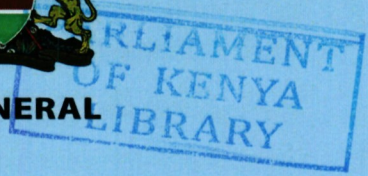


REPUBLIC OF KENYA




OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 MAR 2022	DAY: Wed
TABLED BY: L. M. M.	THE AUDITOR-GENERAL
CLERK-AT THE-TABLE: P. Karamu	

ON

**STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID
AND SEMI-ARID LANDS (ASALs)**

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

26 JAN 2022

RECEIVED

**MINISTRY OF DEVOLUTION AND DEVELOPMENT OF ASALS
STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI
ARID LANDS**

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Development of the Arid and Semi-Arid Lands was established under the Ministry of Devolution and ASAL through Executive Order No.1/2018(Revised) of June 2018. following the reorganization of Government.

Its precursor, the Ministry of State for the Development of Northern Kenya and Other Arid Lands, was established in 2008 in conformity with Agenda 4 of the National Accord and Reconciliation Act. The SDDA is a special vehicle for affirmative action, mainstreaming development issues of Arid and Semi-Arid Lands (ASALS), coordinating, implementing and fast-tracking investment for long-term sustainable development.

The State Department represented by the Cabinet Secretary for Ministry of Devolution and Development of Arid and Semi-Arid Lands, who is responsible for the general policy and strategic direction of the Arid and Semi- Arid Lands.

Vision

Prosperous and resilient communities with sustainable livelihood systems in ASALS.

Mission

To coordinate for formulation and implementation of policies and Strategies to enhance socio-economic development and sustainable livelihoods in the ASALS.

Mandate

The mandate of the State Department is to formulate and implement policies and strategies that fast-track development of ASAL areas to reduce inequalities and vulnerabilities.

Core Values

The State Department upholds the following core values:

- Inclusivity
- Equity and equality
- Innovativeness and creativity
- Integrity

Key Functions

- Arid and Semi-Arid Lands Policy
- Coordination of Planning, and Development for Arid and Semi-Arid Lands.
- Implementation of Special Programmes for Development of Arid and Semi-Arid Areas.
- Implementation of Arid and Semi-Arid Lands Programmes.
- Co-ordinating Research for sustainable Arid and Semi-Arid Lands Resource Management, Development and Livelihoods.
- Promotion of Livestock Development and Value addition of Resources within Arid and Semi-Arid Areas.
- Enhancing Livelihood Resilience of Pastoral and Agro Pastoral Communities.
- Co-ordinating Responses Against Drought and Desertification.
- Peace Building and Conflict Management within Arid and Semi-Arid Areas.
- Development Response to Displacement Impact.
- Management and Promotion of Integrated Cross Border Activities in identified ASAL Counties

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(b) Key Management

The State Department for Development of the Arid and Semi-Arid Lands' day-to-day management is under the following key organs:

- Cabinet Secretary
- Accounting Officer (Principal Secretary)
- Directorate of Administration
- Finance Department
- Accounts Department
- Central Planning and Monitoring Unit
- Directorate of Arid Resource Management
- Directorate of Human Resource Management

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No:	Designation	Name
1.	Accounting Officer	Mr.Micah Pkopus Powon, CBS
2.	Secretary Administration	Amb. Dr. Leonard Ngaithe
3.	Chief Finance Officer	Mr Paul Masinde
4.	Deputy Accountant General	Ms. Irene Mbogo
5.	Principal Economist	Ms. Tabitha Wanjiru
6.	Secretary ASALS	Ms. Maria Cheronu
7.	Director for Human Resource Management	Mr. Hudson Mugodo

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Cabinet Secretary, Ministry Devolution and Asals.	Hon. Eugene Wamalwa, EGH, MGH
2.	Principal Secretary, State Department for Development of the Asals	Micah PKopus Powon , CBS
3.	Director Administration services	Amb (Dr.) Leonard Ngaithe
4.	Directorate of Planning and Economic Coordination and development	Ms. Tabitha Wanjiru

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5.	Head of Accounting Unit	Ms Irene Mbogo
6.	Chief Finance Officer	Mr Paul Masinde

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Senior Management – State Department for Development of the Asals



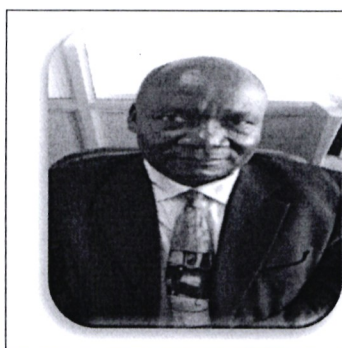
Hon. Eugene Wamalwa is the Cabinet Secretary of the Ministry of Devolution and Planning since February 2018 to date. He previously served as the Cabinet Minister in the Ministry of water and irrigation from 2015-2017 and Ministry of Justice, National Cohesion and Constitutional Affairs and also the Ministry of Public works from 2012-2013. In his portfolio, Hon Eugene Wamalwa is charged with formulating and ensuring implementation of policies gearing towards devolution.



Micah Pkopus Powon, CBS is currently the Principal Secretary, Ministry of State Department for Development of the Asals, a position he was appointed in March 2018 after serving in State Department of Devolution and State Department for Correctional Services by H.E. the President in November 2015. Micah Pkopus Powon holds a Bachelor of Science in Agriculture and Master of Science in Horticulture from University of Nairobi and Egerton University respectively.



Ambassador (Dr.) Leonard N. Ngaithe assumed the position of Director of Administration in 2016. Formerly he was the Director of administration Ministry of Trade and Tourism. He holds a PHD in Business Administration from USIU Nairobi, Masters of Business Administration from USIU and Columbia Business School, Post Graduate diploma in International Relations, BA Honours (Government, Economics, Sociology) from University of Nairobi.



Mr Hudson Mugodo assumed the position of Director Human Resource Management and Development in February 2017. He is in charge of tracking development policies and programmes that would aid in training, capacity building and enhanced competencies among staff so as to improve public service delivery. He holds a Masters of Philosophy and Bachelor's degree in Education both from Moi university.

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	<p>Ms Tabitha Wanjiru is the Ag. Head Central Planning and Project Monitoring Unit. She joined the Department in 2015. She is responsible to the Principal Secretary on matters of economic analysis and strategic planning. Her duties include Performance Contracting design and negotiations, monitoring its implementation and evaluation and Monitoring and Evaluation of Project and Programmes. She holds a Bachelors and Master's degree in Economics from Kenyatta University.</p>
	<p>Ms Irene M. Mbogo is the Head of Accounting unit with effect from 1st Dec, 2018. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal controls relevant to preparation and fair presentation of financial statements.</p> <p>She is a certified Public Accountant in Kenya and has a Bachelor's degree in Business Administration, Accounts and Finance option from Kenya Methodist University .She is also a holder of Master's Degree in Finance Management and Investment from Cyprus Institute of Marketing (Europe).</p>
	<p>Mr. Paul Masinde is a Chief Finance Officer heading Finance Department in the State Department. He has worked in various government Ministries and departments. He is a holder of a master's degree in Business Administration, Bcom. degree in accounting option. He is a Certified Public Accountant CPA (K) and Certified Public Secretary CPS (K)</p>

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i) Budget Implementation Committee

This committee is composed of the following members:

1. Amb. Leonard Ngaithe (**Chairman**)
2. Ms. Irene Mbogo (**Secretary**)
3. Ms. Maria Chrono
4. Mr. Bernard Kiinga
5. Mr. Hudson Mugodo
6. Mrs. Tabitha Wanjiru
7. M/s. Colleta Maweu
8. Mr George Ngige
9. Mr. Paul Masinde
10. Mr. Justus Omuga
11. Dr. Florence Bett
12. Dr. Monicah Kinuthia

ii) Budget Implementation Committee Mandates

This is the committee charged with the responsibility of implementation of the state department's budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of expenditures.
- To review and approve the submission of the expenditure returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

Committee attendance for the year ended 30 th June 2020	Budget Committee Meetings			Total Attendance
	07/07/20	16/02/21	08/06/21	
Amb. Leonard N. Ngaithe	p	p	p	3
Ms. Maria Cheron	p	P	p	3
Mr. Hudson Mugodo	p	p	x	2
Ms. Irene Mbogo	p	p	p	3
Mr. Paul Masinde	p	p	x	2
Mr. Bernard Kiinga	p	P	x	2
Mr. Justus Omuga	p	p	p	3
M/s. Colleta Maweu	P	x	p	3
Mrs. Tabitha Wanjiru	P	x	p	3
Mr. George Ngige	P	p	p	3
Dr. Florence Bett	x	p	x	1
Dr. Monicah Kinuthia	p	x	p	2

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The above table shows the number of budget committee meetings held during the year and the attendance of individual members.

P - Attended

X - Absent with apology

ii) Human Resources Management Advisory Committee Activities

This committee is composed of the following members drawn from various sectors of the department.

1. Micah Pkopus Powon, CBS (**Chairman**)
2. Amb. Leonard Ngaithe (**Alt. Chair**)
3. Maria Cherono
4. Naftali Wambugu
5. Tabitha Wanjiru
6. Hulda Ogot
7. Hudson Mugodo (**secretary**)
8. Dr. Florence Bett
9. Colleta Maweu
10. Irene Mbogo

This is the committee charged with the responsibilities of taking care of human resources needs.

Human Resources Management Advisory Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources.

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Attendance of the Human Resource Management Advisory Committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30 th June 2020	Human Resource Management Advisory Committee Meetings						18/6/21	Total Attendance
	11/08/2020	16/09/2020	11/11/2020	09/02/2021	12/04/2021	27/05/2021		
Micah Pkopus Powon PS	X	P	P	P	X	X	P	3
Maria Cherono	X	X	P	P	X	P	X	3
Naftal Wambugu	P	P	P	P	P	P	X	6
Tabitha Wanjiru	p	P	X	P	P	P	P	6
Irene Mbogo	p	P	X	X	P	p	P	5
Maina Waruinge	P	P	X	P	P	p	P	6
Colleta Maweu	X	p	x	P	P	X	P	4
Hudson Mugodo	P	P	P	P	P	X	P	6
Amb. Leonard Ngaithe	p	p	P	P	P	P	P	7
Paul Masinde	X	P	X	P	X	X	P	3

P – Attended

X - Absent with apology

(d) Entity Headquarters

Extelcoms House
2ND Floor
Haille Selassie Avenue
P.O Box 40213-00100
Nairobi,

(e) Entity Contacts

Telephone: (254)-317641/7
E-mail: ps@asals.go.ke
Website: www.devolutionplanning.go.ke

(f) Entity Bankers

Central Bank of Kenya

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
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Haile Sellasie Avenue
P.O. Box 6000
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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

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

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FORWARD BY THE CABINET SECRETARY

The Government recognizes the need to address inequalities and vulnerabilities in arid and semi-arid lands (ASALS). In a bold move towards realization of this, the Government, through Executive Order No. 1 of June 2018 (Revised), established the State Department for Development of the ASALS (SDDA) to coordinate overall planning and development of policies for arid and semi-arid lands.

The creation of SDDA demonstrates the Government's commitment to accelerate development of the regions. The Department has prioritized the following key result areas: coordination of development in ASALS; resilience building; socio-cultural integration; and governance.

The ASALs make up to 89% of the Country with approximately 38% of Kenya's Population. These regions are home to more than 90% of the wildlife that supports the tourism industry, contributing to 12% of Kenya's Gross Domestic Product (GDP). The annual rainfall in arid areas ranges between 150 mm and 550 mm and semi-arid areas between 550 mm and 850 mm per year. Temperatures are high throughout the year, with high rates of evapo-transpiration. The ASAL regions host 70% of the National Livestock herd with an estimated value of Ksh.70 billion. Further, they have enormous potential for renewable energy (both solar and wind) and other natural resources and are as well strategically positioned for cross-border trade and social cultural interaction with Ethiopia, Uganda, Tanzania, South Sudan and Somalia.

Potential in the ASALs

The ASAL regions have great potential for development and contribution to the national economy. This potential includes :

- Strategic position;
- Water resources;
- Livestock development;
- Irrigated agriculture;
- Renewable energy;
- Mineral wealth;
- Infrastructure projects (LAPSSET corridor);
- Trade; and
- Tourism.

Challenges in the ASALs

The ASALs have unique challenges some of which are highlighted below:

- Drought and climate change;
- Inadequate Social Services;
- Poor Physical Infrastructure;
- Insecure Land Tenure System and Poor Land Use management;
- Dispersed Human Settlements;
- Internal displacements and refugees; and
- Gender bias and negative cultural practices.

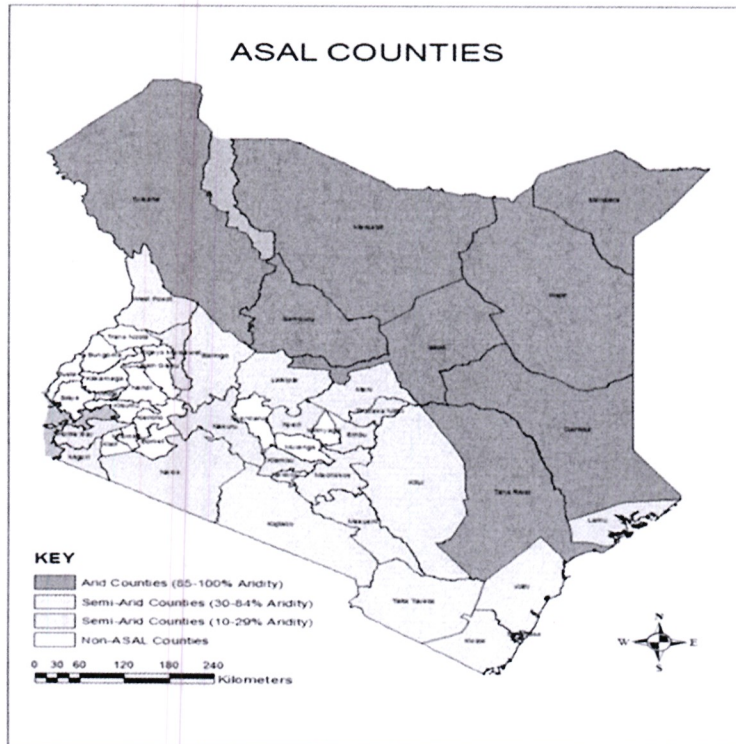
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ASAL Counties

The ASALs in Kenya are spread across 29 counties with varying degrees of aridity. These extreme climatic conditions have had devastating effects on the environment and livelihoods of communities with spiralling vulnerabilities.



In spite of these advantages, the ASAL regions have the lowest development indicators in the country. The Government of Kenya recognizes the potential contribution of ASALs towards achievement of Vision 2030 Strategy and the Big 4 Agenda.

The following are the four strategic focus areas of the Department during the 2018-2022 planning period.

1. Coordination of development for ASALs

The State Department will co-ordinate the formulation of policies and implementation of strategies for the development of ASALS. This will be done through overseeing planning and development of programmes and projects for the ASALS; coordination of research for sustainable resource management;

strengthening knowledge management; collaboration with other development partners for accelerated ASALS development; and strengthening the National Drought Management Authority to coordinate and implement drought risk management. In addition, the State Department will develop requisite legal frameworks for development of the ASALS.

