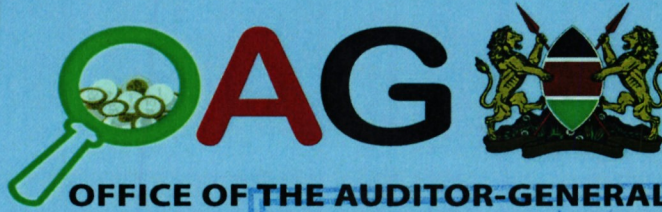


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2021 DAY:

REPORT

TABLED
BY:

CLERK-AT
THE-TABLE:

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

COMMODITIES FUND

FOR THE YEAR ENDED

30 JUNE, 2020

**STATE DEPARTMENT FOR CROP
DEVELOPMENT**



14TH FEBRUARY 2021

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2021 DAY: Wednesday

TABLED BY: Kom Chon Amos King'ong'o

GENERAL MANAGER: Halima Ahmed



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

15 FEB 2021

RECEIVED

THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

	Page
Table of Contents	
KEY ENTITY INFORMATION AND MANAGEMENT.....	1
FORWARD BY THE CABINET SECRETARY.....	3
1. STATEMENT OF PERFORMANCE AGAINST MDA’S PREDETRMINED OBJECTIVES.....	6
CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY	11
REPORTING	
STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	13
REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR PLANNING.....	14
STATEMENT OF RECEIPTS AND PAYMENTS	15
STATEMENT OF ASSETS AND LIABILITIES	16
STATEMENT OF CASH FLOWS	17
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED ..	18
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	20
SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	21
BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	22
SIGNIFICANT ACCOUNTING POLICIES	23
NOTES TO THE FINANCIAL STATEMENTS	27

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Planning was formed through Presidential Executive Order No. 1 of 2018 under The National Treasury and Planning. The mandate of the State Department broadly covers issues of National and Sectorial Development Planning for Socio economic development.

(b) Key Management

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

State Department for Planning:

- Directorate of Macro Economic Policy and Planning
- Directorate of Social & Governance
- Directorate of Monitoring and Evaluation
- Directorate of Economic Development Coordination
- Directorate of Enablers Coordination

(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	Principal Secretary, Planning	Saitoti Joel Torome CBS
2	Senior Chief Finance Officer	John Munywoki
3	Assistant Accountant General	Veronica Kamau

(d) Fiduciary Oversight Arrangements

Budget Implementation Committee

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

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

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

(a) State Department for Planning

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

State Department for Planning Contacts

Telephone: (254) 020 - 225229

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Website: www.planning.go.ke

(b) State Department for Planning

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

(c) Independent Auditors

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

(d) Principal Legal Adviser

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

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

FORWARD BY THE CABINET SECRETARY

The State Department For Planning's mandate and functions broadly cover issues of National and Sectorial Development Planning. According to the Executive Order No. 1 of 2018 (Revised) on Organization of the Government of the Republic of Kenya, the State Department's functions are:

1. National and Sectorial Development Planning;
2. Management of the National Government Constituency Development Fund;
3. National Statistics Management;
4. National Census and Housing Surveys;
5. Population Policy Management;
6. Liaison with Economic Commission for Africa;
7. Monitoring and Evaluation of Economic Trends;
8. Coordination of Implementation, Monitoring and Evaluation of Sustainable Development Goals (SDGs); and
9. Promotion of Equity through Affirmative Action programmes.

The State Department is also responsible for the following Semi-Autonomous Government Agencies: Kenya Institute for Public Policy Research and Analysis, Vision 2030 Board, National Government Constituency Development Fund, Kenya National Bureau of Statistics, National Council for Population and Development, National Government Affirmative Action Fund, and New Partnership for Africa's Development (NEPAD)/African Peer Review Mechanism (APRM).

The following are the key strategic objectives of the State Department for Planning

1. To strengthen policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030;
2. To enhance production and dissemination of quality official statistics for policy formulation, research, planning and monitoring socio-economic development; and
3. To improve tracking of implementation of development policies, strategies, and programmes and projects.

BUDGET ALLOCATION

In the Financial Year 2019/20, the State Department for Planning had an approved Gross Budget of **Kshs.55, 264,056,577** which was made up of **Kshs.11, 701,297,609** and **Kshs. 43,562,758,968** for both Recurrent and Development vote respectively. Out of the gross allocation, the Department spent **Kshs. 41,064,170,664** representing an absorption rate of **74 %**.

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

I. Programme 1: Economic Policy and National Planning

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030. The programme comprise of the following seven (7) sub-programmes. This programme was allocated **Kshs...43,635,211,119** and has several sub-programmes which include: Clarity of sub-programmes

- i. SP 1.1: Economic Planning Coordination Services
- ii. SP 1.2: Community Development
- iii. SP 1.3: Economic policy planning and regional integration
- iv. SP 1.4: Policy Research

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

- v. S.P1.5: Population Management Services
- vi. SP 1.6: Infrastructure, Socioeconomic Policy and Planning
- vii. S.P1.7: Coordination of Vision 2030

II. Programme 2: National Statistical Information Services

The objective of this programme is to provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. This programme was allocated **Kshs. 11, 229,679,340** and has two sub-programmes which include:

- i. S.P 2.1: Census and Surveys
- ii. S.P 2.2: Surveys

III. Programme 3: Monitoring and Evaluation Services

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated **Kshs119, 130,824** and has one sub-programme, namely;

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

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

The objective of this programme is to provide leadership, support services and policy direction for effective service delivery. This programme was allocated **Kshs.280, 038,293** and has three sub-programmes, which include:

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

BUDGET UTILIZATION

Key Achievements in 2019/2020

- i. County Development Planning guidelines (CIDP, ADP, CSP and MTR of CIDP) and frameworks developed and disseminated
- ii. Provided technical support to county governments on development planning
- iii. Funded constituency projects/programmes
- iv. Mainstreamed SDGs into Planning Frameworks at both levels of government
- v. Created awareness on SDGs among stakeholders
- vi. Prepared and presented SDGs Voluntary Report for Kenya
- vii. County Specific SDGs indicator handbook developed
- viii. Conducted capacity building on macro-economic modelling and forecasting
- ix. Regional and International Economic cooperation agenda implemented
- x. Regional Integration Infrastructure (PIDA/PICI) reports prepared and submitted to AU
- xi. Comprehensive Africa Agricultural Development Programme (CAADP) reports prepared and presented at AU
- xii. 2nd Country Review Report Disseminated to all the Counties
- xiii. CPRM guidelines and tools for counties peer reviews developed
- xiv. National progress report on implementation of the NPoA developed
- xv. Public Policy Research and Analysis publications produced and disseminated
- xvi. Kenya Economic Report prepared

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

- xvii. Conducted capacity building on public policy formulation
- xviii. Policies/briefs/position papers /Strategies/Guidelines/ plans on population issues including DD Coordination Strategy for Kenya developed and disseminated
- xix. Advocacy and sensitization fora held on population and development issues
- xx. Knowledge Management institutionalized at both levels of Government
- xxi. Annual CPPMU forum convened
- xxii. Kenya Vision 2030 flagship project report prepared
- xxiii. 2019 Kenya Population and Housing Census reports produced and disseminated
- xxiv. MTPIII Indicator handbook finalized and disseminated
- xxv. Annual National M&E Conference held
- xxvi. National cohesion, values and principles in line with the Constitution 2010 prepared

Emerging Issues/Challenges

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

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programs.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- iii. **Inadequate office space:** There is acute challenge of office accommodation and equipment, where the state department lacks office space to accommodate its officers.

Sign

Cabinet Secretary

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

1. 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.

The key development objectives of the MDA's 2018-2022 plan are to:

- a) To coordinate National and Sectorial Planning and policy formulation
- b) To track and report on implementation of policies and programs
- c) To strengthen the department to deliver on its mandate

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

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
SP 1.1: Economic Planning Coordination Services	To coordinate economic development at both levels of government	County Development Plan guidelines and Frameworks developed and disseminated	No. of County Development Planning frameworks/ guidelines developed and disseminated	CIDP, ADP, CSP and MTR guidelines prepared
		Technical support to county governments on development planning provided	% of counties provided with technical assistance upon request on development planning	Offered technical support to county governments
		Development planning Knowledge exchange platform created	No. of county development planning conferences held	Knowledge exchange platform created
SP 1.2: Community Development	To promote sustainable development	Funded constituency projects/ programmes	Amount Kshs.28B disbursed to NG-CDF	Support to Constituencies
		Review of SDGs at High level summits	No. of reports	SDGs Voluntary National report prepared and presented
		SDGs mainstreamed into Planning Frameworks at both levels of government	No. of MDA and Counties trained on SDGs mainstreaming held	12
			SDGs Curriculum	SDGs Curriculum

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
				Developed
			SDGs Gap Analysis report	SDGs Gap Analysis report prepared
		SDGs awareness to stakeholder conducted	No. of sensitization/awareness forums held	4 sensitization/awareness forums held
			No of SDGs Stakeholders Engagement Forums held	1 SDGs Stakeholders Engagement forum held
		SDGs implementation acceleration strategy developed/reviewed	SDG Strategy	SDG Strategy drafted
		SDGs implementation tracked and Reported	No. of Status Reports (National)	VNR for Kenya developed (2020)
			No. of Status Reports (county level)	4 County SDG Status Reports prepared
		County Specific SDGs indicator handbook developed	No. of Indicator handbooks	8 county specific indicator handbooks
		SDGs Data users and Producers forums held	No. of SDGs forums	1 SDGs Data users and Producers forum held
SP 1.3: Economic policy planning and regional integration	To enhance economic Planning and International Cooperation	Macroeconomic policies and development plans developed	No. Key Investment Opportunities in Kenya based on Third MTP 2018-2022	Key Investment Opportunities in Kenya based on Third MTP 2018-2022
			No. of Economic Policy briefs	8 Economic Policy briefs prepared
		Macro-economic modelling and forecasting capacity building conducted	No. of MDAs officers capacity built on Modelling (T21)	3 MDAs officers capacity built on Modelling (T21)
		Regional and International Economic cooperation agenda implemented	No. of progress reports on implementation of TICAD	2 progress reports on implementation of TICAD prepared
			No. of Economic cooperation reports (ACP/ACP-EU, ECOSOC, ECA, EAC, South-South and Triangular Cooperation) prepared	5 Economic cooperation reports (ACP/ACP-EU, ECOSOC, ECA, EAC, South-South and Triangular Cooperation) prepared
		Regional Integration Infrastructure	No. of AU Infrastructure	2 AU Infrastructure development status

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
		(PIDA/PICI) reports prepared and submitted to AU	development status reports	reports prepared
		TVET capacity built on proposal and concept writing for SIFA funding	No of TVETs trained for Window I and III	30 TVETs trained for Window I and II
		Comprehensive Africa Agricultural Development Programme (CAADP) reports prepared and presented at AU	No. of CAADP reports	CAADP report presented to AU
		Youth sensitized on Climate Smart Agriculture	No. of youths Sensitized	30 youths Sensitized on Climate Smart Agriculture
		2 nd Country Review Report Disseminated to all the Counties	Number of Counties	Country Review Report Disseminated to all the Counties
		CPRM guidelines and tools for counties peer Reviews Developed	Set of CPRM Guidelines and tools for counties	CPRM guidelines and tools for counties peer Reviews Developed
		National progress report on implementation of the NPoA developed	Progress report on NPoA	Progress report on NPoA prepared
SP 1.4: Policy Research	To strengthen Policy formulation and analysis	Public Policy Research and Analysis publications produced and disseminated	No. of Policy Research Papers and Reports	Various Policy Research Papers, articles and Reports
		Kenya Economic Report prepared	Kenya Economic Report	Kenya Economic Report prepared
		Capacity building on Public Policy Formulation	No. of Young Professionals trained	40 Young Professionals trained
S.P 1.5: Population Management Services		Policies/briefs/position papers /Strategies/Guidelines/ plans on Population issues including DD Coordination Strategy for Kenya developed and disseminated	Number of Policies/briefs/position papers /Strategies/Guidelines/ plans on Population issues including DD Coordination Strategy for Kenya	Various policies/briefs/position papers /Strategies/Guidelines/ plans on Population issues including DD Coordination Strategy for Kenya developed and disseminated

