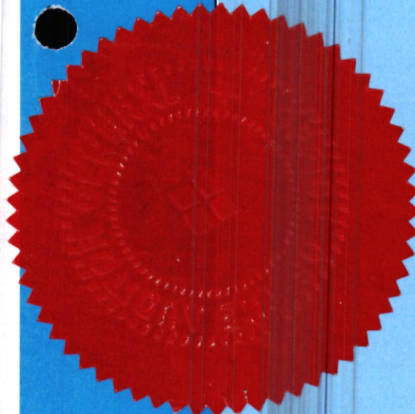


REPUBLIC OF KENYA

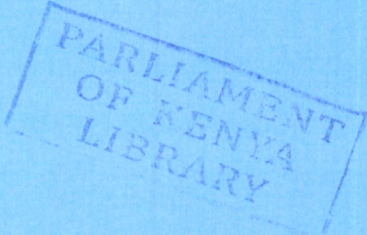


OFFICE OF THE AUDITOR-GENERAL



**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUL 2019	DAY: Thursday
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**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
STATE DEPARTMENT FOR  
PLANNING AND STATISTICS**

**FOR THE YEAR ENDED  
30 JUNE 2018**





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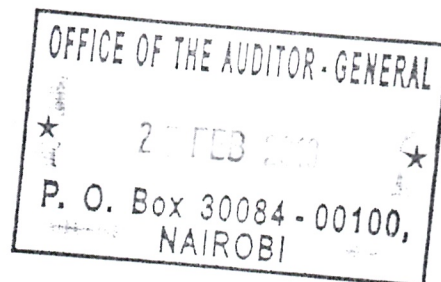
**THE NATIONAL TREASURY AND PLANNING  
STATE DEPARTMENT FOR PLANNING AND STATISTICS**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30<sup>TH</sup>, 2018**

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



**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June, 2018**

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**State Department for Planning and Statistics  
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For the year ended 30<sup>th</sup> June 30, 2018**

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The State Department was formed through Presidential Executive Order No. 1 of 2016 comprising of three State Departments in the Ministry of Devolution and Planning. These three are State Department for Planning and Statistics, State Department for Devolution and State Department for Special Programs. The mandate for State Department for Planning covers issues of, national and sectorial development planning for socio economic development.

**(b) Key Management**

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

- i. Directorate of Macro Economic Policy and Planning;
- ii. Directorate of Social & Governance;
- iii. Directorate of Monitoring and Evaluation;
- iv. Directorate of Economic Development Coordination;
- v. Directorate of Enablers Coordination; and;
- vi. Directorate of Regional and International Economic Cooperation

**(c) Fiduciary Management**

The key management personnel who held office during the period year ended 30<sup>th</sup> June, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary, Planning and Statistics	Irungu Nyakera, CBS
2.	Principal Secretary, Planning and Statistics Appointed 2 <sup>nd</sup> March 2018	Julius Muia, PhD,EBS

**(d) Fiduciary Oversight Arrangements**

**Budget Implementation Committee**

This is the committee charged with the responsibility of implementation of the ministerial budget and its prudent management. The duties of the committee include the following:

- i. Review and consider the cash flow plans;
- ii. Review the utilization of the cash limits and consider any changes as may be required;
- iii. Review the utilization of the donor funds voted for the ministry;
- iv. Advice the Accounting Officer on the challenges related to the budget implementation;
- v. Review and recommend the reallocation of expenditures
- vi. Review and approve the submission of the expenditure returns, IPPDs, pending bills and A-I-A returns for the ministry and recommend actions to be taken;
- vii. Participate in Sector Working Groups; and
- viii. Prepare budget in consultation with the Heads of Departments

**Ministerial Human Resources Management Advisory Committee (MHRMAC)**

This is the committee charged with the responsibility of taking care of Human Resources needs. The duties of the Committee include:

- i. Promotion of officers in Job Group A-P;
- ii. Confirmations in appointment;
- iii. Disciplinary matters;

**State Department for Planning and Statistics**  
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- iv. Re-designation of officers from one cadre to another; and
- v. Surcharge of officers found to have misused government resources.

**Ministerial Training Committee**

This is the committee that is charged with the responsibility of addressing Human Resources Development needs. The duties of the Committee include:

- a. Overall coordination of the training function in the Ministry;
- b. Preparation and implementation of the ministerial training plan;
- c. Induction of newly appointed officers; and
- d. Bonding of officers on long term training.

**State Department for Planning and Statistics  
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**(e) Entity Headquarters**

P.O. Box 30005-00100  
Treasury Building  
Harambee Avenue  
Nairobi, Kenya

**Entity Contacts**

Telephone: (254) – (0)20-218475  
E-mail: [psplanning@devolutionplanning.go.ke](mailto:psplanning@devolutionplanning.go.ke)  
Website: [www.devolutionplanning.go.ke](http://www.devolutionplanning.go.ke)

**(f) Entity Bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**State Department for Planning and Statistics**  
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**II. FOREWORD BY THE CABINET SECRETARY**

The National Treasury and Planning is responsible for policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030. The National Treasury is responsible for overall Economic Policy Management, Management of Public Finance, Formulation of National Budget, Public Debt Management, Formulation and maintenance of Government Accounting Standards; Bilateral and Multi-lateral Financial Relations; Capital Markets Policy; and oversight over Revenue Competition Board Policy Management. It is also responsible for the National Pensions Policy Management; Insurance Policy and Regulation; Public Procurement and Disposal Policy among others.

The State Department for Planning and Statistics is charged with National and Sectorial Development Planning; National Statistics Management; Monitoring and Evaluation of Economic Trends; Liaison with Economic Commission for Africa; National Census and Housing Survey; National Government Constituency Development Fund; Population Management services; Coordination of Implementation and Monitoring and Evaluation of Sustainable Development Goals (SDGs); Coordination of Regional Development Authorities and Public Benefit Organizations.

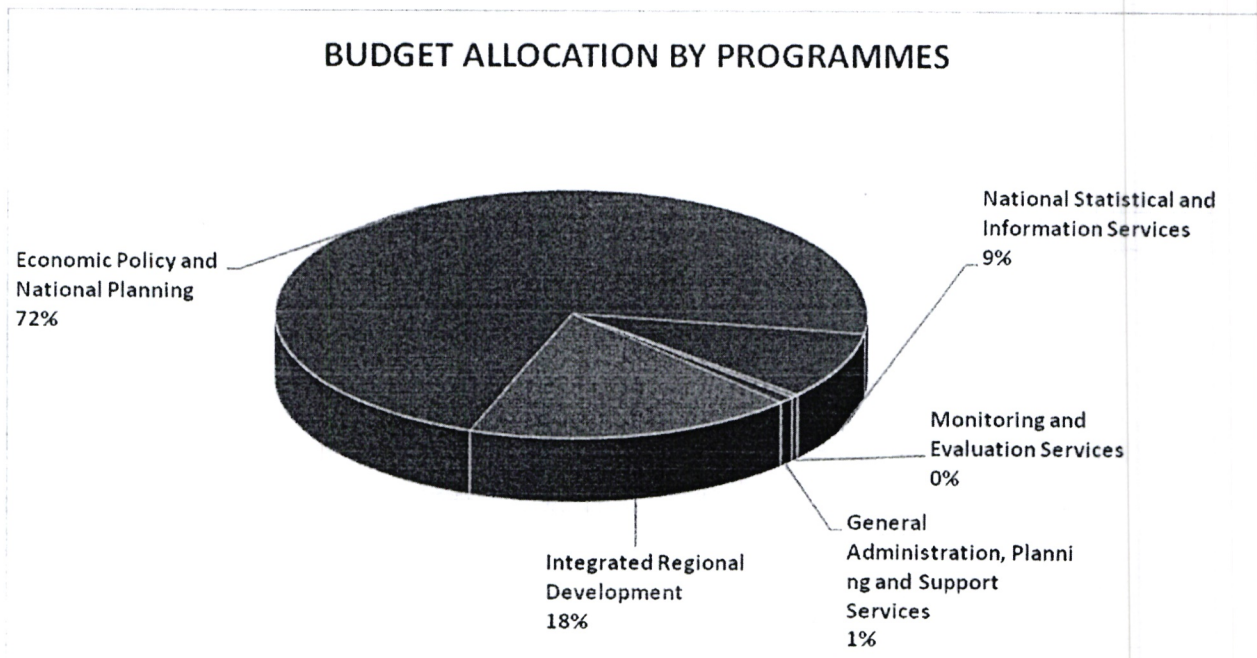
The key strategic objectives of the State Department for Planning and Statistics are to:

1. Strengthen policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030;
2. Enhance production and dissemination of quality official statistics for policy formulation, research, planning and monitoring socio-economic development;
3. Improve tracking of implementation of development policies, strategies, and programmes and projects; and
4. Plan, co-ordinate, implement and manage basin-wide integrated development programmes, projects and public investments.

**BUDGET ALLOCATION**

In the Financial Year 2017/18, the State Department for Planning and Statistics had an approved Gross Budget of Kshs. 43,765,832,440 which was made up of Kshs. 5,829,466,684 and Kshs. 37,936,365,756 for both Recurrent and Development vote, respectively. Out of the gross allocation, the State Department spent Kshs. 42,230,690,276 representing an absorption rate of 96%.

The state Department for Planning and Statistics expended the above resources under the following programmes and Sub-programmes;



**State Department for Planning and Statistics**  
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**I. Programme 1: Economic Policy and National Planning**

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Vision 2030. The programme comprises the following six sub-programmes. During the year under review, this programme was allocated **Kshs. 31,497 million** and has several sub-programmes which include:

- i. Sub-programme 1.1: National and County Economic Planning and Coordination Services
- ii. Sub-programme 1.2: Community Development
- iii. Sub-programme 1.3: Economic Policy Planning and Regional Integration
- iv. Sub-programme 1.4: Policy Research
- v. Sub-programme 1.5: Socio-economic Policy and Planning
- vi. Sub-programme 1.6: Population Management Services

**II. Programme 2: National Statistical Information Services**

The objective of this programme is to provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. This programme was allocated **Kshs. 3,782 million** and has two sub-programmes which include:

- i. Sub-programme 2.1: Census and Surveys
- ii. Sub-Programme 2.2: Surveys

**III. Programme 3: Monitoring and Evaluation Services**

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated **Kshs. 196 million** and has one sub-programme, namely;

- i. Sub-Programmes 3.1: National Integrated Monitoring and Evaluation

**IV. Programme 4: General Administration, Planning and Support Services-for State Department of Planning**

The objective of this programme is to provide leadership, support services and policy direction for effective service delivery. This programme was allocated **Kshs. 383 million** and has three sub-programmes, which include:

- i. Sub-programme 4.1: Human Resource and Support Services
- ii. Sub-programme 4.2: Financial Management Services
- iii. Sub-programme 4.3: Information Communication Services

**V. Programme 5: Integrated Regional Development**

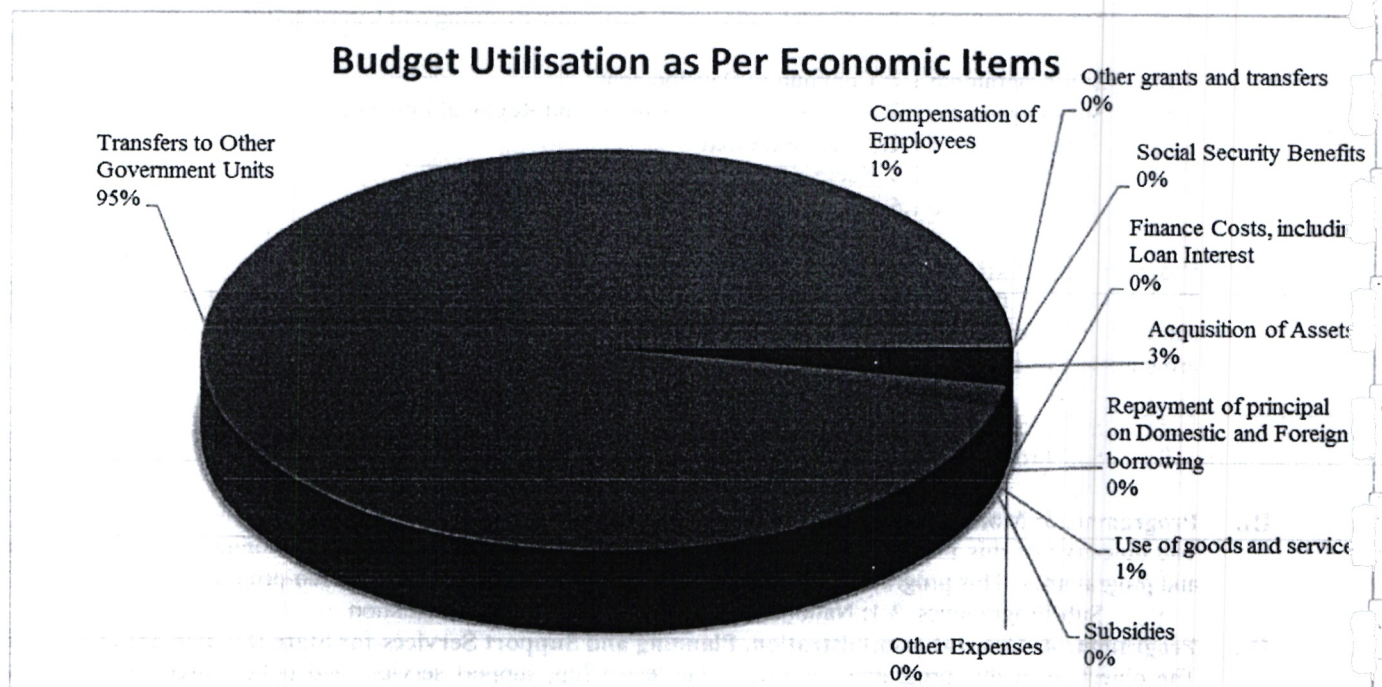
The objective of this programme is to ensure equitable national socio-economic development through sustainable utilization of basin based resources. This programme was allocated **Kshs. 7,906 million**.

**Budget Utilisation**

The State Department spent **KShs. 42,230,690,276** against an approved budget of **KShs. 43,765,832,440** representing absorption of 96 %. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Expense Item	Approved Budget Allocation (KShs)	Actual Payments (Kshs)	Variance (Kshs)	Budget Utilisation (%)
Compensation of Employees	400,918,065	371,054,990	29,863,075	93%
Use of goods and services	367,191,051	304,669,023	62,522,028	83%
Transfers to Other Government Units	41,565,715,496	40,336,190,128	1,229,525,368	97%
Other grants and transfers	95,009,091	44,827,627	50,181,464	47%
Social Security Benefits	20,841,384	4,886,504	15,954,880	23%
Acquisition of Assets	1,316,157,354	1,169,062,004	147,095,350	89%
<b>Total Payments</b>	<b>43,765,832,440</b>	<b>42,230,690,276</b>	<b>1,505,279,089</b>	<b>96%</b>

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**Key Achievements of the State Department in 2017/2018:**

1. Finalized drafting the Third MTP of the Kenya Vision 2030;
2. Prepared 28 Third MTP Sector Plans;
3. Developed and disseminated County Integrated Development Plan and Annual Development Plan Guidelines;
4. Prepared and disseminated the SDGs Voluntary National Report (VNR) for Kenya;
5. Finalized and disseminated County Integrated Development Plan (2017) guidelines, County Annual Development Plan guidelines and County Sector Plan guidelines;
6. Provided technical support to counties in End- Term Review of their CIDP 2013-17 and preparation of their CIDP 2018-22;
7. Updated and disseminated a summary of Key Investment Opportunities in Kenya;
8. Prepared draft guidelines on preparation of 4th cycle Strategic Plans;
9. Prepared bi-annual Status of Economy reports;
10. Co-convened the Medium-Term Expenditure Framework (MTEF) Sector Working Groups
11. Prepared Country Issue Paper and Ministerial briefs for the 106th African, Caribbean and Pacific (ACP) Council of Ministers meeting;
12. Prepared Briefs on the Post Cotonou ACP-EU Partnership; Prepared the TICAD VI Implementation Status Report;
13. Prepared Country Position Paper, Ministerial briefs and Statements for the TICAD VI Ministerial Follow-Up meeting;
14. Held the 6th M&E Monitoring and Evaluation (M&E) week;
15. Capacity Building done for counties and Ministries;
16. Revised the draft M&E Policy;
17. Supported the National Government Constituencies Development Fund (NG-CDF) Board through capacity building and disbursement of funds on timely basis;
18. Carried monitoring and evaluation of poverty programmes in 25 sub counties; Mainstreamed poverty reduction policies and strategies in the MTP III;

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19. Collaborated with other poverty stakeholders to strengthen the fight against poverty in the country;
20. Conducted assessment of the resilience and robustness of the EEP County Biashara Centre and EEP selected projects at the County level;
21. Allocated a procurement budget of Kshs. 102,370,581 to youth and women out of which 2% (i.e., Ksh. 2,047,411) was allocated to persons with disability;
22. Prepared and disseminated MDGs analytical report;
23. Rolled out e-promise M&E component;
24. Prepared and disseminated CIMES guidelines;
25. Undertook activities that aim at preventing of HIV and AIDS infections such as sensitization on behavior change, promoting condoms use, mainstreaming of HIV and AIDS in the planning process and submission of quarterly reports to NACC;
26. Prepared annual Economic Survey, Annual Statistical Abstract, monthly leading economic indicators, quarterly GDP reports, CPI, PPI;
27. Undertook programs and projects under the integrated regional development;
28. Tracked implementation progress of 30% public procurement to youth, women and PWDs and prepared quarterly report; Undertook sensitization for Youth, Women and PWDs at the State Department level;
29. Prepared the Annual Progress Report on implementation of the second Medium Term Plan;
30. Enhanced competency development by developing and implementing intervention programs as per the ministerial training plan, implementing Performance Appraisal System for all staff, and assessment of career progression;
31. Established complaints handling and management infrastructure in the State Department and conducted training on the use of Complaints Management Information Systems (CMIS);
32. Strengthened MTEF budget process by co-convening the MTEF Sector Working Groups;
33. Enhanced frequency of Monitoring and Evaluation reporting on National and Devolved programs and projects;
34. Strengthened macroeconomic modeling and forecasting capacity of the Ministry through capacity building;
35. Strengthened capacity to coordinate Government representation and participation at national, regional and international economic forums within the framework of Tokyo International Cooperation for Africa's Development (TICAD); South-South Cooperation; Economic and Social Council (ECOSOC); African Caribbean and Pacific (ACP); Economic Commission for Africa (ECA); and Economic Partnership Agreements (EPAs);
36. Conducted several policy researches and surveys on topical issues in collaboration with stakeholders;
37. Automated the Department's processes through diversification of policy documents dissemination methods in websites and print and electronic media to enhance citizens' ownership of development policies;
38. Mainstreamed gender, youth and Persons with Disabilities aspects in policy, planning and budgeting; and
39. Fulfilled performance contract commitments to downstream institutions.

### **Emerging Issues/Challenges**

The following challenges weighed heavily on the Department's effort to effectively deliver on its mandate;

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programs. In addition, this leads to accumulation of pending bills negatively impacting on delivery of services.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- iii. **Inadequate office space:** There is a challenge of office accommodation and equipment where The State Department lacks sufficient office space to accommodate its officers.

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June, 2018**

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\_\_\_\_\_  
Henry K Rotich, EGH  
Cabinet Secretary

\_\_\_\_\_  
Date



**State Department for Planning and Statistics  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June , 2018**

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**III. STATEMENT OF STATE DEPARTMENT FOR PLANNING AND STATISTICS 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 State department for Planning and Statistics shall prepare financial statements in respect of that State Department for Planning and Statistics. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

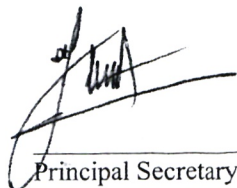
The Accounting Officer in charge of the State Department for Planning and Statistics is responsible for the preparation and presentation of the Department's financial statements, with the objective of giving a true and fair view of the state of affairs of the State Department for and as at the end of the financial year ended on June 30, 2018. 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 state department of planning; (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 State department ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Planning and Statistics accepts responsibility for the state department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the state department's financial statements give a true and fair view of the state of state department's transactions during the financial year ended June 30, 2018, and of the state department's financial position as at that date. The Accounting Officer charge of the State Department for Planning and Statistics further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the state department's financial statements as well as the adequacy of the systems of internal financial control.

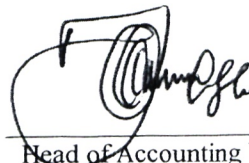
The Accounting Officer in charge of the State Department for Planning and Statistics confirms that the state department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the state department's funds received during the 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 state department'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. that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

**Approval of the financial statements**

The State Department's financial statements were approved and signed by the Accounting Officer on <sup>14</sup> 28 September 2018.



Principal Secretary  
Name: Julius Muia PhD EBS



Head of Accounting Unit  
Name: James Mungai  
ICPAK Member Number: 13874



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PLANNING AND STATISTICS FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Disclaimer of Opinion

I have audited the accompanying financial statements of State Department for Planning and Statistics set out on pages 11 to 45, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined, budget execution by programmes and sub-programmes 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report,

I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

#### Basis for Disclaimer of Opinion

##### 1.0 Accuracy and Completeness of the Financial Statements

##### 1.1 Accuracy of Financial Statements

- i) The trial balance as at 30 June 2018 reflects balances against various account items which differ from corresponding balances reflected in the financial statements for the year then ended. The differences totaling Kshs.100,481,828,741.05 (under) and Kshs.8,910,155,414 (over) between the two sets of records have not been reconciled.
- ii) Grants and transfers to other Government Entities for development in the financial statements is Kshs. 36,725,628,366 while note 6 of the financial statements casts to a total of Kshs.36,765,553,336 resulting to unexplained variance of Kshs.39,925,000.

##### 1.2 Unsupported Adjustments

The management submitted financial statements to the Auditor-General on 28 September 2018 which was revised and another set submitted on 27 February 2019. However, the movements in the balances noted in some of the components as detailed below were not supported by any documentation or adjustment journals;

<b>Component</b>	<b>2<sup>nd</sup> Financial statements Kshs.</b>	<b>Revised financial statements Kshs.</b>	<b>Variance Kshs.</b>
District Clearance suspense	0	73,322,660	73,322,660
Prior year adjustments	(563,400,307)	(488,660,397)	(74,739,910)

Under the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2018 could not be confirmed.

