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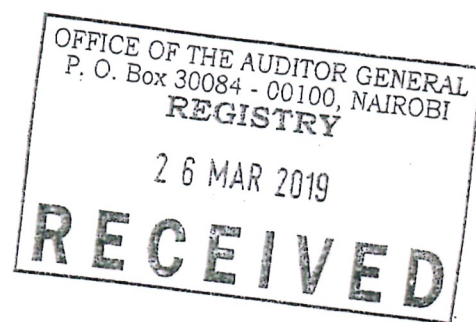
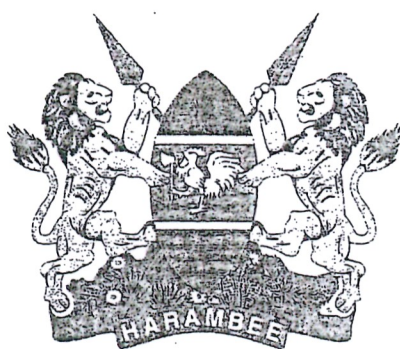
ON

STATE DEPARTMENT FOR SPECIAL
PROGRAMMES

FOR THE YEAR
ENDED 30 JUNE 2018

MINISTRY OF DEVOLUTION AND ASALS





NATIONAL GOVERNMENT ENTITY
MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR SPECIAL PROGRAMMES
(REVISED)
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

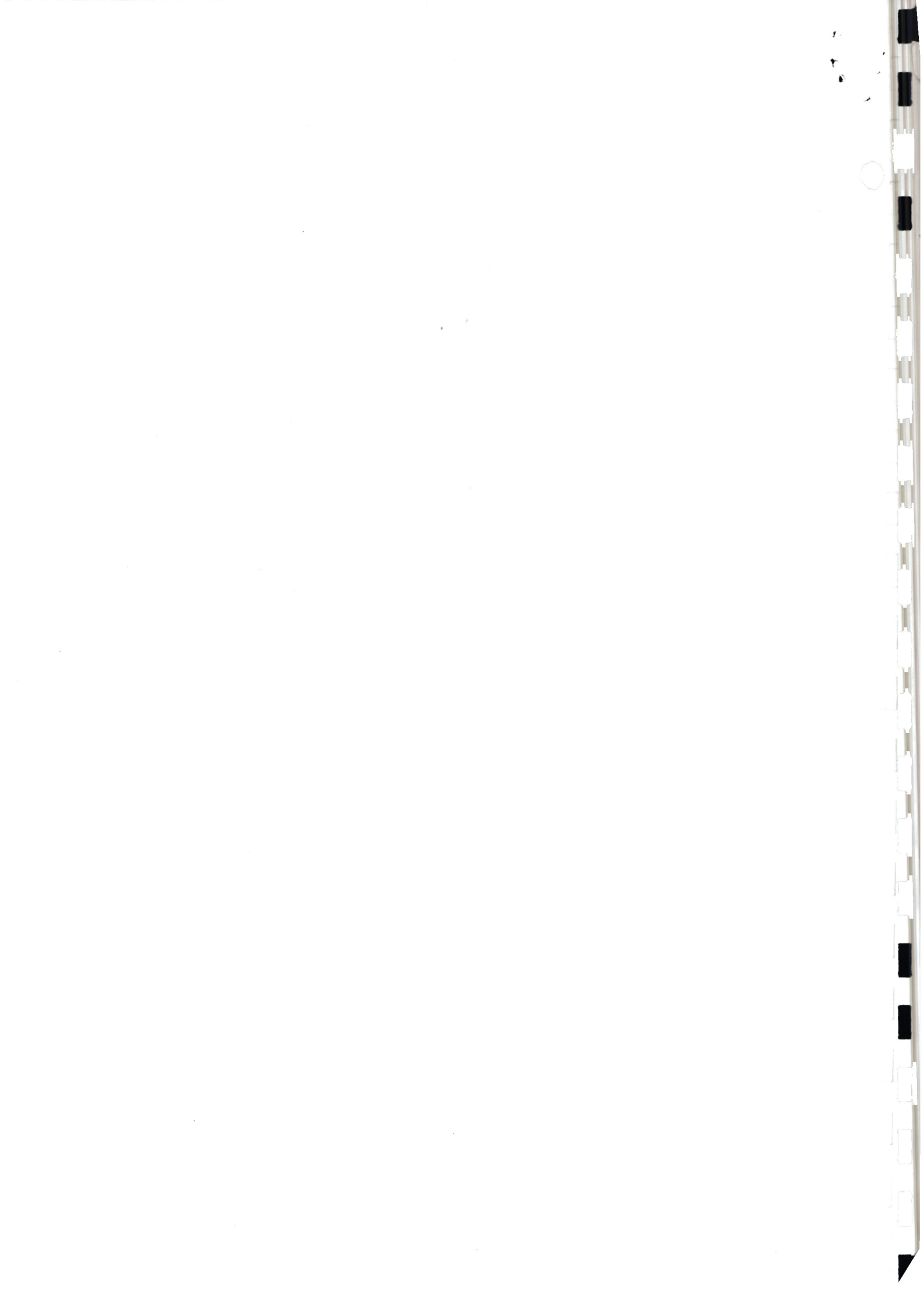


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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Devolution and Planning was formed through Presidential Executive Order No. 2/ 2013.

The Ministry is headed by the Cabinet Secretary Hon Eugene Wamalwa EGH, MGH who is responsible for the general policy and strategic direction of the entity.

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

The State Departments under Ministry of Devolution and Planning are;

- (i) The State Department for Devolution administered by Mr Nelson Marwa.
- (ii) The State Department for Special Programmes administered by Micah Pkopus Powon, CBS.
- (iii) The State Department for Planning and statistics administered by Mr Wilson Irungu Nyakera.

The accompanying financial statements constitute the financial statements for the State Department for Special Programmes.

The vision, mission, core values and core function of the State Department for Special Programme under **Ministry of Devolution and Planning** include: -

1.1 Vision

To have a secure, just and resilient society where people achieve their full potential and enjoy high quality of life.

1.2 Mission

To improve quality of life for vulnerable groups through promotion of social economic development, community mobilization, relief, recovery, rehabilitation, reintegration, and implementation of special projects and programmes for the ASALs.

1.3 Core Values

- a. **Accountability and Transparency:** The Ministry shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services at the national and county levels.
- c. **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- d. **Teamwork and Passion for Results:** The Ministry will relentlessly pursue

timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.

- e. **Honesty and Integrity:** The Ministry shall promote openness, uprightness and reliability while executing its mandate.
- f. **Innovativeness and Creativity:** The Ministry is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery.
- g. **Efficiency and effectiveness:** The Ministry will promote high productivity, competence and usefulness of resources at the national and county level.
- h. **Patriotism:** The Ministry will promote nationalism and ownership of services by the public at all levels of government.
- i. **Customer Centred service:** The Ministry is committed to uphold customer driven and focused service delivery.
- j. **Mutual respect, Participatory Approach and Inclusiveness:** The Ministry is committed to consultations, joint and comprehensive partnership in all its affairs.

1.4 Core Functions

The core functions of the State Department for Special Programmes as per the Executive Order No.1 of May 2016 include:

- a. Special Programmes for promotion of socio-economic development.
- b. Community mobilization
- c. Food relief management
- d. Implementation of special programmes for development of northern Kenya and other arid lands; and
- e. National Drought Management Authority (NDMA).

(b) Key Management

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

State Department for Special Programmes;

- Secretary Special Programmes
- Director of Administration Services
- Directorate of Planning and Economic Coordination
- Directorate of Human Resource Management and development
- Directorate of ASALs Development

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

Cabinet Secretary, Ministry Devolution and Planning	Hon. Eugene Wamalwa, EGH, MGH
Principal Secretary, State Department for Special Programmes	Micah PKopus Powon , CBS
Secretary Special programmes Director Administration services	Mr Isaac Nderitu Githui, Amb(Dr.) Leonard Ngaithe
Directorate of Planning and Economic Coordination and development	Ms Tabitha Wanjiru
Head of Accounting	Ms Stella M. Onsinyo
Chief Finance Officer	Mr John Mose

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)
Senior Management – State Department for Special Programme (continued)



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



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



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



Mr. Isaac Nderitu Githui assumed the position of Secretary Special Programmes in 2017. Formerly he was the Coordinator Socio Economic Infrastructure Services (Cabinet Office). He is in charge of Relief and Logistics Management. He holds an MBA in Accounting and Bachelor's degree in Accounting and Finance from University of Nairobi

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



Ms Tabitha Wanjiru is the Ag. Head Central Planning and Project Monitoring Unit. She joined the Department in 2015. She is responsible to the Principal Secretary on matters of economic analysis and strategic planning. Her duties include Performance Contracting design and negotiations, monitoring its implementation and evaluation and Monitoring and Evaluation of Project and Programmes. She holds a Bachelors and Master's degree in Economics from Kenyatta University.



Ms Stella M. Onsinyo has been acting as the Head of Accounting Unit since June 2018. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal controls relevant to the preparation and fair presentation of financial statements. She is a Certified Public Accountant in Kenya and has Bachelor's degree of Commerce (Finance option) from Catholic University of East Africa.



Mr. John Mose is a highly talented and enthusiastic professional with over 12 years of experience, has wide experience working with public service, also self-motivated with proven track record of success in implementing projects. He is currently undertaking a PhD in Economics at Kenyatta University, holds Masters and Bachelors of Arts (Economics) from the University of Nairobi. He has undertaken several short-term courses, among them Senior Management, Public Financial Management, Project Management among others. He has worked with Ministry of Regional Development Authorities, Ministry of Planning, National Development and Vision 2030, Office of the Controller of Budget, The Commission on Revenue Allocation, currently working with The National Treasury as Deputy Director Budget/ Chief Finance Officer seconded to the State Department for Development of Arid and Semi-Arid Lands.

(b) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the State Department are drawn from various sections of the department and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

i) Budget Implementation Committee

This committee is composed of the following members:

1. Amb. Leonard Ngaithe
2. Mr. Archbald Waithaka (Secretary)
3. Dr. Ephantus Waruingi
4. Mr. Simon Munyiri
5. Mr. Hudson Mugodo
6. Mr. Robert Njogu
7. Mr. Yusuf Bagaja
8. M/s. Colleta Maweu
9. Mr George Ngige
10. Mr. Isaac Githui

ii) Budget Implementation Committee

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

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

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Committee attendance for the year ended 30 th June 2018	Budget Committee Meetings			Total Attendance
	03/08/17	23/02/2018	04/06/2018	
Amb. Leonard N.Ngaithe	p	X	p	2
Mr. Joseph Maina	p	P	p	3
Mr. Archbald Waithaka	p	P	p	3
Mrs. George Ngige	x	X	p	1
Mr. Hudson Mugodo	p	X	p	2
Mr. Simon Munyiri	p	P	p	3
M/s. Colleta Maweu	P	P	x	2
Mr. Yusuf Bagaja	P	P	x	2
Mr. Isaac Githui	P	X	x	1
Mr. Robert Njogu	p	P	p	2

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

P - Attended X - Absent with apology

ii) Human Resources Management Advisory Committee Activities

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

1. Micah Pkopus Powon (Principal secretary)
2. Amb.Leonard Ngaithe
3. Vincent Matioli
4. Maina Waruingi
5. Naftal Wambugu
6. George Ngige
7. Robert Njogu
8. Hudson Mugodu (secretary)
9. Colleta Maweu

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

Human Resources Management Advisory Committee Activities

Their duties include:

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

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Attendance of the Human Resource Management Advisory Committee members

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

Committee attendance for the year ended 30 th June 2018	Human Resource Management Advisory Committee Meetings						Total Attendance
	01/08/2017	28/09/2017	02/10/2017	01/12/2017	18/01/2018	01/03/2018	
Amb. Leonard Ngaithe	p	P	P	P	X	P	5
Robert Njogu	p	P	X	P	P	P	5
Naftal Wambugu	p	P	P	P	P	P	6
George Ngige	p	P	X	P	P	P	5
Vincent Matioli	p	P	X	X	X	X	2
Martha Wamukoya	X	P	X	P	X	X	2
Isaac Githui	X	X	P	P	P	P	4
Hudson Mugodo	P	P	P	P	P	p	6
Leonard Ngaithe	x	x	p	P	P	P	4

P - Attended

X - Absent with apology

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(e) State Department for Special Programmes Headquarters

P.O. Box 40213-00100
Extelcoms Building
Haile Sellasie Avenue
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) 020 – 317641/7
mail:ps@devolutionplanning.go.ke
Website:www.devolutionplanning.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. COMMENTARY BY THE CABINET SECRETARY

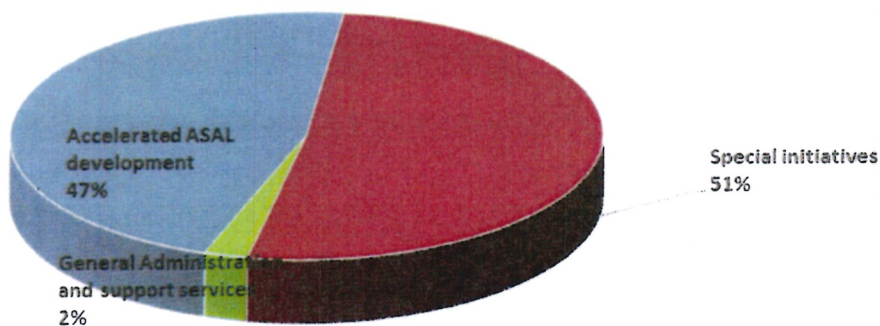


The Ministry is mandated to provide effective leadership and coordination in planning, policy formulation and tracking results for a globally competitive and prosperous nation. The Sub Sector is charged with Accelerated ASAL Development which entails ASAL development and Drought Management, Special initiatives which entails Relief and Rehabilitation, family protection. General Administration and Support Services.

BUDGET ALLOCATION

In the financial year 2017/2018 the State Department for Special Programme had a gross budget of KShs. 8,949,870,872 which was made up of KShs.5,534,745,872 and KShs 3,415,125,000 for recurrent and development vote respectively.

BUDGET ALLOCATION BY PROGRAMMES



II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The State Department was to expend the gross budget of **KShs.8,949,870,872** under the following three programmes:

I. Programme 1: Accelerated ASAL Development

The objective of this programme is to ensure accelerated and sustained socio-economic development in the ASALs, build community resilience and drought emergencies in Kenya. This programme was allocated **KShs 4,158,148,595** representing 47% of the budget. A total of **KShs 4,737,659,634** was spent under the following sub programmes:

- a. Sub-programme 1.1: ASAL Development **Kshs. 833,223,595**
- b. Sub-programme 1.2: Drought Management **Kshs. 3,324,925,000**

II. Programme 2: Special Initiatives

The objective of this programme is to strengthen humanitarian response and improve resilience of vulnerable groups and communities. It also involves family protection by rehabilitating street children. This programme was allocated **KShs 4,576,207,801** representing 51% of the budget. A total of **KShs. 3,864,471,359** was spent under the following sub programme:

- a. Sub-programme 2.1: Relief and Rehabilitation **kshs 4,311,255,701**
- b. Sub-programme 2.2 Family protection **kshs 264,952,100**

III. Programme 3: General Administration and support services

The objective of this programme is to provide for efficient support services for effective execution of technical mandate of the state department. This programme was allocated **KShs. 215,514,476** representing 2% of the budget. A total of **KShs 199,920,338** was spent under the following sub programme:

- a. Sub-programme 3.1: Administrative services **Kshs. 190,871,782,**
- b. Sub-programme 3.2: Information, communication and technology **Kshs 2,585,383**
- c. Sub-programme 3.3 Finance and planning services **Kshs.6,463,173**

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	8,949,870,872	8,802,262,230	147,608,642	2%
Total Payments	8,949,870,872	8,802,051,331	147,819,541	2%
Surplus for the Year		210,899		

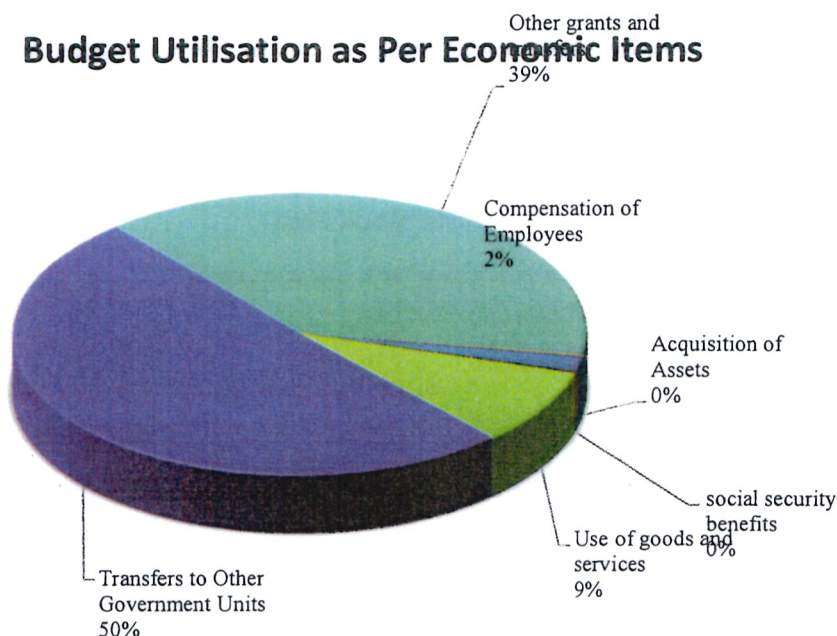
Actual receipts by the MDAs stood at **98%** of the budget while actual payments were **98%** of the budget. This shows that the budget was well utilised.