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
		Advocacy and sensitization fora held on Population and Development issues	Number of forums on Advocacy and sensitization fora held on Population and Development issues	20 advocacy and sensitization fora held on Population and Development issues
SP 1.6: Infrastructure, Socioeconomic Policy and Planning	To institutionalize Knowledge Management in both levels of government	Knowledge Management institutionalized at both levels of Government	KMA 2018-2022 strategic Plan developed	KMA 2018-2022 strategic Plan developed
			Guidelines	Guidelines on implementation of Knowledge Management in the counties developed
			No. of KM sensitization/awareness forums	1 KM sensitization/awareness forums held
		Annual CPPMU forum convened	No. of CPPMUs forums held	Annual CPPMU forum convened
		Infrastructure projects under the MTPs status reports prepared	No of Reports	Infrastructure projects under the MTPs status reports prepared
	Research on topical and emerging issues conducted	No of reports and policy briefs	2 research papers and 2 policy briefs prepared	
S.P 1.7: Coordination of Vision 2030	To coordinate the implementation of the Kenya Vision 2030	Kenya Vision 2030 flagship project report prepared	No of Reports	MTP I and II Progress Report Prepared
National Statistical Information Services				
Objective: To provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development				
SP 2.2: Surveys	To provide disaggregated data for planning and policy formulation purposes	Statistical publications and reports	Number of Annual, quarterly and monthly statistical reports and publications.	Annual, quarterly and monthly statistical reports and publications prepared and disseminated
SP 2.1: Census and surveys		2019 Kenya Population and Housing Census reports produced and disseminated	No. of census reports produced and disseminated	2019 Kenya Population and Housing Census reports produced and disseminated
		Comprehensive business register	Percent of Census of Establishments	Comprehensive business register

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
			Implemented	prepared
		National Strategy for the Development of Statistics (NSDS) developed	Number of Sector statistics Plans developed and consolidated	National Strategy for the Development of Statistics (NSDS) developed
Monitoring and Evaluation Services				
Objective: To improve tracking of implementation of development policies, strategies and programmes				
SP 3.1: National Integrated Monitoring and Evaluation	To entrench monitoring and evaluation in both levels of government	M&E Bill Developed	M&E Bill	M&E Bill has been finalized and submitted to NDITC
		Approved & operationalized National M&E policy	Approved & operationalization National M&E policy	National M&E Policy reviewed incorporating comments from National Development Implementation Technical Committee (NDITC), EPA, Director IST&I and re-submitted to PS for onward submission to NDITC after which CS will submit to cabinet for approval;
		MTPIII Indicator handbook finalized and disseminated	National Indicator Hand Book	MTPIII Indicator handbook finalized and disseminated
		M&E reports and guidelines prepared and disseminated	No. of Annual Progress Reports (APR) for MTPIII	Annual Progress Report (APR) for MTPIII prepared
			Comprehensive Public Expenditure Review (CPER) report	Comprehensive Public Expenditure Review (CPER) report prepared
			No of counties sensitized on CIMES Guidelines	15 counties sensitized on CIMES Guidelines
		Evaluation Guidelines	Draft prepared reviewed with inputs from peer reviewers, MDAs and Counties submitted to PS&CS for approval, publishing and launching; Uploaded in	

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Programme	Objective	Outcome	Indicators	Performance
Economic Policy and National Planning				
Objective: To strengthen policy formulation, planning, budgeting and implementation of Kenya Vision 2030				
				SDP Website seeking for comments from stakeholders before finalization
		Annual National M&E Conference held	No. of conferences held	Annual National M&E Conference held
General Administration, Planning and Support Services-for State Department of Planning				
Objectives: To provide leadership, support services and policy direction for effective service delivery				
SP 4.1: Human Resource and Support Services	Administration	To entrench performance management	No. of officers trained on promotional courses	Various officers trained on promotional courses
			No. of online staff performance appraisals conducted	100% of staff on SPAS
		National cohesion, values and principles in line with the Constitution 2010 Promoted	No. of Reports	1 report on National cohesion, values and principles in line with the Constitution 2010 prepared
SP 4.2: Financial Management Services	Finance management services	Timely release of available funds to all spending units in the Ministry	No. of days	Available funds released to all spending units in the department within 7 days
SP 4.3: Information Communication Services	ICT Unit	Improved ICT infrastructures in place	Staff to computer ratio	1.8:1
			Internet access reliability	97%

Corporate Social Responsibility Statement/Sustainability

Sustainability Strategy and Profile: To the State Department for Planning, sustainability is very key. Towards this, career and succession management strategy for the cadres administered by the Department are being reviewed to incorporate emerging issues. This will ensure continuity of efficient service delivery in the Department and thus smooth succession in the public service. The Department will continue to implement schemes of service and ensure fair and timely promote staff across all cadres. To reduce the existing gaps, mostly in the technical areas, the Department will progressively recruit and seek for waivers in areas where there are succession gaps. As much as possible, efforts will be made to motivate and retain staff.

The Department has also reviewed its organization structure vis-à-vis the Authorized Establishment to ensure optimality and clear reporting structure.

Environmental performance: The Department has continued to adhere to the environmental policy guidance as provided by NEMA and other agencies. Towards implementation, the Department has been in the fore front in implementing the presidential trees for jobs programme.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Employee Welfare: The Department's major strength is in its staff establishment and capacity. In recognition of this and as initial start, the Department has prepared a three (3) year HRM/D plan to guide human resource development and management. A major strategic focus has been to build staff capacity and provide the environment necessary for their productive service delivery. The Department has ensured continuous training of staff in order to impart them with the relevant knowledge and skills as well as regular staff promotions and filling of vacant positions as and when necessary. Towards this, the Department undertook a training needs assessment and developed training interventions to address identified needs. The Department has progressively adhered to the training policy requirement of allocating at least 2 per cent of recurrent budget towards training.

On work environment, the Department continues to comply with the occupational health and safety Act, 2007 and has done risk assessment and sensitization on issues of safety from time to time. Interventions include stress management activities, team building activities and initiatives to keep employees safe and healthy at work. It has also developed an internal Work Environment policy to provide guidelines on improving work environment.

The Department has continued to comply with the Public Service Commission guidelines on Internship in Public Service. Drawing upon this, the Department is implementing an internship programme, aimed at providing the youth with opportunities to gain experience through hands-on experience; enhance youth development and employability by creating clear linkages between education, training and work; and develop a culture of high quality life-long learning of positive work habits and attitudes.

Market Place Practices: The State Department for Planning has always conducted its business and offer services to its stakeholders in a transparent and accountable manner. Further, all staff uphold high moral standards and professional competence in service delivery. The Department promotes collaborative efforts of all actors to achieve a common goal and has relentlessly pursued timely attainment of targeted results at all levels through high level of coordination, and networking. The Department is committed to uphold customer driven and focused service delivery; to consultations, joint and comprehensive partnership in all its affairs. The Department promotes fair completion among

Community Engagements: As guided by the Executive Order, the State Department has been coordinating the National Government Constituencies Development Fund (NGCDF). Through the fund, various community development programmes and projects have been implemented. The Department has also coordinated the implementation of the Sustainable Development Goals (SDGs) and has ensured that they are mainstreamed into planning frameworks at both levels of government for the benefit of communities.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for planning 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.

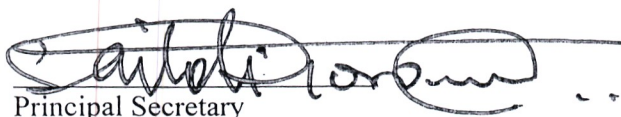
The Accounting Officer in charge of the State Department for planning accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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 planning 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 planning confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on

_____ 2020.



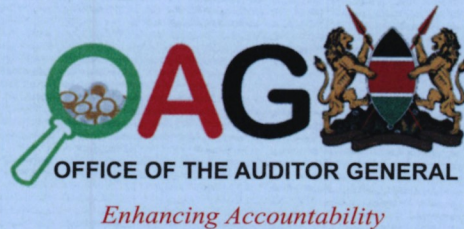
Principal Secretary
Name: Saitoti Torome CBS



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PLANNING FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Planning set out on pages 15 to 41, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 State Department for Planning as at 30 June, 2020, 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 District Suspense Balances

The statement of assets and liabilities reflects an accounts receivables amount of Kshs.26,098,637 which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.25,506,369 in respect of district suspense being the difference between monies disbursed to various regional authorities in the financial year 2016/2017 for drought intervention measures totalling to Kshs.700,500,000 and Kshs.674,993,630 which was converted to expenditure. However, expenditure returns from the regional authorities indicated that out of the total amount of Kshs.674,993,631 shown as converted expenditure, only Kshs.632,905,707 had the relevant supporting documents, leaving an unsupported balance of Kshs.67,594,293 as detailed below:

Regional Authority	Total AIE Amount Issued (Kshs.)	Amount Reported as Converted to Expenditure (Kshs.)	Verified Expenditure Amount (Kshs.)	Unsupported Expenditure (Kshs.)
Coast Development Authority	42,500,000	39,692,998	39,692,998	2,807,002
Ewaso Nyiro South Development Authority	142,000,000	142,000,000	135,288,842	6,711,158
Lake Basin Development Authority	24,000,000	17,986,657	21,862,504	2,137,496
TARDA	402,000,000	402,000,000	351,773,250	50,226,750
Kerio Valley Development Authority	45,000,000	28,313,976	39,288,113	5,711,887
Ewaso Nyiro North Development Authority	45,000,000	45,000,000	45,000,000	0
Total	700,500,000	674,993,630	632,905,707	67,594,293

Further, even though the funds disbursed in 2016/2017 financial year were to be utilized in the year of disbursement and in accordance with the approved work plans, the regional authorities have continued to utilize the funds over the last four years without seeking further approvals on the activities being implemented outside the approved work plan and execution time lines.

Consequently, the propriety on utilization of district suspense amounting to Kshs.67,594,293 and the accuracy of the reported accounts receivables balance of Kshs.26,098,637 could not be confirmed.

2. Unsupported Pending Bills

Note 16.1 to the financial statements reflects pending bills of Kshs.3,908,434 as at 30 June, 2020 which related to 2017/2018 and prior years. However, supporting documents including requisitions by the user departments, service orders and proof that services having been provided were not availed for audit review. Lack of supporting documentation has led to the delay by Management to initiate payment process of the bills.

Consequently, the accuracy and validity of the reported pending bills of Kshs.3,908,434 as at 30 June, 2020 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 for Planning 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. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues.

2. Budget Control and Performance

The summary statement of appropriation-recurrent and development combined reflected actual receipts of Kshs.41,070,157,347 against a budget of Kshs.55,264,056,577 resulting into a receipts shortfall of Kshs.14,193,899,230 or 26% of the budgeted receipts. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.55,264,056,577 and Kshs.41,064,170,664 respectively resulting to an under-expenditure of Kshs.14,199,885,913 or 26% of the budget which occurred mainly under transfers to other government units. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else 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

Advance Payments

The Department paid in advance for the supply of flowers, newspapers and cleaning services amounting to Kshs.618,000, Kshs.787,156 and Kshs.1,307,040 respectively. Although Management explained that the payments were done to ensure continuity at the start of the subsequent financial year and that no funds were lost, advance

payments for goods or services before they are delivered and accepted is prohibited under Section 146 of the Public Procurement and Assets Disposals Act, 2015.

Management was therefore in breach of law.

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 standard requires 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain 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 State 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 financial reporting process, reviewing the effectiveness of how the State Department monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control 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 policies and procedures may deteriorate.