## **2.0 Receipts**

### **2.1 Proceeds from Foreign Borrowing**

#### **2.1.1 Unsupported Advance payment for Aror Multipurpose Dam Development Project**

The statement of receipts and payments reflect proceeds from foreign Borrowings of Kshs.4,526,966,879 as at 30 June 2018. Included in this balance of Kshs.4,526,966,879 is Kshs.4,292,651,060.25 paid as advance payment to CMC Di Ravenna-Itinery JV as advance payment for Aror Multipurpose Dam Development project. However, the following was noted about this payment:

- i) The report on feasibility was submitted on 31 May 2012. No Environmental Impact Assessment report was provided for audit review.
- ii) The advertisement requesting for proposals was made on 19 December 2014 and 24 December 2014 and closed on 18 March 2015.
- iii) A second stage request for proposal (which was not in line with procurement regulations) with closure date of 30 October 2015 under tender No.KVDA/RFP/36/2014/2015 without appropriate budgetary provisions or a financier for the project.
- iv) The letter of bid was prepared on 26 October 2015 and letter of acceptance by Kerio Valley Development Authority prepared on 14 December 2015.
- v) Kerio Valley Development Authority signed a Memorandum of understanding on 18 December 2015 committing to exclusively contract the bidder as and when they obtained funding from some stated financiers. The memorandum had a validity period of eight months which then expired on 18 August 2016. There was no evidence of extension provided for audit verification.
- vi) The credit/finance was obtained in 2017 and financing agreement for the loan signed on 18 April 2017 amounting USD \$224,442,163.92 equivalent to Kshs.23,153,700,510 for a period of fifteen (15) years and a floating interest rate to be determined from time to time by the agent.

- vii) The contract awarding the works was signed on 5 April 2017 seven months outside the validity period of the memorandum of understanding but no fresh bids were sought.
- viii) Advance claim certificate of USD 41,611,140.83 (representing 15% of the contract sum) equivalent to Kshs.4,292,651,060.25 which was used for payment was not dated, had not been recommended by the KVDA General Manager, Technical Services, and was not approved by CEO KVDA
- ix) No evidence of who was paid the money, when the money was paid and by who and who granted the authority to pay the money was availed for audit examination.
- x) No evidence or correspondence to show the payment was made to the contractor by the financier upon obtaining the necessary approvals and to ensure there is delivery and compliance with contract terms.
- xi) An inspection carried out by the audit team on 5 April 2019 revealed the following:
  - Even though the advance payment was made through a memorandum payment voucher dated 7 December 2017, no work has been done on the ground to cover the payment.
  - No compensation had been made for the affected community members.
  - Kenya Forest Service had not ceded the forest portion required for utilization in the dam construction.
  - The agreement between the affected community and the Kerio Valley Development Authority had not been confirmed and therefore viability of the project is in doubt.

### **2.1.2 Unsupported Payment for Sigor Wei Wei Integrated Development Project**

The statement of receipts and payments reflect proceeds from foreign Borrowings of Kshs.4,526,966,879. Included in this balance of Kshs. 4,526,966,879 is Kshs. Kshs.234,315,819 in respect of payment to two consultant firms on behalf of KVDA. However, the following was noted about this payment.

- i) The financing agreement availed for audit was made on 28<sup>th</sup> January 2007 and a further endorsement made on 18<sup>th</sup> September 2009.
- ii) The project was having a lifespan of four years beginning 18 September 2009 and had detailed deliverables for each phase of the project and therefore the agreement lapsed on 18 September 2013.
- iii) The memorandum payment voucher for capturing the payment consultants were prepared by KVDA in July 2017 which was more than three years outside agreement timelines for implementation.

No further endorsement of financing loan agreement was provided in support of the validity of expenditure being captured in the financial statement.

In addition, proceeds from foreign borrowings figure of Kshs.4,526,966,879 includes direct payments amounting to Kshs.234,315,819.20 made on behalf of Kerio Valley Development Authority to contractors and consultants in respect of Sigor Wei Wei Integrated Development Project. However, supporting documents availed for audit revealed that payments totalling Kshs.41,259,819.20 out of Kshs.234,315,819.20 did not have certificate of completion from the inspection and acceptance committees hence not adequately supported for payment.

### 2.1.3 Unrecorded and Unsupported Retention Money

The statement of receipts and payments reflect proceeds from foreign borrowings of Kshs.4,526,966,879 which excludes retentions totalling Kshs.11,472,805 in respect of payments to contractors and consultants for Sigor Wei Wei Integrated Development Project phase III.

In consequence, the authenticity of proceeds from foreign borrowings and the propriety of the payments therefore amounting to Kshs.4,526,966,879 cannot be confirmed.

## 3 Other Revenues

The statement of receipts and payments reflect other revenues of Kshs.294,587,507 being Appropriation in Aid collected during the year. However, the supporting documents availed to confirm the other revenue earned, received, confirmed and reported in the financial statement of the respective SAGAs amounted to Kshs.668,322,928 against a budget of Kshs.296,000,000. The accounting treatment of the amounts that are above the recorded balances has not been explained as analyzed below.

SAGAs	Budgeted AIA (Kshs.)	Amount Collected (Kshs.)
Kenya National Bureau of Statistics	71,000,000	288,345,947
Kerio Valley Development Authority	45,000,000	226,521,478
Tana & Athi Rivers Development Authority	157,000,000	130,222,079
Lake Basin Development Authority	21,500,000	18,365,424
Ewaso Ngiro South Development Authority	1,500,000	4,868,000
<b>Total</b>	<b>296,000,000</b>	<b>668,322,928</b>

Under the circumstances, it has not been possible to confirm the accuracy of the other revenue balance of Kshs.294,587,503 reported in the financial statements as at 30 June 2018.

## 4 Use of Goods and Services

### 4.1 Specialized Materials

The statement of receipts and payments reflect an amount of Kshs.304,669,023 in respect of use of goods and services. Included in this balance of Kshs.304,669,023 is

Kshs.16,613,364 in respect of specialized materials and supplies which includes payments totaling Kshs.7,778,730 made in respect of tuition fee expenses which is not in any way specialized materials, resulting in excess vote of a similar amount under the training vote. No evidence was availed to support the approval of the over expenditure by National Assembly contrary to section 113(1) of Public Financial Management(PFM) regulations 2015. This anomaly has not been satisfactorily explained.

Consequently, the accuracy and propriety of specialized materials expenditure of Kshs.16,613,364 as reflected on note 5 of the financial statement could not be confirmed.

## 5 Grants And Transfers to Other Government Entities

The statement of receipts and payments for the year ended 30 June 2018 and Notes 6 of the financial statements reflects transfers to other Government Entities amounting to Kshs. 40,336,190,128. However, there are differences amounting to Kshs.8,177,413,627 between the amounts reported as disbursed by the State Department for Planning and the amounts reflected in the financial statements of the respective SAGAS which is as detailed below:

<b>Entity</b>	<b>Amount disbursed by Ministry (Kshs.)</b>	<b>Amount received by Entity (Kshs.)</b>	<b>Difference Kshs.</b>
Kenya National Bureau of Statistics	2,628,666,648	2,410,805,540	217,861,108
National Constituency Development Fund	29,800,000,000	21,875,000,000	7,925,000,000
Lake Basin Development Authority	356,087,141	337,721,717	18,365,424
Ewaso Ngiro North Development Authority	268,379,281	333,222,674.00	(64,843,393)
Tana and Athi Rivers Development Authority	476,030,488	345,000,000	131,030,488
Ewaso Ngiro south Development Authority	522,366,291	572,366,291	(50,000,000)
<b>Sub-Total</b>	<b>34,051,529,849</b>	<b>25,874,116,222</b>	<b>8,177,413,627</b>

As a result, the accuracy of the grants and transfer figure of Kshs.40,336,190,128 for the year ended 30 June 2018 cannot be confirmed.

## 6 Acquisition of Assets

### 6.1 Unsupported Construction of Civil Works

The statement of receipts and payments for the year ended 30 June 2018 and Notes 9 of the financial statements, reflect acquisition of assets amounting to Kshs.1,169,062,004. Included in this balance of Kshs.1,169,062,004 is Kshs.424,524,403 paid in respect of construction and civil works. However, documents availed in support of the amount showed the following;

- i) Payment of Ksh.109,406,979 relates to billing in respect of consultant's invoice in respect of feasibility study and design of high grand falls dam along River Tana in Tana River County, dated 30 June 2012 which purportedly had been outstanding ever since. The payments was made to an insurance company in respect of a claim settled to the consultant against a policy covering risk of nonpayment.

However, no documentation was provided to show the bill was actually outstanding as at the time of payment since the amount was not included in the pending bills for the financial year 2016/2017 and no documentation in support of inspection and acceptance of work done by consultant if any in respect of the contract dated 30 January 2010.

- ii) Payment of Ksh.277,793,123 in respect of consultancy services for feasibility study and design for Lower Ewaso Ngiro South Multipurpose Dam contracted in May 2012 and billed on 17 December 2013. However, no documentation was provided to show the bill was actually outstanding as at the time of payment since the amount was not included in the pending bills for the financial year 2016/2017 and no documentation was provided in support of inspection and acceptance of work done by consultant if any. In addition, the payment voucher provided in support of the payment had been voided and hence not valid for payment.

Consequently, the accuracy, validity and propriety of construction of civil works expenditure of Kshs.424,524,403 as reported on note 9 of the financial statements cannot be confirmed.

## **7 Cash and Cash Equivalents - Bank Balance**

The statement of assets and liabilities and as detailed on note 10 A of the financial statements reflects a bank balance of Kshs. 8,991,117 as at 30 June 2018. However, a review of the bank reconciliation statement for the Central Bank of Kenya recurrent bank account No.100302216 had the following unsatisfactory issues:

- i) The reconciliation included payments totaling Kshs.38,940,201.00 which had not been presented to the bank for payment as at the time of audit and which were more than six months old therefore not payable.
- ii) Payments in cash book not in bank statement for the recurrent bank account included three payments totaling Kshs.24,495,961 paid on 26 June 2018 and that had been recorded twice in the cashbook on 27 June 2018, effectively understating the cash balance by a similar amount and overstating unidentified expenditure by the same.
- iii) The receipts in cashbook not in bank statement for the recurrent bank includes an unexplained reversal of cashbook under cast adjustment of Kshs. 2,747,896.

In view of the foregoing, it has not been possible to confirm that the cash-and-cash equivalents balance of Kshs.8,991,117 is fairly stated as at 30 June 2018.

## 8 District Suspense

The statement of assets and liabilities as at 30 June 2018 reflects accounts receivable balance of Kshs.75, 649,930 which as disclosed under Note 11 to the financial statements includes a district suspense figure of Kshs.73,322,660. The district suspense figure has been explained as the difference between the monies disbursed to various Regional Authorities in the financial year 2016/2017 for drought intervention measures totaling Kshs.700, 500,000 and out of which the amounts of Kshs.627,177,340 had been converted to expenditure. However, a review of expenditure returns from the Regional Authorities showed that out of the total indicated as converted expenditure of Kshs.627, 177,340, only Kshs 430,451,134 had relevant supporting documents, leaving unsupported balance of Kshs.196,726,206.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E=(C-D)</b>
<b>Payee</b>	<b>Total AIE Issued Kshs.</b>	<b>Amount converted to expenditure Kshs.</b>	<b>Verified Expenditure Kshs.</b>	<b>Adjustment not supported Kshs.</b>
Coast Development Authority	42,500,000	38,177,340	0	38,177,340
Ewaso Nyiro South Development Authority	142,000,000	142,000,000	130,089,536	11,910,464
Lake Basin Development Authority	24,000,000	0	0	0
TARDA	402,000,000	402,000,000	260,220,478	141,779,522
Kerio Valley Development Authority	45,000,000	0	0	0
Ewaso Nyiro North Development Authority	45,000,000	45,000,000	40,141,120	4,858,880
<b>Total</b>	<b>700,500,000</b>	<b>627,377,340</b>	<b>430,451,134</b>	<b>196,726,206</b>

Consequently, the accuracy and completeness of the accounts receivable balance of Kshs.75,649,930 as at 30 June, 2018 cannot be confirmed as the unaccounted for Kshs.196,726,206 is not included.

## 9 Unsupported Prior Year Adjustments

The statement of assets and liabilities and as disclosed at Note 14 of the financial statements reflects prior year adjustments amounting to Kshs.488,660,397. However, justification for the prior year adjustments and the documentary evidence to support the figures have not been provided for audit verification. In addition, the prior year adjustments have not been done in line with International Public Sector Accounting Standards which require restatement of all affected prior year balances in the financial statements unless it is impracticable to do so.

Consequently, the accuracy of the financial statements for the year ended 30 June 2018 could not be ascertained.

## **10 Accounts Payable – Deposits and Retentions**

The statement of assets and note 12 of the financial statements reflects a balance of Kshs.8,833,772 as at 30 June 2018. However a review of retention money outstanding at the close of 2016/2017 indicated that a contractor listed as having a retention balance of Kshs.4,857,933.85 then was currently not listed in the retention schedule for 2017/2018, yet no documentation has been provided to show how retention money was paid.

Consequently, the completeness and accuracy of the deposit and retentions balance of Kshs.8,833,772 reported in the financial statements could not therefore, be confirmed.

## **11 Pending Bills**

Pending bills totaling Kshs.340,632,037.40 as at 30 June 2018 have been disclosed under Note 16.1 to the financial statements. Had these bills been paid and the expenditure charged to the financial statements for 2017/2018 financial year, the statement of receipts and payments for the year under review would have reflected a net deficit of Kshs.339,564,672 instead of the net surplus of Kshs.1,067,365 now shown. Failure to settle the bills in the year they relate to distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they are charged.

## **12 Prior Year Audit Matters**

The following issues in the audit report for financial year 2016/2017 are yet to be addressed.

### **12.1 Trial Balance and Financial Statements**

- i) The first trial balance as at 30 June 2017 provided for audit reflected a credit balance of Kshs.38,202,648,535 which did not agree with the debit balance of Kshs.36,524,054,642. Subsequently, the trial balance was amended to have the debit and debits agreeing but the movement between the two trial balances has not been explained. In addition, the account balances reflected in the amended trial balance does not agree with the balances reflected in the financial statements. No reasons have been given for the variances or a reconciliation of the balances reflected in the two records provided for audit review.
- ii) The comparative surplus of Kshs.1,877,590,910 under 2015/2016 financial year shown in the statement of receipts and payments does not agree with the comparative surplus (2015/2016) in the statement of assets and liabilities which is reflected as a debit of Kshs.1,820,184,001. Consequently, the accuracy of the financial statements is doubtful.

### **12.2 Unsupported Adjustments to the Financial Statements**

- i) The financial statements submitted on 30 September 2017 were amended and a revised set of financial statements prepared and re-submitted. However, the movements in the balances noted below were not supported by any documentation making it difficult to confirm the accuracy of the new balances.

<b>Component</b>	<b>Initial Financial Statements (Kshs.)</b>	<b>Revised Financial Statements (Kshs.)</b>
Bank balance	2,014,472	12,191,813
Outstanding imprest	571,498,282	561,320,941
Fund balance b/f	-	76,081,384
Prior year adjustments	-	(76,081,384)

ii) In addition, analyses for various expense accounts have unexplained adjustments as shown below that have been processed to agree the balances in the financial statements:

<b>Code</b>	<b>Item</b>	<b>Balance reflected in the Initial accounts analyses Kshs.</b>	<b>Balance in the Revised accounts analyses (Kshs.)</b>	<b>Unexplained adjustment (Kshs.)</b>
2210300	Domestic travel and Subsistence and other transportation costs	63,914,660.65	63,940,860.65	26,200.00
2210600	Rentals of produced assets	40,541,830.55	40,724,530.55	182,700.00
2210700	Training	66,640,854.50	67,072,054.50	431,200.00
2210800	Hospitality supplies and services	83,524,153.55	84,717,653.55	1,193,500.00
2211200	Fuel Oil and Lubricants	29,187,173.00	29,207,173.00	20,000.00
2220100	Routine maintenance – m/vehicle assets	18,639,238.00	18,777,236.00	137,998.00
2220200	Routine maintenance - other assets	6,741,511.85	6,753,793.15	12,281.30
	Membership and subscription	72,453,395	75,432,409	2,979,014
<b>Total</b>				<b>4,982,893</b>

### 12.3 Wrong Classification and Charge of Expenses

The following amounts were charged to the wrong items of expenditure accounts for the reasons that the funds in the respective correct accounts had been exhausted. The wrong charging of the expenditure amounts to reallocation. However, authority for reallocation appears not to have been obtained from the National Treasury. No documentary evidence has been provided for audit verification to support the charge of expenditure to the accounts indicated below:

<b>Expenditure Amount Kshs.</b>	<b>Expenditure Account Charged</b>	<b>Correct Account to Have Been Charged</b>
312,295	Domestic Travel	Foreign Travel
8,340,000	Pre-feasibility, feasibility and Appraisal Studies	Printing
350,000	Specialized Material	Hospitality/Training
1,255,700	Other Operating Expenses	Domestic Travel
7,493,645	Construction of buildings	Maintenance of buildings
6,590,000	Construction of buildings	Refurbishment of buildings
494,256	Refurbishment of buildings	Hospitality
417,000	Refurbishment of buildings	Hospitality

#### **12.4 Membership Dues and Subscriptions to International Organizations**

Note 9 to the financial statements discloses that an amount of Kshs.75,432,409 was paid as membership dues and subscriptions to international organizations for the year ended 30 June 2017. However, relevant payment vouchers and supporting documentation show that a total of Kshs.78,165,786 was paid as subscriptions, resulting to a difference of Kshs.2,733,377. In addition, there are differences between the amounts recorded in the payment vouchers and the accounts analysis in respect of two payees as detailed below:

<b>Payee</b>	<b>Purpose</b>	<b>Payment Vouchers (Kshs.)</b>	<b>Account Analysis (Kshs.)</b>	<b>Variance between the amount paid as per the PV and figure posted in the account analysis (Kshs.)</b>
African, Caribbean and Pacific Group of States Secretariat (ACP) Secretariat	Kenya's annual contribution towards the ACP Secretariat being her membership fee.	14,635,786	11,573,781	3,062,005
NEPAD Continental Secretariat in South Africa (NEPAD) Secretariat	Kenya's annual contributions towards the NEPAD Secretariat to support its operational activities	10,880,000	8,355,164	2,524,836

No explanations have been provided for the above variances.

#### **12.5 Variances in Disbursements to Semi-Autonomous Government Agencies (SAGAs)**

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government entities amounting to Kshs.33,323,844,396 and as disclosed in Note 8 to the financial statements. However, variances were noted between the amounts

disbursed by the State Department and amounts received by two SAGAs during the year under review as indicated below:

<b>Entity</b>	<b>Amount disbursed by Ministry (Kshs)</b>	<b>Amount received by Entity (Kshs.) as per their financial statements</b>	<b>Difference Kshs.</b>
Ewaso Ngiro North Development Authority	248,879,280	276,879,280	28,000,000
Kenya Institute for Public Research and Analysis	301,570,627	322,648,000	21,077,373

No explanation has been provided for the above variances.

### **12.6 Utilities Supplies and Services**

Disclosed in the financial statements at Note 7 is an amount of Kshs.1,000,000 in respect of the above expenditure item. However, this item is not in the approved budget estimates for the year ended 30 June 2017. In addition, no supporting documents have been provided for audit examination in respect of the expenditure.

### **12.7 Acquisition Assets**

The statement of receipts and payments reflects an expenditure of Kshs.668,102,870 on acquisition of assets which, as disclosed in Note 11 to the financial statements includes a total of Kshs.310,830,233 in respect of construction of buildings, refurbishment of buildings and construction and civil works. Information available, however, indicates that the amount of Kshs.310,830,233 was disbursed to projects and Regional Authorities but has been wrongly accounted for under acquisition of assets.

In addition, the construction and civil works expenditure of Kshs.271,692,590 as disclosed in Note 11 includes amounts of Kshs.10,000,000 in respect of funds disbursed to PALWECO Project and Kshs.10,442,590 in respect of infrastructure and civil works funded by Finland Government all which have no supporting documents. Further, the acquisition of assets expenditure includes an amount of Kshs.269,424,461 for research, studies, project preparation, design and supervision that does not represent any tangible assets because the amount was used mainly to pay the staff per- diems.

### **12.8 Proceeds from Foreign Borrowing**

As disclosed in Note 3 to the financial statements proceeds from foreign borrowing of Kshs.15,302,899 relate to a direct payment made by a donor on behalf of Kerio Valley Development Authority to a consultant. However, the following matters have been noted about the proceeds and payment:

- (i) The soft loan agreement was made on 28 January 2007 and a further endorsement made on 18 September 2007.
- (ii) The project being funded had a lifespan of four years and had detailed deliverables for each phase up to December 2013.
- (iii) Information available indicates that the consultancy contract was signed on 4 December 2014, which was outside the period of the financing agreement.
- (iv) The payment to the consultant was made in July 2016 which was also outside the agreement timelines.

No amended financing loan agreement has been provided for audit review to confirm the extension of the project execution period, if any. Consequently, the validity of the receipts and expenditure captured in the financial statements cannot be confirmed.

### **12.9 District Suspense (AIEs)**

The statement of assets and liabilities as at 30 June 2017 reflects accounts receivable balance of Kshs.561,320,941 which includes as disclosed under Note 13 to the financial statements a district suspense figure of Kshs.557,798,755. The district suspense figure has been explained as the difference between the monies disbursed to various Regional Authorities for drought intervention measures totalling Kshs.700,500,000 and amounts converted to expenditure. The following anomalies have been noted as regards the disbursement:

- (i) No evidence has been provided to demonstrate approval by Cabinet for the use of Regional Authorities as the vehicles to deliver drought mitigation measures;
- (ii) The basis of allocating funds to various Regional Authorities and the details of the programmes each Regional Authority was to run have not been provided for audit examination; and
- (iii) The Regional Authorities did not confirm the amount of monies received and unaccounted for as at 30 June 2017.

Further, the amounts converted to expenditure comprise Kshs.132,523,904 and Kshs.701,245 in respect of Ewaso Ngiro South Development Authority and Ewaso Ngiro North Development Authority respectively. However, an amount of Kshs.9,476,096 disbursed to Ewaso Ngiro South Development Authority has not been disclosed either as expenditure or outstanding AIE and has not been supported with any relevant documentation. The exclusion of the figure of Kshs.9,476,096 from the financial records has not been explained.

