

REPUBLIC OF KENYA



REPORT

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ON

STATE DEPARTMENT FOR DEVOLUTION

FOR THE YEAR ENDED
30 JUNE, 2025

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 MAR 2026

DAY.

WEDNESDAY

TABLED
BY:

LEADER OF MAJORITY PARTY
HON. OWEN BAYAS MP

CLERK-AT
THE-TABLE:

J. LEMERELLE



OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE
04 DEC 2025
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STATE DEPARTMENT FOR DEVOLUTION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under
International Public Sector Accounting Standards (IPSAS)**

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State Department for Devolution

Annual Report and Financial Statements for the year ended June 30, 2025.

A: Acronyms and Abbreviations

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>

1. KEY STATE DEPARTMENT FOR DEVOLUTION INFORMATION AND MANAGEMENT

The State Department for Devolution is domiciled in the Office of the Deputy President alongside the State Department for Cabinet Affairs and the Deputy President's Office.

The State Department was first established in 2013, within the Ministry of Devolution and Planning through the Executive Order No.2 of May 2013. It was later reorganized as a State Department in the Ministry of Devolution and Arid and Semi-Arid Lands through the Executive Order No.1 of 2018 and Executive Order No.1 of 2020. However, in 2021, it was reorganized into an independent Ministry of Devolution

Its fundamental role was to oversee the implementation of devolution policies, coordinate intergovernmental relations, and provide technical support to county governments. The State Department played a crucial role in facilitating the transition towards devolved governance, supporting county governments in understanding their roles, responsibilities, and functions within the broader devolution framework. It ensured compliance with devolution laws, fostered cooperation between the national and county governments, and worked towards enhancing the capacity of counties for effective governance.

The State Department was placed under the Executive Office of the Deputy President through Executive Order No.1 of 2023 and consequently through the Executive Order No.2 of 2023 to coordinate Intergovernmental relations. Executive Order No. 1 of 2025 maintained this status.

The keys institutions under the State Department are;

- i. Intergovernmental relations Technical Committee
- ii. The Council of County Governors
- iii. World Parliamentary Scouts Union (Kenya Chapter)

Mandate of the State Department

The State Department draws its mandates from; the Constitution (2010), Policy on Devolved system of Government (2016), CGA (2012), IGRA (2012), PFMA (2012), and Executive Order No. of 2025.

The mandate of State Department is to provide policy direction for the devolved system of Government, promote harmonious intergovernmental relations, build capacity and provide technical assistance to county governments for effective service delivery in a devolved system of government. Specifically, the functions of the State Department are as follows:

- i. Management of devolution affairs and policy on devolved system of government
- ii. Coordination of Inter-governmental relations
- iii. Provision of support to County Governments to perform their functions
- iv. Assess the performance of County Governments for continuous improvement of service delivery
- v. Provision of capacity building and technical assistance to County Governments in all devolved functions
- vi. National civic education and public participation policy

- vii. Monitoring, evaluation and reporting on devolution

Vision Statement

“Accountable Devolution; Accountable Service Delivery”

Mission Statement

“Enhance service delivery to citizens through effective management of devolution, coordination of intergovernmental relations, capacity building and technical support to county governments”

Strategic Goals

- i. Fully functional devolved system of government
- ii. Strong Cordial Intergovernmental Relations
- iii. Improved service delivery at the county level
- iv. Enhanced productivity and service delivery in SDD

Strategic Objectives

- i. To harmonize the existing Policies and Laws with the devolved system of government
- ii. To enhance partnerships, collaborations and linkages on Devolution
- iii. To strengthen Intergovernmental relations
- iv. To enhance Capacity of counties to deliver quality services
- v. To enhance public participation on decision making and accountability
- vi. To improve human productivity
- vii. To strengthen the institutional capacity

a) Key Management

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

- i. Budget implementation committee-BIC
- ii. Ministerial Human Resources Advisory Committee

b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name	Date of Appointment
1.	Chief of staff	Ms. Wanjiku Wakogi, CBS	
2.	Accounting Officer	Mr. Michael L. Lenasalon	2025

3.	Chief Finance Officer	CPA Paul Masinde	2024
4.	Head of Accounts	CPA Stanley Mwaura	2023
5.	Secretary, Devolution and Inter Governmental Relations	Mahat O. Shalle	2025
6.	Director Administration	Ms. Justine Nelima	2024
7.	Director Human Resource Management and Development	Ms. Jane Asuma	2023
8.	Director Partnership and Inter Governmental Relations	Ms. Lesley Khayadi	2013
9.	Director County Capacity Building and Technical Assistance	Mr. Kennedy Nyambati	2013
10.	Head Supply Chain Management	Ms. Felistus Njoki	2024

Ms. Teresia Mbaika, CBS was the Principal Secretary for the State Department for Devolution from October 2022 to April 2025

(c) Fiduciary Oversight Arrangements

The State Department of Devolution was over sighted by Human Resources Management Advisory Committee, and Budget Implementation Committee.

Audit Committee

The State Department has an Internal Audit Department that is charged with oversight and review of management systems and procedures. The Internal Audit Department reports to the National Treasury on its functions as well as to the Accounting Officer. The State Department is in the process of constituting the Audit Committee.

Budget Implementation Committee (BIC)

The State Department has a Budget Implementation Committee. The Committee is charged with the responsibility of implementation of the budget and its prudent management. The duties of the Committee include:

- (i) To review and consider the cash flow plan.
- (ii) To review the utilization of the cash limits and consider any changes as may be required.
- (iii) To review the utilization of the donor funds voted for the Departments
- (iv) To advice the Accounting Officers on the challenges related to the budget implementation.
- (v) To review and recommend the reallocation of expenditures.

The Members of the Budget Implementation Committee were:

No	Name	Designation
1.	Mr. Michael L. Lenasalon	Accounting Officer
2.	Mahat O. Shalle	Secretary, Devolution and Intergovernmental Relations
3.	CPA Paul Masinde	Senior Chief Finance Officer
4.	Ms. Justine Nelima	Director Administration
5.	Ms. Jayne Asuma	D/HRM&D
6.	Dr. Jackson Otieno	Director Planning
7.	CPA Stanley Mwaura	Senior Deputy Accountant General
8.	Mr. Kennedy Nyambati	Director CB/TA

Ministerial Human Resources Advisory Committee

This committee composed of the following members drawn from various departments

No	Name	Designation
1.	Mr. Michael L. Lenasalon	P.S Devolution-Chairperson
2.	Ms. Justine Nelima	Director Administration
3.	Ms. Jayne Asuma	D/HRM&D-Secretary
4.	CPA Stanley Mwaura	Senior Deputy Accountant General
5.	Dr. Jackson Otieno	Director of Planning
6.	Mr. Kennedy Nyambati	Director Capacity Building and Technical Assistance
7.	Mr. Pauline Murithia	Chief State Counsel
8.	Ms. Lesley Khayadi	Director Partnership and Inter Governmental Relations

This is the Committee charged with the responsibilities of Human Resource needs. Its duties include but not limited to:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another
- Confirmation of surcharge of officers found to have misused Government resources.
- Training and development of officers.
- Promotion of values and principles of public service

(d) Entity Headquarters

P.O. Box 30004

Teleposta Building

Kenyatta Avenue

NAIROBI, KENYA

Entity Contacts

Telephone:(254) 020 2252299 Fax:2218475

E-mail: info@Devolution.go.ke

Website: www.Devolution.go.ke

(e) Entity Bankers.

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

2. Kenya Commercial Bank (KCB)

Kipande House Branch

NAIROBI, KENYA

(f) Independent Auditors

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

Principal Legal Adviser

The Attorney General

State Law Office & Department for Justice.

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. Profiles of Accounting Officer and Key Management.

Accounting Officer and Key Management



**Mr. Michael Lenasalon,
Principal Secretary**

Mr. Michael Lenasalon is the Principal Secretary in the State Department for Devolution. He brings to the role a wealth of experience in public service, financial investigations and digital forensics, gained over more than a decade in both government and non-governmental organizations. Prior to his appointment, Mr. Lenasalon served as a Senior Investigations Officer at the Kenya Revenue Authority (KRA), where he was instrumental in the detection and investigation of tax fraud and financial crimes. His responsibilities included gathering financial intelligence, conducting forensic data analysis, case file management and providing expert testimony in court. He also served as an Investigations Officer within the same institution and previously worked with the Elbarta Children and Family Programme under ChildFund Kenya as a Procurement and ICT Officer. Mr. Lenasalon is a highly skilled digital forensics and data analysis expert, proficient in the use of specialized investigative tools such as IBM i2 Analyst's Notebook, Autopsy, Cellebrite and Maltego. He also has experience in malware analysis, network traffic monitoring and database management using SQL and Python. He holds a Master's degree in Forensic Computing and Cybercrime Investigations from University College Dublin, Ireland, graduating with First Class Honours. He also holds a Bachelor's degree in Software Engineering from Kenyatta University. Mr. Lenasalon is a member of the Kenya Cybersecurity and Forensics Association and an Associate Certified Fraud Examiner. Beyond his professional expertise, Mr. Lenasalon has demonstrated a strong commitment to community development and governance. He has held leadership positions in various community-based and national organizations, including serving as a Board Member of the Samburu Water and Sanitation Company, a Trustee of the Samburu Development Trust and the Secretary to the Samburu Professionals Association. He is also the elected Chairperson of the Loonjorin-Ejuk Community Land. Mr. Lenasalon's leadership is anchored in integrity, innovation and a deep commitment to public service and grassroots empowerment.



Mr. Mahat Osman Shalle
Secretary Devolution

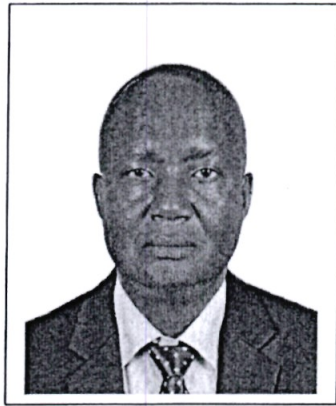
Mr. Shalle Mahat Osman is the **Secretary, Devolution & Intergovernmental Relations** at the State Department for Devolution, a role he has held since April 2025. He brings to this position a wealth of experience spanning over a decade and a half in public service, governance, and administration.

Mr. Osman's career is marked by a clear trajectory of progressive responsibility within key government institutions, with a focus on public service delivery and the implementation of devolution. He has served in senior leadership roles, including **Senior Director, Delivery** at the Government Delivery Service from July 2023 to July 2025, and previously as **Senior Director, Delivery** at the President's Delivery Unit from February 2021 to August 2023. In these roles, he was instrumental in overseeing the execution of critical government projects and ensuring the effective delivery of public services.

Prior to his focus on delivery, Mr. Osman dedicated over four years to the **Intergovernmental Relations Technical Committee** as the **Director, Functional Analysis & Transfer of Functions** from September 2016 to January 2021. He also served as a **Programme Officer** in the same functional area at the **Transition Authority** from June 2013 to April 2016, where he played a key role in the transfer of functions to county governments.

His extensive public service career began in the legislative arm of government, where he served as a **Constituency Office Manager** at **The National Assembly** from October 2010 to March 2013. He also gained valuable experience in the private sector as a **Regional Coordinator** for Soliton Telmec from April 2008 to May 2010.

Mr. Osman's career demonstrates a deep commitment to strengthening institutional capacity, promoting good governance, and enhancing public service delivery at both the national and county levels.



**Mr. Kennedy Nyambati,
OGW
Director, County Capacity
Building and Technical
Assistance**

Mr. Kennedy Nyambati is the Director, County Capacity Building and Technical Assistance at the State Department for Devolution, Office of the Deputy President. Mr. Nyambati holds a Master of Public Sector Management from Africa University, Zimbabwe, a Bachelor of Arts Degree in Sociology from the University of Nairobi and a Postgraduate Diploma in Education from Kenyatta University.

Mr. Nyambati joined the State Department for Devolution with over thirty years of experience in Public Sector Management, Governance and Leadership, Public Policy Analysis and Implementation, Regional Cooperation and Integration, Strategic Planning and Public Finance Management. At the State Department, he currently spearheads the formulation and implementation of policies, frameworks and strategies that support the capacity development of county governments. He oversees the provision of technical assistance, coordination of civic education and public participation programmes, development of service delivery tools and mobilization of resources for capacity building initiatives aimed at strengthening devolution and enhancing county performance.

Prior to his current role, Mr. Nyambati served at the Ministry of East African Community as the Deputy Director for Regional Integration, where he was instrumental in coordinating social sector integration policies, programmes, and protocols among the East African Community partner states. He also served in the Office of the Prime Minister in various capacities, including as Assistant Programme Director for Risk Management under Performance Contracting and Public Service Transformation and as Chief Inspector, State Corporations under the Inspectorate of State Corporations, where he promoted corporate governance, resource accountability and performance improvement across public institutions.

Mr. Nyambati launched his career in the education sector, serving as a Graduate Teacher under the Teachers Service Commission before transitioning into public administration and management. His career has been distinguished by a commitment to strengthening institutional capacity, promoting good governance and enhancing service delivery within the public sector.

A firm believer in mentorship and knowledge sharing, Mr. Nyambati is passionate about empowering the next generation of public servants and promoting excellence in governance and leadership. Outside of his professional duties, he enjoys reading, adventuring, mentoring and social engagements.



**Ms. Jayne Kwamboka
Asuma
Director, Human
Resources Management
and Development**

Ms. Jayne Kwamboka Asuma works in the State Department for Devolution as the Director, Human Resource Management and Development officer. Before joining the department in August, 2023, she has held the same position in other Public Service institutions from the year 2021.

She holds a Masters degree in Education, Guidance and Counselling from Egerton University and a Higher Diploma in Human Resource Management from the College of Human Management. She is a CHRP finalist. Currently she is undertaking a Doctor of Philosophy degree in Educational Leadership and Policy at the Open University of Kenya.

She has a wide range of experience in public Leadership and Administration and has served in various leadership positions in both the Educational and Public sector from the year 2000.



**Mr. Stanley Mwaura, CPA
Head of Accounting Unit**

CPA Stanley Mwaura is the Head of Accounting Unit. He holds a Bachelor of Business Administration (Accounting). He is also a certified Public Accountant (CPA) with experience in public financial management for over 20 years. He was previously with the ministry of Agriculture State Department for Livestock before joining State Department for Devolution



Mr. Paul Wangila Masinde

**Senior Chief Finance
Officer**

MBA: Strategic Management

Bachelor of Commerce (Accounting)

CPAK

CPS(K)

Financial Management over 20years



Felista Njoki Ng'ang'a
Senior Deputy Director,
Supply Chain
Management Services

A seasoned Supply Chain Management practitioner with over 20 years of experience optimizing end-to-end supply chain operations in public procurement domain, delivered in numerous Government departments.

Proficient in procurement planning, sourcing, advising the accounting officer on supply chain related matters based on procurement law; inventory management; asset and liability management; and managing teams. Adept at leveraging electronic government process system including data analytics to streamline processes, achieve value-for-money and enhance service delivery efficiency.

Proven track record of leading cross-functional teams and fostering strong supplier relationships including access to government procurement opportunity groups, to ensure seamless supply chain operations.

Passionate about digitalization's aspect of driving innovation and delivering sustainable supply chain solutions that align with Government agenda of realizing citizen centric service delivery.



**Ms. Justine Wekhichu
Nelima
Director Administration**

Ms. Justine Nelima wekhichu is an accomplished public service administrator with extensive expertise in administration, governance, institutional management and diplomacy. As a Director of Administration in the State Department of Devolution, she provides strategic leadership in planning, coordination and implementation of administrative policies, that promote efficiency, accountability and effective service delivery.

With over two and half decades of progressive experience in both field and central government, Ms. Nelima has demonstrated excellence in organizational development, policy formulation and implementation and overall coordination of national government functions. She has successfully led reforms that align to administrative functions with Kenya vision 2030 and the public service transformation agenda.

Ms. Nelima holds a Master's degree in Development Studies majoring in Public Policy and Management from the Institute of Social Studies, The Hague, The Netherlands; and a bachelor's degree in Government and History from the university of Nairobi, complemented with professional training in leadership, governance, strategic management, public service innovations and diplomacy, both locally and institutionally.

Ms. Nelima is passionate about servant leadership, mentorship and women and youth empowerment fostering the Kenya national values and principles of governance and the values and principles of the Public Service.

3. Statement by the Accounting Officer

The State Department majorly plays a critical role in ensuring that devolution works as envisaged in the Constitution. This is particularly achieved in setting the policy direction for all the players in the devolution space, ensuring that inter and intra-governmental relations are smooth and cordial and coordinating and undertaking capacity building of county governments. This constitutes the broad mandate of the State Department.

Consequently, the Policy on Devolved System of Government has been reviewed through an extensive process that involved the various stakeholders in devolution matters. Though not completed for implementation, the final draft is at the Cabinet awaiting approval. implementation of the reviewed policy was commencing as soon a it is approved based on the available funds. The State Department developed various other legal Frameworks namely, the Draft Performance of Concurrent Functions Bill, Draft County Governments Amendment Bill, draft Regulations for Transfer of Functions, draft Devolution Development Partners Coordination framework, draft Devolution Performance Results Framework, draft Devolution Sector Working Group Coordination Framework and draft County Public Service Management framework. The development of these frameworks was majorly affected by the lengthy incorporation of the divergent views from the various stakeholders involved. However, a number of them were finalized and have been forwarded to Cabinet for approval.

The creation of an enabling environment for cordial inter and intra-governmental relations is a very imperative for successful implementation of devolution. As a result, the State department, in addition to setting the policy direction on the implementation of the devolved system of government, undertook to mainstream the Alternative Dispute Resolution mechanism in the resolution of disputes between the two levels of government and between counties. Additionally, two sector forums were held on the Mining and Health. Sector forums bring together players operating in similar sectors drawn from both levels of government as an effort to enhance mutual cooperation between them. Resolutions are then drawn and implemented as agreed. The State Department targets to establish and operationalize 18 sector forums in the Medium Term. The number of sector forums held was limited by inadequacy of funds.