2. Resilience Building

Social development indicators in ASALS are low compared to the rest of the country due to various factors. ASALS communities, therefore, have characteristically low capacity to withstand social, economic and environmental shocks arising from droughts, conflicts and climate change. It is, therefore, the strategic focus of the SDDA to develop such programmes that will fill the social, economic and environmental gaps to increase the ability of ASALS communities to withstand such shocks.

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These programmes include strengthening the ending drought emergencies (EDE) interventions at national and county levels; strengthening investments that support communities to respond to slow onset and predictable hazards. In addition, the Department will coordinate strategies to address poverty reduction, wealth creation and economic growth; and facilitate private investment in the ASALs.

3. Social and Cultural Integration

Social and cultural integration programmes will focus on promoting affirmative action-based programmes for ASALS communities in education, training, health, employment, gender and social inclusion of women, youth, persons with disabilities (PWDs), elderly, marginalised and minorities.

Further,

frameworks for management and resolution of cultural and resource-based conflicts; social integration; inter-county collaboration and cross-border initiatives in identified ASALS counties will be developed.

The Department will also work in collaboration with other stakeholders on the control of human-wildlife and other land use related conflicts in the ASALs.

4. Leadership

The Department will take up its leadership role for coordinating players in the ASALS development agenda by putting measures in place to strengthen accountability and leadership systems, promote national values, enhance staff competency and develop risk management frameworks.

We endeavour to keep you updated on our functions, services, achievements, and projects. Further, we intend this website to be interactive and dynamic. Therefore we welcome every feedback from the public through the various contacts provided.

5. Risk Management

The state Department identified the risks anticipated and developed mitigation strategies as per the given table below:-

RISK	MITIGATION STRATEGIES
Implementation of some programmes/activities may experience challenges during implementation due to overlaps in mandates	Carry out appropriate consultation with relevant stakeholders
Inadequate ICT equipment and technologies	Acquire modern equipment and technologies
Insecurity in ASALS regions	Establish peace and conflict resolution initiatives
Heightened expectation of the Department to solve all development challenges due to its extended mandate	Continuous information dissemination and communication
Inadequate capacity and skills amongst staff	Recruit more staff, and train and develop current staff

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
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For the year ended June 30, 2021

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the left.

Sign

Cabinet Secretary

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Annual Reports and Financial Statements
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STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

Introduction

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

During the period under review, the subsector made significant achievements some of which focused on pro-poor interventions, Big 4 Agenda and Vision 2030 flag ship projects. The following are some of the key achievements during the period under review (2017/18 – 2020/21) include:

Added 15 new datasets uploaded to the GIS under existing categories in 2020/21; operationalized the knowledge management system with GIS; 3 livelihood enterprise established in Turkana under the ECORAD II project; 76 boreholes drilled and equipped in Turkana under ECORAD II project; modernized drought early warning system and ensured regular and timely production of monthly drought early warning information that enabled both the national and county Governments to respond early to drought threats; rolled out use of the mobile phone technology in data collection and transmission; 46 Food Security Assessments conducted each year and an additional drought rapid assessment was carried out for Turkana to ascertain the response in 2019/20; 789 community based small micro-projects implemented in 23 ASAL counties through the asset creation and various Resilience projects; 5 county government supported to enact County Climate Change Fund (CCCF) legislation; 100,538 poorest households in Turkana, Mandera, Wajir and Marsabit counties cushioned against extreme hunger and effects of drought through provision of regular cash transfers;

Memorandum of Understanding for Kenya-Uganda cross border integrated programme signed; 6 peace dividend projects implemented Turkana and West Pokot and Marsabit counties under the Cross-Border Integrated Programme for Sustainable Peace and Socio-economic Transformation; finalized the regulations to operationalize the National Drought Emergency Fund (NDEF); supported initiatives towards strengthening structures for coordinating the Government's Ending Drought Emergencies (EDE) initiative, both at the national and county levels; implemented various drought preparedness projects such as earth dams, water pans, community water projects, water pipeline, sweet potato processing and value addition, sorghum intensification project.

The key development objectives of the State Department for Development of the ASALs 2018-2022 strategic plan are:

- a) To coordinate the formulation and implementation of policies and strategies for development of ASALs;
- b) To build resilience in ASALs through economic and social development interventions;
- c) To facilitate social and cultural integration of communities in ASALs and cross-border areas; and
- d) To strengthen institutional leadership of the State Department for Development of the ASALs

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified

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for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance	
Accelerated ASALs Development	To coordinate the formulation and implementation of policies and strategies for development of ASALs;	Policy and regulatory frameworks in place	ASAL policy reviewed and adopted	ASALs policy reviewed awaiting cabinet approval	
		Improved coordination of ASALs Stakeholders	No of National ASAL stakeholder forum held	In 2018/19 all the 6 ASF were held and from 2019/20 the forums were changed to consultative forums to link ASAL stakeholders to the GIS. However, the planned forum was not held due to containment measures against the COVID 19 pandemic.	
		Increased access to data and information on ASALs	Number of online and physical access to data and information on ASALs	ASAL GIS system operational, but framework to be completed in 2020-21 F/Y	
	To build resilience in ASALs through economic and social development interventions;	Improved socioeconomic and resilience indicators	No. of counties benefiting from HSNP		4 counties benefiting from HSNP
			No. of beneficiary households under regular hunger safety net programme		100,000 household under regular cash transfer
			Timely and Reliable web based Drought and food security early warning information Produced and shared for decision making by stakeholders		276 early warning bulletins produced and shared

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			No. of community based small micro-projects implemented in 23 ASAL counties	Support to 114 micro-projects through the new WFP funded asset creation Resilience and Sustainable Food System program was just starting The achievements came mainly from EU, UNDP and IFAD funded projects under NDMA
		Ending Drought Emergencies (EDE)	No. of EDE coordination structures operationalized at national and county levels	4 new coordination structures operationalised
			No. of CIDPs in which the EDE has been mainstreamed	Target achieved in all 23 ASALs counties
			No. of drought preparedness projects implemented	11 projects implemented
			No of strategic projects in EDE-MTP III financed	5 projects financed under EDE-MTP III
	To facilitate social and cultural integration of communities in ASALs and cross-border areas;	Enhanced peace and security in ASALs	No. of County peace forums supported	Turkana and west pokot peace forums supported
			No. of Cross-border peace & security MOU/agreements signed	Memorandum of Understanding (MoU) on cross border programme signed with Uganda.
			No of Cross-border peace & security programmes frameworks developed	Kenya-Uganda Cross-Border Integrated Programme launched, launched. Draft programme document drafted awaiting signing

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			No. of peace dividend projects implemented	Target achieved. 3 projects – Urum, Nasal & Napitiro peace dividend projects in Turkana and West Pokot. 2 Peace dividends projects in Marsabit (500 energy-saving jikos for women & 70 motorbikes for the youth).
	To strengthen institutional leadership of the State Department for Development of the ASALs	Improved Performance	No. of Skilled and competent staff recruited	17 technical staff recruited
			No. of staff trained	Only six staff were trained in the FY 2019/20 due to the Covid-19 pandemic that made it impossible to organize for group training
		Improved governance	Monitoring and evaluation reports	Quarterly monitoring undertaken and reports prepared
			Annual budgets prepared and implemented	Target achieved

**CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

1. Sustainability strategy and profile -

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

d) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

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STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

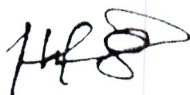
The Accounting Officer in charge of the State Department for Development of the Arid and Semi-Arid Lands is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Development of the Arid and Semi-Arid Lands accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Development of the Arid and Semi-Arid Lands further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on *20th Jan 2022*



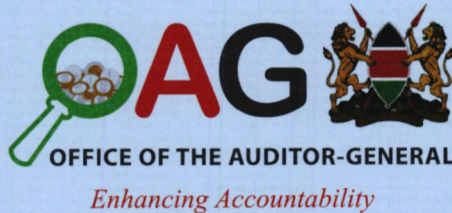
Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Ms. Irene Mbogo
ICPAK Member Number: 6867

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS (ASALS) FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Development of the Arid and Semi-Arid Lands (ASALS) set out on pages 1 to 22, which

comprise of the statement of assets and liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Development of the Arid and Semi-Arid Lands (ASALs) as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Grants and Transfers to Other Government Entities

The statement of receipts and payments reflects an amount of Kshs.5,067,335,408 relating to transfers to other government entities out of which only a total amount of Kshs.4,975,568,408 which constitute of Kshs.4,067,568,408 to the National Drought Management Authority and Kshs.908,000,000 to Kenya Development Response to Displacement Impact Programme (KDRDIP) could be confirmed. The balance of Kshs.91,767,000 transferred and received by the National Drought Management Authority was not supported.

Consequently, the propriety, accuracy, completeness and occurrence of Kshs.91,767,000 transferred to the National Drought Management Authority in the year ended 30 June, 2021 could not be ascertained.

2. Accounts Payables – Deposits

The statement of assets and liabilities reflects a balance of Kshs.10,654,930 relating to accounts payables- deposits where the same has been disclosed in Note 8 to the financial statements as being retention monies for contracts undertaken and complete. Although the breakdown of Kshs.10,654,930 has been provided in Appendix 5 to the financial statements, details of the constructions undertaken and their contracts that form the basis of the settlement were not provided for audit verification. In addition, it is not clear why the retention amounts have remained unpaid despite the long period that have lapsed since they were held some dating back to March, 2014.

Consequently, the accuracy and validity of the accounts payables- retentions balance of Kshs.10,654,930 as at 30 June, 2021 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.8,736,173,586 and Kshs.7,797,801,775 respectively resulting to an under-funding of Kshs.938,371,811 or 11% of the budget. Similarly, the Department expended Kshs.7,797,351,637 against an approved budget of Kshs.8,736,173,586 resulting to an under-expenditure of Kshs.938,821,949 or 11% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

The pending bills amount of Kshs.34,253,871 as at 30 June, 2021 comprise of Kshs.29,258,465 outstanding in the current financial year 2020/2021 and Kshs.4,995,406 outstanding from prior years which were not settled in the year under review. Had these bills been paid and the expenditure charged to the accounts for 2020/2021 financial year, the statement of receipts and payments for the year under review would have reflected a net deficit of Kshs.33,803,733 instead of the net surplus of Kshs.450,138 for the year ended 30 June, 2021.

Failure to settle bills in the year to which they relate will adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision signaling poor budgetary performance.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Department's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Department or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the Department 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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Department's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Department to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

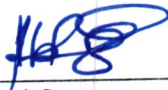
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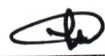
**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**
Annual Reports and Financial Statements
For the year ended June 30, 2021

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30th JUNE 2021**

	Note	2020/2021	2019/2020
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	7,797,801,775	5,788,484,222
TOTAL REVENUES		7,797,801,775	5,788,484,222
PAYMENTS			
Compensation of Employees	2	561,080,825	155,934,501
Use of goods and services	3	828,747,586	160,756,377
Transfers to Other Government Units	4	5,067,335,408	5,446,870,405
Acquisition of Assets	5	1,340,187,818	21,572,277
TOTAL PAYMENTS		7,797,351,637	5,785,133,560
SURPLUS		450,138	3,350,662

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on *26th Jan 2022*


Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Ms. Irene Mbogo
ICPAK Member Number: 6867


MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30th JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	10,893,316	13,525,049
Cash Balances	6B	211,752	-
Total Cash And Cash Equivalents		11,105,068	13,525,049
Accounts Receivables - Outstanding Imprest and Clearence Accounts	7	-	-
TOTAL FINANCIAL ASSETS		11,105,068	13,525,049
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	8	10,654,930	10,174,387
NET FINANCIAL ASSETS		450,138	3,350,662
REPRESENTED BY			
Fund balance b/fwd	9	3,350,662	28,675
Prior year adjustments	10	(3,350,662)	(28,675)
Surplus/Defict for the year		450,138	3,350,662
NET FINANCIAL POSSITION		450,138	3,350,662

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on 26th Jan 2022


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 Principal Accounts Controller
 Name: Ms. Irene Mbogo
 ICPAK Member Number: 6867

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements

For the year ended June 30, 2021

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30th JUNE 2021**

	Note	2020/2021	2019/2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	7,797,801,775	5,788,484,222
		7,797,801,775	5,788,484,222
Payments for operating expenses			
Compensation of Employees	2	561,080,825	155,934,501
Use of goods and services	3	828,747,586	160,756,377
Transfers to Other Government Units	4	5,067,335,408	5,446,870,405
		6,457,163,819	5,763,561,283
Adjusted for:			
Adjustments during the year	10	(3,350,662)	(28,675)
Changes in receivables	11	-	-
Changes in payables	12	480,543	-
Net cash flow from operating activities		1,337,657,495	24,894,264
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(1,340,187,818)	(21,572,277)
Net cash flows from Investing Activities		(1,340,187,818)	(21,572,277)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(2,419,981)	3,321,987
Cash and cash equivalent at BEGINNING of the year		13,525,049	10,203,062
Cash and cash equivalent at END of the year		11,105,068	13,525,049

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on 26 January, 2022



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Principal Accounts Controller
Name: Ms. Irene Mbogo
ICPAK Member Number: 6867

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	122,000,000	0	122,000,000	0	122,000,000	0%
Exchequer releases	8,144,087,899	470,085,687	8,614,173,586	7,797,801,775	816,371,811	91%
Total Receipts	8,266,087,899	470,085,687	8,736,173,586	7,797,801,775	938,371,811	89%
Payments						
Compensation of Employees	625,702,056	4,684,000	630,386,056	561,080,825	69,305,231	89%
Use of goods and services	1,113,061,181	(32,393,832)	1,080,667,349	828,747,586	251,919,763	77%
Transfers to Other Government Units	5,318,976,198	323,470,000	5,642,446,198	5,067,335,408	575,110,790	90%
Other grants and transfers	122,000,000	0	122,000,000	0	122,000,000	0%
Acquisition of Assets	1,086,348,465	174,325,519	1,260,673,983	1,340,187,818	(79,513,835)	106%
Grand Total	8,266,087,899	470,085,687	8,736,173,586	7,797,351,637	938,821,949	89%
Surplus/Deficit	0	0	0	450,138	(450,138)	

(a) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. The underutilization of 89% on compensation of employees was because of some project staffing
- ii. The underutilization of 77% on use of goods is due to the massive budget cuts from the National Treasury circular on austerity measures.
- iii. The overutilization of 106% on Acquisition of assets was caused by reallocation of funds during supplementary budget.

The changes between the original and final budget are because of a supplementary budgets and reallocation of funds

Annual Reports and Financial Statements
For the year ended June 30, 2021

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on 26th Jan 2022



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MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c%
RECEIPTS			0			
Exchequer releases	500,898,547	470,085,687	970,984,234	970,859,134	125,100	100%
Total Receipts	500,898,547	470,085,687	970,984,234	970,859,134	125,100	100%
PAYMENTS						
Compensation of Employees	101,430,000	87,030,000	188,460,000	187,273,214	1,186,786	99%
Use of goods and services	71,571,210	53,488,190	125,059,399	102,551,206	22,508,193	82%
Transfers to Other Government Units	323,470,000	323,470,000	646,940,000	646,940,000	0	100%
Acquisition of Assets	4,427,338	6,097,498	10,524,835	11,207,775	(682,940)	106%
Grand Total	500,898,547	470,085,687	970,984,234	947,972,195	23,012,039	98%
Surplus/Deficit	0	0	0	22,886,939	(22,886,939)	

(b) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. The Underutilization of 82% on use of goods is due to the massive budget cuts from the National Treasury circular on austerity measures.
- ii. The overutilization of 106% on Acquisition of assets was caused by reallocation of funds during supplementary budget.