## 12.10 Cash and Cash Equivalents

- i) The bank balances of Kshs.12,191,813 as at 30 June 2017 reflected in the statement of assets and liabilities and disclosed under Note 12A to the financial statements differs from the verified cash book balances as at that date as detailed below:

Account	Balance as per Note 12A Kshs.	Balance as per Cashbook Kshs.	Difference Kshs.
Recurrent	1,693,603	65,786,573.25	64,092,970.25
Development	320,870	63,330,511	63,009,641
Deposits	10,177,341	10,109,514.05	67,826.95

- ii) In addition, trial balance figures for bank balances differs with the balances as per financial statements (Note 12A) as detailed below:

Account	Trial balance Kshs.	Financial Statements Kshs.	Difference Kshs.
Recurrent	1,744,074,553	1,693,603	1,742,380,950
Deposits	0	10,177,341	(10,177,341)
Development	1,000,059,857	320,870	999,738,987

- iii) Further, the bank statement balances as per the reconciliations differ with bank certificate balances provided as detailed below:

Account	Bank Certificate Balance as at 30 <sup>th</sup> June 2017 Kshs.	Balance reflected in the Bank Reconciliation (balance as per bank certificate) Kshs.	Variance Kshs.
Recurrent	268,399,971.65	1,693,602.60	266,706,369.05
Development	110,449,357.30	320,870.80	110,128,486.50

- iv) Additionally, the cash book balance in the reconciliation statement for the deposits account differs with the actual cash book balance as shown below:

Account	Bank Reconciliation Statement Cashbook balance Kshs.	Cashbook Balance as at 30 June 2017 Kshs.	Variance Kshs.
Deposits	10,177,341	10,109,514.05	67,826.95

The above differences have not been reconciled or explained.

## 12.11 Bank Reconciliations Statements

- i) The bank balances of Kshs.12,191,813 as disclosed in Note 12 to the financial statements include an amount of Kshs.1,693,603 in respect of recurrent account. However, the reconciliation statement for the recurrent cash book reflects receipts in the bank statement not in cash book of Kshs.2,105,672 out of which Kshs.116,499.20 were dated July 2017 and therefore relates to 2017/2018 financial year. The statement also reflects payments in the bank statement and not posted in the cashbook amounting to Kshs.44,349,056.60 out of which Kshs.3,180,558.80 were dated July 2017 and therefore relate to 2017/2018 financial year. In addition, another payment of Kshs.9,039,078 was over one month old and no explanation has been provided for the delay in its resolution.

Further, the statement reflects receipts in the cash book not in the bank statement totalling Kshs.34,956,457.95 which include an unexplained adjustment of Kshs.34,769,909.95 in the cash book.

- ii) The bank balances of Kshs.12,191,813 also include an amount of Kshs.320,870 in respect of development account. However, the reconciliation statement for the development cash book also reflects payments in the bank statement but not in the cash book of Kshs.1,291,100.50 all of which were over one month old. The reconciliation statement also reflects receipts in the bank statements not in cash book of Kshs.5,180,386.00 out of which Kshs.4,325,950 had been outstanding for one month as of 30 June 2017.

The above anomalies have not been explained.

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

### Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

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

### Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report,

I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

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

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

In preparing the financial statements, management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the International Public Sector Accounting Standards Accrual basis of accounting unless the management either intends to liquidate the 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.

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public

resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of State Department for Planning and Statistics in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



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

**Nairobi**


**08 May 2019**


**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June , 2018**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

DESCRIPTION	Note	2017-2018 Kshs	2016-2017 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	37,410,203,259	35,460,584,001
Proceeds from Foreign Borrowings	2	4,526,966,879	15,302,899
Other Revenues	3	294,587,503	1,489,359
<b>TOTAL RECEIPTS</b>		<b>42,231,757,641</b>	<b>35,477,376,259</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	371,054,990	388,899,718
Use of goods and services	5	304,669,023	457,696,560
Grants and Transfers to Other Government Units	6	40,336,190,128	33,323,844,395
Other Grants and Transfers	7	44,827,627	75,432,409
Social Security Benefits	8	4,886,504	-
Acquisition of Assets	9	1,169,062,004	668,102,870
<b>TOTAL PAYMENTS</b>		<b>42,230,690,276</b>	<b>34,913,975,952</b>
<b>SURPLUS (DEFICIT)</b>		<b>1,067,365</b>	<b>563,400,307</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28<sup>th</sup> September 2018 and signed by:

  
 Principal Secretary  
 Name: Julius Muia PhD EBS

  
 Principal Accounts Controller  
 Name: James Mungai  
 ICPAK Member Number: 13874

**State Department for Planning and Statistics  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June, 2018**

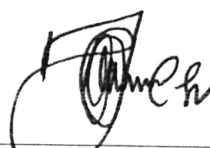
**VI. STATEMENT OF ASSETS AND LIABILITIES**

DESCRIPTION	Note	2017-2018 Kshs	2016-2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	8,991,117	12,191,813
Cash Balances	10B	-	64,894
<b>Total Cash and cash equivalent</b>		<b><u>8,991,117</u></b>	<b><u>12,256,707</u></b>
Accounts receivables – Outstanding Imprests	11	75,649,930	561,320,941
<b>TOTAL FINANCIAL ASSETS</b>		<b>84,641,047</b>	<b>573,577,648</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	12	8,833,772	10,177,341
<b>NET FINANCIAL ASSETS</b>		<b>75,807,275</b>	<b>563,400,307</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	563,400,307	76,081,384
Prior year adjustment	14	(488,660,397)	(76,081,384)
<b>Surplus(Deficit) for the year</b>		<b>1,067,365</b>	<b>563,400,307</b>
<b>NET FINANCIAL POSSITION</b>		<b>75,807,275</b>	<b>563,400,307</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28<sup>th</sup> September 2018 and signed by:



Principal Secretary  
Name: Julius Muia PhD EBS



Principal Accounts Controller  
Name: James Mungai  
ICPAK Member Number: 13874

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June , 2018**

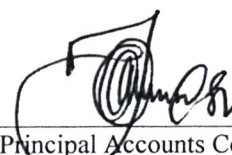
**VII. STATEMENT OF CASH FLOWS**

DESCRIPTION	Note	2017-2018 Kshs	2016-2017 Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	37,410,203,259	35,460,584,001
Other Revenues	3	294,587,503	1,489,359
		<b>37,704,790,762</b>	<b>35,462,073,360</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	371,054,990	388,899,718
Use of goods and services	5	304,669,023	457,696,560
Transfers to Other Government Units	6	40,336,190,128	33,323,844,395
Other grants and transfers	7	44,827,627	75,432,409
Social Security Benefits	8	4,886,504	-
		<b>41,061,628,272</b>	<b>34,245,873,082</b>
<b>Adjusted for:</b>			
Changes in receivables	11	485,671,011	(534,753,583)
Changes in payables	12	(1,343,569)	(280,469,619)
Adjustments during the year	14	(488,660,397)	(76,081,384)
<b>Net cash flow from operating activities</b>		<b>(3,361,170,466)</b>	<b>324,895,692</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	9	(1,169,062,004)	(668,102,870)
<b>Net cash flows from Investing Activities</b>		<b>(1,169,062,004)</b>	<b>(668,102,870)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	2	4,526,966,879	15,302,899
<b>Net cash flow from financing activities</b>		<b>4,526,966,879</b>	<b>15,302,899</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(3,265,590)</b>	<b>(327,904,279)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>12,256,707</b>	<b>340,160,986</b>
<b>Cash and cash equivalent at END of the year</b>	<b>10A&amp;B</b>	<b>8,991,117</b>	<b>12,256,707</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28<sup>th</sup> September 2018 and signed by:



Principal Secretary  
Name: Julius Muia PhD EBS



Principal Accounts Controller  
Name: James Mungai  
ICPAK Member Number: 13874

**State Department for Planning and Statistics**  
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**For the year ended 30<sup>th</sup> June, 2018**

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	99,050,000	99,050,000	198,100,000	-	198,100,000	0%
Exchequer releases	21,394,801,924	17,454,279,416	38,849,081,340	37,410,203,259	1,438,878,081	96%
Proceeds from Foreign Borrowings	209,500,000	4,183,151,100	4,392,651,100	4,526,966,879	(134,315,779)	103%
Proceeds from Sale of Assets	750,000	750,000	1,500,000	-	1,500,000	0%
Other Receipts	162,250,000	162,250,000	324,500,000	294,587,503	29,912,497	91%
<b>TOTAL RECEIPTS</b>	<b>21,866,351,924</b>	<b>21,899,480,516</b>	<b>43,765,832,440</b>	<b>42,231,757,641</b>	<b>1,534,074,799</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	200,000,000	200,918,065	400,918,065	371,054,990	29,863,075	93%
Use of goods and services	523,807,556	(156,616,504)	367,191,052	304,669,023	62,522,028	83%
Transfers to Other Government Units	19,818,936,698	21,746,778,798	41,565,715,496	40,336,190,128	1,229,525,368	97%
Other grants and transfers	47,504,546	47,504,546	95,009,091	44,827,627	50,181,464	47%
Social Security Benefits	3,000,000	17,841,383	20,841,383	4,886,504	15,954,880	23%
Acquisition of Assets	1,273,103,125	43,054,229	1,316,157,353	1,169,062,004	147,095,350	89%
<b>TOTAL PAYMENTS</b>	<b>21,866,351,924</b>	<b>21,899,480,516</b>	<b>43,765,832,440</b>	<b>42,230,690,276</b>	<b>1,535,142,164</b>	<b>96%</b>
<b>Surplus(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,067,365</b>	<b>(1,067,365)</b>	

(a) Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

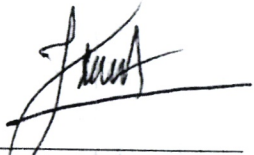
- i. The over utilization of 103 % on foreign borrowings was as a result of a budget cut in the supplementary budget and expenditure had already been incurred thus the over expenditure
- ii. The underutilization of 83% on use of goods was as a result and under issue in exchequer thus most payments are pending bills

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- iii. The underutilization of 47 % on the other grants and transfers was due to, most of the subscription to international bodies relating to The State Department fall due at the end of every calendar year thus the underutilization.
- iv. The underutilization of 23% on the social security benefits was due to under issue in the exchequer.
- v. The underutilization of 89 % on acquisitions of assets was as a result of under issue in exchequer resulting in pending bills
- vi. The changes between the original and final budget are as a result of reduction in funding (supplementary budget)

The entity financial statements were approved on 28<sup>th</sup> September 2018 and signed by:



Principal Secretary  
Name: Julius Muia PhD EBS



Principal Accounts Controller  
Name: James Mungai  
ICPAK Member Number: 13874

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
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**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,713,923,924	2,789,542,760	5,503,466,684	4,130,336,310.00	1,373,130,374	75%
Proceeds from Sale of Assets	750,000	750,000	1,500,000	-	1,500,000	0%
Other Receipts	162,250,000	162,250,000	324,500,000	294,587,503	29,912,497	91%
<b>TOTAL RECEIPTS</b>	<b>2,876,923,924</b>	<b>2,952,542,760</b>	<b>5,829,466,684</b>	<b>4,424,923,813</b>	<b>1,404,542,871</b>	<b>76%</b>
<b>PAYMENTS</b>						
Compensation of Employees	200,000,000	200,918,065	400,918,065	371,054,990	29,863,075	93%
Use of goods and services	340,807,556	25,541,996	366,349,552	303,798,123	62,551,428	83%
Transfers to Other Government Units	2,229,220,455	2,608,932,455	4,838,152,909	3,610,561,762	1,227,591,147	75%
Other grants and transfers	47,504,546	47,504,546	95,009,091	44,827,627	50,181,464	47%
Social Security Benefits	3,000,000	17,841,383	20,841,383	4,886,504	15,954,880	23%
Acquisition of Assets	56,391,369	51,804,316	108,195,684	92,752,638	15,443,047	86%
<b>TOTAL PAYMENTS</b>	<b>2,876,923,924</b>	<b>2,952,542,760</b>	<b>5,829,466,684</b>	<b>4,427,881,644</b>	<b>1,401,585,040</b>	<b>76%</b>
<b>Surplus(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,957,831)</b>	<b>2,957,831</b>	

*Notes*

Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

- i. The underutilization of 75% on exchequer was as a result and under issue in exchequer from National Treasury
- ii. The underutilization of 83 % on use of goods was as a result and under issue in exchequer thus most payments are pending bills

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- iii. The underutilization of 75 % on transfers to other Governments was due to under issue in the exchequer.
- iv. The underutilization of 47 % on the other grants and transfers was due to, most of the subscription to international bodies relating to The State Department fall due at the end every calendar year and thus the underutilization.
- v. The underutilization of 23% on the social security benefits was due to under issue in the exchequer.
- vi. The underutilization of 86 % on use of goods was as a result and under issue in exchequer thus most payments are pending bills
- vii. The changes between the original and final budget are as a result of an increase in funding (supplementary budget)

The entity financial statements were approved on 28<sup>th</sup> / 9 / 2018 and signed by:



Principal Secretary  
Name: Julius Muia PhD EBS



Principal Accounts Controller  
Name: James Mungai  
ICPAK Member Number: 13874

**State Department for Planning and Statistics**  
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**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

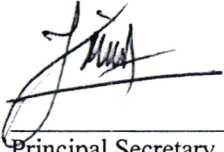
Receipt/Expense Item	Original Budget (Kshs)	Adjustments (Kshs)	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	99,050,000	99,050,000	198,100,000	-	198,100,000	0%
Exchequer releases	18,680,878,000	14,664,736,656	33,345,614,656	33,279,866,949	65,747,707	100%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings	209,500,000	4,183,151,100	4,392,651,100	4,526,966,879	(134,315,779)	103%
<b>TOTAL RECEIPTS</b>	<b>18,989,428,000</b>	<b>18,946,937,756</b>	<b>37,936,365,756</b>	<b>37,806,833,828</b>	<b>129,531,928</b>	<b>100%</b>
<b>PAYMENTS</b>						
Use of goods and services	183,000,000	(182,158,500)	841,500	870,900	(29,400)	103%
Transfers to Other Government Units	17,589,716,244	19,137,846,344	36,727,562,587	36,725,628,367	1,934,221	100%
Acquisition of Assets	1,216,711,757	(8,750,088)	1,207,961,669	1,076,309,366	131,652,303	89%
<b>TOTAL PAYMENTS</b>	<b>18,989,428,000</b>	<b>18,946,937,756</b>	<b>37,936,365,756</b>	<b>37,802,808,632</b>	<b>133,557,124</b>	<b>100%</b>
<b>Surplus(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,025,196</b>	<b>(4,025,196)</b>	

- i. The over utilization of 103 % on use of goods was as a result of a budget cut in the supplementary budget and expenditure had already been incurred thus the over expenditure.
- ii. The underutilization of 89 % on acquisitions of assets was as a result and under issue in exchequer thus most payments are pending bills
- iii. The changes between the original and final budget are as a result of reduction in funding (supplementary budget)

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June , 2018**

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The entity financial statements were approved on 28<sup>th</sup> September 2018 and signed by:



Principal Secretary  
Name: Julius Muia PhD EBS



Principal Accounts Controller  
Name: James Mungai  
ICPAK Member Number: 13874

State Department for Planning and Statistics  
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget (Kshs) 2017-2018	Adjustments (Kshs) 2017-2018	Final Budget (Kshs) 2017-2018	Actual on comparable basis (Kshs) 30 <sup>th</sup> June, 2018	Budget utilization difference (Kshs)
<b>Economic Policy and National Planning</b>	<b>31,497,451,885</b>		<b>31,497,451,885</b>	<b>31,127,670,223</b>	<b>369,781,662</b>
Economic Planning Coordination Services	232,570,029		232,570,029	202,869,192	29,700,837
Community Development	29,852,900,784		29,852,900,784	29,828,428,044	24,472,741
Macro-Economic Policy and Regional Integration	450,406,921		450,406,921	384,636,804	65,770,117
Policy Research	290,781,487		290,781,487	290,781,487	-
Infrastructure, Science, Technology and Innovation	670,792,664		670,792,664	420,954,697	249,837,967
<b>National Statistical Information Services</b>	<b>3,782,333,297</b>		<b>3,782,333,297</b>	<b>2,557,666,648</b>	<b>1,224,666,649</b>
Census and Surveys	1,343,333,297		1,343,333,297	643,666,648	699,666,649
Surveys	2,439,000,000		2,439,000,000	1,914,000,000	525,000,000
<b>Monitoring and Evaluation Services</b>	<b>196,344,330</b>		<b>196,344,330</b>	<b>183,486,737</b>	<b>12,857,593</b>
National Integrated Monitoring and Evaluation	196,344,330		196,344,330	183,486,737	12,857,593
<b>General Administration Planning and Support Services</b>	<b>383,464,996</b>		<b>383,464,996</b>	<b>315,265,750</b>	<b>68,199,247</b>
Human Resources and Support Services	323,211,379		323,211,379	261,437,260	61,774,119
Financial Management Services	50,689,534		50,689,534	47,274,652	3,414,883
Information Communications Services	9,564,083		9,564,083	6,553,838	3,010,245
<b>Regional and International Economic Cooperation</b>	<b>7,906,237,931</b>		<b>7,906,237,931</b>	<b>8,046,600,919</b>	<b>(140,362,987)</b>
Integrated Regional Development	7,906,237,931		7,906,237,931	8,046,600,919	(140,362,987)
<b>TOTAL</b>	<b>43,765,832,439</b>		<b>43,765,832,439</b>	<b>42,230,690,276</b>	<b>1,535,142,164</b>

**XII. 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 for Planning and Statistics. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and does not comprise of any development projects implemented by the entity

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

The Entity recognizes 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.

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**Reports and Financial Statements**  
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**SIGNIFICANT ACCOUNTING POLICIES**

▫ **Transfers from the Exchequer**

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

▫ **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, 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 payments 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.

▫ **Use of Goods and Services**

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

▫ **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are 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 consolidation. This summary is disclosed as an annexure to the 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

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in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

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

**6. 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 2018, this amounted to **Kshs 8,833,772** compared to **Kshs 10,177,341** in prior period as indicated on note 10A.

There were no other restrictions on cash during the year.

**7. 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.

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

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**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Comparative Figures**

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

**12. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

**13. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

**14. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

State Department for Planning and Statistics  
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 For the year ended 30<sup>th</sup> June , 2018

XIII. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1 EXCHEQUER RELEASES

Description	2017-2018	2016 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,328,453,977	12,996,740,000
Total Exchequer Releases for quarter 2	1,129,269,282	12,051,578,576
Total Exchequer Releases for quarter 3	13,770,393,200	5,293,099,700
Total Exchequer Releases for quarter 4	21,182,086,800	5,119,165,725
<b>Total</b>	<b>37,410,203,259</b>	<b>35,460,584,001</b>

2 PROCEEDS FROM FOREIGN BORROWINGS

Description	2017-2018	2016 -2017
	Kshs	Kshs
Foreign Borrowing - Direct Payments	4,526,966,879	15,302,899
<b>Total</b>	<b>4,526,966,879</b>	<b>15,302,899</b>

3 OTHER REVENUES

Description	2017-2018	2016 -2017
	Kshs	Kshs
Other Property Income Collected as AIA	30,000,000	-
Receipts from Incidental Sales by Non-Market Establishments collected as AIA	86,587,503	-
Paid to Exchequer	71,000,000	-
Receipts from Sale of Incidental Goods	-	1,489,359
Other Receipts Not Classified Elsewhere	107,000,000	-
<b>Total</b>	<b>294,587,503</b>	<b>1,489,359</b>

4 COMPENSATION OF EMPLOYEES

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	212,266,898	188,866,602
Basic wages of temporary employees	4,962,018	26,327,364
Personal allowances paid as part of salary	152,908,010	173,705,752
Personal allowances paid as reimbursements	918,065	-
<b>Total</b>	<b>371,054,990</b>	<b>388,899,718</b>

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

**5 USE OF GOODS AND SERVICES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	-	1,000,000
Communication, supplies and services	3,658,132	14,120,946
Domestic travel and subsistence	119,597,049	63,903,061
Foreign travel and subsistence	13,338,917	26,171,169
Printing, advertising and information supplies & services	9,426,055	17,856,545
Rentals of produced assets	28,897,647	40,724,531
Training expenses	16,646,332	67,072,053
Hospitality supplies and services	36,677,446	84,717,654
Specialized materials and services	16,613,364	11,165,472
Office and general supplies and services	13,850,581	44,964,770
Fuel Oil and Lubricants	21,576,100	29,207,173
Other operating expenses	10,655,601	31,262,157
Routine maintenance – vehicles and other transport equipment	12,941,226	18,777,236
Routine maintenance – other assets	790,573	6,753,793
<b>Total</b>	<b>304,669,023</b>	<b>457,696,560</b>

**6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Current Grants to Government Agencies and other Levels of Government	3,610,561,762	4,137,527,715
See attached list		
Capital Grants to Government Agencies and other Levels of Government	36,725,628,366	29,186,316,680
<b>TOTAL</b>	<b>40,336,190,128</b>	<b>33,323,844,395</b>

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

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SNO	DESCRIPTION	RECURRENT	DEVELOPMENT	2017/2018	2016/2017
	<b>Transfers to SAGAs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	COAST DEVELOPMENT AUTHORITY	222,042,460	18,250,000	240,292,460	437,634,460
2	EWASO NGIRO NORTH DEV AUTHORITY	217,879,281	50,500,000	268,379,281	248,879,280
3	EWASO NGIRO SOUTH DEV AUTHORITY	262,991,291	259,375,000	522,366,291	725,991,291
4	KENYA INSTITUTE FOR PUBLIC POLICY ANALYSIS	238,545,000	52,236,487	290,781,487	301,570,627
5	KENYA NATIONAL BUREAU OF STATISTICS	1,202,166,648	1,426,500,000	2,628,666,648	3,181,333,296
6	KERIO VALLEY DEVELOPMENT AUTHORITY	193,675,184	465,200,000	658,875,184	553,675,184
	KERIO VALLEY DEVELOPMENT AUTHORITY		4,526,966,879	4,526,966,879	15,302,899
7	LAKE BASIN DEVELOPMENT AUTHORITY	356,087,141	-	356,087,141	1,684,971,717
8	KIMIRA OLUCH SMALLHOLDER FARM IMPRO	-	46,750,000	46,750,000	-
9	NATIONAL CONSITUENCY DEVELOPMENT FUND	-	29,800,000,000	29,800,000,000	25,000,000,000
10	NATIONAL COUNCIL FOR POPULATION AND	235,979,270	119,775,000	355,754,270	399,962,234
11	NEPAD KENYA SECRETARIAT	205,165,000	-	205,165,000	248,565,000
12	TANA AND ATHI RIVERS DEVELOPMENT AU	476,030,488	-	476,030,488	390,808,408
13	NON-GOVERNMENTAL ORG.CO-ORD BOARD	-	-	-	125,150,000
14	PRESIDENTIAL AWARD	-	-	-	10,000,000
	<b>TOTALS</b>	<b>3,610,561,763</b>	<b>36,725,628,366</b>	<b>40,336,190,128</b>	<b>33,323,844,396</b>

**7 OTHER GRANTS AND TRANSFERS**

Explanation	2017-2018	2016-2017
	<b>Kshs</b>	<b>Kshs</b>
Membership dues and subscriptions to international organizations	44,827,627	75,432,409
<b>Total</b>	<b>44,827,627</b>	<b>75,432,409</b>

This relates to payments to international organisations that Kenya is subscribed to.