The State Department targeted to enhance performance of the County Governments. To achieve this, County Governments require adequate capacity building as informed by identified needs. In this regard, a Devolution Performance Results Framework was drafted, the Public Participation guidelines were reviewed and an Integrated Knowledge Management Strategy was developed and implemented. The Devolution Performance Results Framework, once finalized is expected to guide in the assessment of performance of counties and the identification of the capacity needs per county. Additionally, the State department has been implementing the Kenya Devolution Support Programme II (KDSPII). During the review period, all the 47 counties signed participation agreements, an assessment of counties was conducted to verify achievement of Programme minimum conditions, coordination of MDAs in the implementation of the program was undertaken, provision of technical support to counties on development of program work plans, budgets and cash flow plans and Programme monitoring was biannually undertaken. However, implementation of the Programme was adversely affected by the delayed disbursement of Level 1 grants to counties occasioned by the delayed approval of the County Governments Additional Allocation Bill (CGAAB).

Implementation of some of the planned activities was affected by the reduction of allocated funds within the period. However, the State department adopted various innovative ways to ensure that expected results were almost fully achieved.

The allocated original budget for the State Department was KShs. 4,242,428,367 of which was revised to KShs. 3,128,669,920. The utilization of allocated funds for the state department was KShs. 2,212,658,079. The balance was due to the delay in passing of CGAAB FY2024/25 by Parliament required to facilitate the to transfer of donor funds to the counties.



Mr. Michael L. Lenasalon
Accounting Officer

4. Statement of performance Against predetermined objectives for FY 2024/25

Introduction

Section 81 (2) (f) of the Public Finance Management Act, Cap 412A requires that, at the end of each financial year, the Accounting Officer when preparing Financial Statement of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Boards includes a statement of the National Government's entity performance against predetermined objectives.

The key Strategic objectives of the State Department for Devolution as per the Strategic Plan 2023-2027 are;

- i. To harmonize the existing Policies and Laws with the devolved system of government
- ii. To enhance partnerships, collaborations and linkages on Devolution
- iii. To strengthen Intergovernmental relations
- iv. To enhance Capacity of counties to deliver quality services
- v. To enhance public participation on decision making and accountability
- vi. To improve human productivity
- vii. To strengthen the institutional capacity

Progress on the attainment of the Strategic objectives through Performance Contracting

To improve efficiency and effectiveness in the achievement of these objectives, the State Department identified suitable strategies and activities whose implementation would lead to the desired results. As a result, SMART indicators were developed some of which were implemented through the State Department's Performance Contract. The progress of achievement of these objectives is as indicated below;

State Department for Devolution
Annual Report and Financial Statements for the year ended June 30, 2025.

Table 1: Programme performance

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
SP 1.1: Management of Devolution Affairs	To harmonize the existing Policies and Laws with the devolved system of government	Enhanced Management and Implementation of the Devolved System of Government	Policy on the Devolved system of Government reviewed	No. of policies reviewed	1	0	-1	1	0	-1	The Policy was reviewed and awaiting Cabinet approval
				No. of Sensitization forums	10	6	-4	10	6	-4	Four regional sensitizational forums planned FY 25/26
			Framework for implementation of concurrent functions developed and implemented.	Framework	1	0	-1	1	0	-1	Draft bill developed stakeholders consultation ongoing
			County Assemblies Service Act, 2017 reviewed	Draft Amendment Bill developed	1	0	-1	1	0	-1	To be done in FY 25/26

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
			Construction of the Kisumu Convention Center Finalized	%age of completion	100	55	-45	100	55	-45	Construction stalled due to budget cuts
			Partnerships and peer learning in sub national governance.	No of communiques	3	3	0	3	3	0	Target achieved
			To enhance partnerships, collaborations and linkages on Devolution	Enhanced support for the implementation of the devolved system of government	Devolution Sector Working Group co-ordination framework developed and implemented	Co-ordination framework.	1	1	0	1	1
		No. of co-ordination forums held			4	4	0	4	4	0	Target achieved
	Devolution Partners coordination framework developed and implemented	Partners coordination framework			1	1	0	1	1	0	Target achieved
		Development partners database developed and updated			1	1	0	1	1	0	Target achieved

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
				No. of partnership forums held	1	1	0	1	1	0	
			Resource mobilization strategy for devolution sector developed and implemented	Resource mobilization strategy	1	1	0	1	1	0	Target achieved
S.P.1.2: Capacity Building and Civic Education	To enhance Capacity of counties to deliver quality services	Improved service delivery at the county level	National capacity building framework II implemented	No. of the Implementation Reports	1	0	1	1	0	1	Target achieved
			Devolution results framework developed and implemented	No. of Counties Capacity Build on the Result Framework	47	47	0	47	47	0	Chief Officers responsible for devolution and county Directors Responsible for Monitoring and evaluation sensitized

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
				Annual State of Devolution Report,	1	0	-1	1	0	-1	To be done in FY 25/26
			Annual Performance Assessment (APA)	Assessment report	1	0	-1	1	0	-1	To be done in FY 25/26
			National Civic education Framework and public participation guidelines in counties implemented	No. of counties sensitized on Civic education framework and reviewed public participation guidelines	47	0	-47	47	0	-47	Framework awaiting cabinet approval Review of Public participation guidelines finalized
			Local Economic Development (LED) framework for Counties developed and rolled out	No of counties sensitized on LED Framework	10	0	-10	10	0	-10	Framework awaiting cabinet approval
			Coordinatin	No. of	8	0	-8	8	0	-8	Activity

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
			g Capacity Development for value chain addition	Counties Capacity built							affected by Budget Cuts
			Devolution Knowledge management strategy and system implemented in counties	No. of Counties sensitized on the IKMS strategy	47	47	0	47	47	0	Target achieved
Implementation of KDSP II											
			Second Kenya Devolution Support Program (KDSP II) Coordinated	Annual Performance assessment framework	1	1	0	1	1	0	Target achieved
				Annual Performance Assessment report	1	1	0	1	1	0	Target achieved
				Program implementation coordination and monitoring system	1	0	-1	1	0	-1	To be done in FY 25/26
				Program	1	1	0	1	1	0	Taget

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
				M&E framework developed							achieved
				Program M&E report	2	2	0	2	2	0	Target achieved
				Number of MDAs supported to implement the program	17	17	0	17	17	0	Target achieved
			Governance and institutional capacity strengthened (Kenya Devolution Support Program II (KDSP II))	No. of Counties provided with capacity and technical assistance for the program implementation	47	47	0	47	47	0	Target achieved
				No. of Counties that received the governance and institutional capacity	47	0	-47	47	0	-47	Awaiting Disbursement

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
				strengthening program grants(Level 1)							
SP 1.3: Intergovernmental Relations	To strengthen Intergovernmental relations	Strong Cordial Inter and Intra-Governmental Relations	Bill on Assumption of the Office of the Governor and Deputy Governor	No. of bills	1	0	-1	1	0	-1	Data was collected on best practices, lessons learnt, challenges and recommendations which will inform the review of the Act
			Regulations on Transfer of functions between the national government and the county government finalized	No. of regulations	1	0	-1	1	0	-1	Draft stagnated at validation stage, stakeholders couldn't agree hence awaiting legal advise from AG's office
Sub Programme 1.4: Administrative	To strengthen the institutional	Effective and Efficient Execution of the State	National Values and Principles implemented	% of National Values and Principles of	100	100	100	100	100	100	Target achieved

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
Services	capacity	Department's Mandate	d	Governance Implemented							
			Public Complains Resolved	% of complains resolved	100	98	-2	100	98	-2	
			Staff Induction Manual developed	Final Manual	100	80	-20	100	80	-20	Draft in place
			Staff Performance Appraisal undertaken	Staff Performance Appraisal report	100	100	0	100	100	0	Target achieved
			Career Progression Guidelines developed	Final Guidelines	100	100	0	100	100	0	Target achieved
	To enhance the activities of World Scouts	World Scouts activities enhanced	Capacity Building for County leaders and Affiliate members undertaken	No of County Leaders inducted	350	400	50	350	400	50	Target achieved
			WSPU Caucuses in County assemblies	No of WSPU Caucuses in County Assemblies	10	12	2	10	12	2	Target achieved

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
			established	No of Youth mobilized Sensitized for tree growing	350 0	300 0	-500	350 0	300 0	-500	This is a continuous activity
			Baden Powell Eco tourism Lodge and Centre of excellence constructed	% of completion	15	0	-15	15	0	-15	Activity affected by Budget cuts
			Capacity Building of WSPU Members undertaken	No of Members Inducted	100	90	-10	100	90	-10	Target achieved
				No of annual Members Conference	1	0	-1	1	0	-1	Activity affected by Budget cuts
			WSPU operationalized	Institutional Framework	1	0	-1	1	0	-1	Process takes time to be achieved in FY 25/26
Sub-Programme 1.5: Financial Management Services	To ensure effective planning and budgeting at State Department	Effective and efficient implementation of policies, plans, programmes and projects at	Planning, Monitoring and Reporting Services	No. of M&E reports	4	0	-4	4	0	-4	This activity has been affected by Budget cut
			Financial services	No. of reports	13	13	0	13	13	0	Target achieved

Sub Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
		State Department									
Sub-Programme 1.6: Information Communication Technology Service	To provide ICT user support services	Enhanced ICT services at the State department	Manage staff support requests	Resolved staff support requests	100 %	100 %	0	100 %	100 %	0	Target achieved
			Undertake preventive maintenance and ICT inventory exercise	Report on preventive maintenance and inventory exercise	2	2	0	2	2	0	Target achieved
			Technical specifications, evaluations and inspections	Reports on specifications, technical evaluations and inspections.	100 %	100 %	0	100 %	100 %	0	Target achieved

5. Governance Statement

Leadership structure

The State Department is currently being led by the Principal Secretary Devolution. The State Department is domiciled under the Office of the Deputy President.

Management Committees

Under the State Department, there are various management committees charged with various activities.

Budget Implementation Committee

This committee is responsible for budget review and monitoring implementation of the budget. It also advises the accounting officer on the implementation of activities and programs within the State Department budget.

Human Resource Advisory Committee

This committee is responsible for advising the Accounting Officer on all human resource issues in consultation with the public service commission. The roles include recommendation for promotions, disciplinary issues, performance management, and staffing levels within the State Department.

Risk management, compliance and conflict of interest management

The State Department has an elaborate conflict of interest and risk management. The State Department ensures that all procurements and disposals are done in compliance with the procurement act 2015, where conflict of interest is well elaborated.

The State Department also ensures that all financial transactions comply with PFM act and regulations. There is clear separation of roles in the State Department to ensure that checks and balances are enhanced.

Compliance with laws and regulations

The State Department operations are in compliance with all relevant laws and regulations.

The State Department has a functioning internal audit department that monitors compliance with laws and regulations. The State Department also has a legal department with officers seconded by the Office of the Attorney General who advises on all transactions and activities to ensure they comply with all laws and regulations.

Public participation activities

The State Department is responsible for development of Policy and Regulatory Guidelines for Devolution. During all the process of development of any Policy or Law the State Department ensures that there is public participation.

The State Department ensures that there is involvement of all the key stakeholders in any program these include Council of Governors, County Assembly Forum, County Governments, MDAs and Donors and Development Partners.

6. Management Discussion and Analysis

Key programmes Implemented and ongoing

i. Management of Devolved system of Government

The transition to the devolved system was largely successful as the legislations required were enacted, structures to operationalize the constitutional requirements of the devolved system of government were well established and functions transferred to the County Governments as per the Constitution. Implementation of the devolved system of government has registered considerable success since its inception however, several challenges continue to dampen the constitutional spirit of the devolved system of government. These include: uncoordinated implementation of existing laws on devolution; inconsistencies and conflicts in laws and policies at various levels of government; frequent changes in laws and policies related to devolution that is not evidence based; incomplete transfer of functions to the county governments together with their attendant resources; insufficient information to inform on the progressive realization of the constitutional objects and principles of devolution; and weak frameworks for collaborations and partnerships in the devolution space.

This programme is therefore geared towards addressing these challenges to ensure that the devolved system is implemented as envisaged in the Constitution. This involves; Review of existing policies and laws/legislations to align them with the Constitution; Continuously undertaking targeted operational research for evidence-based decision making; Monitoring and evaluation to establish existing gaps and emerging issues towards attainment of the objects of devolution; Establishing structured and coordinated partnerships, linkages and collaborations with development partners and non-state actors.

ii. Management of Intergovernmental Relations

The Intergovernmental Relations Act, 2012, provided for the establishment and operationalization of intergovernmental structures. The operationalized structures include; The Summit, Intergovernmental Relations Technical Committee, Intergovernmental Budget and Economic Council (IBEC), Intergovernmental Sector Forums and the Council of County Governors. These structures have been facing challenges in the execution of their mandates such as lack of; guidelines for submission of the Annual Summit Reports to the Parliament, legal framework for management of intergovernmental sector forums, legal framework for transfer of functions to either level of Government and framework for management of concurrent functions. Further, intergovernmental relations has been affected by; Incomplete transfer of functions; Transfer of functions without attendant resources to County Governments; Intergovernmental disputes; and non-establishment and operationalization of other intergovernmental structures such as Joint authorities and joint committees.

This programme is therefore aimed at putting in place necessary measures that enhance the intergovernmental coordination mechanisms geared towards achieving necessary consultation, coordination and cooperation by the two levels for the effective implementation of the devolved system of government

iii. Performance of devolved functions

Section 121 of the CGA, 2012, mandates the Ministry or government department responsible for intergovernmental relations to provide support to county governments to perform their function and assess the performance of county governments for continuous improvement of service delivery. Some county governments have not been able to effectively discharge the devolved functions due to capacity challenges. To address this challenge, capacity building frameworks have been developed and implemented. Capacity building programmes have also been extensively implemented by the State Department and other MDAs. The CGA Act, 2012 provides for the identification and determination of the capacity requirements of a County Government through undertaking of performance assessment where need be. Thus, this calls for the development of a performance assessment framework that would guide in the assessment of county government's performance of the devolved functions and identification of performance gaps.

This programme aims at developing a county performance assessment framework whose implementation guides the identification of capacity needs and the formulation of capacity building interventions necessary to address these needs as well as sharing of best practices in service delivery. This programme is also geared towards ensuring continuous civic education and public participation to inform and empower the public on engaging with the county governments and how the county governments respond effectively to their concerns.

Major risks facing the State Department

- i. **Operational Risks.** This is likely to arise due to inadequate budgetary allocation and budget cuts thereby affecting the delivery of expected outputs to the citizenry, implementation of Presidential Directives, implementation of Performance Contract Commitments and other obligations and maintaining a conducive work environment. This could also arise due to employee turnover due to stagnation thereby affecting delivery of services.
- ii. **Employee wellbeing.** Increased cases of mental health issues among staff could lead to decreased employee performance and hence their effectiveness in service delivery.
- iii. **Cyber-Security Risks.** This is likely to happen due to increased adoption of technology in service delivery. The vulnerability to cyber-attacks and operational failures can be heightened by insufficient infrastructure and outdated technological capabilities.

Review of the economy and sector

One of the objects of devolution according to the Constitution is to promote social and economic development. Devolution aims to stimulate economic growth and efficiency. Enhanced implementation of the devolved functions at the county level is expected to produce the desired local socioeconomic development through the development of key infrastructure and targeted local investments. As such, successful implementation of devolution could play a critical role in stabilizing the economy by stimulating the growth of local economies hence the national economy. Devolution should therefore be adequately funded and supported with necessary policies and other technical support mechanisms from all relevant players. Additionally, there is need for deliberate and focussed strategic planning of devolution to be able to fully achieve the envisaged objects of devolution as well

as deal with the challenges and uncertainties that are faced by different players in the implementation of devolution matters.

Future developments

- i. National devolution planning geared towards the achievement of a national goal with specific roles and responsibilities for each of the actor in the devolution space.
- ii. Enhanced collaborations and partnerships with development partners and non-state actors
- iii. Comprehensive devolution monitoring and evaluation for evidence-based planning and policy formulation.

7. Environmental and Sustainability Reporting

The state department of Devolution exists to transform lives. This is our purpose; the driving force behind everything we do by putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile

The state department of is working and training county governments on various program in order to ensure that the programs are sustained by the county governments. the state department has also developed policies and guidelines to support county government in projects and program implementation.

b) Environmental performance /climate change/ mitigation of natural disasters

The state department is working with counties in developing and implementing environmental and social safeguard programs. has trained a number of county officers in implementing projects taking into account environmental and social safeguards'

c) Employee welfare

The state department hiring process is guided by the public service commission policies and guidelines. In terms of training the state department always ensures that at least all employees are taken through training within the year.

d) Operational practices/ Market place practices

i. Responsible Supply chain and supplier relations

The state department procurement process is guided by the public procurement and disposal act 2015 and public procurement and disposal regulations 2016. The procurement laws and regulations provided for all procurements done within the procurement laws.

e) Community Engagements-

The state department does not engage directly in community engagements but works with counties in providing projects beneficial to the community. The state department is supporting counties in implementing local economic development projects.

8. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government MDA shall prepare financial statements in respect of that MDA. 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 Devolution is responsible for the preparation and presentation of the State Department for Devolution's financial statements, which give a true and fair view of the state of affairs of the State Department as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Devolution, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Devolution accepts responsibility for the State Department's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department's financial statements give a true and fair view of the state of State Department's transactions during the financial year ended June 30, 2025, and of the State Department's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the State Department's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the State Department for Devolution confirms that the State department has complied fully with applicable Government Regulations and the terms of external

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

Approval of the financial statements

The *State Department for Devolution* financial statements were approved and signed by the Accounting Officer on 2/12 2025.



.....
Mr. Michael L. Lenasalon
Accounting Officer



.....
Stanley Mwaura
Head of Accounting Unit
ICPAK M/No 7121

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR DEVOLUTION FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of the State Department for Devolution set out on pages 1 to 34, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance,

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the State Department for Devolution as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Devolution Management in accordance with ISSAI 130 on the 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 opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.3,128,669,920 and Kshs.2,214,821,283 respectively, resulting to an underfunding of Kshs.913,848,637 or 29% of the approved final budget.

The underfunding affected the planned activities and programmes of the State Department, which may have impacted negatively on effective service delivery to the public.

2. Outstanding Trade Payables

The statement of financial position reflects a balance of Kshs.2,768,447,038 in respect of trade and other payables relating to amounts due to suppliers, service providers, and other third-party obligations. The payables were not settled during the year under review but were instead carried forward to the financial year 2025/2026.

