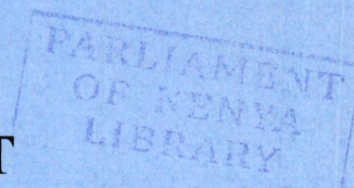


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 FEB 2018	DAY: Wednesday
TABLED BY: Hon. Aden Duale LOM	REPORT
CLERK AT THE TABLE: Halima Suleiman	



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR COOPERATIVES
(VOTE 1173)

FOR THE YEAR ENDED
30 JUNE 2018



NATIONAL GOVERNMENT ENTITY

(STATE DEPARTMENT FOR COOPERATIVES)

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)**

NATIONAL GOVERNMENT ENTITY - (STATE DEPARTMENT FOR COOPERATIVES)
Reports and Financial Statements
For the year ended June 30, 2018

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I.KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Ministry of industry, trade and cooperatives

According to the Presidential Circular No. 1/2016 of May 2016 the main objective of the Ministry is to propel Kenya towards becoming a leading Industrial Hub and the most attractive investments destination in the region, thereby creating wealth and employment for Kenyans. The Ministry of Industry, Trade and Cooperatives has three State Departments and several State Agencies that support the implementation of its mandate. They include the State Department of Industry and Enterprise Development; the State Department for Cooperatives; and the State Department of Trade.

MANDATE

The State Department of Co-operatives was established under the Ministry of Industry, Trade and Co-operatives through the Presidential Circular No. 1/2016 of May 2016. Previously, it existed as a department within the Ministry of Industrialization and Enterprise Development. The Presidential Circular which established the State Department spells out its mandate to include the following:

1. Co-operative Policy and Implementation
2. Co-operative Financing Policy
3. Co-operative Legislation and Support Services
4. Co-operative Education and training
5. Co-operative Governance
6. Co-operative Production, Marketing and Value Addition
7. Promotion of Co-operative Ventures
8. Co-operative Audit services
9. Co-operative Savings, Credit and other Financial Services Policy

VISION

A globally competitive and sustainable co-operative sector

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

MISSION

Create an enabling environment for a vibrant and globally competitive co-operative sector through appropriate policy, legal and regulatory framework.

STRATEGIC OBJECTIVES

The Strategic objectives of the State Department of Co-operatives are to: -

1. To support the delivery of efficient and effective services in the Co-operative sector.
2. To promote efficient management, good governance and accountability within cooperative societies
3. To promote co-operative sector development

PROGRAMME AND SUB-PROGRAMMES

The State Department of Co-operative is implementing the **Co-operative Development and Management** Programme, which has five (5) sub-programmes as follows:

Programme 1: Co-operative Development and Management

S.P 4.1: Co-operative governance and Accountability

S.P 4.2: Co-operative advisory Services

S.P 4.3: Co-operative Marketing, Value Addition and Research

S.P 4.4: Co-operative Management and Investment

S.P 4.5: General Administration, Planning and Support Services

KEY priorities for the State Department

The priority areas are:

1. Transformation of New KCC into a leading regional dairy processor
2. Co-operative Management Information System (CMIS) Digitization of Co-operatives Services
3. Development and implementation of Risk Based Supervision Framework

Reports and Financial Statements

For the year ended June 30, 2018

4. Co-operative Development Project-Value addition in horticultural produce
5. Modernization of Co-operative Cotton Ginneries.
6. Establishment of Co-operative Share Trading Platform on NSE
7. Enhancing governance and accountability within the co-operative movement
8. Review of co-operative policy and legal framework.
9. Facilitating saving mobilization through SACCOs

(a) Key Management

The *entity's* day-to-day management is under the following key organs:

General administration
Office of the commissioner
Office of cooperative audit
Ethic commission

(b) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Ali Noor Ismail
2.	Commissioner of Cooperatives	Mary Mungai
3.	Director Cooperatives Audit	Andwer Mbwi
4.	Chief Economist	Geoffrey Mulama
5.	Secretary ECCOS	Philip Gichuki
6.	Chief Finance Office	Evelyn Nyakwara
7.	Senior A Secretary	Linda Kitavi

(c) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

(d) Entity Headquarters

P.O. Box 30547-00100
NSSF Building
Bishop Road
Nairobi, KENYA

Entity Contacts

Telephone: (254) 020-273531-9
E-mail: ps.ushirika@gmail.com
Website: www.go.ke

(e) Entity Bankers

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

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

Financial Year 2017/18 Budget overview

In line with the provision of Kenya Vision 2030 (KV2030), the SDC has identified key programs addressing employment creation, value addition, saving mobilization and equitable development. During the Financial Year 2017/18 the State Department engaged in co-operative policy and institutional reforms to spur growth of the sector. The main focus was on revitalizing existing co-operatives institutions to enhance value addition and production capacity. The Department improved service delivery through automation/digitization of its processes. The state department also undertook to modernize the New Kenya Co-operative Creameries (New KCC) plant and equipment into a leading regional dairy processor at a cost of Kshs 250 Million, Digitize Co-operatives Services at a cost of Kshs 30 Million through establishment of a Co-operative Management Information System (CMIS) and Development and implementation of SASRA Risk Based Supervision Framework at a cost of Kshs 30 Million.