**8 SOCIAL SECURITY BENEFITS**

Explanation	2017-2018	2016-2017
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	4,886,504	-
<b>Total</b>	<b>4,886,504</b>	<b>-</b>

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**9 ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	-	14,846,125
Refurbishment of Buildings	4,100,000	24,291,518
Construction and Civil Works	424,528,403	271,692,590
Overhaul and Refurbishment of Construction and Civil Works	-	79,101,203
Purchase of Office Furniture and General Equipment	1,406,610	663,000
Purchase of Specialized Plant, Equipment and Machinery	862,000	2,686,938
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	5,397,035
Research, Studies, Project Preparation, Design & Supervision	238,164,991	269,424,461
<b>Sub-total</b>	<b>669,062,004</b>	<b>668,102,870</b>
<b>Financial Assets</b>		
Domestic Lending and On-Lending	500,000,000	-
<b>Sub-total</b>	<b>500,000,000</b>	<b>-</b>
<b>Total</b>	<b>1,169,062,004</b>	<b>668,102,870</b>

**10A: Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency</b>	<b>Indicate whether recurrent, Development, deposit e.t.c</b>	<b>Exc rate (if in foreign currency)</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
				<b>Kshs</b>	<b>Kshs</b>
<i>Central Bank of Kenya, 100302216- Recurrent, KShs</i>	-	-	1	63,173	1,693,602
<i>Central Bank of Kenya, 1000302267- Development, KShs</i>	-	-	1	94,172	320,870
<i>Central Bank of Kenya, 100030228- Deposit, KShs</i>	-	-	1	8,833,772	10,177,341
<b>Total</b>				<b>8,991,117</b>	<b>12,191,813</b>

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

**10B: CASH IN HAND**

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	64,894
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>64,894</b>

Cash in hand should also be analyzed as follows:

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Headquarters, National Treasury Building, Cash office	-	64,894
<b>Total</b>	<b>-</b>	<b>64,894</b>

**11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	2,209,680	3,522,185
Salary advances	117,590	-
District Suspense	73,322,660.00	557,798,755
<b>Total</b>	<b>75,649,930</b>	<b>561,320,941</b>

Breakdown of the above amounts attached as an annex to the notes.

**12. ACCOUNTS PAYABLE**

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Deposits	8,833,772	10,177,341
<b>Total</b>	<b>8,833,772</b>	<b>10,177,341</b>

These amounts relates to retention money held by the State Department for various construction projects.

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

**13. FUND BALANCE BROUGHT FORWARD**

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	12,191,814	335,864,797
Cash in hand	64,893	4,296,189
Accounts Receivables	561,320,941	26,567,358
Accounts Payables(Deposits)	(10,177,341)	(290,646,960)
<b>Total</b>	<b>563,400,307</b>	<b>76,081,384</b>

This relates to Bank balances, balances of AIEs issued to SAGAs and retentions.

**14. PRIOR YEAR ADJUSTMENTS**

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	12,191,814	335,864,797
Cash in hand	64,893	4,296,189
Accounts Payables(Deposits)	(10,177,341)	(290,646,960)
Accounts Receivables	2,104,936	26,567,358
District Suspense	484,476,095	-
<b>Total</b>	<b>(488,660,397)</b>	<b>(76,081,384)</b>

This relates to balances carried over from previous financial year.

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**15. RELATED PARTY DISCLOSURES**

Description	2017- 2018	2016- 2017
	Kshs	Kshs
Key Management Compensation	42,518,752	74,921,700
<b>Transfers to related parties</b>		
Transfers to the Other Ministries Departments and Agencies- Current Grants	3,610,561,762	4,137,527,715
Transfers to the Other Ministries Departments and Agencies- Capital Grants	36,725,628,366	29,186,316,680
Transfers to Government Development Projects	-	-
Membership Fees and Dues and Subscriptions to International Organizations	44,827,627	75,432,409
<b>Total Transfers to related parties</b>	<b>40,423,536,508</b>	<b>33,474,198,504</b>

The following comprise related parties to the State Department for Planning and Statistics.

- Key management personnel that include the Cabinet Secretary and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

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**16. OTHER IMPORTANT DISCLOSURES**

**16.1: PENDING ACCOUNTS PAYABLE (See Attached Schedule-Annex 1)**

**17. 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)
1.1	Variances between Actual and Budget figures	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014.	State Department for Public Service and Youth Affairs	The Ministry will report back after the PSASB has taken the appropriate action.	PAC recommendations 2017/2018
1.2	Incomplete Construction Project	A site meeting was held on 20 <sup>th</sup> September 2013 and the general completion rate was put at 14% of the works. The contract was terminated vide letter MDP/1/3/41 dated 8/11/2013. National Youth Service re-advertised for the construction on 8 <sup>th</sup> April 2016.the tendered amount were beyond the budget hence no contract was entered into. The service has ensured that an amount of 50m has been factored in the budget for the	NYS	Resolved	PAC recommendations 2017/2018

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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)
		financial year 2017/2018			
1.3	Unconfirmed Transfer to other Government Entities	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014.	State Department for Public Service and Youth Affairs	The Ministry will report back after the PSASB has taken the appropriate action.	PAC recommendations 2017/2018
2.0	Variance in Disbursements to Semi –Autonomous Government Agencies(SAGAS)	There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on.	State Department for Public Service and Youth Affairs	The Ministry will report back as a resolved issue	PAC recommendations 2017/2018
3.0	Trial Balance	The State Department has now provided a Trial balance of financial 2015/2016 with comparative figures of financial year 2014/2015 to support the figures in the financial statements.	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2017/2018
4.0	Use of Goods in Services	This State Department would like to clarify that most of these payments made emanated from NYS. Due to the urgent nature of work at NYS most of the goods were ordered by the headquarters for the various stations and units and hence the Payment Vouchers did not contain requisitions. It should however be noted that the Principal Secretary through Memo Ref. MPD/17/103 of 17 <sup>th</sup>	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

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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)
		August 2015 directed the Directors and AIE holders to ensure all procurements followed the correct procedures and the Public Procurement and Disposal Act & Regulations. In effect it was expected that all new procurements should be preceded with a requisition note from the user department. Further, the Principal Secretary formed a committee to scrutinize and verify all pending bills coming from NYS to ensure that only those claims that had all other supporting documents attached to the payment vouchers and where necessary physical verification of the goods received were done, are passed for payment.			
5.0	Other Capital Grants and Transfers	There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on.	State Department for Public Service and Youth Affairs	The Ministry will report back as a resolved issue	PAC recommendations 2017/2018
6.0	Acquisition of Assets	The vouchers amounting to the payments made under acquisition of assets were seized by	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018

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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)
		investigating agencies and thus was not availed for audit review The response to be submitted in due course			
7.0	Cash and Cash Equivalents	The response to be submitted in due course	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
8.0	Outstanding Imprests	The amounts relates to imprests issued to officers under State Departments of Public Service and specifically NYS The figure has now been supported as at 30 <sup>th</sup> June 2016	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2017/2018
9.0	Deposits and Retentions	The details relating to the amounts has been availed to the auditors	State Department for Public Service and Youth Affairs State Department for Planning and Statistics	Resolved	PAC recommendations 2017/2018
10.0	Pending Bills	Most of these pending bills were for NYS and as you are aware there were many firms transacting with NYS that were put under investigations by the investigating agencies i.e. EACC, BFIU/CID and KRA on suspicion of fraudulent payments. It therefore required the NYS and the State Department for Planning as it were to strictly scrutinize the payment vouchers before making payments. To ensure that only	State Department for Public Service and Youth Affairs State	Resolved	PAC recommendations 2017/2018

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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)
		<p>genuine claims were paid, the State Department formed a verification committee that scrutinized the payment vouchers and passed for payments only those that were found to be properly supported. The verification process took time and therefore not all the Payment vouchers that had been processed reached the payment point by the closure of the financial year.</p> <p>The unpaid pending bills totalling Kshs.2,505,894,057.00 have now been paid within this financial year by the State Department for Public Service and Youth which is a successor of the former State Department for Planning.</p>			
11.0	Suspense	<p>It was however realized that the statement contained error and was hence revised and does not contain the said suspense balance. Revised Financial Statement is forwarded for Audit.</p> <p>The transfer of Kshs.1,750,472,342.00 was an amount of excess exchequer recovered by the National Treasury from Development Exchequer of</p>	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

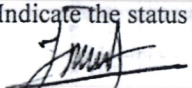
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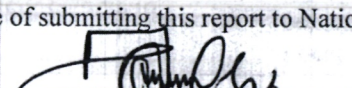
Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Kshs.2,943,000,000.00 released to the State Department			
12.0	Director NYS Payments	To be submitted in due course	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
13.0	Affirmative action social development fund	The state department for Gender responded satisfactory and documents already with the Auditor	State Department for Gender Affairs	Resolved	PAC recommendations 2017/2018
14.0	Budget and Budgetary controls	Underutilization on Receipts and payments against approved budget. The response to be submitted in due course	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
15.0	Non-Compliance with Public finance Management Act,2012	The Audit committee and internal Audit. The committee was active in that there is the evidence of meetings held in form of minutes for the year 2015/2016	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

Other important disclosures an auditors recommendations attached as an annex.

**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

  
Principal Accounts Controller

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**ANNEX 1 – PENDING BILLS**

<b>SUPPLIER/SERVICE PROVIDER</b>		
<b>S/NO</b>	<b>NAME OF SUPPLIER</b>	<b>AMOUNT (KSHs)</b>
	<b>SUPPLY OF SERVICES</b>	
1	CONFERENCE CATERERS	1,169,460.00
2	INTERCONTINENTAL HOTEL	691,350.00
3	EGERTON UNIVERSITY	1,956,289.45
4	UTALII HOTEL	383,000.00
5	WATER BUCK HOTEL	3,317,500.00
6	OCEAN VIEW ENTERPRISES	454,000.00
7	KSG- MOMBASA	301,776.00
8	LET'S GO PARTY	5,051,684.00
9	MASADA HOTEL	1,641,000.00
10	AZURE HOTEL	640,000.00
11	KSG-LOWER KABETE	241,280.00
12	DAIRY RESEARCH INSTITUTE	334,820.00
13	SAFARI PARK HOTEL	901,245.00
14	GABROND ENTERPRISES	497,020.00
15	LAKE NAIVASHA SIMBA LODGE	12,579,280.00
16	SHEYWE GUEST HOUSE	204,000.00
17	HOME LADY GUEST HOUSE	56,450.00
18	SHEPHERD GUEST HOUSE	105,300.00
19	BURCH'S RESORT	262,500.00
20	SWEET LAKE RESORT	1,071,000.00
21	KSG-EMBU	1,160,500.00
22	KENYA SCHOOL OF MONETARY SCHOOLS	2,475,000.00

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23	KENYA SAFARI LODGES AND HOTELS	1,082,800.00
24	MACHAKOS UNIVERSITY	965,000.00
25	NYALI SUN AFRICA BEACH HOTEL	5,092,540.00
26	NORTH COAST BEACH HOTEL	770,840.00
27	STRATHMORE RESEARCH AND CONSULTANCY CENTRE	818,380.00
28	KENYA SCHOOL OF LAW	202,901.40
29	RIDE ON AGENCIES	13,189,182.00
30	HUBAAL	5,744,190.00
31	FACTS	7,402,230.00
32	AFRICAN TOUCH SAFARIS	821,660.00
33	LONG ROCK AGENCY	178,230.00
34	VERCELLI TOUR AND TRAVELS	720,560.00
35	KENYATTA UNIVERSITY	21,600.00
36	ESAMI	2,573,200.00
37	KENYA SCHOOL OF GOVERNMENT-MOMBASA	584,640.00
38	KENYA SCHOOL OF GOVERNMENT -LOWER KABETE	725,580.00
39	KENYA COLLEGE LIMITED	160,000.00
40	PUBLIC RELATIONS OF KENYA	125,000.00
41	INTERNATIONAL RENAISSANCE CENTRE	247,200.00
42	ASSOCIATION OF GOVERNMENT LIBRARIANS	30,000.00
43	TELKOM KENYA LIMITED	23,653,841.10
44	MEDIA MAX LIMITED	261,000.00
45	EUROPEAN COMMISSION -CDTF	143,753,446.70
46	GINA MOTORS	1,570,000.00
47	TOYOTA KENYA LTD	755,757.00
48	HAGA KAREMO COMPANY LTD	168,000.00
49	CROWN MOTORS	673,701.00
	<b>SUB TOTALS</b>	<b>247,785,933.65</b>

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	<b>SUPPLY OF GOODS</b>	
1	AFRICA IMPACT SOLUTIONS	205,000.00
2	ALPHIA ENTERPRISES	270,000.00
3	BECASTA SUPLIES	5,625,000.00
4	BENCHTOP GENERAL SUPPLIES	795,400.00
5	BENEDA ENTERPRISES	550,711.00
6	BERCENG SUPPLIES	2,273,000.00
7	BERIZA SOLUTIONS	990,000.00
9	BOKOH LTD	1,647,000.00
10	BRIDGE JEN LOGISTICS	4,500,000.00
11	BRIGHT STAR BUSINESS SOLUTIONS	600,000.00
12	CHAD LINKS INVESTEMENTS	524,000.00
13	CHAD INVESTMENTS	240,000.00
14	CLEAR PRINTS STATIONERS	1,853,680.00
15	CRAPTOR DEVELOPER	623,021.00
17	DOMBELLAH ENTERPRISES	316,000.00
18	DORDAN SUPPLIES	300,000.00
19	DOTCOM ENTERPRISE	974,250.00
20	DURE ENTERPRISES	1,890,000.00
22	EDRINA ENTERPRISES	450,000.00
23	EMMAFEST INVESTMENTS	955,560.00
24	EMUGETUING TECHNOLOGIES	990,000.00
25	ERNABELL AGENCIES	212,160.00
26	ETOILE DU KENYA	492,000.00
27	EUNIVA SUPPLIES	708,000.00
28	FAMATED SUPPLIES	329,960.00

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29	FAMBIST INVESTMENTS	783,000.00
30	FATUANDY ENTERPRISES	480,000.00
31	FIGMAX SERVICES LTD	1,004,500.00
32	FIRST OPTION VENTURES	416,580.00
33	FLEIGH SUPPLIERS	8,982,000.00
34	FLOBI ENTERPRISE	689,672.00
35	GAILMA ENTERPRISES	170,000.00
36	GENOME TECHNOLOGIES LTD	1,368,000.00
37	HINOTECH VENTURES	733,460.00
38	HONGERA BUSINESS SOLUTIONS	149,000.00
39	INTEGRITY SERVICES LTD	1,530,000.00
41	KENIALOGIC ENTERPRISES	1,408,460.00
42	KENYA POWER	66,499.10
43	KENYATTA INTERNATIONAL CONFERENCE CENTRE	9,440,930.00
44	LIAM SOLUTIONS	1,830,750.00
45	LIONHEART VENTURES	165,000.00
46	LOADGO SUPPLIES	180,000.00
47	LORANDU LIMITED	769,400.00
48	MAKIMACUS AGENCIES	1,630,000.00
49	MAONYA GENERAL MERCHANTS	327,500.00
50	MAXIPLUS LOGISTICS	158,560.00
51	MECKMA SUPPLIERS LTD	916,000.00
52	MEDIA MAX LIMITED	319,000.00
53	MFI	3,023,899.90
54	MULTIPRODE ENTERPRISES	750,000.00
55	NESHINY TECHNOLOGIES	2,750,000.00
56	NORTHERN TRADERS COMMUNICATIONS	3,270,000.00
57	PATMUT GENERAL SUPPLIES LTD	1,671,335.00

**State Department for Planning and Statistics**  
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58	PENNIELSCO GRAPHICS AND STATIONARAIRES	1,485,000.00
59	POSTAL CORPORATION OF KENYA	96,519.99
60	PRINTECH LTD	416,000.00
61	RAIPCON SUPPLIES	864,885.00
62	RISAH COMPANY	4,410,000.00
63	ROMA COMPTECH SYSTEMES	782,500.00
64	ROSMA INVESTMENT	1,178,000.00
65	RUWAKI TRADERS LTD	1,500,000.00
66	SAFARICOM LTD	34,891.27
67	SARDINIA VENTURES SUPPLIES & SERVICES	1,815,000.00
68	SEAL BRIDGE AGENCIES	855,000.00
69	SGS KENYA LTD	163,671.00
70	SILVERPLATE MARKETING	590,000.00
72	TAINO INVESTMENTS LIMITED	238,850.00
73	TAUSI	20,689.65
74	TEKLINKS COMMUNICATIONS	485,000.00
75	TENESTONE CLEANING SERVICES	250,199.19
76	THAHARIS ENTERPRISES	427,500.00
77	TILADOME LIMITED	1,225,000.00
78	TRIPLETECH MERCHANTS	1,875,000.00
79	TWIN BIRD SUPPLIERS	139,889.63
80	VEKO SUPPLIERS	180,000.00
81	WELCAS ENTERPRISES	514,220.00
	<b>SUB-TOTAL</b>	<b>92,846,103.70</b>
	<b>GRAND TOTALS</b>	<b>340,632,037.40</b>

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**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June , 2018**

**ANNEX 11 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures	389,931,436	428,628,403	-	-
Office equipment, furniture and fittings	663,000	1,406,610	-	-
Other Machinery and Equipment	2,686,938	-	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	862,000	-	-
Intangible assets	274,821,496	238,164,991	-	-
Domestic Lending and On-Lending	-	500,000,000	-	-
				-
<b>Total</b>	<b>668,102,870</b>	<b>1,169,062,004</b>	<b>-</b>	<b>-</b>

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. Ensure this section is complete covering all the entities assets)

**ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY (*insert entity's name*)**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	None			

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June, 2018**

**ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (*insert entity's name*)**

Ref	SC, SAGA or Public Fund's name	Principal activity	Accounting Officer	Amount transferred during the year	Inter- entity Reconciliations done? (Yes/No)
1	National Council for Population and Development			355,754,270	Yes
2	Kenya National Bureau of statistics			2,557,666,648	Yes
3	National Constituency Development Fund			29,800,000,000	No
4	Lake Basin Development Authority			337,721,716	Yes
5	NEPAD Kenya Secretariat			205,165,000	Yes
6	Kenya Institute for Public Research and Analysis			290,781,486	Yes
7	Tana and Athi Rivers Development Authority			345,808,409	Yes
8	Kerio Valley Development Authority			583,875,184	Yes
9	Ewaso Nyiro North Development Authority			268,379,281	Yes
10	Ewaso Nyiro South Development Authority			522,366,290	Yes
11	Coast Development Authority			240,292,460	Yes
12	Kimira oluch smallholder farm impro			46,750,000	Yes
13	Direct payments KVDA			4,526,966,879	Yes