Failure to settle the payables during the year in which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the State Department in 2024/2025 revealed that the following six (6) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported prior year adjustments
2	2023/2024	Unsupported and long outstanding pending accounts payable
3	2023/2024	Failure to provide recommendations implementation status report
4	2023/2024	Lack of an Audit Committee
5	2023/2024	Unclear engagement of Commissioners of Nairobi Rivers Commission
6	2023/2024	Stalled proposed Africities Convention Center in Kisumu County

Other Information

The Management is responsible for the Other Information set out on page v to xxxv which comprise of Key State Department for Devolution Information and Management, Profiles of Accounting Officer and Key Management, Statement by the Accounting Officer, Statement of Performance against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department for Devolution financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. In my opinion, except for the matter described below, I confirm that the Other Information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters 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

1. Engagement of Staff Beyond the Approved Staff Establishment

Review of the staff records revealed that the State Department had an authorized staff establishment of one-hundred and forty (140). However, the actual number of staff in post was one hundred and seventy-seven (177), resulting in an excess of thirty- seven (37) staff members beyond the approved establishment. This was contrary to Part III of Regulation 15–16 of the Public Service Commission Regulations, 2018 which stipulates that staff appointments must align with the approved establishment of offices.

In the circumstances, Management was in breach of the law.

2. Non-Compliance with the Public Procurement Capacity Building Levy Order

Review of the Annual Procurement plan and other procurement records revealed that the State Department procured goods and services at estimated cost of Kshs.423,611,278 for the financial year under review. However, there was no evidence that the entity deducted and remitted the prescribed levy rate of 0.03% to the Public Procurement Regulatory Authority. This was contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023 (The Levy Order, 2023) which requires all procuring entities to deduct and remit to the Authority a Levy of 0.03% of the value of the signed contracts between the supplier and procuring entity exclusive of all applicable taxes. In addition, monthly returns filed and submitted to the Authority were not provided.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which 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 governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 (Accrual Basis) and for maintaining effective internal controls 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 controls, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 December, 2025

11. Statement of the financial position

	Note	Period as at June 2025	Opening Statement
		KShs	1st July 2024
Assets			
Current assets			
Cash and cash equivalents	12	19,150,531	18,951,304
Receivables from non-exchange transactions		-	-
Total Current Assets		19,150,531	18,951,304
Non Current Assets			
Property, Plant and Equipment	15	4,393,451	-
Total Non Current Assets		4,393,451	-
Total Assets		23,543,982	18,951,304
Liabilities			
Current Liabilities			
Trade and other payables	13	2,768,447,038	2,731,105,806
Refundable Deposits	14	15,247,030	17,121,885
Current provisions		-	-
Total Current Liabilities		2,783,694,068	2,748,227,691
Non-current liabilities			
Non-current provisions		-	-
Total Non Current Liabilities		-	-
Total Liabilities		2,783,694,068	2,748,227,691
Net Assets		(2,760,150,086)	(2,729,276,387)
Represented by			
Accumulated surplus		(2,760,150,086)	(2,729,276,386)

	Note	Period as at June 2025	Opening Statement
		KShs	1st July 2024
Net Assets		(2,760,150,086)	(2,729,276,387)

The financial statements set out on pages 1 to 10 were signed by:


.....

Mr. Michael L. Lenasalon
Accounting Officer


.....

Stanley Mwaura
Head of Accounting Unit
ICPAK M/No 7121

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated surplus	Total
	KShs	KShs
Fund balance As at 30th June 2024 (cash basis)	1,829,419	1,829,419
Adjustments: (to recognize assets and liabilities)	(2,731,105,805)	(2,731,105,805)
As at July 1, 2024	(2,729,276,386)	(2,729,276,386)
Surplus/ deficit for the period	(30,784,757)	(30,784,757)
Returns to exchequer	(88,942)	(88,942)
As at 30th June, 2025	(2,760,150,086)	(2,760,150,086)

Note:

1. For items that are not common in the financial statements, the MDA should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.
3. Entities have the liberty to add additional reserves as appropriate. For all reserves presented, provide the nature and purpose.



13. Statement of Cash Flows for the year ended 30 June 2025

	Note	Period Ended June 2025 KShs
Cash flows from operating activities		
Receipts		
Transfers from exchequer	6	2,214,806,663
Other Income	7	14,620
Total Receipts		2,214,821,283
Payments		
Employee costs	8	308,072,393
Use of goods and services	9a	479,086,613
Transfers to Other Government Entities	10	1,420,787,225
Total Payments		2,207,946,231
Adjusted for:		
Cash flows from Operating activities		6,875,053
Purchase of property, plant, equipment and intangible assets	15	(6,586,883)
Net cash flows used in investing activities		(6,586,883)
Cash flows from financing activities		
Transfer to Exchequer		(88,942)
Net cash flows used in financing activities		(88,942)
Change in cash and cash equivalents		199,228
1 JULY		18,951,304
30 JUNE		19,150,532

(Cashflow preparation)

14. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

15.a Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Transfers from exchequer	4,242,428,367	(1,113,758,447)	3,128,669,920	2,214,806,663	913,863,257	71%
Proceeds from Sales of Assets		-	-	-	-	#DIV/0!
Other income		-	-	14,620	14,620	#DIV/0!
Total revenue	4,242,428,367	(1,113,758,447)	3,128,669,920	2,214,821,283	913,848,637	71%
Expenses						
Employees costs	512,300,000	-	317,067,481	308,072,393	8,995,088	97%
Use of goods and services	486,890,326	2,563,330	489,453,656	477,211,757	12,241,899	97%
Transfers to other government units	3,185,100,000	-	2,303,850,000	1,420,787,225	883,062,775	62%
Social Security Benefits		9,967,430	9,967,430	-	9,967,430	0%
Other Grants and Transfers		-	-	-	-	#DIV/0!
Total recurrent expenses	4,184,290,326	1,063,951,759	3,120,338,567	2,206,071,376	914,267,191	71%
Capital items						
Acquisition of		-				79%

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
assets	58,138,041	49,806,688	8,331,353	6,586,883	1,744,470	
Total expenses	58,138,041	(49,806,688)	8,331,353	6,586,883	1,744,470	79%
Total expenses	4,242,428,367	(1,113,758,447)	3,128,669,920	2,212,658,259	916,011,661	71%
Surplus/ deficit	-	-	-	2,163,025	(2,163,025)	


The variance emanated from county government additional allocation by the national assembly.

The funds in CGAA were supposed to be transferred to county governments under KDSP II but due to delay in the passing of CGAAB act the transfer could not happen.

The entity financial statements were approved on 2/21 2025 and signed by:

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Mr. Michael L. Lenasalon
Accounting Officer



Stanley Mwaura
Head of Accounting Unit
ICPAK M/No 7121

15.b Reconciliation Table

	Description of Particulars	Amount in Kshs
1	Actual Surplus Amounts as per the statement of Budget	2,163,024.65
2	Timing differences	1,829,419.00
3	Timing differences	- 88,942.00
4	Basis difference	15,247,029.75
		-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	19,150,531.40

15.c Budget Execution by Programmes and Sub-Programmes for FY2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Management of Devolution Affairs	59,976,649	-6,495,362	53,481,287	48,857,798.90	4,623,488.10
Capacity Building and technical Assistance	84,853,039	-21,591,138	63,261,901	61,378,436.65	1,883,464.35
Headquarters and administrative services	395,381,542	-36,700,085	358,681,457	353,274,698.05	5,406,938.95
Intergovernmental relations	679,369,798	+90,732,001	770,101,799	770,134,288.5	-32,489.50
Central and project monitoring Unit	11,856,998	-2031,179	9,825,819	9,428,620.80	397,198

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
NRC	357,990,341	-156,422,684	201,567,657	180,964,825.50	20,602,831.5
KDSP II	2,653,000,000	981,250,000	1,671,750,000	788,619,590.15	883,130,410.0
Total	4,242,428,367	-1,113,758,447	3,128,669,920	2,212,658,259	916,011,841.00

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)

16. Notes to the Financial Statements

1. Establishment

The State Department for Devolution was established under Executive Order No. 2 of 2023 to Coordinate Intergovernmental Relations between National Government and County Government. Intergovernmental Relations Act 2012, Urban Areas and Cities Act 2011 and the Public Finance Management Act 2012.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

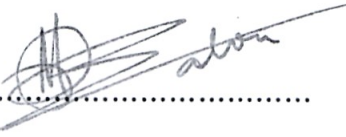
For the purpose of these financial statements, the State Department for Devolution has been categorized as a Schedule 1 national government State Department for Devolution in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 27/08/2025.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the Public Finance Management Act, and International Public Sector Accounting Standards (IPSAS) The State Department for Devolution has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements The State Department for Devolution has recognised financial Assets (Cash & Cash equivalent, receivables) and financial Liabilities (Third Party Deposits and Trade and Other Payables). The State department will ensure full compliance with IPSAS Accrual by 30th June 2027.



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Mr. Michael L. Lenasalon
Accounting Officer

Notes to the financial statements

I. Reporting period

The reporting period for these financial statements is for the period ended June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of the State Department for Devolution for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there

is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions and therefore reporting if an expense and a present obligation should be reported.

The State Department for Devolution pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the State Department for Devolution is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Department for Devolution policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Department for Devolution's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. The State Department for Devolution's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the State Department for Devolution as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation</p>

Standard	Effective date and impact:
	<p>guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The State Department for Devolution recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the MDA and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State Department and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are

recognized in the statement of financial performance after meeting the revenue recognition criteria.

Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The State Department for Devolution recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly in June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the State Department for Devolution upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Department for Devolution recorded additional appropriations of **1,113,758,447 on the 2024/25** budget following the governing body's approval. The State Department for Devolution's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented in page 5&6 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the State Department for Devolution recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

a. Financial assets

Classification of financial assets

The State Department for Devolution classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the State Department for Devolution's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an MDA has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the State Department for Devolution classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the MDA manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

a) Financial liabilities

Classification

The State Department for Devolution classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Notes to the Financial Statements (Continued)

d) 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.

e) Comparative figures

In preparing these financial statements, the *State Department* for Devolution has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

f) 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 June 30, 2025.

g) Going concern

The management in preparing the financial statements has assessed the ability of the state department to continue as a going concern. The state department will continue to be funded from by the national treasury to carry its activities.

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *State Department*'s financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State Department based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the State Department. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	1,424,189,325	-	1,424,189,325.00
Development	790,617,338	-	790,617,338.20
Total	2,214,806,663	-	2,214,806,663.20

7. Other Incomes

Description	Insert Current FY
	Kshs
Insurance recoveries	-
Sale of incidental goods	-
Sale of market establishments	-
Sale of non-market establishment	-
Administrative fees and charges	-
Bulk infrastructure levies	-
Income from profits and dividends	-
Infrastructure improvement fee	-
Income from sale of tender	14,620
Services concession income	-
Skills development levy	-
Agency fee	-
Other incomes not specified elsewhere	-
Total other income	14,620

(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified).

8. Employee Costs

Description	Period ended June 2025
	Kshs
Basic Salaries - Permanent Employees	121,685,255
Basic Wages - Temporary Employees	90,316,454
Personal Allowances paid as part of Salary	87,663,912
Employer Contribution to Housing Levy	3,202,937
Employer Contributions to Compulsory National Social Security Schemes	720,720
Employer Contribution to NITA	90,650
Employer Contribution to PSSS	4,392,464
Employee costs	308,072,393

8a

Employee cost incurred	Amount
Total Employee costs	308,072,393
Adjusted for	
Statutory deductions	-
salary arrears	- 54,620
Gratuity paid	-
provision for gratuity	-
Total Employee cost incurred	308,017,773

9. Use of Goods and Services

Description	Period ended June 2025
	Kshs
Utilities, Supplies and Services	4,064,647
Communication, Supplies and Services	5,236,142
Domestic Travel and Subsistence, and Other Transportation Costs	42,886,519
Foreign Travel and Subsistence, and other transportation costs	100,000
Printing , Advertising and Information Supplies and Services	7,881,170
Rentals of Produced Assets	114,058,383
Training Expenses	13,760,275
Hospitality Supplies and Servi	67,262,697
Insurance Costs	1,233,000
Specialised Materials and Supp	18,210,320
Office and General Supplies and Services	18,233,060
Fuel Oil and Lubricants	17,559,375
Other Operating Expenses	155,390,451
Routine Maintenance - Vehicles	6,785,489

State Department for Devolution

Annual Reports and Financial Statements for the year ended June 30, 2025.

Description	Period ended June 2025
	Kshs
Routine Maintenance - Other Assets	4,550,229
Total	477,211,757

9a.

Cash flows on Use of goods & Services	Kshs
Total Use of Goods and Services	477,211,757
Adjusted for	
Changes in trade payables	1,874,855
Total cashflows on use of goods & services	479,086,613

9b.

Use of Goods and Services Cost incurred	Kshs
Total Use of Goods and Services	477,211,757
Adjusted for	
Domestic travel and subsistence	- 235,760
Rentals of Produced Assets	- 2,297,000
Training Expenses	- 205,045
Specialised Materials and Supp	- 1,755,000
Office and General Supplies and Services	- 1,085,130
Other Operating Expenses	- 6,756,080
Routine Maintenance - Vehicles	- 730,260
Bank Charges Africities Account 1286547547	
Bank Charges Africities Account 1295646528	
	-
Total Use of Goods and Services Cost incurred	464,147,482

10. Transfers to Other Government Entities

Description	Period ended June 2025
	Kshs
CoG	207,400,000
IGRTC	511,700,000
KDSP II	701,687,225
Total Transfers to Other Government Entities	1,420,787,225

10a.

Liabilities incurred	
Total Transfers to Other Government Entities	1,420,787,225
Other Capital Grants and Transfers	50,460,128
	1,471,247,353

11. Depreciation and Amortization Expense

Description	Period ended June 2025
	Kshs
Property, plant and equipment	2,193,432
Total	2,193,432

12. Cash and Cash Equivalents

Description	Period ended June 2025	Opening statement 1st July 2024
	Kshs	Kshs
Recurrent account	169,683	46,394.00
Development account	55,232.9	42,548.00
Deposits account	15,031,299	16,906,154.00
Second Kenya Devolution support program cbk	1,942,512	-
KCPF cbk account	1,740,477.00	1,740,477.00
KCB Kipande house	207,066.34	209,196.00
KCB Kipande house	4,261.35	6,535.00
Second Kenya Devolution support program P for R	-	-
Cash In Hand	-	-
Total	19,150,531	18,951,304.00

NOTE: THE KDSP II BANK BALANCE OF KES. 1,942,512.35 COMPRISED OF KES. 1,864,918 PROJECT EXPENDITURE PAID FROM RECURRENT ACCOUNT FOR 2024-2025

12 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended	Opening statement
		June 2025	1st July 2024
		Kshs	Kshs
Recurrent Account-CBK	1000209828	169,682.80	46,394.00
Development Accounts-CBK	1000209763	55,232.85	42,548.00
Deposits Accounts-CBK	1000212616	15,031,298.75	16,906,154.00
Second Kenya Devolution support program cbk	1000742526	1,942,512.35	-
Kcdf cbk account	1000495316	1,740,477.00	1,740,477.00
kcb Kipande house(africities summit)	1286547547	207,066.34	209,196.00
kcb Kipande house (africities summit)	1295646528	4,261.35	6,535.00
Second Kenya Devolution support program P for R	1000768878	-	-
Cash In Hand		-	-
Sub- Total	-	19,150,531.44	18,951,304.00
Grand Total	-	19,150,531.44	18,951,304.00

NOTE: THE KDSP II BANK BALANCE OF KES. 1,942,512.35 COMPRISED OF KES. 1,864,918 PROJECT EXPENDITURE PAID FROM RECURRENT ACCOUNT FOR 2024-2025

13 Trade and other Payables

Description	Period ended June	Opening Statement 1st
	2025	July 2024
	Kshs	Kshs
Trade payables	2,768,447,038	2,731,051,186.17
Employee payables	-	54,620.00
Third-party payments	-	-
Total trade and other payables	2,768,447,038	2,731,105,806.17

14 Refundable Deposits

Description	Period ended June* 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Customer deposits	15,031,298.75	16,906,154.00
Africities Summit-Collection Account 1286547547	209,196.00	209,196.00
Africities Summit-Collection Account 1295646528	6,535	6,535.00
Total deposits	15,247,029.75	17,121,885.00

15 Property, Plant, and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		2.5%	12.5%	2.5%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	6,586,883	-	-	-	6,586,883
Disposals	(-)	(-)	-	(-)	-	-	(-)	(-)	(-)	(-)
Transfer/Adjustments	(-)	(-)	-	-	-	(-)	(-)	-	-	(-)
Total As at Jun 2025	-	-	-	-	-	6,586,883	-	-	-	6,586,883
Depreciation And Impairment										
Opening Accumulated Depreciation as at 1st July 2024										
Depreciation for the Year	-	-	-	-	-	(2,193,432)	-	-	-	(2,193,432)
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	(-)	(-)	(-)	-	-	(-)	-	-	(-)
Transfer/Adjustment	-	(-)	(-)	(-)	(-)	-	(-)	-	-	-
Total Accumulated Depreciation as at 30th June 2025	-	-	-	-	-	(2,193,432)	-	-	-	(2,193,432)
Net Book Values										
Opening Bal as at 1st July 2025	-	-	-	-	-	4,393,451	-	-	-	4,393,451
Net Total as at 1st July 2025	-	-	-	-	-	4,393,451	-	-	-	4,393,451

16 Financial Risk Management

The State Department for Devolution's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The State Department for Devolution's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The State Department does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The State Department for Devolution's financial risk management objectives and policies are detailed below:

17 Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the State Department for Devolution include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the State Department for Devolution, holding 100% of the MDA's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

	2024-2025
	Kshs
Transactions with related parties	
a) Transfer to other government Agencies, SCs and Sagas	
IGRTC	511,700,000
CoG	207,400,000
KDSP II	701,687,225

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		2024-2025
		Kshs
Exchequer Recovery		88,942
Total		1,420,876,167.00
B) Transfers from Government Agencies, SCs and Sagas		
Transfers from Exchequer		2,214,806,663.20
Total		2,214,806,663.20

Notes to the Financial Statements (Continued)

18 Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: KDSP II			Name of Financing Partners: WORLD BANK and Gok			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Key Result Area 1	-	-	295,900,500		-	-
Key Result Area 2			292,450,000			
Key Result Area 3			296,399,500	-		
Total	-	-	884,750,000	-	-	-

NB:

PforR funds were not disbursed to counties due to late passage of County Government Additional Allocation Bill (CGAAB)

Goals

The following are the main goals of the project

- (1) To improve on Sustainable Financing and Expenditure Management at the county level: this can be achieved by improving on own source revenue collection and timely exchequer disbursements to minimize the accumulation of pending bills. Expenditures management and control can be achieved by proper resources allocation and budgeting.
- (2) To improve on Intergovernmental Coordination, Institutional Performance, and Human Resource Management (HRM). Intergovernmental structures have to be fully operationalized; County departmental structures and requisite staffing need to be fit for purpose and aligned to support performance and service delivery goals; and payroll management controls and HR records are to be updated to inform decision-making on HRM issues such as redeployment, succession management, and filling of skills gaps.