Financial Year 2017/18 Budget analysis

During the financial year 2017/18, the State Department was allocated **Kshs1,344,498,429** of which **Kshs. 789,498,429** was Recurrent and **Kshs 555,000,000** was Development budget. The total expenditure during the F/Y 2017/18 was actual Kshs **1,239,596,374** which translates to **92%** absorption rate. The actual expenditure for recurrent and development budget was Kshs **777,160,974** (**98%**) and Kshs **462,435,400** (**83%**) respectively. The AIA collected during the period was **Kshs 6,500,000** against a target of **Kshs 6,500,000**.

The breakdown of the F/Y 2017/18 budget allocation and actual expenditure is given in the table below:

Item Description	Approved Estimates F/Y 2017/18	Actual Expenditure F/Y 2017/18	Balance	Percentage Absorption
Recurrent budget	789,498,429	777,160,974	12,337,455	98%
Development budget	555,000,000	462,435,400	92,564,600	83%
Total expenditure	1,344,498,429	1,239,596,374	104,902,055	92%

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
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For the year ended June 30, 2018

During the Financial year 2017/18 the State Department received exchequer of Kshs 1,245,376,880 and the actual expenditure was Kshs 1,245,376,880 as per the table below:

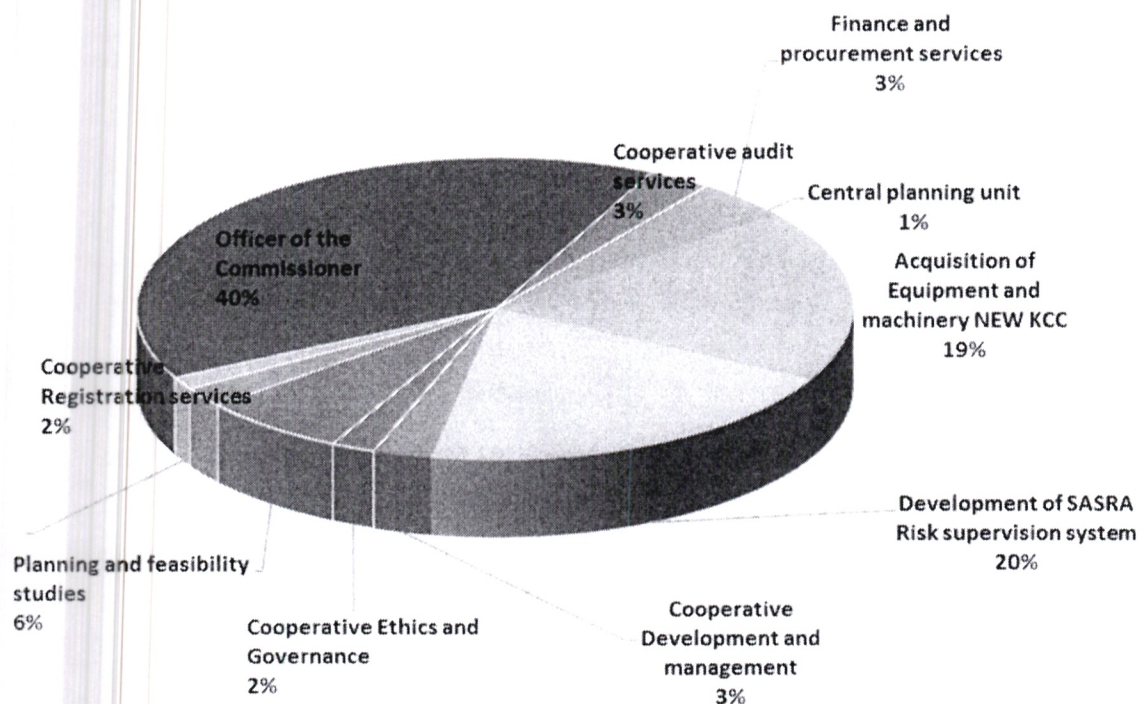
Item Description	Exchequer 2017/18	Actual Expenditure F/Y 2017/18	Balance	Percentage Absorption
Recurrent budget	782,927,880	782,927,880	-	100%
Development budget	462,449,000	462,449,000	-	100%
Gross expenditure	1,245,376,880	1,245,376,880	-	100%

Expenditure by economic classification and by programme

The State Department is organised into one Programme called Co-operative Development and Management and sub-programmes. The approved estimates and actual expenditure for the F/Y 2017/18 Co-operative Development and Management programme by economic classification is as follows:

BUDGET ALLOCATION BY PROGRAMMES			
Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Cooperative Ethics and Governance	26,162,004	25,255,261	906,743
Planning and feasibility studies	87,729,905	83,695,257	4,034,648
Cooperative Registration services	28,430,047	36,751,169	(8,321,122)
Cooperative Marketing	18,124,852	17,325,150	799,702
Officer of the Commissioner	533,812,721	524,778,538	9,034,183
Cooperative audit services	38,712,740	36,683,151	2,029,589
Finance and procurement services	44,450,265	41,975,694	2,474,571
Central planning unit	12,075,895	10,254,193	1,821,702
Acquisition of Equipment and machinery NEW KCC	250,000,000	187,500,000	62,500,000
Development of SASRA Risk supervision system	270,000,000	265,000,000	5,000,000
Cooperative Development and management	35,000,000	9,935,400	25,064,600

