies	6190	40,450.00	2672	goods

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
568	Samtrev Enterprises	6420	305,560.00	2453	goods
569	Satima Enterprises	6292	2,000,000.00	3384	goods
570	Satima Enterprises	5863	1,875,000.00	2043	goods
571	Sellfields Enterprises	6163	232,200.00	4220	goods
572	Sellfields Enterprises	2336	103,150.00	1394	goods
573	Sellfields Enterprises	6530	25,700.00	2007	goods
574	Serianey Enterprises	6288	2,899,700.00	3390	goods
575	Serieny Enterprises	6225	1,198,500.00	3924	goods
576	Serinda Agencies	6282	2,636,350.00	3309	goods
577	Sheli Enterprises	6408	2,154,330.00	3374	goods
578	Silverado Ventures	6203	1,650,000.00	4170	goods
579	Silverado Ventures	6196	770,000.00	3484	goods
580	Sinmaa Ltd.	5078	2,456,580.00	2528	goods
581	Sparemart Agencies	5858	1,040,000.00	2681	goods
582	Splendid Supplies And Services	6424	7,570,000.00	2373	goods
583	Starrhotech Suppliers	5086	367,575.00	2012	goods
584	Steadfast Group Limited	5805	1,208,500.00	2450	goods
585	Steemaks General Suppliers	5185	4,746,000.00	2466	goods
586	Steemaks General Suppliers	5186	4,956,000.00	2463	goods
587	Steemaks General Suppliers	5184	4,662,000.00	2462	goods
588	Stockpile Supplies	6201	2,091,860.00	4160	goods
589	Stockpile Supplies	6202	1,081,240.00	4168	goods
590	Stripe Enterprises	6309	3,778,350.00	3378	goods
591	Suemax Enterprises	4050	88,100.00	2280	goods
592	Super Maki Investment	6619	1,990,000.00	3535	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product	
593	Super Maki Investment	6696	2,030,000.00	3296	goods	
594	Super Maki Investments	7256	2,025,000.00	4453	goods	
595	Supplies Generation Systems	5848	377,150.00	2583	goods	
596	Sustain Investments	1903	1,356,500.00	3348	goods	
597	Tacelly General Merchants	6484	6,098,790.00	3936	goods	
598	Tacelly General Merchants	6493	4,500,000.00	3934	goods	
599	Tamtak Holdings Ltd	00161	306,400.00	4574	goods	
600	Tarmac General Supplies	5324	673,845.00	2667	goods	
601	Tashkom Solutions	7216	750,000.00	4447	goods	
602	Tasrick Elite Enterprises	6035	3,089,250.00	2610	goods	
603	Tesamu Investment	2136	22,130.00	1186	goods	
604	Tesrick Elite Enterprises	5665	4,000,000.00	2635	goods	
605	Tram Technical Services	6973	448,360.00	3765	goods	
606	Tropical Healthcare Ltd	6352	11,318,400.00	3852	goods	
607	Trulux Enterprises	6034	408,006.00	3221	goods	
608	Venture Penta Limited Ltd	7070	600,000.00	4115	goods	
609	Venture Penta Ltd	5981	1,689,000.00	2788	goods	
610	Venyte Supplies	6840	9,083,950.00	3794	goods	
611	Viable Logistics Ltd	2122	1,279,200.00	1232	goods	
612	Vieclaire Enterprises	0217	310,000.00	3956	goods	
613	Viewseal Agencies	5864	2,472,750.00	2038	goods	
614	Viewseal Agencies	6298	3,525,000.00	3383	goods	
615	Viewseal Agencies	6743	907,500.00	3461	goods	
616	Vikon Enterprises	6660	1,040,000.00	3534	goods	
617	Vincenc And Africa International	6611	1,600,000.00	2620	goods	

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
618	Vinemax Supplies	5667	1,265,600.00	3356	goods
619	Waheg Enterprises	6390	1,023,000.00	3558	goods
620	Wachelk Trading Company	3053	515,380.00	1737	goods
621	Waithaka Motors	4237	1,590,000.00	3143	goods
622	Waithaka Motors Limited	4209	1,980,000.00	3214	goods
623	Waluco Investments	7258	4,628,000.00	4662	goods
624	Waluco Investments	7247	4,816,075.00	4661	goods
625	Weensillyn Ventures Ltd	6475	948,600.00	3146	goods
626	Weensillyn Ventures Ltd	6474	948,600.00	3145	goods
627	Wesely Traders	5079	2,168,370.00	2604	goods
628	Whiteheart Supplies	6411	889,250.00	2617	goods
629	Wilsoom International Ltd	6841	881,300.00	3111	goods
630	Winjoy Investment	7215	2,025,000.00	4450	goods
631	Wiseman Merchadise Supply	7240	15,780,000.00	2469	goods
632	Wiseman Merchadise Supply	7238	5,398,500.00	3195	goods
633	Zacknash Enterprises	6914	378,000.00	3759	goods
634	Zacknash Enterprises	6909	362,000.00	3756	goods
635	Zacknash Enterprises	6731	330,500.00	3758	goods
636	Zacknash Enterprises	6915	446,000.00	3757	goods
637	Zero Park Services	5816	3,395,870.00	2808	goods
638	Zika General Merchants Ltd	3273	1,500,000.00	4028	goods
639	Zika General Merchants Ltd	3281	600,000.00	4025	goods
640	Zintech International	6133	2,854,300.00	2675	goods
641	Zipkem Enterprises	6901	3,640,000.00	4414	goods
642	Angaza Networks Kenya	004033	324,000.00	4213	goods