**State Department for Planning and Statistics**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June , 2018**

**ANNEX 7- REPORTS GENERATED FROM IFMIS**

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

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



### Trial Balance

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1410500 Other Property Income collected as AIA	0.00	30,000,000.00	0.00	0.00
<b>1410000 Property Income</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	86,587,503.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	1,665,018.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>86,587,503.00</b>	<b>0.00</b>	<b>1,665,018.00</b>
1450100 Paid to Exchequer	0.00	71,000,000.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	107,000,000.00	0.00	0.00
<b>1450000 Other Receipts Not Elsewhere Classified</b>	<b>0.00</b>	<b>178,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
<b>1990000 System Required Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110100 Basic Salaries - Permanent Employees	212,266,897.55	0.00	188,854,045.50	0.00
2110200 Basic Wages - Temporary Employees	4,962,017.65	0.00	25,385,078.50	0.00
2110300 Personal Allowances paid as part of Salary	152,908,010.25	0.00	173,684,366.75	0.00
2110400 Personal Allowances paid as Reimbursements	918,064.50	0.00	0.00	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>371,054,989.95</b>	<b>0.00</b>	<b>387,923,490.75</b>	<b>0.00</b>
2210100 Utilities, Supplies and Services	0.00	0.00	1,000,000.00	0.00
2210200 Communication, Supplies and Services	3,658,131.85	0.00	13,757,620.55	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	119,597,049.45	0.00	63,647,604.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	13,338,916.80	0.00	24,295,345.75	0.00
2210500 Printing, Advertising and Information Supplies and Services	9,426,054.75	0.00	17,109,658.60	0.00
2210600 Rentals of Produced Assets	28,897,646.65	0.00	40,288,808.15	0.00
2210700 Training Expenses	16,646,332.00	0.00	66,698,714.50	0.00
2210800 Hospitality Supplies and Servi	36,677,446.40	0.00	84,246,503.55	0.00
2211000 Specialised Materials and Supp	16,613,363.60	0.00	11,125,379.85	0.00
2211100 Office and General Supplies and Services	13,850,580.90	0.00	44,534,812.65	0.00
2211200 Fuel Oil and Lubricants	21,576,100.00	0.00	29,207,173.00	0.00
2211300 Other Operating Expenses	10,655,601.35	0.00	31,166,657.40	0.00
<b>2210000 Goods and Services</b>	<b>290,937,223.75</b>	<b>0.00</b>	<b>427,078,278.00</b>	<b>0.00</b>
2220100 Routine Maintenance - Vehicles	12,941,226.00	0.00	18,777,236.00	0.00
2220200 Routine Maintenance - Other Assets	790,573.00	0.00	6,763,793.15	0.00
<b>2220000 Routine Maintenance</b>	<b>13,731,799.00</b>	<b>0.00</b>	<b>25,541,029.15</b>	<b>0.00</b>
2620100 Membership Fees and Dues and Subscriptions to International Organizations	44,827,627.30	0.00	75,432,408.85	0.00
<b>2620000 Grants and Other Transfers to International Organizations</b>	<b>44,827,627.30</b>	<b>0.00</b>	<b>75,432,408.85</b>	<b>0.00</b>
2630100 Current Grants to Government Agencies and other Levels of Government	3,610,561,762.55	0.00	4,137,527,714.75	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	36,725,628,366.20	0.00	29,214,316,680.60	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>40,336,190,128.75</b>	<b>0.00</b>	<b>33,351,844,395.35</b>	<b>0.00</b>
2710100 Government Pension and Retirement Benefits	4,886,504.00	0.00	0.00	0.00
<b>2710000 Social Security Benefits</b>	<b>4,886,504.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110200 Construction of Building	0.00	0.00	14,846,125.00	0.00
3110300 Refurbishment of Buildings	4,100,000.00	0.00	24,291,517.80	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	424,528,403.35	0.00	411,692,590.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	79,101,203.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,406,610.00	0.00	663,000.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	862,000.00	0.00	2,686,938.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	5,397,035.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	238,164,990.60	0.00	266,244,961.10	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>669,062,003.95</b>	<b>0.00</b>	<b>804,923,369.90</b>	<b>0.00</b>
4110500 Other Domestic Lending and On-Lending	500,000,000.00	0.00	0.00	0.00
4110000 Domestic Lending and On-lending	500,000,000.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	4,526,966,879.45	0.00	15,302,898.60
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	4,526,966,879.45	0.00	15,302,898.60
6530100 Recurrent Bank Accounts	0.00	85,904,615.50	1,744,074,553.05	0.00
6530000 Recurrent Bank Accounts	0.00	85,904,615.50	1,744,074,553.05	0.00
6540100 Development Bank Accounts	0.00	8,824,093,453.90	1,000,129,057.80	0.00
6540000 Development Bank Accounts	0.00	8,824,093,453.90	1,000,129,057.80	0.00
6550100 Deposit Bank Accounts	10,071,317.50	0.00	0.00	0.00
6550000 Deposit Bank Account	10,071,317.50	0.00	0.00	0.00
6580100 Cash in Hand	29,705,835,225.15	0.00	843,854.35	1,646,612,038.65
6580000 Cash in Hand	29,705,835,225.15	0.00	843,854.35	1,646,612,038.65
6710100 Debtors & Advances - Employees	117,590.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	117,590.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	2,209,680.00	0.00	0.00	237,200.00
6760000 Government Imprests	2,209,680.00	0.00	0.00	237,200.00
6780100 Suspense & Clearance Account	331,111,256.00	0.00	389,798,756.00	0.00
6780000 Suspense & Clearance Account	331,111,256.00	0.00	389,798,756.00	0.00
6790100 Other Current System A/cs	400,003.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	400,003.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	746,694.20	0.00	18,882.50
7320200 Other General Liabilities	0.00	8,833,772.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	9,580,466.20	0.00	18,882.50
7380100	160,915.50	0.00	41,457.75	0.00
7380000 Withholding Taxes	160,915.50	0.00	41,457.75	0.00
7390100 System Required Liabilities	0.00	1,197,803,228.10	0.00	1,193,832,796.50
7399900	0.00	19,526,695,313.10	110,622,184.30	0.00
7390000 System Required Liabilities A/cs	0.00	20,724,498,541.20	110,622,184.30	1,193,832,796.50
9910100 General Provisions	47,400.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	72,870,787,260.00	0.00	35,460,584,001.00
9910000 Provisions	47,400.00	72,870,787,260.00	0.00	35,460,584,001.00
9999900	35,055,775,055.40	0.00	0.00	0.00
9990000 Opening Balance Reserves	35,055,775,055.40	0.00	0.00	0.00
<b>Total</b>	<b>73,595,496,334.40</b>	<b>73,595,496,334.40</b>	<b>107,351,086,635.85</b>	<b>107,353,386,635.85</b>

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

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

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

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

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

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

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

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	37,410,203,259.00	35,460,584,001.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	4,526,966,879.45	15,302,898.60
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	294,587,503.00	1,665,018.00
<b>TOTAL RECEIPTS</b>		<b>42,231,757,641.45</b>	<b>35,477,551,917.60</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	371,054,989.95	387,923,490.75
Use of goods and Services	13	304,669,022.75	452,619,307.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,336,190,128.75	33,351,844,395.35
Other Grants and Transfers	16	44,827,627.30	75,432,408.85
Social Security Benefits	17	4,886,504.00	0.00
Acquisition of Assets	18	1,169,062,003.95	804,923,369.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>42,230,690,276.70</b>	<b>35,072,742,972.00</b>
<b>SURPLUS/DEFICIT</b>		<b>1,067,364.75</b>	<b>404,808,945.60</b>

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

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

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

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

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

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

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



**Statement of Financial Position**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(8,899,926,751.90)	2,744,203,610.85
Cash Balances	22B	29,705,835,225.15	(1,645,768,184.30)
<b>Total Cash And Cash Equivalents</b>		<b>20,805,908,473.25</b>	<b>1,098,435,426.55</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	333,838,529.00	389,561,556.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>21,139,747,002.25</b>	<b>1,487,996,982.55</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	20,733,918,091.90	1,083,188,036.95
<b>NET FINANCIAL ASSETS</b>		<b>405,828,910.35</b>	<b>404,808,945.60</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	404,808,945.60	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		1,067,364.75	404,808,945.60
<b>NET FINANCIAL POSITION</b>		<b>405,876,310.35</b>	<b>404,808,945.60</b>

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

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

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

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

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

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

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



**STATEMENT OF CASH FLOW**

Entity: 1034-State Department For Planning and Statistics  
 Current Period: JUL-17 To JUN-18  
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	37,410,203,259.00	35,460,584,001.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	294,587,503.00	1,665,018.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	371,054,989.95	387,923,490.75
Use of goods and Services	13	304,669,022.75	452,619,307.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,336,190,128.75	33,351,844,395.35
Other Grants and Transfers	16	44,827,627.30	75,432,408.85
Social Security Benefits	17	4,886,504.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		19,706,453,081.95	693,626,480.95
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	16,349,615,571.20	1,888,055,897.85
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	1,169,062,003.95	804,923,369.90
<b>Net Cash Flow From Investing Activities</b>	B	(1,169,062,003.95)	(804,923,369.90)
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	4,526,966,879.45	15,302,898.60
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	4,526,966,879.45	15,302,898.60
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	19,707,520,446.70	1,098,435,426.55
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		1,098,435,426.55	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	20,805,908,473.25	1,098,435,426.55

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

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

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

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

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

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

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



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	37,410,203,259.00	35,460,584,001.00
<b>TOTAL</b>		<b>37,410,203,259.00</b>	<b>35,460,584,001.00</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

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

### 7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	4,526,966,879.45	15,302,898.60
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		<b>4,526,966,879.45</b>	<b>15,302,898.60</b>

**8 Proceeds from Sales of Assets**

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

**9 Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	30,000,000.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	86,587,503.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	1,665,018.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	71,000,000.00	0.00
Receipts Not Classified Elsewhere	1450200	107,000,000.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>294,587,503.00</b>	<b>1,665,018.00</b>

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	212,266,897.55	188,854,045.50
Basic Wages - Temporary Employees	2110200	4,962,017.65	25,385,078.50
Personal Allowances paid as part of Salary	2110300	152,908,010.25	173,684,366.75
Personal Allowances paid as Reimbursements	2110400	918,064.50	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		<b>371,054,989.95</b>	<b>387,923,490.75</b>

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	1,000,000.00
Communication, Supplies and Services	2210200	3,658,131.85	13,757,620.55
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	119,597,049.45	63,647,604.00
Foreign Travel and Subsistence, and other transportation costs	2210400	13,338,916.80	24,295,345.75
Printing, Advertising and Information Supplies and Services	2210500	9,426,054.75	17,109,658.60
Rentals of Produced Assets	2210600	28,897,646.65	40,288,808.15
Training Expenses	2210700	16,646,332.00	66,698,714.50
Hospitality Supplies and Servi	2210800	36,677,446.40	84,246,503.55
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	16,613,363.60	11,125,379.85
Office and General Supplies and Services	2211100	13,850,580.90	44,534,812.65
Fuel Oil and Lubricants	2211200	21,576,100.00	29,207,173.00
Other Operating Expenses	2211300	10,655,601.35	31,166,657.40
Routine Maintenance - Vehicles	2220100	12,941,226.00	18,777,236.00
Routine Maintenance - Other Assets	2220200	790,573.00	6,763,793.15
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>304,669,022.75</b>	<b>452,619,307.15</b>

## 14 Subsidies

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

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	3,610,561,762.55	4,137,527,714.75
Capital Grants to Government Agencies and other Levels of Government	2630200	36,725,628,366.20	29,214,316,680.60
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>40,336,190,128.75</b>	<b>33,351,844,395.35</b>

## 16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	44,827,627.30	75,432,408.85
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>44,827,627.30</b>	<b>75,432,408.85</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,886,504.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
<b>TOTAL</b>		<b>4,886,504.00</b>	<b>0.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	14,846,125.00
Refurbishment of Buildings	3110300	4,100,000.00	24,291,517.80
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	424,528,403.35	411,692,590.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	79,101,203.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,406,610.00	663,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	862,000.00	2,686,938.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	5,397,035.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	238,164,990.60	266,244,961.10
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	500,000,000.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>1,169,062,003.95</b>	<b>804,923,369.90</b>

**19 Finance Costs, including Loan Interest**

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	85,904,615.50	1,744,074,553.05
Development Bank Accounts	6540000	8,824,093,453.90	1,000,129,057.80
Deposit Bank Account	6550000	10,071,317.50	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>8,920,069,386.90</b>	<b>2,744,203,610.85</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	29,705,835,225.15	1,645,768,184.30
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>29,705,835,225.15</b>	<b>1,645,768,184.30</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	117,590.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	2,209,680.00	237,200.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	331,111,256.00	389,798,756.00
Other Current Assets (System r	6790000	400,003.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		333,838,529.00	390,035,956.00

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	9,580,466.20	18,882.50
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	(160,915.50)	(41,457.75)
System Required Liabilities A/cs	7390000	20,724,498,541.20	1,083,210,612.20
<b>TOTAL</b>		20,733,918,091.90	1,083,188,036.95

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,744,203,610.85	0.00
Opening Balance Cash	22B	(1,645,768,184.30)	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	389,561,556.00	0.00
Opening Balance - Deposits	24	(1,083,188,036.95)	0.00
<b>TOTAL</b>		404,808,945.60	0.00

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00





**Statement of Budget Execution**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	99,050,000.00	0.00	99,050,000.00	198,100,000.00	0.00	198,100,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	37,410,203,259.00	(37,410,203,259.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	209,500,000.00	0.00	4,183,151,100.00	4,392,651,100.00	4,526,966,879.45	(134,315,779.45)	103.06%
Proceeds from Sales of Assets	8	750,000.00	0.00	750,000.00	1,500,000.00	0.00	1,500,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	162,250,000.00	0.00	162,250,000.00	324,500,000.00	294,587,503.00	29,912,497.00	90.78%
<b>Total</b>		<b>471,550,000.00</b>	<b>0.00</b>	<b>4,445,201,100.00</b>	<b>4,916,751,100.00</b>	<b>42,231,757,641.45</b>	<b>(41,760,207,641.45)</b>	<b>8955.94%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	200,000,000.00	0.00	200,918,065.00	400,918,065.00	371,054,989.95	29,863,075.05	92.55%
Use of goods and Services	13	523,807,555.50	0.00	(156,616,504.50)	367,191,051.00	304,669,022.75	62,522,028.25	82.97%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	19,818,936,698.00	0.00	21,746,778,798.00	41,565,715,496.00	40,336,190,128.75	1,229,525,367.25	97.04%
Other Grants and Transfers	16	47,504,545.50	0.00	47,504,545.50	95,009,091.00	44,827,627.30	50,181,463.70	47.18%
Social Security Benefits	17	3,000,000.00	0.00	17,841,383.00	20,841,383.00	4,886,504.00	15,954,879.00	23.45%
Acquisition of Assets	18	1,273,103,124.50	0.00	43,054,228.50	1,316,157,353.00	1,169,062,003.95	147,095,349.05	88.82%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>21,866,351,923.50</b>	<b>0.00</b>	<b>21,899,480,515.50</b>	<b>43,765,832,439.00</b>	<b>42,230,690,276.70</b>	<b>(20,364,338,353.20)</b>	<b>193.13%</b>



**Statment of Budget Execution**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,130,336,310.00	(4,130,336,310.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	750,000.00	0.00	750,000.00	1,500,000.00	0.00	1,500,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	162,250,000.00	0.00	162,250,000.00	324,500,000.00	294,587,503.00	29,912,497.00	90.78%
<b>Total</b>		<b>163,000,000.00</b>	<b>0.00</b>	<b>163,000,000.00</b>	<b>326,000,000.00</b>	<b>4,424,923,813.00</b>	<b>(4,261,923,813.00)</b>	<b>2714.68%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	200,000,000.00	0.00	200,918,065.00	400,918,065.00	371,054,989.95	29,863,075.05	92.55%
Use of goods and Services	13	340,807,555.50	0.00	25,541,995.50	366,349,551.00	303,798,122.75	62,551,428.25	82.93%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,229,220,454.50	0.00	2,608,932,454.50	4,838,152,909.00	3,610,561,762.55	1,227,591,146.45	74.63%
Other Grants and Transfers	16	47,504,545.50	0.00	47,504,545.50	95,009,091.00	44,827,627.30	50,181,463.70	47.18%
Social Security Benefits	17	3,000,000.00	0.00	17,841,383.00	20,841,383.00	4,886,504.00	15,954,879.00	23.45%
Acquisition of Assets	18	56,391,368.00	0.00	51,804,316.00	108,195,684.00	92,752,638.20	15,443,045.80	85.73%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>2,876,923,923.50</b>	<b>0.00</b>	<b>2,952,542,759.50</b>	<b>5,829,466,683.00</b>	<b>4,427,881,644.75</b>	<b>(1,550,957,721.25)</b>	<b>153.91%</b>



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Statement of Budget Execution - Development Expenditure**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	99,050,000.00	0.00	99,050,000.00	198,100,000.00	0.00	198,100,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	33,279,866,949.00	(33,279,866,949.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	209,500,000.00	0.00	4,183,151,100.00	4,392,651,100.00	4,526,966,879.45	(134,315,779.45)	103.06%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>308,550,000.00</b>	<b>0.00</b>	<b>4,282,201,100.00</b>	<b>4,590,751,100.00</b>	<b>37,806,833,828.45</b>	<b>(37,498,283,828.45)</b>	<b>12253.07%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	183,000,000.00	0.00	(182,158,500.00)	841,500.00	870,900.00	(29,400.00)	103.49%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	17,589,716,243.50	0.00	19,137,846,343.50	36,727,562,587.00	36,725,628,366.20	1,934,220.80	99.99%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,216,711,756.50	0.00	(8,750,087.50)	1,207,961,669.00	1,076,309,365.75	131,652,303.25	89.10%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>18,989,428,000.00</b>	<b>0.00</b>	<b>18,946,937,756.00</b>	<b>37,936,365,756.00</b>	<b>37,802,808,631.95</b>	<b>(18,813,380,631.95)</b>	<b>199.07%</b>



**Statement of Budget Execution - Development Expenditure**

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Budget Execution by Programme and Economic Classification**

Entity: 1034-State Department For Planning and Statistics

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>0706000000</b>		<b>Economic Policy and National Planning</b>	<b>31,497,451,885.00</b>	<b>31,072,161,921.55</b>	<b>425,289,963.45</b>
	2110000	Wages and Salary Contributions	173,156,551.00	164,325,082.95	8,831,468.05
	2210000	Goods and Services	137,662,026.00	118,787,152.00	18,874,874.00
	2220000	Routine Maintenance	2,706,932.00	1,605,010.10	1,101,921.90
	2620000	Grants and Other Transfers to International Organizations	95,009,091.00	44,827,627.30	50,181,463.70
	2630000	Grants & Transfer To Other Govt. Units	30,774,337,757.00	30,611,775,756.75	162,562,000.25
	3110000	Acquisition of Fixed Capital Assets	314,579,528.00	130,841,292.45	183,738,235.55
<b>0707000000</b>		<b>National Statistical Information Services</b>	<b>3,782,333,297.00</b>	<b>2,628,666,648.00</b>	<b>1,153,666,649.00</b>
	2630000	Grants & Transfer To Other Govt. Units	3,782,333,297.00	2,628,666,648.00	1,153,666,649.00
<b>0708000000</b>		<b>Monitoring and Evaluation Services</b>	<b>196,344,330.00</b>	<b>183,297,936.60</b>	<b>13,046,393.40</b>
	2110000	Wages and Salary Contributions	28,864,709.00	25,937,294.80	2,927,414.20
	2210000	Goods and Services	49,069,560.00	45,557,337.30	3,512,222.70
	2220000	Routine Maintenance	229,261.00	227,616.35	1,644.65
	2630000	Grants & Transfer To Other Govt. Units	9,400,000.00	0.00	9,400,000.00
	3110000	Acquisition of Fixed Capital Assets	108,780,800.00	111,575,688.15	(2,794,888.15)
<b>0709000000</b>		<b>General Administration Planning and Support Services</b>	<b>383,464,996.00</b>	<b>315,265,749.50</b>	<b>68,199,246.50</b>
	2110000	Wages and Salary Contributions	190,541,333.00	175,225,058.45	15,316,274.55
	2210000	Goods and Services	152,761,968.00	122,705,954.60	30,056,013.40
	2220000	Routine Maintenance	16,523,287.00	10,331,612.45	6,191,674.55
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	20,841,383.00	4,886,504.00	15,954,879.00
	3110000	Acquisition of Fixed Capital Assets	2,797,025.00	2,116,620.00	680,405.00
<b>0736000000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
<b>1013000000</b>			<b>7,906,237,931.00</b>	<b>8,046,600,919.65</b>	<b>(140,362,988.65)</b>
	2110000	Wages and Salary Contributions	8,355,472.00	5,567,553.75	2,787,918.25
	2210000	Goods and Services	5,718,017.00	3,886,779.85	1,831,237.15
	2220000	Routine Maintenance	2,520,000.00	1,567,560.10	952,439.90
	2630000	Grants & Transfer To Other Govt. Units	6,999,644,442.00	7,111,050,622.60	(111,406,180.60)
	3110000	Acquisition of Fixed Capital Assets	390,000,000.00	424,528,403.35	(34,528,403.35)
	4110000	Domestic Lending and On-lending	500,000,000.00	500,000,000.00	0.00
		<b>Grand Total</b>	<b>43,765,832,439.00</b>	<b>42,245,993,175.30</b>	<b>1,519,839,263.70</b>

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

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

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

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

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

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

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



### Budget Execution By Programmes and Sub-Programmes

Entity: 1034-State Department For Planning and Statistics

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
070600000		<b>Economic Policy and National Planning</b>	<b>31,497,451,885.00</b>	<b>31,072,161,921.55</b>	<b>425,289,963.45</b>
	0706010000	Economic Planning Coordination services	232,570,029.00	202,869,192.25	29,700,836.75
	0706020000	Community Development	29,852,900,784.00	29,828,428,043.50	24,472,740.50
	0706030000	Macro Economic policy planning and regional integration	450,406,921.00	329,128,502.10	121,278,418.90
	0706040000	Policy Research	290,781,487.00	290,781,486.75	0.25
	0706060000	Infrastructure, science, technology and innovation	670,792,664.00	420,954,696.95	249,837,967.05
070700000		<b>National Statistical Information Services</b>	<b>3,782,333,297.00</b>	<b>2,628,666,648.00</b>	<b>1,153,666,649.00</b>
	0707010000	Census and Surveys	1,343,333,297.00	714,666,648.00	628,666,649.00
	0707020000		2,439,000,000.00	1,914,000,000.00	525,000,000.00
070800000		<b>Monitoring and Evaluation Services</b>	<b>196,344,330.00</b>	<b>183,297,936.60</b>	<b>13,046,393.40</b>
	0708010000	National Integrated Monitoring and Evaluation	196,344,330.00	183,297,936.60	13,046,393.40
070900000		<b>General Administration Planning and Support Services</b>	<b>383,464,996.00</b>	<b>315,265,749.50</b>	<b>68,199,246.50</b>
	0709010000	Human Resources and Support Services	323,211,379.00	261,437,259.75	61,774,119.25
	0709020000	Financial Management Services	50,689,534.00	47,274,651.50	3,414,882.50
	0709030000	Information Communications Services	9,564,083.00	6,553,838.25	3,010,244.75
073600000			0.00	0.00	0.00
	0736010000		0.00	0.00	0.00
101300000			7,906,237,931.00	8,046,600,919.65	(140,362,988.65)
	1013010000		7,906,237,931.00	8,046,600,919.65	(140,362,988.65)
		<b>Grand Total</b>	<b>43,765,832,439.00</b>	<b>42,245,993,175.30</b>	<b>1,519,839,263.70</b>