Budget Utilisation

The State Department spent **KShs. 8,802,051,331** against an approved budget of **KShs 8,949,870,872**. representing **98%** absorption of utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Compensation of Employees	150,010,000	149,904,955	105,045
Use of goods and services	842,071,201	767,068,671	75,002,531
Transfers to Other Government Units	4,248,327,171	4,459,050,071	(210,722,900)
Other grants and transfers	3,683,400,000	3,401,423,681	281,976,319
Social Security Benefits	7,600,000	7,569,650	30,350
Acquisition of Assets	18,452,500	17,034,303	1,428,197
Total Payments	8,949,870,872	8,802,051,331	210,899

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



Key Performance Highlights (Continued)

It is noted that **50%** of the State Department’s budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) and Sub County Governments. **2%** of the budget was utilised on employee compensation while **39%** was utilised in other grants and transfers which is emergency relief to hunger stricken areas and an insignificant amount was used in acquisition of assets and social security benefits hence **0%**. Use of goods and services was **9%** of the budget allocation.

Current Year Performance against prior year

Financial Performance	Year to	Year to	Change	%
	30 th June 2018	30 th June 2017		
	KShs	KShs	KShs	Change
Total Receipts	8,802,262,230	15,434,078,358	(6,631,816,128)	-43%
Total Payments	8,802,051,331	15,407,257,479	(6,605,206,183)	-43%
Surplus/(Deficit) for the Year	210,899	26,820,873	(26,609,974)	-

There was a variance of **43%** for the year 2017/2018 as compared to the financial year 2016/2017, because there was less drought in the year 2017/2018 hence less budget was approved.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external grants from international organizations and sale of tender documents.

Total Receipts Breakdown

	Year to 30 th June 2018	Year to 30 th June 2017	Change	%
Receipts	KShs	KShs	KShs	Change
Proceeds from Domestic and Foreign Grants	1,251,445,514	2,316,036,352	(1,064,590,838)	-46%
Transfers from National Treasury	7,550,715,716	13,711,900,000	(6,161,184,284)	-45%
Other Receipts	101,000	142,000	(41,000)	-29%
Total Receipts	8,802,262,230	15,434,078,352	(6,631,816,122)	-43%

The state department received **kshs 7,550,715,716** as exchequer transfers from treasury and **kshs. 1,251,445,514** as grants from international organizations in form of A.I.A. **Kshs. 101,000** was from sale of tender documents. Total receipts have gone down by 43% as compared to prior year due to reduction in the budget.

Payments

The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) and Sub County Governments, emergency relief, employee compensation and acquisition of assets.

Total Payment Breakdown

Payment Description	Year to 30 th June 2018 KShs.	Year to 30 th June 2017	Change (Ksh)	% Change
Compensation of Employees	149,904,955	139,740,717	10,164,238	7%
Use of goods and services	767,068,671	739,872,952	27,195,719	4%
Transfers to Other Government Units	4,459,050,071	7,391,223,348	(2,932,173,277)	-40%
Other grants and transfers	3,401,423,681	7,097,995,969	(3,696,572,288)	-52%
Acquisition of Assets	17,034,303	38,424,493	(21,390,190)	-56%
Social security Benefits	7,569,650	0	7,569,650	100%
Total Payments	8,802,051,331	15,407,257,479	(6,605,206,148)	-43%

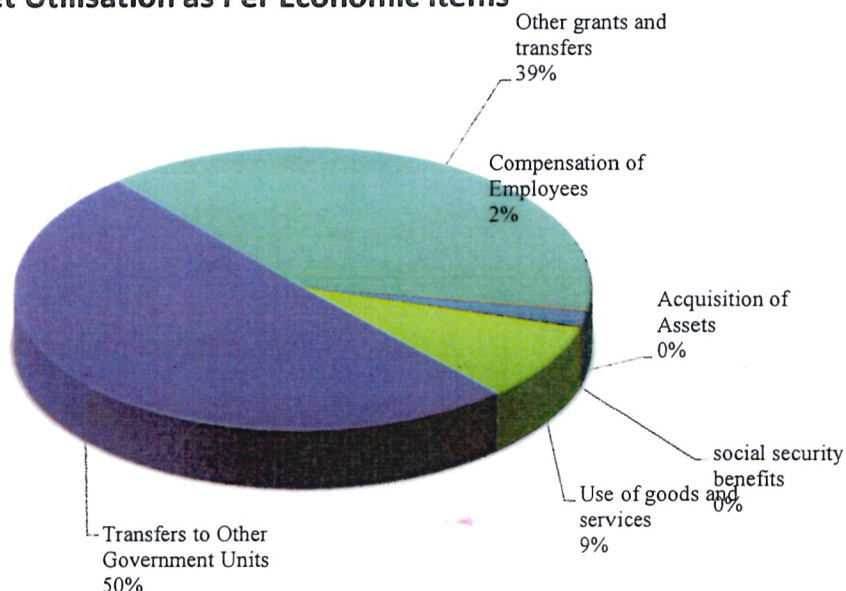
From the table above it shows the biggest percentage of the payments goes to transfers to other government units and other grants and transfers. Total payments have gone down by 43% as compared to prior year due to reduction in the budget.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2018.

Budget Utilisation as Per Economic Items



Financial Assets

Financial Assets	As at 30 th June 2018	As at 30 th June 2017	Change	%
	KShs	KShs,	KShs,	Change
Bank Balances	11,110,013	44,152,241	(33,042,228)	75%
Cash Balances	0	70,432	(70,432)	100%
Total Financial Assets	11,110,013	44,222,673	(33,112,660)	75%

Bank balances comprises of **kshs 1,907** for Recurrent, **kshs 208,992** for Development. This was unspent balances as at 30th June, 2018. The Deposit balance was **kshs10,899,114** and this is retention money which is due to contractors. There were no outstanding imprests as all the standing and temporary imprests were surrendered. There was a change of **75%** as compared to the prior year because most of the exchequer issued was utilized and also retention money was paid during the financial year **2017/2018**.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Cash Flows and Cash Position

The cash and bank balances held by the state department for special programmes as at 30th June 2018 were Kshs. 11,110,013.

The breakdown for the cash is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2018 KShs	As at 30 th June 2017 KShs	Change KShs	% Change
Bank Balances	11,110,013	44,152,241	(33,042,228)	75%
Cash Balances	0	70,432	(70,432)	100
Total	11,110,013	44,222,673	(33,112,660)	75%

Bank and Cash Balances is analysed below as per the different bank accounts

	As at 30 th June 2018 KShs	As at 30 th June 2017 KShs	Change KShs	% Change
Recurrent	1,907	7,192,891	7,190,984	99%
Development	208,992	19,550,550	19,341,558	99%
Deposit	10,899,114	17,401,800	6,502,686	37%
Cash	0	70,432	70,432	100%
Total	11,110,013	44,215,673	33,105,660	75%

Total Financial Assets

Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 th June 2018 KShs	Year to 30 th June 2017 KShs	Change KShs	% Change
Net Cash Flows generated from Operating activities	(16,078,357)	82,647,166	98,725,523	119%
Net Cash Flows used in Investing activities	(17,034,303)	(38,424,493)	(55,458,796)	144%
Net Cash Flows generated in Financing activities	0	0	0	0
Net increase in Cash and Cash Equivalents	(33,112,660)	44,222,673	77,335,333	174%
Cash and Cash Equivalents at 1 July	44,222,673	0	(44,222,673)	100%
Cash and Cash Equivalents at 30 June	11,110,013	44,222,673	33,112,660	75%

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Achievements of the State Department in the FY 2017/18

The state department applied the resources provided on its sub-programmes to implement various project activities. A wide range of outputs were realized key among them are;

- Provided food relief to cover the drought affected 3.5 million vulnerable persons in the country and 300,000 people in non- ASALs counties on a monthly basis.




- Finalized the National Policy For Development of Arid and Semi-Arid Lands.
- The state department coordinated National Food Security assessments which were conducted through NDMA with financial support from the government and development partners.
- 33 Sub-catchment Management Plans developed.
- Wajir and Garissa counties ground water potential areas in ASALs Counties assessed.
- 680 street families rescued and rehabilitated while 300 rescued and rehabilitated street families were reintegrated with their families.
- **ECORAD II** Project which started implementation in March 2017, include strategic site selection of water resources development and pasture development of boreholes based on the gaps identified, sustainable initiation of fodder production and pasture reseeding based on borehole development, implementation of income generation activities including Zai Pit farming and charcoal production using the power saw, capacity development for County Government officers.
- During the **MTP II** period the programme supported 100,600 vulnerable households with predictable cash transfers of **Kshs 5,400** per household paid every two months. Further 200,000 additional households were assisted during the ravaging drought.

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Challenges

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

- Budgetary constraints; Low budgetary allocations across all programmes due to meagre resources allocated right from the sector level, this situation has been worsened by constant budget cuts in the middle of the financial year leading to non-achievement of some of the set targets.
- Inadequate monitoring and evaluation of the programme activities due to lack of funds.
- Insecurity in the project areas such as Garissa, Wajir, Mandera, Turkana, Marsabit among other affected implementation of project areas.
- Huge pending bills generated in the previous regimes have negatively affected implementation of key programmes due to the requirement that pending bills form the first charge every year.
- Cash transfers under the hunger safety network were affected by lack of vital documents including ID documents from beneficiaries.
- Numerous requests for relief food from counties against insufficient funds.
- Prolonged drought situation calling for continuous assistance.
- Failure by counties to budget for relief food and distribute to vulnerable groups within their counties.



Hon. Eugene Wamalwa, EGH, MGH
Cabinet Secretary,
Ministry of Devolution and Planning,

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Special Programmes is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 30/09/2018 2018.



Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Stella M. Onsinyo
ICPAK Member Number: 16847

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF DEVOLUTION AND ASALS - STATE DEPARTMENT FOR SPECIAL PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements for State Department for Special Programmes set out on pages 1 to 31, which comprise the statement of financial assets and liabilities as at 30 June 2017, the statement of receipts and payments, statement of cash flows, statement of comparative 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

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence on the financial statements.

Basis for Disclaimer of Opinion

1. Presentation and Disclosures of Financial Statements

1.1 Presentation

1.1.1 Preparation of Financial Statements outside IFMIS

The financial statement reported were prepared outside IFMIS and the following differences were noted between the figures in the financial statements and the figures in the IFMIS:-

Details	Amounts per Financial Statements (Kshs.)	Amounts per IFMIS Reports (Kshs.)	Difference (Kshs.)
Financial Assets	11,110,013	9,893,518,217	9,882,408,204
Financial Liabilities	10,899,114	10,485,872,765	(10,474,973,651)

The variances between the two sets of records have not been reconciled or explained.

1.1.2 Inaccuracies in the Financial Statements

There is a difference noted between the financial statement figures and ledger figures as tabulated below:-

Report of the Auditor-General on the State Department of Special Programmes Financial Statements for the year ended 30 June 2018

Item	Financial Statements Figure (Kshs.)	Ledger Balances (Kshs.)	Differences (Kshs.)
Communication, Supplies	2,412,219	2,374,719	37,500

2.0 Other Grants and Transfers

2.1 Emergency Relief and Refugee Assistance

The statement of receipts and payments reflects Kshs.3,401,423,681 (2016/2017 – Kshs.7,097,995,969) in relation to Other Grants and Transfers as at 30 June 2018. The amount includes Kshs.3,289,532,111 (2016/2017 – Kshs.7,097,393,359) in respect of Emergency Relief and Refugee Assistance. However, although the documentation in respect of procurement of the relief commodities were made available, the documentation for distribution to beneficiaries and the basis of selection of beneficiaries were not provided for audit scrutiny. Consequently, the validity of the expenditure and value for money to the citizens could not be confirmed.

2.2 Unsupported ECORAD Project

The Other Grants and Transfers balance of Kshs.3,401,423,681 includes an amount of Kshs.92,141,470 in respect of a ECORAD Project for which no documents have been provided for audit verification.

2.3 Unaccounted for National Drought Management Authority AIEs

Further, the amount of other grants and transfers balance of Kshs.3,401,423,681 includes an amount of Kshs.19,500,000 issued to National Drought Management Authority as AIE for which no accountability document have been provided for audit verification.

2.4 Discrepancies in Relief Foodstuff Receipts and Distribution to Beneficiaries

Further, an audit inspection in four (4) Sub Counties namely Mwatate, Kilifi North, Baringo Central, Kitui Central and Makueni revealed the following anomalies in relief receipts and distribution to vulnerable populations:

- i) The State Department of Special Programmes does not follow up to ensure any relief foodstuff sent to the counties is received by the intended beneficiaries. This was evident from the discrepancies in the dispatch records and the receiving records maintained by the sub-counties.
- ii) The distribution of the relief food is undertaken by the State Department for Interior who make no report of the quantities received and quantities distributed to the State Department of Special Programme and therefore there is nothing to show the foodstuff was received by the beneficiaries.
- iii) In all the sub counties visited, there were no comprehensive distribution records to show how the foodstuff received was distributed.

- iv) There were no documentation on how the needy persons were identified and hence no support of how the quantities of various destinations were determined.
- v) The management at the State Department of Special Programmes is not involved in ensuring smooth logistics for transportation and distribution of the relief support to the beneficiaries.
- vi) There was no accountability for AIEs sent to the County Commissioners for transport as evidenced in the Counties which could not in fully account for Kshs.1,700,000 AIEs sent to them.
- vii) Although the department had no vehicles at the sub counties, the AIEs disbursed to sub counties were being used for motor vehicles repairs.

In view of the foregoing, the accuracy, completeness, validity and accountability of Other Grants and Transfers balance of Kshs.3,401,423,681 could not be confirmed as at 30 June 2018

3.0 Use of Goods and Services - Routine Maintenance - Vehicles

Included in the figure of Kshs.767,068,671 for use of goods and services is Kshs.5,007,742 in respect of routine maintenance-vehicles. Examination of payments in this account revealed payments totalling Kshs.560,594 were not supported.

Consequently, the accuracy and validity of the expenditure for routine maintenance-motor vehicles of Kshs.5,007,742 for the year ended 30 June 2018 could not be confirmed.

4.0 Pending Bills

Analysis of historical pending bills at annex 2 to the financial statements totaling to Ksh.9,751,879 had no movements during the year some dating back to 31 December 2015. It is not clear and management has not explained why these were not cleared and whether they are supported by contracts, local purchase/service orders, invoices and other relevant documents as required. Further, failure to settle pending bills during the year to which they relate distorts the financial statements for the year and adversely affects the provisions of the subsequent year to which they will be charged.

5. Unresolved Prior Year Audit Issues

5.1 Pending Bills

As reported in the 2017, the State Department for Special Programmes reported pending bills amounting to Kshs.118,865,458 as at 30 June 2017, for supply of goods and services. As at the time of audit Kshs.6,837,245 had been paid leaving a balance of Kshs.112,028,213. Failure to settle pending bills during the year to which they related distorted the financial statements for the year and adversely affected the provisions of the subsequent year to which they had been charged.

5.2 Acquisition of Assets

5.2.1 Wajir Sewerage Project

During the year 2017, the status of completion of the project was not clear since it was reported that there were no activities going on and that the project stalled in 2013 after the contractor had been paid Kshs.32,182,850. No works were going on in the year under review.

5.2.2 Motor Vehicles

The list of motor vehicles provided for audit indicated that State Department for Special Programmes was handed over 13 vehicles by the defunct Western Kenya Community Development Project which were still at the area of location in Western Kenya and they were grounded. Further, eleven (11) motor vehicles identified for boarding had not been disposed of so far. Another motor vehicle registration KBJ 936E (GKB 320D) Toyota Hilux double cabin had been reported lost.

No action appears to have been taken by Management to resolve these anomalies as at 30 June 2018 putting at risk of loss all the amount spent in the acquisition of the assets.