(3) To strengthen oversight, Participation, and Accountability. The County public investment management (PIM) need to be strengthened; this can be achieved by improving information flow and citizen participation in the development and delivery of county public investments; and strengthening county assembly oversight.

18 Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

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16 Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2022-2023	257. Unsupported prior year adjustment	The Auditor General recommended that the accounting office provides a list of beneficiaries for relief food.	The accounting officer has written to the Principal Secretary State Department for ASALS for the list of beneficiaries to be provided.
	258. Budgetary control and performance	The Auditor General recommended that measures be put to ensure optimum funding of the budget to ensure proper budget execution.	Policies have been put to ensure that realistic budgets are formulated.
	259. Long outstanding pending bills	Pending bills to be paid to avoid penalties and interest.	The State Department submitted the pending bills for verification to the pending bill verification committee to enable payment once the verification exercise is over.
	260. Stalled proposed Afri Cities Convention Centre project in Kisumu County	The project to be completed to avoid additional costs and also realize value for money.	The State Department for Devolution has engaged treasury to allocate additional funds to complete the project.
	261. Irregular payment of salaries for NRC.	The Auditor observed that there was no clarity on terms of engagement of NRC Commissioners.	The Accounting Officer wrote to the Attorney General's office to be guided on the matter.
	262. Lack of Audit Committee.	The Auditor observed that there was no audit committee in place to provide oversight.	The Office of the Deputy President is in the process of constituting an audit committee.

State Department for Devolution

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FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
	263. Failure to put in place Public Finance Management Committee.	The Auditor observed that the State Department did not have in place Public Finance Management Standing Committee.	The committee has been put in place.

FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2023-2024	Unsupported Cash and Cash Equivalents Balances	The accounting Officer has not appeared before PAC	We have reconciled the balances
	Unsupported prior year Adjustments	The accounting Officer has not appeared before PAC	We have provided the supporting documents to support the adjustments.
	Unsupported pending and long Outstanding accounts payables.	The accounting Officer has not appeared before PAC	We have provided a schedule of accounts payable indicating the amount owing to date.
	Lack of Audit Committee.	The accounting Officer has not appeared before PAC	The Office of the Deputy President is in the process of constituting an audit committee.
	Lack of IT Strategy committee and IT steering committee	The accounting Officer has not appeared before PAC	The State Department has a functional ICT Strategy Steering Committee appointed by the accounting officer vide MDP/DD/ADM/6/84 VOL.1/45 dated 22 nd July,2024 and MDP/DD/ADM/6/84 VOL.1/180 1 st July,2025. The ICT Strategy Steering

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FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
			committee is working on finalizing the draft ICT Governance Policy.
	Unclear engagements of Commissioners of NRC	The accounting Officer has not appeared before PAC	The Accounting Officer wrote to the Attorney General's office for the interpretation of the matter.
	Stalled proposed Afri Cities Convention Centre project in Kisumu County	The accounting Officer has not appeared before PAC	The State Department for Devolution has engaged treasury to allocate additional funds to complete the project.

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 MDA 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.

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Accounting Officer

Date

Appendix II: Projects implemented by the State Department for Devolution

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Second Kenya Devolution Support programme	7447-KE	World Bank	4 years	Financing Agreement	Yes	Yes
Kisumu Convention Centre		GoK	2 Years	GoK	N/A	N/A

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Second Kenya Devolution Support programme	22,500,000,000	701,687,225	3.12%	1,584,750,000	701,687,225	World Bank
	19,650,000,000	86,932,368.15	0.44%	87,000,000	86,932,368.15	GoK
Kisumu Convention centre	890,000,000	250,000,000	55%	-	-	GoK



OFFICE OF THE DEPUTY PRESIDENT
STATE DEPARTMENT FOR DEVOLUTION
OFFICE OF THE PRINCIPAL SECRETARY

PENDING BILLS REPORTING TEMPLATES1

TABLE 1: ANALYSIS OF PENDING BILLS

FINANCIAL YEAR		Historical Pending Bills Submitted to Pending Bills Verification (PBVC) (Kshs.)		FY2023/2024 Kshs.		FY2024/2025 Kshs.		Total Kshs.	Remarks
Category		REC	DEV	REC	DEV	REC	DEV		
1	Bills Verified and payable	571,365,067.4	344,391,128.33	13,118,895.0	0.00		50,460,128	979,335,218.73	
2	Bills Under Verification	138,779,060.0	1,317,654,449.0	0.00	0.00	0.00	0.00	1,456,433,509.	
3	Bills Under the DCI/EACC	0.00	0.00	0.00	0.00	0.00	0.00		
4	Contested/Courts Award	0.00	452,545,180.52	0.00	0.00	0.00	0.00	452,545,180.52	
5	Ineligible Bills	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL PENDING BILLS		710,144,127.40	2,114,590,757.85	13,118,895	0	0.00	50,460,128	2,888,313,908.25	

TABLE 2: SETTLEMENT OF VERIFIED AND PAYABLE PENDING BILLS

Verified and Payable Pending Bills		Recurrent	Development	Recurrent	Development	Recurrent	Development	
		Historical Bills (Ksh)	Historical Bills	2023/2024	2023/2024	2024/2025 (Ksh)	2024/2025 (Ksh)	Total
A	Bills Verified and Payable (From table 1 above)	603,396,143.00	2, 114,590,757	13,118,895.00	0.00	0.00	50,460,128.00	2,888,313,907.4
B	Amount Paid	0.00		13,118,895.00	0.00	0.00	0.00	13,118,895.00
C	Outstanding Balance (A-B)	603,396,143.00	2, 114,590,757	0.00	0.00	0.00	50,460,128.00	2,768,447,028.4

Mr. Paul W. Masinde.....
Chief Finance Officer

Mr. Stanley Mwaura.....
Head, Accounting Unit

Annex: Analysis of Pending Accounts Payable						
A	Supply of Services/ Goods/ Works	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance	Comments
HISTORICAL BILLS						
1	M/s Ultimate Events Management Services	210,973,164.00	2021/22	20,000,000.00	190,973,164.00	Lack of budgetary allocation
2	M/s Homeland Events	217,624,340.00	2021/22	30,000,000.00	187,624,340.00	Lack of budgetary allocation
3	M/s Sarova Stanley Group Hotels	112,656,500.00	2021/22	10,000,000.00	102,656,500.00	Lack of budgetary allocation
4	M/s rural distributor enterprises	2,000,000.00	2019/20		2,000,000.00	Lack of exchequer
5	M/S north wood Agencies	1,527,760.00	2019/20		1,527,760.00	Lack of exchequer
6	M/s Snavem Enterprises	930,758.00	2020/21		930,758.00	Lack of exchequer
7	M/s Unes University Bookstore	350,100.00	2021/22		350,100.00	Lack of exchequer
8	M/s Al Point Venture	1,028,000.00	2021/22		1,028,000.00	Lack of exchequer
9	M/s RH Devani	1,300,000.00	2021/22		1,300,000.00	Lack of exchequer
10	M/s Rex Kiosk	454,624.00	2021/22	454,624.00	-	Lack of exchequer
11	M/s Quickmode Traders	1,168,000.00	2021/22		1,168,000.00	Lack of exchequer
12	M/s Lexxy Technologies	226,200.00	2021/22	226,200.00	-	Lack of exchequer
13	M/s Bonito Hotels Ltd	78,500.00	2021/22		78,500.00	Lack of exchequer
14	The Baobab Lodge	150,000.00	2021/22		150,000.00	Lack of exchequer
15	M/s Great Rift Valley Lodge	2,911,000.00	2021/22	1,398,687.77	1,512,312.23	Lack of exchequer
16	M/s Samo Agencies	440,000.00	2021/22		440,000.00	Lack of exchequer

17	M/s Pro Flight Ltd	1,204,022.40	2021/22		1,204,022.40	Lack of exchequer
18	M/s Sarova Panafric	220,400.00	2021/22		220,400.00	Lack of exchequer
19	M/s Diverse Eco-safety Consultants	2,875,000.00	2021/22	2,000,000.00	875,000.00	Lack of exchequer
20	M/s Pro Flight Ltd	1,046,976.00	2021/22		1,046,976.00	Lack of exchequer
21	M/s Kisumu Hotel	684,000.00	2021/22		684,000.00	Lack of exchequer
22	M/s Attic Tours & Travel Ltd	403,480.00	2021/22		403,480.00	Lack of exchequer
23	M/s Mavuno auto masters Ltd	545,200.00	2021/22		545,200.00	Lack of exchequer
24	M/s Balmoral Beach Hotel	354,000.00	2021/22		354,000.00	Lack of exchequer
25	M/s Pago Airways	644,900.00	2021/22		644,900.00	Lack of exchequer
26	M/s Langata Hotel	424,000.00	2021/22		424,000.00	Lack of exchequer
27	M/s Geotide Safaris	48,570.00	2021/22		48,570.00	Lack of exchequer
28	M/s Ragwa Travels Ltd	46,900.00	2021/22		46,900.00	Lack of exchequer
29	M/s Njekin Agencies	72,820.00	2021/22		72,820.00	Lack of exchequer
30	M/s Welma Agencies Limited	348,000.00	2021/22		348,000.00	Lack of exchequer
31	M/s Ragwa Travels Ltd	170,950.00	2021/22		170,950.00	Lack of exchequer
32	M/s Dawin Tours and Travel	24,155.00	2021/22		24,155.00	Lack of exchequer
33	M/s Ragwa Travels Ltd	27,300.00	2021/22		27,300.00	Lack of exchequer
34	M/s Ragwa Travels Ltd	43,970.00	2021/22		43,970.00	Lack of exchequer
35	M/s Pago Airways	69,000.00	2021/22		69,000.00	Lack of exchequer

36	M/s Primate Tours	196,780.00	2021/22		196,780.00	Lack of exchequer
37	M/s Mavuno(K) Automaster	419,920.00	2021/22		419,920.00	Lack of exchequer
38	M/s Mavuno(K) Automaster	145,000.00	2021/22		145,000.00	Lack of exchequer
39	M/s Wanderjoy World Ltd	5,621,840.00	2021/22		5,621,840.00	Lack of exchequer
40	M/s Mweru Hotel Holdings Ltd	70,000.00	2021/22		70,000.00	Lack of exchequer
41	M/s Safari Park Hotel	322,980.00	2021/22		322,980.00	Lack of exchequer
42	M/s Sunset Hotel	1,800,000.00	2021/22		1,800,000.00	Lack of exchequer
43	M/s Jepco Services & Renovators Ltd	1,058,163.00	2021/22	1,058,163.00	-	Lack of exchequer
44	M/s First Option Ventures	1,490,000.00	2021/22		1,490,000.00	Lack of exchequer
45	Kenya Railways	105,000,000.00	2009/10		105,000,000.00	Kenya Railways didn't provide the Title Deed to allow for payment
46	M/s Pride Inn Paradise	636,000.00	2018/20		636,000.00	Lack of exchequer
47	M/s Whitespan	1,428,000.00	2019/20		1,428,000.00	Lack of exchequer
48	M/s Javan Tours and Travel	53,200.00	2019/20		53,200.00	Lack of exchequer
49	M/s Laico Agency	816,000.00	2019/20		816,000.00	Lack of exchequer
50	M/ s Nyali Beach Holiday Resort	619,137.00	2019/20		619,137.00	Lack of exchequer
51	M/s Primate Tours	67,600.00	2019/20		67,600.00	Lack of exchequer
52	M/s Primate Tours Ltd	157,900.00	2019/20		157,900.00	Lack of exchequer
53	M/s Worldbay Agencies	52,750.00	2019/20		52,750.00	Lack of exchequer
54	M/s Kayleaf Tours And Travel	772,670.00	2019/20		772,670.00	Lack of exchequer

55	M/s Primate Tours Ltd	67,200.00	2019/20		67,200.00	Lack of exchequer
56	M/s Lukenya Getaway	169,600.00	2019/20		169,600.00	Lack of exchequer
57	M/s Kenya School of Government	901,680.15	2019/20		901,680.15	Lack of exchequer
58	M/s Specicom Technologies Ltd	3,048,000.00	2020/21		3,048,000.00	Lack of exchequer
59	M/s Stewaki Agencies	43,340.00	2020/21		43,340.00	Lack of exchequer
60	M/s Late Hour House	300,000.00	2020/21		300,000.00	Lack of exchequer
61	M/s Lukenya Gateway	1,189,000.00	2020/21		1,189,000.00	Lack of exchequer
62	M/s Prestige Management	2,496,897.00	2020/21		2,496,897.00	Lack of exchequer
63	M/s Attic Tours and Travel Ltd	32,665.00	2020/21		32,665.00	Lack of exchequer
64	M/s Ragwa Travels	74,080.00	2020/21		74,080.00	Lack of exchequer
65	M/s Golf Hotel Kakamega	1,450,000.00	2020/21		1,450,000.00	Lack of exchequer
66	M/s GAA	292,106.25	2020/21		292,106.25	Lack of exchequer
67	M/s Kenya Safari Lodges and Hotels	245,000.00	2020/21		245,000.00	Lack of exchequer
68	M/s Kayleaf Tours	384,390.00	2020/21		384,390.00	Lack of exchequer
69	M/s Waterfall Agencies Ltd	2,974,500.00	2021/22		2,974,500.00	Lack of exchequer
70	M/s Jubryant Limited	902,300.00	2021/22		902,300.00	Lack of exchequer
71	M/s Glaadian Investment	138,000.00	2021/22		138,000.00	Lack of exchequer
72	M/s Skydrop Merchants	2,983,500.00	2021/22		2,983,500.00	Lack of exchequer
73	M/s Druwan Enterprises	1,919,000.00	2021/22		1,919,000.00	Lack of exchequer

74	M/s Lightways ventures	490,000.00	2021/22		490,000.00	Lack of exchequer
75	M/s Lake Nakuru Lodge	2,436,000.00	2021/22	2,008,997.00	427,003.00	Lack of exchequer
76	M/s Pago Airways Travel Services Ltd	70,380.00	2021/22		70,380.00	Lack of exchequer
77	M/s English Point Marina	2,997,000.00	2021/22		2,997,000.00	Lack of exchequer
78	M/s Lake Naivasha Resort	2,025,000.00	2021/22	2,000,000.00	25,000.00	Lack of exchequer
79	M/s Attic Tours and Travel Ltd	34,700.00	2021/22		34,700.00	Lack of exchequer
80	M/s Stewaki Agencies	195,130.00	2021/22		195,130.00	Lack of exchequer
81	M/s Waterbuck Limited	372,900.00	2021/22		372,900.00	Lack of exchequer
82	M/s Pago Airways Travel Services Ltd	203,400.00	2021/22		203,400.00	Lack of exchequer
83	M/s PrideInn Flamingo Beach Resort	112,000.00	2021/22		112,000.00	Lack of exchequer
84	Mr. Joseph Ochieng	1,684,214.50	2021/22		1,684,214.50	Lack of exchequer
85	M/s Pago Airways Travel Services Ltd	270,400.00	2021/22		270,400.00	Lack of exchequer
86	M/s Pago Airways Travel Services Ltd	1,099,900.00	2021/22		1,099,900.00	Lack of exchequer
87	M/s Burchs Resort Naivasha Ltd	1,243,200.00	2021/22		1,243,200.00	Lack of exchequer
88	M/s Lexxy Techonolgies	735,000.00	2021/22		735,000.00	Lack of exchequer
89	M/s Horizon Business Solutions Limited	20,949,931.00	2021/22		20,949,931.00	Lack of exchequer
90	M/s Esada Insights	11,403,960.00	2021/22	2,000,000.00	9,403,960.00	Lack of exchequer
91	M/s Prefix Research Limited	11,543,000.00	2021/22		11,543,000.00	Lack of exchequer
92	M/s Alpex Consulting Africa LTD	35,853,000.00	2020/21	20,000,000.00	15,853,000.00	Lack of exchequer

93	M/s Institute for Research and Policy Alternatives	6,842,653.51	2020/21		6,842,653.51	Lack of exchequer
94	M/s Attic Tours And Travel	40,490.00	2018/19		40,490.00	Budget cuts
95	M/s Attic Tours & Travel	31,835.00	2018/19		31,835.00	Budget cuts
96	M/s national cereal board	42,339.60	2019/20		42,339.60	Budget cuts
97	The White Rhino	202,850.00	2019/20		202,850.00	Budget cuts
98	M/s Attic Tours & Travel	27,000.00	2019/20		27,000.00	Budget cuts
99	M/s Primate Tours Ltd	105,300.00	2019/20		105,300.00	Budget cuts
100	M/s Inter-Flight Ventures	39,790.00	2019/20		39,790.00	Budget cuts
101	M/s sawela lodges	296,000.00	2019/20		296,000.00	Budget cuts
102	M/s seasonal hotel Narok	93,000.00	2019/20		93,000.00	Budget cuts
103	M/s Laico Agency Hotel	125,690.00	2019/20		125,690.00	Budget cuts
104	M/s Geotide safari	17,500.00	2019/20		17,500.00	Budget cuts
105	M/s Geotide Safaris	75,180.00	2019/20		75,180.00	Budget cuts
106	M/s madara motor solution	78,000.00	2019/20		78,000.00	Budget cuts
107	M/s Lumber Solution	97,150.00	2019/20		97,150.00	Budget cuts
108	M/s primate tours ltd	113,400.00	2019/20		113,400.00	Budget cuts
109	M/s Tanad Transporter	93,858.95	2019/20		93,858.95	Budget cuts
110	M/s Attic Tours & Travel	45,100.00	2019/20		45,100.00	Budget cuts
111	M/s Worldbay Agencies	109,430.00	2020/21		109,430.00	Budget cuts