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

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

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

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

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

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

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



### Budget Execution by Heads and Programmes

Entity: 1034-State Department For Planning and Statistics

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
1034000100		<b>Headquarters Administrative Services - Planning</b>	<b>622,009,996.00</b>	<b>553,810,749.50</b>	<b>68,199,246.50</b>
	0706000000	Economic Policy and National Planning	238,545,000.00	238,545,000.00	0.00
	0709000000	General Administration Planning and Support Services	383,464,996.00	315,265,749.50	68,199,246.50
1034000200		<b>Economic Development Coordination Department</b>	<b>222,777,995.00</b>	<b>195,996,343.40</b>	<b>26,781,651.60</b>
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	222,777,995.00	195,996,343.40	26,781,651.60
1034000300		<b>Coordination and Training Unit</b>	<b>9,792,034.00</b>	<b>6,872,848.85</b>	<b>2,919,185.15</b>
	0706000000	Economic Policy and National Planning	9,792,034.00	6,872,848.85	2,919,185.15
1034000400		<b>Enablers Coordination Department</b>	<b>39,822,270.00</b>	<b>36,029,282.00</b>	<b>3,792,988.00</b>
	0706000000	Economic Policy and National Planning	39,822,270.00	36,029,282.00	3,792,988.00
1034000500		<b>Poverty Eradication Commission</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1034000600		<b>Macro Economic Planning and International Relations</b>	<b>133,691,321.00</b>	<b>81,429,785.25</b>	<b>52,261,535.75</b>
	0706000000	Economic Policy and National Planning	133,691,321.00	81,429,785.25	52,261,535.75
1034000700		<b>Social and Governance Department</b>	<b>52,086,441.00</b>	<b>47,332,638.90</b>	<b>4,753,802.10</b>
	0706000000	Economic Policy and National Planning	52,086,441.00	47,332,638.90	4,753,802.10
	0708000000	Monitoring and Evaluation Services	0.00	0.00	0.00
1034000800		<b>National Coordinating Agency for Population and Development</b>	<b>300,991,270.00</b>	<b>235,979,270.00</b>	<b>65,012,000.00</b>
	0706000000	Economic Policy and National Planning	300,991,270.00	235,979,270.00	65,012,000.00
1034000900		<b>Monitoring and Evaluation Directorate</b>	<b>128,163,530.00</b>	<b>118,823,730.60</b>	<b>9,339,799.40</b>
	0708000000	Monitoring and Evaluation Services	128,163,530.00	118,823,730.60	9,339,799.40
1034001000		<b>Project Management Department</b>	<b>4,921,698.00</b>	<b>4,547,610.00</b>	<b>374,088.00</b>
	0706000000	Economic Policy and National Planning	4,921,698.00	4,547,610.00	374,088.00
1034001100		<b>Kenya National Bureau of Statistics</b>	<b>2,333,333,297.00</b>	<b>1,202,166,648.00</b>	<b>1,131,166,649.00</b>
	0707000000	National Statistical Information Services	2,333,333,297.00	1,202,166,648.00	1,131,166,649.00
1034001300		<b>President Award Scheme Secretariat</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1034001400		<b>NEPAD Kenya Secretariat</b>	<b>205,165,000.00</b>	<b>205,165,000.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	205,165,000.00	205,165,000.00	0.00
1034001500		<b>Conservation Department - Regional Development</b>	<b>16,593,489.00</b>	<b>11,021,893.70</b>	<b>5,571,595.30</b>
	1013000000		16,593,489.00	11,021,893.70	5,571,595.30
1034001600		<b>Kerio Valley Development Authority</b>	<b>193,675,184.00</b>	<b>193,675,184.00</b>	<b>0.00</b>
	1013000000		193,675,184.00	193,675,184.00	0.00
1034001700		<b>Tana and Athi Rivers Development Authority (TARDA)</b>	<b>502,808,409.00</b>	<b>476,030,488.00</b>	<b>26,777,921.00</b>
	1013000000		502,808,409.00	476,030,488.00	26,777,921.00
1034001800		<b>Lake Basin Development Authority (LBDA)</b>	<b>359,221,717.00</b>	<b>356,087,140.90</b>	<b>3,134,576.10</b>
	1013000000		359,221,717.00	356,087,140.90	3,134,576.10
1034001900		<b>Ewaso Nyiro South Development (ENSDA)</b>	<b>264,491,291.00</b>	<b>262,991,290.75</b>	<b>1,500,000.25</b>
	1013000000		264,491,291.00	262,991,290.75	1,500,000.25
1034002000		<b>Coast Development Authority (CDA)</b>	<b>222,042,460.00</b>	<b>222,042,459.90</b>	<b>0.10</b>

	1013000000		222,042,460.00	222,042,459.90	0.10
1034002100		<b>Ewaso Nyiro North Development (ENNDA)</b>	<b>217,879,281.00</b>	<b>217,879,281.00</b>	<b>0.00</b>
	1013000000		217,879,281.00	217,879,281.00	0.00
1034002200		<b>Non-Governmental Organizations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0736000000		0.00	0.00	0.00
1034100100		<b>National Integrated Monitoring and Evaluation System (NIMES)</b>	<b>40,620,800.00</b>	<b>55,541,306.00</b>	<b>(14,920,506.00)</b>
	0708000000	Monitoring and Evaluation Services	40,620,800.00	55,541,306.00	(14,920,506.00)
1034100200		<b>Programme For Agriculture &amp; Livelihood in Western Communities</b>	<b>0.00</b>	<b>(69,300.00)</b>	<b>69,300.00</b>
	0706000000	Economic Policy and National Planning	0.00	(69,300.00)	69,300.00
1034100300		<b>ACBF Support to Kenya Institute for Public Policy Research &amp; Analysis</b>	<b>52,236,487.00</b>	<b>52,236,486.75</b>	<b>0.25</b>
	0706000000	Economic Policy and National Planning	52,236,487.00	52,236,486.75	0.25
1034100400		<b>Community Development Environment Management Programme</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1034100500		<b>Community Development Trust Fund (CDTF) CDP III</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1034100600		<b>Community Empowerment and Institutional Support Project</b>	<b>10,932,955.00</b>	<b>4,727,230.00</b>	<b>6,205,725.00</b>
	0706000000	Economic Policy and National Planning	10,932,955.00	4,727,230.00	6,205,725.00
1034100700		<b>Economic Empowerment Programme</b>	<b>88,492,683.00</b>	<b>16,681,515.05</b>	<b>71,811,167.95</b>
	0706000000	Economic Policy and National Planning	88,492,683.00	16,681,515.05	71,811,167.95
1034100800		<b>Integration and Coordination with ICPD POA-NCAPD</b>	<b>177,400,000.00</b>	<b>79,850,000.00</b>	<b>97,550,000.00</b>
	0706000000	Economic Policy and National Planning	177,400,000.00	79,850,000.00	97,550,000.00
1034100900		<b>Data Collection and Data Base Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0707000000	National Statistical Information Services	0.00	0.00	0.00
1034101000		<b>M&amp;E Directorate</b>	<b>9,400,000.00</b>	<b>0.00</b>	<b>9,400,000.00</b>
	0708000000	Monitoring and Evaluation Services	9,400,000.00	0.00	9,400,000.00
1034101100		<b>Social Policy and Statistics (KNBS)</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
	0707000000	National Statistical Information Services	10,000,000.00	0.00	10,000,000.00
1034101200		<b>Social Policy and Research</b>	<b>12,000,000.00</b>	<b>5,081,991.00</b>	<b>6,918,009.00</b>
	0706000000	Economic Policy and National Planning	12,000,000.00	5,081,991.00	6,918,009.00
1034101300		<b>Social Policy (MED)</b>	<b>18,160,000.00</b>	<b>8,932,900.00</b>	<b>9,227,100.00</b>
	0708000000	Monitoring and Evaluation Services	18,160,000.00	8,932,900.00	9,227,100.00
1034101400		<b>Refurbishment of offices occupied by the Ministry staffs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1034101500		<b>National Government Constituency Fund(NGCDF)</b>	<b>29,800,000,000.00</b>	<b>29,800,000,000.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	29,800,000,000.00	29,800,000,000.00	0.00
1034101600		<b>MDGs Implementation Unit</b>	<b>36,204,631.00</b>	<b>18,282,303.50</b>	<b>17,922,327.50</b>
	0706000000	Economic Policy and National Planning	36,204,631.00	18,282,303.50	17,922,327.50
1034101700		<b>Macro Economic Planning and International Relations</b>	<b>111,550,600.00</b>	<b>42,533,716.85</b>	<b>69,016,883.15</b>
	0706000000	Economic Policy and National Planning	111,550,600.00	42,533,716.85	69,016,883.15
1034101800		<b>Project Manangement Unit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1034101900		<b>Kenya National Bureau of Statistics-Census</b>	<b>50,000,000.00</b>	<b>37,500,000.00</b>	<b>12,500,000.00</b>
	0707000000	National Statistical Information Services	50,000,000.00	37,500,000.00	12,500,000.00
1034102000		<b>Kenya Statistics Programme For Results</b>	<b>1,389,000,000.00</b>	<b>1,389,000,000.00</b>	<b>0.00</b>

	0707000000	National Statistical Information Services	1,389,000,000.00	1,389,000,000.00	0.00
1034102100		South Nyanza Community Development Project	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1034102200		Acquisition & Installation of ERP System at NGO Board	0.00	0.00	0.00
	0736000000		0.00	0.00	0.00
1034102300		Regional Data and Resource Center Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034102400		Gum Arabic and Resins Integrated Development Programme	22,500,000.00	22,500,000.00	0.00
	1013000000		22,500,000.00	22,500,000.00	0.00
1034102500		Ewaso Ng'iro North Catchment & Riparian Conservation Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034102600		Daua River Transboundary Management Programme	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034102700		Kieni Integrated Irrigation Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034102800		High Grand Falls Multipurpose Dam	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034102900		Tana Delta Rice Irrigation Project (TDIP)	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103000		Muranga intergrated Programme	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103100		Ewaso Ng'iro Leather Factory	192,125,000.00	192,125,000.00	0.00
	1013000000		192,125,000.00	192,125,000.00	0.00
1034103200		Integrated Bamboo commercialisation and Value addition	28,500,000.00	28,500,000.00	0.00
	1013000000		28,500,000.00	28,500,000.00	0.00
1034103300		Olkejuado multipurpose dam project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103400		Nkorienito dam development project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103500		Olooltepes dam development project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103600		Suswa-Magadi floods and sediment control project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034103700		Cherangany Watershed Conservation Programme	16,000,000.00	16,000,000.00	0.00
	1013000000		16,000,000.00	16,000,000.00	0.00
1034103800		Arror Multi-Purpose Dam Project	4,692,651,100.00	4,685,851,060.25	6,800,039.75
	1013000000		4,692,651,100.00	4,685,851,060.25	6,800,039.75
1034103900		Lower Turkwel Irrigation Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104000		Wei Wei Phase 3 Irrigation Project	141,000,000.00	290,618,717.80	(149,618,717.80)
	1013000000		141,000,000.00	290,618,717.80	(149,618,717.80)
1034104100		Mango Value Chain Programme	5,000,000.00	5,000,000.00	0.00
	1013000000		5,000,000.00	5,000,000.00	0.00
1034104200		Lake Challa/Mwaktau Water Resources Integrated Development Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104300		Kishenyi multi purpose dam	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104400		Cashew Nut Industry Revival	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104500		Integrated Fruit and Honey Processing	18,250,000.00	18,250,000.00	0.00
	1013000000		18,250,000.00	18,250,000.00	0.00
1034104600		Resource Mapping and Regional Data Bank Development	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104700		Upscaling of the Rice Mill	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034104800		Magwagwa Multipurpose Dam	0.00	0.00	0.00

		Project			
	1013000000		0.00	0.00	0.00
1034104900		Nandi Multipurpose Dam Project	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105000		Regional Demonstration and Technology Development Centres	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105100		Integrated Land and water ecosystem studies (Nzoia and Lambwe basins)	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105200		Munyu MultiPurpose Dam	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105300		Capacity Building and Technology Transfer	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105400		Ecotourism Development	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105500		High Grand Falls - Pending Bills	109,406,980.00	107,695,320.00	1,711,660.00
	1013000000		109,406,980.00	107,695,320.00	1,711,660.00
1034105600		Arror Dam - Pending Bills	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105700		Mwache Dam - Pending Bills	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034105800		Lower Ewaso Ngiro South Dam - Pending Bills	280,593,020.00	316,833,083.35	(36,240,063.35)
	1013000000		280,593,020.00	316,833,083.35	(36,240,063.35)
1034105900		Kimira Olouch - Pending Bills	46,750,000.00	46,750,000.00	0.00
	1013000000		46,750,000.00	46,750,000.00	0.00
1034106000		Water Pans - RDAs	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106100		Construction of Lake Basin Development Authority Mall (Kisumu)	500,000,000.00	500,000,000.00	0.00
	1013000000		500,000,000.00	500,000,000.00	0.00
1034106200			841,500.00	940,200.00	(98,700.00)
	0706000000	Economic Policy and National Planning	841,500.00	940,200.00	(98,700.00)
1034106300			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106400			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106500			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106600			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034106900			8,000,000.00	8,000,000.00	0.00
	1013000000		8,000,000.00	8,000,000.00	0.00
1034107000			20,000,000.00	20,000,000.00	0.00
	1013000000		20,000,000.00	20,000,000.00	0.00
1034107100			13,750,000.00	13,750,000.00	0.00
	1013000000		13,750,000.00	13,750,000.00	0.00
1034107200			25,000,000.00	25,000,000.00	0.00
	1013000000		25,000,000.00	25,000,000.00	0.00
1034107300			10,000,000.00	10,000,000.00	0.00
	1013000000		10,000,000.00	10,000,000.00	0.00
1034107400			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034107500			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034107600			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034107700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034107800			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034107900			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1034108000			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
		<b>Grand Total</b>	<b>43,765,832,439.00</b>	<b>42,245,993,175.30</b>	<b>1,519,839,263.70</b>

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

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

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

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

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

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

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

## REPUBLIC OF KENYA

State Department for  
Planning and Statistics

Date 02-07-2018

Report of the Board of Survey on the Cash and Bank Balances of Recurrent A/C No.

1000302216

as at the close of

business on 30<sup>th</sup> June, 2018

The Board, consisting of (Names and official titles)—

Mr. Benson Kimani - Director ECDC - Chairman

Mr. Boniface Muhati - SAS - Member

Mr. Jonathan Mutunga - Human Resource Mgt. - Member

Ms. Lucy Kinyua - Cashier - Accountant

assembled at the office of

at 9.00 am (time) on the 02-07-2018, 19

and the following cash was produced:

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

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2018

Cash on hand	Sh. Nil
Bank Balance	Sh. 63,173 - 45
	<u>63,173 - 45</u>

The Bank Certificate of Balance showed a sum of Sh. 100,681,638 - 40 One hundred million six eighty one thousand, six hundred and thirty eight cts. forty (Sh. 100,681,638 cts. 40)

standing to the credit of the account on 30<sup>th</sup> June, 2018

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

Benson Kimani  
Chairman

Date 2<sup>nd</sup> July, 2018

Members of the Board  
Boniface Muhati  
Jonathan Mutunga  
Lucy Kinyua



Date 2<sup>nd</sup> July, 2018

Report of the Board of Survey on the Cash and Bank Balances of Development A/C No.

1000302267

as at the close of

business on 30<sup>th</sup> June, 2018

The Board, consisting of (Names and official titles)—

Benson Kimani - Director ECDC - Chairman  
Boniface Muhati - SAS - Member  
Jonathan Mutunga - Human Resource Mgt. Member  
Lucy Kinyua - Accountant I - Member

assembled at the office of Cashier

at 9.00 am (time) on the 02-07-2018, 19  
and the following cash was produced:

Notes	Sh. Nil
Silver	Sh. Nil
Copper	Sh. Nil
Cheques (as per details on reverse)	Sh. Nil
	Nil

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2018

Cash on hand	Sh. Nil
Bank Balance	Sh. 94,172 -15
	94,172 - 15

The Bank Certificate of Balance showed a sum of Sh. 3,126,226,517 - 50

Three billion one hundred twenty six million two hundred and twenty six thousand five hundred and seventy five (Sh. 3,126,226,517 cts. 50)

standing to the credit of the account on 30<sup>th</sup> June, 2018

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

Benson Kimani  
Chairman

Date 2<sup>nd</sup> July, 2018

Members of the Board  
Boniface Muhati  
Jonathan Mutunga



Date 2<sup>nd</sup> July, 2018

Report of the Board of Survey on the Cash and Bank Balances of Deposit A/C No...  
1000302283 as at the close of

business on 30<sup>th</sup> June 2018

The Board, consisting of (Names and official titles)–

Mr. Benson Kimani	-	Director - ECDC	-	Chairman
Mr. Boniface Muhati	-	SAS	-	Member
Mr. Jonathan Mutunga	-	Human Resource Mgt...	-	Member
Ms. Lucy Kinyua	-	Accountant 1	-	Member

assembled at the office of Cashier

at 9.00 am (time) on the 2<sup>nd</sup> July 2018  
and the following cash was produced:

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

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June 2018

Cash on hand	Sh.	Nil
Bank Balance	Sh.	8,833,771 - 80
		<u>8,833,771 - 80</u>

The Bank Certificate of Balance showed a sum of Sh. 8,833,771 - 80  
Eight million eight hundred and thirty three thousand seven hundred  
and seventy one cts. eighty (Sh.8,833,771 cts. 80)

standing to the credit of the account on 30<sup>th</sup> June 2018

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

Benson Kimani  
Chairman

Date 2<sup>nd</sup> July 2018

Members of the Board  
Boniface Muhati  
Jonathan Mutunga



Date 2<sup>nd</sup> July 2018

Report of the Board of Survey on the Cash and Bank Balances of National AGRI &  
Inclusive Growth Project A/C No. 1000309528 as at the close of  
business on 30<sup>th</sup> June, 2018

The Board, consisting of (Names and official titles)—

Benson Kimani - Director - ECDC - Chairman  
Boniface Muhati - SAS - Member  
Jonathan Mutunga - Human Resource Mgt - Member  
Lucy Kinyua - Accountant 1 - Member

assembled at the office of Cashier  
at 9.00 am (time) on the 2<sup>nd</sup> July, 2018  
and the following cash was produced:

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

It was observed that cheques amounting to Sh. N/A cts.  
had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the  
30<sup>th</sup> June, 2018

Cash on hand	Sh. Nil
Bank Balance	Sh. 36.00
	<u>36.00</u>

The Bank Certificate of Balance showed a sum of Sh. Thirty six only  
cts. Nil (Sh. 36- cts. 00)

standing to the credit of the account on 30<sup>th</sup> June, 2018

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

Benson Kimani

Chairman

Date 2<sup>nd</sup> July, 2018

Members of the Board  
Boniface Muhati  
Jonathan Mutunga  
Lucy Kinyua



4th July, 2018

## CERTIFICATE OF BALANCES

STATE DEPT. - PLANNING ,  
STATISTICS

131147

30-Jun-18

Balance Date:

Account No	Account Name	Currency	Balance
1000302216	REC-STATE DEPT.FOR PLANNING,STATIST	KES	100,681,638.40
1000302267	DEV-STATE DEPT.FOR PLANNING,STATIST	KES	3,126,226,517.50
1000302283	DEP-STATE DEPT.FOR PLANNING,STATIST	KES	8,833,771.80
1000302305	CSKI65-STATE DEPT.FOR PLAN.,STATIST	KES	0
1000304316	NAT. GOVT. CONSTITUENCY DEV. FUND	KES	791,949.75
1000307544	CAPACITY DEVELOPMENT PROGRAMME	KES	0
1000307552	COMM. EMPOWERMENT AND INST SUPP PRJ	KES	370,624.60
1000309528	NAT. AGRI. & RURAL INCL. GROWTH PRJ	KES	36
1000314017	STATE DEPT. - PLANNING , STATISTICS	KES	0



L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING DIVISION



P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING DIVISION



## BANK RECONCILIATION STATEMENT RECURRENT JUNE 2018

## PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT: (APPENDIX I)

HQ OR REF NO	DATE	DETAILS	AMOUNT Kshs	REMARKS
B Fol.42	30.05.2018	Lake Naivasha	567,000.00	
C/B Fol.45	04.06.2018	M.Ndana	20,000.00	
C/B Fol.48	18.06.2018	G.Ndichu	30,000.00	
C/B Fol.53	21.06.2018	NHIF	3,400.00	W.Nyakera
C/B Fol.56	26.06.2018	T.Maroko	10,000.00	
C/B Fol.58	26.06.2018	NEPAD	14,500,000.00	
C/B Fol.58	26.06.2018	ACP Secretariat	21,790,201.00	
C/B Fol.58	26.06.2018	Group of 77	350,000.00	
C/B Fol.58	26.06.2018	IDEP	2,300,000.00	
C/B Fol.58	26.06.2018	W.Njire	40,000.00	
C/B Fol.58	26.06.2018	Gina Motors	330,474.15	
C/B Fol.58	26.06.2018	M.Wambui	10,000.00	
C/B Fol.58	26.06.2018	G.WANJOHI	10,000.00	
C/B Fol.58	26.06.2018	C.Wamalwa	10,000.00	
C/B Fol.58	26.06.2018	K.Onyancha	10,000.00	
C/B Fol.58	26.06.2018	A.Weru	10,000.00	
C/B Fol.58	26.06.2018	E.Talam	10,000.00	
C/B Fol.58	26.06.2018	T.Mutisya	10,000.00	
C/B Fol.58	26.06.2018	H.Rop	10,000.00	
C/B Fol.58	26.06.2018	R.Bosire	20,000.00	
C/B Fol.58	26.06.2018	E.Magoha	30,000.00	
C/B Fol.58	26.06.2018	A.Njoki	20,000.00	
C/B Fol.58	26.06.2018	M.Muhamed	20,000.00	
C/B Fol.58	26.06.2018	B.Odipo	10,000.00	
C/B Fol.58	26.06.2018	M.Wairimu	10,000.00	
C/B Fol.58	26.06.2018	P.Ikiara	10,000.00	
C/B Fol.60	26.06.2018	Min of Foreign Affairs	359,091.00	
C/B Fol.60	26.06.2018	L.Kinyua	22,527.20	
C/B Fol.60	26.06.2018	B.Manyara	200,000.00	
C/B Fol.60	26.06.2018	M.Oruko	138,000.00	
C/B Fol.60	26.06.2018	Multichoice	131,282.90	
C/B Fol.60	26.06.2018	Tax	7,160.90	
C/B Fol.60	26.06.2018	Postal Corporation	94,600.00	
C/B Fol.60	26.06.2018	Postal Corporation	4,220.00	
C/B Fol.60	26.06.2018	Postal Corporation	35,710.00	
C/B Fol.60	26.06.2018	ENSDA	15,957,607.70	
C/B Fol.60	26.06.2018	K.Muoki	183,983.70	
C/B Fol.60	26.06.2018	KCB	1,748,662.15	
C/B Fol.60	26.06.2018	Standard Chartered	1,284,416.50	
C/B Fol.60	26.06.2018	BBK	1,662,985.80	
C/B Fol.60	26.06.2018	CBA	29,851.55	
C/B Fol.60	26.06.2018	CBA	183,983.70	
C/B Fol.60	26.06.2018	CO-OP Bank	2,979,831.70	
C/B Fol.60	26.06.2018	NBK	1,335,479.85	
C/B Fol.60	26.06.2018	Consolidated	62,050.00	
C/B Fol.60	26.06.2018	NIC	26,544.65	
C/B Fol.60	26.06.2018	Equity Bank	1,834,341.40	
C/B Fol.60	26.06.2018	Family Bank	181,569.00	
C/B Fol.60	26.06.2018	HFCK	30,947.35	
C/B Fol.60	26.06.2018	Mwalimu sacco	31,636.75	
C/B Fol.60	26.06.2018	Ukulima Sacco	154,943.15	
C/B Fol.60	26.06.2018	Harambee Sacco	76,603.35	
C/B Fol.60	26.06.2018	Jamii Bank	76,348.45	
C/B Fol.60	26.06.2018	Ardhi sacco	12,215.15	
C/B Fol.60	26.06.2018	Sheria sacco	23,102.60	
C/B Fol.60	26.06.2018	Hazina sacco	515,189.95	
C/B Fol.60	26.06.2018	Shirika sacco	178,840.60	
C/B Fol.60	26.06.2018	Harambee Sacco	813,791.00	
C/B Fol.61	26.06.2018	Magereza sacco	55,918.00	
C/B Fol.61	26.06.2018	Bunge sacco	53,544.55	
C/B Fol.61	26.06.2018	Afya sacco	38,889.20	