Key Audit Matters

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

Other Matter

1. Compensation of Employees

1.1. Approved Staff Establishment

An examination of the State Department's approved staff established records revealed that there were variations between the staff In-post and the approved establishment as shown below:-

Office/Department	In-post	Approved Establishment	Remarks
Relief and Rehabilitation Division	2	10	Understaffed by 8
Community mobilization Division	0	11	Understaffed by 11
Community Development Unit	0	1	Understaffed by 1
Office of the secretary, Arid and Semi-Arid lands	3	0	Overstaffed by 3 staff (no approved availed)
ASALs Department	12	30	Understaffed by 18
Policy, Research and knowledge management	5	0	Overstaffed by 5 staff (not approved)
ASAL Secretariat	2	0	Overstaffed by 2 staff (not approved)

Office/Department	In-post	Approved Establishment	Remarks
Field Services offices at the county-ASALs	0	138	Not filled
Information communication & technology division	10	6	Overstaffed by 4 (no approvals availed)
HRM & department	10	11	-No Director, Deputy Director, Senior Assistant Director in post. -Understaffing by 1.
Central Planning & Projects Monitoring Unit	11	5	Overstaffed by 6 staff (No authority seen)
Supply chain management division	20	11	Overstaffed by 9 (No authority seen)
Records management personnel	2	6	Understaffed by 4 staff.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion 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.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government either intends to liquidate the State Department or to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

20 May 2019

MINISTRY OF DEVOLUTION AND PLANNING
 STATE DEPARTMENT FOR SPECIAL PROGRAMMES
 Reports and Financial Statements
 For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS			
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	1,251,445,514	2,316,036,352
Exchequer releases	2	7,550,715,716	13,117,900,000
Other Receipts	3	101,000	142,000
TOTAL RECEIPTS		8,802,262,230	15,434,078,352
PAYMENTS			
Compensation of Employees	4	149,904,955	139,740,717
Use of goods and services	5	767,068,671	739,872,952
Transfers to Other Government Units	6	4,459,050,071	7,391,223,348
Other grants and transfers	7	3,401,423,681	7,097,995,969
Social Security Benefits	8	7,569,650	0
Acquisition of Assets	9	17,034,303	38,424,493
TOTAL PAYMENTS		8,802,051,331	15,407,257,479
SURPLUS/DEFICIT		210,899	26,820,873

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2018 and signed by:



Principal Secretary
 Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
 Name: Stella M. Onsinyo
 ICPAK Member Number: 16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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 For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

		2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	11,110,013	44,152,241
Cash Balances	10B	-	70,432
Total Cash and cash equivalent		11,110,013	44,222,673
Accounts receivables – Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		11,110,013	44,222,673
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	10,899,114	17,401,800
NET FINANCIAL ASSETS		210,899	26,820,873
REPRESENTED BY			
Fund balance b/fwd	13	26,820,873	-
Prior year adjustment	14	(26,820,873)	-
Surplus/Deficit for the year		210,899	26,820,873
NET FINANCIAL POSITION		210,899	26,820,873

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2018 and signed by:



Principal Secretary
 Name: Micah Pkopus Powon, CBS




Principal Accounts Controller
 Name: Stella M. Onsinyo
 ICPAK Member Number: 16847


STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
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VI. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	1,251,445,514	2,316,036,352
Exchequer Releases	2	7,550,715,716	13,117,900,000
Other Receipts	3	101,000	142,000
Total		8,802,262,230	15,434,078,352
Payments for operating expenses			
Compensation of Employees	4	149,904,955	139,740,717
Use of goods and services	5	767,068,671	739,872,952
Transfers to Other Government Units	6	4,459,050,071	7,391,223,348
Other grants and transfers	7	3,401,423,681	7,097,995,969
Social Security Benefits	8	7,569,650	0
Total		8,785,017,028	15,368,832,986
Adjusted for:			
Adjustments during the year		(26,820,873)	0
Changes payables		(6,502,686)	17,401,800
Net cash flow from operating activities		(16,078,357)	82,647,166
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(17,034,303)	38,424,493
Net cash flows from Investing Activities		(17,034,303)	(38,424,493)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings			
Proceeds from Foreign Borrowings			
Repayment of principal on Domestic and Foreign borrowing			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(33,112,660)	(44,222,673)
Cash and cash equivalent at BEGINNING of the year		44,222,673	0
Cash and cash equivalent at END of the year		11,110,013	44,222,673

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/2018 20 18 and signed by:


 Principal Secretary
 Name: Micah Pkopus Powon ,CBS


 Principal Accounts Controller
 Name: Stella M. Onsinyo
 ICPAK Member Number:16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
 Reports and Financial Statements
 For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

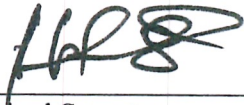
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	a+b	d	c=d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants(A.I.A)	784,675,000	(146,275,000)	638,400,000	1,251,445,514	(613,045,514)	196%
Exchequer releases	2,992,823,579	5,318,447,293	8,311,270,872	7,550,715,716	760,555,156	91%
Other Receipts	0	200,000	200,000	101,000	99,000	51%
TOTAL RECEIPTS	3,777,498,579	5,172,372,293	8,949,870,872	8,802,262,230	147,608,642	98%
PAYMENTS						
Compensation of Employees	76,855,000	73,155,000	150,010,000	149,904,955	105,045	100%
Use of goods and services	262,279,994	579,791,208	842,071,201	767,068,671	75,002,531	91%
Transfers to Other Government Units	2,440,413,586	1,807,913,586	4,248,327,171	4,459,050,071	(210,722,900)	105%
Other grants and transfers	979,175,000	2,704,225,000	3,683,400,000	3,401,423,681	281,976,319	93%
Social Security Benefits	5,850,000	1,750,000	7,600,000	7,569,650	30,350	100%
Acquisition of Assets	12,925,000	5,537,500	18,462,500	17,034,303	1,428,197	92%
TOTAL PAYMENTS	3,777,498,579	5,172,372,293	8,949,870,872	8,802,051,331	147,819,541	98%
Surplus/Deficit	0	0	0	210,899	(210,899)	

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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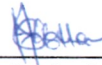
Notes

1. Overutilization in proceeds from domestic and foreign grants by **96%** was as a result of budget rationalization for funds which had already been spent.
2. Under collection in Other Receipts by **49%** was due to fewer tenders purchased by suppliers.
3. Overutilization in Other grants and transfers by **5%** was due to budget rationalization for funds and the money had already been spent.

The entity financial statements were approved on 30/09 2018 and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Stella M. Onsinyo
ICPAK Member: Number: 16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
 Reports and Financial Statements
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

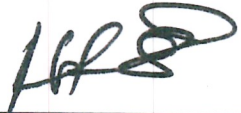
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	1,517,773,579	4,016,972,293	5,534,745,872	4,884,557,516	650,188,356	88%
Other Receipts	0	200,000	200,000	101,000	99,000	51%
TOTAL RECEIPTS	1,517,773,579	4,017,172,293	5,534,945,872	4,884,658,516	650,287,356	88%
PAYMENTS						
Compensation of Employees	76,855,000	73,155,000	150,010,000	149,904,955	105,045	100%
Use of goods and services	254,779,994	572,291,208	827,071,201	760,962,321	66,108,881	92%
Transfers to Other Government Units	427,413,586	818,413,586	1,245,827,171	838,550,071	407,277,100	67%
Other grants and transfers	749,000,000	2,553,500,000	3,302,500,000	3,125,478,167	177,021,833	95%
Social Security Benefits	5,850,000	1,750,000	7,600,000	7,569,650	30,350	100%
Acquisition of Assets	3,875,000	(1,937,500)	1,937,500	1,004,365	933,135	52%
TOTAL PAYMENTS	1,517,773,579	4,017,172,293	5,534,945,872	4,883,469,529	651,476,343	88%
Surplus/Deficit	0	(0)	0	1,188,987	(1,188,987)	

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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Notes

1. Underutilization in Exchequer releases by **12%** was due to non-release of Exchequer by the National Treasury.
2. Undercollection in Other Receipts by **49%** was due to fewer tenders purchased by suppliers.
3. Underutilization in Transfer to Other Government units by **33%** was due to non-release of Exchequer by
4. Underutilization on Acquisition of Assets by **48%** was due to long procurement procedures.

The entity financial statements were approved on 30/09 **2018** and signed by:



Principal Secretary
Name: Micah Pkopus Powon ,CBS



Principal Accounts Controller
Name: Stella M. Onsinyo
ICPAK Member Number: 16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
 Reports and Financial Statements
 For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

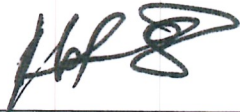
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	784,675,000	(146,275,000)	638,400,000	1,251,445,514	(613,045,514)	196%
Exchequer releases	1,475,050,000	1,301,475,000	2,776,525,000	2,666,158,200	110,366,800	96%
TOTAL RECEIPTS	2,259,725,000	1,155,200,000	3,414,925,000	3,917,603,714	(502,678,714)	115%
PAYMENTS						
Use of goods and services	7,500,000	7,500,000	15,000,000	6,106,350	8,893,650	41%
Transfers to Other Government Units	2,013,000,000	989,500,000	3,002,500,000	3,620,500,000	(618,000,000)	121%
Other grants and transfers	230,175,000	150,725,000	380,900,000	275,945,514	104,954,486	72%
Acquisition of Assets	9,050,000	7,475,000	16,525,000	16,029,938	495,062	97%
TOTAL PAYMENTS	2,259,725,000	1,155,200,000	3,414,925,000	3,918,581,802	(503,656,802)	115%
Surplus/Deficit	0	0	0	(978,088)	978,088	

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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Notes

1. Overutilization in Proceeds from Domestic and Foreign Grants by **96%** was as a result of budget rationalization for funds which had already been spent.
2. Underutilization in Use of Goods and Services by **59%** was due to long procurement process.
3. Overutilization in Transfers to Other Government units by **21%** was due to budget rationalization for funds which had already been spent.
4. Underutilization in Other Grants and Transfers by **28%** was due to non-release of exchequer from National Treasury.

The entity financial statements were approved on 30/09/ **20 18** and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
Name: Stella M. Onsinyo
ICPAK Member Number: 16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018	Adjustments	Final Budget 2018	Actual on comparable basis Date, 2018	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Prog 1: Accelerated ASAL Development					
Sub-programme 1: Asal Development	700,086,095	43,137,500	743,223,595	729,169,200	14,054,395
Sub-programme 2: Drought Management	1,624,388,579	1,790,536,421	3,414,925,000	4,008,490,434	(593,565,434)
Prog 2: Special initiatives					
Sub-programme 1: Relief and Rehabilitation	893,324,829	3,417,930,872	4,311,255,701	3,665,796,359	645,459,342
Sub-programme 2: Family protection	264,952,100	0	264,952,100	198,675,000	66,277,100
Prog 3: General Administration and support Services.					
Sub-programme 1. Administrative services	260,766,976	(57,985,000)	202,781,976	190,871,782	11,910,229
Sub-programme 2. Information ,Communication and Technology	14,950,000	(10,275,000)	4,675,000	2,585,383	2,089,617
Sub-programme 3. Finance and planning services	19,030,000	(10,972,500)	8,057,500	6,463,173	1,594,327
TOTAL	3,777,498,579	5,172,372,293	8,949,870,872	8,802,051,331	147,819,541

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Special Programmes. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other Receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

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

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

5. **In-kind contributions**

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

6. **Third Party Payments**

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

7. **Cash and Cash Equivalent**s

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to **Kshs 10,899,114** compared to **Kshs 17,401,800** in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2017-2018	2016-2017
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
(IDA)		Direct payment		1,159,303,944	2,316,036,352
JICA		Direct payment		92,141,570	0
TOTAL				1,251,445,514	2,316,036,352

The above grants are direct payments made by donors to beneficiaries to Arid and Semi- Arid and Lands.

2 EXCHEQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,701,656,601	924,700,000
Total Exchequer Releases for quarter 2	2,141,934,191	1,603,455,901
Total Exchequer Releases for quarter 3	2,183,970,024	1,533,400,000
Total Exchequer Releases for quarter 4	1,523,154,900	9,056,344,099
Total	7,550,715,716	13,117,900,000

During the year the department was to receive **Ksh 8,970,870,872** however it only received **Ksh 7,550,715,716**.

3 OTHER RECEIPTS.

Description	2017-2018	2016-2017
	Kshs	Kshs
Other Receipts Not classified Elsewhere	101,000	142,000
Total	101,000	142,000

These receipts relate to sale of tenders during the procurement process.

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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4 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	98,927,892	90,028,163
Personal allowances paid as part of salary	50,977,063	49,712,554
Total	149,904,955	139,740,717

5 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	668,408	2,488,948
Communication, supplies and services	2,412,219	8,808,559
Domestic travel and subsistence	31,436,775	23,978,540
Foreign travel and subsistence	2,087,810	6,376,949
Printing, advertising and information supplies & services	573,933	2,532,083
Rentals of produced assets	76,210,040	77,000,000
Training expenses	3,396,206	12,751,390
Hospitality supplies and services	6,091,083	17,835,458
Specialized materials and services	989,642	1,231,545
Office and general supplies and services	3,738,087	8,541,306
Other operating expenses	626,504,173	562,492,800
Routine maintenance – vehicles and other transport equipment	5,007,742	6,072,252
Routine maintenance – other assets	1,112,734	3,047,183
Fuel, oil and lubricants	6,839,820	6,715,939
Total	767,068,671	739,872,952

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list		
Current grants to Semi-autonomous government Agencies (2630100)	838,550,071	872,514,670
Capital grants to Government Agencies and other levels of Government (2630200)	380,000,000	279,999,999
Other capital grants and transfer (2640500)	3,240,500,000	6,238,708,679
TOTAL	4,459,050,071	7,391,223,348

The figure **Kshs 4,459,050,071** comprises of **Kshs 3,483,550,071** transferred to SAGAs through exchequer from treasury and **Kshs 975,500,000** which was direct payment to beneficiaries through National Drought management authority (NDMA) fund and was captured as AIA.

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

Description	Recurrent	Development	Total	2017-2018
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Street Families Rehabilitation Trust Fund	198,675,000	-	198,675,000	198,675,000
National Drought Managemet Authority	639,875,071	2,645,000,000	3,284,875,071	3,284,875,071
TOTAL	838,550,071	2,645,000,000	3,483,550,071	3,483,550,071

The total amount of transfers of **Kshs 3,483,550,071** comprises of **Kshs 3,429,050,071** charged in Grants and Transfers to other government entities and **Kshs 54,500,000** was charged from other grants and Transfers in Note 7.

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

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	250,000	602,610
Emergency relief and refugee assistance	3,289,532,111	7,097,393,359
Drought contingency	111,641,570	
Total	3,401,423,681	7,097,995,969

Other Grants and Transfers relate mostly to emergency relief food and refugee assistance given to areas stricken by droughts. The figure **Kshs 3,401,423,681** comprises of **Kshs220,945,514** transferred as direct payment to beneficiaries and **Kshs 3,180,478,167** relate to emergency relief food and refugee assistance.

8 SOCIAL SECURITY BENEFITS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Social security benefits in cash and in kind(Gratuity)	7,569,650	
Total	7,569,650	

This amount was paid to Ms Josephtha Mukobe,CBS as gratuity after the end of her contract.

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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9. ACQUISITION OF ASSETS

Non Financial Assets	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	3,998,000	
Construction of Roads		
Construction and Civil Works		32,182,850
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	800,265	2,439,666
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery	204,100	
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	12,031,938	
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		3,801,977
Total	17,034,303	38,424,493

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, etc.	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank of Kenya, 1000302108, Recurrent Kes- State Department For Special Programmes	Ksh	Recurrent		1,907	7,192,891.00
Central Bank of Kenya, 1000302143, Development Kes- State Department For Special Programmes	Ksh	Development		208,992	19,557,550
Central Bank of Kenya, 1000302167, Deposit Kes- State Department For Special Programmes	Ksh	Deposits		10,899,114	17,401,800
Total				11,110,013	44,152,241

10B: CASH IN HAND

	2017-2018	2016-2017
	Ksh	Ksh
Cash in Hand – Held in domestic currency	0	70,432
Total	0	70,432

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Ksh	Ksh
Headquarters	0	70,432
Total	0	70,432

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

All the standing and temporary imprests were surrendered.

12. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	10,899,114	17,401,800
Total	10,899,114	17,401,800

These are retention money that is retained by the State Department on behalf of third parties that offer services to the State Department.

13. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	44,152,241	
Cash in hand	70,432	
Accounts Receivables	-	
Accounts Payables	(17,401,800)	
Total	26,820,873	

These are the balances as at **30th June 2017**.

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018 Kshs	2016-2017 Kshs
Adjustments on bank account balances	(26,820,873)	
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
	(26,820,873)	

This adjustment relate to the balances as at 30th June 2017. It comprised of **Kshs 7,192,891** for Recurrent account, **Kshs 19,557,550** for Development and **Kshs 70,432** Cash in hand. The monies were recovered by treasury at the beginning of the financial year 2017/2018.

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department for Special Programmes.