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S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product	
643	Antest Enterprises	4195	14,580.00	4016	goods	
644	Bechtop General Suppliers	004181	629,000.00	4566	goods	
645	Bluescope Contractors	2874	311,200.00	2202	goods	
646	Bretiju General Merchants	004191	1,671,000.00	4325	goods	
647	Bunztech Technologies	003958	1,630,000.00	4317	goods	
648	Cumber Investments	003544	433,500.00	2840	goods	
649	Davijust Agencies	4209	509,500.00	4567	goods	
650	Dorek Office Supplies	003896	2,762,650.00	3692	goods	
651	Double Century Venture	003548	673,500.00	2229	goods	
652	Elando Investments	004126	1,690,000.00	4277	goods	
653	Epic Capital Limited	003945	1,468,500.00	2198	goods	
654	Exprex General Suppliers	004176	996,000.00	4526	goods	
655	Fairkem enterprises	4184	1,310,000.00	4280	goods	
656	Felsam General Suppliers (K)	4180	633,300.00	3848	goods	
657	Fine Computers Agencies	4365	517,500.00	4480	goods	
658	Galexa Services Ltd.	650	256,500.00	999	goods	
659	Genuine Power Enterprise	004186	910,000.00	4275	goods	
660	Glaan Ventures	4135	1,930,000.00	3601	goods	
661	Graseph Investments	004023	2,930,500.00	3846	goods	
662	Greatway Suppliers	4287	532,850.00	4015	goods	
663	Isoline Investment	4170	739,000.00	4238	goods	
664	Jamfok General Suppliers	4057	464,600.00	4340	goods	
665	Joenina Enterprises	4030	1,275,000.00	4225	goods	
666	Josem Investments	004362	99,000.00	2297	goods	
667	Joslink Logistics and Transporters	004185	1,385,000.00	4527	goods	

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
668	Kerri Investment	004198	574,500.00	0577879	goods
669	Kibinico Enterprises Limited	004193	560,000.00	4320	goods
670	Kipkabus General Suppliers	4145	1,573,820.00	4492	goods
671	Laudrup Kenya Ltd	004204	1,740,000.00	4530	goods
672	Macro Intel Systems	3901	2,308,000.00	4156	goods
673	Maxlife Investments	004094	511,680.00	3573	goods
674	Mercinet Limited	004178	1,778,000.00	4528	goods
675	Michell Master Enterprises	004206	1,725,000.00	4293	goods
676	Ms Spanworld Enterprises	3963	379,000.00	3800	goods
677	Neptune Suppliers	3842	3,901,650.00	3867	goods
678	Office Ideal Ltd.	1368	958,500.00	1006	goods
679	Pikin Enterprises	004140	714,000.00	4466	goods
680	Piston Enterprises	4243	626,000.00	4379	goods
681	Pixel General Merchants	4199	2,180,000.00	4382	goods
682	Price Rite Communications Ltd	003717	1,139,000.00	4099	goods
683	Qualitat Ventures	2588	1,186,000.00	2090	goods
684	Reliance Auto Centre	004022	1,689,600.00	2142	goods
685	Reliance Auto Centre	3928	535,500.00	2225	goods
686	Sakawa Trading Company	004213	1,731,000.00	4319	goods
687	Salivate Logistics and Suppliers	4182	296,000.00	3905	goods
688	Serenity Suppliers & Logistics Ltd.	4137	255,000.00	4321	goods
689	Shaki Ventures	004242	2,010,000.00	4279	goods
690	Shaki Ventures	4241	3,922,000.00	4276	goods
691	Squantam Enterprises	004119	290,000.00	4273	goods
692	Suel and Nick International	003927	1,196,500.00	4171	goods