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 May, 2021

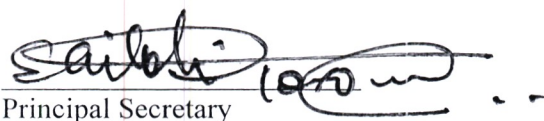
STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF RECEIPTS AND PAYMENTS

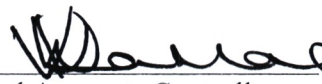
Description	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Exchequer releases	1	41,003,408,126	10,771,130,147
Other Receipts	2	66,749,221	279,195,885
TOTAL RECEIPTS		41,070,157,347	11,050,326,032
PAYMENTS			
Compensation of Employees	3	322,550,091	328,643,839
Use of goods and services	4	285,493,666	431,275,096
Transfers to Other Government Units	5	40,250,010,817	9,881,142,579
Social Security Benefits	6	-	10,835,950
Acquisition of Assets	7	206,116,090	320,844,976
TOTAL PAYMENTS		41,064,170,664	10,972,742,440
SURPLUS/DEFICIT		5,986,684	77,583,592

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on _____ 2020 and signed by:



Principal Secretary
 Name: Saitoti Torome CBS



Principal Accounts Controller
 Name: Veronica Kamau
 ICPAK Member Number: 10669

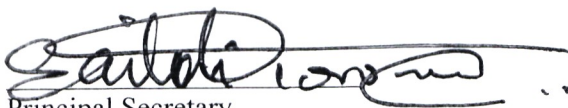
STATE DEPARTMENT FOR PLANNING
 Reports and Financial Statements
 For the year ended June 30, 2020

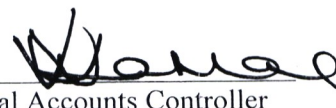
STATEMENT OF ASSETS AND LIABILITIES

Description	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	14,580,228	86,050,169
Cash Balances	8B	-	-
Total Cash and cash equivalent		<u>14,580,228</u>	<u>86,050,169</u>
Accounts receivables	9	26,098,637	45,758,389
TOTAL FINANCIAL ASSETS		40,678,865	131,808,558
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	9,185,813	9,216,282
NET FINANCIAL ASSETS		31,493,053	122,592,276
REPRESENTED BY			
Fund balance b/fwd	11	122,592,276	75,807,275
Prior year adjustment	12	(97,085,907)	(30,798,591)
Surplus/Deficit for the year		5,986,684	77,583,592
NET FINANCIAL POSSITION		31,493,053	122,592,276

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on _____ 2020 and signed by:


 Principal Secretary
 Name: Saitoti Torome CBS


 Principal Accounts Controller
 Name: Veronica Kamau
 ICPAK Member Number: 10669

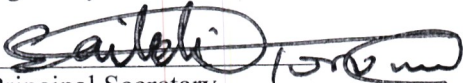
STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

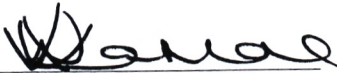
STATEMENT OF CASH FLOWS

Description	Note	2019-2020 Kshs	2018 -2019 Kshs
Receipts for operating income			
Exchequer Releases	1	41,003,408,126	10,771,130,147
Other Revenues	2	66,749,221	279,195,885
		41,070,157,347	11,050,326,032
Payments for operating expenses			
Compensation of Employees	3	322,550,091	328,643,839
Use of goods and services	4	285,493,666	431,275,096
Transfers to Other Government Units	5	40,250,010,817	9,881,142,579
Social Security Benefits	6	-	10,835,950
		40,858,054,574	10,651,897,464
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9	19,659,753	29,891,541
Increase/(Decrease) in Accounts Payable: (deposits and retention)	10	(30,469)	382,510
Prior Year Adjustments	11	(97,085,907)	(30,798,591)
		134,646,149	397,904,027
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(206,116,090)	(320,844,976)
Net cash flows from Investing Activities		(206,116,090)	(320,844,976)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(71,469,941)	77,059,052
Cash and cash equivalent at BEGINNING of the year	8A	86,050,169	8,991,117
Cash and cash equivalent at END of the year	8A	14,580,228	86,050,169

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on _____ 2020 and signed by:


Principal Secretary
Name: Saitoti Torome CBS


Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	84,401,010	(27,115,400)	57,285,610	-	57,285,610	0%
Exchequer releases	54,613,153,888	522,617,079	55,135,770,967	41,003,408,126	14,132,362,841	74%
Other Receipts	35,500,000	35,500,000	71,000,000	66,749,221	4,250,779	94%
TOTAL RECEIPTS	54,733,054,898	531,001,679	55,264,056,577	41,070,157,347	14,193,899,230	94%
PAYMENTS						
Compensation of Employees	191,150,000	148,150,000	339,300,000	322,550,091	16,749,909	95%
Use of goods and services	224,334,287	67,637,131	291,971,418	285,493,666	6,477,752	98%
Transfers to Other Government Units	53,967,513,791	456,142,905	54,423,656,696	40,250,010,818	14,173,645,879	74%
Social Security Benefits	2,656,033	(2,656,033)	-	-	-	-
Acquisition of Assets	347,400,787	(138,272,325)	209,128,462	206,116,090	3,012,372	99%
TOTAL PAYMENTS	54,733,054,898	531,001,679	55,264,056,577	41,064,170,664	14,199,885,913	74%
Surplus/ Deficit	0	0	0	5,986,683	(5,986,683)	

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

- i. The underutilization of 74% on exchequer is as a result of Exchequer underfunding within the year
- ii. The underutilization of 74% on transfers to other Government unit is as a underfunding within the year

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on _____



Principal Secretary
Name: Saitoti Torome CBS

_____ 2020 and signed by:



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	10,736,253,472	894,044,137	11,630,297,608	11,613,769,467	16,528,141	100%
Other Receipts	35,500,000	35,500,000	71,000,000	66,749,221	4,250,779	94%
TOTAL RECEIPTS	10,771,753,472	929,544,137	11,701,297,608	11,680,518,688	20,778,920	100%
PAYMENTS						
Compensation of Employees	191,150,000	148,150,000	339,300,000	322,550,091	16,749,909	95%
Use of goods and services	224,334,287	67,637,131	291,971,418	285,493,666	6,477,752	98%
Transfers to Other Government Units	10,272,390,365	733,417,363	11,005,807,728	11,001,556,946	4,250,782	100%
Social Security Benefits	2,656,033	(2,656,033)	-	-	-	-
Acquisition of Assets	81,222,787	(17,004,325)	64,218,462	69,566,265	(5,347,803)	108%
TOTAL PAYMENTS	10,771,753,472	929,544,137	11,701,297,608	11,679,166,968	22,130,641	100%
Surplus/Deficit	0	0	0	1,351,721	(1,351,720)	


Notes

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. The overutilization of 108% on acquisition of Assets is as a result of budget cuts within the year

The entity financial statements were approved on _____ 2020 and signed by:


Principal Secretary
Name: Saitoti Torome CBS


Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	84,401,010	(27,115,400)	57,285,610	0	57,285,610	0%
Exchequer releases	43,876,900,416	(371,427,058)	43,505,473,358	29,389,638,659	14,115,834,699	68%
TOTAL RECEIPTS	43,961,301,426	(398,542,458)	43,562,758,968	29,389,638,659	14,173,120,309	67%
PAYMENTS						
Transfers to Other Government Units	43,695,123,426	(277,274,458)	43,417,848,968	29,248,453,871	14,169,395,097	67%
Acquisition of Assets	266,178,000	(121,268,000)	144,910,000	136,549,825	8,360,175	94%
TOTAL PAYMENTS	43,961,301,426	(398,542,458)	43,562,758,968	29,385,003,696	14,177,755,272	67%
Surplus/Deficit				4,634,963	(4,634,963)	

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

- i. The underutilization of 68% on exchequer is as a result of exchequer underfunding within the year
- ii. The underutilization of 67% on transfer to other government units is as a result of exchequer underfunding within the year

The entity financial statements were approved on _____ 2020 and signed by:


Principal Secretary
Name: Saitoti Torome CBS


Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget		Actual on comparable basis		Budget utilization difference
	2020	Kshs	Date, 2020	Kshs	
Economic Policy and National Planning	43,635,211,119	Kshs	29,874,397,640	Kshs	13,760,813,479
Economic Planning Coordination Services	147,586,890		156,595,518		(9,008,628)
Community Development	41,785,318,732		28,069,076,074		13,716,242,658
Macro-Economic Policy and Regional Integration	615,916,734		617,974,186		(2,057,452)
Policy Research	428,545,000		428,545,000		0
Coordination of Vision 2030	589,160,356		540,503,051		48,657,305
Infrastructure, Science, Technology and Innovation	68,683,407		61,703,811		6,979,596
National Statistical Information Services	11,229,676,340		10,819,487,767		410,188,573
Census and Surveys	8,790,676,340		8,727,737,767		62,938,573
Surveys	2,439,000,000		2,091,749,999		347,250,001
Monitoring and Evaluation Services	119,130,824		107,545,909		11,584,915
National Integrated Monitoring and Evaluation	119,130,824		107,545,909		11,584,915
General Administration Planning and Support Services	280,038,293		262,739,349		17,298,945
Human Resources and Support Services	227,081,191		216,910,047		10,171,144
Financial Management Services	42,344,413		37,602,714		4,741,699
Information Communications Services	10,612,689		8,226,588		2,386,101
TOTAL	55,264,056,576		41,064,170,664		14,199,885,912

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

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 planning. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and currently the no projects implemented by the State Department.

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.

• **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.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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 2020, 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 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.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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.9, 185,813 compared to Kshs.9, 216,282 in prior period as indicated on note 10.

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.

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 2019 for the period 1st July 2019

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	8,300,725,355	2,461,278,060
Total Exchequer Releases for quarter 2	12,412,730,233	1,165,419,300
Total Exchequer Releases for quarter 3	15,278,382,590	1,909,394,130
Total Exchequer Releases for quarter 4	5,011,569,948	5,235,038,657
Total	41,003,408,126	10,771,130,147

The difference between the budgeted and received exchequer was due to lack of exchequer funding

2 OTHER REVENUES

Description	2019-2020	2018-2019
	Kshs	Kshs
A.I.A collected by KNBS	66,749,221	279,195,885
Total	66,749,221	279,195,885

1. The **Kshs.66, 749,221** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2019/2020.
2. The **Kshs.279,195,885** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2018/2019 as reported in the SAGAs Financial Statements

3 COMPENSATION OF EMPLOYEES

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	207,211,073	206,301,796
Basic wages of temporary employees	370,000	180,000
Personal allowances paid as part of salary	112,068,276	122,162,043
Personal allowances paid as reimbursements	2,900,742	-
Total	322,550,091	328,643,839

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	292,784	558,129
Communication, supplies and services	6,662,705	15,034,790
Domestic travel and subsistence	39,733,713	116,924,592
Foreign travel and subsistence	8,431,429	25,546,317
Printing, advertising and information supplies & services	8,885,191	15,115,108
Rentals of produced assets	37,506,105	34,542,359
Training expenses	13,627,315	36,406,714
Hospitality supplies and services	83,737,016	99,550,714
Specialized materials and services	2,108,336	6,984,284
Office and general supplies and services	23,166,733	40,351,808
Fuel Oil and Lubricants	7,948,000	11,480,000
Other operating expenses	43,319,324	17,691,215
Routine maintenance – vehicles and other transport equipment	6,803,845	5,779,652
Routine maintenance – other assets	3,271,170	5,309,414
Total	285,493,666	431,275,096

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
See attached list		
Current Grants to Government Agencies and other Levels of Government	10,934,807,725	8,072,710,207
Capital Grants to Government Agencies and other Levels of Government	29,248,453,871	1,529,236,487
Capital Grants to Government Agencies and other Levels of Government (A.I.A)	66,749,221	279,195,885
TOTAL	40,250,010,817	9,881,142,579