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

Related party transactions:

	2017-2018 Kshs	2016-2017 Kshs
Key Management Compensation	9,182,256	9,182,256
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	3,483,550,071	9,911,593,677
Transfers to County Governments	133,560,662	0
Total Transfers to related parties	3,617,110,733	9,911,593,677
<u>Transfers from related parties</u>		
Transfers from the Exchequer	7,550,715,716	13,117,900,000
Total Transfers from related parties	7,550,715,716	13,117,900,000

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
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16. OTHER IMPORTANT DISCLOSURES

16. PENDING ACCOUNTS PAYABLE (See Annex 1)

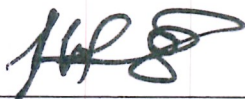
Description	2017-2018 Kshs	2016-2017 Kshs
Supply of goods	200,579,981	73,256,507
Supply of services	32,297,600.25	42,856,705
	232,877,581.20	118,865,457.5

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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For the year ended June 30, 2018

17. PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Uncleared pending bills amounting Kshs 116,113,212 inherited from devolution.	The pending bills were taken by the pending bills committee and were not approved to be processed since they did not have all the relevant supporting documents.	John Mose Chief Finance Officer	Not Resolved	30/10/2018
2.	Acquisition of Assets-expenditure incurred in respect of Wajir Sewerage Project.	The process was done satisfactorily.	Archbald Waithaka Accountant	Not Resolved	30/10/2018
3	Disposal of motor vehicles from Western Kenya community project	The vehicles were approved for disposal and the process is ongoing.	Paul Koros Deputy Secretary Administration	Not Resolved	30/03/2019



Principal Secretary
 Name: Micah Pkopus Powon, CBS



Principal Accounts Controller
 Name: Stella M. Onsinyo
 ICPAK Member: Number: 16847

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2018	Comments
	A	B	c	d=a-c		
Supply of goods						
1. National cereals and produce board	109,998,720		0	109,998,720	109,998,720	Not funded
2. Trade circles	9,999,880		0	9,999,880	9,999,880	Not funded
3. Habiban enterprises	1,281,221		0	1,281,221	1,281,221	Not funded
4. Microbit system ltd	14,999,000		0	14,999,000	14,999,000	Not funded
5. National cereal and produce board	30,720,000		0	30,720,000	30,720,000	Not funded
6. Wajir vegetables supply	2,594,437.3		0	2,594,437.3	2,594,437.3	Not funded
7. Wajir vegetables supply	3,488,841		0	3,488,841	3,488,841	Not funded
8. Habiban enterprises	2,905,824.55		0	2,905,824.55	2,905,824.55	Not funded
9. Jamarat apartments	3,999,696		0	3,999,696	3,999,696	Not funded
10. Lareen enterprises	1,999,800		0	1,999,800	1,999,800	Not funded
11. Edra general suppliers	759,000		0	759,000	759,000	Not funded
12. Moell enterprises	145,000		0	145,000	145,000	Not funded
13. Japak ltd	1,423,000		0	1,423,000	1,423,000	Not funded
14. Telkom kenya	59,330		0	59,330	59,330	Not funded
15. Kplc	101,199.10		0	101,199.10	101,199.10	Not funded
16. Martista enterprises	1,032,500		0	1,032,500	1,032,500	Not funded
17. Felam enterprises	732,500		0	732,500	732,500	Not funded
18. Juther investment	631,500		0	631,500	631,500	Not funded
19. Brimit enterprises	845,500		0	845,500	845,500	Not funded

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
 Reports and Financial Statements
 For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date of Contract	Amount Paid	Outstanding Balance	Outstanding Balance	Comments
20. Transmere group ltd	66,000		0	66,000	66,000	Not funded
21. Canyis enterprises	878,500		0	878,500	878,500	Not funded
22. Eutopian general	340,560		0	340,560	340,560	Not funded
23. Bestline system ltd	417,994		0	417,994	417,994	Not funded
24. Lastra agencies	150,280		0	150,280	150,280	Not funded
25. Alua system	522,000		0	522,000	522,000	Not funded
26. Suel and nick inter	863,000		0	863,000	863,000	Not funded
27. Bida investments	180,000		0	180,000	180,000	Not funded
28. Anjie supplies	1,485,000		0	1,485,000	1,485,000	Not funded
29. Gadaro enterprises	1,112,300		0	1,112,300	1,112,300	Not funded
30. Scopelink technology	198,000		0	198,000	198,000	Not funded
31. Dotwians enterprises	1,470,000		0	1,470,000	1,470,000	Not funded
32. Docie gen suppliers	1,950,000		0	1,950,000	1,950,000	Not funded
33. Gilbrator holdings	1,194,400		0	1,194,400	1,194,400	Not funded
34. Vinpet enterprises	54,000		0	54,000	54,000	Not funded
35. Seansaz solution	1,220,070		0	1,220,070	1,220,070	Not funded
36. Alimbek general	295,750		0	295,750	295,750	Not funded
37. Gesirin investments	465,178		0	465,178	465,178	Not funded
Sub-Total	200,579,981			200,579,981	200,579,981	
Supply of services						Not funded
38. Tanad transporters	10,377,346.25			10,377,346.25	10,377,346.25	Not funded
39. Tanad transporters	156,671			156,671	156,671	Not funded
40. KSG Mmnombasa	24,360			24,360	24,360	Not funded
41. Northwood agencies	436,176			436,176	436,176	Not funded

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Chq. No.	Date	Outstanding Balance 2018	Outstanding Balance 2018	Comments
42. Pro flight	1,781,312			1,781,312	1,781,312	Not funded
43. Northwood agencies	1,988,480			1,988,480	1,988,480	Not funded
44. Moragie auto	389,200			389,200	389,200	Not funded
45. Northwood agencies	1,990,352			1,990,352	1,990,352	Not funded
46. African touch safaris	92,198			92,198	92,198	Not funded
47. Toyota kenya	571,565			571,565	571,565	Not funded
48. Toyota kenya	41,900			41,900	41,900	Not funded
49. Toyota kenya	491,213			491,213	491,213	Not funded
50. Toyota kenya	77,315			77,315	77,315	Not funded
51. Toyota kenya	455,437			455,437	455,437	Not funded
52. Toyota kenya	497,693			497,693	497,693	Not funded
53. Skytop agencies	1,920,000			1,920,000	1,920,000	Not funded
54. Jeb motors	315,000			315,000	315,000	Not funded
55. General motors	85,524			85,524	85,524	Not funded
56. Northwood agencies	1,990,352			1,990,352	1,990,352	Not funded
57. Northwood agencies	1,789,424			1,789,424	1,789,424	Not funded
58. Northwood agencies	1,945,362			1,945,362	1,945,362	Not funded
59. Northwood agencies	1,341,600			1,341,600	1,341,600	Not funded
60. Northwood agencies	1,983,280			1,983,280	1,983,280	Not funded
61. Pro flight	1,555,840			1,555,840	1,555,840	Not funded
Sub-Total	32,297, 600.25			32,297,600.25	32,297,600.25	
Grand Total	232,877,581.20			232,877,581.20	232,877,581.20	

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 2 - ANALYSIS OF HISTORICAL PENDING ACCOUNTS PAYABLE

The State Department received some pending bills for financial year 2015/2016 for State Department of Devolution belatedly thus some remaining un cleared by closure of the financial year 2017/2018 due to insufficient funding. The claims have been analysed on a case by case basis and shall be settled when funds become available.

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
SUPPLY OF SERVICES						
National Cereals & Produce Board	6,035,261.70	31/12/2015	0	6,035,261.70	6,035,261.70	Insufficient Funds
National Cereals & Produce Board	1,000,000.00	12/01/2016	0	1,000,000.00	1,000,000.00	Insufficient Funds
Wajir Vegetable Supply Ltd.	887,229.00	03/05/2016	0	887,229.00	887,229.00	Insufficient Funds
Wajir Vegetable Supply Ltd.	1,829,388.20	11/05/2016	0	1,829,388.20	1,829,388.20	Insufficient Funds
Sub-Total	9,751,878.9			9,751,878.9	9,751,878.9	

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost of 2017-2018 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of 2016-2017 (Kshs)
Land				
Buildings and structures	32,182,850	3,998,000	0	36,180,850
Transport equipment				
Office equipment, furniture and fittings	2,439,666	800,265	0	3,239,931
ICT Equipment, Software and Other ICT Assets	204,100			204,100
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets	3,801,977	12,031,938		15,252,715
Total	38,424,493	17,034,303		54,877,596

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency.

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY

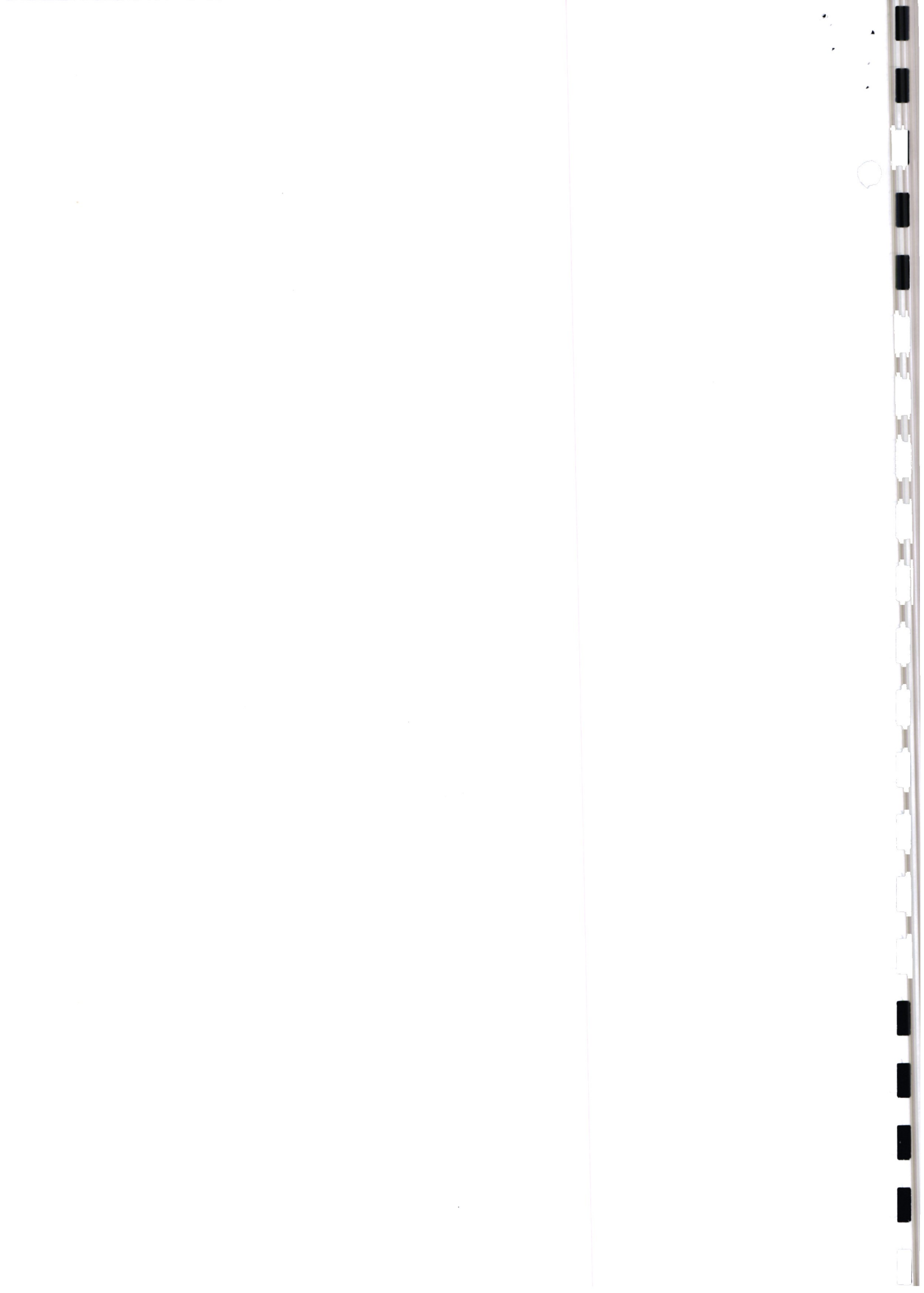
Ref	SC, SAGA or Public Fund name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Street families Rehabilitation Fund	Rehabilitation of street children	Micah Pkopus Powon	198,675,000	yes
2	National Drought Management Authority	Drought management	Micah Pkopus Powon	3,284,875,071	yes

STATE DEPARTMENT FOR SPECIAL PROGRAMMES
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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



REPUBLIC OF KENYA

Date 4th July, 2018

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

Recurrent - 1033

Account No.1000302108

as at the close of

business on 30th June, 2018

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samuel Ojwang - Secretary

Assembled at the office of The Cashier - State Department for Special Programs

at 9.00 am (time) on the 4th July, 2017

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		<u>00.00</u>

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

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

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

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

Cash on hand	(Shs.	00.00
Bank balance	Shs.	1,907.20
		<u>1,907.20</u>

The Bank Certificate of Balance showed a sum of Shs. Sixty Million, One Hundred and Forty Four Thousand, Eight Hundred and Twenty Four

cts Fifteen Cents (shs. 60,144,824 15 cts)

Standing to the credit of the account on 30th June, 2018

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O. 30) attached.

Date 4th July, 2018

Paul M. Koros Chairman 4/7/2018
Samuel Ojwang Secretary 4/7/2018
Hulda Ogoti Member 4/7/2018



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Halle Selassie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 255-20-3110192

July 04, 2018



CERTIFICATE OF BALANCES

Customer : 131146

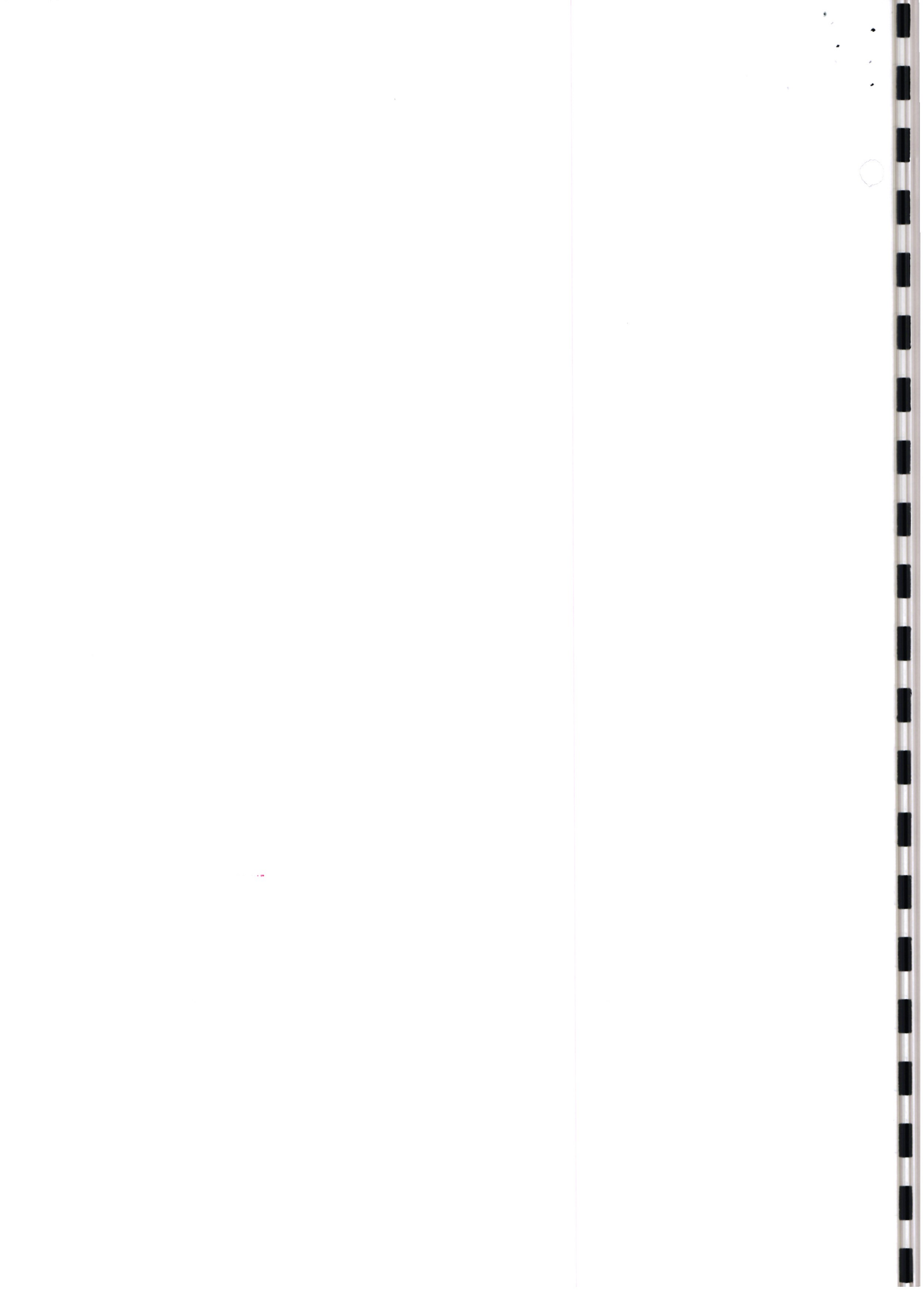
STATE DEPT. FOR SPECIAL
PROGRAMMES

Balance Date: 30-Jun-18

Account No.	Account Name	Currency	Balance
1000302108	REC-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	60,144,824.15
1000302143	DEV-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	208,991.90
1000302167	DEP-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	10,899,114.45
1000302186	CBK165-STATE DEPT.- SPECIAL PROGRAMMES	KES	0.00
1000307487	STREET FAMILIES REHABILITATION TRUST FUND	KES	208,621,713.65
1000340991	RELIEF CASH TRANSFER FUND	KES	78,567,269.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 4th July, 2018

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

Development - 1033

Account No.1000302143

as at the close of

business on 30th June, 2018

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samuel Ojwang - Secretary

Assembled at the office of The Cashier - SDSP

at 9.00 am (time) on the 4th July, 2017

Notes	(Shs. 00.00
Silver	Shs. 00.00
copper	Shs. NIL
Cheques (as per details on reverse)	Shs. NIL
	<u>00.00</u>

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

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

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

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

Cash on hand	(Shs. 00.00
Bank balance	Shs. 208,991.90
	<u>208,991.90</u>

The Bank Certificate of Balance showed a sum of Shs. Two hundred and Eight thousand, Nine hundred and Ninety One