The changes between the original and final budget are because of a supplementary budgets and reallocation of funds.

MINISTRY OF DEVELOPMENT AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements
For the year ended June 30, 2021

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on 26 Jan 2022



Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Ms. Irene Mbogo
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MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			0			
Proceeds from Domestic and Foreign Grants	122,000,000		122,000,000		122,000,000	0%
Exchequer releases	7,643,189,352		7,643,189,352	6,826,942,641	816,246,711	89%
Total Receipts	7,765,189,352	0	7,765,189,352	6,826,942,641	938,246,711	88%
Payments						
Compensation of Employees	524,272,056	(82,346,000)	441,926,056	373,686,611	68,239,445	85%
Use of goods and services	1,041,489,971	(85,882,021)	955,607,950	726,427,722	229,180,228	76%
Transfers to Other Government Units	4,995,506,198	0	4,995,506,198	4,420,395,408	575,110,790	88%
Other grants and transfers	122,000,000	0	122,000,000	0	122,000,000	0%
Acquisition of Assets	1,081,921,127	168,228,021	1,250,149,148	1,328,980,543	(78,831,395)	106%
Grand Total	7,765,189,352	0	7,765,189,352	6,849,490,284	915,699,068	88%
Surplus/Deficit		0	0	(22,547,642)	22,547,642	

(c) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- The National Treasury did not release proceeds from grants.
- The underutilization of 89% on Exchequer release due to the fact that the National Treasury did not disburse some development project funds for KDRDIP
- The underutilization of 85% on compensation of employees due to the fact that the economic line items was budgeted and utilised under recurrent expenditures.
- The underutilization of 88% on Transfers to Other Government Units is due to the massive budget cuts from the National Treasury circular on austerity measures.
- The overutilization of 106% on Acquisition of assets was caused by reallocation of funds during supplementary budget.

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements
For the year ended June 30, 2021

The changes between the original and final budget are because of a supplementary budgets and reallocation of funds.

The State Department for Development of the Arid and Semi-Arid Lands' financial statements were approved and signed by the Accounting Officer on 26th Jan 2022



Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Ms. Irene Mbogo
ICPAK Member Number: 6867

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SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Development of the Arid and Semi-Arid Lands The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

• 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.

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- **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 30th June 20xx, 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 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

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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.

5. In-kind contributions

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

6. 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.

7. 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 2020, this amounted to Kshs 10,174,387 compared to Kshs 10,174,387 in prior period as indicated on note xxxxx.

There were no other restrictions on cash during the year.

8. 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.

9. 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.

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10. 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.

11. 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 2020 for the period 1st July 2019 to 30th June 2020 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.

12. Comparative Figures

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

13. 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 30th June 2020.

14. 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.

15. 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.

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NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM THE NATIONAL TREASURY

	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,489,733,841	513,220,500
Total Exchequer Releases for quarter 2	1,882,726,943	1,596,805,900
Total Exchequer Releases for quarter 3	954,730,392	1,492,109,205
Total Exchequer Releases for quarter 4	3,470,610,600	2,186,348,617
TOTAL	7,797,801,775	5,788,484,222

2 COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	107,480,042.30	100,256,332
Basic wages of temporary employees	390,982,188.75	-
Personal allowances paid as part of salary	62,618,594	55,678,169
TOTAL	561,080,825.05	155,934,501

3 USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, Supplies and Services	1,499,579	1,486,876
Communication, Supplies and Services	7,333,054	3,551,820
Domestic Travel and Subsistence, and Other Transportation Costs	117,362,208	17,042,673
Foreign Travel and Subsistence, and other transportation costs	1,908,414	2,567,206
Printing , Advertising and Information Supplies and Services	6,977,480	890,230
Rentals of Produced Assets	49,408,220	92,527,459
Training Expenses	2,631,535	5,392,265
Hospitality Supplies and Services	31,436,986	13,511,093
Insurance Costs	-	-
Specialised Materials and Supp	159,126,530	1,141,600
Office and General Supplies and Services	11,012,496	4,651,129
Fuel Oil and Lubricants	19,487,942	3,452,313
Other Operating Expenses	154,643,763	9,270,323
Routine Maintenance - Vehicles	3,765,974	1,204,529
Routine Maintenance - Other Assets	262,153,405	4,066,862
TOTAL	828,747,586	160,756,377

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4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

	2020-2021	2019-2020
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	646,940,000	646,940,000
Capital Grants to Government Agencies and other Levels of Government	1,662,604,388	703,930,405
Other Capital Grants and Trans	2,757,791,021	4,096,000,000
TOTAL	5,067,335,408	5,446,870,405

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

Description	Recurrent	Development	2020 -20201 Total	2019 -2020
	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities				
National Drought Management Authority (NDMA) Support to resilient livelihood	646,940,000		646,940,000	646,940,000
National Drought Management Authority (NDMA)		1,662,604,388	1,662,604,388	703,930,405
National Drought Management Authority (NDMA) Kenya social and economic inclusion project & (KDRDIP) Kenya Devept Response to Displacement Imp.	1,849,791,021 908,000,000		2,757,791,021	4,096,000,000
TOTAL	3,404,731,021	1,662,604,388	5,067,335,408	5,446,870,405

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Non-Financial Assets		
Purchase of Buildings	-	-
Construction of Building	517,405,829	-
Purchase of Vehicles and Other Transport Equipment	24,365,001	-
Purchase of Office Furniture and General Equipment	4,807,139	637,398
Purchase of Specialised Plant, Equipment and Machinery	3,760,000	1,740,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	56,842,872	1,972,800
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	19,090,222	17,222,079
Rehabilitation of Civil Works	713,916,755	
Sub Total	1,340,187,818	21,572,277
Financial Assets		
Sub Total	-	-
TOTAL	1,340,187,818	21,572,277

6A: Bank Accounts

Name of Bank, Account No. & currency		2020/2021	2019/2020
		Kshs	Kshs
Central bank of kenya,1000384228,Recurrent Kes State Department for Development of the ASAL	Rec	238,386.35	13,627
Central bank of kenya,1000384239,Development Kes State Department for Development of the ASAL	Dev	-	3,337,035
Central bank of kenya,1000384247, Deposit Kes State Department for Development of the ASAL	Dep	10,654,930	10,174,387
Total		10,893,316.35	13,525,049

6B: CASH IN HAND

	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	211,752	
Cash in Hand – Held in foreign currency		
Total		

7: ACCOUNTS RECEIVABLE

	2020-2021	2019-2020
	Kshs	Kshs

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Government Imprests		
Salary advances		
TOTAL		

8. ACCOUNTS PAYABLE

	2020-2021	2019-2020
	Kshs	Kshs
Retention	10,654,930	10,174,387
Deposits		-
Total	10,654,930	10,174,387

9. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	13,525,049	10,203,062
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(10,174,387)	(10,174,387)
Total	3,350,662	28,675

10. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2020/2021	2019-2020
	Kshs		Kshs	Kshs
Adjustments on bank account balances	13,525,049	(3,350,662)	10,174,387	(28,675)
Adjustments on cash in hand				
Adjustments on payables				
Adjustments on receivables	(10,174,387)		(10,174,387)	
Others (<i>specify</i>)				
TOTAL	3,350,662	(3,350,662)		(28,675)

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11. CHANGES IN RECEIVABLE

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Receivables as at 1st July (A)	-	-
Receivables as at 30th June (B)	-	-
(Increase)/ Decrease in Receivables (C=(B-A))	-	-

12. CHANGES IN PAYABLES

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Payables as at 1st July (A)	10,174,387	10,174,387
Payables as at 30th June (B)	10,654,930	10,174,387
Increase/ (Decrease) in payables (C=(B-A))	480,543	-

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RELATED PARTY DISCLOSURES

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

The following comprise of related parties,

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

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation		
<u>Transfers to related parties</u>		
Transfers to other MDAs		
Transfers to SCs and SAGAs	5,067,335,408	5,446,870,405
Transfers to Development Project		
Transfers to County Governments		
Transfers to non-reporting secondary and primary Schools		
Total Transfers to related parties	5,067,335,408	5,446,870,405
<u>Transfers from related parties</u>		
Transfers from the Exchequer	7,797,801,775	5,788,484,222
Transfers from other MDAs		
(Insert any other transfers received)		
Total Transfers from related parties	7,797,801,775	5,788,484,222

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16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works	4,995,406			4,995,406
Supply of goods and Services		29,258,465		29,258,465
	4,995,406	29,258,465		34,253,871

16.2: PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

16.3: OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

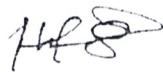
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17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

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

Guidance Notes:



Principal Secretary



Principal Accounts Controller

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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3. Ultra-holdings Limited	4,995,406	30.6.2016		4,995,406	4,995,406	
4.						
Sub-Total	4,995,406					
Supply of goods						
5. Jkuat Enterprise Limited	526,000					
6.						
Sub-Total	526,000					
Supply of services						
8. Government Advertising Agency	212,115	8.06.2021				
9. Sweet Lake Resort	195,500	8.4.2021				
10. The Kyaka Hotel	406,000	3.4.2021				
11. Aloukik Investment	13,504,140	14.4.2021				
12. Aloukik Investment	13,271,310	28.1.2021				
13. Sweet Lake Resort	836,500	26.1.2021				
14. Travel Company Ltd	306,900	18.6.2021				
Sub-Total	28,732,465					
Grand Total	34,254,871					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – ACCOUNTS RECEIVABLES AS AT 30th JUNE 2021

ANNEX 5 – ACCOUNTS PAYABLES AS AT 30th JUNE 2021

DEPOSIT ANALYSIS 2020/2021 FINANCIAL YEAR			
WESTERN KENYA RETENTION MONEY AS AT 30/06/2021			
Date	Particulars	Amount	Amount Paid
09/03/2014	Nyamsera Construction	92,406.00	Nil
03/12/2014	Nyamsera Construction	88,989.40	Nil
02/02/2015	Nyamsera Construction	135,893.00	Nil
08/05/2015	Resco Construction Company	374,005.90	Nil
08/05/2015	Resco Construction Company	542,740.80	Nil
04/12/2015	Highway Emporium	54,938.90	Nil
04/12/2015	Highway Emporium	49,171.00	Nil
04/12/2015	Highway Emporium	332,833.00	Nil
04/12/2015	Jonesmy Construction	112,868.00	Nil
04/12/2015	Jonesmy Construction	182,120.00	Nil
16/10/2015	Resco Construction Company	586,519.20	Nil
22/12/2015	Highway Emporium	92,311.00	Nil
22/12/2015	Jonesmy Construction	296,193.50	Nil
30/04/2016	Citam	128,841.50	Nil
30/04/2016	Resco Construction Company	707,988.40	Nil
30/06/2016	Jowk Enterprises Ltd	39,084.30	Nil
30/06/2016	Amaj Ltd	128,481.50	Nil
30/06/2016	Ambe General Contractors	400,869.38	Nil
30/06/2016	Benco Contractors	270,414.00	Nil
30/06/2016	Broadcore Construction	91,719.70	Nil

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30/06/2016	Davis and Shirtliff	387,585.00	Nil
30/06/2016	Davis and Shirtliff	153,212.00	Nil
30/06/2016	Keromatt Ltd	1,806,258.90	Nil
30/06/2016	Keromatt Ltd	347,779.00	Nil
30/06/2016	Masera	96,837.30	Nil
30/06/2016	Masera	76,167.90	Nil
30/06/2016	Mavil Emporium	3,765.30	Nil
30/06/2016	Mosaic	45,234.20	Nil
30/06/2016	Mwamogusii Building Contractors	146,388.15	Nil
30/06/2016	Open yard developers	724,189.22	Nil
30/06/2016	Sharkles Construction	159,118.35	Nil
30/06/2016	Somu Contractors	28,024.00	Nil
30/06/2016	Stangen	113,718.30	Nil
30/06/2016	Transjudy	9,554.00	Nil
30/06/2016	Urban option	242,568.00	Nil
30/06/2016	Wintech Limited	288,649.20	Nil
30/06/2016	Wintech Limited	279,298.30	Nil
31/03/2016	Resco Construction Company	557,651.50	Nil
04/05/2021	Trevcon Engineering Limited	480,543.20	
	Sub total	10,654,930.10	-

SUMMARY

DATE	PAYEE	AMOUNT
30/06/2021	Receipts B/F	10,654,930.10
	Total Payments	0.00
	Balance C/d	10,654,930.10

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ANNEX 6 – SUMMARY OF NON CURRENT ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs) 2019/2020	(Kshs)	(Kshs)	(Kshs)	(Kshs) 2020/2021
Land					-
Buildings and structures		1,231,322,584			1,231,322,584
Transport equipment		24,365,001			24,365,001
Office equipment, furniture and fittings	4,183,917	4,807,139			8,991,056
ICT Equipment		3,760,000			3,760,000
Machinery and Equipment	1,882,000				1,882,000
Biological assets	1,972,800	56,842,872			58,815,672
Infrastructure Assets- Roads, Rails					-
Heritage and cultural assets					-
Intangible assets	62,099,423	19,090,222			81,189,645
Work in Progress					-
Total	70,138,140	1,340,188,318	0	0	1,410,326,458

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
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ANNEX 7 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Cross-Border Peace Initiatives (CBPI)	coordinate the transformation of the Cross-border regions into prosperous, peaceful and resilient communities	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No
2	Enhancing Community Resilience against Drought (ECORAD)	enhance the community's resilience against drought	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No
3	Kenya social and economic inclusion project (ECORAD II)	enhance the community's resilience against drought	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No

ANNEX 8– LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1.	National Drought Management Authority	Ending Drought Emergencies	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	5,067,335,408	Yes