112	M/s Kayleaf Tours and Travel	39,850.00	2020/21		39,850.00	Budget cuts
113	M/s Ragwa Travels	27,565.00	2020/21		27,565.00	Budget cuts
114	M/s Sovereign Hotel	283,050.00	2020/21		283,050.00	Budget cuts
115	M/s Worldbay Agencies	36,650.00	2020/21		36,650.00	Budget cuts
116	M/s Raptors Automotive Motors Works	410,500.00	2020/21		410,500.00	Budget cuts
117	M/s Geotide safari	73,800.00	2020/21		73,800.00	Budget cuts
118	M/s Joto Enterprise	784,230.00	2020/21		784,230.00	Budget cuts
119	M/s Attic Tours And Travel	32,200.00	2020/21		32,200.00	Budget cuts
120	M/s Attic Tours & Travel	45,205.00	2020/21		45,205.00	Budget cuts
121	M/s Attic Tours & Travel	281,500.00	2020/21		281,500.00	Budget cuts
122	M/s Geotide Safaris	91,650.00	2020/21		91,650.00	Budget cuts
123	M/s Worldbay Agencies	54,950.00	2020/21		54,950.00	Budget cuts
124	M/s Attic Tours And Travel	15,650.00	2020/21		15,650.00	Budget cuts
125	M/s Attic Tours & Travel	44,800.00	2020/21		44,800.00	Budget cuts
126	M/s Geotide Safaris	72,800.00	2020/21		72,800.00	Budget cuts
127	M/s Maanzoni Lodge	240,000.00	2020/21		240,000.00	Budget cuts
128	M/s Geotide Safaris	52,850.00	2020/21		52,850.00	Budget cuts
129	M/s Joto Enterprise	576,840.00	2021/22		576,840.00	Budget cuts
130	M/s Geotide Safaris	51,400.00	2021/22		51,400.00	Budget cuts
131	M/s Kite Logistics	2,300,000.00	2021/22		2,300,000.00	Budget cuts
132	M/s Kite Logistics	2,400,000.00	2021/22		2,400,000.00	Budget cuts
133	M/s Kite Logistics	2,100,000.00	2021/22		2,100,000.00	Budget cuts
134	M/s Mweru Hotel Holdings Ltd T/A Best Western Hotel	589,750.00	2021/22		589,750.00	Budget cuts
135	M/s Waterbuck Limited	105,600.00	2021/22		105,600.00	Budget cuts
136	M/s Mweru Hotel Holdings Ltd T/A Best Western Hotel	311,500.00	2021/22		311,500.00	Budget cuts
137	M/s Pago Airways	61,000.00	2021/22		61,000.00	Budget cuts

138	M/s Homeboyz Entertainment	119,051,934.00	2021/22	15,000,000.00	104,051,934.00	Budget cuts
139	Samo Agencies LTD	96,570.00	2021/22		96,570.00	Budget cuts
140	Samo Agencies LTD	78,184.00	2021/22		78,184.00	Budget cuts
141	Samo Agencies LTD	89,668.00	2021/22		89,668.00	Budget cuts
142	Samo Agencies LTD	63,278.00	2021/22		63,278.00	Budget cuts
143	M/s Attic Tours And Travel	848,085.00	2022/23		848,085.00	Budget cuts
144	M/s Dubai Mattresses	145779.01	2020/21		145,779.01	Budget cuts
145	M/s Kayleaf Tours and Travel	74,083.00	2020/21		74,083.00	Budget cuts
146	M/s Fd Global Limited	38,750.00	2020/21		38,750.00	Budget cuts
147	M/s Geotide Safari Ltd	70,000.00	2020/21		70,000.00	Budget cuts
148	M/s madara motor service	593,370.00	2020/21		593,370.00	Budget cuts
149	M/s Geotide Safaris	79,980.00	2020/21		79,980.00	Budget cuts
150	M/s FD Global Limited	60,925.00	2020/21		60,925.00	Budget cuts
151	Kiragu Wachira	2,000,000.00	2018/19		2,000,000.00	Consultancy had outstanding issue with KRA
152	M/s Travellers Beach Hotel	406,000.00	2020/21		406,000.00	Budget cuts
153	M/s Legend Hotels Limited	212,500.00	2020/21		212,500.00	Budget cuts
154	M/s Hale Pest Control Services Ltd	600,000.00	2020/21		600,000.00	Budget cuts
155	M/s Libken Agencies	6,439,517.00	2020/21		6,439,517.00	Budget cuts
156	M/s Kisumu Hotel	2,178,525.00	2017/18		2,178,525.00	Budget cuts
157	M/s Jays Protechnique Limited	580,000.00	2018/19		580,000.00	Budget cuts
158	M/s Pride Inn Paradise	2,150,000.00	2018/19		2,150,000.00	Budget cuts
159	M/s Masada Hotel	1,119,000.00	2019/20		1,119,000.00	Budget cuts
160	M/s Hotel Waterbuck	569,500.00	2019/20		569,500.00	Budget cuts
161	M/s Kayleaf Tours And Travel	38,970.00	2019/20		38,970.00	Budget cuts
162	The Lukenya Gateaway	210,000.00	2019/20		210,000.00	Budget cuts
163	M/s Chambai Safari Hotel	234,000.00	2019/20		234,000.00	Budget cuts
164	The Grand Royal Swiss Hotel	50,000.00	2019/20		50,000.00	Budget cuts
165	M/s KICC	776,440.37	2019/20		776,440.37	Budget cuts

166	M/s Primate Tours Ltd	32,800.00	2019/20		32,800.00	Budget cuts
167	M/s Primate Tours Ltd	99,000.00	2019/20		99,000.00	Budget cuts
168	M/s Primate Tours Ltd	140,700.00	2019/20		140,700.00	Budget cuts
169	M/s Primate Tours	35,750.00	2019/20		35,750.00	Budget cuts
170	M/s Suncity Hotel	2,800,000.00	2019/20		2,800,000.00	Budget cuts
171	M/s Samburu House Limited	2,750,000.00	2019/20		2,750,000.00	Budget cuts
172	M/s Sun Africa Hotel	413,305.00	2019/20		413,305.00	Budget cuts
173	M/s Lukenya Getaway	360,200.00	2019/20		360,200.00	Budget cuts
174	M/s Prideinn Paradise	864,000.00	2019/20		864,000.00	Budget cuts
175	M/s Geotide Safaris	279,650.00	2020/21		279,650.00	Budget cuts
176	M/s Kyaka Hotel	306,240.00	2020/21		306,240.00	Budget cuts
177	M/s Sarova Whitesands	3,240,000.00	2020/21		3,240,000.00	Budget cuts
178	M/s Kayleaf Tours	155,520.00	2020/21		155,520.00	Budget cuts
179	M/s Geotide Safaris	35,000.00	2020/21		35,000.00	Budget cuts
180	M/s Geotide Safaris	39,750.00	2020/21		39,750.00	Budget cuts
181	M/s Kayleaf Tours	118,150.00	2020/21		118,150.00	Budget cuts
182	M/s Waterbuck Limited	389,400.00	2020/21		389,400.00	Budget cuts
183	M/s PrideInn Flamingo	136,000.00	2020/21		136,000.00	Budget cuts
184	M/s Ragwa Travels Ltd	295,920.00	2020/21		295,920.00	Budget cuts
185	M/s Attic Tours & Travel	99,250.00	2020/21		99,250.00	Budget cuts
186	M/s Ragwa Travels Ltd	820,800.00	2020/21		820,800.00	Budget cuts
187	M/s FD Global Limited	658,820.00	2020/21		658,820.00	Budget cuts
188	M/s FD Global Limited	526,500.00	2020/21		526,500.00	Budget cuts
189	M/s FD Global Limited	258,650.00	2020/21		258,650.00	Budget cuts
190	M/s FD Global Limited	96,695.00	2020/21		96,695.00	Budget cuts
191	M/s Interflights Ventures	39,990.00	2020/21		39,990.00	Budget cuts
192	M/s Standard Group	107,316.00	2020/21		107,316.00	Budget cuts
193	M/s Geotide Safaris	39,200.00	2020/21		39,200.00	Budget cuts
194	M/s Lake Naivasha Crescent Camp	300,000.00	2020/21		300,000.00	Budget cuts
195	M/s Pride Paradise	575,000.00	2020/21		575,000.00	Budget cuts
196	M/s Lake Naivasha Crescent Camp	800,000.00	2020/21		800,000.00	Budget cuts
197	M/s Worldbay Agencies	586,050.00	2020/21		586,050.00	Budget cuts
198	M/s Maanzoni Lodge	443,000.00	2020/21		443,000.00	Budget cuts
199	M/s Naivasha Country Hotel T/A Sawela	1,100,250.00	2020/21		1,100,250.00	Budget cuts
200	M/s Primate Tours	35,400.00	2020/21		35,400.00	Budget cuts

201	M/s Primate Tours	35,750.00	2020/21		35,750.00	Budget cuts
202	M/s Geotide Safaris	52,850.00	2020/21		52,850.00	Budget cuts
203	M/s Crowne Plaza	200,000.00	2020/21		200,000.00	Budget cuts
204	M/s Crowne Plaza	184,000.00	2020/21		184,000.00	Budget cuts
205	M/s Lake Naivasha Crescent Camp	422,400.00	2020/21		422,400.00	Budget cuts
206	M/s Lukenya Getaway	162,260.00	2020/21		162,260.00	Budget cuts
207	M/s Lukenya Getaway	108,200.00	2020/21		108,200.00	Budget cuts
208	M/s Lake Naivasha Resort Ltd	148,500.00	2020/21		148,500.00	Budget cuts
209	M/s Maanzoni Lodge	70,000.00	2020/21		70,000.00	Budget cuts
210	M/s attic tour travel ltd	33,800.00	2020/21		33,800.00	Budget cuts
211	M/s Engo Airport Resort Kitale	2,900,000.00	2020/21		2,900,000.00	Budget cuts
212	M/s Crowne Plaza	76,000.00	2020/21		76,000.00	Budget cuts
213	M/s Kajiado Cultural Resort Ltd	2,683,500.00	2020/21		2,683,500.00	Budget cuts
214	M/s Kitui Premier Resort Limited	2,800,000.00	2020/21		2,800,000.00	Budget cuts
215	M/s Kelvian Hotel	2,932,500.00	2020/21		2,932,500.00	Budget cuts
216	M/s Gelian Investment Ltd	237,000.00	2020/21		237,000.00	Budget cuts
217	M/s Primate Tours Ltd	182,000.00	2020/21		182,000.00	Budget cuts
218	M/s Primate Tours Ltd	201,500.00	2020/21		201,500.00	Budget cuts
219	M/s Pride Inn Paradise	160,000.00	2020/21		160,000.00	Budget cuts
220	M/s Pride Inn Paradise	1,890,000	2020/21		1,890,000.00	Budget cuts
221	M/s Ciala Resort	1,500,000.00	2020/21		1,500,000.00	Budget cuts
222	M/s Kayleaf Tours & Travel	459,470.00	2020/21		459,470.00	Budget cuts
223	M/s Sun Africa Hotels	2,824,490.00	2020/21		2,824,490.00	Budget cuts
224	M/s Geotide Safari Ltd	18,200.00	2020/21		18,200.00	Budget cuts
225	M/s Joto Enterprises	345,192.00	2020/21		345,192.00	Budget cuts
226	M/s Stewaki Agencies	127,880.00	2020/21		127,880.00	Budget cuts
227	M/s Voyager Beach Resort	525,000.00	2020/21		525,000.00	Budget cuts
228	M/s Worldbay Agencies	77,900.00	2020/21		77,900.00	Budget cuts
229	M/s Njekin Agencies	35,780.00	2020/21		35,780.00	Budget cuts
230	M/s Jays Protechnique	570,720.00	2020/21		570,720.00	Budget cuts

231	M/s Kwale Golden Limited	2,875,000.00				
232	M/s Isiolo Grande Hotel	2,790,000.00	2020/21		2,875,000.00	Budget cuts
233	M/s Panalis Resort	2,875,000.00	2020/21		2,790,000.00	Budget cuts
234	M/s Kenya Safari Lodges and Hotels	484,500.00	2020/21		2,875,000.00	Budget cuts
235	M/s Rangers Restaurant Narok	2,812,500.00	2020/21		484,500.00	Budget cuts
236	M/s Kyaka Hotel Ltd	756,000.00	2020/21		2,812,500.00	Budget cuts
237	M/s Pride Inn Paradise	365,250.00	2020/21		756,000.00	Budget cuts
238	M/s Kayleaf Tours and Travel Ltd	264,950.00	2020/21		365,250.00	Budget cuts
239	M/s Pago Airways Travel Services Ltd	464,660.00	2020/21		264,950.00	Budget cuts
240	M/s Lake Nakuru Lodge	2,548,800.00	2021/22		464,660.00	Budget cuts
241	M/s Naivasha Country Hotel T/A Sawela	621,000.00	2021/22		2,548,800.00	Budget cuts
242	M/s Stewaki Agencies	43,340.00	2021/22		621,000.00	Budget cuts
243	Ms Joto Enterprises	374,376.00	2021/22		43,340.00	Budget cuts
244	M/s Naivasha Country Hotel / sawela lodge	1,035,000.00	2021/22		374,376.00	Budget cuts
245	M/s Prideinn Paradise	468,000.00	2019/20		1,035,000.00	Budget cuts
246	M/s Specon Kenya Ltd	452,545,180.52	17/11/2010		468,000.00	Budget cuts
247	M/s China Jiangxi International Kenya Limited	61,969,850.04	30/06/2021		452,545,180.52	Lack of exchequer
248	M/s China Jiangxi International Kenya Limited	129,461,444.98	30/06/2021		61,969,850.04	Lack of exchequer
249	M/s China Jiangxi International Kenya Limited	14,198,154.56	30/06/2021		129,461,444.98	Lack of exchequer
250	M/s Whitespan	9,685,080.00	30/10/2020		14,198,154.56	Lack of exchequer
251	M/s China Jiangxi International Kenya Limited	6,905,841.65	30/06/2021		9,685,080.00	under verification
252	M/s China Jiangxi International Kenya Limited	1,134,100,586.68	17/07/2023		6,905,841.65	under verification
					1,134,100,586.68	In respect to costs and interests on the contractor's idle assets

253	TOTAL Historical Accounts Payables				2,717,986,909.40	
254						
255			CURRENT 2024-2025		292,500.00	Lack of exchequer
256	KILIFI BAY BEACH RESORT	292,500.00	2024-2025			
	THE STAR PUBLICATIONS LIMITED	116,928.00	2024-2025		116,928.00	Lack of exchequer
257					606,000.00	Lack of exchequer
258	UFANISI RESORTS LTD	606,000.00	2024-2025			
	KENYA INSTITUTE OF CURRICULUM DEVELOPMENT	220,500.00	2024-2025		220,500.00	Lack of exchequer
259					576,000.00	Lack of exchequer
260	MILIMANI RESORT	576,000.00	2024-2025			
	The Nest Boutique Hotel Limited	357,000.00	2024-2025		357,000.00	Lack of exchequer
261					11,122,890.00	Lack of exchequer
262	BURCHS RESORT NAIVASHA LIMITED	11,122,890.00	2024-2025		717,800.00	Lack of exchequer
263	SIRIKWA HOTEL ELDORET	717,800.00	2024-2025		812,000.00	Lack of exchequer
264	Semara Hotels Limited	812,000.00	2024-2025		292,500.00	Lack of exchequer
	PRIDEINN AZURE HOTEL LIMITED	292,500.00	2024-2025		495,000.00	Lack of exchequer
265						
266	SAROVA STANLEY	495,000.00	2024-2025			
	JAMAICA KINGSTONE HOTEL	170,800.00	2024-2025		170,800.00	Lack of exchequer
267						
268	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	366,558.00	2024-2025		366,558.00	Lack of exchequer
269	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	233,669.00	2024-2025		233,669.00	Lack of exchequer
270	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	366,558.00	2024-2025		366,558.00	Lack of exchequer
271	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	438,185.00	2024-2025		438,185.00	Lack of exchequer
272	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	401,163.00	2024-2025		401,163.00	Lack of exchequer
					49,240.00	Lack of exchequer
273	PRIMATE TOURS	49,240.00	2024-2025			

274	FLIGHT CENTER TRAVEL LIMITED	379,470.00	2024-2025		379,470.00	Lack of exchequer
275	Trawell Company Limited	57,135.00	2024-2025		57,135.00	Lack of exchequer
276	ATTIC TOURS AND TRAVEL LIMITED	63,055.00	2024-2025		63,055.00	Lack of exchequer
277	ATTIC TOURS AND TRAVEL LIMITED	51,075.00	2024-2025		51,075.00	Lack of exchequer
278	Silver Arc Trading Ltd	399,000.00	2024-2025		399,000.00	Lack of exchequer
279	phoenicia hotel	210,000.00	2024-2025		210,000.00	Lack of exchequer
280	UFANISI RESORTS LTD	183,000.00	2024-2025		183,000.00	Lack of exchequer
281	SIRIKWA HOTEL ELDORET	576,000.00	2024-2025		576,000.00	Lack of exchequer
282	THE QUILL	356,400.00	2024-2025		356,400.00	Lack of exchequer
283	JUMEIRAH SAFARIS LIMITED	417,600.00	2024-2025		417,600.00	Lack of exchequer
284	ACACIA RESORT	192,200.00	2024-2025		192,200.00	Lack of exchequer
285	Hotel Hippo Buck Limited	195,200.00	2024-2025		195,200.00	Lack of exchequer
286	HOTEL WATERBUCK LIMITED	432,000.00	2024-2025		432,000.00	Lack of exchequer
287	Helsinki Hotel Nyamira Ltd	183,000.00	2024-2025		183,000.00	Lack of exchequer
288	KALYA INVESTMENTS LTD	183,000.00	2024-2025		183,000.00	Lack of exchequer
289	CIALA RESORT KENYA LIMITED	219,600.00	2024-2025		219,600.00	Lack of exchequer
290	HOTEL NOKRAS K LIMITED	213,500.00	2024-2025		213,500.00	Lack of exchequer
291	PRIDEINN AZURE HOTEL LIMITED	292,500.00	2024-2025		292,500.00	Lack of exchequer
292	HOTEL WATERBUCK LIMITED	1,012,000.00	2024-2025		1,012,000.00	Lack of exchequer
293	HOTEL WATERBUCK LIMITED	928,000.00	2024-2025		928,000.00	Lack of exchequer
294	Munir Adventures Limited	144,000.00	2024-2025		144,000.00	Lack of exchequer
295	Avian Court Limited	424,000.00	2024-2025		424,000.00	Lack of exchequer
296	Lake Naivasha Cresent Camp Limited	4,908,000.00	2024-2025		4,908,000.00	Lack of exchequer
297	ENGLISH POINT MARINA	510,000.00	2024-2025		510,000.00	Lack of exchequer
298	LYSAK HAVEN PARK HOTEL LIMIED	436,000.00	2024-2025		436,000.00	Lack of exchequer
299	WILDLIFE RESEARCH AND TRAINING INSTITUTE	2,793,280.00	2024-2025		2,793,280.00	Lack of exchequer