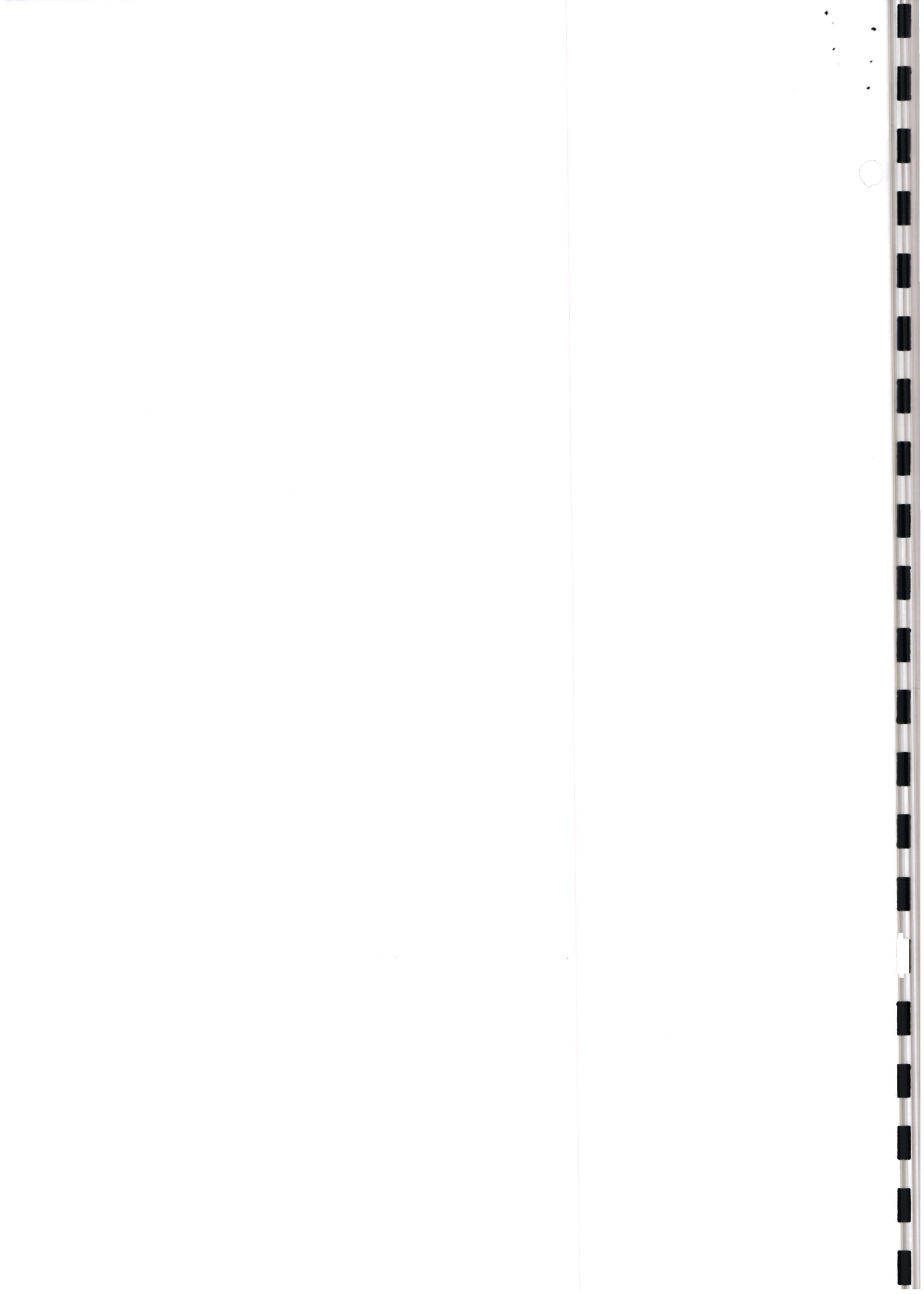
cts Ninety Cents (shs. 208,991 cts 90

Standing to the credit of the account on 30th June, 2018

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

Paul M. Koros Chairman 4/7/2018
 Samuel Ojwang Secretary 4/7/2018
 Hulda Ogoti Member 4/7/2018

Date 4th July, 2018



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Halle Selasie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 2549999, Fax 340192

July 04, 2018



CERTIFICATE OF BALANCES

Customer : 131146

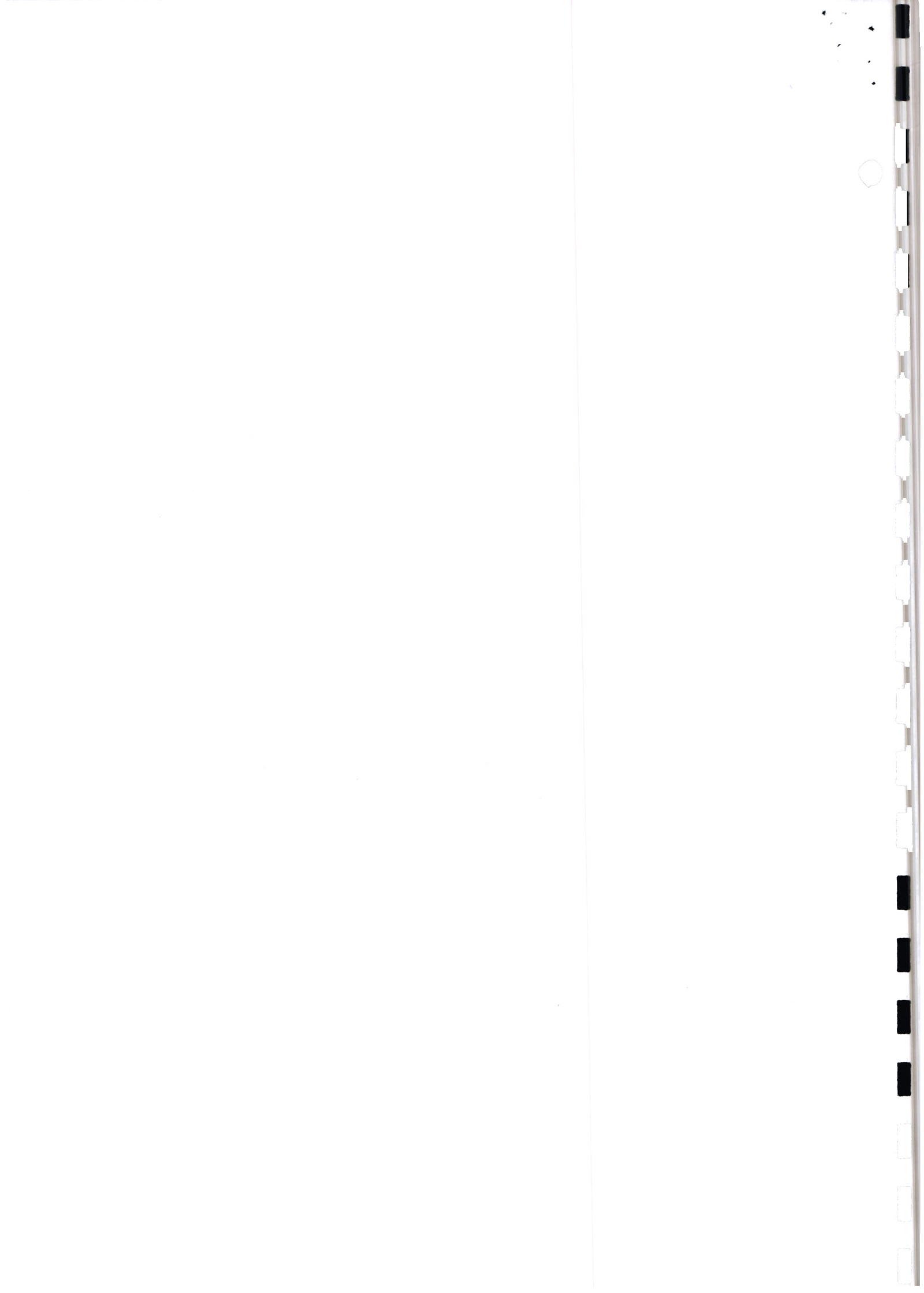
STATE DEPT. FOR SPECIAL
PROGRAMMES

Balance Date: 30-Jun-18

Account No.	Account Name	Currency	Balance
1000302108	REC-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	60,144,824.15 ✓
1000302143	DEV-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	208,991.90
1000302167	DEP-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	10,899,114.45
1000302186	CBK165-STATE DEPT.- SPECIAL PROGRAMMES	KES	0.00
1000307487	STREET FAMILIES REHABILITATION TRUST FUND	KES	208,621,713.65
1000340991	RELIEF CASH TRANSFER FUND	KES	78,567,269.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 4th July, 2018

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

Deposit - 1033

Account No. 1000302167

as at the close of

business on 30th June, 2018

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

- 1. Paul Koros - Chairman
- 2. Dr. Hulda Ogoti - Member
- 3. Mr. Samuel Ojwang - Secretary

Assembled at the office of The Cashier - SDSP

at 9.00 am (time) on the 4th July, 2017

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

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

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

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

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

Cash on hand	(Shs.	00.00
Bank balance	Shs.	10,899,114.45
		10,899,114.45

The Bank Certificate of Balance showed a sum of Shs. Ten Million, Eight Hundred and Ninety Nine, One hundred and Fourteen

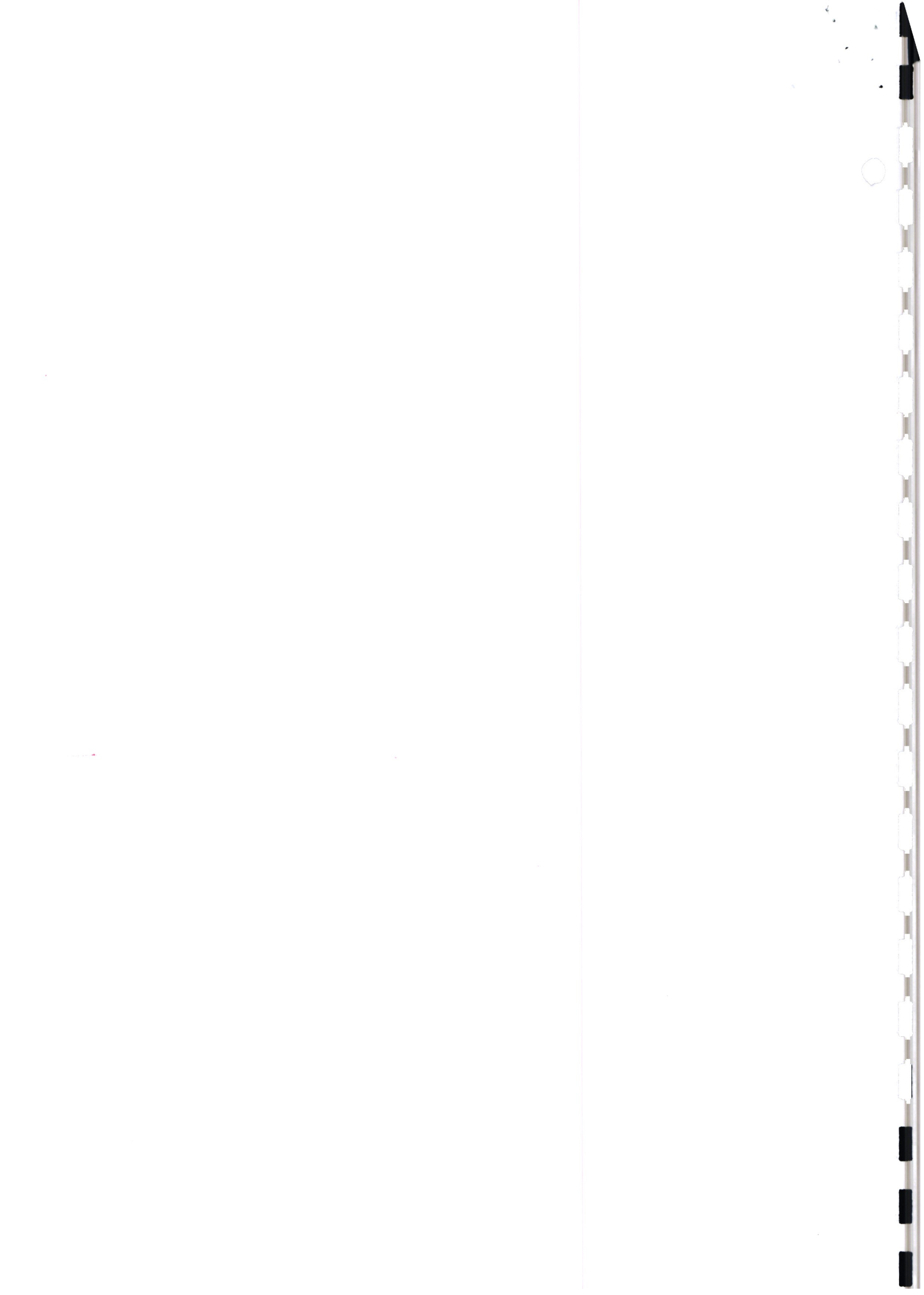
cts Forty Five (shs. 10,899,114 cts 45

Standing to the credit of the account on 30th June, 2018

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

Date 4th July, 2018

Paul M. Koros Chairman
 Samuel Ojwang Secretary
 Hulda Ogoti Member
 4/7/2018



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Halle Selassie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 254 20 221199, Fax: 312192



July 04, 2018

CERTIFICATE OF BALANCES

Customer : 131146

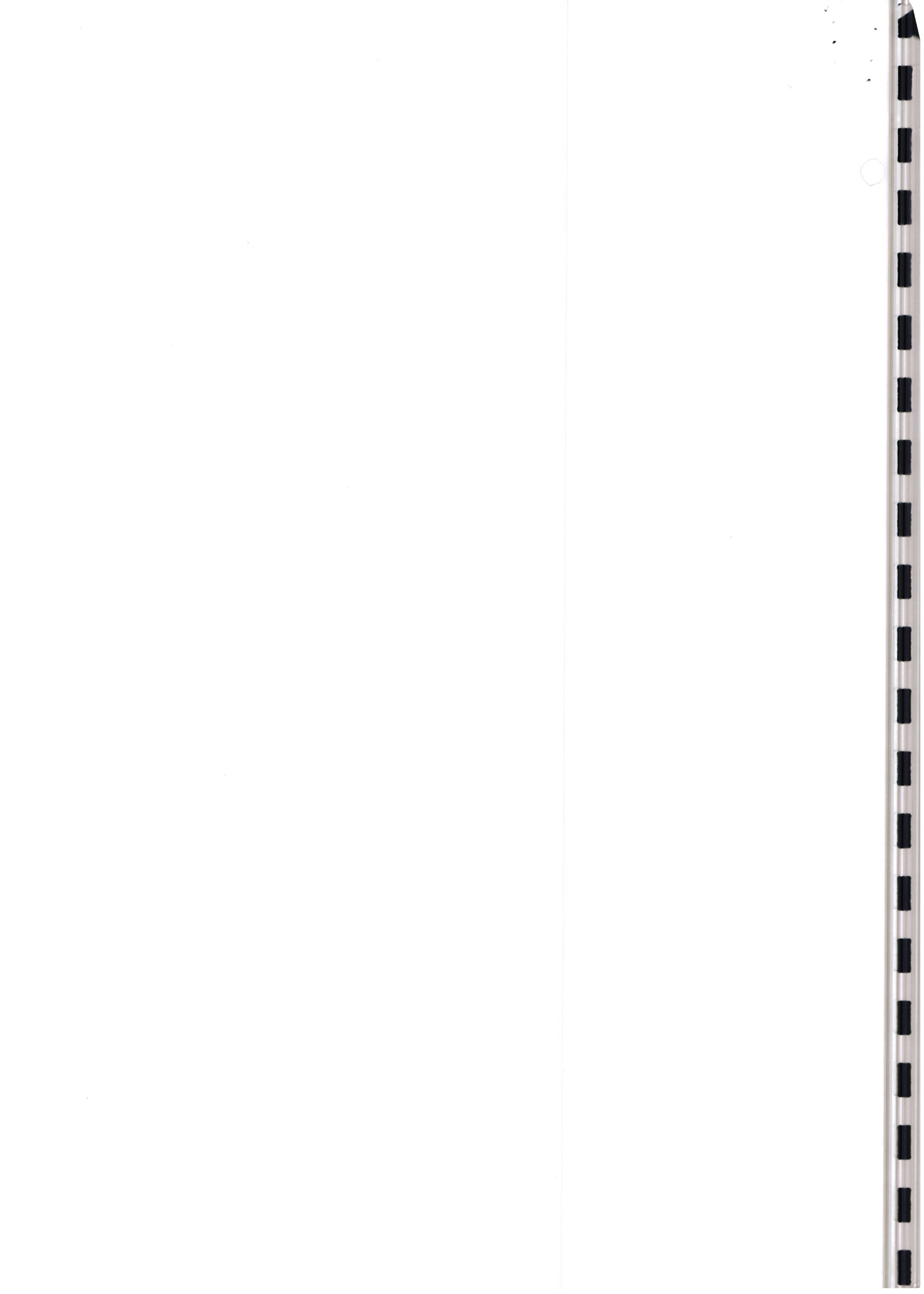
STATE DEPT. FOR SPECIAL
PROGRAMMES

Balance Date: 30-Jun-18

Account No.	Account Name	Currency	Balance
1000302108	REC-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	60,144,824.15
1000302143	DEV-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	208,991.90
1000302167	DEP-STATE DEPT.FOR SPECIAL PROGRAMMES	KES	10,899,114.45
1000302186	CBK165-STATE DEPT.- SPECIAL PROGRAMMES	KES	0.00
1000307487	STREET FAMILIES REHABILITATION TRUST FUND	KES	208,621,713.65
1000340991	RELIEF CASH TRANSFER FUND	KES	78,567,269.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES