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

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ANNEX 9- ANALYSIS OF TRANSFERS TO OTHER GOVERNMENT ENTITIES

GL Date	Event Class	Transaction Number	Line Description	Debit
Oct 15, 2020	Invoices	PV - 00318	BEING TRANSFER OF DEVELOPMENT EXPENDITURE FUNDS 2RD QTR FOR ENDING DROUGHT EMERGENCIES F/Y 2020-2021	22,500,000.00
Oct 15, 2020	Invoices	PV - 00319	BEING TRANSFER OF DEVELOPMENT EXPENDITURE FUNDS 2RD QTR FOR RESILIENCE AND SUSTAINABLE FOOD SYSTEMS F/Y 2020-2021	8,750,000.00
Oct 19, 2020	Invoices	PV - 00320	BEING TRANSFER OF DEVELOPMENT EXPENDITURE FUNDS 2RD QTR FOR KENYA DROUGHT EARLY WARNING PROJECT FY 2020-2021	7,500,000.00
Oct 15, 2020	Invoices	PV - 00321	BEING TRANSFER OF DEVELOPMENT EXPENDITURE FUNDS 2RD QTR FOR PERSONNEL EMOLUMENTS F/Y 2020-2021	161,735,000.00
Jan 21, 2021	Invoices	PV - 01085	BEING TRANSFER OF RECURRENT EXPENDITURE FUND Q3 F/Y 2020-2021 TO NDMA	161,735,000.00
Jun 30, 2021	Invoices	PV - 01159	BEING TRANSFER OF DEVELOPMENT EXPE. FUNDS FOR THE (KSEIP-HSNP) F/Y 2020-2021 TO NDMA	219,150,000.00
Jun 30, 2021	Invoices	PV - 01160	BEING TRANSFER OF DEVELOPMENT EXPE. FUNDS FOR THE (KSEIP-HSNP) F/Y 2020-2021 TO NDMA	219,150,000.00
Apr 21, 2021	Invoices	PV - 01731	BEING TRANSFER OF RECURRENT EXP FUNDS 4TH QTR FOR PERSONNEL EMOLUMENTS FY 2020/2021	161,735,000.00
Jun 30, 2021	Invoices	PV - 01734	BEING TRANSFER OF DEVELOPMENT FUNDS 4QTR FOR RSFS FY 2020/2021	8,750,000.00
May 4, 2021	Invoices	PV - 01805	BEING TRANSFER OF FUNDS FOR ENDING DROUGHT EMERGENCIES (EDE) FY 2020/2021	30,600,000.00
May 4, 2021	Invoices	PV - 01827	BEING TRANSFER OF FUNDS FOR KENYA SOCIAL & ECONOMIC INCLUSION PROGRAMME (EDE) FY 2020/2021	4,444,222.50
May 13, 2021	Invoices	PV - 01855	BEING EXCHEQUER ISSUE FOR SFS&RLP	27,870,366.00
May 13, 2021	Invoices	PV - 01874	BEING EXCHEQUER ISSUE FOR KS&EIP	94,801,100.00
Jun 30, 2021	Invoices	PV - 02391	BEING EXCHEQUER REQUISITION FOR UNDP STABILIZATION & RECOVERY PROJECT TO NDMA FOR FY 2020-2021	83,017,000.00
Jun 30, 2021	Invoices	PV - 01734	BEING TRANSFER OF DEVELOPMENT FUNDS 4QTR FOR RSFS FY 2020/2021	4,291,020.50
Aug 3, 2020	Invoices	PV 00008	BEING TRANSFER OF RECURRENT EXPENDITURE FUND Q1 TO CATER FOR PERSONNEL EMOLUMENTS & OTHER MANDATORY CONTRACTUAL EXPENDITURE FY 2020-2021	161,735,000.00
Aug 4, 2020	Invoices	PV 00012	BEING TRANSFER OF DEV. FUND Q1 FOR KENYA SOCIAL & ECONOMIC INCLUSION PROJECT FY 2020-2021 TO DNMA	273,937,500.00
Oct 19, 2020	Invoices	PV 000402	BEING TRANSFER OF DEV FUND Q2 FOR (KSEIP FY 2020-2021 TO NDMA	219,150,000.00
Oct 19, 2020	Invoices	PV 000403	BEING TRANSFER OF DEV FUND Q2 FOR (KSEIP FY 2020-2021 TO NDMA	219,150,000.00
Oct 19, 2020	Invoices	PV 000404	BEING TRANSFER OF DEV FUND Q2 FOR (KSEIP FY 2020-2021 TO NDMA	219,150,000.00

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

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Oct 19, 2020	Invoices	PV 000405	BEING TRANSFER OF DEV FUND Q2 FOR (KSEIP F Y 2020-2021 TO NDMA	219,150,000.00
Oct 19, 2020	Invoices	PV 000406	BEING TRANSFER OF DEV FUND Q2 FOR (KSEIP F Y 2020-2021 TO NDMA	219,150,000.00
Apr 13, 2021	Invoices	PV 01278	BEING TRANSFER OF DEV EXP FUNDS 3RD QTR FOR RASFSP FY 2020/2021	8,750,000.00
Apr 13, 2021	Invoices	PV 01279	BEING TRANSFER OF DEV EXP FUNDS 3RD QTR FOR KDEWP FY 2020/2021	7,500,000.00
Apr 13, 2021	Invoices	PV 01280	BEING TRANSFER OF DEV EXP FUNDS 3RD QTR FOR EDE FY 2020/2021	22,500,000.00
Apr 21, 2021	Invoices	PV 01732	BEING TRANSFER OF DEV EXP FUNDS 4TH QTR FOR EDE FY 2020	22,500,000.00
Apr 21, 2021	Invoices	PV 01733	BEING TRANSFER OF DEV EXP FUNDS 4TH QTR FOR KDEWP FY 2020/2021	7,500,000.00
Jun 30, 2021	Invoices	PV - 01161	BEING TRANSFER OF DEVELOPMENT EXPE. FUNDS FOR THE (KSEIP-HSNP) F Y 2020-2021 TO NDMA	123,700,000.00
Jun 30, 2021	Invoices	PV - 02365	BEING TRANSFER OF DEVELOPMENT EXPE. FUNDS FOR THE (EDE F Y 2020-2021 TO NDMA)	224,071,699.00
Aug 14, 2020	Invoices	PV 00013	BEING TRANSFER OF DEV. FUND Q1 FOR KENYA SOCIAL & ECONOMIC INCLUSION PROJECT F Y 2020-2021 TO NDMA	273,937,500.00
Aug 14, 2020	Invoices	PV 00014	BEING TRANSFER OF DEV. FUND Q1 FOR KENYA SOCIAL & ECONOMIC INCLUSION PROJECT F Y 2020-2021 TO NDMA	273,937,500.00
Aug 14, 2020	Invoices	PV 00015	BEING TRANSFER OF DEV. FUND Q1 FOR KENYA SOCIAL & ECONOMIC INCLUSION PROJECT F Y 2020-2021 TO NDMA	273,937,500.00
Aug 14, 2020	Invoices	PV 00016	BEING TRANSFER OF DEV. FUND Q1 FOR KENYA DROUGHT EARLY WARNING PROJECT F Y 2020-2021 TO NDMA	7,500,000.00
Aug 14, 2020	Invoices	PV 00017	BEING TRANSFER OF DEV. FUND Q1 FOR RESILIENCE AND SUSTAINABLE food system programme F Y 2020-2021 TO NDMA	8,750,000.00
Aug 14, 2020	Invoices	PV 00018	BEING TRANSFER OF DEV. FUND Q1 FOR ending drought EMERGENCIES F Y 2020-2021 TO NDMA	22,500,000.00
Aug 25, 2020	Invoices	PV 000085	BEING TRANSFER OF DEV. FUNDS (KSEIP) INVESTMENT PROJECT FINANCING FOR F Y 2020-2021 TO NDMA	97,050,000.00
Aug 25, 2020	Invoices	PV 000086	BEING TRANSFER OF DEV. FUNDS (KSEIP) INVESTMENT PROJECT FINANCING FOR F Y 2020-2021 TO NDMA	37,750,000.00
Jun 30, 2021			BEING CAPTURE OF EXPENDITURE RETURN FOR KDRDIP GARISSA F Y 2020-21	6,000,000.00
Jun 30, 2021			BEING CAPTURE OF EXPENDITURE RETURN FOR KDRDIP GARISSA F Y 2020-21	399,000,000.00
Jun 30, 2021			BEING CAPTURE OF EXPENDITURE RETURNS FOR KDRDIP WAJIR F Y 2020-2021	199,000,000.00
Jun 30, 2021			BEING CAPTURE OF PROJECT DATA FOR KDRDIP TURKANA F Y 2020-2021	304,000,000.00
				5,067,335,408

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

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ANNEX 8 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	N/A					
2	N/A					
3	N/A					
4	N/A					
5	N/A					
6	N/A					
7	N/A					
8	N/A					
9	N/A					
10	N/A					

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)

Annual Reports and Financial Statements

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ANNEX 10- REPORTS GENERATED FROM IFMIS

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

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

REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

DEPOSIT- 1051

Account No. 1000384247

as at the close of

business on 30th June, 2021

The Board, consisting of - (Names and Official titles)

1. Dr. Hulda Ogot - Chairman
2. Paul Koros - Member
3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asahi

at 9.00 am (time) on the 1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to Shs. NIL cts NIL

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 30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	10,654,929.60
		10,654,929.60

The Bank Certificate of Balance showed a sum of Shs. Ten million six hundred and fifty four nine hundred and twenty nine

cts Sixty cents (shs. 10,654,929 cts 60

Standing to the credit of the account on 30th June, 2021

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.

HULDA K ODOT

Chairman



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REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

DEPARTMENT - 1075

Account No. 1000384239

as at the close of

business on 30th June, 2021

The Board, consisting of: (Names and Official titles)

1. Dr. Hulda Ogoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of

The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 1st July, 2021

Notes	(Shs.)	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to Shs. NIL cts NIL 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 30th June, 2021

Cash on hand	(Shs.)	00.00
Bank balance	Shs.	00.00
		00.00

The Bank Certificate of Balance showed a sum of Shs. Four Hundred and Fifty Two Million, Eight Hundred and Ninety Thousand, Six Hundred and Seventy Seven

cts Fifty cents (shs. 452,890,677 cts 50)

Standing to the credit of the account on 30th June, 2021

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.

(Signature)





APPENDIX I: PENDING BILLS REPORTING TEMPLATE

Summary Table: 1 Analysis of Pending Bills

Financial year		FY2020/2021 (Kshs.)		Prior Years (Kshs.)		Total (Kshs)	Remarks
		REC	DEV	REC	DEV		
1	Bills Verified & Payable	-	-	-	-	-	The Recurrent claims remained outstanding due to limited Exchequer. The Development claims remained outstanding due to community conflicts on works that was being undertaken by Western Kenya Community Driven Development and Flood Mitigation Project. It was financed by world bank.
2	Bills Under Verification	28,733,465	526,000	-	4,995,406	34,254,871	
3	Bills under DCI/EACC	-	-	-	-	-	
4	Contested/Courts Award	-	-	-	-	-	
5	Ineligible Bills	-	-	-	-	-	
TOTAL PENDING BILLS		28,733,465	526,000	-	4,995,406	34,254,871	

Summary Table: 2. Settlement of Verified and Payable Pending Bills

Verified and Payable Pending bills		Amount(Kshs.)		
		REC	DEV	TOTAL
A	Bills Verified and Payable(from table 1 above)	-	-	-
B	Amount Paid	-	-	-
C	Outstanding Balance(A-B)	-	-	-

Summary Table: 3 Detailed Schedule of Pending Bills

S/No	Date	Supplier/ Contractor	Invoice No.	Nature Of Goods/Services	Amount (Kshs.)	Amount Paid (Kshs.)	Outstanding Amount (Kshs)
1	1.04.2021	Jkwat Ent Ltd	403	Supply of assorted seedlings	526,000		526,000
2	8.06.2021	Govt Advertising Agency	2823	Advertising Services	212,115		212,115
3	8.04.2021	Sweet Lake Resort	1847	Conference Facilities	195,500		195,500
4	3.04.2021	The Kyaka Hotel		conference Facilities	406,000		406,000
5	14.04.2021	Aloukik Investment	409	Rent of office space	13,504,140		13,504,140
6	28.01.2021	Aloukik Investment	368	Rent of office space	13,271,310		13,271,310
7	26.01.2021	Sweet Lake Resort	366	conference Facilities	836,500		836,500
8	18.07.2021	Travel Co. Ltd.	066	Provision of air tickets	306,900		306,900
9	30.06.2016	Ultra-Holdings Ltd	BGM/CSDU /41/2014-15	Construction of Footbridge At Narati Soysambu	4,995,406		4,995,406
Total					34,254,871		34,254,871

STATE DEPARTMENT FOR THE DEVELOPMENT OF ASALS

RECCURENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2021

CBK RECURRENT A/CCT NO 1000384228

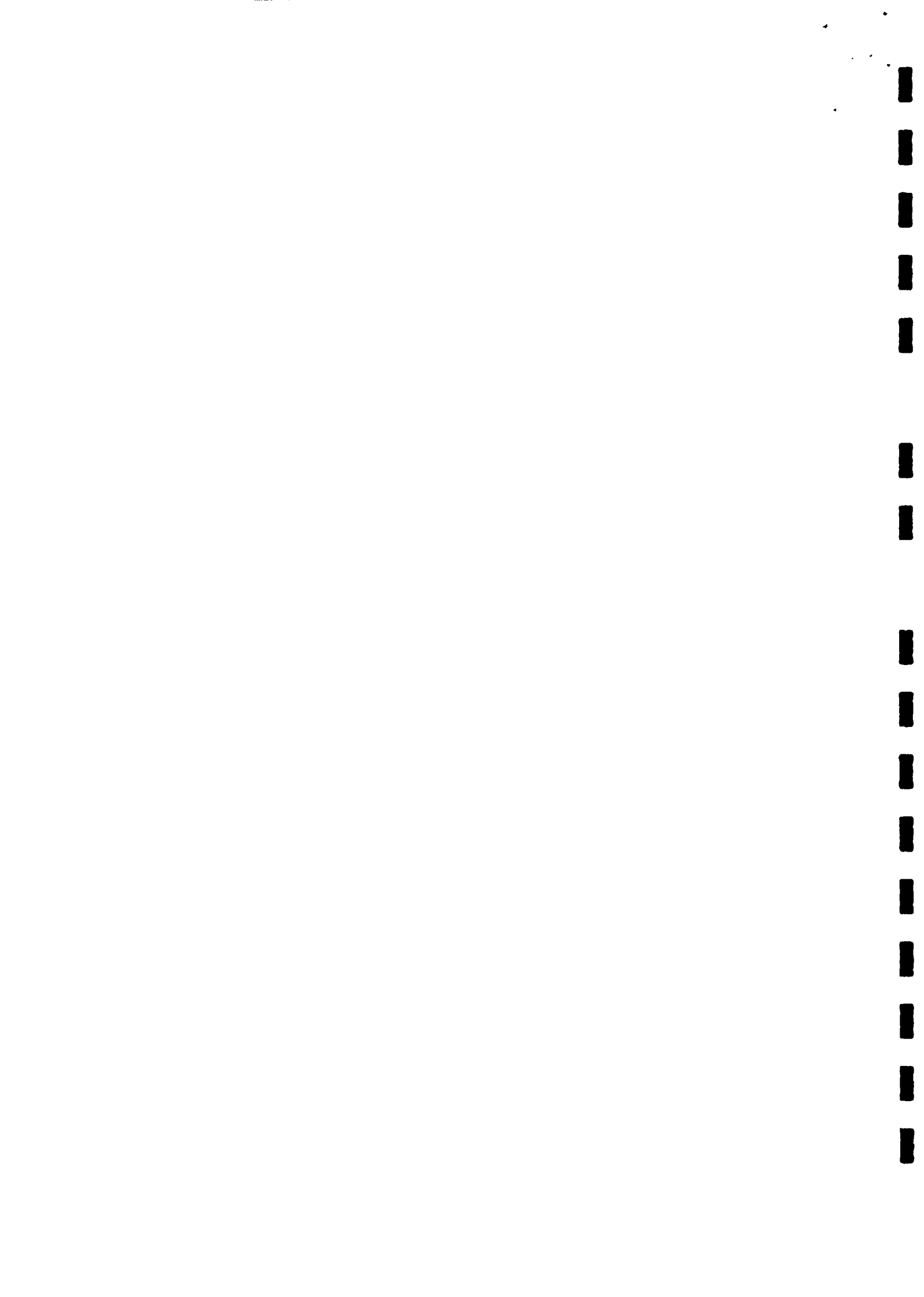
		Shs.	Cts.
Balance as per Bank Statement			18,117,462.65
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)	30,730,486.85	(30,730,486.85)
2	Receipts in Bank Statement not recorded in Cash Book		
Add: 3	Payments in Bank Statement not recorded in Cash Book		
4	Receipts in Cash Book not recorded in Bank Statement.....	12,851,410.55	12,851,410.55
Balance as per Cash Book			238,386.35
Prepared by:	S.D. Dianda	Sign	[Signature]
Designation	Acc II	Date	20/7/2021
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
Approved by:	[Signature]	Sign	[Signature]
Designation	ACC	Date	20/7/2021