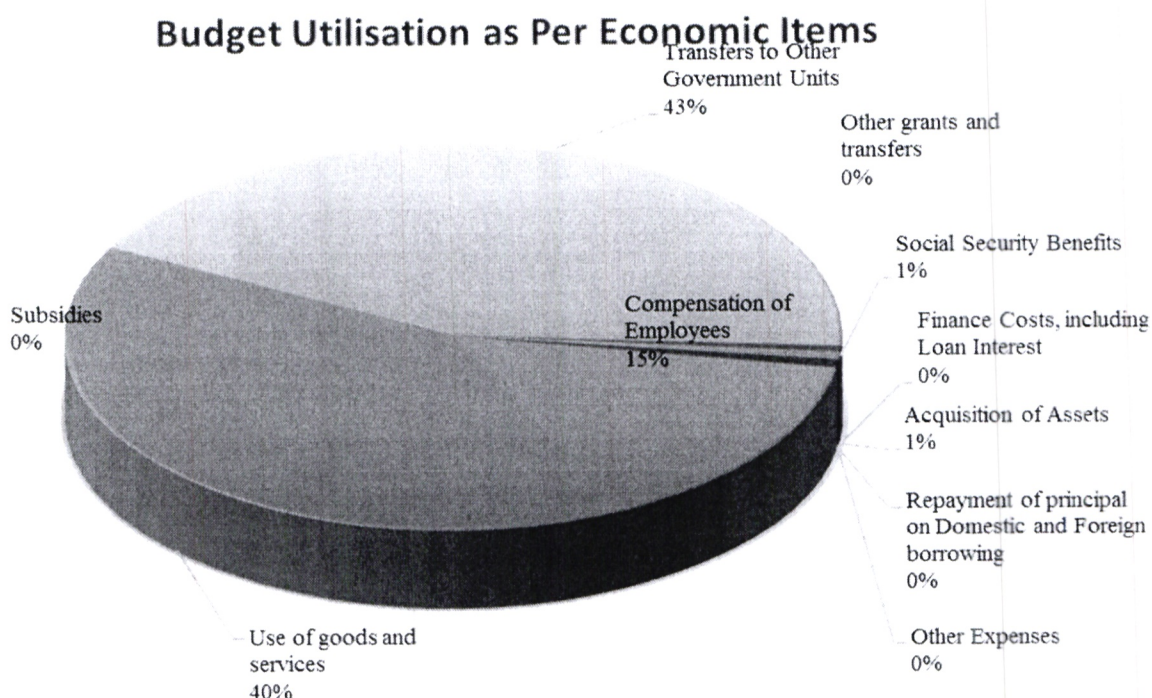
BUDGET ALLOCATION BY PROGRAMMES



Budget Utilisation as per economic classification

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	178,500,000	186,368,494	(7,868,494)
Use of goods and services	539,267,748	496,574,630	42,693,118
Transfers to Other Government Units	603,000,000	535,500,000	67,500,000
Other grants and transfers	6,300,000	6,300,000	-
Social Security Benefits	8,011,000	8,011,000	-
Acquisition of Assets	9,419,681	6,842,250	2,577,431
Total Payments	1,344,498,429	1,239,596,374	104,902,055

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
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For the year ended June 30, 2018



Achievements by the State Department during the F/Y 2017/18

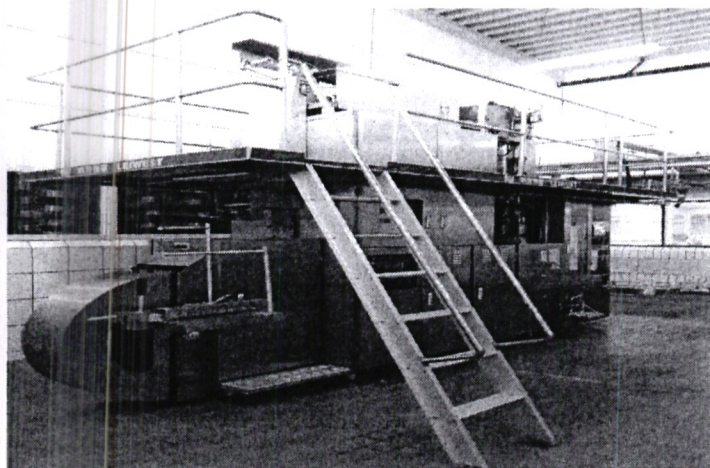
This report highlights the Jubilee Governments achievements through its State Department for Cooperatives as well as those of its State Corporations in the past one year.

Debt waivers:

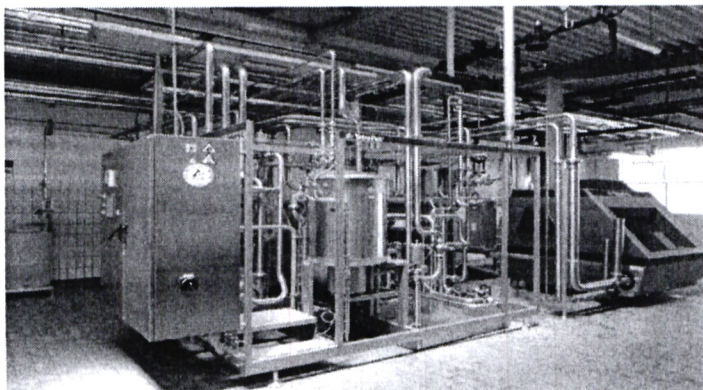
- i) The Government, through the State Department for Cooperatives allocated Ksh 375,700,000 debt waivers to co-operative societies. Ksh 300 million was allocated and disbursed to Stegro Sacco to Clear the outstanding loans owed to banks of which Kshs. 130 million was for Cooperative bank and Kshs.170 million to Equity bank
- ii) The State department has also cleared Kshs 11,150,000 million by Bunyala Fishermen Cooperative society to Agricultural Finance Cooperation which was advanced to farmers as Farm Input Loans (FILS) to enable them access farm inputs but they were unable to service the debt due to global prices slump.
- iii) The State department has also cleared Kshs 57,189,100 million by Kipkelion District Cooperative Union to Commodity Fund which was advanced to farmers . This was geared toward revitalizing of the cooperative sector by improving production, boost the income of farmers and relieve farmers the burden of loans repayment and accrued interest