Trial Balance

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320102 Capital Grants from International Organizations	0.00	109,303,944.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	109,303,944.00	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	1,142,141,570.00	0.00	2,316,036,351.60
1320200 Grants from International Organizations - Direct Payments AIA	0.00	1,142,141,570.00	0.00	2,316,036,351.60
1320000 Grants from International Organisations	0.00	1,251,445,514.00	0.00	2,316,036,351.60
1420601 Sale of Tender Documents	0.00	101,000.00	0.00	142,000.00
1420600 Receipts from Sale of Incidental Goods	0.00	101,000.00	0.00	142,000.00
1420000 Sales of Goods and Services	0.00	101,000.00	0.00	142,000.00
1990103 Discount Taken	0.00	0.00	0.00	510,050.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	510,050.00
1990000 System Required Revenue	0.00	0.00	0.00	510,050.00
2110101 Basic Salaries - Civil Service	98,927,891.90	0.00	90,028,163.20	0.00
2110100 Basic Salaries - Permanent Employees	98,927,891.90	0.00	90,028,163.20	0.00
2110301 House Allowance	36,322,997.85	0.00	32,334,173.35	0.00
2110309 Special Duty Allowance	499,999.55	0.00	599,454.85	0.00
2110310 Top-up Allowance	0.00	0.00	1,670,000.00	0.00
2110312 Responsibility Allowance	275,999.40	0.00	371,000.00	0.00
2110313 Entertainment Allowance	780,000.00	0.00	775,000.00	0.00
2110314 Transport Allowance	9,060,871.55	0.00	12,211,767.55	0.00
2110315 Extreneous Allowance	900,000.00	0.00	320,000.00	0.00
2110317 Domestic Servant Allowance	187,200.00	0.00	109,200.00	0.00
2110318 n Practising Allowance	150,000.00	0.00	153,000.00	0.00
2110319 Top-up House Allowance	1,700,000.00	0.00	0.00	0.00
2110320 Leave Allowance	1,099,995.00	0.00	1,168,958.00	0.00
2110300 Personal Allowances paid as part of Salary	50,977,063.35	0.00	49,712,553.75	0.00
2110000 Wages and Salary Contributions	149,904,955.25	0.00	139,740,716.95	0.00
2210101 Electricity	668,407.50	0.00	2,388,948.20	0.00
2210102 Water and Sewarage Charges	0.00	0.00	100,000.00	0.00
2210100 Utilities, Supplies and Services	668,407.50	0.00	2,488,948.20	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,826,055.00	0.00	6,603,064.25	0.00
2210202 Internet Connections	576,164.00	0.00	2,155,493.70	0.00
2210203 Courier & Postal Services	10,000.00	0.00	50,000.00	0.00
2210200 Communication, Supplies and Services	2,412,219.00	0.00	8,808,557.95	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,986,970.00	0.00	6,023,734.40	0.00
2210302 Accommodation - Domestic Travel	7,632,298.00	0.00	4,653,215.00	0.00
2210303 Daily Subsistence Allowance	12,967,548.00	0.00	13,218,441.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	849,958.50	0.00	83,150.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	31,436,774.50	0.00	23,978,540.40	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	874,518.25	0.00	3,011,067.20	0.00
2210402 Accommodation	197,001.50	0.00	817,586.00	0.00
2210403 Daily Subsistence Allowance	1,016,290.00	0.00	2,548,296.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,087,809.75	0.00	6,376,949.20	0.00
2210502 Publishing & Printing Services	0.00	0.00	624,800.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	573,932.70	0.00	1,907,283.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	573,932.70	0.00	2,532,083.00	0.00
2210603 Rents and Rates -	76,210,039.85	0.00	77,000,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Non-Residential				
2210600 Rentals of Produced Assets	76,210,039.85	0.00	77,000,000.00	0.00
2210701 Travel Allowance	566,500.00	0.00	3,496,257.85	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	75,180.00	0.00	75,000.00	0.00
2210703 Production and Printing of Training Materials	37,500.00	0.00	114,000.00	0.00
2210704 Hire of Training Facilities and Equipment	353,000.00	0.00	105,000.00	0.00
2210706 Book Allowance	145,000.00	0.00	500,000.00	0.00
2210710 Accommodation Allowance	640,851.40	0.00	3,149,165.10	0.00
2210711 Tuition Fees Allowance	1,578,175.00	0.00	5,311,967.00	0.00
2210700 Training Expenses	3,396,206.40	0.00	12,751,389.95	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,124,933.00	0.00	10,012,871.00	0.00
2210802 Boards, Committees, Conferences and Seminars	2,966,150.00	0.00	7,822,587.00	0.00
2210800 Hospitality Supplies and Servi	6,091,083.00	0.00	17,835,458.00	0.00
2211001 Medical Drugs	467,400.00	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	62,000.00	0.00	237,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	460,242.00	0.00	994,544.95	0.00
2211000 Specialised Materials and Supp	989,642.00	0.00	1,231,544.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,392,375.25	0.00	7,674,440.10	0.00
2211102 Supplies and Accessories for Computers and Printers	274,351.75	0.00	367,800.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	71,360.00	0.00	499,066.00	0.00
2211100 Office and General Supplies and Services	3,738,087.00	0.00	8,541,306.10	0.00
2211201 Refined Fuels and Lubricants for Transport	6,839,820.20	0.00	6,715,938.75	0.00
2211200 Fuel Oil and Lubricants	6,839,820.20	0.00	6,715,938.75	0.00
2211305 Contracted Guards and Cleaning Services	3,450,420.00	0.00	2,308,900.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	265,920.00	0.00	117,200.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	614,432,982.60	0.00	545,504,366.45	0.00
2211309 Managent Fees	1,994,500.00	0.00	1,752,734.00	0.00
2211311 Contracted Technical Services	6,106,350.00	0.00	12,459,600.00	0.00
2211328 Counselling Services	254,000.00	0.00	350,000.00	0.00
2211300 Other Operating Expenses	626,504,172.60	0.00	562,492,800.45	0.00
2210000 Goods and Services	760,948,194.50	0.00	730,753,516.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,007,742.00	0.00	6,072,251.75	0.00
2220100 Routine Maintenance - Vehicles	5,007,742.00	0.00	6,072,251.75	0.00
2220202 Maintenance of Office Furniture and Equipment	150,334.00	0.00	484,130.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	30,000.00	0.00	114,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	290,500.00	0.00	699,055.30	0.00
2220210 Maintenance of Computers, Software, and Networks	641,900.00	0.00	1,749,997.90	0.00
2220200 Routine Maintenance - Other Assets	1,112,734.00	0.00	3,047,183.20	0.00
2220000 Routine Maintenance	6,120,476.00	0.00	9,119,434.95	0.00
2620118 Commonwealth Secretariat	250,000.00	0.00	602,610.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	250,000.00	0.00	602,610.00	0.00
2620000 Grants and Other Transfers to International Organizations	250,000.00	0.00	602,610.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	838,550,071.00	0.00	872,514,669.50	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	838,550,071.00	0.00	872,514,669.50	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	350,000,000.00	0.00	249,999,999.65	0.00
2630203 Capital Grants to Other levels of government	30,000,000.00	0.00	30,000,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630200 Capital Grants to Government Agencies and other Levels of Government	380,000,000.00	0.00	279,999,999.65	0.00
2630000 Grants & Transfer To Other Govt. Units	1,218,550,071.00	0.00	1,152,514,669.15	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	3,289,532,110.70	0.00	5,065,393,359.10	0.00
2640203 Drought Contingency	111,641,570.00	0.00	2,032,000,000.00	0.00
2640200 Emergency Relief and Refugee Assistance	3,401,173,680.70	0.00	7,097,393,359.10	0.00
2640402 Donations	0.00	0.00	0.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	0.00	0.00
2640502 Capital Transfer to Individual	0.00	0.00	2,000,017,657.00	0.00
2640503 Other Capital Grants and Trans	3,240,500,000.00	0.00	4,238,691,022.00	0.00
2640500 Other Capital Grants and Trans	3,240,500,000.00	0.00	6,238,708,679.00	0.00
2640000 Other Transfers and Emergency Relief	6,641,673,680.70	0.00	13,336,102,038.10	0.00
2710102 Gratuity - Civil Servants	7,569,650.15	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	7,569,650.15	0.00	0.00	0.00
2710000 Social Security Benefits	7,569,650.15	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	3,998,000.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	3,998,000.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	32,182,850.00	0.00
3110500 Construction and Civil Works	0.00	0.00	32,182,850.00	0.00
3111001 Purchase of Office Furniture and Fittings	601,548.00	0.00	26,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	1,323,666.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	1,090,000.00	0.00
3111009 Purchase of other Office Equipment	198,717.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	800,265.00	0.00	2,439,666.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	20,200.00	0.00	130,140.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	183,900.00	0.00	2,459,864.50	0.00
3111112 Purchase of Software	0.00	0.00	1,211,972.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	204,100.00	0.00	3,801,976.50	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	4,259,900.00	0.00	0.00	0.00
3111403 Research	7,772,038.10	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	12,031,938.10	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	17,034,303.10	0.00	38,424,492.50	0.00
6530101 Ministry HQ Recurrent Bank A/C	52,959,203.95	0.00	0.00	1,708,201.05
6530102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	52,959,203.95	0.00	0.00	1,708,201.05
6530000 Recurrent Bank Accounts	52,959,203.95	0.00	0.00	1,708,201.05
6540101 Ministry HQ Development Bank A	1,066,767,136.95	0.00	2,076,384,569.70	0.00
6540100 Development Bank Accounts	1,066,767,136.95	0.00	2,076,384,569.70	0.00
6540000 Development Bank Accounts	1,066,767,136.95	0.00	2,076,384,569.70	0.00
6550101 Ministry HQ Deposit Bank A/C	17,084,275.60	0.00	17,084,275.60	0.00
6550108 Street Families Rehabilitation Trust Fund	339,093,320.60	0.00	176,917,319.60	0.00
6550116 Relief Cash Transfer Fund	1,921,450,388.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	2,277,627,984.20	0.00	194,001,595.20	0.00
6550000 Deposit Bank Account	2,277,627,984.20	0.00	194,001,595.20	0.00
6580101 Cash	481,945,048.00	0.00	0.00	0.00
6580104 Cash in Transit	6,049,597,698.25	0.00	2,342,093,937.65	0.00
6580100 Cash in Hand	6,531,542,746.25	0.00	2,342,093,937.65	0.00
6580000 Cash in Hand	6,531,542,746.25	0.00	2,342,093,937.65	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
6740101 Prepayment	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6740102 R/D Cheques	0.95	0.00	0.60	0.00
6740100 Other Debtors & Pre-payments	0.95	0.00	0.60	0.00
6740000 Other Debtors & Pre-payments	0.95	0.00	0.60	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	35,378,855.60	0.00	0.00
6780100 Suspense & Clearance Account	0.00	35,378,855.60	0.00	0.00
6780000 Suspense & Clearance Account	0.00	35,378,855.60	0.00	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
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	10,899,114.45	0.00	17,401,799.85
7310100 General Deposits Items	0.00	10,899,114.45	0.00	17,401,799.85
7310000 Deposits	0.00	10,899,114.45	0.00	17,401,799.85
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	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
7320110 Court Attachments	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
7320116 Mortgages / Bank Loans	0.00	0.80	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	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	0.80	0.00	0.00
7320000 Other Liabilities	0.00	0.80	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
7390103 AP Liabilities	0.00	0.00	709,421,408.35	0.00
7390100 System Required Liabilities	766,440,687.05	0.00	709,421,408.35	0.00
7399999 Cash Clearing A/c	0.00	11,241,414,336.85	0.00	5,895,356,958.25
7399900	0.00	11,241,414,336.85	0.00	5,895,356,958.25
7390000 System Required Liabilities A/cs	766,440,687.05	11,241,414,336.85	709,421,408.35	5,895,356,958.25
9910201 Exchequer Releases/ Provisioning Account	0.00	20,668,615,716.00	0.00	13,117,900,000.00
9910200 Exchequer Provisions	0.00	20,668,615,716.00	0.00	13,117,900,000.00
9910000 Provisions	0.00	20,668,615,716.00	0.00	13,117,900,000.00
9999999 Consolidated Fund	13,090,569,077.00	0.00	0.00	0.00
9999900	13,090,569,077.00	0.00	0.00	0.00
9990000 Opening Balance Reserves	13,090,569,077.00	0.00	0.00	0.00
Total	32,587,958,167.05	33,207,854,537.70	20,729,158,990.10	21,349,055,360.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	1,251,445,514.00	2,316,036,351.60
Exchequer releases	4	7,550,715,716.00	13,117,900,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	101,000.00	142,000.00
TOTAL RECEIPTS		8,802,262,230.00	15,434,078,351.60
PAYMENTS			
Compensation of Employees	12	149,904,955.25	139,740,716.95
Use of goods and Services	13	767,068,670.50	739,872,951.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,459,050,071.00	7,391,223,348.15
Other Grants and Transfers	16	3,401,423,680.70	7,097,995,969.10
Social Security Benefits	17	7,569,650.15	0.00
Acquisition of Assets	18	17,034,303.10	38,424,492.50
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,802,051,330.70	15,407,257,478.60
SURPLUS/DEFICIT		210,899.30	26,820,873.00

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

Prepared By: _____

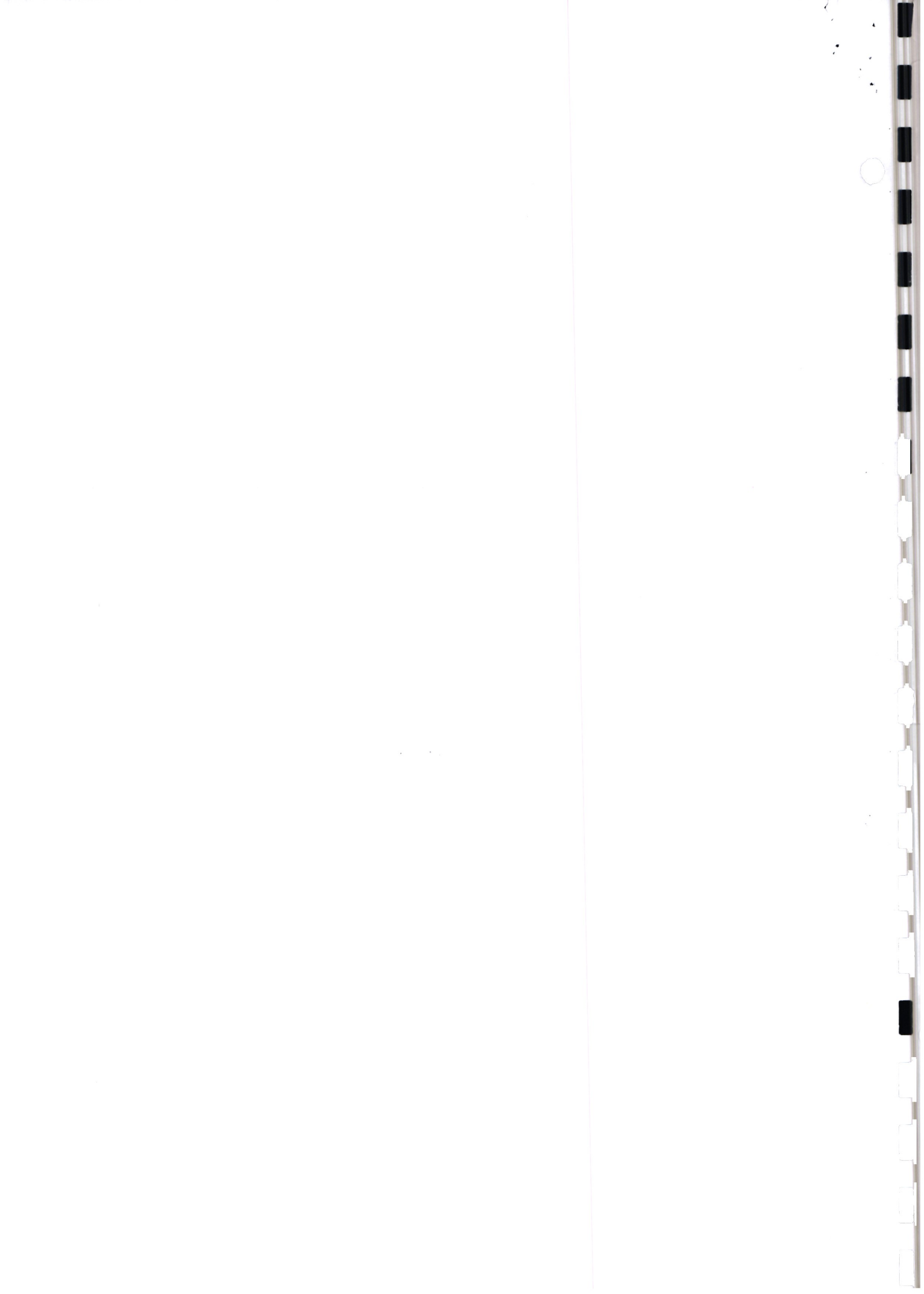
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	3,397,354,325.10	2,268,167,913.85
Cash Balances	22B	6,531,542,746.25	2,342,093,937.65
Total Cash And Cash Equivalents		9,928,897,071.35	4,610,261,851.50
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(35,378,854.65)	0.60
TOTAL FINANCIAL ASSETS		9,893,518,216.70	4,610,261,852.10
Financial Liabilities			
Accounts Payables - Deposits	24	10,485,872,765.05	5,203,337,349.75
NET FINANCIAL ASSETS		(592,354,548.35)	(593,075,497.65)
REPRESENTED BY			
Fund Balance b/fwd	25	(593,075,497.65)	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		210,899.30	26,820,873.00
NET FINANCIAL POSITION		(592,864,598.35)	26,820,873.00