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S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
693	Trimetu Enterprises	004289	999,000.00	4565	goods
694	Vault Ventures	004130	241,400.00	4357	goods
695	Wieland Enterprises	4169	959,000.00	3904	goods
696	Zaky Buily Ventures	3970	1,535,000.00	3804	goods
697	FREMAR GENERAL SUPPLIERS	1285	870,000.00	4633	goods
698	Furniture Elegance Ltd	1241	25,679,000.00	2839	goods
699	Furniture Elegance Ltd	1277	22,627,500.00	3995	goods
700	Lekha Trading Co. Ltd	1266	7,537,500.00	4011	goods
701	Moscan Ventures Limited	1134	64,010.00	4361	goods
702	MUGACHA ENTERPRISES	1307	387,975.00	2431	goods
703	Mugacha Enterprises	1306	307,280.00	2433	goods
704	Multiplier Business Systems	1235	36,600.00	4535	goods
705	Office Ideals Ltd	1255	1,462,500.00	1567	goods
706	Office Ideals Ltd.	1277	2,070,000.00	4538	goods
707	Office Ideals Ltd.	1254	2,362,500.00	1558	goods
708	Office Ideals Ltd.	1278	2,070,000.00	4537	goods
709	Pegany Enterprises	976	81,476.00	2755	goods
710	SCOTTRADE SOLUTIONS	1298	13,619,500.00	4533	goods
711	SCOTTRADE SOLUTIONS	1297	11,495,250.00	3342	goods
712	Stores and Services Funds State Dept.	1275	458,900.00	4606	goods
713	Telkom Kenya Limited	1290	104,000.00	4544	goods
714	Bernata Holding Ltd	1262	4,800,000.00	4002	goods
715	Espet Business Enterprises	1294	3,510,000.00	539	goods
	SUB-TOTAL		2,417,788,293.49		

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
716	Bevlink General Supplies	4143	2,991,200.00	1376	services
717	Capital Group	3113	580,000.00	1671	services
718	Capital Group Ltd	2482	500,000.00	1533	services
719	Capstone Global Limited	5733	1,998,000.00	2789	services
720	Gratfilter	1782	697,300.00	2911	services
721	Heriservices Limited	4997	1,193,976.00	2776	services
722	Img Kenya	5206	5,375,440.00	2474	services
723	Jogat Suppliers Ltd	1067	1,842,000.00	3725	services
724	Jubilly Tours	5027	87,600.00	2904	services
725	Jubilly Tours And Travel	6185	82,590.00	3814	services
726	Maxis World Enterprises	45	537,600.00	1539	services
727	Mechanical And Transport Branch	6107	666,170.00	3607	services
728	Media Max Network Limited	3638	126,440.00	1964	services
729	Media Max Network Limited	3116	1,160,000.00	1670	services
730	Pharis Munda Warui	4392	721,050.00	2732	services
731	Pistons Enterprise	6734	779,479.00	2686	services
732	Pixel General Merchants	2881	498,000.00	2046	services
733	Pocket Friendly 21st Wholesalers	6208	2,395,500.00	4162	services
734	Polyron Enterprises	6829	2,493,000.00	3147	services
735	Prena Investments	6472	1,297,500.00	3269	services
736	Primsams Enterprises	6243	383,090.00	2283	services
737	Rentokil Initial	2566	508,435.00	2301	services
738	Sage Media Limited	5209	9,779,583.00	2590	services
739	Sage Media Limited	5208	9,722,032.00	2591	services
740	Shindler Limited	7007	64,071.00	3463	services

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
741	Stanley Mugambi		97,010.00	2349	services
742	Simon N Muchiri	5049	539,000.00	3242	services
743	Utalii Hotel	5846	422,500.00	4142	services
744	Vercelli Tours & Travel	6191	42,550.00	3816	services
745	Hilavy Enterprises	0107/3838	228,050.00	7989	services
746	Avant Premier Group Ltd	3249	1,434,800.00	6774	services
747	Avant Premier Group Ltd	00299	1,947,000.00	6774	services
748	Celerity Cleaners	003795	889,218.00		services
749	Chathechy Systems Ltd	4177	1,970,000.00	4377	services
750	Gimco Limited	3943	4,616.00		services
751	Haga Karemo	4333	147,500.00	3470	services
752	Haga Karemo Company Ltd	004183	246,100.00	4579	services
753	Jema Auto Garage	4334	265,000.00	4639	services
754	Jema Auto Garage	4335	29,500.00	4643	services
755	Jema Auto Garage	4336	168,000.00	4640	services
756	Jema Auto Garage and Services	003608	42,800.00	3478	services
757	Jema Auto Garage and Services	004202	335,000.00	3899	services
758	Jubility Tours and Travel	4244	214,600.00	4342	services
759	Kabola Workshops	38888	214,716.00	4287	services
760	Kabola Workshops	003889	141,404.00	4283	services
761	Kenya School Of Gorvenment	4048	3,248,000.00	4471	services
762	Lindok Office Supplies	004172	1,908,000.00	4271	services
763	Machakos Co-operative	03677	86,400.00	4201	services
764	Monical Travel And Tour	4194	244,400.00	4481	services
765	Ms Madrid Ventures	4179	257,580.00	4365	services