PAYMENT IN CASHBOOK NOT RECORDED IN BANK STATEMENT		
29/1/2021	Housing finance coperation	54,571.00
29/1/2021	Water werfare	5,360.00
29/1/2021	Kakamega county	180.00
29/1/2021	GOK	49,413.75
29/1/2021	Internalreceipt	15,327.05
30/4/2021	Afna sacco	1,205.00
30/4/2021	Housing finance coperation	54,571.00
30/4/2021	Kitambulisho WELFARE	1,580.00
30/4/2021	HOusing Fund scheme	31,959.00
30/4/2021	Internalreceipt	14,871.70
25/5/2021	HAZINA SACCO	772,772.05
25/5/2021	CONSOLIDATED BANK	37,578.00
25/5/2021	GOPERATIVE STAFF SELF HELP	380.00
25/5/2021	OFFICE OF DPP	280.00
25/5/2021	ACCOUNTING OFFICER FUND	14,781.70
21/6/2021	KUKOPESHA	4,107.95
21/6/2021	KIFEDHA	5,109.00
21/6/2021	COOPERATIVE STAFF SELF HELP	380.00
21/6/2021	OFFICE OF DPP	280.00
21/6/2021	HOUSE RENT/UTILITY CHARGES	38,000.00
21/6/2021	ACCOUNTING OFFICER FUND	15,161.70
30/6/2021	IRENE MFOGO	66,137.00
30/6/2021	PAYEE	28,473.00
30/6/2021	GBK	11,217,600.00
30/6/2021	TAX	196,800.00
30/6/2021	DAVIL TRADERS	253,306.05
30/6/2021	TAX	4,443.95
30/6/2021	TIGMUN ENTREPRISES	173,972.85
30/6/2021	TAX	3,052.15
30/6/2021	STAING ENTERPRISES	716,873.30
30/6/2021	TAX	12,576.70
30/6/2021	STAING ENTERPRISES	716,873.30
30/6/2021	TAX	12,576.70
30/6/2021	STAING ENTERPRISES	238,957.75
30/6/2021	TAX	4,192.25
30/6/2021	KIPURPUR	715,546.55
30/6/2021	TAX	12,553.45
30/6/2021	PINPONT LTD	144,662.05
30/6/2021	TAX	2,537.95
30/6/2021	ROSE OCHIEL	10,000.00
30/6/2021	GUYO HALAKHE	30,000.00
30/6/2021	STEPHEN CHEGE	30,000.00
30/6/2021	STEPHEN CHEGE	30,000.00
30/6/2021	KENETH NKABU	49,750.00
30/6/2021	MARTIN SIMIYI	26,600.00

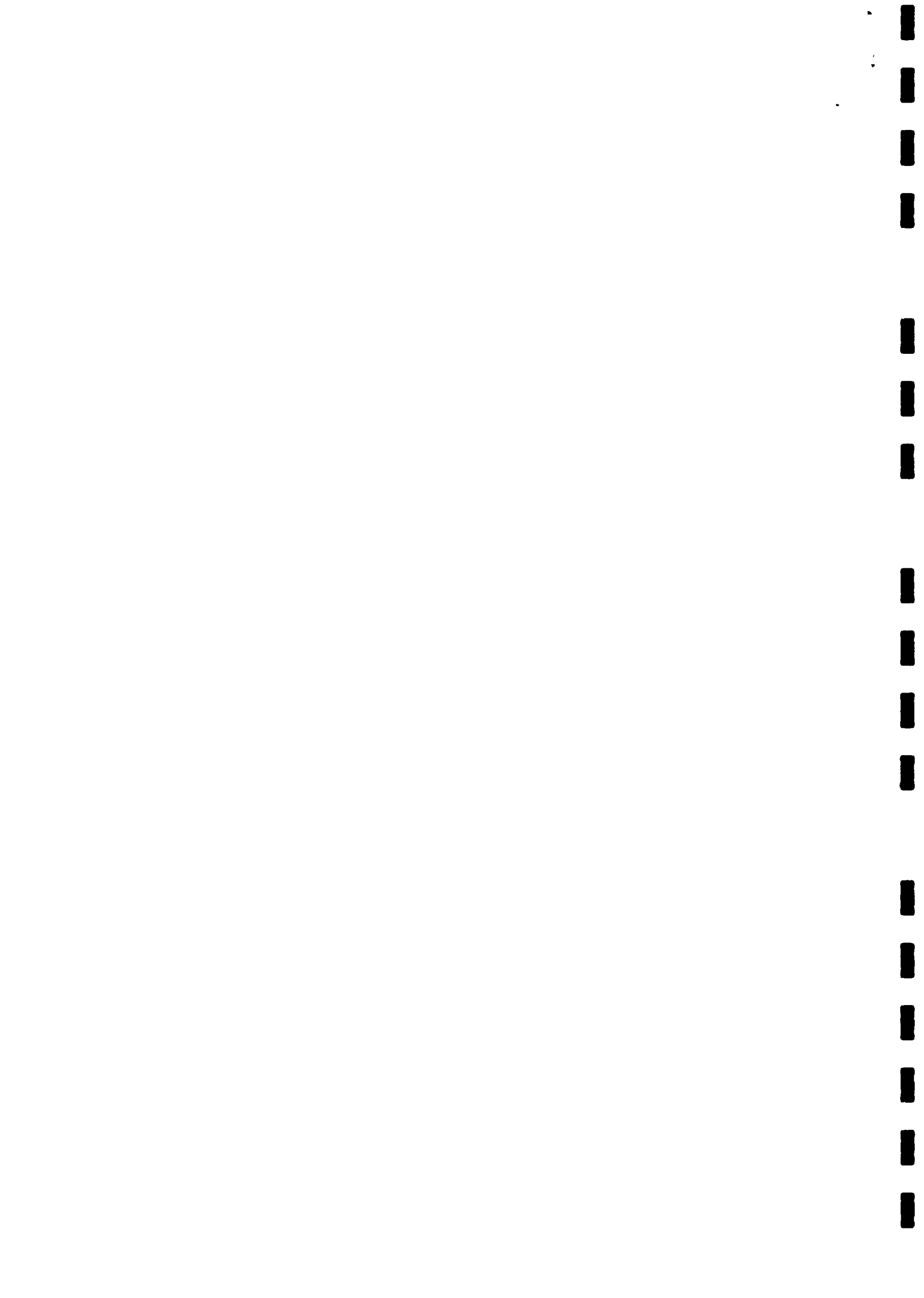
30/6/2021	LEONARD NGAITHE	50,000.00
30/6/2021	SAMUEL OJWANG	40,000.00
30/6/2021	SARAH MAUTA	40,000.00
30/6/2021	SAMUEL MURAGURI	40,000.00
30/6/2021	RICHARD KISYULA	40,000.00
30/6/2021	PAUL MASINDE	40,000.00
30/6/2021	IRENE MBOGO	40,000.00
30/6/2021	CATHERINE MUIRU	271,378.95
30/6/2021	M. POWON	51,152.00
30/6/2021	G. NGIGE	24,079.00
30/6/2021	I. MAHINGE	21,818.00
30/6/2021	D. KITUM	17,014.00
30/6/2021	E, KABIRU	11,589.00
30/6/2021	J. KORIR	10,560.00
30/6/2021	D. KERUBO	10,560.00
30/6/2021	H. NASHIPAI	7,375.00
30/6/2021	M. NYAKAKO	19,765.00
30/6/2021	R. CHERONO	45,000.00
30/6/2021	SAMUEL MASIAGA	8,850,985.25
30/6/2021	MOSES CHALSE	3,695,349.75
30/6/2021	PAYE	49,039.65
30/6/2021	FLOREKI ENTERPRISES	860.35
30/6/2021	VAT	131,883.25
30/6/2021	INTERMASS STATIONERS	2,313.75
30/6/2021	VAT	296,812.75
30/6/2021	JEPKO SERVICES	5,207.25
30/6/2021	VAT	480.00
30/6/2021	KENYA COUNTY GOVT WORKERS	20,000.00
30/6/2021	FATUMA ABDI	40,000.00
30/6/2021	MARY WANGARI	40,000.00
30/6/2021	R WANGECI	40,000.00
30/6/2021	S. OLANDO	40,000.00
30/6/2021	G. NGIGE	40,000.00
30/6/2021	P. MASINDE	40,000.00
30/6/2021	H. MUGODO	40,000.00
30/6/2021	R. KIBAARA	40,000.00
30/6/2021	M. MIRINGU	40,000.00
30/6/2021	S. KITIVA	40,000.00
30/6/2021	S. MBUGUA	40,000.00
30/6/2021	M. MUENI	40,000.00
30/6/2021	F. ADBI	40,000.00
30/6/2021	L. WACHIRA	40,000.00
30/6/2021	L. KIBET	40,000.00
30/6/2021	E. RODHA	40,000.00
30/6/2021	P. KOROS	40,000.00

30/6/2021	J. SAKWA	40,000.00
30/6/2021	S. MAUTA	40,000.00
30/6/2021	S. OJWANG	40,000.00
30/6/2021	S. MURAGURI	40,000.00
30/6/2021	S. GATHERI	40,000.00
30/6/2021	B. WANJEMA	40,000.00
30/6/2021	S. BABU	40,000.00
30/6/2021	MOW sports	1,610.00
		30,730,486.85

PAID JUNE BUT SHOWS IN JULY BANK STATEMENTS 2021		
2/7/2021	WITHHOLDING TAX	2,537.95
2/7/2021	WITHHOLDING TAX	3,052.15
2/7/2021	WITHHOLDING TAX	4,192.25
2/7/2021	WITHHOLDING TAX	4,443.95
2/7/2021	WITHHOLDING TAX	12,553.45
2/7/2021	WITHHOLDING TAX	12,576.70
2/7/2021	WITHHOLDING TAX	12,576.70
2/7/2021	TRANSFER PAYMENTS	11,217,600.00
5/7/2021	OUTWARD RTGS PAYMENT	7,375.00
5/7/2021	ROSE KEMUNTO OCHIEL	10,000.00
5/7/2021	HELLEN NASHIPAI	10,560.00
5/7/2021	DELILA K MARAGIA	10,560.00
5/7/2021	JAPHETH DENNIS KORIP	11,589.00
5/7/2021	ELIZABETH W KABIRU	17,014.00
5/7/2021	ROSEMARY CHERONO TOWETT	19,765.00
5/7/2021	DIVINAH CHEPKEMOI KITUM	21,818.00
5/7/2021	ROSE W MAHINGE	24,079.00
5/7/2021	MARTIN WEKESA SIMIYU	26,600.00
5/7/2021	GUYO H DEBASO	30,000.00
5/7/2021	STEPHEN MAINA CHEGE	30,000.00
5/7/2021	STEPHEN MAINA CHEGE	30,000.00
5/7/2021	SAMUEL NGIGI MURAGURI	40,000.00
5/7/2021	PAUL WANGILA MASINDE	40,000.00
5/7/2021	JAMES MUTUA MUTUNE	40,000.00
5/7/2021	SAMUEL OGOLA OJWANG	40,000.00
5/7/2021	IRENE MAITHA MBOGO	40,000.00
5/7/2021	CATHERINE NDUTA MUIRU	40,000.00
5/7/2021	SARAH MAUTA MUKWATERI	40,000.00
5/7/2021	RICHARD K KISYULA	40,000.00
5/7/2021	KENNETH NKABU NKABU	49,750.00
5/7/2021	N LEONARD NGAITHE	50,000.00
5/7/2021	GEORGE N KAMAU	51,152.00
5/7/2021	IRENE MAITHA MBOGO	66,437.00
5/7/2021	PINPOINT HYGENE SERVICES	144,662.05
5/7/2021	TIGMUN ENTERPRISES	173,972.85
5/7/2021	STAINING ENTERPRISES LTD	238,957.75
5/7/2021	DAVIL TRADERS	253,306.05
5/7/2021	MICAH P POWON	271,378.95
5/7/2021	KIPURPUR CO LTD	715,546.55
5/7/2021	STAINING ENTERPRISES LTD	716,873.30
5/7/2021	STAINING ENTERPRISES LTD	716,873.30
6/7/2021	WITHHOLDING TAX	196,800.00
7/7/2021	TRANSFER PAYMENTS	28,473.00
7/7/2021	TRANSFER PAYMENTS	3,695,349.75
8/7/2021	MARTIN WEKESA SIMIYU	26,600.00
8/7/2021	SAMUEL NGIGI MURAGURI	40,000.00



8/7/2021	MOSES CHARLES GITARI	8,850,985.25
9/7/2021	KENYA COUNTY WORKERS UNION	480.00
9/7/2021	WITHHOLDING TAX	860.35
9/7/2021	WITHHOLDING TAX	2,313.75
9/7/2021	WITHHOLDING TAX	5,207.25
9/7/2021	SAMSON OJWANG	40,000.00
9/7/2021	PAUL MARITIM A KOROS	40,000.00
9/7/2021	MARION M KINGOO	40,000.00
9/7/2021	RUTH MAITHA KIBAARA	40,000.00
9/7/2021	MARY W THUKU	40,000.00
9/7/2021	SAMUEL BABU KIMANI	40,000.00
9/7/2021	ROSE W NDERITU	40,000.00
9/7/2021	SARAH MAUTA MUKWATERI	40,000.00
9/7/2021	SIMON N MBUGUA	40,000.00
9/7/2021	SIMON N MBUGUA	40,000.00
9/7/2021	BERNADETTE W WANJEMA	40,000.00
9/7/2021	IRENE MAITHA MBOGO	40,000.00
9/7/2021	FATUMA ABDI YUSSUF	40,000.00
9/7/2021	FATUMA ABDI YUSSUF	40,000.00
9/7/2021	SAMWEL O OJWANG	40,000.00
9/7/2021	JAMES M SAKWA	40,000.00
9/7/2021	SALOME M KITIVA	40,000.00
9/7/2021	HUDSON A MUGODO	40,000.00
9/7/2021	N LEONARD NGAITHE	40,000.00
9/7/2021	GEORGE N KAMAU	40,000.00
9/7/2021	MARY N MIRINGU	40,000.00
9/7/2021	PAUL W MASINDE	40,000.00
9/7/2021	SAMUEL N MURAGURI	40,000.00
12/7/2021	FATUMA ABDI YUSSUF	20,000.00
12/7/2021	SARAH N GATHERI	40,000.00
12/7/2021	SAMSON O OLANDO	40,000.00
12/7/2021	FLOREKI ENTERPRISES	49,039.65
12/7/2021	INTERMASS STATIONERS AND PRINTERS	131,883.25
13/7/2021	JEPSCO SERVICES AND RENOVATORS LTD	296,812.75
23/7/2021	ACCOUNT TRANSFER	238,386.35
		29,875,994.30