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

Prepared By: _____

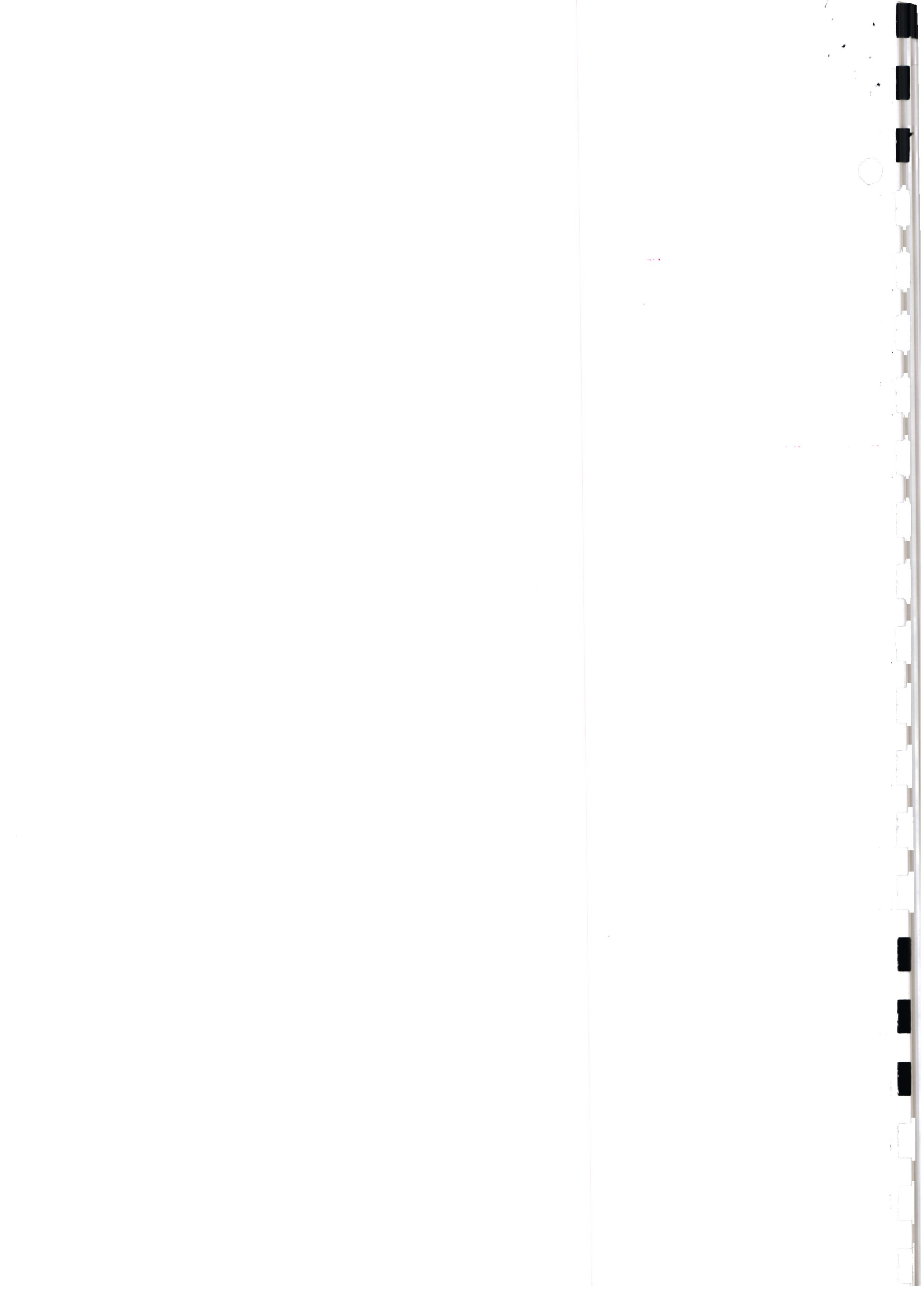
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1033-State Department For Special Programmes
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	1,251,445,514.00	2,316,036,351.60
Exchequer releases	4	7,550,715,716.00	13,117,900,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	101,000.00	142,000.00
Payments for Operating Expenses			
Compensation of Employees	12	149,904,955.25	139,740,716.95
Use of goods and Services	13	767,068,670.50	739,872,951.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,459,050,071.00	7,391,223,348.15
Other Grants and Transfers	16	3,401,423,680.70	7,097,995,969.10
Social Security Benefits	17	7,569,650.15	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		5,317,914,270.55	5,203,337,349.15
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	5,335,159,472.95	5,268,582,714.65
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	17,034,303.10	38,424,492.50
Net Cash Flow From Investing Activities	B	(17,034,303.10)	(38,424,492.50)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	5,318,125,169.85	5,230,158,222.15
Cash and Cash Equivalent at BEGINNING of The Year		4,610,261,851.50	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	9,928,897,071.35	4,610,261,851.50

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

Prepared By: _____

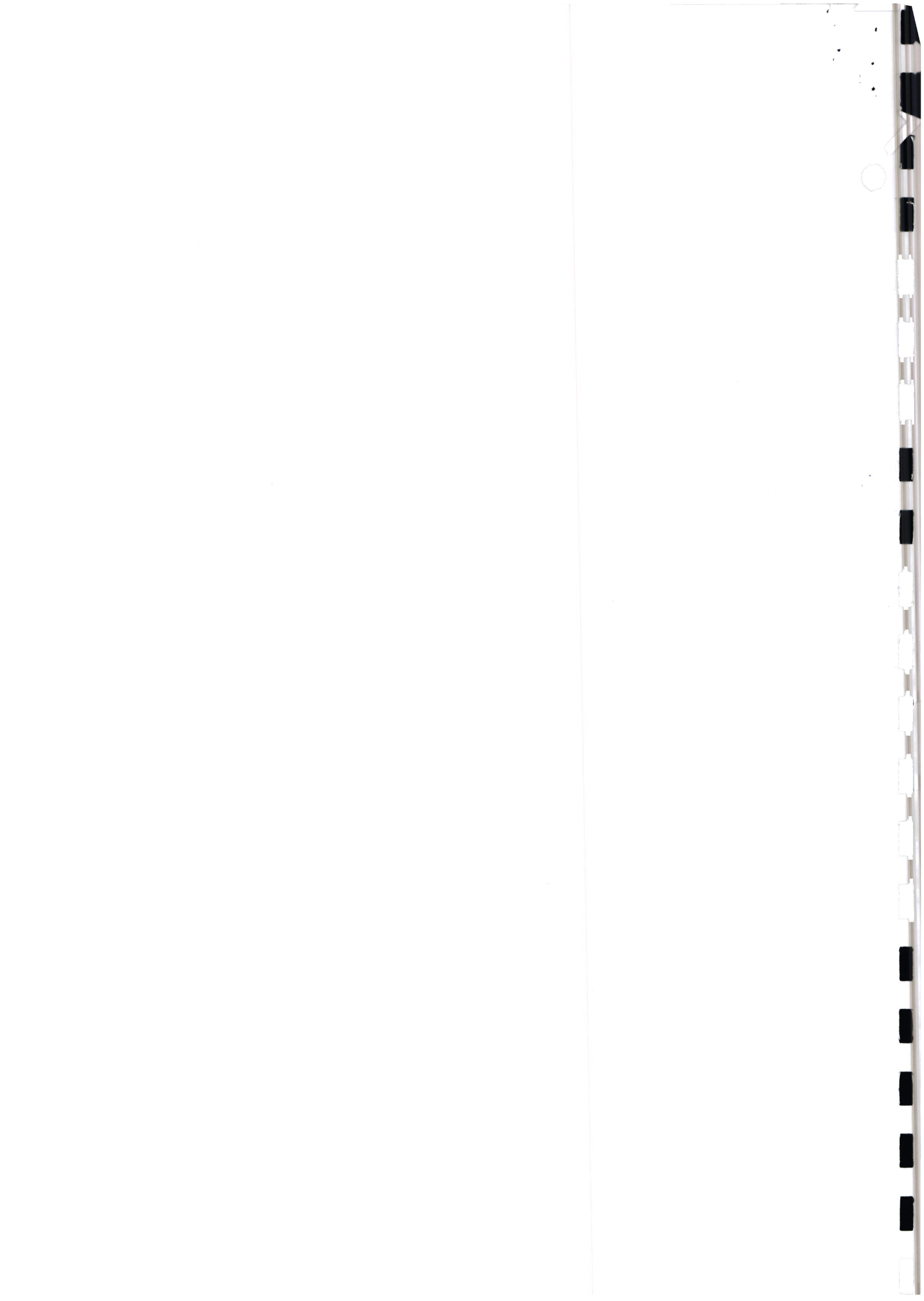
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	1,251,445,514.00	2,316,036,351.60
TOTAL		1,251,445,514.00	2,316,036,351.60

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	7,550,715,716.00	13,117,900,000.00
TOTAL		7,550,715,716.00	13,117,900,000.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	101,000.00	142,000.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		101,000.00	142,000.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	98,927,891.90	90,028,163.20
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	50,977,063.35	49,712,553.75
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		149,904,955.25	139,740,716.95

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	668,407.50	2,488,948.20
Communication, Supplies and Services	2210200	2,412,219.00	8,808,557.95
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	31,436,774.50	23,978,540.40
Foreign Travel and Subsistence, and other transportation costs	2210400	2,087,809.75	6,376,949.20
Printing, Advertising and Information Supplies and Services	2210500	573,932.70	2,532,083.00
Rentals of Produced Assets	2210600	76,210,039.85	77,000,000.00
Training Expenses	2210700	3,396,206.40	12,751,389.95
Hospitality Supplies and Servi	2210800	6,091,083.00	17,835,458.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	989,642.00	1,231,544.95
Office and General Supplies and Services	2211100	3,738,087.00	8,541,306.10
Fuel Oil and Lubricants	2211200	6,839,820.20	6,715,938.75
Other Operating Expenses	2211300	626,504,172.60	562,492,800.45
Routine Maintenance - Vehicles	2220100	5,007,742.00	6,072,251.75
Routine Maintenance - Other Assets	2220200	1,112,734.00	3,047,183.20
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		767,068,670.50	739,872,951.90

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	838,550,071.00	872,514,669.50
Capital Grants to Government Agencies and other Levels of Government	2630200	380,000,000.00	279,999,999.65
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	3,240,500,000.00	6,238,708,679.00
TOTAL		4,459,050,071.00	7,391,223,348.15

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	250,000.00	602,610.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	3,401,173,680.70	7,097,393,359.10
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		3,401,423,680.70	7,097,995,969.10

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	7,569,650.15	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		7,569,650.15	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	3,998,000.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	32,182,850.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	800,265.00	2,439,666.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	204,100.00	3,801,976.50
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	12,031,938.10	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		17,034,303.10	38,424,492.50

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	52,959,203.95	1,708,201.05
Development Bank Accounts	6540000	1,066,767,136.95	2,076,384,569.70
Deposit Bank Account	6550000	2,277,627,984.20	193,491,545.20
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		3,397,354,325.10	2,271,584,315.95

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	6,531,542,746.25	2,342,093,937.65
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		6,531,542,746.25	2,342,093,937.65

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.95	0.60
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	35,378,855.60	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		35,378,856.55	0.60

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.80	0.00
Deposits	7310000	10,899,114.45	17,401,799.85
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	10,474,973,649.80	5,185,935,549.90
TOTAL		10,485,872,765.05	5,203,337,349.75

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,268,167,913.85	0.00
Opening Balance Cash	22B	2,342,093,937.65	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.60	0.00
Opening Balance - Deposits	24	(5,203,337,349.75)	0.00
TOTAL		(593,075,497.65)	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00





Statement of Budget Execution - Recurrent Expenditure

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
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	4,884,557,516.00	(4,884,557,516.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	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	200,000.00	200,000.00	101,000.00	99,000.00	50.50%
Total		0.00	0.00	200,000.00	200,000.00	4,884,658,516.00	(4,884,658,516.00)	0.00%
PAYMENTS								
Compensation of Employees	12	76,855,000.00	0.00	73,155,000.00	150,010,000.00	149,904,955.25	105,044.75	99.93%
Use of goods and Services	13	254,779,993.50	500,000.00	571,791,207.50	827,071,201.00	760,962,320.50	66,108,880.50	92.01%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	427,413,585.50	10,000,000.00	808,413,585.50	1,245,827,171.00	838,550,071.00	407,277,100.00	67.31%
Other Grants and Transfers	16	749,000,000.00	(10,500,000.00)	2,564,000,000.00	3,302,500,000.00	3,125,478,166.70	177,021,833.30	94.64%
Social Security Benefits	17	5,850,000.00	0.00	1,750,000.00	7,600,000.00	7,569,650.15	30,349.85	99.60%
Acquisition of Assets	18	3,875,000.00	0.00	(1,937,500.00)	1,937,500.00	1,004,365.00	933,135.00	51.84%
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		1,517,773,579.00	0.00	4,017,172,293.00	5,534,945,872.00	4,883,469,528.60	(3,365,695,949.60)	321.75%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	784,675,000.00	0.00	(146,275,000.00)	638,400,000.00	1,251,445,514.00	(613,045,514.00)	196.03%
	4	0.00	0.00	0.00	0.00	2,666,158,200.00	(2,666,158,200.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	784,675,000.00	0.00	(146,275,000.00)	638,400,000.00	3,917,603,714.00	(3,132,928,714.00)	499.26%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	7,500,000.00	0.00	7,500,000.00	15,000,000.00	6,106,350.00	8,893,650.00	40.71%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	2,013,000,000.00	0.00	989,500,000.00	3,002,500,000.00	3,620,500,000.00	(618,000,000.00)	120.58%
	16	230,175,000.00	0.00	150,725,000.00	380,900,000.00	275,945,514.00	104,954,486.00	72.45%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	9,050,000.00	0.00	7,475,000.00	16,525,000.00	16,029,938.10	495,061.90	97.00%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	2,259,725,000.00	0.00	1,155,200,000.00	3,414,925,000.00	3,918,581,802.10	(1,658,856,802.10)	173.41%



Statement of Budget Execution - Development Expenditure

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1033-State Department For Special Programmes

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	17,084,275.60	0.00
Transfers of retentions during the year	0.00	41,719,250.60
Payments made out of deposit account during the year	0.00	24,634,975.00
Closing Balance	17,084,275.60	17,084,275.60

Principal Secretary Controller	Principal Accounts
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The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

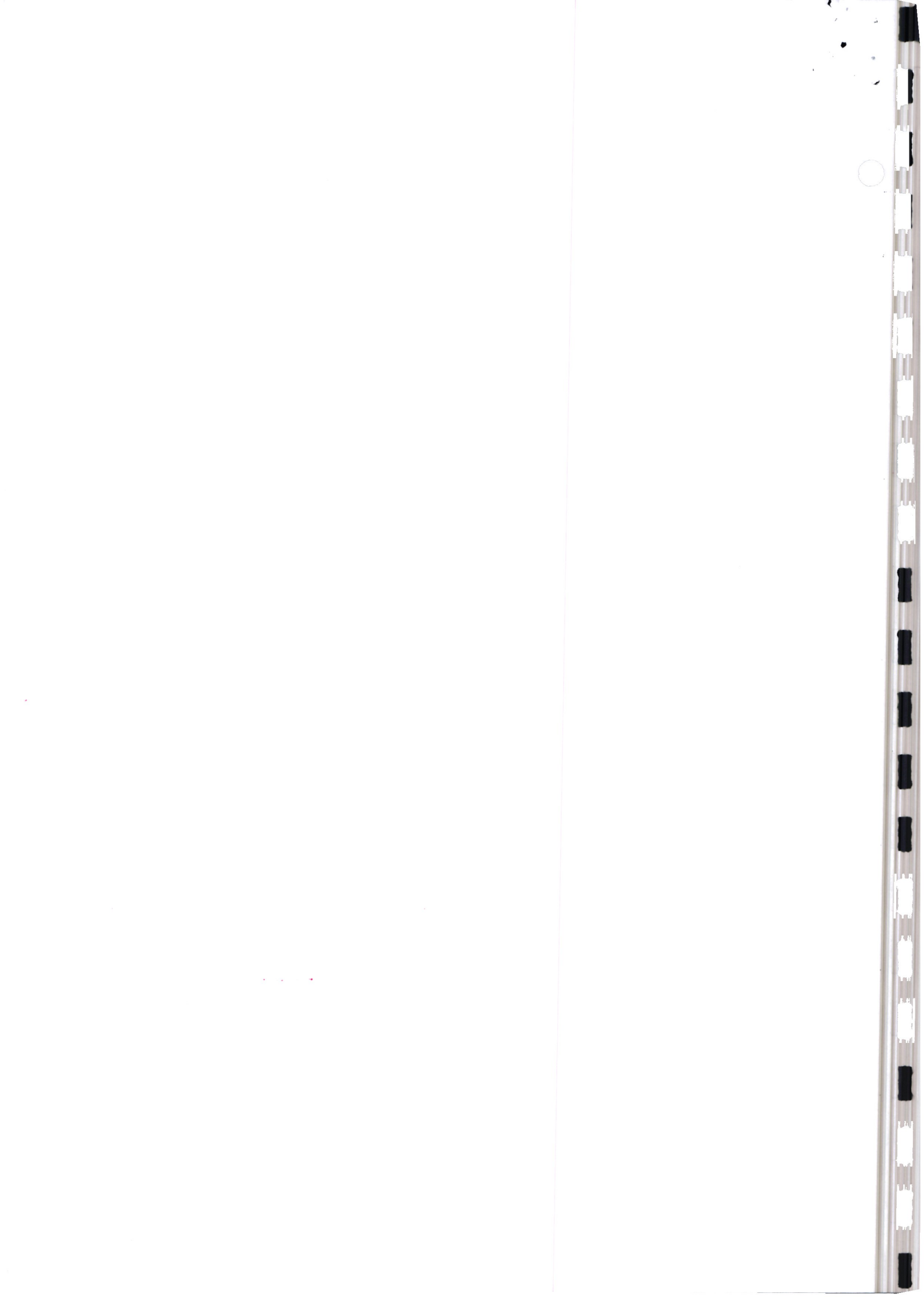
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1033-State Department For Special Programmes