C/B Fol.61	26.06.2018	Jogoo sacco	21,579.00
C/B Fol.61	26.06.2018	Hazina sacco	3,428,236.70
C/B Fol.61	26.06.2018	Ardhi sacco	202,800.20
Fol.61	26.06.2018	Ukulima Sacco	188,499.40
C/B Fol.61	26.06.2018	Elimu sacco	1,700.00
C/B Fol.61	26.06.2018	Jamii sacco	84,728.00
C/B Fol.61	26.06.2018	Asili sacco	61,205.00
C/B Fol.61	26.06.2018	Ufundi sacco	2,195.00
C/B Fol.61	26.06.2018	Sheria sacco	90,379.55
C/B Fol.61	26.06.2018	Sauti sacco	17,416.00
C/B Fol.61	26.06.2018	Mwalimu sacco	122,204.95
C/B Fol.61	26.06.2018	Transcom	1,995.00
C/B Fol.61	26.06.2018	Mwito	28,976.40
C/B Fol.61	26.06.2018	Wana anga	118,185.50
C/B Fol.61	26.06.2018	Energy sacco	59,548.00
C/B Fol.61	26.06.2018	Jubilee Insurance	59,560.80
C/B Fol.61	26.06.2018	Liberty Life	9,071.40
C/B Fol.61	26.06.2018	Pan African	55,469.50
C/B Fol.61	26.06.2018	Kenindia Assurance	11,113.30
C/B Fol.61	26.06.2018	British American	66,703.35
C/B Fol.61	26.06.2018	Corporate Insurance	20,450.50
C/B Fol.61	26.06.2018	Madison Insurance	7,421.95
C/B Fol.61	26.06.2018	CIC	12,720.55
C/B Fol.61	26.06.2018	Saham Insurance	6,456.30
C/B Fol.61	26.06.2018	ICEA	63,506.85
C/B Fol.61	26.06.2018	UAP	3,395.00
C/B Fol.61	26.06.2018	Metropolitan	2,358.05
C/B Fol.61	26.06.2018	Old Mutual	9,700.00
C/B Fol.61	26.06.2018	Family Bank	64,428.00
C/B Fol.61	26.06.2018	Platinum Credit	32,256.00
C/B Fol.61	26.06.2018	BBK	89,740.00
C/B Fol.61	26.06.2018	NBK	21,636.05
C/B Fol.61	26.06.2018	KCB	472,677.00
C/B Fol.61	26.06.2018	CO-OP Bank	357,890.00
C/B Fol.61	26.06.2018	Equity Bank	199,141.15
C/B Fol.61	26.06.2018	African Capital	4,186.00
C/B Fol.62	26.06.2018	Emu Inya	14,636.00
C/B Fol.62	26.06.2018	Select Mngt	20,175.00
C/B Fol.62	26.06.2018	Letshego	16,777.00
C/B Fol.62	26.06.2018	Rafiki	1,675.00
C/B Fol.62	26.06.2018	Izwe Loans	25,731.00
C/B Fol.62	26.06.2018	BOA	38,158.00
C/B Fol.62	26.06.2018	Private Equity	580.00
C/B Fol.62	26.06.2018	Union of Civil Servants	11,253.60
C/B Fol.62	26.06.2018	Mazingira Welfare	7,600.00
C/B Fol.62	26.06.2018	Civil Sdervants	200.00
C/B Fol.62	26.06.2018	MOW Sports	14,200.00
C/B Fol.62	26.06.2018	Ardhi welfare	100.00
C/B Fol.62	26.06.2018	Co-op self Help	7,361.00
C/B Fol.62	26.06.2018	Water welfare	100.00
C/B Fol.62	26.06.2018	PSC	4,167.00
C/B Fol.62	26.06.2018	MOE welfare	90.00
C/B Fol.62	26.06.2018	Transcom	500.00
C/B Fol.62	26.06.2018	MLWASA	6,200.00
C/B Fol.62	26.06.2018	Takwimu	500.00
C/B Fol.62	26.06.2018	Kitambulisho	520.00
C/B Fol.62	26.06.2018	SWA Labour	790.00
C/B Fol.62	26.06.2018	SWA DPM	1,050.00
C/B Fol.62	26.06.2018	KENASA	7,200.00
C/B Fol.62	26.06.2018	Mashinani	2,000.00
C/B Fol.62	26.06.2018	Animal Production	100.00
C/B Fol.62	26.06.2018	Mipango welfare	200.00
C/B Fol.62	26.06.2018	Mashinani	300.00
C/B Fol.62	26.06.2018	West Pokot	40,000.00

C/B Fol.62	26.06.2018	PAYE	5,467,442.65
C/B Fol.62	26.06.2018	WCPS	171,763.85
B Fol.62	26.06.2018	NHIF	415,950.00
Fol.62	26.06.2018	NSSF	1,500.00
C/B Fol.62	26.06.2018	HELB	15,963.40
C/B Fol.62	26.06.2018	Dept of Housing	73,500.00
C/B Fol.62	26.06.2018	Civil Servants Hoysing	114,098.00
C/B Fol.63	27.06.2018	NCPD	19,664,939.30
C/B Fol.63	27.06.2018	KIPPRA	19,878,750.00
C/B Fol.63	27.06.2018	CDF	15,903,538.30
C/B Fol.63	27.06.2018	ENNDA	13,156,607.00
C/B Fol.63	27.06.2018	TARDA	28,817,367.70
C/B Fol.63	27.06.2018	KNBS	59,361,108.00
C/B Fol.63	27.06.2018	KNBS	87,500,000.00
C/B Fol.63	27.06.2018	KVDA	9,889,598.70
C/B Fol.63	27.06.2018	NEPAD	17,097,083.30
C/B Fol.63	27.06.2018	Equity Bank	207,473.15
C/B Fol.63	27.06.2018	I.Kiplangat	55,400.00
C/B Fol.63	27.06.2018	W.Njire	384,911.00
C/B Fol.63	27.06.2018	C.T.Muchiri	80,000.00
C/B Fol.63	27.06.2018	O.Nyakundi	60,000.00
C/B Fol.63	27.06.2018	S.Chimoto	40,000.00
C/B Fol.63	27.06.2018	B.Thuo	40,000.00
C/B Fol.63	27.06.2018	S.Pesi	30,000.00
C/B Fol.63	27.06.2018	F.Ali	30,000.00
C/B Fol.63	27.06.2018	J.Kanchori	40,000.00
C/B Fol.63	27.06.2018	A.Nduthu	30,000.00
C/B Fol.63	27.06.2018	D.Kiprop	40,000.00
C/B Fol.63	27.06.2018	J.Mwaniki	40,000.00
C/B Fol.63	27.06.2018	L.Onono	40,000.00
C/B Fol.63	27.06.2018	R.Okich	40,000.00
C/B Fol.63	27.06.2018	C.Marangu	30,000.00
C/B Fol.63	27.06.2018	J.Amboko	30,000.00
C/B Fol.63	27.06.2018	B.Agolla	30,000.00
C/B Fol.63	27.06.2018	P.Mwauwuganga	30,000.00
C/B Fol.63	27.06.2018	N.Mutega	30,000.00
C/B Fol.63	27.06.2018	A.Okello	30,000.00
C/B Fol.63	27.06.2018	J.Mboji	20,000.00
C/B Fol.63	27.06.2018	N.Kenga	20,000.00
C/B Fol.64	27.06.2018	P.Zaweria	20,000.00
C/B Fol.64	27.06.2018	P.Mubea	15,000.00
C/B Fol.64	27.06.2018	P.Kamau	15,000.00
C/B Fol.64	27.06.2018	P.Njuguna	15,000.00
C/B Fol.64	27.06.2018	P.N.Njuguna	15,000.00
C/B Fol.64	27.06.2018	P.Omuga	15,000.00
C/B Fol.64	27.06.2018	E.Njeri	10,000.00
C/B Fol.64	27.06.2018	B.Kwendo	20,000.00
C/B Fol.64	27.06.2018	C.Nguka	15,000.00
C/B Fol.64	27.06.2018	C.Opanga	15,000.00
C/B Fol.64	27.06.2018	J.Ondieki	15,000.00
C/B Fol.64	27.06.2018	Z.Abdalla	10,000.00
C/B Fol.64	27.06.2018	D.ODMBAM	10,000.00
C/B Fol.64	27.06.2018	c.Jebet	15,000.00
C/B Fol.64	27.06.2018	S.Karima	15,000.00
C/B Fol.64	27.06.2018	D.Mutungu	10,000.00
C/B Fol.64	27.06.2018	D.Moraa	10,000.00
C/B Fol.64	27.06.2018	M.Njenga	20,000.00
C/B Fol.64	27.06.2018	M.Kibuchi	15,000.00
C/B Fol.64	27.06.2018	S.Okumu	15,000.00
C/B Fol.64	27.06.2018	R.Ondima	15,000.00
C/B Fol.64	27.06.2018	M.Ndasna	20,000.00
C/B Fol.64	27.06.2018	L.Muthoni	20,000.00
C/B Fol.64	27.06.2018	A.Ireri	20,000.00
C/B Fol.64	27.06.2018	E.Oduor	10,000.00

C/B Fol.64	27.06.2018	M.Kyalo	10,000.00	
C/B Fol.64	27.06.2018	F.Ganga	20,000.00	
C/B Fol.64	27.06.2018	E.Mbeya	20,000.00	
Fol.64	27.06.2018	J.Rithaa	20,000.00	
C/B Fol.64	27.06.2018	I.Kagai	20,000.00	
C/B Fol.64	27.06.2018	R.Mikisi	20,000.00	
C/B Fol.64	27.06.2018	A.Odhiambo	15,000.00	
C/B Fol.64	27.06.2018	J.Basweti	15,000.00	
C/B Fol.64	27.06.2018	M.Gachogu	15,000.00	
C/B Fol.64	27.06.2018	R.Macharia	15,000.00	
C/B Fol.64	27.06.2018	P.Nthenya	15,000.00	
C/B Fol.64	27.06.2018	W.Kisee	15,000.00	
C/B Fol.64	27.06.2018	J.Sichenga	15,000.00	
C/B Fol.65	27.06.2018	M.Mutuku	40,000.00	
C/B Fol.65	27.06.2018	S.Njire	40,000.00	
C/B Fol.65	27.06.2018	B.Manyara	40,000.00	
C/B Fol.65	27.06.2018	T.Muthee	40,000.00	
C/B Fol.65	27.06.2018	M.Mdogo	30,000.00	
C/B Fol.65	27.06.2018	M.Mwangi	30,000.00	
C/B Fol.65	27.06.2018	L.Gregory	20,000.00	
C/B Fol.65	27.06.2018	J.Mungi	20,000.00	
C/B Fol.65	27.06.2018	B.Onganga	30,000.00	
C/B Fol.65	27.06.2018	j.Chege	30,000.00	
C/B Fol.65	27.06.2018	O.Ariko	30,000.00	
C/B Fol.65	27.06.2018	P.Kibe	30,000.00	
C/B Fol.65	27.06.2018	C.Njoroge	30,000.00	
C/B Fol.65	27.06.2018	P.Njoki	30,000.00	
C/B Fol.65	27.06.2018	S.Makau	30,000.00	
C/B Fol.65	27.06.2018	I.Oduogi	30,000.00	
C/B Fol.65	27.06.2018	L.Mwai	30,000.00	
C/B Fol.65	27.06.2018	P.Ikiara	20,000.00	
C/B Fol.65	27.06.2018	M.Omwoyo	30,000.00	
C/B Fol.65	27.06.2018	G.Ndichu	30,000.00	
C/B Fol.65	27.06.2018	E.Odhiambo	30,000.00	
C/B Fol.65	27.06.2018	J.Muia	826,000.00	
C/B Fol.65	27.06.2018	S.Momanyi	4,200.00	
C/B Fol.65	27.06.2018	C.Thuc	5,000.00	
C/B Fol.65	27.06.2018	M.Wambui	30,000.00	
C/B Fol.65	27.06.2018	F.Mugendi	30,000.00	
C/B Fol.65	27.06.2018	F.Munyao	20,000.00	
C/B Fol.65	27.06.2018	M.Mwangi	15,000.00	
C/B Fol.65	27.06.2018	J.Adyang	15,000.00	
C/B Fol.65	27.06.2018	C.Wamalwa	15,000.00	
C/B Fol.65	27.06.2018	R.Opiyo	15,000.00	
C/B Fol.65	27.06.2018	A.Asena	20,000.00	
C/B Fol.65	27.06.2018	G.Gathera	20,000.00	
C/B Fol.65	27.06.2018	M.Anyango	30,000.00	
C/B Fol.65	27.06.2018	P.Nguchu	20,000.00	
C/B Fol.65	27.06.2018	J.Ogam	20,000.00	
C/B Fol.65	27.06.2018	E.Wamalwa	15,000.00	
C/B Fol.65	27.06.2018	E.Wanjohi	15,000.00	
C/B Fol.66	27.06.2018	B.Manyara	39,879.00	
C/B Fol.66	27.06.2018	S.Muleli	39,879.00	
C/B Fol.66	27.06.2018	T.Muthee	35,100.00	
C/B Fol.66	27.06.2018	E.Odhiambo	16,286.00	
C/B Fol.66	27.06.2018	J.Murigi	13,813.00	
C/B Fol.66	27.06.2018	M.Karaya	16,286.00	
C/B Fol.66	27.06.2018	T.Mutisya	13,813.00	
C/B Fol.66	27.06.2018	G.Githinji	15,606.00	
C/B Fol.66	27.06.2018	L.Gregory	15,606.00	
C/B Fol.66	27.06.2018	j.Muchiri	13,813.00	
C/B Fol.66	27.06.2018	M.Mwangi	15,606.00	
C/B Fol.66	27.06.2018	N.Mutega	15,606.00	
C/B Fol.66	27.06.2018	M.Mdogo	13,813.00	

C/B Fol.66	27.06.2018	C. T. Muchiri	89,444.00
C/B Fol.66	27.06.2018	J. Mwaniki	34,426.00
Fol.66	27.06.2018	S. Otieno	6,920.00
Fol.66	27.06.2018	P. Mwaauwuganga	15,606.00
C/B Fol.66	27.06.2018	R. Rotich	127,110.00
C/B Fol.66	27.06.2018	J. Mukui	130,271.00
C/B Fol.66	27.06.2018	M. Kivuwa	22,144.00
C/B Fol.66	27.06.2018	J. Openda	15,606.00
C/B Fol.66	27.06.2018	I. Oduogi	16,805.00
C/B Fol.66	27.06.2018	T. Matolo	34,426.00
C/B Fol.66	27.06.2018	K. Onyanja	17,510.00
C/B Fol.66	27.06.2018	G. WANJOHI	20,320.00
C/B Fol.66	27.06.2018	J. Chege	19,480.00
C/B Fol.66	27.06.2018	M. Omwoyo	23,528.00
C/B Fol.66	27.06.2018	F. Mululu	14,977.00
C/B Fol.66	27.06.2018	M. Nyabuti	16,286.00
C/B Fol.66	27.06.2018	I. Langat	19,480.00
C/B Fol.66	27.06.2018	M. Mufinge	19,480.00
C/B Fol.66	27.06.2018	J. Kiteme	13,005.00
C/B Fol.66	27.06.2018	R. Nyasio	10,957.00
C/B Fol.66	27.06.2018	S. Chimoto	48,993.00
C/B Fol.66	27.06.2018	L. Onono	19,672.00
C/B Fol.66	27.06.2018	R. Okich	34,426.00
C/B Fol.66	27.06.2018	A. Nduthu	32,078.00
C/B Fol.66	27.06.2018	J. Amboko	15,606.00
C/B Fol.66	27.06.2018	B. Agolla	13,813.00
C/B Fol.67	27.06.2018	O. Nyakundi	77,730.00
C/B Fol.67	27.06.2018	C. Marangu	15,606.00
C/B Fol.67	27.06.2018	J. Bogonko	57,358.00
C/B Fol.67	27.06.2018	B. Adipo	22,144.00
C/B Fol.67	27.06.2018	E. Mbeya	29,333.00
C/B Fol.67	27.06.2018	P. Njuguna	26,336.00
C/B Fol.67	27.06.2018	S. Okumu	16,790.00
C/B Fol.67	27.06.2018	P. Omuga	26,368.00
C/B Fol.67	27.06.2018	S. Ondima	26,368.00
C/B Fol.67	27.06.2018	P. Wandia	20,581.00
C/B Fol.67	27.06.2018	L. Muthoni	18,025.00
C/B Fol.67	27.06.2018	B. Kwendo	27,447.00
C/B Fol.67	27.06.2018	J. Wanjiku	26,368.00
C/B Fol.67	27.06.2018	P. Mubea	26,368.00
C/B Fol.67	27.06.2018	B. Kimemia	49,180.00
C/B Fol.67	27.06.2018	P. Zaweria	26,368.00
C/B Fol.67	27.06.2018	C. Nguka	26,368.00
C/B Fol.67	27.06.2018	M. Kibuchi	26,368.00
C/B Fol.67	27.06.2018	J. Moraa	21,216.00
C/B Fol.67	27.06.2018	C. Opanga	22,144.00
C/B Fol.67	27.06.2018	C. Jebet	21,216.00
C/B Fol.67	27.06.2018	D. Mutunga	16,286.00
C/B Fol.67	27.06.2018	D. Ombam	16,286.00
C/B Fol.67	27.06.2018	D. Moraa	15,606.00
C/B Fol.67	27.06.2018	M. Njenga	26,858.00
C/B Fol.67	27.06.2018	L. Mwangi	12,831.00
C/B Fol.67	27.06.2018	B. Muhati	35,100.00
C/B Fol.67	27.06.2018	B. Maina	22,144.00
C/B Fol.67	27.06.2018	G. Alwanga	19,480.00
C/B Fol.67	27.06.2018	A. Weru	16,286.00
C/B Fol.67	27.06.2018	D. Kimeu	16,286.00
C/B Fol.67	27.06.2018	P. Njoki	13,799.00
C/B Fol.67	27.06.2018	K. Asuga	13,813.00
C/B Fol.67	27.06.2018	E. Gitari	13,813.00
C/B Fol.67	27.06.2018	D. Andwati	26,336.00
C/B Fol.67	27.06.2018	E. Kiprop	11,430.00
C/B Fol.67	27.06.2018	J. Bundi	20,600.00
C/B Fol.67	27.06.2018	S. Otieno	14,838.00

C/B Fol.67	27.06.2018	E.Wangalwa	15,606.00
C/B Fol.68	27.06.2018	A.Macharia	15,606.00
C/B Fol.68	27.06.2018	S.Kimani	15,606.00
C/B Fol.68	27.06.2018	F.Munyao	38,902.00
C/B Fol.68	27.06.2018	F.Mugendi	38,902.00
C/B Fol.68	27.06.2018	J.Adyang	16,286.00
C/B Fol.68	27.06.2018	G.Muthoni	35,100.00
C/B Fol.68	27.06.2018	A.Asena	35,100.00
C/B Fol.68	27.06.2018	J.Ogam	33,563.00
C/B Fol.68	27.06.2018	P.Guchu	19,019.00
C/B Fol.68	27.06.2018	F.Wandera	34,426.00
C/B Fol.68	27.06.2018	I.Kagai	34,426.00
C/B Fol.68	27.06.2018	R.Mikisi	32,078.00
C/B Fol.68	27.06.2018	J.Mugambi	30,675.00
C/B Fol.68	27.06.2018	J.Sichenga	19,839.00
C/B Fol.68	27.06.2018	R.Mwangi	20,320.00
C/B Fol.68	27.06.2018	M.Karwana	22,144.00
C/B Fol.68	27.06.2018	J.Matendo	22,144.00
C/B Fol.68	27.06.2018	W.Kisee	19,480.00
C/B Fol.68	27.06.2018	P.Nzoi	22,144.00
C/B Fol.68	27.06.2018	A.Mburu	66,220.00
C/B Fol.68	27.06.2018	O.Mwaniki	66,395.00
C/B Fol.68	27.06.2018	N.Gikuiyu	34,426.00
C/B Fol.68	27.06.2018	J.Sande	57,358.00
C/B Fol.68	27.06.2018	G.Karimi	26,336.00
C/B Fol.68	27.06.2018	A.Mwaura	34,426.00
C/B Fol.68	27.06.2018	J.Mutungu	34,426.00
C/B Fol.68	27.06.2018	L.Kamau	38,902.00
C/B Fol.68	27.06.2018	P.Mukiri	34,426.00
C/B Fol.68	27.06.2018	F.Gatete	36,162.00
C/B Fol.68	27.06.2018	I.Muchugia	34,426.00
C/B Fol.68	27.06.2018	M.Njeri	34,426.00
C/B Fol.68	27.06.2018	M.Rugara	30,675.00
C/B Fol.68	27.06.2018	D.Marisia	27,408.00
C/B Fol.68	27.06.2018	J.Okanja	27,408.00
C/B Fol.68	27.06.2018	E.Muturi	26,336.00
C/B Fol.68	27.06.2018	D.Kanzi	22,144.00
C/B Fol.68	27.06.2018	B.Wavinya	22,144.00
C/B Fol.68	27.06.2018	C.Choi	22,144.00
C/B Fol.68	27.06.2018	I.Pele	22,144.00
C/B Fol.69	27.06.2018	H.Wakaba	22,144.00
C/B Fol.69	27.06.2018	B.Mutungu	22,144.00
C/B Fol.69	27.06.2018	B.Njoroge	22,144.00
C/B Fol.69	27.06.2018	N.Awuor	27,408.00
C/B Fol.69	27.06.2018	S.Ondieki	21,216.00
C/B Fol.69	27.06.2018	E.Okemo	19,839.00
C/B Fol.69	27.06.2018	N.Mulili	21,216.00
C/B Fol.69	27.06.2018	R.Omondi	22,144.00
C/B Fol.69	27.06.2018	B.Kipyegon	19,839.00
C/B Fol.69	27.06.2018	N.Ondimu	21,219.00
C/B Fol.69	27.06.2018	E.Wangari	18,250.00
C/B Fol.69	27.06.2018	K.Mwangi	15,606.00
C/B Fol.69	27.06.2018	R.Opiyo	18,250.00
C/B Fol.69	27.06.2018	D.Chenani	15,606.00
C/B Fol.69	27.06.2018	E.Wachira	15,606.00
C/B Fol.69	27.06.2018	E.Mutiso	21,216.00
C/B Fol.69	27.06.2018	B.Guantai	22,144.00
C/B Fol.69	27.06.2018	C.Wanjala	15,606.00
C/B Fol.69	27.06.2018	M.Ali	16,805.00
C/B Fol.69	27.06.2018	L.Gituma	20,320.00
C/B Fol.69	27.06.2018	N.Sempeyo	15,606.00
C/B Fol.69	27.06.2018	R.Mwarema	102,466.00
C/B Fol.69	27.06.2018	B.Kimani	121,968.00
C/B Fol.69	27.06.2018	J.Mboji	48,993.00



Vertical text or markings along the right edge of the page, possibly bleed-through from the reverse side.