1. The **Kshs.66, 749,221** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2019/2020.
2. The **Kshs.279, 195,885** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2018/2019 as reported in the SAGAs Financial Statements.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Description	Recurrent	Development	Total	2018-2019
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs				
Kenya Institute For Public Policy And Research	428,545,000.75	-	428,545,000.75	315,410,587
NEPAD Kenya Secretariat	228,515,000.00	-	228,515,000.00	193,564,700
Kenya National Bureau Of Statistics	9,626,390,727.60	1,126,347,817.20	10,752,738,544.80	8,412,376,922
Kenya National Bureau Of Statistics (A.I.A)	66,749,221	-	66,749,221	279,195,885
National Council For Population And Development	418,396,997.05	122,106,054.00	540,503,051.05	466,601,685
Kenya Vision 2030 Delivery Secretariat	232,959,999.90	-	232,959,999.90	213,992,800
NG-Constituency Development Fund	-	28,000,000,000.00	28,000,000,000.00	-
TOTAL	11,001,556,946.30	29,248,453,871.20	40,250,010,817.50	9,881,142,579

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

6 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	-	10,835,950
Total	-	10,835,950

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	6,810,037	20,802,795
Purchase of Vehicles and Other Transport Equipment	14,976,956	-
Purchase of Office Furniture and General Equipment	1,240,428	2,061,000
Research, Studies, Project Preparation, Design & Supervision	183,088,669	297,981,180
Sub-total	206,116,090	320,844,976
Financial Assets		
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
Total	206,116,090	320,844,976

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 1000384301, Recurent Kes	Kes	Recurrent	1	2,543,319	46,783,297
Central Bank of Kenya, 1000384317 Development Kes	Kes	Development	1	2,851,096	30,050,589
Central Bank of Kenya, 1000384328 Deposits Kes	Kes	Deposits	1	9,185,813	9,216,282
Total				14,580,228	86,050,169

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8B: CASH IN HAND

Description	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	-	-
Salary advances	592,268	749,705
District suspense	25,506,369	45,008,684
Total	26,098,637	45,758,389

- 1) The Kshs.592, 268 relate salary advanced to officers which was outstanding as at 30th June 2020 supporting schedule attached.
- 2) The Kshs. 25,506,369 relates to unaccounted AIEs issued to RDAs in the 2016/2017 financial year supporting schedule attached.

10. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Retention	8,019,038	9,216,282
General Deposits	1,166,775	-
Total	9,185,813	9,216,282

The total Kshs. 9,185,813 relates to monies refundable to third parties and the supporting schedule attached.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	86,050,169	8,991,117
Cash in hand	-	-
Accounts Receivables	45,758,389	75,649,930
Accounts Payables	(9,216,282)	(8,833,772)
Total	122,592,276	75,807,275

12. PRIOR YEAR ADJUSTMENTS

	Balance B/F FY 2017/2018 as per Financial statements	Adjusted Balance B/F FY 2018/2019	Adjustments	Remarks
Description	Kshs	Kshs	Kshs	
Bank account Balances	157,345	76,833,887	(76,676,542)	Surrendered to Exchequer
Imprest (Receivables)	2,209,680	-	2,209,680	Recoveries
Salary Advance(Receivables)	117,590	749,705	(632,115)	Recoveries
District suspense	28,313,976	19,502,315	8,811,661	Amounts accounted for during the Year
Totals	(30,798,591)	(97,085,907)	(66,287,316)	

13. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	9,216,282	8,833,772
Deposit and Retentions held during the year (B)	2,113,542	4,605,505
Deposit and Retentions paid during the Year (C)	(2,144,011)	(4,222,994)
Net changes in accounts payable D= A+B-C	9,185,813	9,216,282

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

14. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department for Planning

- 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:

Description	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation	35,744,256	30,791,981
Transfers to related parties		
Transfers to the Other Ministries Departments and Agencies- Current Grants	10,934,807,725	8,072,710,207
Transfers to the Other Ministries Departments and Agencies- Capital Grants	29,248,453,871	1,529,236,487
Transfers to the Other Ministries Departments and Agencies- Current Grants(A.I.A)	66,749,221	279,195,885
Total	40,250,010,817	9,881,142,579

1. The **Kshs.66, 749,221** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2019/2020.
2. The **Kshs.279, 195,885** was the actual A.I.A collected by **KNBS** against a budget of **Kshs 71,000,000** in the year 2018/2019 as reported in the SAGAs Financial Statements.

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f	Additions for	Paid during the	Balance c/f
	FY 2018/2019			the period
	Kshs	Kshs	Kshs	Kshs
Supply of services	18,606,708	180,287	(14,371,365)	3,908,434
Total	18,606,708	180,287	(14,371,365)	3,908,434

The **Kshs.180, 287** relates to returned cheque and amounts surrendered to the Exchequer at the closer of 2019-2020 financial year thus reflected as a pending bill

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 Person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
110.1	Variances between Actual and Budget figures	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014.	State Department for Public Service and Youth Affairs	The Ministry will report back after the PSASB has taken appropriate action.	PAC recommendations 2018/2019

STATE DEPARTMENT FOR PLANNING

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
110.2	Incomplete Construction Project	A site meeting was held on 20 th September 2013 and the general completion rate was put at 14% of the works. The contract was terminated vide letter MDP/1/3/41 dated 8/11/2013. National Youth Service re-advised for the construction on 8 th April 2016.the tendered amount were beyond the budget hence no contract was entered into. The service has ensured that an amount of 50m has been factored in the budget for the financial year 2017/2018	NYS	Resolved	PAC recommendations 2018/2019
110.3	Unconfirmed Transfer to other Government Entities	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014. There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on.	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
110.4	Variance in Disbursements to Semi – Autonomous Government Agencies(SAGAS)		State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019

STATE DEPARTMENT FOR PLANNING

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
111	Trial Balance	The State Department has now provided a Trial balance of financial 2015/2016 with comparative figures of financial year 2014/2015 to support the figures in the financial statements. There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on.	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
112	Other Capital Grants and Transfers		State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
113	Use of Goods in Services	This State Department would like to clarify that most of these payments made emanated from NYS. Due to the urgent nature of work at NYS most of the goods were ordered by the headquarters for the various stations and units and hence the Payment Vouchers did not contain requisitions. It should however be noted that the Principal Secretary through Memo Ref. MPD/17/103 of 17 th	State Department for Public Service and Youth Affairs	Not Resolved	PAC recommendations 2018/2019

STATE DEPARTMENT FOR PLANNING

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		August 2015 directed the Directors and AIE holders to ensure all procurements followed the correct procedures and the Public Procurement and Disposal Act & Regulations. In effect it was expected that all new procurements should be preceded with a requisition note from the user department. Further, the Principal Secretary formed a committee to scrutinize and verify all pending bills coming from NYS to ensure that only those claims that had all other supporting documents attached to the payment vouchers and where necessary physical verification of the goods received were done, are passed for payment.			
114	Other Capital Grants and Transfers	The payment vouchers are available and will be availed for audit verification	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2018/2019
115	Acquisition of Assets	The vouchers amounting to the payments made under acquisition of assets were seized	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2018/2019

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

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)
116	Cash and Equivalents Cash	by investigating agencies and thus was not availed for audit review The response to be submitted in due course	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
117	Outstanding Imprests	The amounts relating to the amounts has been availed to the auditors The amounts relates to imprests issued to officers under State Departments of Public Service and specifically NYS The figure has now been supported as at 30 th June 2016	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
118	Deposits and Retentions	The details relating to the amounts has been availed to the auditors	State Department for Public Service and Youth Affairs State Department for Planning and Statistics	Resolved	PAC recommendations 2018/2019
119	Pending Bills	Most of these pending bills were for NYS and as you are aware there were many firms transacting with NYS that were put under investigations by the investigating agencies i.e. EACC, BFIU/CID and KRA on	State Department for Public Service and Youth Affairs State	Resolved	PAC recommendations 2018/2019

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>suspicion of fraudulent payments. It therefore required the NYS and the State Department for Planning as it were to strictly scrutinize the payment vouchers before making payments. To ensure that only genuine claims were paid, the State Department formed a verification committee that scrutinized the payment vouchers and passed for payments only those that were found to be properly supported. The verification process took time and therefore not all the Payment vouchers that had been processed reached the payment point by the closure of the financial year. The unpaid pending bills totalling Kshs.2,505,894,057.00 have now been paid within this financial year by the State Department for Public Service and Youth which is a successor of the former State Department for Planning.</p>			

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
120	Suspense	It was however realized that the statement contained error and was hence revised and does not contain the said suspense balance. Revised Financial Statement is forwarded for Audit. The transfer of Kshs.1,750,472,342.00 was an amount of excess exchequer recovered by the National Treasury from Development Exchequer of Kshs.2,943,000,000.00 released to the State Department	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
121	Director NYS Payments	To be submitted in due course	State Department for Public Service and Youth Affairs	Not resolved	PAC recommendations 2018/2019
122	Affirmative action social development fund	The state department for Gender responded satisfactory and documents already with the Auditor	State Department for Gender Affairs	Resolved	PAC recommendations 2018/2019
123	Budget and Budgetary controls	The state department for Public Service and Youth Affairs responded satisfactory	State Department for Public Service and Youth Affairs	Resolved	PAC recommendations 2018/2019
124	Non-Compliance with	The Audit committee and	State Department	Resolved	PAC recommendations

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

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)
	Public finance Management Act, 2012	internal Audit. The committee was active in that there is the evidence of meetings held in form of minutes for the year 2015/2016	for Public Service and Youth Affairs		2018/2019

Guidance Notes:

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


Principal Secretary


Principal Accounts Controller

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/No	Payee	Amount (Kshs)	Remarks
1	Ride On Agencies Limited	34,430	Awaiting further verifications
2	Ride On Agencies Limited	43,240	Awaiting further verifications
3	Ride On Agencies Limited	62,750	Awaiting further verifications
4	Ride On Agencies Limited	47,555	Awaiting further verifications
5	Ride On Agencies Limited	59,655	Awaiting further verifications
6	Ride On Agencies Limited	34,650	Awaiting further verifications
7	Ride On Agencies Limited	47,680	Awaiting further verifications
8	Ride On Agencies Limited	107,430	Awaiting further verifications
9	Ride On Agencies Limited	49,780	Awaiting further verifications
10	Ride On Agencies Limited	169,960	Awaiting further verifications
11	Ride On Agencies Limited	94,650	Awaiting further verifications
12	Ride On Agencies Limited	38,875	Awaiting further verifications
13	Ride On Agencies Limited	149,595	Awaiting further verifications
14	Ride On Agencies Limited	63,170	Awaiting further verifications
15	Ride On Agencies Limited	47,455	Awaiting further verifications
16	Ride On Agencies Limited	49,730	Awaiting further verifications
17	Ride On Agencies Limited	49,730	Awaiting further verifications
18	Ride On Agencies Limited	49,730	Awaiting further verifications
19	Ride On Agencies Limited	39,560	Awaiting further verifications
20	Facts Travel Agencies Limited	34,720	Awaiting further verifications
21	Facts Travel Agencies Limited	69,754	Awaiting further verifications
22	Facts Travel Agencies Limited	107,565	Awaiting further verifications
23	Facts Travel Agencies Limited	29,720	Awaiting further verifications
24	Facts Travel Agencies Limited	47,675	Awaiting further verifications

STATE DEPARTMENT FOR PLANNING
 Reports and Financial Statements
 For the year ended June 30, 2020

25	Facts Travel Agencies Limited	47,680	Awaiting further verifications
26	Facts Travel Agencies Limited	95,360	Awaiting further verifications
27	Facts Travel Agencies Limited	108,840	Awaiting further verifications
28	Facts Travel Agencies Limited	99,210	Awaiting further verifications
29	Facts Travel Agencies Limited	119,536	Awaiting further verifications
30	Vercelli Tours and Travel	320,560	Awaiting further verifications
31	Vercelli Tours and Travel	320,560	Awaiting further verifications
32	Vercelli Tours and Travel	44,300	Awaiting further verifications
33	Burch's Resort	262,500	Awaiting further verifications
34	CMC Motors Group	780,542	Awaiting further verifications
35	MFI Solution	180,287	Returned Cheque
	Totals	3,908,434	