300	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	401,163.00	2024-2025			401,163.00	Lack of exchequer
301	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	401,163.00	2024-2025			401,163.00	Lack of exchequer
302	Twinmaster Enterprises Limited	836,950.00	2024-2025			836,950.00	Lack of exchequer
303	NOMAD PALACE HOTEL	183,000.00	2024-2025			183,000.00	Lack of exchequer
304	IZAAK WALTON INN	180,000.00	2024-2025			180,000.00	Lack of exchequer
305	PEKLIN PROPERTY INVESTMENT LTD	3,196,000.00	2024-2025			3,196,000.00	Lack of exchequer
306	NATION MEDIA GROUP LIMITED	2,158,702.00	2024-2025			2,158,702.00	Lack of exchequer
307	Lake Naivasha Resort Limited	2,002,741.00	2024-2025			2,002,741.00	Lack of exchequer
308	BURCHS RESORT NAIVASHA LIMITED	1,195,301.00	2024-2025			1,195,301.00	Lack of exchequer
309	ATTIC TOURS AND TRAVEL LIMITED	379,000.00	2024-2025			379,000.00	Lack of exchequer
310	Rosape Resorts Limited	258,400.00	2024-2025			258,400.00	Lack of exchequer
311	PRIDEINN AZURE HOTEL LIMITED	292,500.00	2024-2025			292,500.00	Lack of exchequer
312	GOVERNMENT ADVERTISING AGENCY AIA ACCOUNT	401,163.00	2024-2025			401,163.00	Lack of exchequer
313	IZAAK WALTON INN	219,000.00	2024-2025			219,000.00	Lack of exchequer
314	ATURKAN HOTEL	183,000.00	2024-2025			183,000.00	Lack of exchequer
315	Saala Hotel Limited	180,000.00	2024-2025			180,000.00	Lack of exchequer
316	The Willis Hotel Limited	183,000.00	2024-2025			183,000.00	Lack of exchequer
317	SIRITAMU HOTELS LIMITED	297,600.00	2024-2025			297,600.00	Lack of exchequer
318	Hotel San Marino Limited	382,800.00	2024-2025			382,800.00	Lack of exchequer
319	MILIMANI RESORT	183,000.00	2024-2025			183,000.00	Lack of exchequer
320	The Sammerton Hotel	195,000.00	2024-2025			195,000.00	Lack of exchequer
321	Longview Luxury Resort	244,000.00	2024-2025			244,000.00	Lack of exchequer
322	The Kyaka Hotel	438,000.00	2024-2025			438,000.00	Lack of exchequer
323	MAYFAIR HOLDINGS LIMITED IMPERIAL HOTEL	360,000.00	2024-2025			360,000.00	Lack of exchequer

324	SAROVA WHITESANDS BEACH RESORT AND SPA	1,034,000.00	2024-2025			
325	KENYA BROADCASTING CORPORATION	1,280,340.00	2024-2025		1,034,000.00	Lack of exchequer
					1,280,340.00	Lack of exchequer
	Totals					
	Total Accounts Payables As At 30th June 2025				50,460,129.00	
					2,768,447,038.40	



OFFICE OF THE DEPUTY PRESIDENT
STATE DEPARTMENT FOR DEVOLUTION
OFFICE OF THE PRINCIPAL SECRETARY

PENDING BILLS REPORTING TEMPLATES1

TABLE 1: ANALYSIS OF PENDING BILLS

FINANCIAL YEAR		Historical Pending Bills Submitted to Pending Bills Verification (PBVC) (Kshs.)		FY2022/2023 Kshs.		FY2023/2024 Kshs.		Total Kshs.	Remarks
Category		REC	DEV	REC	DEV	REC	DEV		
1	Bills Verified and payable	571,365,067.4	344,391,128.33	21,264,467	0.00	13,118,895	0	950,139,557.73	
2	Bills Under Verification	138,779,060.0	1,317,654,449.0	0.00	0.00	0.00	0.00	1,456,433,509	
3	Bills Under the DCI/EACC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Contested/Courts Award	0.00	452,545,180.52	0.00	0.00	0.00	0.00	452,545,080.50	
5	Ineligible Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL PENDING BILLS		710,144,127.40	2,114,590,757.85	21,264,467.0	0	13,118,895	0.00	2,859,118,247.25	

TABLE 2: SETTLEMENT OF VERIFIED AND PAYABLE PENDING BILLS

Verified and Payable Pending Bills		Recurrent	Development	Recurrent	Development	Recurrent	Development	Total
		Historical Bills (Ksh)	Historical Bills	2022/2023	2022/2023	2023/2024 (Ksh)	2023/2024 (Ksh)	
A	Bills Verified and Payable (From table 1 above)	710,144,127	2,114,590,757	21,264,467.00	0.00	13,118,895.00	.00	2,859,118,246.00
B	Amount Paid	106,747,984		21,264,467.00	0.00	.00	0.00	128,012,451.00
C	Outstanding Balance (A-B)	603,396,143	2,114,590,757	0.00	0.00	13,118,895.00	0.00	2,731,105,795.00

Mr. Paul W. Masinde.....
Chief Finance Officer

Mr. Stanley Mwaura.....
Head, Accounting Unit

Annex: Analysis of Pending Accounts Payable						
A	Supply of Services/ Goods/ Works	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance	Comments
	HISTORICAL BILLS					
1	M/s Ultimate Events Management Serv	210,973,164.00	2021/22	20,000,000.00	190,973,164.00	Lack of budgetary allocation
2	M/s Homeland Events	217,624,340.00	2021/22	30,000,000.00	187,624,340.00	Lack of budgetary allocation
3	M/s Sarova Stanley Group Hotels	112,656,500.00	2021/22	10,000,000.00	102,656,500.00	Lack of budgetary allocation
	M/s rural distributor enterprises	2,000,000.00	2019/20		2,000,000.00	Lack of exchequer
	M/S north wood Agencies	1,527,760.00	2019/20		1,527,760.00	Lack of exchequer
	M/s Snavem Enterprises	930,758.00	2020/21		930,758.00	Lack of exchequer
	M/s Unes University Bookstore	350,100.00	2021/22		350,100.00	Lack of exchequer
	M/s Al Point Venture	1,028,000.00	2021/22		1,028,000.00	Lack of exchequer
	M/s RH Devani	1,300,000.00	2021/22		1,300,000.00	Lack of exchequer
	M/s Rex Kiosk	454,624.00	2021/22	454,624.00	-	Lack of exchequer
	M/s Quickmode Traders	1,168,000.00	2021/22		1,168,000.00	Lack of exchequer
	M/s Lexxy Technologies	226,200.00	2021/22	226,200.00	-	Lack of exchequer
	M/s Bonito Hotels Ltd	78,500.00	2021/22		78,500.00	Lack of exchequer
	The Baobab Lodge	150,000.00	2021/22		150,000.00	Lack of exchequer
	M/s Great Rift Valley Lodge	2,911,000.00	2021/22	1,398,687.77	1,512,312.23	Lack of exchequer
	M/s Samo Agencies	440,000.00	2021/22		440,000.00	Lack of exchequer
	M/s Pro Flight Ltd	1,204,022.40	2021/22		1,204,022.40	Lack of exchequer
	M/s Sarova Panafric	220,400.00	2021/22		220,400.00	Lack of exchequer
	M/s Diverse Eco-safety Consultants	2,875,000.00	2021/22	2,000,000.00	875,000.00	Lack of exchequer
	M/s Pro Flight Ltd	1,046,976.00	2021/22		1,046,976.00	Lack of exchequer
	M/s Kisumu Hotel	684,000.00	2021/22		684,000.00	Lack of exchequer
	M/s Attic Tours & Travel Ltd	403,480.00	2021/22		403,480.00	Lack of exchequer
	M/s Mavuno auto masters Ltd	545,200.00	2021/22		545,200.00	Lack of exchequer
	M/s Balmoral Beach Hotel	354,000.00	2021/22		354,000.00	Lack of exchequer
	M/s Pago Airways	644,900.00	2021/22		644,900.00	Lack of exchequer
	M/s Langata Hotel	424,000.00	2021/22		424,000.00	Lack of exchequer
	M/s Geotide Safaris	48,570.00	2021/22		48,570.00	Lack of exchequer
	M/s Ragwa Travels Ltd	46,900.00	2021/22		46,900.00	Lack of exchequer
	M/s Njekin Agencies	72,820.00	2021/22		72,820.00	Lack of exchequer
	M/s Welma Agencies Limited	348,000.00	2021/22		348,000.00	Lack of exchequer
	M/s Ragwa Travels Ltd	170,950.00	2021/22		170,950.00	Lack of exchequer

M/s Dawin Tours and Travel	24,155.00	2021/22		24,155.00	Lack of exchequer
M/s Ragwa Travels Ltd	27,300.00	2021/22		27,300.00	Lack of exchequer
M/s Ragwa Travels Ltd	43,970.00	2021/22		43,970.00	Lack of exchequer
M/s Pago Airways	69,000.00	2021/22		69,000.00	Lack of exchequer
M/s Primate Tours	196,780.00	2021/22		196,780.00	Lack of exchequer
M/s Mavuno(K) Automaster	419,920.00	2021/22		419,920.00	Lack of exchequer
M/s Mavuno(K) Automaster	145,000.00	2021/22		145,000.00	Lack of exchequer
M/s Wanderjoy World Ltd	5,621,840.00	2021/22		5,621,840.00	Lack of exchequer
M/s Mweru Hotel Holdings Ltd	70,000.00	2021/22		70,000.00	Lack of exchequer
M/s Safari Park Hotel	322,980.00	2021/22		322,980.00	Lack of exchequer
M/s Sunset Hotel	1,800,000.00	2021/22		1,800,000.00	Lack of exchequer
M/s Jepco Services & Renovators Ltd	1,058,163.00	2021/22	1,058,163.00	-	Lack of exchequer
M/s First Option Ventures	1,490,000.00	2021/22		1,490,000.00	Lack of exchequer
Kenya Railways	105,000,000.00	2009/10		105,000,000.00	Kenya Railways didn't provide the Title Deed to allow for payment
M/s Pride Inn Paradise	636,000.00	2018/20		636,000.00	Lack of exchequer
M/s Whitespan	1,428,000.00	2019/20		1,428,000.00	Lack of exchequer
M/s Javan Tours and Travel	53,200.00	2019/20		53,200.00	Lack of exchequer
M/s Laico Agency	816,000.00	2019/20		816,000.00	Lack of exchequer
M/ s Nyali Beach Holiday Resort	619,137.00	2019/20		619,137.00	Lack of exchequer
M/s Primate Tours	67,600.00	2019/20		67,600.00	Lack of exchequer
M/s Primate Tours Ltd	157,900.00	2019/20		157,900.00	Lack of exchequer
M/s Worldbay Agencies	52,750.00	2019/20		52,750.00	Lack of exchequer
M/s Kayleaf Tours And Travel	772,670.00	2019/20		772,670.00	Lack of exchequer
M/s Primate Tours Ltd	67,200.00	2019/20		67,200.00	Lack of exchequer
M/s Lukenya Getaway	169,600.00	2019/20		169,600.00	Lack of exchequer
M/s Kenya School of Government	901,680.15	2019/20		901,680.15	Lack of exchequer
M/s Specicom Technologies Ltd	3,048,000.00	2020/21		3,048,000.00	Lack of exchequer
M/s Stewaki Agencies	43,340.00	2020/21		43,340.00	Lack of exchequer
M/s Late Hour House	300,000.00	2020/21		300,000.00	Lack of exchequer
M/s Lukenya Gateway	1,189,000.00	2020/21		1,189,000.00	Lack of exchequer
M/s Prestige Management	2,496,897.00	2020/21		2,496,897.00	Lack of exchequer
M/s Attic Tours and Travel Ltd	32,665.00	2020/21		32,665.00	Lack of exchequer
M/s Ragwa Travels	74,080.00	2020/21		74,080.00	Lack of exchequer
M/s Golf Hotel Kakamega	1,450,000.00	2020/21		1,450,000.00	Lack of exchequer
M/s GAA	292,106.25	2020/21		292,106.25	Lack of exchequer
M/s Kenya Safari Lodges and Hotels	245,000.00	2020/21		245,000.00	Lack of exchequer

M/s Kayleaf Tours	384,390.00	2020/21		384,390.00	Lack of exchequer
M/s Waterfall Agencies Ltd	2,974,500.00	2021/22		2,974,500.00	Lack of exchequer
M/s Jubryant Limited	902,300.00	2021/22		902,300.00	Lack of exchequer
M/s Glaadian Investment	138,000.00	2021/22		138,000.00	Lack of exchequer
M/s Skydrop Merchants	2,983,500.00	2021/22		2,983,500.00	Lack of exchequer
M/s Druwan Enterprises	1,919,000.00	2021/22		1,919,000.00	Lack of exchequer
M/s Lightways ventures	490,000.00	2021/22		490,000.00	Lack of exchequer
M/s Lake Nakuru Lodge	2,436,000.00	2021/22	2,008,997.00	427,003.00	Lack of exchequer
M/s Pago Airways Travel Services Ltd	70,380.00	2021/22		70,380.00	Lack of exchequer
M/s English Point Marina	2,997,000.00	2021/22		2,997,000.00	Lack of exchequer
M/s Lake Naivasha Resort	2,025,000.00	2021/22	2,000,000.00	25,000.00	Lack of exchequer
M/s Attic Tours and Travel Ltd	34,700.00	2021/22		34,700.00	Lack of exchequer
M/s Stewaki Agencies	195,130.00	2021/22		195,130.00	Lack of exchequer
M/s Waterbuck Limited	372,900.00	2021/22		372,900.00	Lack of exchequer
M/s Pago Airways Travel Services Ltd	203,400.00	2021/22		203,400.00	Lack of exchequer
M/s PrideInn Flamingo Beach Resort	112,000.00	2021/22		112,000.00	Lack of exchequer
Mr. Joseph Ochieng	1,684,214.50	2021/22		1,684,214.50	Lack of exchequer
M/s Pago Airways Travel Services Ltd	270,400.00	2021/22		270,400.00	Lack of exchequer
M/s Pago Airways Travel Services Ltd	1,099,900.00	2021/22		1,099,900.00	Lack of exchequer
M/s Burchs Resort Naivasha Ltd	1,243,200.00	2021/22		1,243,200.00	Lack of exchequer
M/s Lexxy Techonlgies	735,000.00	2021/22		735,000.00	Lack of exchequer
M/s Horrizon Business Solutions Limit	20,949,931.00	2021/22		20,949,931.00	Lack of exchequer
M/s Esada Insights	11,403,960.00	2021/22	2,000,000.00	9,403,960.00	Lack of exchequer
M/s Prefix Research Limited	11,543,000.00	2021/22		11,543,000.00	Lack of exchequer
	35,853,000.00	2020/21	20,000,000.00	15,853,000.00	Lack of exchequer
M/s Institute for Research and Policy A	6,842,653.51	2020/21		6,842,653.51	Lack of exchequer
M/s Attic Tours And Travel	40,490.00	2018/19		40,490.00	Budget cuts
M/s Attic Tours & Travel	31,835.00	2018/19		31,835.00	Budget cuts
M/s national cereal board	42,339.60	2019/20		42,339.60	Budget cuts
The White Rhino	202,850.00	2019/20		202,850.00	Budget cuts
M/s Attic Tours & Travel	27,000.00	2019/20		27,000.00	Budget cuts
M/s Primate Tours Ltd	105,300.00	2019/20		105,300.00	Budget cuts
M/s Inter-Flight Ventures	39,790.00	2019/20		39,790.00	Budget cuts
M/s sawela lodges	296,000.00	2019/20		296,000.00	Budget cuts
M/s seasonal hotel Narok	93,000.00	2019/20		93,000.00	Budget cuts
M/s Laico Agency Hotel	125,690.00	2019/20		125,690.00	Budget cuts
M/s Geotide safari	17,500.00	2019/20		17,500.00	Budget cuts
M/s Geotide Safaris	75,180.00	2019/20		75,180.00	Budget cuts

M/s madara motor solution	78,000.00	2019/20		78,000.00	Budget cuts
M/s Lumber Solution	97,150.00	2019/20		97,150.00	Budget cuts
M/s primate tours ltd	113,400.00	2019/20		113,400.00	Budget cuts
M/s Tanad Transporter	93,858.95	2019/20		93,858.95	Budget cuts
M/s Attic Tours & Travel	45,100.00	2019/20		45,100.00	Budget cuts
M/s Worldbay Agencies	109,430.00	2020/21		109,430.00	Budget cuts
M/s Kayleaf Tours and Travel	39,850.00	2020/21		39,850.00	Budget cuts
M/s Ragwa Travels	27,565.00	2020/21		27,565.00	Budget cuts
M/s Sovereign Hotel	283,050.00	2020/21		283,050.00	Budget cuts
M/s Worldbay Agencies	36,650.00	2020/21		36,650.00	Budget cuts
M/s Raptors Automotive Motors Works	410,500.00	2020/21		410,500.00	Budget cuts
M/s Geotide safari	73,800.00	2020/21		73,800.00	Budget cuts
M/s Joto Enterprise	784,230.00	2020/21		784,230.00	Budget cuts
M/s Attic Tours And Travel	32,200.00	2020/21		32,200.00	Budget cuts
M/s Attic Tours & Travel	45,205.00	2020/21		45,205.00	Budget cuts
M/s Attic Tours & Travel	281,500.00	2020/21		281,500.00	Budget cuts
M/s Geotide Safaris	91,650.00	2020/21		91,650.00	Budget cuts
M/s Worldbay Agencies	54,950.00	2020/21		54,950.00	Budget cuts
M/s Attic Tours And Travel	15,650.00	2020/21		15,650.00	Budget cuts
M/s Attic Tours & Travel	44,800.00	2020/21		44,800.00	Budget cuts
M/s Geotide Safaris	72,800.00	2020/21		72,800.00	Budget cuts
M/s Maanzoni Lodge	240,000.00	2020/21		240,000.00	Budget cuts
M/s Geotide Safaris	52,850.00	2020/21		52,850.00	Budget cuts
M/s Joto Enterprise	576,840.00	2021/22		576,840.00	Budget cuts
M/s Geotide Safaris	51,400.00	2021/22		51,400.00	Budget cuts
M/s Kite Logistics	2,300,000.00	2021/22		2,300,000.00	Budget cuts
M/s Kite Logistics	2,400,000.00	2021/22		2,400,000.00	Budget cuts
M/s Kite Logistics	2,100,000.00	2021/22		2,100,000.00	Budget cuts
M/s Mweru Hotel Holdings Ltd T/A Be	589,750.00	2021/22		589,750.00	Budget cuts
M/s Waterbuck Limited	105,600.00	2021/22		105,600.00	Budget cuts
M/s Mweru Hotel Holdings Ltd T/A Be	311,500.00	2021/22		311,500.00	Budget cuts
M/s Pago Airways	61,000.00	2021/22		61,000.00	Budget cuts
M/s Homeboyz Entertainment	119,051,934.00	2021/22	15,000,000.00	104,051,934.00	Budget cuts
Samo Agencies LTD	96,570.00	2021/22		96,570.00	Budget cuts
Samo Agencies LTD	78,184.00	2021/22		78,184.00	Budget cuts
Samo Agencies LTD	89,668.00	2021/22		89,668.00	Budget cuts
Samo Agencies LTD	63,278.00	2021/22		63,278.00	Budget cuts
M/s Attic Tours And Travel	848,085.00	2022/23		848,085.00	Budget cuts