Modernisation of New Kenya Co-operative Creameries (NKCC):

- i) New KCC has been using obsolete milk processing machines which have impacted negatively on its efficiency, competitiveness and productivity. To address this deficiency, the government is providing funds to modernize its plants and factories in various parts of the country. A total of Kshs. 187,500,000 was disbursed during the F/Y 2017/18 for the modernisation:
- **NKCC Eldoret Factory:** Machines (UHT processing and packaging line comprising of a sterilizer, aseptic tank, three filling machines (250ml, 500ml and 1 litre) complete with downstream equipment) were delivered, installed and commissioned.
 - **Dandora NKCC factory:** Civil and Installation (A mala and yoghurt processing line, Gable top packing machine) works ongoing.
 - **Nyahururu NKCC plant:** Machines (TFA Conversion kit, TFA machine and Cleaning in Place system) were delivered and installed.



250ml aseptic filling machine supplied and installed



12,000l/h Sterilizer with homogenizer at Eldoret factory

Policy and Legal reviews

The Department developed the Co-operative Development Policy and is waiting submission submitted to cabinet and thereafter to parliament for approval.

Savings Mobilization

- i) Savings mobilization by cooperatives increased by Kes.50bn from Kes.640 Billion in 2017 to 690 Billion as at June 2018. The Department has developed Sharia Compliance Policy Guideline which will be launched soon. This policy is intended to deepen savings mobilization by bringing Kenyans professing Muslim faith onto Co-operative fraternity
- ii) The Department has allocated funds to SASRA to establish a Risk Based Supervision system to enable it enhance its capacity to carry out real time supervision and intervention to safeguard members' savings and increase confidence in SACCOs financial system.

Emerging Issues and challenges

- **Inadequate funding for programmes:** The Sub sector funding has been inadequate to enable it effectively deliver its mandate and implementation of the Vision 2030 flagship projects and programmes.
- **Un-aligned policy, legislative and regulatory framework:** The sub sector is faced with the challenge of aligning operational laws in the counties with national framework and harmonized policies for effective discharge and enforcement of the sub sector's mandate.
- **Technology, Innovation, Research and Development:** Research and Development is

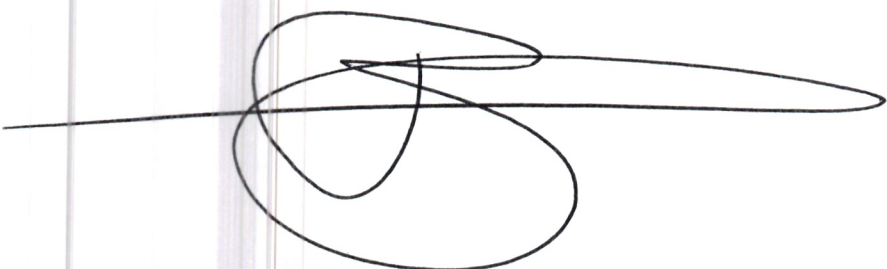
vital to support the growth and development of the sector. However, although R&D has been identified as a key enabler, there has been low funding, inadequate research and productivity, infrastructural capacity and skills gap.

- **ICT Infrastructure:** The low levels of penetration and high cost of ICT infrastructure has hindered access and usage of ICT leading to increased costs of production, low service delivery outreach and low access to technologies and market information.

Recommendations

In order to enhance the sub sector's contribution and productivity to the economy and to ensure successful implementation of the programs and projects planned for implementation in the 2017/18-2019/20 MTEF period, it is recommended that:

- i) The National Treasury should enhance funding to the Sub Sector to support its key priority programmes;
- ii) Enhancing capacity of the State Department human resource development
- iii) There is need to develop further collaboration frameworks with major stakeholder to enhance project implementation both at the National and County levels.



Hon. Peter G. Munya, MGH
CABINET SECRETARY

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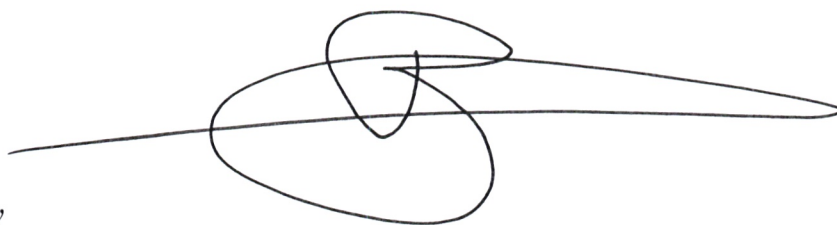
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- iii) There is need to develop further collaboration frameworks with major stakeholder to enhance project implementation both at the National and County levels.