RECEIPT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT		
30/6/2021	EXCHEQUER	8,274,900.00
30/6/2021	TRFS PAYMENTS	3,456,551.65
30/6/2021	TRFS PAYMENTS	480.00
30/6/2021	JANUARY 2021 SALARY DEDUCTIONS	128,041.80
30/6/2021	APRIL 2021 SALARY DEDUCTIONS	69,442.70
30/6/2021	MAY 2021 SALARY DEDUCTIONS	858,955.75
30/6/2021	JUNE 2021 SALARY DEDUCTIONS	63,038.65
		12,851,410.55



MINISTRY OF DEVOLUTION AND THE ASALS

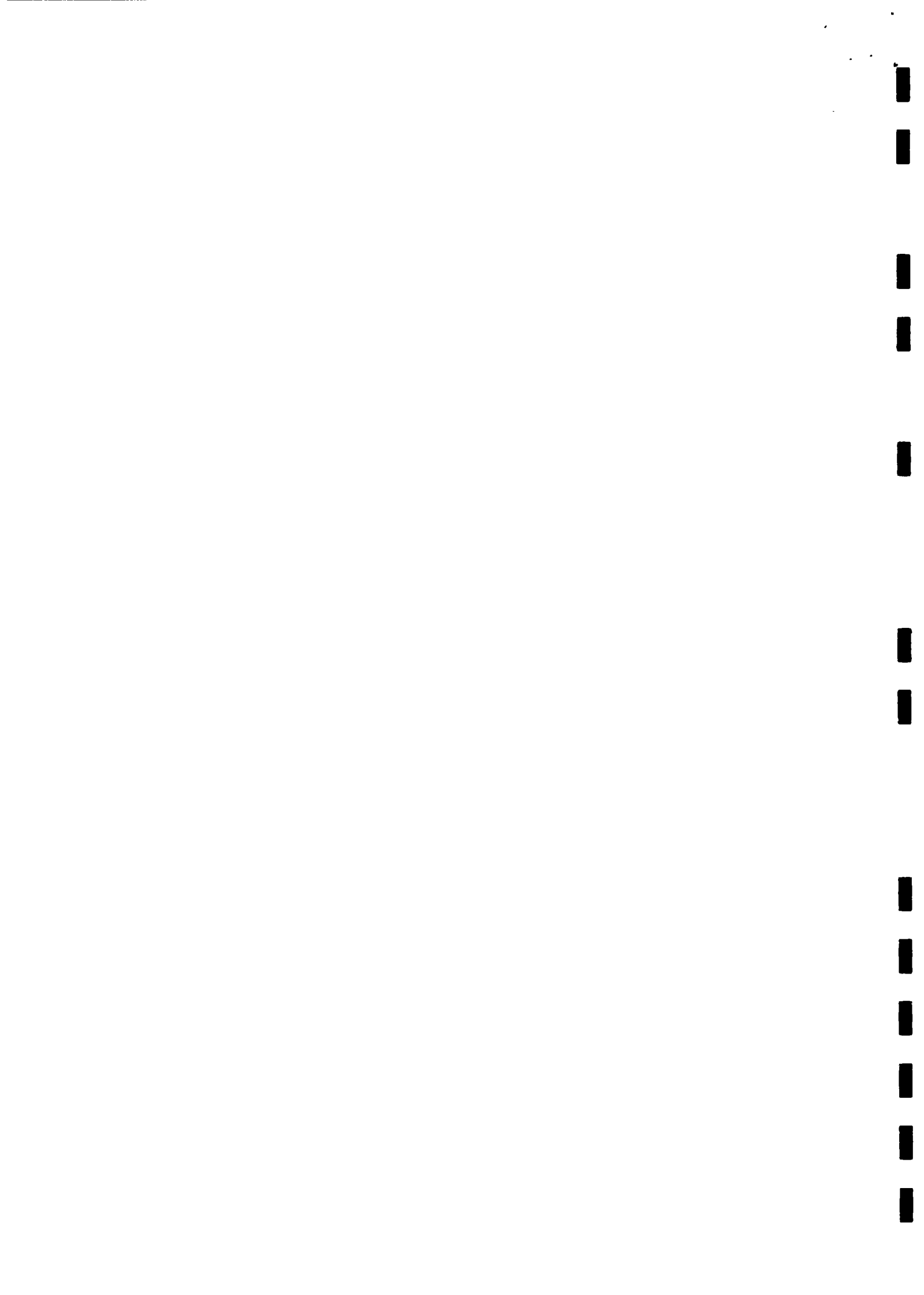
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

KDRDIP ACCOUNT NO1000462264 BANK RECONCILIATION STATEMENT AS AT 30.6.2021

		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement				81,671,305.05	
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)			(44,239,917.45)	
2	Receipts in Bank Statement not recorded in Cash Book			-	
Add: 3	Payments in Bank Statement not recorded in Cash Book			-	
4	Receipts in Cash Book not recorded in Bank Statement.....			-	2,685,815.40
Balance as per Cash Book				40,117,203.00	
prep	S.D. Oluwalade	sig	[Signature]		
by	ACE	date	24/6/2021		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct:					
	[Signature]		[Signature]	12/9/2021	
Designation		Signature		Date	

PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENTS		
		AMOUNT SH
30/6/2021	TRAWELL CO LTD	26,890.00
30/6/2021	TRAWELL CO LTD	28,300.00
30/6/2021	TRAWELL CO LTD	32,880.00
30/6/2021	INTERMASS	47,909.50
30/6/2021	VAT	840.50
30/6/2021	DAVID ABUGA	50,000.00
30/6/2021	VENTAG ENTER	50,317.25
30/6/2021	VAT	882.75
30/6/2021	TRCEMA ENTER	95,327.60
30/6/2021	VAT	1,672.40
30/6/2021	TRAWELL CO LTD	111,960.00
30/6/2021	LILLYDOVE TRAVEL LTD	138,000.00
30/6/2021	TOYOTA KENYA LTD	215,470.80
30/6/2021	VAT	3,780.20
30/6/2021	KENYA SAFARI LODGE	282,051.70
30/6/2021	VAT	4,948.30
30/6/2021	ALEXYHIM ENTER.	326,275.85
30/6/2021	VAT	5,724.15
30/6/2021	SAFARICOM LTD	1,334,000.00
30/6/2021	NATIONAL OIL	2,999,999.70
30/6/2021	SEEDS OF PEACE AFRICA INT.	25,193,450.30
30/6/2021	VAT	1,350,480.70
30/6/2021	W/ TAX	465,683.00
30/6/2021	ATTIC TOURS AND TRAVEL	23,630.00
30/6/2021	ATTIC TOURS AND TRAVEL	55,700.00
30/6/2021	ATTIC TOURS AND TRAVEL	75,600.00
30/6/2021	NATION MEDIA LTD	441,686.10
30/6/2021	DOT TO DOT STATINARIES ZND PHOT	54,051.70
30/6/2021	VAT	948.30
30/6/2021	ATTIC TOURS AND TRAVEL	58,800.00
30/6/2021	GENYSSIS COMPUTERS	103,681.05
30/6/2021	VAT	1,818.95
30/6/2021	FIONA ENTR LTD	115,474.15
30/6/2021	VAT	2,025.85
30/6/2021	REX KIOSK	314,377.00
30/6/2021	DOCIE GENERAL SUPPLIERS	467,793.10
30/6/2021	VAT	8,206.90
30/6/2021	MARION MUENI	200,000.00
30/6/2021	WISEPRO OFFICE SOLUTIONS	646,387.85
30/6/2021	VAT	11,340.15
30/6/2021	ATTIC TOURS AND TRAVEL	226,000.00
30/6/2021	CONCEPT GROUP LTD	496,784.50
30/6/2021	VAT	8,715.50
30/6/2021	ZUNACO GENERAL SUPPLIERS	2,244,129.30

30/6/2021	YAKNER COMP. LTD	2,378,275.85
30/6/2021	VAT	41,724.15
30/6/2021	PSSDDA	3,456,551.65
TOTAL		44,239,917.45



RECEIPT IN CASHBOOK NOT YET RECORDRD IN BANK STATEMENT		
30/6/2021	RETURNED RTGS	441,686.10
30/6/2021	RETURNED RTGS	2,244,129.30
		2,685,815.40

MINISTRY OF DEVOLUTION & ASALS

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

DEVELOPMENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2021

F.O. 30			Shs.	Cts.	Shs.	ct
	Balance as per Bank Statement				nil	
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)					
2	Receipts in Bank Statement not recorded in Cash Book					
Add: 3	Payments in Bank Statement not recorded in Cash Book					
4	Receipts in Cash Book not recorded in Bank Statement.....					
	Balance as per Cash Book				nil	
Prepared	S.D. Dando	[Signature]			20/7/2021	
By	ACCI II	Signature			Date	
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.						
AAG	[Signature]	[Signature]			20/7/2021	
Designation	[Signature]	Signature			Date	

STATE DEPARTMENT FOR THE DEVELOPMENT OF THE ASALS

DEPOSIT ACCOUNT NO 1000384247 BANK RECONCILIATION STATEMENT AS AT 31.6.2021

		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement					10,654,929.60
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)				
2	Receipts in Bank Statement not recorded in Cash Book				
Add: 3	Payments in Bank Statement not recorded in Cash Book				
4	Receipts in Cash Book not recorded in Bank Statement.....				
Balance as per Cash Book					10,654,929.60
Prepared by:	<i>Sansin A. Lando</i>	Sign	<i>[Signature]</i>		
Designation	<i>ARJEL</i>	Date	<i>30/6/2021</i>		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
Approved by:	<i>James Sataog</i>	Sign	<i>[Signature]</i>		
DESIGN: AAG		Date	<i>20/7/2021</i>		

STATE DEPT FOR DEV OF THE ASAL

Customer : 138661

Balance Date: 30-Jun-21

Account No	Account Name	Currency	Balance
1000384228	REC-STATE DEPT FOR DEV OF THE ASAL	KES	18,117,462.65
1000384239	DEV-STATE DEPT FOR DEV OF THE ASAL	KES	452,890,677.50
1000384247	DEP-STATE DEPT FOR DEV OF THE ASAL	KES	10,654,929.60
1000384255	CBK165-STATE DEPT FOR DEV OF ASAL	KES	0.00
1000462264	KENYA DEV RESP TO DISPL IMP LOAN AC	KES	81,671,305.05
1000462299	KENYA DEV RESP TO DISP IMP PR GRANT	KES	9,798,628.30



LAWRENCE RWERIA
 AUTHORISED SIGNATORY
 BANKING SERVICES DIVISION



JOYCE NASIEKU (Ms)
 AUTHORISED SIGNATORY
 BANKING SERVICES DIVISION

Trial Balance

Entity: 1035-State Department for

Current Period: JUL-20 To JUN-21

20

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320200 Grants from International Organizations -	0	0	0	0
1320000 Grants from International	0	0	0	0
2110100 Basic Salaries - Permanent Employees	107,480,042.30	0	100,256,332.10	0
2110200 Basic Wages - Temporary Employees	390,982,188.75	0	0	0
2110300 Personal Allowances paid as part of	62,618,594.00	0	55,678,168.90	0
2110000 Wages and Salary Contributions	561,080,825.05	0	155,934,501.00	0
2210100 Utilities, Supplies and Services	1,499,579.00	0	1,486,876.00	0
2210200 Communication, Supplies and Services	7,333,054.00	0	3,551,820.00	0
2210300 Domestic Travel and Subsistence, and	117,362,208.00	0	17,042,672.50	0
2210400 Foreign Travel and Subsistence, and	1,908,414.00	0	2,567,206.00	0
2210500 Printing, Advertising and Information	6,977,480.00	0	890,230.00	0
2210600 Rentals of Produced Assets	49,408,220.00	0	92,527,458.80	0
2210700 Training Expenses	2,631,535.00	0	5,392,265.00	0
2210800 Hospitality Supplies and Servi	31,436,986.00	0	13,511,093.00	0
2211000 Specialised Materials and Supp	159,126,530.00	0	1,141,600.00	0
2211100 Office and General Supplies and	11,012,496.00	0	4,651,129.00	0
2211200 Fuel Oil and Lubricants	19,487,942.00	0	3,452,313.20	0
2211300 Other Operating Expenses	154,643,763.00	0	9,270,322.60	0
2210000 Goods and Services	563,059,548.00	0	155,484,986.10	0
2220100 Routine Maintenance - Vehicles	3,765,974.00	0	1,204,529.00	0
2220200 Routine Maintenance - Other Assets	262,153,405.00	0	4,066,861.85	0
2220000 Routine Maintenance	265,919,379.00	0	5,271,390.85	0
2630100 Current Grants to Government Agencies	646,940,000.00	0	646,940,000.00	0
2630200 Capital Grants to Government Agencies	1,662,604,387.50	0	703,930,405.30	0
2630000 Grants & Transfer To Other Govt.	2,309,544,387.50	0	1,350,870,405.30	0
2640200 Emergency Relief and Refugee	0	0	0	0
2640500 Other Capital Grants and Trans	2,757,791,020.50	0	4,096,000,000.00	0
2640000 Other Transfers and Emergency Relief	2,757,791,020.50	0	4,096,000,000.00	0
3110200 Construction of Building	517,405,829.00	0	0	0
3110700 Purchase of Vehicles and Other	24,365,001.00	0	0	0
3111000 Purchase of Office Furniture and	4,807,139.00	0	637,398.00	0