M/s Dubai Mattresses	145,779.01	2020/21		145,779.01	Budget cuts
M/s Kayleaf Tours and Travel	74,083.00	2020/21		74,083.00	Budget cuts
M/s Fd Global Limited	38,750.00	2020/21		38,750.00	Budget cuts
M/s Geotide Safari Ltd	70,000.00	2020/21		70,000.00	Budget cuts
M/s madara motor service	593,370.00	2020/21		593,370.00	Budget cuts
M/s Geotide Safaris	79,980.00	2020/21		79,980.00	Budget cuts
M/s FD Global Limited	60,925.00	2020/21		60,925.00	Budget cuts
					Consultancy had outstanding issue with KRA
Kiragu Wachira	2,000,000.00	2018/19		2,000,000.00	
M/s Travellers Beach Hotel	406,000.00	2020/21		406,000.00	Budget cuts
M/s Legend Hotels Limited	212,500.00	2020/21		212,500.00	Budget cuts
M/s Hale Pest Control Services Ltd	600,000.00	2020/21		600,000.00	Budget cuts
M/s Libken Agencies	6,439,517.00	2020/21		6,439,517.00	Budget cuts
M/s Kisumu Hotel	2,178,525.00	2017/18		2,178,525.00	Budget cuts
M/s Jays Protechnique Limited	580,000.00	2018/19		580,000.00	Budget cuts
M/s Pride Inn Paradise	2,150,000.00	2018/19		2,150,000.00	Budget cuts
M/s Masada Hotel	1,119,000.00	2019/20		1,119,000.00	Budget cuts
M/s Hotel Waterbuck	569,500.00	2019/20		569,500.00	Budget cuts
M/s Kayleaf Tours And Travel	38,970.00	2019/20		38,970.00	Budget cuts
The Lukenya Gateway	210,000.00	2019/20		210,000.00	Budget cuts
M/s Chambai Safari Hotel	234,000.00	2019/20		234,000.00	Budget cuts
The Grand Royal Swiss Hotel	50,000.00	2019/20		50,000.00	Budget cuts
M/s KICC	776,440.37	2019/20		776,440.37	Budget cuts
M/s Primate Tours Ltd	32,800.00	2019/20		32,800.00	Budget cuts
M/s Primate Tours Ltd	99,000.00	2019/20		99,000.00	Budget cuts
M/s Primate Tours Ltd	140,700.00	2019/20		140,700.00	Budget cuts
M/s Primate Tours	35,750.00	2019/20		35,750.00	Budget cuts
M/s Suncity Hotel	2,800,000.00	2019/20		2,800,000.00	Budget cuts
M/s Samburu House Limited	2,750,000.00	2019/20		2,750,000.00	Budget cuts
M/s Sun Africa Hotel	413,305.00	2019/20		413,305.00	Budget cuts
M/s Lukenya Getaway	360,200.00	2019/20		360,200.00	Budget cuts
M/s Prideinn Paradise	864,000.00	2019/20		864,000.00	Budget cuts
M/s Geotide Safaris	279,650.00	2020/21		279,650.00	Budget cuts
M/s Kyaka Hotel	306,240.00	2020/21		306,240.00	Budget cuts
M/s Sarova Whitesands	3,240,000.00	2020/21		3,240,000.00	Budget cuts
M/s Kayleaf Tours	155,520.00	2020/21		155,520.00	Budget cuts
M/s Geotide Safaris	35,000.00	2020/21		35,000.00	Budget cuts

M/s Geotide Safaris	39,750.00	2020/21		39,750.00	Budget cuts
M/s Kayleaf Tours	118,150.00	2020/21		118,150.00	Budget cuts
M/s Waterbuck Limited	389,400.00	2020/21		389,400.00	Budget cuts
M/s PrideInn Flamingo	136,000.00	2020/21		136,000.00	Budget cuts
M/s Ragwa Travels Ltd	295,920.00	2020/21		295,920.00	Budget cuts
M/s Attic Tours & Travel	99,250.00	2020/21		99,250.00	Budget cuts
M/s Ragwa Travels Ltd	820,800.00	2020/21		820,800.00	Budget cuts
M/s FD Global Limited	658,820.00	2020/21		658,820.00	Budget cuts
M/s FD Global Limited	526,500.00	2020/21		526,500.00	Budget cuts
M/s FD Global Limited	258,650.00	2020/21		258,650.00	Budget cuts
M/s FD Global Limited	96,695.00	2020/21		96,695.00	Budget cuts
M/s Interflights Ventures	39,990.00	2020/21		39,990.00	Budget cuts
M/s Standard Group	107,316.00	2020/21		107,316.00	Budget cuts
M/s Geotide Safaris	39,200.00	2020/21		39,200.00	Budget cuts
M/s Lake Naivasha Crescent Camp	300,000.00	2020/21		300,000.00	Budget cuts
M/s Pride Paradise	575,000.00	2020/21		575,000.00	Budget cuts
M/s Lake Naivasha Crescent Camp	800,000.00	2020/21		800,000.00	Budget cuts
M/s Worldbay Agencies	586,050.00	2020/21		586,050.00	Budget cuts
M/s Maanzoni Lodge	443,000.00	2020/21		443,000.00	Budget cuts
M/s Naivasha Country Hotel T/A Sawe	1,100,250.00	2020/21		1,100,250.00	Budget cuts
M/s Primate Tours	35,400.00	2020/21		35,400.00	Budget cuts
M/s Primate Tours	35,750.00	2020/21		35,750.00	Budget cuts
M/s Geotide Safaris	52,850.00	2020/21		52,850.00	Budget cuts
M/s Crowne Plaza	200,000.00	2020/21		200,000.00	Budget cuts
M/s Crowne Plaza	184,000.00	2020/21		184,000.00	Budget cuts
M/s Lake Naivasha Crescent Camp	422,400.00	2020/21		422,400.00	Budget cuts
M/s Lukenya Getaway	162,260.00	2020/21		162,260.00	Budget cuts
M/s Lukenya Getaway	108,200.00	2020/21		108,200.00	Budget cuts
M/s Lake Naivasha Resort Ltd	148,500.00	2020/21		148,500.00	Budget cuts
M/s Maanzoni Lodge	70,000.00	2020/21		70,000.00	Budget cuts
M/s attic tour travel ltd	33,800.00	2020/21		33,800.00	Budget cuts
M/s Engo Airport Resort Kitale	2,900,000.00	2020/21		2,900,000.00	Budget cuts
M/s Crowne Plaza	76,000.00	2020/21		76,000.00	Budget cuts
M/s Kajiado Cultural Resort Ltd	2,683,500.00	2020/21		2,683,500.00	Budget cuts
M/s Kitui Premier Resort Limited	2,800,000.00	2020/21		2,800,000.00	Budget cuts
M/s Kelvian Hotel	2,932,500.00	2020/21		2,932,500.00	Budget cuts
M/s Gelian Investment Ltd	237,000.00	2020/21		237,000.00	Budget cuts
M/s Primate Tours Ltd	182,000.00	2020/21		182,000.00	Budget cuts

M/s Primate Tours Ltd	201,500.00	2020/21		201,500.00	Budget cuts
M/s Pride Inn Paradise	160,000.00	2020/21		160,000.00	Budget cuts
M/s Pride Inn Paradise	1,890,000.00	2020/21		1,890,000.00	Budget cuts
M/s Ciala Resort	1,500,000.00	2020/21		1,500,000.00	Budget cuts
M/s Kayleaf Tours & Travel	459,470.00	2020/21		459,470.00	Budget cuts
M/s Sun Africa Hotels	2,824,490.00	2020/21		2,824,490.00	Budget cuts
M/s Geotide Safari Ltd	18,200.00	2020/21		18,200.00	Budget cuts
M/s Joto Enterprises	345,192.00	2020/21		345,192.00	Budget cuts
M/s Stewaki Agencies	127,880.00	2020/21		127,880.00	Budget cuts
M/s Voyager Beach Resort	525,000.00	2020/21		525,000.00	Budget cuts
M/s Worldbay Agencies	77,900.00	2020/21		77,900.00	Budget cuts
M/s Njekin Agencies	35,780.00	2020/21		35,780.00	Budget cuts
M/s Jays Protechnique	570,720.00	2020/21		570,720.00	Budget cuts
M/s Kwale Golden Limited	2,875,000.00	2020/21		2,875,000.00	Budget cuts
M/s Isiolo Grande Hotel	2,790,000.00	2020/21		2,790,000.00	Budget cuts
M/s Panalis Resort	2,875,000.00	2020/21		2,875,000.00	Budget cuts
M/s Kenya Safari Lodges and Hotels	484,500.00	2020/21		484,500.00	Budget cuts
M/s Rangers Restaurant Narok	2,812,500.00	2020/21		2,812,500.00	Budget cuts
M/s Kyaka Hotel Ltd	756,000.00	2020/21		756,000.00	Budget cuts
M/s Pride Inn Paradise	365,250.00	2020/21		365,250.00	Budget cuts
M/s Kayleaf Tours and Travel Ltd	264,950.00	2020/21		264,950.00	Budget cuts
M/s Pago Airways Travel Services Ltd	464,660.00	2020/21		464,660.00	Budget cuts
M/s Lake Nakuru Lodge	2,548,800.00	2021/22		2,548,800.00	Budget cuts
M/s Naivasha Country Hotel T/A Sawe	621,000.00	2021/22		621,000.00	Budget cuts
M/s Stewaki Agencies	43,340.00	2021/22		43,340.00	Budget cuts
Ms Joto Enterprises	374,376.00	2021/22		374,376.00	Budget cuts
M/s Naivasha Country Hotel / sawela l	1,035,000.00	2021/22		1,035,000.00	Budget cuts
M/s Prideinn Paradise	468,000.00	2019/20		468,000.00	Budget cuts
M/s Specon Kenya Ltd	452,545,180.52	17/11/2010		452,545,180.52	Lack of exchequer
M/s China Jiangxi International Kenya Limited	61,969,850.04	30/06/2021		61,969,850.04	Lack of exchequer
M/s China Jiangxi International Kenya	129,461,444.98	30/06/2021		129,461,444.98	Lack of exchequer
M/s China Jiangxi International Kenya	14,198,154.56	30/06/2021		14,198,154.56	Lack of exchequer
M/s Whitespan	9,685,080.00	30/10/2020		9,685,080.00	under verification
M/s China Jiangxi International Kenya	6,905,841.65	30/06/2021		6,905,841.65	under verification
M/s China Jiangxi International Kenya Limited	1,134,100,586.68	17/07/2023		1,134,100,586.68	In respect to costs and interests on the contractor's idle assets

	TOTAL Historical Accounts Payables				2,717,986,909.40	
			Year 2023-2024			
	M/s Yatab Favor Supplies	1,085,130.00	2023/2024	-	1,085,130.00	Lack of exchequer
	M/s Jumeriah Company ltd	1,160,000.00	2023/2024	-	1,160,000.00	Lack of exchequer
	M/s Bellacom Applicances	730,260.00	2023/2024	-	730,260.00	Lack of exchequer
	M/s Kenya Pipeline Company Ltd	807,000.00	2023/2024	-	807,000.00	Lack of exchequer
	M/s Tenrique Investment	1,755,000.00	2023/2024	-	1,755,000.00	Lack of exchequer
	M/s Pearl Palace Hotel	355,000.00	2023/2024	-	355,000.00	Lack of exchequer
	M/s Granite Travel Ltd	1,412,060.00	2023/2024	-	1,412,060.00	Lack of exchequer
	M/s Teleposta Pension Scheme	2,297,000.00	2023/2024	-	2,297,000.00	Lack of exchequer
	M/s Government Advertising Agency	205,045.00	2023/2024	-	205,045.00	Lack of exchequer
	M/s ABC Travel Ltd	23,750.00	2023/2024	-	23,750.00	Lack of exchequer
	M/s Pago Airways Ltd	158,000.00	2023/2024	-	158,000.00	Lack of exchequer
	M/s Hotel Hylise Ltd	937,000.00	2023/2024	-	937,000.00	Lack of exchequer
	M/s Lake Nakuru Lodge	432,000.00	2023/2024	-	432,000.00	Lack of exchequer
	M/s ABC Travel Ltd	109,300.00	2023/2024	-	109,300.00	Lack of exchequer
	M/s ABC Travel Ltd	103,500.00	2023/2024	-	103,500.00	Lack of exchequer
	M/s ABC Travel Ltd	1,351,550.00	2023/2024	-	1,351,550.00	Lack of exchequer
	M/s ABC Travel Ltd	79,000.00	2023/2024	-	79,000.00	Lack of exchequer
	M/s ABC Travel Ltd	118,300.00	2023/2024	-	118,300.00	Lack of exchequer
	Total	13,118,895.00		-	13,118,895.00	
	Total Accounts Payables As At 1st July 2024				2,731,105,804.40	



Central Bank of Kenya

Account Statement

Owner Details

AccountNo: 1000209828
Account Name: REC-STATE DEPARTMENT FOR DEVOLUTION
Date Range: 07-08-2024 to 08-08-2024
Opening Balance:
Closing Balance:
Currency:

Report Details

Date	Transaction Reference	Transaction Details	Transaction Type	Originator Reference	Debit	Credit	Closing Balance
	Balance at Period Start						

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE
02 DEC 2025
RECEIVED

STATEMENT Rndate : 25 AUG 2025

CENTRAL BA Runtime : 11:46:42

BANKI KUU 'Customer number : 122548

P.O.BOX 60(Account number : 1000209763

NAIROBI. Account name : DEV-STATE DEPARTMENT FOR DEVOLUTION-KES

STATEMENT Opening Balance : 42,547.70

No.	Txn. Date	Value Date	Reference N	Transaction	Dr. Amount	Cr. Amount	Balance
1	7-Aug-24	7-Aug-24	FT242203TE	Account Tra RECOVERY OF DEVELOPMENT UNSPENT BALANCES DD 06082024 REF:AG.22/17 VOL22/(104)	42,547.70	0	0
2	9-Sep-24	9-Sep-24	FT24253DT	TRFS Payme 00000000 82-1032-COB-202	0	428,925,485.00	428,925,485.00
3	10-Sep-24	10-Sep-24	FT24254TSY	TRFS Payme 0010015808 00000000 PV NO 0005/1	428,925,485.00	0	0
4	20-Sep-24	20-Sep-24	FT24264CYE	TRFS Payme 00000000 102-1032-COB-20	0	6,844,925.00	6,844,925.00
5	26-Sep-24	26-Sep-24	FT242705RF	Outward RT 0010015793 STATE DEPARTMENT FOR DEVOLUTION:CBK ROSE AYUMA SHIHUNDU /REC/0010015793 PV NO 0089	18,500.00	0	6,826,425.00
6	26-Sep-24	26-Sep-24	FT24270DK	Outward RT 0010015813 STATE DEPARTMENT FOR DEVOLUTION:CBK CHARLES WANGAI NJUGI /REC/0010015813 PV NO 0157	39,200.00	0	6,787,225.00
7	26-Sep-24	26-Sep-24	FT24270PXJ	Outward RT 0010015821 STATE DEPARTMENT FOR DEVOLUTION:CBK VICTOR ODHIAMBO OUMA /REC/0010015821 16-Sep-24	39,200.00	0	6,748,025.00
8	26-Sep-24	26-Sep-24	FT24270FM	Outward RT 0010015836 STATE DEPARTMENT FOR DEVOLUTION:CBK EPHANTUS GITHIGI WAIGWA /REC/0010015836 PV NO 0157	39,200.00	0	6,708,825.00
9	26-Sep-24	26-Sep-24	FT24270RSE	Outward RT 0010015834	39,200.00	0	6,669,625.00

STATEMEN Rundate : 11 MAR 2025

CENTRAL B Runtime : 10:07:40

BANKI KUU Customer number : 122548

P.O.BOX 6C Account number : 1000209828

NAIROBI. Account name : REC-STATE DEPARTMENT FOR DEVOLUTION-KES

STATEMEN Opening Balance : 135,433,894.40

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	01-Aug-24	01-Aug-24	FT242145NMNT	TRFS Payments	7,850.00	0	135,426,044.40
					32236		
	07-Aug-24	07-Aug-24	FT24220QYKGH	Account Transfer	46,394.40	0	29,471,964.50
	07-Aug-24	07-Aug-24	FT24220XZ8CP	TRFS Payments	727,117.90	0	28,744,846.60
					32345		
					0		