Sign

Cabinet Secretary



Hon Peter G Mungu MGH
Cabinet Secretary

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

III..STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

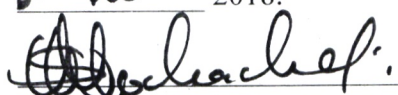
The Accounting Officer in charge of the *State Department for Cooperatives* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 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 *State Department for Cooperatives* 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 Cooperatives* 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 Cooperatives* 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 6th Dec 2018.


Principal Secretary

Name: Susan N. Mochache, CBS


Principal Accounts Controller
Name: CPA Emily K. Sabala.
ICPAK Member Number:14360

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR COOPERATIVES (VOTE 1173) FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Cooperatives (Vote 1173) set out on pages 13 to 35, which comprise the statement of assets and liabilities as at 30 June, 2018, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation recurrent and development combined, for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of State Department for Co-operatives (Vote 1173) as at 30 June 2018, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for Cooperatives in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

1. Non-compliance with Public Finance Management Act, 2012 – Management Supervision and Liquidation Fund

Section 84 of the Public Finance Management Act, 2012 requires the Accounting Officer administering a national public fund to prepare and submit the financial statements of

Report of the Auditor-General on the Financial Statements of State Department for Cooperatives (Vote 1173) for the year ended 30 June 2018

the fund at the end of each fiscal period to the Auditor-General for audit. Further, Rule 18 and 49 of the Co-operative Societies Rules, 2004 under Legal Notice No. 123, established the Management and Supervision Fund and the Cooperative Liquidation Account respectively and entrusts the Commissioner of Cooperatives with their management and administration. As observed in the previous year, the Department has not prepared and submitted for audit, separate financial statements of the Management and Supervision Fund as well as the Liquidation Account for the six financial years ended 30 June 2013 to 30 June 2018 to enable the Auditor-General provide an opinion on the Fund's operations for the period and its financial position at the close of each financial year. In the circumstances, the Department was therefore in breach of the law.

2. Differences Between the Financial Statements and the Trial Balances

During the year under review following differences between financial statement balances and IFMIS trial balances were noted;

Item	Financial statements balance Kshs.	IFMIS Trial Balance figure Kshs.	Difference Kshs.
Cash at Bank	28,599,395	1,322,399,006	1,293,799,611
Cash in Hand	247,060	6,627,068,990	6,626,821,930
Government Imprest	147,350	2,585,487	2,438,137

Although the management has explained that the variances was as a result of an interface problem between IFMIS system and internet banking platform that picked transactions that do not relate to the State Department, the discrepancies have not been reconciled.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the 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 money is applied in an effective manner.

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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review 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:

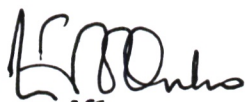
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 Department's 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 Department 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 Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

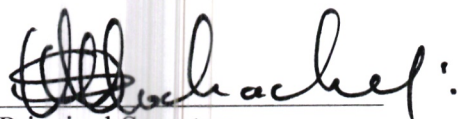
Nairobi

10 January 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

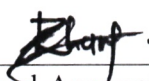
	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	1,245,376,880	3,616,700,000
Transfers from Other Government Entities	2	-	21,706,416
Other Revenues	3	6,500,000	6,500,000
TOTAL REVENUES		1,251,876,880	3,644,906,416
PAYMENTS			
Compensation of Employees	4	186,368,494	5,000,000
Use of goods and services	5	496,574,630	2,246,855,350
Transfers to Other Government Units	6	535,500,000	638,200,000
Other grants and transfers	7	6,300,000	700,000,000
Social Security Benefits	8	8,011,000	-
Acquisition of Assets	9	6,842,250	19,435,855
Other Expenses	10	-	19,937,465
TOTAL PAYMENTS		1,239,596,374	3,629,428,670
SURPLUS/DEFICIT		12,280,506	15,477,746

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 6th Dec 2018 and signed by:



Principal Secretary

Name: Susan N. Mochache, CBS



Principal Accounts Controller

Name: CPA Emily K Sabala

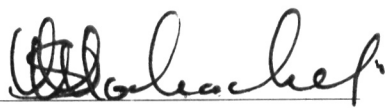
ICPAK Member Number :14360

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

V.STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11A	28,599,395	20,868,468
Cash Balances	11B	247,060	314,873
Total Cash And Cash Equivalents		28,846,455	21,183,342
Accounts Receivables - Outstanding Imprest and Clearance Accounts	12	231,411	11,200
TOTAL FINANCIAL ASSETS		29,077,866	21,194,542
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	993,540	5,390,722
NET FINANCIAL ASSETS		28,084,326	15,803,820
REPRESENTED BY			
Fund balance b/fwd	14	15,803,820	-
Prior year adjustments	15	-	326,074
Surplus/Defict for the year		12,280,506	15,477,746
NET FINANCIAL POSSITION		28,084,326	15,803,820

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 6th Dec 2018 and signed by:

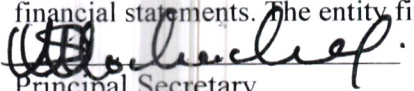

Principal Secretary
Name: Susan N. Mochache, CBS


Principal Accounts Controller
Name: CPA Emily K Sabala
ICPAK Member Number: 14360