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Buildings and structures	20,802,795	6,810,037			27,612,832
Transport equipment		14,976,956			14,976,956
Office equipment, furniture and fittings	2,061,000	1,240,428			3,301,428
Intangible assets	297,981,180	183,088,669			481,069,849
Total	320,844,976	206,116,090			526,961,065

ANNEX 3– 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	NONE			

STATE DEPARTMENT FOR PLANNING
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – LIST, SAGAs UNDER THE STATE DEPARTMENT FOR PLANNING

Ref	SAGA NAME	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Institute For Public Policy And Research	428,545,000.75	Yes
2	NEPAD Kenya Secretariat	228,515,000.00	Yes
3	Kenya National Bureau Of Statistics	10,819,487,765.80	Yes
4	National Council For Population And Development	540,503,051.05	Yes
5	Kenya Vision 2030 Delivery Secretariat	232,959,999.90	Yes
6	NG-Constituency Development Fund	28,000,000,000.00	Yes

ANNEX 5- 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



Trial Balance Comparison Report

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1450100 Paid to Exchequer	0.00	66,749,221.00	0.00	71,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	66,749,221.00	0.00	71,000,000.00
2110100 Basic Salaries - Permanent Employees	207,211,073.30	0.00	206,301,796.15	0.00
2110200 Basic Wages - Temporary Employees	370,000.00	0.00	180,000.00	0.00
2110300 Personal Allowances paid as part of Salary	112,068,275.85	0.00	122,162,043.15	0.00
2110400 Personal Allowances paid as Reimbursements	2,900,742.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	322,550,091.15	0.00	328,643,839.30	0.00
2210100 Utilities, Supplies and Services	292,783.65	0.00	558,128.80	0.00
2210200 Communication, Supplies and Services	6,662,705.00	0.00	15,034,790.25	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	39,733,712.50	0.00	116,924,592.30	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	8,431,429.35	0.00	25,546,317.05	0.00
2210500 Printing, Advertising and Information Supplies and Services	8,885,191.00	0.00	15,115,108.00	0.00
2210600 Rentals of Produced Assets	37,506,104.90	0.00	34,542,358.75	0.00
2210700 Training Expenses	13,627,315.00	0.00	36,406,714.00	0.00
2210800 Hospitality Supplies and Servi	83,737,016.30	0.00	99,550,713.95	0.00
2211000 Specialised Materials and Supp	2,108,336.00	0.00	6,984,284.00	0.00
2211100 Office and General Supplies and Services	23,166,732.60	0.00	40,351,807.50	0.00
2211200 Fuel Oil and Lubricants	7,948,000.00	0.00	11,480,000.00	0.00
2211300 Other Operating Expenses	43,319,324.20	0.00	17,691,215.45	0.00
2210000 Goods and Services	275,418,650.50	0.00	420,186,030.05	0.00
2220100 Routine Maintenance - Vehicles	6,803,845.00	0.00	5,779,652.00	0.00
2220200 Routine Maintenance - Other Assets	3,271,170.15	0.00	5,309,414.00	0.00
2220000 Routine Maintenance	10,075,015.15	0.00	11,089,066.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	11,001,556,946.30	0.00	8,072,710,207.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	29,248,453,871.20	0.00	1,600,236,487.00	0.00
2630000 Grants & Transfer To Other Govt. Units	40,250,010,817.50	0.00	9,672,946,694.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	10,835,950.05	0.00
2710000 Social Security Benefits	0.00	0.00	10,835,950.05	0.00
3110300 Refurbishment of Buildings	6,810,036.60	0.00	20,802,795.10	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	14,976,956.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,240,428.00	0.00	2,061,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	183,088,669.10	0.00	297,981,180.45	0.00
3110000 Acquisition of Fixed Capital Assets	206,116,089.70	0.00	320,844,975.55	0.00
6530100 Recurrent Bank Accounts	2,543,319.20	0.00	46,783,297.20	0.00
6530000 Recurrent Bank Accounts	2,543,319.20	0.00	46,783,297.20	0.00
6540100 Development Bank Accounts	2,851,095.80	0.00	30,050,589.45	0.00
6540000 Development Bank Accounts	2,851,095.80	0.00	30,050,589.45	0.00
6550100 Deposit Bank Accounts	9,185,813.15	0.00	9,216,282.05	0.00
6550000 Deposit Bank Account	9,185,813.15	0.00	9,216,282.05	0.00
6580100 Cash in Hand	0.65	0.00	0.00	0.00
6580000 Cash in Hand	0.65	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	592,268.40	0.00	749,705.40	0.00
6710000 Domestic Debtors & Advances	592,268.40	0.00	749,705.40	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6780100 Suspense & Clearance Account	25,506,369.00	0.00	45,008,684.00	0.00
6780000 Suspense & Clearance Account	25,506,369.00	0.00	45,008,684.00	0.00
7310100 General Deposits Items	0.00	1,166,775.00	0.00	0.00
7310000 Deposits	0.00	1,166,775.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	9,216,282.05
7320200 Other General Liabilities	0.00	8,019,038.15	0.00	9,216,282.05
7320000 Other Liabilities	0.00	8,019,038.15	0.00	9,216,282.05
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	10,771,130,147.00
9910200 Exchequer Provisions	97,085,906.40	51,774,538,273.40	0.00	10,771,130,147.00
9910000 Provisions	97,085,906.40	51,774,538,273.40	0.00	10,771,130,147.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	45,008,684.00	0.00	45,008,684.00
9999900	10,693,546,554.95	0.00	0.00	0.00
9990000 Opening Balance Reserves	10,693,546,554.95	45,008,684.00	0.00	45,008,684.00
Total	51,895,481,991.55	51,895,481,991.55	10,896,355,113.05	10,896,355,113.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 20-JUL-19 To : 27-JUL-20

REC-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384301

Balance as per bank certificate 2,723,606.25

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 2,723,606.25

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 20-JUL-19 To : 27-JUL-20

REC-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384301

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total :			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total :		

-F.O. 30

BANK RECONCILIATION

From Date : 20-JUL-19 To : 27-JUL-20

DEV-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384317

Balance as per bank certificate	2,851,094.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	2,851,094.80

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 20-JUL-19 To : 27-JUL-20

DEV-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384317

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total :			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 20-JUL-19 To : 27-JUL-20

DEP-State Department for Planning LE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384328

Balance as per bank certificate	9,185,813.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	9,185,813.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 20-JUL-19 To : 27-JUL-20

DEP-State Department for Planning LE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384328

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total :	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
		Total :	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
		Total :	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
		Total :	



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	41,003,408,126.40	10,771,130,147.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	66,749,221.00	71,000,000.00
TOTAL RECEIPTS		41,070,157,347.40	10,842,130,147.00
PAYMENTS			
Compensation of Employees	12	322,550,091.15	328,643,839.30
Use of goods and Services	13	285,493,665.65	431,275,096.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,250,010,817.50	9,672,946,694.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	10,835,950.05
Acquisition of Assets	18	206,116,089.70	320,844,975.55
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		41,064,170,664.00	10,764,546,554.95
SURPLUS/DEFICIT		5,986,683.40	77,583,592.05

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

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



Statement of Financial Position

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	14,580,228.15	86,050,168.70
Cash Balances	22B	0.65	0.00
Total Cash And Cash Equivalents		14,580,228.80	86,050,168.70
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	26,098,637.40	45,758,389.40
TOTAL FINANCIAL ASSETS		40,678,866.20	131,808,558.10
Financial Liabilities			
Accounts Payables - Deposits	24	9,185,813.15	9,216,282.05
NET FINANCIAL ASSETS		31,493,053.05	122,592,276.05
REPRESENTED BY			
Fund Balance b/fwd	25	122,592,276.05	0.00
Prior Year Adjustment	26	(97,085,906.40)	0.00
Surplus/Deficit for the Year		5,986,683.40	77,583,592.05
NET FINANCIAL POSITION		31,493,053.05	77,583,592.05

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: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	41,003,408,126.40	10,771,130,147.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	66,749,221.00	71,000,000.00
Payments for Operating Expenses			
Compensation of Employees	12	322,550,091.15	328,643,839.30
Use of goods and Services	13	285,493,665.65	431,275,096.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,250,010,817.50	9,672,946,694.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	10,835,950.05
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		19,629,283.10	(36,542,107.35)
Prior year adjustments		(97,085,906.40)	0.00
Net Cash From Operating Activities	A	134,646,149.80	361,886,460.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	206,116,089.70	320,844,975.55
Net Cash Flow From Investing Activities	B	(206,116,089.70)	(320,844,975.55)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(71,469,939.90)	41,041,484.70
Cash and Cash Equivalent at BEGINNING of The Year		86,050,168.70	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	14,580,228.80	86,050,168.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	41,003,408,126.40	10,771,130,147.00
TOTAL		41,003,408,126.40	10,771,130,147.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	66,749,221.00	71,000,000.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
	1990100	0.00	0.00
System Required Revenue A/cs		66,749,221.00	71,000,000.00
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	207,211,073.30	206,301,796.15
Basic Wages - Temporary Employees	2110200	370,000.00	180,000.00
Personal Allowances paid as part of Salary	2110300	112,068,275.85	122,162,043.15
Personal Allowances paid as Reimbursements	2110400	2,900,742.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		322,550,091.15	328,643,839.30

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	292,783.65	558,128.80
Communication, Supplies and Services	2210200	6,662,705.00	15,034,790.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	39,733,712.50	116,924,592.30
Foreign Travel and Subsistence, and other transportation costs	2210400	8,431,429.35	25,546,317.05
Printing, Advertising and Information Supplies and Services	2210500	8,885,191.00	15,115,108.00
Rentals of Produced Assets	2210600	37,506,104.90	34,542,358.75
Training Expenses	2210700	13,627,315.00	36,406,714.00
Hospitality Supplies and Servi	2210800	83,737,016.30	99,550,713.95
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	2,108,336.00	6,984,284.00
Office and General Supplies and Services	2211100	23,166,732.60	40,351,807.50
Fuel Oil and Lubricants	2211200	7,948,000.00	11,480,000.00
Other Operating Expenses	2211300	43,319,324.20	17,691,215.45
Routine Maintenance - Vehicles	2220100	6,803,845.00	5,779,652.00
Routine Maintenance - Other Assets	2220200	3,271,170.15	5,309,414.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		285,493,665.65	431,275,096.05

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	11,001,556,946.30	8,072,710,207.00
Capital Grants to Government Agencies and other Levels of Government	2630200	29,248,453,871.20	1,600,236,487.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		40,250,010,817.50	9,672,946,694.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	10,835,950.05
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	10,835,950.05

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	6,810,036.60	20,802,795.10
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	14,976,956.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,240,428.00	2,061,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	183,088,669.10	297,981,180.45
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		206,116,089.70	320,844,975.55

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,543,319.20	46,783,297.20
Development Bank Accounts	6540000	2,851,095.80	30,050,589.45
Deposit Bank Account	6550000	9,185,813.15	9,216,282.05
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		14,580,228.15	86,050,168.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.65	0.00
Cash in Hand	6580000	0.65	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.65	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		592,268.40	749,705.40
Domestic Debtors & Advances	6710000	592,268.40	749,705.40
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	25,506,369.00	45,008,684.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		26,098,637.40	45,758,389.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	8,019,038.15	9,216,282.05
Deposits	7310000	1,166,775.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		9,185,813.15	9,216,282.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	86,050,168.70	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	45,758,389.40	0.00
Opening Balance - Deposits	24	(9,216,282.05)	0.00
TOTAL		122,592,276.05	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	97,085,906.40	0.00
TOTAL		97,085,906.40	0.00