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0713000000		Special Initiatives	4,676,207,801.00	3,944,605,450.80	731,602,350.20
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	664,955,701.00	618,645,214.10	46,310,486.90
	2220000	Routine Maintenance	2,800,000.00	2,057,070.00	742,930.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	264,952,100.00	198,675,000.00	66,277,100.00
	2640000	Other Transfers and Emergency Relief	3,743,500,000.00	3,125,228,166.70	618,271,833.30
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0733000000			4,053,623,595.00	4,653,514,641.90	(599,891,046.90)
	2110000	Wages and Salary Contributions	37,393,024.00	37,393,017.85	6.15
	2210000	Goods and Services	80,380,500.00	67,579,795.95	12,800,704.05
	2220000	Routine Maintenance	575,000.00	189,305.00	385,695.00
	2630000	Grants & Transfer To Other Govt. Units	1,051,875,071.00	1,019,875,071.00	32,000,000.00
	2640000	Other Transfers and Emergency Relief	2,871,400,000.00	3,516,445,514.00	(645,045,514.00)
	3110000	Acquisition of Fixed Capital Assets	12,000,000.00	12,031,938.10	(31,938.10)
0743000000			220,039,476.00	203,931,238.00	16,108,238.00
	2110000	Wages and Salary Contributions	112,616,976.00	112,511,937.40	105,038.60
	2210000	Goods and Services	86,482,600.00	74,723,184.45	11,759,415.55
	2220000	Routine Maintenance	6,877,400.00	3,874,101.00	3,003,299.00
	2620000	Grants and Other Transfers to International Organizations	0.00	250,000.00	(250,000.00)
	2710000	Social Security Benefits	7,600,000.00	7,569,650.15	30,349.85
	3110000	Acquisition of Fixed Capital Assets	6,462,500.00	5,002,365.00	1,460,135.00
Grand Total			8,949,870,872.00	8,802,051,330.70	147,819,541.30

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

Prepared By: _____

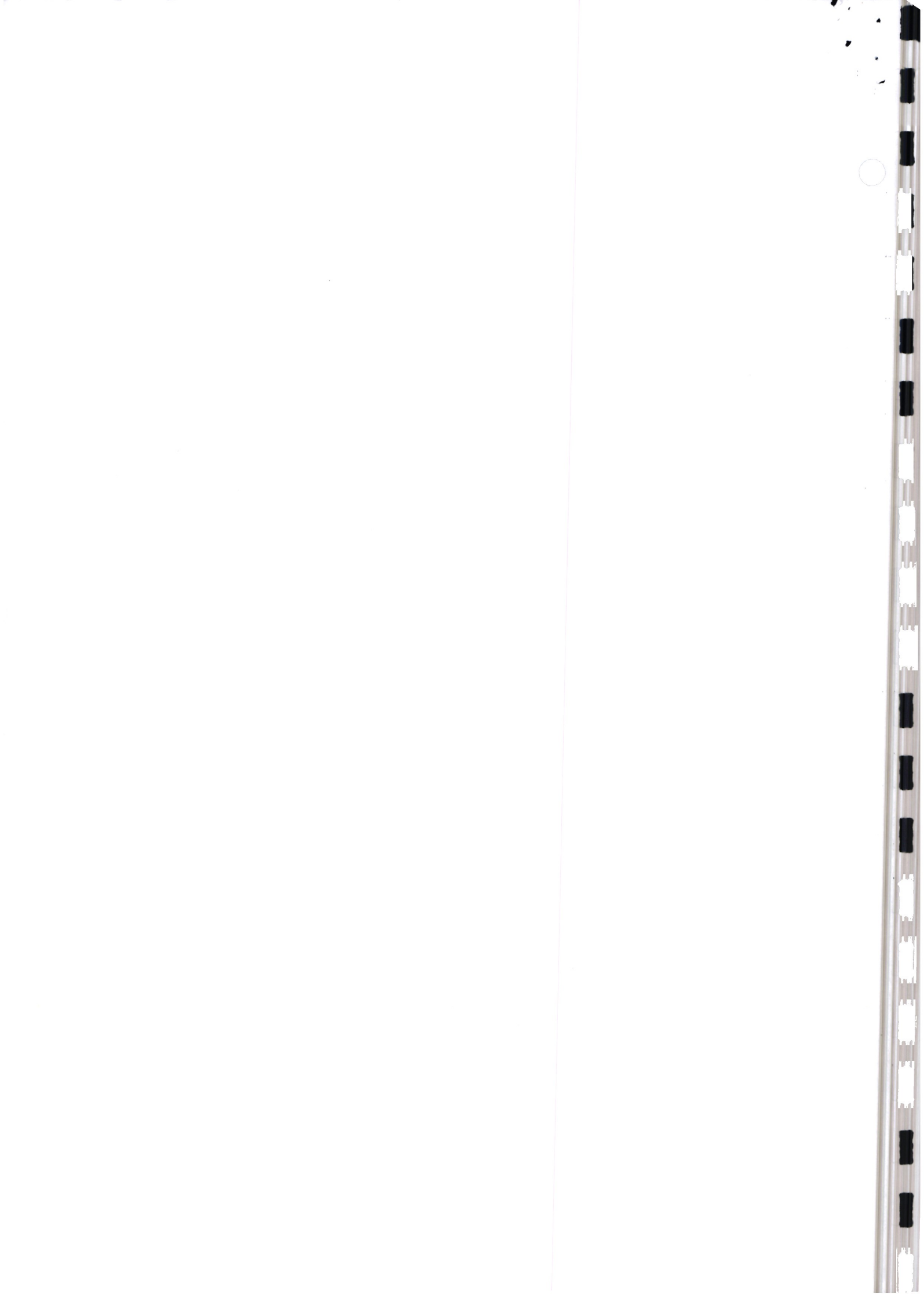
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1033-State Department For Special Programmes

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1033000100		Arid Resource Management Project	743,223,595.00	739,169,199.80	4,054,395.20
	0733000000		743,223,595.00	739,169,199.80	4,054,395.20
	0713000000	Special Initiatives	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1033000200		Headquarters - Relief and Rehabilitation	4,311,255,701.00	3,745,704,990.80	565,550,710.20
	0743000000		0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0733000000		0.00	(200,860.00)	200,860.00
	0713000000	Special Initiatives	4,311,255,701.00	3,745,905,850.80	565,349,850.20
1033000300		General Administrative Services - Special Programmes	215,514,476.00	199,920,338.00	15,594,138.00
	0713000000	Special Initiatives	0.00	24,600.00	(24,600.00)
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0733000000		0.00	(37,500.00)	37,500.00
	0743000000		215,514,476.00	199,933,238.00	15,581,238.00
1033000400		Family Protection - Street Families	264,952,100.00	198,675,000.00	66,277,100.00
	0713000000	Special Initiatives	264,952,100.00	198,675,000.00	66,277,100.00
1033100100		Kenya Hunger Safety Net Programme	2,490,500,000.00	3,240,500,000.00	(750,000,000.00)
	0733000000		2,490,500,000.00	3,240,500,000.00	(750,000,000.00)
1033100200		KRDP ASAL Drought Contingency Fund Project	19,500,000.00	19,500,000.00	0.00
	0733000000		19,500,000.00	19,500,000.00	0.00
1033100300		Protracted Relief and Recovery	165,000,000.00	164,303,944.00	696,056.00
	0733000000		165,000,000.00	164,303,944.00	696,056.00
1033100400		Model Street Families Rehabilitation Centre	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1033100500		Kenya Drought Early Warning Project	30,000,000.00	30,000,000.00	0.00
	0733000000		30,000,000.00	30,000,000.00	0.00
1033100600		Medium Term Asal Programme(MTAP111)	15,000,000.00	6,106,350.00	8,893,650.00
	0733000000		15,000,000.00	6,106,350.00	8,893,650.00
1033100700		Construction of Various works for Wajir Sewerage Project Phase IV	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1033100900		National Drought Emergency Fund (NDEF)	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1033101000		Ending Drought Emergencies	350,000,000.00	350,000,000.00	0.00
	0733000000		350,000,000.00	350,000,000.00	0.00
1033101100			4,525,000.00	3,998,000.00	527,000.00
	0743000000		4,525,000.00	3,998,000.00	527,000.00
1033101200			208,400,000.00	104,173,508.10	104,226,491.90
	0733000000		208,400,000.00	104,173,508.10	104,226,491.90
1033101300			32,000,000.00	0.00	32,000,000.00
	0733000000		32,000,000.00	0.00	32,000,000.00
1033101400			100,000,000.00	0.00	100,000,000.00
	0713000000	Special Initiatives	100,000,000.00	0.00	100,000,000.00
		Grand Total	8,949,870,872.00	8,802,051,330.70	147,819,541.30

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

Prepared By: _____

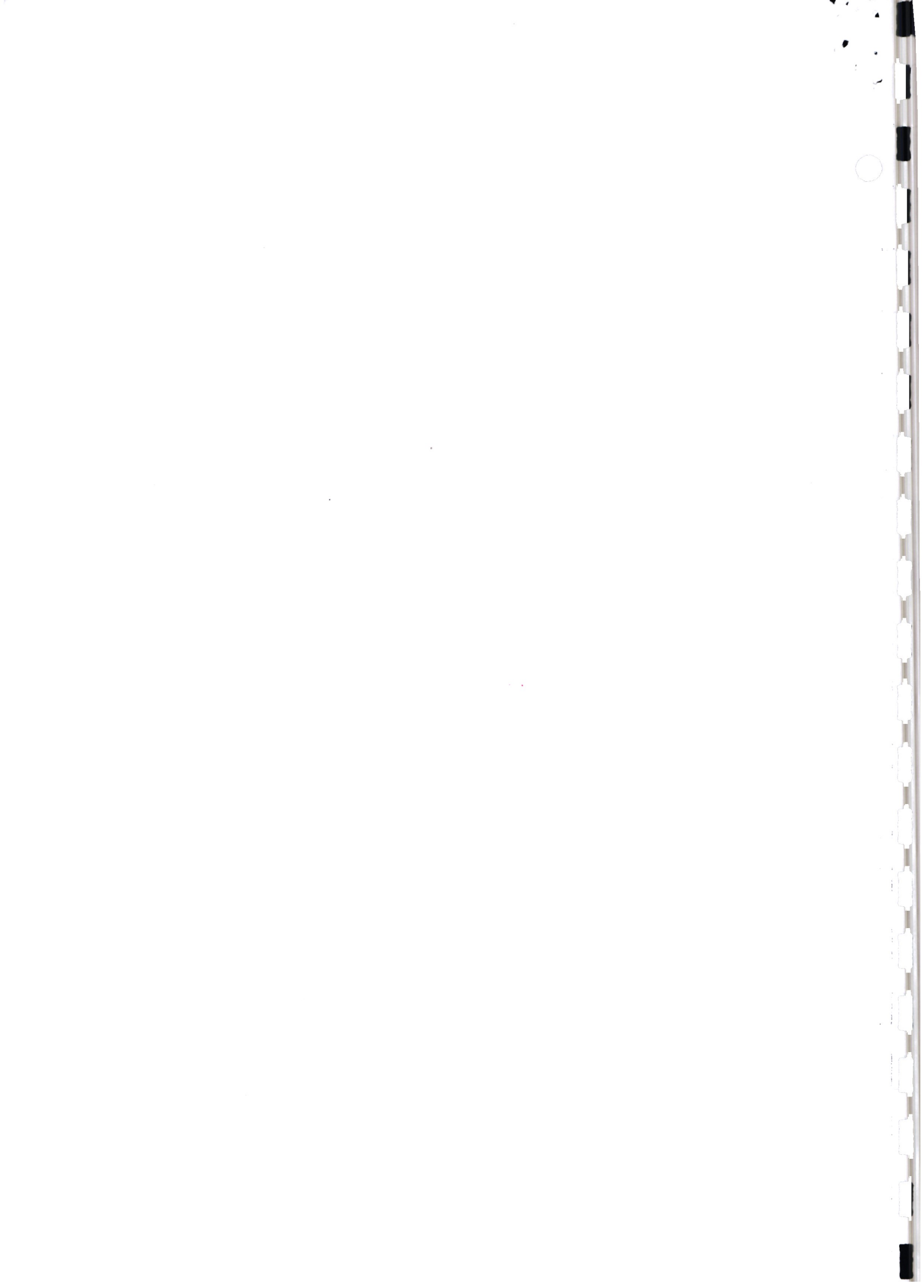
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1033-State Department For Special Programmes

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0713000000		Special Initiatives	4,676,207,801.00	3,944,605,450.80	731,602,350.20
	0713010000	Relief & Rehabilitation	4,411,255,701.00	3,745,930,450.80	665,325,250.20
	0713040000		264,952,100.00	198,675,000.00	66,277,100.00
0733000000			4,053,623,595.00	4,653,514,641.90	(599,891,046.90)
	0733010000		358,748,524.00	209,335,626.90	149,412,897.10
	0733020000		3,694,875,071.00	4,444,179,015.00	(749,303,944.00)
0743000000			220,039,476.00	203,931,238.00	16,108,238.00
	0743010000		196,426,976.00	187,474,146.45	8,952,829.55
	0743020000		18,937,500.00	13,871,708.70	5,065,791.30
	0743030000		4,675,000.00	2,585,382.85	2,089,617.15
		Grand Total	8,949,870,872.00	8,802,051,330.70	147,819,541.30

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

Prepared By: _____

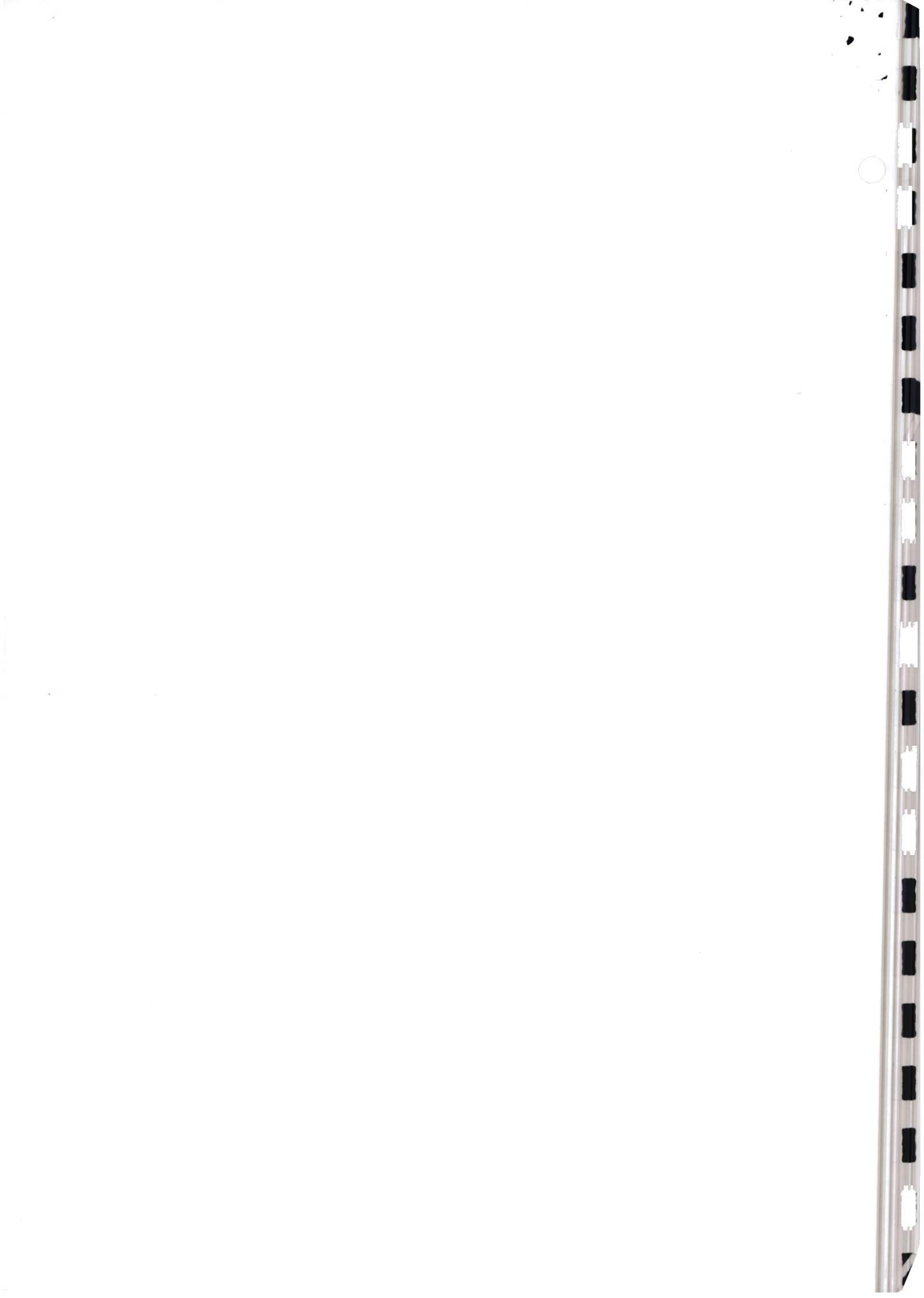
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



GOK_LEDGER

Date From 2017-07-01T00:00:00.000+03

Date To 2018-06-30T00:00:00.000+

Page 1 of 12

Ledger / Ledger Set	GOK_LEDGER
Period From	JUL-17
Period To	JUN-18
Accounting Flexfield From	0-1033-1033000101-00001001-0000000000-2210201-00000001-000
Accounting Flexfield To	1-1033-1033999999-99999999-99999999-2210299-00000001-000
Balance Type	Actual
Encumbrance Type / Budget Name	No
Include Zero Amount Lines	No
Include User Transaction Identifiers	No
Include Statistical Amount Lines	No
Include Accounts With No Activity	No