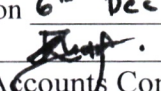
STATEMENT OF CASH FLOWS

	Note	2017-2018	2016-2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,245,376,880	3,616,700,000
Transfers from Other Government Entities	2	-	21,706,416
Other Revenues	3	6,500,000	6,500,000
		1,251,876,880	3,644,906,416
Payments for operating expenses			
Compensation of Employees	4	186,368,494	5,000,000
Use of goods and services	5	496,574,630	2,246,855,350
Transfers to Other Government Units	6	535,500,000	638,200,000
Other grants and transfers	7	6,300,000	700,000,000
Social Security Benefits	8	8,011,000	-
Other Expenses	10	-	19,937,465
		1,232,754,124	3,609,992,815
Adjusted for:			
Changes in receivables		(220,211)	(11,200)
Changes in payables		(4,397,182)	5,390,722
Adjustments during the year	15		326,074
Net cashflow from operating activities		14,505,364	40,619,197
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(6,842,250)	(19,435,855)
Net cash flows from Investing Activities		(6,842,250)	(19,435,855)
NET INCREASE IN CASH AND CASH EQUIVALENT		7,663,113	21,183,342
Cash and cash equivalent at BEGINNING of the year		21,183,342	-
Cash and cash equivalent at END of the year		28,846,455	21,183,342

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 6th Dec 20 18 and signed by:


Principal Secretary

Name: Susan N. Mochache, CBS


Principal Accounts Controller

Name: Emily K Sabala

ICPAK Member Number: 14360

VII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,245,376,880	0	1,245,376,880	1,245,376,880	0	100%
Other Receipts	6,500,000	0	6,500,000	6,500,000	0	100%
Total Receipts	1,251,876,880	0	1,251,876,880	1,251,876,880	0	100%
Payments						
Compensation of Employees	146,250,000	32,250,000	178,500,000	186,368,494	(7,868,494)	104%
Use of goods and services	185,235,536	354,032,212	539,267,748	496,574,630	42,693,118	92%
Transfers to Other Government Units	237,250,000	365,750,000	603,000,000	535,500,000	67,500,000	89%
Other grants and transfers	4,725,000	1,575,000	6,300,000	6,300,000	0	100%
Social Security Benefits	0	8,011,000	8,011,000	8,011,000	0	100%
Acquisition of Assets	7,323,738	2,095,943	9,419,681	6,842,250	2,577,431	73%
Grand Total	580,784,274	763,714,155	1,344,498,429	1,239,596,374	104,902,055	92%
Surplus/Deficit	671,092,606	(763,714,155)	(92,621,549)	12,280,506	(12,280,506)	

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

- i. The utilisation on compensation of employees was more than 100% since the reduction of the supplementary budget occurred after the actual payment had already been done.

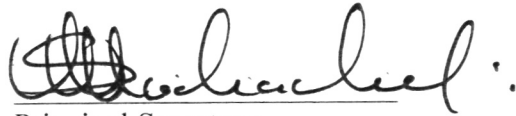
NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)

Reports and Financial Statements

For the year ended June 30, 2018

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 6th Dec 2018 and signed by:



Principal Secretary

Name: Susan N. Mochache, CBS



Principal Accounts Controller

Name: CPA Emily K Sabala

ICPAK Member Number: 14360

VIII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS			0			
Exchequer releases	782,927,880		782,927,880	782,927,880	0	100%
Other Receipts	6,500,000		6,500,000	6,500,000	0	100%
Total Receipts	789,427,880	0	789,427,880	789,427,880	0	100%
PAYMENTS						
Compensation of Employees	146,250,000	32,250,000	178,500,000	186,368,494	(7,868,494)	104%
Use of goods and services	115,235,536	389,032,212	504,267,748	486,639,230	17,628,518	97%
Transfers to Other Government Units	62,250,000	20,750,000	83,000,000	83,000,000	0	100%
Other grants and transfers	4,725,000	1,575,000	6,300,000	6,300,000	0	100%
Social Security Benefits	0	8,011,000	8,011,000	8,011,000	0	100%
Acquisition of Assets	7,323,738	2,095,943	9,419,681	6,842,250	2,577,431	73%
Grand Total	335,784,274	453,714,155	789,498,429	777,160,974	12,337,455	98%
Surplus/Deficit	453,643,606	(453,714,155)	(70,549)	12,266,906	(12,266,906)	

Notes

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

- i. The utilisation on compensation of employees was more than 100% since the reduction of the supplementary budget occurred after the actual payment had already been done.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per

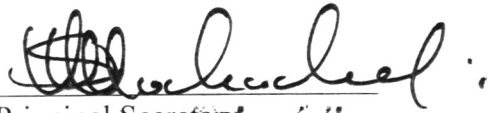
NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)

Reports and Financial Statements

For the year ended June 30, 2018

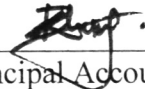
IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 6th Dec 20 18 and signed by:



Principal Secretary

Name: Susan N. Mochache, CBS



Principal Accounts Controller

Name: CPA Emily K Sabala

ICPAK Member Number: 14360

IX.SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Exchequer releases	462,449,000		462449000	462,449,000	0	100%
Total Receipts	462,449,000	0	462,449,000	462,449,000	0	100%
Payments						
Use of goods and services	70,000,000	(35,000,000)	35000000	9,935,400	25,064,600	28%
Transfers to Other Government Units	175,000,000	345,000,000	520000000	452,500,000	67,500,000	87%
Grand Total	245,000,000	310,000,000	555,000,000	462,435,400	92,564,600	83%
Surplus/Deficit	217,449,000	(310,000,000)	(92,551,000)	13,600	(92,564,600)	

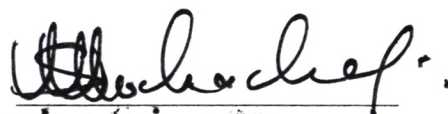
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

i. The utilisation of 28% on use of goods and services, since the department received a less exchequer for use of goods under development vote.