Statment of Budget Execution

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	84,401,010.00	0.00	(27,115,400.00)	57,285,610.00	0.00	57,285,610.00	0.00%
	4	0.00	0.00	0.00	0.00	41,003,408,126.40	(41,003,408,126.40)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	35,500,000.00	0.00	35,500,000.00	71,000,000.00	66,749,221.00	4,250,779.00	94.01%
		119,901,010.00	0.00	8,384,600.00	128,285,610.00	41,070,157,347.40	(40,941,871,737.40)	32014.63%
	Total							
PAYMENTS								
	12	191,150,000.00	0.00	148,150,000.00	339,300,000.00	322,550,091.15	16,749,908.85	95.06%
	13	224,334,287.00	0.00	67,637,131.00	291,971,418.00	285,493,665.65	6,477,752.35	97.78%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	53,967,513,791.00	0.00	456,142,905.00	54,423,656,696.00	40,250,010,817.50	14,173,645,878.50	73.96%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	2,656,032.50	0.00	(2,656,032.50)	0.00	0.00	0.00	0.00%
	18	347,400,787.00	0.00	(138,272,325.00)	209,128,462.00	206,116,089.70	3,012,372.30	98.56%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	54,733,054,897.50	0.00	531,001,678.50	55,264,056,576.00	41,064,170,664.00	14,199,885,912.00	74.31%
	Total							



Statement of Budget Execution
 Entity: 1072-State Department for Planning
 Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	11,613,769,467.20	(11,613,769,467.20)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	35,500,000.00	0.00	35,500,000.00	71,000,000.00	66,749,221.00	4,250,779.00	94.01%
Total	35,500,000.00	0.00	35,500,000.00	71,000,000.00	11,680,518,688.20	(11,609,518,688.20)	16451.43%
PAYMENTS							
12	191,150,000.00	0.00	148,150,000.00	339,300,000.00	322,550,091.15	16,749,908.85	95.06%
13	224,334,287.00	0.00	67,637,131.00	291,971,418.00	285,493,665.65	6,477,752.35	97.78%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	10,272,390,365.00	0.00	733,417,363.00	11,005,807,728.00	11,001,556,946.30	4,250,781.70	99.96%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	2,656,032.50	0.00	(2,656,032.50)	0.00	0.00	0.00	0.00%
18	81,222,787.00	0.00	(17,004,325.00)	64,218,462.00	69,566,264.50	(5,347,802.50)	108.33%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	10,771,763,471.50	0.00	929,544,136.50	11,701,297,608.00	11,679,166,967.60	22,130,640.40	99.81%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Development Expenditure

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	84,401,010.00	0.00	(27,115,400.00)	57,285,610.00	0.00	57,285,610.00	0.00%
4	0.00	0.00	0.00	0.00	29,389,638,659.20	(29,389,638,659.20)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	84,401,010.00	0.00	(27,115,400.00)	57,285,610.00	29,389,638,659.20	(29,332,353,049.20)	51303.70%
PAYMENTS							
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	43,695,123,426.00	0.00	(277,274,458.00)	43,417,848,968.00	29,248,453,871.20	14,169,395,096.80	67.37%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	266,178,000.00	0.00	(121,268,000.00)	144,910,000.00	136,549,825.20	8,360,174.80	94.23%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	43,961,301,426.00	0.00	(398,542,458.00)	43,562,758,968.00	29,385,003,696.40	14,177,755,271.60	67.45%



Statement of Budget Execution - Development Expenditure

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1072-State Department for Planning

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0101000000		Land Policy and Planning	0.00	0.00	0.00
	0101010000	Development Planning and Land Reforms	0.00	0.00	0.00
0703000000		Government Advisory Services	0.00	0.00	0.00
	0703050000		0.00	0.00	0.00
0706000000		Economic Policy and National Planning	43,635,211,119.00	29,874,397,639.70	13,760,813,479.30
	0706010000	Economic Planning Coordination services	147,586,890.00	156,595,517.90	(9,008,627.90)
	0706020000	Community Development	41,785,318,732.00	28,069,076,073.65	13,716,242,658.35
	0706030000	Macro Economic policy planning and regional integration	615,916,734.00	617,974,185.95	(2,057,451.95)
	0706040000	Policy Research	428,545,000.00	428,544,999.75	0.25
	0706050000	Coordination of Vision 2030	589,160,356.00	540,503,051.05	48,657,304.95
	0706060000	Infrastructure, science, technology and innovation	68,683,407.00	61,703,811.40	6,979,595.60
0707000000		National Statistical Information Services	11,229,676,340.00	10,819,487,766.80	410,188,573.20
	0707010000	Census and Surveys	8,790,676,340.00	8,727,737,767.45	62,938,572.55
	0707020000		2,439,000,000.00	2,091,749,999.35	347,250,000.65
0708000000		Monitoring and Evaluation Services	119,130,824.00	107,545,909.00	11,584,915.00
	0708010000	National Integrated Monitoring and Evaluation	119,130,824.00	107,545,909.00	11,584,915.00
0709000000		General Administration Planning and Support Services	280,038,293.00	262,739,348.50	17,298,944.50
	0709010000	Human Resources and Support Services	227,081,191.00	216,910,046.70	10,171,144.30
	0709020000	Financial Management Services	42,344,413.00	37,602,714.00	4,741,699.00
	0709030000	Information Communications Services	10,612,689.00	8,226,587.80	2,386,101.20
		Grand Total	55,264,056,576.00	41,064,170,664.00	14,199,885,912.00

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 Programmes

Entity: 1072-State Department for Planning

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1072000100			708,583,293.00	691,284,348.25	17,298,944.75
	0706000000	Economic Policy and National Planning	428,545,000.00	428,544,999.75	0.25
	0101000000	Land Policy and Planning	0.00	0.00	0.00
	0708000000	Monitoring and Evaluation Services	0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	280,038,293.00	262,739,348.50	17,298,944.50
1072000200			104,979,040.00	123,683,899.55	(18,704,859.55)
	0706000000	Economic Policy and National Planning	104,979,040.00	123,683,899.55	(18,704,859.55)
1072000300			6,306,539.00	6,145,108.00	161,431.00
	0706000000	Economic Policy and National Planning	6,306,539.00	6,145,108.00	161,431.00
1072000400			74,093,294.00	68,683,646.45	5,409,647.55
	0706000000	Economic Policy and National Planning	74,093,294.00	68,683,646.45	5,409,647.55
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1072000600			108,293,045.00	104,773,756.55	3,519,288.45
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	108,293,045.00	104,773,756.55	3,519,288.45
1072000700			48,907,956.00	46,472,938.50	2,435,017.50
	0706000000	Economic Policy and National Planning	48,907,956.00	46,472,938.50	2,435,017.50
1072000800			418,396,998.00	418,396,997.05	0.95
	0706000000	Economic Policy and National Planning	418,396,998.00	418,396,997.05	0.95
1072000900			70,261,396.00	62,808,128.25	7,453,267.75
	0708000000	Monitoring and Evaluation Services	70,261,396.00	62,808,128.25	7,453,267.75
1072001000			2,610,317.00	2,303,195.50	307,121.50
	0706000000	Economic Policy and National Planning	2,610,317.00	2,303,195.50	307,121.50
1072001100			9,697,390,730.00	9,693,139,949.60	4,250,780.40
	0707000000	National Statistical Information Services	9,697,390,730.00	9,693,139,949.60	4,250,780.40
1072001400			228,515,000.00	228,515,000.00	0.00
	0706000000	Economic Policy and National Planning	228,515,000.00	228,515,000.00	0.00
1072002400			232,960,000.00	232,959,999.90	0.10
	0703000000	Government Advisory Services	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	232,960,000.00	232,959,999.90	0.10
1072100100			45,369,428.00	44,149,780.75	1,219,647.25
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
	0708000000	Monitoring and Evaluation Services	45,369,428.00	44,149,780.75	1,219,647.25
1072100300			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072100600			13,590,572.00	13,320,104.60	270,467.40
	0706000000	Economic Policy and National Planning	13,590,572.00	13,320,104.60	270,467.40
1072100700			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072100800			170,763,358.00	122,106,054.00	48,657,304.00
	0706000000	Economic Policy and National Planning	170,763,358.00	122,106,054.00	48,657,304.00
1072100900			20,300,000.00	19,717,942.00	582,058.00
	0707000000	National Statistical Information Services	20,300,000.00	19,717,942.00	582,058.00
1072101000			3,500,000.00	0.00	3,500,000.00
	0708000000	Monitoring and Evaluation Services	3,500,000.00	0.00	3,500,000.00
1072101100			0.00	0.00	0.00

	0707000000	National Statistical Information Services	0.00	0.00	0.00
1072101200			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072101300			0.00	588,000.00	(588,000.00)
	0708000000	Monitoring and Evaluation Services	0.00	588,000.00	(588,000.00)
1072101500			41,714,800,000.00	28,000,000,000.00	13,714,800,000.00
	0706000000	Economic Policy and National Planning	41,714,800,000.00	28,000,000,000.00	13,714,800,000.00
1072101700			22,410,000.00	21,763,969.85	646,030.15
	0706000000	Economic Policy and National Planning	22,410,000.00	21,763,969.85	646,030.15
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1072101900			20,000,000.00	15,000,000.00	5,000,000.00
	0707000000	National Statistical Information Services	20,000,000.00	15,000,000.00	5,000,000.00
1072102000			1,389,000,000.00	1,041,750,000.00	347,250,000.00
	0707000000	National Statistical Information Services	1,389,000,000.00	1,041,750,000.00	347,250,000.00
1072108000			60,040,000.00	56,727,970.00	3,312,030.00
	0706000000	Economic Policy and National Planning	60,040,000.00	56,727,970.00	3,312,030.00
1072108300			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072108500			50,000,000.00	49,879,875.20	120,124.80
	0707000000	National Statistical Information Services	50,000,000.00	49,879,875.20	120,124.80
1072108600			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072108700			52,985,610.00	0.00	52,985,610.00
	0707000000	National Statistical Information Services	52,985,610.00	0.00	52,985,610.00
		Grand Total	55,264,056,576.00	41,064,170,664.00	14,199,885,912.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1072-State Department for Planning

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0101000000		Land Policy and Planning	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0703000000		Government Advisory Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
0706000000		Economic Policy and National Planning	43,635,211,119.00	29,874,397,639.70	13,760,813,479.30
	2110000	Wages and Salary Contributions	145,569,734.00	146,373,765.30	(804,031.30)
	2210000	Goods and Services	160,440,873.00	160,824,403.10	(383,530.10)
	2220000	Routine Maintenance	924,794.00	918,451.15	6,342.85
	2630000	Grants & Transfer To Other Govt. Units	43,193,980,356.00	29,430,523,050.70	13,763,457,305.30
	3110000	Acquisition of Fixed Capital Assets	134,295,362.00	135,757,969.45	(1,462,607.45)
0707000000		National Statistical Information Services	11,229,676,340.00	10,819,487,766.80	410,188,573.20
	2630000	Grants & Transfer To Other Govt. Units	11,229,676,340.00	10,819,487,766.80	410,188,573.20
0708000000		Monitoring and Evaluation Services	119,130,824.00	107,545,909.00	11,584,915.00
	2110000	Wages and Salary Contributions	26,861,280.00	22,639,434.10	4,221,845.90
	2210000	Goods and Services	33,181,733.00	30,260,213.10	2,921,519.90
	2220000	Routine Maintenance	313,538.00	272,525.55	41,012.45
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	58,774,273.00	54,373,736.25	4,400,536.75
0709000000		General Administration Planning and Support Services	280,038,293.00	262,739,348.50	17,298,944.50
	2110000	Wages and Salary Contributions	166,868,986.00	153,536,891.75	13,332,094.25
	2210000	Goods and Services	87,135,820.00	84,334,034.30	2,801,785.70
	2220000	Routine Maintenance	9,974,660.00	8,884,038.45	1,090,621.55
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	16,058,827.00	15,984,384.00	74,443.00
		Grand Total	55,264,056,576.00	41,064,170,664.00	14,199,885,912.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF PROVISIONINGS

Entity: 1072-State Department for Planning

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Economic Item	Current Period	Previous Period
Details of General Accounts on Vote			
GAV Provisioning account balance	9999998 - Vote Control Account	0.00	0.00
Detail of Exchequer Account			
Exchequer Provisioning account Balance	9910201 - Exchequer Releases/ Provisioning Account	41,003,408,126.40	10,771,130,147.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

OTHER SUPPORTING
DOCUMENTS TO THE
FINANCIAL
STATEMENTS.