IMP NO 0042



Trial Balance Comparison Report

Entity: 1032-State Department for Devolution

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	0.00
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
1450101 Sundry Revenue	0.00	0.00	0.00	18,000,000.00
1450100 Paid to Exchequer	0.00	0.00	0.00	18,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	18,000,000.00
1540105 Other Miscellaneous Receipts	0.00	14,620.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	14,620.00	0.00	0.00
1540601 Donation from Donor (Name) for Purpose (Description)	0.00	0.00	0.00	0.00
1540600 Donations	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	14,620.00	0.00	0.00
2110101 Basic Salaries - Civil Service	130,092,026.65	0.00	146,414,980.50	0.00
2110100 Basic Salaries - Permanent Employees	130,092,026.65	0.00	146,414,980.50	0.00
2110201 Contractual Employees	55,222,226.90	0.00	6,338,675.00	0.00
2110202 Casual Labour - Others	35,094,227.30	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	90,316,454.20	0.00	6,338,675.00	0.00
2110301 House Allowance	54,680,526.30	0.00	54,788,641.70	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110309 Special Duty Allowance	515,916.00	0.00	300,605.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	1,267,263.90	0.00	588,000.00	0.00
2110313 Entertainment Allowance	759,543.00	0.00	276,400.00	0.00
2110314 Transport Allowance	26,437,963.15	0.00	15,907,712.45	0.00
2110315 Extreneous Allowance	228,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	779,700.00	0.00	0.00	0.00
2110318 Non Practising Allowance	819,400.00	0.00	940,000.00	0.00
2110320 Leave Allowance	2,175,600.00	0.00	2,309,623.55	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	87,663,912.35	0.00	75,110,982.70	0.00
2110000 Wages and Salary Contributions	308,072,393.20	0.00	227,864,638.20	0.00
2210101 Electricity	2,681,113.70	0.00	0.00	0.00
2210102 Water and Sewerage Charges	1,383,533.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	4,064,646.70	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,067,608.00	0.00	4,142,000.80	0.00
2210202 Internet Connections	1,014,634.00	0.00	0.00	0.00
2210203 Courier & Postal Services	153,900.00	0.00	208,000.00	0.00
2210200 Communication, Supplies and Services	5,236,142.00	0.00	4,350,000.80	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,881,309.00	0.00	19,663,667.00	0.00
2210302 Accommodation - Domestic Travel	6,887,091.00	0.00	20,727,669.00	0.00
2210303 Daily Subsistence Allowance	25,377,009.00	0.00	28,217,306.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	741,110.00	0.00	278,000.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	42,886,519.00	0.00	68,886,642.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	2,867,029.50	0.00
2210402 Accommodation	100,000.00	0.00	4,528,837.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	2,264,358.95	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	100,000.00	0.00	9,660,225.45	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	3,044,740.00	0.00	1,752,609.95	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	760,630.00	0.00	687,994.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,999,900.00	0.00	768,960.00	0.00
2210505 Trade Shows and Exhibitions	1,075,900.00	0.00	5,337,500.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	7,881,170.00	0.00	8,547,063.95	0.00
2210603 Rents and Rates - Non-Residential	110,158,583.00	0.00	108,002,353.40	0.00
2210604 Hire of Transport, Equipment	1,400,000.00	0.00	0.00	0.00
2210606 Hire of Equipment, Plant and Machinery	2,499,800.00	0.00	0.00	0.00
2210699 Rentals of Produced Assets- Others	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	114,058,383.00	0.00	108,002,353.40	0.00
2210701 Travel Allowance	3,918,740.20	0.00	1,463,280.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	4,381,143.00	0.00	1,385,450.00	0.00
2210704 Hire of Training Facilities and Equipment	1,284,673.00	0.00	529,800.00	0.00
2210706 Book Allowance	51,266.00	0.00	82,150.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	2,179,615.00	0.00	2,354,960.00	0.00
2210711 Tuition Fees Allowance	1,850,888.00	0.00	1,959,027.00	0.00
2210712 Trainee Allowance	93,950.00	0.00	100,000.00	0.00
2210700 Training Expenses	13,760,275.20	0.00	7,874,667.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,059,417.00	0.00	29,045,761.00	0.00
2210802 Boards, Committees, Conferences and Seminars	51,203,280.00	0.00	144,731,716.10	0.00
2210805 National Celebrations	0.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	67,262,697.00	0.00	173,777,477.10	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	75,000.00	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	1,158,000.00	0.00	0.00	0.00
2210910 Medical Insurance	0.00	0.00	575,000.00	0.00
2210900 Insurance Costs	1,233,000.00	0.00	575,000.00	0.00
2211001 Medical Drugs	930,500.00	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	45,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,499,995.00	0.00	224,580.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211015 Foods and Rations	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,971,765.00	0.00	99,000.00	0.00
2211020 Uniform and Clothing Allowances	0.00	0.00	0.00	0.00
2211029 Purchase of Safety Gear	13,763,060.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	18,210,320.00	0.00	323,580.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,999,195.00	0.00	3,477,480.00	0.00
2211102 Supplies and Accessories for Computers and Printers	8,910,225.00	0.00	1,250,995.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,323,640.00	0.00	493,000.00	0.00
2211100 Office and General Supplies and Services	18,233,060.00	0.00	5,221,475.00	0.00
2211201 Refined Fuels and Lubricants for Transport	16,336,533.00	0.00	15,974,754.20	0.00
2211203 Refined Fuels and Lubricants -- Other	1,222,842.00	0.00	1,174,238.00	0.00
2211200 Fuel Oil and Lubricants	17,559,375.00	0.00	17,148,992.20	0.00
2211301 Bank Service Commission and Charges	87,600.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning	8,682,995.00	0.00	7,745,807.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Services				
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	4,143,598.30	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,236,901.20	0.00	1,978,872.00	0.00
2211309 Managent Fees	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	4,789,655.00	0.00	3,611,690.00	0.00
2211311 Contracted Technical Services	37,374,416.00	0.00	23,375,260.70	0.00
2211320 Temporary Committee Expenses	48,558,220.00	0.00	234,342,109.00	0.00
2211322 Bindingof Records	715,900.00	0.00	798,800.00	0.00
2211328 Counselling Services	0.00	0.00	0.00	0.00
2211335 Monitoring and Evaluation Expenses	52,944,764.15	0.00	45,076,934.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	155,390,451.35	0.00	321,073,071.00	0.00
2210000 Goods and Services	465,876,039.25	0.00	725,440,547.90	0.00
2220101 Maintenance Expenses - Motor Vehicles	6,355,089.10	0.00	5,501,228.20	0.00
2220105 Routine Maintenance - Vehicles	430,400.00	0.00	310,500.00	0.00
2220100 Routine Maintenance - Vehicles	6,785,489.10	0.00	5,811,728.20	0.00
2220202 Maintenance of Office Furniture and Equipment	1,518,140.00	0.00	619,480.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,194,440.00	0.00	1,380,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	168,859.00	0.00	799,650.00	0.00
2220212 Maintenance of Communications Equipment	1,668,790.00	0.00	1,521,200.00	0.00
2220200 Routine Maintenance - Other Assets	4,550,229.00	0.00	4,320,330.00	0.00
2220000 Routine Maintenance	11,335,718.10	0.00	10,132,058.20	0.00
2620118 Commonwealth Secretariat	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	719,100,000.00	0.00	1,065,373,413.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	719,100,000.00	0.00	1,065,373,413.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	719,100,000.00	0.00	1,065,373,413.00	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	0.00	0.00	0.00	0.00
2640203 Drought Contingency	0.00	0.00	0.00	0.00
2640299 Emergency Relief and Ref. - Ot	0.00	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	0.00	0.00	0.00	0.00
2640501 Capital Transfer to n-Profit	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	701,687,225.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	701,687,225.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	701,687,225.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	2,075,417.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	2,075,417.00	0.00
2710000 Social Security Benefits	0.00	0.00	2,075,417.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110299 Construction of Buildings - Ot	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110301 Refurbishment of Residential buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential buildings	0.00	0.00	1,120,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110300 Refurbishment of Buildings	0.00	0.00	1,120,000.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	28,336,611.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	28,336,611.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	2,053,954.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	1,823,770.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	3,877,724.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,586,883.00	0.00	2,662,700.00	0.00
3111112 Purchase of Software	5,000,000.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	6,586,883.00	0.00	2,662,700.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	0.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	6,586,883.00	0.00	35,997,035.00	0.00
3120101 Maize and Beans	0.00	0.00	0.00	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	0.00	0.00
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	0.00	0.00
6510268 National Humanitarian Fund	0.00	1,155,855,651.10	0.00	1,155,855,651.10
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	1,155,855,651.10	0.00	1,155,855,651.10
6510307 Kenya Devolution Support Programme	2,036,995.15	0.00	0.00	0.00
6510300	2,036,995.15	0.00	0.00	0.00
6510000 Special Accounts	2,036,995.15	1,155,855,651.10	0.00	1,155,855,651.10
6530101 Ministry HQ Recurrent Bank A/C	0.00	18,936,062,428.70	0.00	18,927,972,111.15
6530111 District - Recurrent Bank A/c	0.00	14,260,274.00	0.00	14,260,274.00
6530113 Rural Livelihood Project	0.00	2,821,242.00	0.00	2,821,242.00
6530100 Recurrent Bank Accounts	0.00	18,953,143,944.70	0.00	18,945,053,627.15
6530000 Recurrent Bank Accounts	0.00	18,953,143,944.70	0.00	18,945,053,627.15
6540101 Ministry HQ Development Bank A	0.00	45,603,423,640.65	0.00	45,603,436,325.80
6540111 District - Development Bank Ac	0.00	65,650,876.00	0.00	65,650,876.00
6540100 Development Bank Accounts	0.00	45,669,074,516.65	0.00	45,669,087,201.80
6541109 Arid and Semi Arid Lands ASAL (MTAP)	0.00	342,057,325.65	0.00	342,057,325.65
6541125 Instruments for Devolution and Support (IDEAS) Project	16,354,514.85	0.00	16,354,514.85	0.00
6541100	16,354,514.85	342,057,325.65	16,354,514.85	342,057,325.65
6540000 Development Bank Accounts	16,354,514.85	46,011,131,842.30	16,354,514.85	46,011,144,527.45
6550101 Ministry HQ Deposit Bank A/C	0.00	439,485,079.70	0.00	438,282,224.70
6550100 Deposit Bank Accounts	0.00	439,485,079.70	0.00	438,282,224.70
6550000 Deposit Bank Account	0.00	439,485,079.70	0.00	438,282,224.70
6580101 Cash	12,010,295,728.95	0.00	12,068,668,477.55	0.00
6580104 Cash in Transit	54,753,932,331.60	0.00	54,753,852,208.85	0.00
6580100 Cash in Hand	66,764,228,060.55	0.00	66,822,520,686.40	0.00
6580000 Cash in Hand	66,764,228,060.55	0.00	66,822,520,686.40	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6730101 Advances - Overseas Government	0.00	0.00	0.00	0.00
6730100 Debtors & Advances - O'Seas Go	0.00	0.00	0.00	0.00
6730000 Foreign Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	80,122.75	0.00	18,000,000.00
6740100 Other Debtors & Pre-payments	0.00	80,122.75	0.00	18,000,000.00
6740000 Other Debtors & Pre-payments	0.00	80,122.75	0.00	18,000,000.00
6760101 Standing Imprests	0.00	130,000.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	84,000.00
6760100 Imprests	0.00	130,000.00	0.00	84,000.00
6760000 Government Imprests	0.00	130,000.00	0.00	84,000.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	1,904,000.00	0.00	1,904,000.00
6780103 District Suspense A/c	0.00	100,000.00	0.00	100,000.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	2,004,000.00	0.00	2,004,000.00
6780000 Suspense & Clearance Account	0.00	2,004,000.00	0.00	2,004,000.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	17,355,178.70	0.00	19,572,653.70
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	17,355,178.70	0.00	19,572,653.70
7310000 Deposits	0.00	17,355,178.70	0.00	19,572,653.70
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	90,395.00	0.00	0.00
7320208 Public Procurement Capacity Building Levy	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	90,395.00	0.00	0.00
7320000 Other Liabilities	0.00	90,395.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390102 Expense AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	5,625,255.50	0.00	4,061,800.00
7390100 System Required Liabilities	0.00	5,625,255.50	0.00	4,061,800.00
7399999 Cash Clearing A/c	0.00	3,984,098,499.15	0.00	4,032,423,398.05
7399900	0.00	3,984,098,499.15	0.00	4,032,423,398.05
7390000 System Required Liabilities A/cs	0.00	3,989,723,754.65	0.00	4,036,485,198.05
9910101 Provision for Encumbrance	847,800.00	0.00	0.00	0.00
9910100 General Provisions	847,800.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	86,406,109,237.95	0.00	84,191,302,574.75
9910209 Remittances to Exchequer Miscellaneous Revenue	20,162,407.30	0.00	20,073,465.20	0.00
9910200 Exchequer Provisions	20,162,407.30	86,406,109,237.95	20,073,465.20	84,191,302,574.75
9910000 Provisions	21,010,207.30	86,406,109,237.95	20,073,465.20	84,191,302,574.75

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9999999 Consolidated Fund	87,958,835,790.45	0.00	85,909,952,681.15	0.00
9999900	87,958,835,790.45	0.00	85,909,952,681.15	0.00
9990000 Opening Balance Reserves	87,958,835,790.45	0.00	85,909,952,681.15	0.00
Total	156,975,123,826.85	156,975,123,826.85	154,835,784,456.90	154,835,784,456.90

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: 1032-State Department for Devolution

Period: JUL-24 To JUN-25

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0712000000		Devolution Services	3,128,669,920.00	2,212,658,258.55	916,011,661.45
	0712010000	Management of devolution affairs	53,481,287.00	48,857,798.90	4,623,488.10
	0712020000	Intergovernmental Relations	770,101,799.00	770,134,288.50	(32,489.50)
	0712030000	Capacity building	1,735,011,901.00	849,998,026.80	885,013,874.20
	0712040000		535,599,312.00	511,464,320.45	24,134,991.55
	0712050000		29,392,428.00	29,541,757.90	(149,329.90)
	0712060000		5,083,193.00	2,662,066.00	2,421,127.00
0713000000		Special Initiatives	0.00	0.00	0.00
	0713010000	Relief & Rehabilitation	0.00	0.00	0.00
	0713020000	Resettlement & Reconstruction	0.00	0.00	0.00
	0713030000	Drought Management	0.00	0.00	0.00
	0713040000		0.00	0.00	0.00
0732000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	0732010000	Human Resource and Support Services	0.00	0.00	0.00
	0732020000	Finance Management Services	0.00	0.00	0.00
	0732030000	Information Communication and Technology	0.00	0.00	0.00
0733000000			0.00	0.00	0.00
	0733010000		0.00	0.00	0.00
	0733020000		0.00	0.00	0.00
		Grand Total	3,128,669,920.00	2,212,658,258.55	916,011,661.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

Entity: 1032-State Department for Devolution

Current Period: JUL-24 To JUN-25

	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								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,214,806,663.20	(2,214,806,663.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	14,620.00	(14,620.00)	0.00%
Total		0.00	0.00	0.00	0.00	2,214,821,283.20	(2,214,821,283.20)	0.00%
PAYMENTS								
Compensation of Employees	12	512,300,000.00	0.00	(195,232,519.00)	317,067,481.00	308,072,393.20	8,995,087.80	97.16%
Use of goods and Services	13	486,890,326.00	0.00	2,563,330.00	489,453,656.00	477,211,757.35	12,241,898.65	97.50%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,185,100,000.00	0.00	(881,250,000.00)	2,303,850,000.00	1,420,787,225.00	883,062,775.00	61.67%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	9,967,430.00	9,967,430.00	0.00	9,967,430.00	0.00%
Acquisition of Assets	18	58,138,041.00	0.00	(49,806,688.00)	8,331,353.00	6,586,883.00	1,744,470.00	79.06%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,242,428,367.00	0.00	(1,113,758,447.00)	3,128,669,920.00	2,212,658,258.55	916,011,661.45	70.72%



Statment of Budget Execution

Entity: 1032-State Department for Devolution

Current Period: JUL-24 To JUN-25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

Date ...01/07/2025.....

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

1000742526

as at the close of

business on 30th June 2025

The Board, consisting of (Names and official titles)

CHAIRMAN Samuel K. Muriyo SPTU

MEMBER Selpha Ombitsa A.S. Ch

MEMBER Benifale S. Khadshwa A.A.G

assembled at the office of CASHIER

at 10.00am (time) on the 1st July 2025

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the

30TH June, 2025

Cash on Hand	Sh. NIL
Bank Balance	Sh. 1,942,512.35
	<u>1,942,512.35</u>
The Bank Certificate of Balance showed a sum of Sh.	9,435,848.30

according to the credit of the account on 30TH June 2025 20

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

[Signature]

Chairman

Date 1st July 2025

[Signature]

[Signature]

Members of the Board

CASH IN BANK OR CASH ON HAND

--	--	--	--

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

REPUBLIC OF KENYA

Date ...01/07/2025.....

Report of the Board of Survey on the Cash and Bank Balances of RECURRENT A/C

No 1000209828

as at the close of
business on 30th June 2025

The Board, consisting of (Names and official titles)

CHAIRMAN Samuel K. Mugo S.P.F.O

MEMBER Selpha Ombitsa A.S

MEMBER Bonifacio S. Khatwa A.A.G

assembled at the office of CASHIER

at 10.00am (time) on the 1st July 2025

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2025

Cash on Hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>169,682.80</u>
	<u>169,682.80</u>

The Bank Certificate of Balance showed a sum of Sh. 58,181,766.60 *fifty eight million, one eighty one thousand seven sixty six and sixty cents.* cts (Sh. Cts) according to the credit of the account on 30th June 2025 20

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

[Signature]
Chairman
[Signature]
Members of the Board

Date 1st July 2025

CASH IN BANK OR CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

REPUBLIC OF KENYA

Date ...01/07/2025.....

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

A/C No 1000209763

as at the close of

business on 30th June 2025

The Board, consisting of (Names and official titles)

CHAIRMAN Samuel Maiyo SPO

MEMBER Selpha Ombika A.S

MEMBER Boniface S. Khatonia A.A.G.

assembled at the office of CASHIER

at 10.00am (time) on the 1st July 2025

and the following cash was produced: -

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

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

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the

30TH June, 2025

Cash on Hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>55,232.86</u>

The Bank Certificate of Balance showed a sum of Sh. 19,827,102.86

cts (Sh. _____ Cts _____)

according to the credit of the account on 30TH June 2025 20

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

Samuel Maiyo

Chairman

Selpha Ombika

Boniface S. Khatonia

Members of the Board

Date 1st July 2025

CASH IN BANK OR CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

REPUBLIC OF KENYA

Date ...01/07/2025.....

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

1000212616

as at the

close of

business on 30th June 2025

The Board, consisting of (Names and official titles)

CHAIRMAN Samuel K. Mainyo J.P.F.

MEMBER Selpha Ombitza A.S

MEMBER Bonifacio S. Khadewa A.A.G

assembled at the office of CASHIER

at 10.00am (time) on the 1st July 2025

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the

30th June, 2025

Cash on Hand Sh. NIL

Bank Balance Sh. 15,031,298.75

15,031,298.75

The Bank Certificate of Balance showed a sum of Sh. 15,031,298.75

cts (Sh. Cts

according to the credit of the account on 30th June 2025 20

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

Signature of Chairman

Chairman

Signature of Member

Signature of Member

Members of the Board

Date 1st July 2025

CASH IN BANK OR CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>