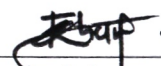
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 6th Dec 20 18 and signed by:



Principal Secretary

Name: Susan N. Mochache, CBS



Principal Accounts Controller

Name: CPA Emily K Sabala

ICPAK Member Number: 14360

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)

Reports and Financial Statements

For the year ended June 30, 2018

X.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET ALLOCATION BY PROGRAMMES			
Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Cooperative Ethics and Governance	26,162,004	25,255,261	906,743
Planning and feasibility studies	87,729,905	83,555,907	4,173,998
Cooperative Registration services	28,430,047	37,170,226	(8,740,179)
Cooperative Marketing	18,124,852	17,335,150	789,702
Officer of the Commissioner	533,812,721	524,343,539	9,469,182
Cooperative audit services	38,712,740	36,683,152	2,029,588
Finance and procurement services	44,450,265	42,563,545	1,886,720
Central planning unit	12,075,895	10,254,193	1,821,702
Acquisition of Equipment and machinery NEW KCC	250,000,000	187,500,000	62,500,000
Development of SASRA Risk supervision system	270,000,000	265,000,000	5,000,000
Cooperative Development and management	35,000,000	9,935,400	25,064,600

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

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 Cooperatives*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

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.

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

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 donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 9,899,751 compared to Kshs 5,390,722 in prior period as indicated on Annex 8.

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 2018 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.

NATIONAL GOVERNMENT ENTITY - *(State Department for Cooperatives)*
Reports and Financial Statements
For the year ended June 30, 2018

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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	157,941,711	
Total Exchequer Releases for quarter 2	384,837,469	976,900,000
Total Exchequer Releases for quarter 3	337,352,000	2,243,600,000
Total Exchequer Releases for quarter 4	365,245,700	396,200,000
Total	1,245,376,880	3,616,700,000

(Provide explanations relating to budgeted exchequer versus received exchequer)

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
AIE from state department for industry	xxx	21,706,416
TOTAL	xxx	21,706,416

The above transfers were received from the following self-reporting entities in the year

3 OTHER REVENUES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	6,500,000	6,500,000
Total	6,500,000	6,500,000

(All other revenues must be classified into their relevant classes and explained. In case a class of revenue is identified and does not fall in any of the categories above, a line may be created)

4 COMPENSATION OF EMPLOYEES

	2017 -2018	2016 -2017
	Kshs	Kshs
Basic salaries of permanent employees	115,992,206	5,000,000
Basic wages of temporary employees		
Personal allowances paid as part of salary	70,376,288	
	186,368,494	5,000,000

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Communication, supplies and services	9,495,553	7,057,475
Domestic travel and subsistence	28,455,073	14,510,933
Foreign travel and subsistence	14,878,296	9,216,480
Printing, advertising and information supplies & services	7,631,170	2,486,736
Rentals of produced assets		
Training expenses	13,996,348	12,322,219
Hospitality supplies and services	10,590,776	10,863,750
Specialised materials and services	5,300,442	4,085,100
Office and general supplies and services	15,228,260	12,805,608
Other operating expenses	379,075,750	2,164,451,652
Routine maintenance – vehicles and other transport equipment	4,491,864	2,282,063
Routine maintenance – other assets	3,205,669	2,755,534
Fuel Oil and Lubricants	4,225,428	4,017,800
TOTAL	496,574,630	2,246,855,350

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016 -2017
	Kshs	Kshs
Transfers to other Government entities Recurrent	83,000,000	638,200,000
Capital grants to other Government Agencies Development	452,500,000	
TOTAL	535,500,000	638,200,000

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

Description	Recurrent	Development	2017-2018	2016-2017
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
New KCC	0	187,500,000	187,500,000	500,000,000
SASRA	83,000,000	265,000,000	348,000,000	138,200,000
TOTAL	83,000,000	452,500,000	535,500,000	638,200,000

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

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	6,300,000	xxx
Grants to government	xxx	700,000,000
Total	6,300,000	700,000,000

(Provide details of what other grants and transfers relate to and who the beneficiaries are)

8 SOCIAL SECURITY BENEFITS

Explanation	2017 -2018	2016 -2017
	Kshs	Kshs
Social security benefits in cash and in kind	8,011,000	xxx
Total	8,011,000	xxx

(Provide details of what social security benefits relate to and to which organisations the benefits are contributed to)

9 ACQUISITION OF ASSETS

Non Financial Assets	2017 -2018	2016 -2017
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment		12,362,400
Overhaul of Vehicles and Other Transport Equipment		391,220
Purchase of Office Furniture and General Equipment	6,842,250	
Purchase of Specialized Plant, Equipment and Machinery		3,289,335
Research, Studies, Project Preparation, Design & Supervision		3,392,900
	6,842,250	19,435,855

(Where Financial Assets are purchased, explanation should be given as to the nature of the assets purchased and the institutions where such investments are made.)