ACCOUNTS RECIEVABLES

Salary advance schedule

Salary by-products (Salary
Advance & Training Levy)

District Suspense Analysis

**STATE DEPARTMENT FOR PLANNING
OUTSTANDING SALARY ADVANCES AND TRAINING LEVY AS AT 30/06/2020**

SNO	NAME	OUTSTANDING AMOUNTS (KSHS) AS AT 30/06/2020	COMMENTS
1	Caren Nyambeki Choi	2,433.10	The officer Transferred to Education
2	Fredrick James Gatete Thuo	27,920.00	The officer Transferred to Health
3	Samuel Ndungu	90,600.80	Recoveries on going
4	Daniel Okelele	167,324.65	Recoveries on going
5	Mary Wanjiru Kibe	4,140.00	Recoveries on going
6	Phyllis Janet Wanjiku	17,799.85	Recoveries on going
7	Glory Karimi Kariuki	25,694.00	Recoveries on going
8	Betty Jepkoech Kipyegon	18,440.00	Recoveries on going
9	Anthony Wainaina Kunyiha	19,608.00	Recoveries on going
10	Jenovefa Njoroge	59,865.00	Recoveries on going
11	Lucy Wakani Muchugia	30,407.00	Recoveries on going
12	Pinto Otieno Omuga	30,891.00	Recoveries on going
13	Lucy Muthoni Kinyua	25,480.00	Recoveries on going
14	Sophia Momanyi Nyatuka	71,665.00	Recoveries on going
	TOTALS	592,268.40	
	By products amounts	561,915.95	
	Difference	30,352.45	The State Department has written to respective State Departments in respect of the recoveries
	Amounts in the Financial Statements	592,268.40	

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2020

Employer (vote): 10601 The National Treasury and Planning - Planning

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1982058550	Miss Sophia Momanyi Nyatuka	1597216	7,965.00	71,665.00	
2. 1984025472	Mrs Phyllis Janet Wanjiku	7112077	5,933.35	17,799.85	
3. 1987116824	Miss Mary Wanjiru Kibe	7323382	3,000.00	4,140.00	
4. 1988119396	Mrs Lucy Muthoni Kinyua	8485049	3,640.00	25,480.00	
5. 1990171582	Miss Jenovefa Njoroge	5776241	19,955.00	59,865.00	
6. 1991076175	Miss Lucy Wakaini Muchugia	9347632	10,137.00	30,407.00	
7. 1996011861	Mr Pinto Otieno Omuga	12983691	6,178.35	30,891.55	
8. 1999009198	Miss Glory Karimi Kariuki	13620424	6,423.25	25,694.16	
9. 2007077529	Mr Anthony Wainaina Kunyiha	10551843	1,961.00	19,608.00	
10. 2010123169	Mrs Betty Jepkoech Kipyegon	27274082	2,350.00	18,440.00	
10	Vote Totals: 10601 The National Treasury and Planning - PI		67,542.95	303,990.56	

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Training Levy for the month of June-2020

Employer (vote): 10601 The National Treasury and Planning - Planning

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 2010055269 Mr	Samwel Mburu Ndungu	21449680	9,060.20	90,600.80	
2. 2010056370 Mr	Daniel Okelele Ochudi	22077429	9,842.60	167,324.65	
2 Vote Totals: 10601 The National Treasury and Planning - PI			18,902.80	257,925.45	

ACCOUNTS PAYABLES

Deposit analysis schedule

THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING
DEPOSIT FUNDS ANALYSIS

TRANSACTIONS IN FINANCIAL YEAR 2019/20

BANK BALANCE AS AT 1st JULY 2020

S/NO.	DATE	MR. NO	NAME	RETENTION AMOUNT(KSH.)	CUMMULATIVE PAYMENT (KSH)	DATE OF PAYMENT CASHBOOK/EFT NO.	BALANCES KSHS.	RETENTION AMOUNT(KSH.)	GENERAL DEPOSITS AMOUNT(KSH.)	
	BALANCE CARRIED FORWARD AS AT 1st JULY 2019							9,216,282.05		
	BANK BALANCE AS AT 30th June 2020							9,216,282.05		

REPRESENTED BY:

1	30/5/2014	126233	M/S NAMORTUNGA	1,849,651.50	1,849,651.50		1,849,651.50	1,849,651.50	
2	28/6/2016	5579733	M/S CRINON ENTERPRISES	1,277,740.00	(2,383,911.00)	16/2/2016	-	-	-
3	5/2/2016	329835	M/S CRINON ENTERPRISES	309,539.00	(1,027,293.15)	4/11/2016- FT1630955LT3	-	-	-
4	28/2/2015	4911688	M/S CRINON ENTERPRISES	183,885.65	(615,500.00)	24/2/2017- FT17055CW5MF	-	-	-
5	25/5/2015	4911844	M/S CRINON ENTERPRISES	615,500.00	(1,112,819.65)	3/5/2017- FT17123344NN	-	-	-
6	28/6/2016	5979715	M/S CRINON ENTERPRISES	928,934.00	(110,919.15)		-	-	-
7	23/9/2015	329804	M/S CRINON ENTERPRISES	1,348,046.90			-	-	-
8	3/8/2015	3767816	M/S CRINON ENTERPRISES	2,164,927.00			-	-	-
9				6,828,572.55	(5,250,442.95)		1,578,129.60	1,578,129.60	
10	16/6/2014	3768101	M/S INTERFUSION	817,095.20	817,095.20		817,095.20	817,095.20	
11	25/5/2015	4911841	M/S JAWIWAX CONSTRUCTION	67,612.10	67,612.10		67,612.10	67,612.10	
12	28/6/2015	4911736	M/S JUFEX AUTO HARDWARE	299,665.55	(299,665.55)	FT2015049VMP	-	-	-

27	16.10.2019	FT19289JNBDW	Zonia Limited	220,599.00	494,599.00		220,599.00		220,599.00
28	27.11.2019	FT193314M6H8	Vision 2030	100,000.00			100,000.00		100,000.00
29	2.12.2019	FT19336S4QV4	NCCF	1,000,000.00			1,000,000.00		1,000,000.00
30	9.12.2019	FT193433QZS6	John Mbugua Wanjiru				(2,000.00)		(2,000.00)
31	9.12.2019	ft193431mbx	Wallace Hiding Kamau				(5,000.00)		(5,000.00)
32	8.12.2019	FT1934385WPG	Simwaru Landscapers				(350,000.00)		(350,000.00)
33	17.12.2019	FT19351ZWY6V	Joseph Kinyua Muriuki				(1,500.00)		(1,500.00)
34	19.12.2019	ft19353bttm3	Mary Wangui Kuria				(128,830.00)		(128,830.00)
35	21.1.2020	FT20031ZMTOK	Wahneke David Kiriani				(1,000.00)		(1,000.00)
36	19.02.2020	FT20050TRCRO	Njuguna Harrison Miringu				(1,900.00)		(1,900.00)
37	21.4.2020	FT20112N5WYL	Ndukah Investments Limited	288,938.25	(144,469.10)		144,469.15	144,469.15	
38	17.6.2020	FT2014693B7Q4	PS National Treasury				(514,599.00)		(514,599.00)
39	24.6.2020	FT2017660NF6	Fapeha Limited	169,905.20	(89,952.60)		84,952.60	84,952.60	
BANK BALANCE AS AT 30TH JUNE,2020							9,185,813.30	8,019,038.30	1,166,775.00
							9,185,813.30		

CONFIRMATION
LETTERS FROM
SAGAS

KIPPRA

NEPAD

KNBS

NCPD

VISION 2030

NCDF

③ See
Make a copy to ①
Wardis

106
Our Ref: KIPRA/5/7

3rd August 2020

Mr. Saitoti Torome, CBS
Principal Secretary
State Department for Planning
P.O Box 30005 - 00100
Nairobi

PRINCIPAL SECRETARY
STATE DEPARTMENT FOR PLANNING
04 AUG 2020 217
RECEIVED
P.O. BOX 30005 - 00100, NAIROBI

① HAV
for your information
and action
JES
3/8/20

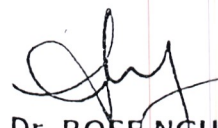
Dear Mr. Saitoti

RELEASE OF RECURRENT FUNDS 2019-20 FINANCIAL YEAR


Your letter referenced TNTP/SDP/CONF/17/82(23) and dated 15th July 2020 on the above subject refers. We confirm receipt of recurrent funds as indicated below;

DATE	DESCRIPTION	AMOUNT 'KSH'
09.08.2019	MODP – 1 st Quarter Recurrent allocation - July	35,712,083.00
02.09.2019	MODP – 1 st Quarter Recurrent allocation - August	15,040,721.00
27.09.2019	MODP – 1 st Quarter Recurrent allocation - September	15,040,721.00
31.10.2019	MODP – 2 nd Quarter Recurrent allocation - October	40,305,719.45
10.12.2019	MODP – 1 st Quarter Recurrent allocation - November	54,086,628.00
31.12.2019	MODP – 2 nd Quarter Recurrent allocation - December	54,086,627.00
03.02.2020	MODP – 3 rd Quarter Recurrent allocation - January	35,712,083.00
03.03.2020	MODP – 3 rd Quarter Recurrent allocation - February	35,712,082.00
30.03.2020	MODP – 3 rd Quarter Recurrent allocation - March	35,712,084.00
05.05.2020	MODP – 4 th Quarter Recurrent allocation - April	35,712,084.00
03.06.2020	MODP – 4 th Quarter Recurrent allocation - May	35,712,084.00
29.06.2020	MODP – 4 th Quarter Recurrent allocation - June	35,712,083.00
	Total funds received during the year	428,544,999.45

Yours sincerely


Dr. ROSE NGUGI
EXECUTIVE DIRECTOR

① SCFO
SENIOR CHIEF FINANCE OFFICER
THE NATIONAL TREASURY & PLANNING
STATE DEPARTMENT FOR PLANNING
02 SEP 2020
RECEIVED
P.O. BOX 30005 - 00100, NAIROBI

F-11.

02/09/2020



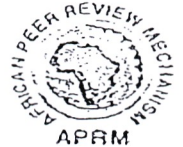
REPUBLIC OF KENYA

Date: 30th June, 2020

Ref. No. NEPAD/3/04 (56)

Mr. Saitoti Torome, CBS.
Principal Secretary
State Department for Planning
Treasury Building
NAIROBI.

NEPAD
TRANSFORMING AFRICA



Liaison House 4th Floor
State House Avenue
P. O. Box 46270 - 00100
Nairobi, Kenya
Tel: +254 20 2733735/33/42
Fax: +254 20 2733725
Email: info@nepadkenya.org

RELEASE OF RECURRENT GRANTS FOR THE FINANCIAL YEAR 2019/2020

The above subject matter refers.

This is to confirm receipt of the recurrent grants for the month of June, 2020 of Ksh. 19,042,917 through RTGS, on 29th June, 2020 and will be utilized in line with the Public Financial Management Regulations.

In addition, this is to confirm that the Secretariat received the allocated budget of Ksh.228, 515, 000 in full during the Financial Year 2019/2020. The details of the disbursements are shown overleaf.

The Secretariat takes this opportunity to thank the State Department for Planning for the continued budgetary support.