3111100	Purchase of Specialised Plant	3,760,000.00	0	0	1,740,000.00	0
3111300	Purchase of Certified Seeds, Breeding	56,842,872.00	0	0	1,972,800.00	0
3111400	Research, Feasibility Studies, Project	19,090,222.00	0	0	17,222,078.95	0
3111500	Rehabilitation of Civil Works	713,916,755.00	0	0	0	0
3110000	Acquisition of Fixed Capital Assets	1,340,187,818.00	0	0	21,572,276.95	0
6530100	Recurrent Bank Accounts	8,989,320.20	0	0	13,627.05	0
6530000	Recurrent Bank Accounts	8,989,320.20	0	0	13,627.05	0
6540100	Development Bank Accounts	0	8,415,272.20	0	3,337,034.95	0
6540000	Development Bank Accounts	0	8,415,272.20	0	3,337,034.95	0
6550100	Deposit Bank Accounts	10,654,930.10	0	0	10,174,387.10	0
6550000	Deposit Bank Account	10,654,930.10	0	0	10,174,387.10	0
6580100	Cash in Hand	0	211,752.00	0	0	0
6580000	Cash in Hand	0	211,752.00	0	0	0
6740100	Other Debtors & Pre-payments	0	0	0	0	0
6740000	Other Debtors & Pre-payments	0	0	0	0	0
6760100	Imprests	0	626,900.00	0	0	394,400.00
6760000	Government Imprests	0	626,900.00	0	0	394,400.00
6780100	Suspense & Clearance Account	0	626,900.00	0	0	394,400.00
6780000	Suspense & Clearance Account	0	626,900.00	0	0	394,400.00
6790100	Other Current System A/cs	0	0	0	0	0
6790000	Other Current Assets (System r	0	0	0	0	0
7310100	General Deposits Items	0	10,654,930.10	0	0	10,174,387.10
7310000	Deposits	0	10,654,930.10	0	0	10,174,387.10
7320100	Salary Deductions	0	0	0	0	0
7320200	Other General Liabilities	0	0	0	0	0
7320000	Other Liabilities	0	0	0	0	0
7380100	Withholding Taxes	0	0	0	0	0
7380000	Withholding Taxes	0	0	0	0	0
7390100	System Required Liabilities	0	22,500.00	0	0	0
7390000	System Required Liabilities	0	22,500.00	0	0	0
9910100	General Provisions	3,498,338.40	0	0	28,675.10	0
9910200	Exchange Provisions	0	18,090,959,652.65	0	0	10,293,157,877.30
9910000	Provisions	3,498,338.40	18,090,959,652.65	0	28,675.10	10,293,157,877.30
9990000	Opening Balance Reserves	10,290,172,940.20	0	0	4,505,039,380.00	0
9990000	Opening Balance Reserves	10,290,172,940.20	0	0	4,505,039,380.00	0
	Total	7,810,508,877.50	7,810,508,877.50	0	19,912,898,506.95	19,912,898,506.95

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

STATEMENT OF RECEIPTS AND

Entity: 1035-State Department for

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

RECEIPTS	Note	Current Period	Previous Period
Tax Receipts			
Social Security Contribution	1	0	0
Proceeds from Domestic and Foreign Grants	2	0	0
Exchequer releases	3	0	0
Transfers from Other Government Entities	4	7,797,801,775.35	5,788,484,222.30
Proceeds from Domestic Borrowings	5	0	0
Proceeds from Foreign Borrowings	6	0	0
Proceeds from Sales of Assets	7	0	0
Reimbursements and Refunds	8	0	0
Returns of Equity Holdings	9	0	0
Other Receipts	10	0	0
	11	0	0
TOTAL RECEIPTS		7,797,801,775.35	5,788,484,222.30
PAYMENTS			
Compensation of Employees			
Use of goods and Services	12	561,080,825.05	155,934,501.00
Subsidies	13	828,747,586.00	160,756,376.95
Transfers to Other Government Units	14	0	0
Other Grants and Transfers	15	5,067,335,408.00	5,446,870,405.30
Social Security Benefits	16	0	0
Acquisition of Assets	17	0	0
Finance Costs, including Loan Interest	18	1,340,187,818.00	21,572,276.95
Repayment of Principal on Domestic and	19	0	0
Other payments	20	0	0
	21	0	0
TOTAL PAYMENTS		7,797,582,978.05	5,785,133,560.20
SURPLUS/DEFICIT		450,138.00	3,350,662.10

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

Printed on: 26-JAN-2022 11:30

Printed by : 1997000847

Statement of Financial Position
 Entity: 1035-State Department for
 Development of the ASAL
 21
 Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	11,228,978.10	13,525,049.10
Cash Balances	22B	-211,752.00	0
Total Cash And Cash Equivalents		11,017,226.10	13,525,049.10
Accounts Receivables - Outstanding Imprest	23	-626,900.00	-394,400.00
TOTAL FINANCIAL ASSETS		10,390,326.10	13,130,649.10
Financial Liabilities			
Accounts Payables - Deposits	24	10,684,930.10	10,174,387.10
NET FINANCIAL ASSETS		-294,604.00	2,956,262.00
REPRESENTED BY			
Fund Balance b/fwd	25	2,956,262.00	-624,035,481.75
Prior Year Adjustment	26	0	0
Surplus/Deficit for the Year		450,138.00	3,350,662.10
NET FINANCIAL POSITION		3,175,059.30	-620,684,819.65

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: 1035-State Department for
21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	7,797,801,775.35	5,788,484,222.30
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
Payments for Operating Expenses			
Compensation of Employees	12	561,080,825.05	155,934,501.00
Use of goods and Services	13	828,747,586.00	160,756,376.95
Subsidies	14	0	0
Transfers to Other Government Units	15	5,067,335,408.00	5,446,870,405.30
Other Grants and Transfers	16	0	0
Social Security Benefits	17	0	0
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		743,043.00	-623,669,756.75
Prior year adjustments		0	0
Net Cash From Operating Activities	A	1,337,657,495.00	-598,746,817.70
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	1,340,187,818.00	21,572,276.95
Net Cash Flow From Investing Activities	B	-1,340,187,818.00	-21,572,276.95
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	961,840.30	-620,319,094.65
Cash and Cash Equivalent at BEGINNING		13,525,049.10	10,203,062.10
Cash and Cash Equivalent at END of The	22A+22B	11,105,068.00	13,525,049.10

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

Prepared By: _____	Date: _____
Reviewed By: _____	Date: _____
Approved By: _____	Date: _____

NOTES TO THE FINANCIAL

Entity: 1035-State

To JUN-21

To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0	0
Taxes on Payroll and Workforce	1120000	0	0
Taxes on Property	1130000	0	0
Taxes on Goods and Services	1140000	0	0
Taxes on International Trade and Transactions	1150000	0	0
Other Taxes (not elsewhere classified)	1160000	0	0
TOTAL		0	0

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social &	1210300	0	0
TOTAL		0	0

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Grants from Foreign Governments	1310000	0	0
Grants from International Organisations	1320000	0	0
TOTAL		0	0

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	2,604,500,953.45	513,220,500.00
Exchequer Releases/ Provisioning Account for Q2	9910201	767,959,829.65	1,596,805,900.25
Exchequer Releases/ Provisioning Account for Q3	9910201	954,730,392.30	1,492,109,204.75
Exchequer Releases/ Provisioning Account for Q4	9910201	3,470,610,599.95	2,186,348,617.30
TOTAL		7,797,801,775.35	5,788,484,222.30

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General	1330100	0	0
Grants Received from General Govt units by Local	1330200	0	0
Grants to Fund Accounts from Central Govt	1330300	0	0
Grants to other General Govt units from General	1330400	0	0
TOTAL		0	0

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0	0
Borrowing from Monetary Authorities (Central	5110200	0	0
Other Domestic Depository Corporations	5110300	0	0
Borrowing from Other Domestic Financial	5110400	0	0
Borrowing from Other Domestic Creditors	5110500	0	0
Domestic Currency and Deposit	5110600	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through	5120100	0	0
Foreign Borrowing-Direct Payments	5120200	0	0
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		0	0

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to	3510100	0	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport	3510500	0	0
Receipts from the Sale of Vehicles and Transport	3510600	0	0
Receipts from the Sale of Plant Machinery and	3510700	0	0
Receipts from the Sale Plant Machinery and	3510800	0	0
Receipts from Sale of Certified Seeds and	3510900	0	0
Receipts from Sale of Certified Seeds and	3511000	0	0
Receipts from the Sale of Strategic Reserves	3520100	0	0
Receipts from the Sale of Other Inventories,	3520200	0	0
Receipts from the Sale of Inventories, Stocks and	3520300	0	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally	3540200	0	0
Receipts from the Sale of Intangible Non-	3540300	0	0
Receipts from the Sale of Non-Produced Assets	3540400	0	0
Repayments from Loans to Government Agencies	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non -	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in	4530100	0	0
Sales and Disposals of Equity Holdings in	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0

Sales and Disposals of Equity Holdings in Foreign	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
TOTAL		0	0

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0	0
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Messing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private	4540105	0	0
Reimbursement from Local Government	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0
TOTAL		0	0

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0	0
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0

Other Property Income collected as AIA	1410500	0	0
Sales of Market Establishment	1415000	0	0
Administrative Fees and Charges	1420100	0	0
Administrative Fees and Charges collected as AIA	1420200	0	0
Incidental Sales by Non-Market Establishments	1420300	0	0
Incidental Sales by Non-Market Establishments	1420400	0	0
Receipts from Sale of Incidental Goods	1420500	0	0
Fines, Penalties, Forfeitures and other Charges	1420600	0	0
Current Grants from International NGOs paid	1430100	0	0
Capital Grants from International NGOs paid	1440100	0	0
Current Grants from International NGOs collected	1440200	0	0
Capital Grants from International NGOs collected	1440300	0	0
Other Voluntary Transfers for Current purposes	1440400	0	0
Other Voluntary Transfers for Capital purposes	1440500	0	0
Paid to Exchequer	1440600	0	0
Receipts Not Classified Elsewhere	1450100	0	0
	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
	1520200	0	0
Business Permits	1520300	0	0
Cesses	1520400	0	0
Poll Rates	1520500	0	0
Plot Rents	1520600	0	0
Other Local Levies	1530100	0	0
Administrative Services Fees	1530200	0	0
Various Fees	1530300	0	0
Council'S Natural Resources Exploitation	1530400	0	0
Sales Of Council Assets	1530500	0	0
Lease / Rental Of Council'S Infrastructure Assets	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0
Other Miscellaneous Revenues	1540200	0	0
Insurance Claims Recovery	1540300	0	0
Medium Term Loans (1-3 Yr Repayment)	1540400	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540500	0	0
Transfers From Reserve Funds	1540600	0	0
Donations	1540700	0	0
Fund Raising Events	1540800	0	0
Other Revenues From Financial Assets Loan	1541000	0	0
	1550100	0	0
Market/Trade Centre Fee	1550200	0	0
Vehicle Parking Fees	1560100	0	0
Housing	1560200	0	0
Social Premises Use Charges			

School Fees					
Other Education-Related Fees	1570100	0	0	0	0
Other Education Revenues	1570200	0	0	0	0
Public Health Services	1570300	0	0	0	0
Public Health Facilities Operations	1580100	0	0	0	0
Environment & Conservancy Administration	1580200	0	0	0	0
Slaughter Houses Administration	1580300	0	0	0	0
Water Supply Administration	1580400	0	0	0	0
Sewerage Administration	1580500	0	0	0	0
Other Health & Sanitation Revenues	1580600	0	0	0	0
Technical Services Fees	1580700	0	0	0	0
External Services Fees	1590100	0	0	0	0
	1590200	0	0	0	0
	1930100	0	0	0	0
System Required Revenue A/c's	1990100	0	0	0	0
TOTAL		0	0	0	0

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
Basic Salaries - Permanent Employees	2110100	Kshs 107,480,042.30	Kshs 100,256,332.10
Basic Wages - Temporary Employees	2110200	390,982,188.75	0
Personal Allowances paid as part of Salary	2110300	62,618,594.00	55,678,168.90
Personal Allowances paid as Reimbursements	2110400	0	0
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National	2120100	0	0
Employer Contributions to Compulsory Health	2120200	0	0
Social Benefit Schemes Outside Government	2120300	0	0
TOTAL		561,080,825.05	155,934,501.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
Utilities, Supplies and Services	2210100	Kshs 1,499,579.00	Kshs 1,486,876.00
Communication, Supplies and Services	2210200	7,333,054.00	3,551,820.00
Domestic Travel and Subsistence, and Other	2210300	117,362,208.00	17,042,672.50
Foreign Travel and Subsistence, and other	2210400	1,908,414.00	2,567,206.00
Printing, Advertising and Information Supplies	2210500	6,977,480.00	890,230.00
Rentals of Produced Assets	2210600	49,408,220.00	92,527,458.80

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0	0
County Transfers	9910300	0	0
TOTAL		0	0

NOTES TO THE FINANCIAL

Entity: 1035-State

To JUN-21

To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0	0
Taxes on Payroll and Workforce	1120000	0	0
Taxes on Property	1130000	0	0
Taxes on Goods and Services	1140000	0	0
Taxes on International Trade and Transactions	1150000	0	0
Other Taxes (not elsewhere classified)	1160000	0	0
TOTAL		0	0

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social &	1210300	0	0
TOTAL		0	0

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Grants from Foreign Governments	1310000	0	0
Grants from International Organisations	1320000	0	0
TOTAL		0	0

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account for Q1	9910201	2,604,500,953.45	513,220,500.00
Exchequer Releases/ Provisioning Account for Q2	9910201	767,959,829.65	1,596,805,900.25
Exchequer Releases/ Provisioning Account for Q3	9910201	954,730,392.30	1,492,109,204.75
Exchequer Releases/ Provisioning Account for Q4	9910201	3,470,610,599.95	2,186,348,617.30
TOTAL		7,797,801,775.35	5,788,484,222.30

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
Grants received by Central Govt from General	1330100	Kshs	Kshs
Grants Received from General Govt units by Local	1330200	0	0
Grants to Fund Accounts from Central Govt	1330300	0	0
Grants to other General Govt units from General	1330400	0	0
TOTAL		0	0

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
Borrowing within General Government	5110100	Kshs	Kshs
Borrowing from Monetary Authorities (Central	5110200	0	0
Other Domestic Depository Corporations	5110300	0	0
Borrowing from Other Domestic Financial	5110400	0	0
Borrowing from Other Domestic Creditors	5110500	0	0
Domestic Currency and Deposit	5110600	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
Foreign Borrowings - Drawdowns through	5120100	Kshs	Kshs
Foreign Borrowing-Direct Payments	5120200	0	0
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		0	0

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
Receipts from the Sale of Buildings - Paid to	3510100	Kshs	Kshs
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport	3510500	0	0
Receipts from the Sale of Vehicles and Transport	3510600	0	0
Receipts from the Sale of Plant Machinery and	3510700	0	0
Receipts from the Sale Plant Machinery and	3510800	0	0
Receipts from Sale of Certified Seeds and	3510900	0	0
Receipts from Sale of Certified Seeds and	3511000	0	0
Receipts from the Sale of Strategic Reserves	3520100	0	0
Receipts from the Sale of Other Inventories.	3520200	0	0
Receipts from the Sale of Inventories, Stocks and	3520300	0	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally	3540200	0	0
Receipts from the Sale of Intangible Non-	3540300	0	0
Receipts from the Sale of Non-Produced Assets	3540400	0	0
Repayments from Loans to Government Agencies	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non -	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in	4530100	0	0
Sales and Disposals of Equity Holdings in	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0

Sales and Disposals of Equity Holdings in Foreign	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
TOTAL		0	0

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	Kshs	Kshs
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Missing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private	4540105	0	0
Reimbursement from Local Government	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
Returns of Equity Holdings	4550000	Kshs	Kshs
Returns of Equity Holdings	4610000	0	0
TOTAL		0	0

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
Interest Received	1410100	Kshs	Kshs
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0