C/B Fol.69	27.06.2018	A.Nkirete	57,358.00
C/B Fol.69	27.06.2018	J.Ndungu	38,902.00
C/B Fol.69	27.06.2018	E.Iminza	39,012.00
C/B Fol.69	27.06.2018	R.Kwamboka	28,485.00
C/B Fol.69	27.06.2018	E.Wamalwa	39,871.00
C/B Fol.69	27.06.2018	M.Mohamed	34,426.00
C/B Fol.69	27.06.2018	A.Kinyua	13,935.00
C/B Fol.69	27.06.2018	D.Makundi	35,100.00
C/B Fol.69	27.06.2018	J.Malonza	35,100.00
C/B Fol.69	27.06.2018	V.Wanjala	34,426.00
C/B Fol.69	27.06.2018	P.Kabati	34,426.00
C/B Fol.69	27.06.2018	A.Ruto	34,426.00
C/B Fol.69	27.06.2018	D.Odhiambo	34,426.00
C/B Fol.69	27.06.2018	D.Wambete	34,426.00
C/B Fol.69	27.06.2018	S.Nguluu	34,426.00
C/B Fol.70	27.06.2018	A.Mureithi	34,426.00
C/B Fol.70	27.06.2018	T.Anguza	34,426.00
C/B Fol.70	27.06.2018	N.Vunyinda	23,607.00
C/B Fol.70	27.06.2018	M.Kaamande	26,230.00
C/B Fol.70	27.06.2018	E.Nandwa	26,230.00
C/B Fol.70	27.06.2018	J.Mbuthi	34,426.00
C/B Fol.70	27.06.2018	D.Kiprop	34,426.00
C/B Fol.70	27.06.2018	M.Mwangi	26,336.00
C/B Fol.70	27.06.2018	P.Njenga	22,144.00
C/B Fol.70	27.06.2018	S.Karima	22,144.00
C/B Fol.70	27.06.2018	N.Kemga	23,030.00
C/B Fol.70	27.06.2018	Q.Kyatha	22,144.00
C/B Fol.70	27.06.2018	A.Apondi	19,480.00
C/B Fol.70	27.06.2018	J.Njagi	23,944.00
C/B Fol.70	27.06.2018	M.Gathanga	13,935.00
C/B Fol.70	27.06.2018	K.Njuki	34,426.00
C/B Fol.70	27.06.2018	D.Gekara	57,258.00
C/B Fol.70	27.06.2018	I.Aengwo	15,606.00
C/B Fol.70	27.06.2018	M.Kiondo	53,610.00
C/B Fol.70	27.06.2018	M.Njoki	34,426.00
C/B Fol.70	27.06.2018	S.Cheruiyot	26,336.00
C/B Fol.70	27.06.2018	P.Manyata	81,116.00
C/B Fol.70	27.06.2018	T.Kwamboka	18,145.00
C/B Fol.70	27.06.2018	F.Boto	34,426.00
C/B Fol.70	27.06.2018	S.Wakio	132,440.00
C/B Fol.70	27.06.2018	J.Ali	53,610.00
C/B Fol.70	27.06.2018	J.Opiyo	53,610.00
C/B Fol.70	27.06.2018	B.Mapesa	60,228.00
C/B Fol.70	27.06.2018	T.Olang	39,849.00
C/B Fol.70	27.06.2018	E.Ndami	34,426.00
C/B Fol.70	27.06.2018	J.Wanyama	34,426.00
C/B Fol.70	27.06.2018	M.Ndana	34,426.00
C/B Fol.70	27.06.2018	W.Munyoli	34,426.00
C/B Fol.70	27.06.2018	P.Riungu	34,426.00
C/B Fol.70	27.06.2018	I.Ndunda	17,456.00
C/B Fol.70	27.06.2018	J.Kiprono	41,902.00
C/B Fol.70	27.06.2018	C.Thuo	19,839.00
C/B Fol.70	27.06.2018	J.Maina	88,977.00
C/B Fol.70	27.06.2018	D.Olukwa	15,606.00
C/B Fol.71	27.06.2018	A.Mdamu	16,286.00
C/B Fol.71	27.06.2018	M.Anyango	40,828.00
C/B Fol.71	27.06.2018	F.Were	39,871.00
C/B Fol.71	27.06.2018	A.Wamjiru	57,358.00
C/B Fol.71	27.06.2018	C.Muia	32,923.00
C/B Fol.71	27.06.2018	B.Kemunto	8,631.00
C/B Fol.71	27.06.2018	C.Okioma	19,672.00
C/B Fol.71	27.06.2018	D.Manyara	26,230.00
C/B Fol.71	27.06.2018	F.Natse	21,814.00
C/B Fol.71	27.06.2018	J.Kebati	22,144.00



C/B Fol.71	27.06.2018	E.Talaam	18,250.00	
C/B Fol.71	27.06.2018	H.Gakio	33,198.00	
C/B Fol.71	27.06.2018	D.Ongwen	15,606.00	
Fol.71	27.06.2018	L.Obidha	97,587.00	
Fol.71	27.06.2018	E.Kulu	49,698.00	
C/B Fol.71	27.06.2018	P.Macharia	41,902.00	
C/B Fol.71	27.06.2018	P.Njenga	39,879.00	
C/B Fol.71	27.06.2018	R.Kwayera	34,426.00	
C/B Fol.71	27.06.2018	F.Mbuva	34,426.00	
C/B Fol.71	27.06.2018	N.Wainana	26,336.00	
C/B Fol.71	27.06.2018	J.Owendi	22,144.00	
C/B Fol.71	27.06.2018	S.Machuka	135,002.00	
C/B Fol.71	27.06.2018	A.Welime	39,879.00	
C/B Fol.71	27.06.2018	M.Githinji	34,426.00	
C/B Fol.71	27.06.2018	B.Oyoo	34,426.00	
C/B Fol.71	27.06.2018	M.Kimani	34,426.00	
C/B Fol.71	27.06.2018	B.Okumu	34,426.00	
C/B Fol.71	27.06.2018	O.Rodgers	14,397.00	
C/B Fol.71	27.06.2018	H.Kaudo	34,426.00	
C/B Fol.71	27.06.2018	L.Gaiithi	30,739.00	
C/B Fol.71	27.06.2018	A.Mugo	22,144.00	
C/B Fol.71	27.06.2018	D.Nyakibwoga	21,216.00	
C/B Fol.71	27.06.2018	M.Nyambega	22,144.00	
C/B Fol.71	27.06.2018	W.Nyaosi	16,286.00	
C/B Fol.71	27.06.2018	J.Mwangi	15,606.00	
C/B Fol.71	27.06.2018	J.Ichwara	80,703.00	
C/B Fol.71	27.06.2018	A.Ratemo	22,944.00	
C/B Fol.71	27.06.2018	A.Ijaka	13,813.00	
C/B Fol.71	27.06.2018	M.Mwangi	19,480.00	
C/B Fol.72	27.06.2018	I.Kamande	132,440.00	
C/B Fol.72	27.06.2018	K.Muoki	83,879.00	
C/B Fol.72	27.06.2018	E.Shiroko	68,311.00	
C/B Fol.72	27.06.2018	S.Muui	103,219.00	
C/B Fol.72	27.06.2018	I.Byegon	26,648.00	
C/B Fol.72	27.06.2018	B.Kimani	23,944.00	
C/B Fol.72	27.06.2018	S.Kimote	41,902.00	
C/B Fol.72	27.06.2018	P.Kariuki	41,902.00	
C/B Fol.72	27.06.2018	M.Karumba	39,871.00	
C/B Fol.72	27.06.2018	M.Mwangi	39,871.00	
C/B Fol.72	27.06.2018	B.Opisa	5,931.00	
C/B Fol.72	27.06.2018	J.Mbau	26,230.00	
C/B Fol.72	27.06.2018	R.Rono	34,426.00	
C/B Fol.72	27.06.2018	P.Nyambura	23,607.00	
C/B Fol.72	27.06.2018	C.Mutahi	12,680.00	
C/B Fol.72	27.06.2018	S.Nkironde	30,675.00	
C/B Fol.72	27.06.2018	S.Momanyi	42,770.00	
C/B Fol.72	27.06.2018	L.Wanjiku	19,480.00	
C/B Fol.72	27.06.2018	F.Musyoki	4,901.00	
C/B Fol.72	27.06.2018	P.Ikiara	13,299.00	
C/B Fol.72	27.06.2018	F.Kinoti	32,078.00	
C/B Fol.72	27.06.2018	R.Karicho	19,019.00	
C/B Fol.72	27.06.2018	GIMCO	37,768.50	
C/B Fol.72	27.06.2018	TOYOTA(VAT)	13,551.70	
C/B Fol.72	27.06.2018	D.Munee	10,000.00	
C/B Fol.73	27.06.2018	VAT	92.50	
C/B Fol.73	27.06.2018	Group of 77	354,844.75	
C/B Fol.73	27.06.2018	IDEP	2,331,849.35	
C/B Fol.73	27.06.2018	ACP Secretariat	21,809,267.45	
C/B Fol.73	27.06.2018	EQUITY BANK LIMITED	199,141.15	
C/B Fol.73	27.06.2018	HARAMBEE SACCO SOCIETY LTD	813,791.00	
TOTAL.....			391,791,985.75	
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)				
CQ OR REF. NO.	DATE		AMOUNT Kshs.	REMARKS
TOTAL.....			-	



PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)				
CO OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
TOTAL:.....				
RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)				
REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
C/B Folio 41	28.05.2018	Reversal of c/b undercast	2,747,896.00	
C/B Folio 42	30.05.2018	S.Chepngetich	37,800.00	
C/B Folio 54	21.06.2018	Pensions Payroll	15,000.00	
C/B Folio 73	27.06.2018	TRFS Payments	250,000.00	
C/B Folio 73	27.06.2018	Tarachem Pharmaceutical Ltd	821,941.00	
C/B Folio 73	27.06.2018	VAT	100,883.80	
C/B Folio 73	27.06.2018	Exchequer issue	287,200,000.00	
TOTAL:.....			291,173,520.80	







**BANK RECONCILIATION STATEMENT DEVELOPMENT JUNE 2018**

**PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT: (APPENDIX I)**

CHQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs	REMARKS
CB Folio 23	19.06.2018	CDF	125,000,000.00	
Folio 23	19.06.2018	CDF	2,000,000,000.00	
Folio 23	28.06.2018	CDF	2,000,000,000.00	
CB Folio 23	28.06.2018	CDF	1,800,000,000.00	
CB Folio 23	28.06.2018	CDF	2,000,000,000.00	
CB Folio 23	28.06.2018	Licgab Ventures	325,400.00	
CB Folio 24	29.06.2018	Micheal Mwangi	214,400.00	
CB Folio 24	29.06.2018	Burch Resort	238,965.50	
CB Folio 24	29.06.2018	Vat	13,034.50	
CB Folio 24	29.06.2018	Sweet Lake Resort	149,353.45	
CB Folio 24	29.06.2018	Vat	8,146.55	
CB Folio 24	29.06.2018	Twin Bird Supplies	139,889.65	
CB Folio 24	29.06.2018	Vat	7,630.35	
CB Folio 24	29.06.2018	Ride on Agencies	47,620.00	
CB Folio 24	29.06.2018	Ride on Agencies	59,420.00	
CB Folio 24	29.06.2018	Ride on Agencies	59,425.00	
CB Folio 24	29.06.2018	P/S SDPS	56,350.00	
<b>TOTAL.....</b>			<b>7,926,319,635.00</b>	

**RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)**

CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
<b>TOTAL.....</b>				

**PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)**

CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
<b>TOTAL.....</b>				

**RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)**

REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
CB Folio 22	28.06.2018	Excequer issue	4,800,000,000.00	
CB Folio 22	28.06.2018	Local deposit (J.Muia)	47,400.00	Unspent Imprest
CB Folio 22	28.06.2018	Twin Bird Supplies	139,889.65	Invalid Bank Account
<b>TOTAL.....</b>			<b>4,800,187,289.65</b>	







BANK RECONCILIATION STATEMENT DEPOSIT JUNE 2018

PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT: (APPENDIX I)

CHQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs	REMARKS

TOTAL: .....

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)

CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS

TOTAL: .....

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)

CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS

TOTAL: .....

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)

REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS

TOTAL: .....



# PAYMENTS

75

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
Thika F.T. Ltd	0-0004-01-2210706		518				183586-20
VAT	"		"				10013-80
de Du	0-0001-01-2210302		519				71380-00
Nanyas Ltd	0-0009-01-2211101		520				23910-80
VAT	"		"				1304-20
Kenya Power	0-0001-01-57778755		521				68960-55
VAT	"		"				3761-50
Toyota (K) Ltd	0-0001-01-2220101		522				68011-55
VAT	"		"				3742-45
N.S.S.F	0-0007-01-2210603		523				1805100-00
VAT	"		"				98460-00
Vivianes Floors	0-0009-03-2211310		524				1269388-40
VAT	"		"				69239-40
Gima Motors	0-0001-01-2220101		525				232327-60
VAT	"		"				12672-40
<i>Checked by [Signature] 27/06/2018</i>							
SUB-TOTAL							3922458-85
Balance c/d							63173-45
Grand Total							3985632-30

1. Benson Kimani Chairman *[Signature]* 2/07/2018
2. Boniface Muliwa Member *[Signature]* 2/7/2018
3. Jonathan M. Jones Member - *[Signature]* 2/07/2018
4. Lucet M. Kinyua Member - *[Signature]* 2/07/2018



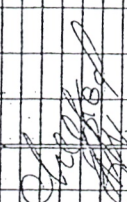


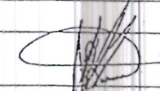

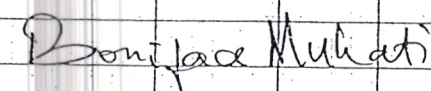

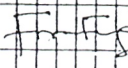
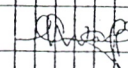
# PAYMENTS

24

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
21/6/2018	Michael Mulargi						214400-00
	Michael Mulargi	000-01-2210402	62				238965-50
	Bonic Resort	1.1062-01-2210282	63				13034-50
	VAT withholding Tax		u				
	Sweet Lake Resort	1.1062-01-2210282	64				149353-45
	VAT- withholding Tax		u				8145-55
	Wu Bird Supplies	-3111401	65				139720-65
	VAT- withholding Tax		u				7630-35
	Ride On Agencies	-3111401	66				47620-00
	Ride On Agencies	-3111401	67				59420-00
	Ride On Agencies	3111401	68				59425-00
	P/s. State Dept. Planning		69				56350-00
	Sub-Total						994235-00
	Balance c/d						94172-15
	Grand Total						1088407-15

  
 21/06/2018

	Benson Kumaw	Chairman		2/07/2018
	Boniface Muliati	Member		2/7/2018
	Jonathan M. Jones	Member		2/7/2018
	Lucy - M. Kinga	Member		2/7/2018







# PAYMENTS

DEPOSIT

3

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
		Sub-Total						
		Balance down						
		Grand-Total						9291324-40
		Grand-Total						9291324-40
10/8/2018	M/S Muted	4-244-0067801		01				240486-60
	Dairlx	Butyris	u	02				817066-00
		Sub-Total						1057552-60
		Balance down						8833771-80
		Grand-Total						9291324-40
		Sub-Total						8833771-80
		Balance down						8833771-80
		Grand-Total						8833771-80
		Sub-Total						8833771-80
		Balance down						8833771-80
		Grand-Total						8833771-80
		Sub-Total						8833771-80
		Balance down						8833771-80
		Grand-Total						8833771-80
29/6/2018		Sub-Total						8833771-80
		Balance down						8833771-80
		Grand-Total						8833771-80
		Sub-Total						8833771-80
		Balance down						8833771-80
		Grand-Total						8833771-80
	1.	Benson Kimani		Chairman				2/07/2018
	2.	Bonifac Muhati		Member				2/7/2018
	3.	Jonathan M. Jones		Member				2/7/2018
	4.	Lucy -m. Kingua		member				2/7/2018

DEPOSIT

# RECEIPTS

GPX (SP)

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
4/6/18		Balance b/dwn						9891324-46
		Sub-Total						9891324-46
		Balance c/dwn						
		Grand-Total						9891324-46
<hr/>								
11/6/18		Balance b/dwn						9891324-46
		Sub-Total						9891324-46
		Balance c/dwn						
		Grand-Total						9891324-46
<hr/>								
15/6/2018		Balance b/dwn						8833771-80
		Sub-Total						8833771-80
		Balance c/dwn						
		Grand-Total						8833771-80
<hr/>								
18/6/2018		Balance b/dwn						8833771-80
		Sub-Total						8833771-80
		Balance c/dwn						
		Grand-Total						8833771-80
<hr/>								
28/6/2018		Balance b/dwn						8833771-80
		Sub-Total						8833771-80
		Balance c/dwn						
		Grand-Total						8833771-80
<hr/>								
29/6/2018		Balance b/dwn						8833771-80
		Sub-Total						8833771-80
		Balance c/dwn						
		Grand-Total						8833771-80

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**OUTSTANDING IMPREST REGISTER**

06-FEB-19 08:50 AM

FROM DATE:01-JUL-2017

TO DATE:30-JUN-2018

For: State Department For Planning and Statistics

PF/NO	Particulars	Desgination	Amount
1979153773	SAMUEL RICHARD ONDIMA	N.A.	328,600.00
136532	ABUBAKAR ALI JAMSHED	N.A.	763,790.00
1991078884	JANE M. MWANIKI	N.A.	112,000.00
2007023782	NELLY AWUOR MAINA	N.A.	42,800.00
2007045962	OJAKAAH IJAKAA ANDREW	N.A.	38,900.00
2008004707	JOHN GATU MUCHIRI	N.A.	47,800.00
2008036089	TAUBMAN ONYANGO OLANG	N.A.	763,790.00
2010056744	RONALD KIPTOO RONO	N.A.	112,000.00
<b>Total</b>			<b>2,209,680.00</b>



GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2018

72 0062.18 0601(Build 192450)

Employer (vote): 10601 Devolution and Planning - Planning

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1987107778	Mrs Caren Nyambeki Choi	8646452	2,400.00	3,680.00	
2. 1989030375	Miss Ann Muthoni Mburu	5773807	31,540.00	94,540.00	
3. 2006043755	Mr Fredrick James Gatete Thuo	20847377	4,100.00	8,180.00	
4. 2010123169	Mrs Betty Jepkoech Kipyegon	27274082	1,865.00	11,190.00	
<b>4 Vote Totals: 10601 Devolution and Planning - Planning</b>			<b>39,905.00</b>	<b>117,590.00</b>	

### ANALYSIS OF AIES ISSUED IN THE FINANCIAL YEAR 2016/17(DISTRICT SUSPENSE)

SNO	AIE NO.	PAYEE	BUDGET LINE	AMOUNT	TOTAL AIE	CONVERTED TO EXPENDITURE	BALANCE
1	A673920	CDA	1-1034106001-3110602	12,000,000.00			
2	A673929	CDA	1-1034106001-3110602	18,000,000.00			
3	A673913	CDA	1-1034106401-3110502	12,500,000.00	42,500,000.00	38,177,340.00	4,322,660.00
4	A673038	ENSDA	1-1034106001-3110504	28,000,000.00			
5	A673918	ENSDA	1-1034106001-3110602	50,000,000.00			
6	A673931	ENSDA	1-1034106001-3110602	64,000,000.00	142,000,000.00	142,000,000.00	
7	A673933	LBDA	1-1034106001-3110602	12,000,000.00			
8	A673917	LBDA	1-1034106001-3110602	12,000,000.00	24,000,000.00		24,000,000.00
9	A673914	TARDA	1-1034106001-3110602	80,000,000.00			
10	A673934	TARDA	1-1034106001-3110602	70,000,000.00			
11	A673921	TARDA	1-1034106301-3110502	90,000,000.00			
12	A673922	TARDA	1-1034106001-3110502	50,000,000.00			
13	A673923	TARDA	1-1034106001-3110402	62,000,000.00			
14	A673926	TARDA	1-1034106001-3110504	50,000,000.00	402,000,000.00	402,000,000.00	-
15	A673932	KVDA	1-1034106001-3110602	18,000,000.00			
16	A673916	KVDA	1-1034106001-3110602	27,000,000.00	45,000,000.00		45,000,000.00
17	A673919	ENNDA	1-1034106001-3110602	27,000,000.00			
18	A673930	ENNDA	1-1034106001-3110602	18,000,000.00	45,000,000.00	45,000,000.00	-
			<b>TOTALS</b>	<b>700,500,000.00</b>	<b>700,500,000.00</b>	<b>627,177,340.00</b>	<b>73,322,660.00</b>