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N O	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
766	Ms Vivienne Super Florists	2780	245,000.00	2040	services
767	Namwoya Enterprises	3904	311,400.00	4211	services
768	Rotam Cleaning Services	003692	509,094.00	4097	services
769	Rotam Cleaning Services	003691	509,094.00	4174	services
770	Silver Africa Tours	4205	357,260.00	4051	services
771	Silver Africa Tours & Safaris Ltd.	4357	1,669,575.50	4462/4465	services
772	Silver Africa Tours and Safaris Ltd	004356	1,675,950.00	4477	services
773	Silver Africa Tours and Safaris Ltd	004364	220,745.00	4467	services
774	Simsnet I. T. Consultant	4134	1,385,600.00	4190	services
775	Simsnet IT Consultant	3680	346,400.00	4189	services
776	Stemain Solution Ltd.	3682	80,040.00	4182	services
777	Stemain Solution Ltd.	3703	41,760.00	4081	services
778	The Kenyatta International (KIICC)	3794	3,940,937.00	4343	services
779	Uchumi Supermarkets	001742	166,000.00	1488	services
780	Vibrant Cleaning Services	3684	362,133.00	4191	services
781	Acorns Solution Ltd.	1291	9,580,900.00	2538	services
782	Capacity Enhancement Conult. Ltd	1305	1,950,500.00	2596	services
783	Communications Relay Satelite Ltd	413	129,750.00	4614	services
784	Danmark Services Ltd	1251	2,198,738.00	3997	services
785	Danmark Services Ltd.	1149	2,198,738.00	3999	services
786	Giwells Ltd	1275	8,491,480.00	2537	services
787	Heritage Associates Limited	1276	2,159,425.50	4580	services
788	Institute of Internal Auditors	1145	75,400.00		services
789	KENYA SAFARI LODGE	1293	406,000.00	4632	services
790	Kenya Safari Lodge and Hotel	1196	2,129,450.00	1956	services

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PAYMENT VOUCHERS NOT PAID IN 2016/2017 FINANCIAL YEAR (PENDING BILLS)					
S/N	Name of Payee	PV No.	Gross Amount (KSHS)	PO/LPO NO	Product
791	KENYA SCHOOL OF GORVENMENT	1300	2,810,000.00	3233	services
792	KENYA SCHOOL OF GORVENMENT	1284	998,800.00	4629	services
793	Laguna Venture	1308	3,626,526.00	628	services
794	Mugacha Enterprises	1195	334,875.00	4364	services
795	Obittel Communication Ltd	1029	1,084,600.00	2392	services
796	POSTAL CORPORATION OF KENYA	1278	590,335.00	4582	services
797	Ride on Agencies Ltd.	1225	240,940.00	3649	services
798	Ride on Agencies Ltd.	1259	59,578.00	2245	services
799	Ride On Agencies Ltd.	1178	47,280.00	4337	services
800	Roeh Tours and Travel Limited	1226	141,920.00	2396	services
801	Sage Media Limited	1269	22,850,000.00	4545	services
802	Vicon Investment Co. Ltd	1253	1,543,210.00	4091	services
	SUB-TOTAL		137,073,234.00		
	GRAND-TOTAL		2,964,606,487.54		
	SUMMARY OF PENDING BILLS FOR YEAR ENDED 2016/2017				
	HQ		94,507,949.50		
	HUDUMA		231,021,731.85		
	NYS		2,639,076,806.20		
	GRAND-TOTAL		2,964,606,487.55		

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
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ANNEX 2- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 2016/2017
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year.

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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ANNEX 3- LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Youth Employment and Opportunities Project	To employment and earnings opportunities for the targeted youths.	Ms.Lilian Omolo	No- It is not self reporting

ANNEX 4 - LIST OF ALL SCs, SAGAs AND PUBLIC FUNDS UNDER THE THE STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Youth Council			34,200,000	Yes
2	Higher Education Loans Board(HELB)			36,978,750	Yes
3	Youth Enterprise Development Fund			596,824,800	yes
4	Presidential Award Scheme			10,000,000.00	Yes
5	International Conference for Great Lakes Region(ICGLR)			143,602,166.70	yes

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
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ANNEX 5: List of Outstanding Imprest-See Attached Listing

ANNEX 6: List of District Suspense-See Attached Listing

ANNEX 7: Bank Reconciliation Report and Board of Survey-See attached listing

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS have been attached as appendices to these financial statements.

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