Other Property Income collected as AIA	1410500	0	0
	1415000	0	0
Sales of Market Establishment	1420100	0	0
Administrative Fees and Charges	1420200	0	0
Administrative Fees and Charges collected as AIA	1420300	0	0
Incidental Sales by Non-Market Establishments	1420400	0	0
Incidental Sales by Non-Market Establishments	1420500	0	0
Receipts from Sale of Incidental Goods	1420600	0	0
Fines, Penalties, Forfeitures and other Charges	1430100	0	0
Current Grants from International NGOs paid	1440100	0	0
Capital Grants from International NGOs paid	1440200	0	0
Current Grants from International NGOs collected	1440300	0	0
Capital Grants from International NGOs collected	1440400	0	0
Other Voluntary Transfers for Current purposes	1440500	0	0
Other Voluntary Transfers for Capital purposes	1440600	0	0
Paid to Exchequer	1450100	0	0
Receipts Not Classified Elsewhere	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
Business Permits	1520200	0	0
Cesses	1520300	0	0
Poll Rates	1520400	0	0
Plot Rents	1520500	0	0
Other Local Levies	1520600	0	0
Administrative Services Fees	1530100	0	0
Various Fees	1530200	0	0
Council'S Natural Resources Exploitation	1530300	0	0
Sales Of Council Assets	1530400	0	0
Lease / Rental Of Council'S Infrastructure Assets	1530500	0	0
Other Miscellaneous Revenues	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0
Insurance Claims Recovery	1540200	0	0
Medium Term Loans (1-3 Yr Repayment)	1540300	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540400	0	0
Transfers From Reserve Funds	1540500	0	0
Donations	1540600	0	0
Fund Raising Events	1540700	0	0
Other Revenues From Financial Assets Loan	1540800	0	0
	1541000	0	0
Market/Trade Centre Fee	1550100	0	0
Vehicle Parking Fees	1550200	0	0
Housing	1560100	0	0
Social Premises Use Charges	1560200	0	0

School Fees	1570100	0	0
Other Education-Related Fees	1570200	0	0
Other Education Revenues	1570300	0	0
Public Health Services	1580100	0	0
Public Health Facilities Operations	1580200	0	0
Environment & Conservancy Administration	1580300	0	0
Slaughter Houses Administration	1580400	0	0
Water Supply Administration	1580500	0	0
Sewerage Administration	1580600	0	0
Other Health & Sanitation Revenues	1580700	0	0
Technical Services Fees	1590100	0	0
External Services Fees	1590200	0	0
System Required Revenue Alcs	1930100	0	0
	1990100	0	0
TOTAL		0	0

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
Basic Salaries - Permanent Employees	2110100	Kshs 107,480,042.30	Kshs 100,256,332.10
Basic Wages - Temporary Employees	2110200	390,982,188.75	0
Personal Allowances paid as part of Salary	2110300	62,618,594.00	55,678,168.90
Personal Allowances provided as Reimbursements	2110400	0	0
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National	2120100	0	0
Employer Contributions to Compulsory Health	2120200	0	0
Social Benefit Schemes Outside Government	2120300	0	0
TOTAL		561,080,825.05	155,934,501.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
Utilities, Supplies and Services	2210100	Kshs 1,499,579.00	Kshs 1,486,876.00
Communication, Supplies and Services	2210200	7,333,054.00	3,551,820.00
Domestic Travel and Subsistence, and Other	2210300	117,362,208.00	17,042,672.50
Foreign Travel and Subsistence, and other	2210400	1,908,414.00	2,567,206.00
Printing, Advertising and Information Supplies	2210500	6,977,480.00	890,230.00
Rentals of Produced Assets	2210600	49,408,220.00	92,527,458.80

Training Expenses	2210700	2,631,535.00	5,392,265.00
Hospitality Supplies and Servi	2210800	31,436,986.00	13,511,093.00
Insurance Costs	2210900	0	0
Specialised Materials and Supp	2211000	159,126,530.00	1,141,600.00
Office and General Supplies and Services	2211100	11,012,496.00	4,651,129.00
Fuel Oil and Lubricants	2211200	19,487,942.00	3,452,313.20
Other Operating Expenses	2211300	154,643,763.00	9,270,322.60
Routine Maintenance - Vehicles	2220100	3,765,974.00	1,204,529.00
Routine Maintenance - Other Assets	2220200	262,153,405.00	4,066,861.85
Exchange Rate Losses	2230100	0	0
TOTAL		828,747,586.00	160,756,376.95

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0
Subsidies to Private Enterprises	2520000	0	0
TOTAL		0	0

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other	2630100	646,940,000.00	646,940,000.00
Capital Grants to Government Agencies and other	2630200	1,662,604,387.50	703,930,405.30
Other Current Transfers, Grants and Subsidies	2640400	0	0
Other Capital Grants and Trans	2640500	2,757,791,020.50	4,096,000,000.00
TOTAL		5,067,335,408.00	5,446,870,405.30

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0	0
Membership Fees and Dues and Subscriptions to	2620100	0	0
Membership Fees and Dues and Subscriptions to	2620200	0	0
Scholarships and other Educational Benefits	2640100	0	0

Emergency Relief and Refugee Assistance	2640200	0	0
Grants to Small Businesses, Cooperatives, and	2640300	0	0
	2649900	0	0
TOTAL		0	0

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0	0
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	0	0
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-	2720200	0	0
TOTAL		0	0

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0	0
Construction of Building	3110200	517,405,829.00	0
Refurbishment of Buildings	3110300	0	0
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and	3110600	0	0
Purchase of Vehicles and Other Transport	3110700	24,365,001.00	0
Overhaul of Vehicles and Other Transport	3110800	0	0
Purchase of Household Furniture and Institutional	3110900	0	0
Purchase of Office Furniture and General	3111000	4,807,139.00	637,398.00
Purchase of Specialised Plant, Equipment and	3111100	3,760,000.00	1,740,000.00
Rehabilitation and Renovation of Plant, Machinery	3111200	0	0
Purchase of Certified Seeds, Breeding Stock and	3111300	56,842,872.00	1,972,800.00
Research, Feasibility Studies, Project Preparation	3111400	19,090,222.00	17,222,078.95
Rehabilitation of Civil Works	3111500	713,916,755.00	0
Purchase of Specialised Stocks	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0

Domestic Lending and On-lending	4110000	0	0
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
TOTAL		1,340,187,818.00	21,572,276.95

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	Kshs 0	Kshs 0
Interest Payments on Guaranteed Debt	2410200	0	0
Interest on Domestic Borrowing	2420000	0	0
Interest on Borrowing From Other Government	2430000	0	0
TOTAL		0	0

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
Repayments on Borrowings from General	5510100	Kshs 0	Kshs 0
Repayments on Borrowings from Monetary	5510200	0	0
Repayments on Borrowings from Other Domestic	5510300	0	0
Repayments on Borrowings from Other Domestic	5510400	0	0
Repayments on Borrowings from Other Domestic	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt Taken	5520000	0	0
Principal Repayments on Guaranteed Domestic	5520100	0	0
Principal Repayments on Guaranteed Foreign	5520200	0	0
Repayments on Borrowings from Other Domestic	5610000	0	0
Repayments on Borrowings from Other Domestic	5610500	0	0
Repayments on Borrowings from Other Domestic	5620000	0	0
Repayments on Borrowings from Other Domestic	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
Budget Reserves		Kshs	Kshs
	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public	2820100	0	0
Capital Transfer to Public Financial Institutions	2820200	0	0
Capital Transfer to Private Non-Financial	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
Special Accounts		Kshs	Kshs
	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF	6520000	0	0
Recurrent Bank Accounts	6530000	8,989,320.20	13,627.05
Development Bank Accounts	6540000	8,415,272.20	3,337,034.95
Deposit Bank Account	6550000	10,654,930.10	10,174,387.10
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
TOTAL		28,059,522.50	13,525,049.10

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	211,752.00	0
Foreign Currency and Foreign D	6590201	0	0
TOTAL		211,752.00	0

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Domestic Debtors & Advances	6710000	0	0
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0	0
Government Imprests	6760000	626,900.00	394,400.00
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	0	0
Other Current Assets (System r	6790000	0	0
TOTAL		626,900.00	394,400.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
Deposits		Kshs	Kshs
Withholding Taxes	7310000	10,654,930.10	10,174,387.10
System Required Liabilities A/cs	7380000	0	0
Other Liabilities	7390000	30,000.00	0
	7320000	0	0
TOTAL		10,684,930.10	10,174,387.10

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank	22A	Kshs	Kshs
Opening Balance Cash	22B	13,525,049.10	10,203,062.10
Opening Balance Receivables - Imprest and	23	-394,400.00	-394,400.00
Opening Balance - Deposits	24	-10,174,387.10	-633,844,143.85
TOTAL		2,956,262.00	-624,035,481.75

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0	0
County Transfers	9910300	0	0
TOTAL		0	0

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Page 1 of 1

Statement of Budget Execution
 Entity: 1035-State Department for
 Current Period: JUL-20 To JUN-21

	Note	Printed Estimate		Reallocation / Transfer	Supplementary Estimates		Final Approved Estimate (Net)		Actual	Budget Utilization Differences		% of Utilization
		a	b		c	d=e+b+c	e	f=d-e		g=e/d%		
RECEIPTS												
1	Tax Receipts	0	0	0	0	0	0	0	0	0	0	0.00%
2	Social Security Contribution	0	0	0	0	0	0	0	0	0	0	0.00%
3	Proceeds from Domestic and Foreign Grants	122,000,000.00	0	0	0	0	122,000,000.00	0	122,000,000.00	0	122,000,000.00	0.00%
4	Exchequer releases	0	0	0	0	0	0	7,797,801,775.35	0	-7,797,801,775.35	0.00%	
5	Transfers from Other Government Entities	0	0	0	0	0	0	0	0	0	0	0.00%
6	Proceeds from Domestic Borrowings	0	0	0	0	0	0	0	0	0	0	0.00%
7	Proceeds from Foreign Borrowings	0	0	0	0	0	0	0	0	0	0	0.00%
8	Proceeds from Sales of Assets	0	0	0	0	0	0	0	0	0	0	0.00%
9	Reimbursements and Refunds	0	0	0	0	0	0	0	0	0	0	0.00%
10	Returns of Equity Holdings	0	0	0	0	0	0	0	0	0	0	0.00%
11	Other Receipts	122,000,000.00	0	0	0	0	122,000,000.00	7,797,801,775.35	0	-7,675,801,775.35	6391.64%	
TOTAL												
PAYMENTS												
12	Compensation of Employees	693,946,000.00	-82,346,000.00	18,786,056.00	0	0	630,386,056.00	561,080,825.05	69,305,230.95	89.01%		
13	Use of goods and Services	1,188,151,279.00	-85,892,021.00	-21,601,909.00	0	0	1,080,667,349.00	828,747,586.00	251,688,422.00	76.71%		
14	Subsidies	0	0	0	0	0	0	0	0	0	0.00%	
15	Transfers to Other Government Units	6,691,230,786.00	0	-1,048,784,588.00	0	0	5,642,446,198.00	5,067,335,408.00	575,110,790.00	89.81%		
16	Other Grants and Transfers	122,000,000.00	0	0	0	0	122,000,000.00	0	122,000,000.00	0.00%		
17	Social Security Benefits	0	0	0	0	0	0	0	0	0	0.00%	
18	Acquisition of Assets	1,109,397,495.00	168,228,021.00	-16,951,533.00	0	0	1,260,673,983.00	1,340,187,818.00	-79,513,835.00	106.31%		
19	Finance Costs, including Loan Interest	0	0	0	0	0	0	0	0	0	0.00%	
20	Repayment of Principal on Domestic and	0	0	0	0	0	0	0	0	0	0.00%	
21	Other payments	9,804,725,560.00	0	-1,068,551,974.00	0	0	8,736,173,586.00	7,797,351,637.00	938,590,607.95	89.26%		
TOTAL												

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



SUMMARY STATEMENT OF DEPOSITS

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	10,174,387.10	10,174,387.10
Transfers of retentions during the year	480,543.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	10,654,930.10	10,174,387.10

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____ Date: _____
 Reviewed By: _____ Date: _____
 Approved By: _____ Date: _____

Budget Execution by Programme
 Entity: 1035-State Department
 Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	2220000	Routine Maintenance	0	0	0
733000000			8,736,173,586.00	7,797,582,978.05	938,590,607.95
	2110000	Wages and Salary Contributions	588,000,056.00	561,080,825.05	26,919,230.95
	2210000	Goods and Services	720,211,229.00	563,059,548.00	157,151,681.00
	2220000	Routine Maintenance	284,544,620.00	265,919,379.00	18,625,241.00
	2630000	Grants & Transfer To Other Govt. Units	2,850,946,198.00	2,309,544,387.50	541,401,810.50
	2640000	Other Transfers and Emergency Relief	2,913,500,000.00	2,757,791,020.50	155,708,979.50
	3110000	Acquisition of Fixed Capital Assets	1,378,971,483.00	1,340,187,818.00	38,783,665.00
		Grand Total	8,736,173,586.00	7,797,351,637.00	939,822,949.00

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
Entity: 1035-State Department
Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value (Non- Departmental)	0	0	0
10330003000		Default - Non Programmatic	0	0	0
	733000000	General Administrative Services - Special	0	-603,001.00	603,001.00
1035000100			789,756,455.00	764,539,383.35	25,217,071.65
1035000300			789,756,455.00	764,539,383.35	25,217,071.65
1035000500			166,165,348.00	168,891,836.30	-2,726,488.30
1035100100			15,062,431.00	16,205,425.60	-1,142,994.60
1035100300			2,791,500,000.00	2,757,791,020.50	33,708,979.50
1035100500			0	0	0
1035100600			30,000,000.00	30,000,000.00	0
1035101000			4,000,000.00	4,649,119.00	-649,119.00
1035101200			370,600,000.00	254,671,699.00	115,928,301.00
1035101300			133,000,000.00	10,674,378.00	122,325,622.00
1035101400			0	0	0
1035101600		Ending Drought Emergencies: Support to	283,664,590.00	234,045,322.50	49,619,267.50
1035101700		Resilience and Sustainable Food Systems	369,000,000.00	98,750,000.00	270,250,000.00
1035101800			90,690,780.00	54,120,366.00	36,570,414.00
1035102000		Stabilization and Recovery of Communities	3,521,930,282.00	3,320,861,369.50	201,068,912.50
1035102100			83,020,000.00	83,017,000.00	3,000.00
1035102500		Sustainable Food Systems and Resilience	10,000,000.00	0	10,000,000.00
1035102800		Ending Drought	18,783,700.00	170,400.00	18,613,300.00
		Grand Total	8,736,173,566.00	7,797,351,637.00	939,822,949.00

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

Prepared By: _____ Date: _____
 Reviewed By: _____ Date: _____
 Approved By: _____ Date: _____

Budget Execution By Programmes

Entity: 1035-State Department

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
733000000		0 Default - Non Programmatic	0	0	0
			8,736,173,586.00	7,797,784,318.75	938,389,267.25
	733010000		298,600,155.00	132,074,504.75	166,492,968.60
	733020000		4,734,415,370.00	4,159,335,408.00	575,079,962.00
	733030000		166,165,348.00	169,274,929.25	-3,109,581.25
	733040000		3,536,992,713.00	3,337,066,795.10	199,925,917.90
		Grand Total	8,736,173,586.00	7,797,784,318.75	939,822,949.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____