Benson Mapesa
Ag. CHIEF EXECUTIVE OFFICER

STATUS OF RECURRENT BUDGET DISBURSEMENT FOR THE FINANCIAL YEAR 2019/2020
 RECEIVED BY NEPAD/APRM KENYA SECRETARIAT AS AT 30TH JUNE, 2020

Month	Date Requested	Date Received	Amount Received (Ksh.)
JULY	03-07-19	09.08.2019	19,042,916.00
AUGUST	13-08-19	02.09.2019	14,674,129.00
SEPTEMBER	30-08-19	27.09.2019	14,674,129.00
OCTOBER	04-10-19	30.10.2019	20,013,758.00
NOVEMBER	01-11-19	10.12.2019	22,926,284.00
DECEMBER	11-12-19	23-12-2019	22,926,283.00
JANUARY	03-01-20	03-02-2020	19,042,916.00
FEBRUARY	06-02-20	02-03-2020	19,042,917.00
MARCH	03-03-20	27-03-2020	19,042,917.00
APRIL	03-04-20	05-05-2020	19,042,917.00
MAY	05-05-20	03-06-2020	19,042,917.00
JUNE	03-06-20	29-06-2020	19,042,917.00
Totals			228,515,000.00

A1

NEPAD/APRM KENYA SECRETARIAT

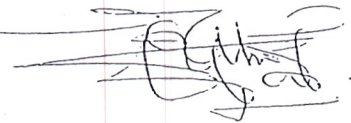
Annual Report and Financial Statements for the Period Ended 30 June, 2020

20

Appendix III: Inter-Entity Transfers

ENTITY NAME		NEPAD/APRM KENYA SECRETARIAT		
Breakdown of Transfers from the State Department for Planning				
FY 2019/20				
Recurrent Grants	Bank Statement Date	Amount (Ksh.)	Financial Year	
	09-08-19	19,042,916.65	FY2019/20	
	02-09-19	14,674,129.00		
	27-09-19	14,674,129.00		
	31-10-19	20,013,758.35		
	10-12-19	22,926,284.00		
	23-12-19	22,926,283.00		
	03-02-20	19,042,916.00		
	02-03-20	19,042,917.00		
	27-03-20	19,042,917.00		
	05-05-20	19,042,917.00		
	03-06-20	19,042,917.00		
	29-06-20	19,042,916.00		
TOTAL		228,515,000		

The above amounts have been communicated to and reconciled with the parent Ministry.



Ag. Director Corporate Services
NEPAD/APRM Kenya Secretariat



Head of Accounting Unit
State Department for Planning

KENYA NATIONAL BUREAU OF STATISTICS



P.O. BOX 30266
00100 Nairobi GPO, Kenya
Telephone: Nairobi 3317586/8
3317623, 3317651
Fax: 254-020-3315977
Email:

Ref: KNBS/ FIN/ 5

info@knbs.or.ke
Website: www.knbs.or.ke

25th September 2020

Principal Secretary
State Department for Planning
The National Treasury and Planning
TREASURY BUILDING

Att: Head of Accounting Unit

CONFIRMATION OF CAPITAL GRANTS FOR FY2019/2020

Reference is made to your letter, Ref No. TNTP/SDP/CONF/17 /82 dated 24th September, 2020.

The Bureau acknowledges, with thanks, the receipt of Sh.69.6 million for the Financial Year 2019/2020 in support of the Development Budget Vote, as below:

Date	Description	Amount
26-Sep-19	NIPFN	44,868,423.00
29-May-20	NIPFN	5,011,452.20
30-Jun-20	UNFPA	7,200,000.00
06-Jan-20	UNFPA	12,517,942.00
		69,597,817.20


E. N. NJOROGE
For: DIRECTOR GENERAL

KENYA NATIONAL BUREAU OF STATISTICS

P.O. BOX 30266
00100 Nairobi GPO, Kenya
Telephone: Nairobi 3317586/8,

Fax: 254-020-3315977
Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
Website: www.knbs.or.ke



CFO Deal
Attibe
22/7/2020

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W/O
27/7/

Ref: KNBS/ FIN/5

21st July 2020

Principal Secretary
The National Treasury and Planning
State Department for Planning
TREASURY BUILDING



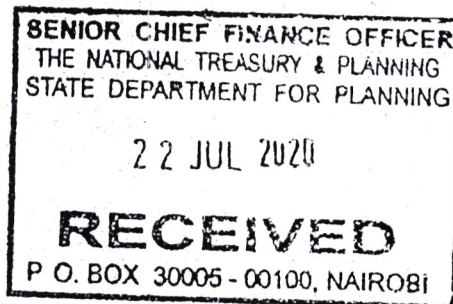
SUBMISSION OF RETURNS FOR A-I-A FOR FINANCIAL YEAR 2019/2020

Reference is made to your letter Ref. TNTP/SDP/17/82 dated 9th July 2020.

During the year 2019/2020, the Bureau collected Sh.66,749,221 in A-I-A as detailed below:

	Item	KShs.
1	AIA from Surveys	391,170
2	Library User charges	33,980
3	Sale of Maps	560,100
4	Sale of Publications/ Data	1,516,279
5	Commissions	419,113
6	Interest earnings	63,828,579
	Total	66,749,221

Zachary Mwangi, EBS
Director General



KENYA NATIONAL BUREAU OF STATISTICS



CFO Deal
atbc
22/7/2020

P.O. BOX 30266
00100 Nairobi GPO, Kenya
Telephone: Nairobi 3317586/8,

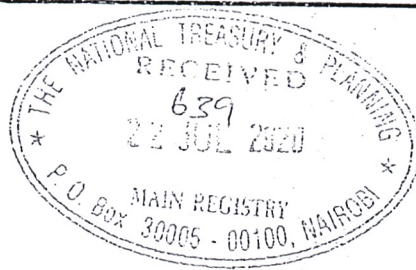
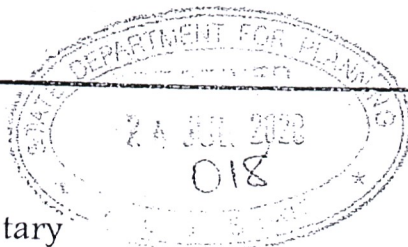
Fax: 254-020-3315977
Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
Website: www.knbs.or.ke

Noted
Secy
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Ref: KNBS/ FIN/5

21st July 2020

Principal Secretary
The National Treasury and Planning
State Department for Planning
TREASURY BUILDING



CONFIRMATION OF GRANTS DISBURSED FOR FINANCIAL YEAR 2019/2020

Reference is made to your letter Ref. TNTP/SDP/17/82 dated 15th July 2020.

During the year 2019/2020, the Bureau received exchequer releases as detailed below:

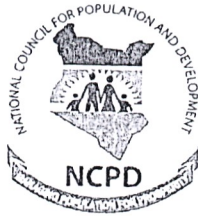
RECURRENT		Total
Date Received	KShs.	
09.08.2019	106,257,560.80	
09.08.2019	1,825,325,000	
09.08.2019	87,500,000	
19.08.2019	1,825,325,000	
19.08.2019	1,825,325,000	
19.08.2019	1,825,325,000	
02.09.2019	84,875,000	
02.09.2019	89,065,335	
15.10.2019	84,875,000	
15.10.2019	89,065,335	
31.10.2019	110,078,055.45	
31.10.2019	88,083,333.35	
10.12.2019	440,312,222	
23.12.2019	440,312,221	
10.12.2019	352,333,334	
23.12.2019	352,333,332	9,626,390,728.60
DEVELOPMENT		
28.10.2019	694,500,000	
28.10.2019	10,000,000	
18.06.2020	5,000,000	
18.06.2020	347,250,000	1,056,750,000.00
Total Receipts		10,683,140,728.60

Zachary Mwangi, EBS
Director General

SENIOR CHIEF FINANCE OFFICER
THE NATIONAL TREASURY & PLANNING
STATE DEPARTMENT FOR PLANNING

22 JUL 2020

RECEIVED



NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT

Telegrams: "NCPD", Nairobi
Telephone: 020-2711600/1
E-mail: info@ncpd-ke.org
Fax: 020-2716508
When replying please quote

4th Flr Chancery Building
Valley Road
P O Box 48994, 00100
NAIROBI.

NCPD/CONF/2/3 VOL II (11)

24th September, 2020

The Principal Secretary
State Department for Planning
The National Treasury and Planning
Treasury Building
NAIROBI

Attn: Veronica Kamau

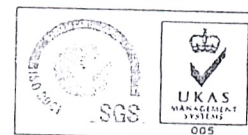
RE: CONFIRMATION OF DISBURSEMENTS FOR THE F/Y JULY 2019 TO JUNE 2020

The Council would like to confirm receipt of disbursements as per the tables below; being disbursement of funds from the state department for planning.

1. Recurrent:

Reference Number	Date Disbursed	Recurrent (KShs) (A)
1	9.8.2019	27,581,605.80
2	2.9.2019	24,659,408.00
3	27.9.2019	24,659,407.00
6	31.10.2019	28,230,983.25
7	19.11.2019	66,417,728.00
8	10.12.2019	30,179,116.00

"Quality Population for Sustainable Development"
(NCPD/LH/01)



ISO 9001:2008 Certified

9	23.12.2019	30,179,114.00
10	3.2.2020	22,046,795.00
11	2.3.2020	30,349,012.00
12	27.3.2020	13,744,579.00
13	5.5.2020	27,581,606.00
14	3.6.2020	35,883,822.00
15	3.6.2020	21,000,000.00
17	29.6.2020	35,883,821.00
TOTAL		418,396,997.05

2. Development/Capital grants:

Reference Number	Date Disbursed	Development (KShs) (B)
1	16.10.2019	29,500,000.00
2	31.10.2019	18,991,688.00
3	18.6.2020	14,750,000.00
TOTAL		63,241,688.00

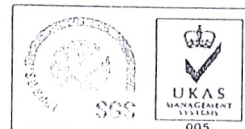
3. Project Funds:

Reference Number	Date Disbursed	Grant (KShs) (C)
1.	26.9.2019	9,057,520.00
2.	19.11.2019	40,187,896.00
3.	30.6.2019	9,618,950.00
TOTAL		58,864,366.00

Margaret Mwangi

Mrs. Margaret Mwangi
DIRECTOR CORPORATE SERVICES

"Quality Population for Sustainable Development"
 (NCPD/LH/01)



ISO 9001:2008 Certified



REPUBLIC OF KENYA

KENYA
VISION 2030

VDS/DG/20/191

22nd July 2020

Saitoti Torome, CBS
Principal Secretary
State Department for Planning
Treasury Building
NAIROBI

Dear PS,

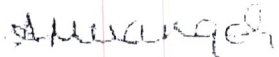
**CONFIRMATION OF CURRENT GRANTS 2019/2020 FINANCIAL YEAR
DISBURSEMENTS.**

Reference is made to your letter dated 15th July 2020 Ref. No. INT/PCONE/17/87(17) on the above subject.

The purpose of this letter is to confirm to your office that during the Financial Year 2019-2020, Vision 2030 Delivery Secretariat (VDS) received a disbursement Kshs.232,960,000 as current grants transfers.

VDS appreciates the support from your office during this year.

Yours Sincerely,


ADA MWANGOLA
For: DIRECTOR GENERAL



NG-CDF BOARD

National Government Constituencies Development Fund Board
Harambee Cooperative Plaza, 5th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi, Kenya
Tel: 020-2230019, 2230027, 2230032 | Cell: 0709894000
Email: info@cdf.go.ke | Website: www.ngcdf.go.ke

NG-CDFB/FS GEN/VOL 2(023)

SEPTEMBER 21, 2020

Principal Secretary
State Department for Planning
The National Treasury & Planning
P.O Box 30005, 00100
NAIROBI



RE: RECEIPTS OF FUNDS IN 2019-2020 FINANCIAL YEAR

The Board was allocated Kshs 41.7148 Billion in Financial Year 2019-2020 out of which Kshs. 28 billion was received as follows: -

No.	Date Received	Amount
1	15 th October 2019	1,200,000,000
2	30 th October 2019	2,000,000,000
3	11 th November 2019	2,000,000,000
4	28 th November 2019	2,000,000,000
5	11 th December 2019	2,000,000,000
6	14 th January 2020	2,000,000,000
7	4 th February 2020	2,800,000,000
8	13 th February 2020	2,000,000,000
9	24 th February 2020	2,000,000,000
10	25 th February 2020	2,000,000,000
11	4 th March 2020	2,000,000,000
12	17 th March 2020	2,000,000,000

178

Vision: Equitable socio-economic development countrywide



ISO 9001:2015 Certified

13	18 th May 2020	2,000,000,000
14	6 th July 2020	2,000,000,000
	TOTAL	28,000,000,000



POLLY MAINGI

FOR: CHIEF EXECUTIVE OFFICER