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 OTHER PAYMENTS

	2017/2018	2016/2017
	Kshs	Kshs
Other expenses not classified elsewhere	xxx	19,937,465
	xxx	19,937,465

(Provide details of what other expenses relate to. NB ensure that expenses are classified in their relevant classes as far as possible and this section should only record extraordinary expenses that cannot be classified elsewhere and should be explained. (The other payments for 2016/17 consist of payment made out of AIE received from the state department of industry and investment when the state department for cooperatives was new for financial year 2016/17. The financial year 2017/18 there was no AIE)

11A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017 -2018	2016 -2017
			Kshs	Kshs
CBK	Recurrent	xxx	16,503,612	14,291,947
CBK	Development	xxx	13,600	1,185,800
CBK	Deposit	xxx	12,082,184	5,390,722
Total			28,599,395	20,868,469

11B: CASH IN HAND

	2017 -2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	247,060	314,873
Total	247,060	314,873

Cash in hand should also be analysed as follows:

	2017 -2018	2016 -2017
	Kshs	Kshs
Recurrent	247,060	101,973
Deposit		212,900
Total	247,060	314,873

[Provide cash count certificates for each as attachments to the financial statements]

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	147,350	
Salary advances	84,061	11,200
District suspense		
Clearance accounts		
Total	231,411	11,200

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Government Imprests				
<i>Stanley Wafula Ongeti</i>	11/6/2018		-	37,800
<i>Stella Mueni Muia</i>	14/6/2018		-	16,800
<i>George Mwaura Njane</i>	14/6/2018		-	15,000
<i>Hesbon Mbuthia Kiura</i>	16/4/2018		-	9,900
<i>Mary Wambui Chege</i>	21/6/2018			8,000
<i>Anne Njeri Ochoki</i>	16/4/2018		-	16,800
<i>Richard Kuria Mwangi</i>	17/4/2018		-	33,600
<i>Pauline Mugure Gitahi</i>	17/4/2018		-	9,450
TOTAL				147,350
Salary advances				
<i>Elizabeth Kwamboka Atancha</i>				22,180
<i>Veronica Mwango Ndege</i>				36,883
<i>Samuel Kipkorir Kiptoo</i>				24,998
TOTAL				84,061

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
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13. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	993,540	5,390,722
Total		
	993,540	5,390,722

[Provide short appropriate explanations as necessary] (Account analysis for Account payables see Annex 9)

14. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	20,868,469	xxx
Cash in hand	314,873	xxx
Accounts Receivables	11,200	xxx
Accounts Payables	(5,390,722)	xxx
Total		xxx
	15,803,820	

[Provide short appropriate explanations as necessary]

15. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018	2016-2017
Adjustments on receivables	xxx	326,074
Total	xxx	326,074

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the entity)

16. 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 Cooperatives)

- 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	2016- 2017
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	535,500,000	638,200,000
Total Transfers to related parties	535,500,000	638,200,000

NATIONAL GOVERNMENT ENTITY - (STATE DEPARTMENT FOR COOPERATIVES)
Reports and Financial Statements
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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Ksh
Construction of buildings	xxx	xx
Construction of civil works	xxx	xx
Supply of goods :Recurrent	355,500	xx
Supply of goods :Development	15,319,656	
Supply of services :Development	xxx	xx
	15,675,156	xx

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2017 -2018	2016 -2017
	Kshs	Ksh
Senior management	xxx	xx
Middle management	xxx	xx
Unionisable employees	xxx	xx
Others (<i>specify</i>)	xxx	xx
	xxx	xx

17.3: OTHER PENDING PAYABLES (See Annex 3)

	2017 -2018	2016 -2017
	Kshs	Ksh
Amounts due to National Government entities	xxx	xx
Amounts due to Entity entities	xxx	xx
Amounts due to third parties	xxx	xx
Others (<i>specify</i>)	xxx	xx
	xxx	xx

NATIONAL GOVERNMENT ENTITY - (State Department for Cooperatives)
Reports and Financial Statements
For the year ended June 30, 2018

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

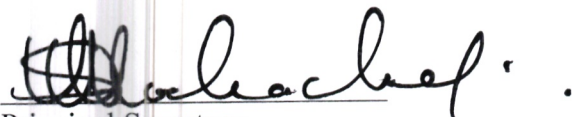
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
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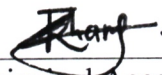
The State Department had an unqualified audit opinion for FY 2016/2017, so no issues

Guidance Notes:

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



Principal Secretary
Name: Susan N. Mochache, CBS



Principal Accounts Controller
Name: Emily K Sabala

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (STATE DEPARTMENT FOR COOPERATIVES)

Reports and Financial Statements

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land	NIL		NIL	
Buildings and structures	NIL		NIL	
Transport equipment	NIL		NIL	
Office equipment, furniture and fittings	NIL	6,842,250	NIL	6,842,250
ICT Equipment, Software and Other ICT Assets	NIL		NIL	
Other Machinery and Equipment	NIL		NIL	
Heritage and cultural assets	NIL		NIL	
Intangible assets	NIL		NIL	
Total	NIL	6,842,250	NIL	6,842,250

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)(**the asset register is attached seaparately see annex 4 attached. This page contains only additions during the year.**)

ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (State Department for Cooperatives)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	NEW KCC	Buy,process and sell dairy products	CEO	187,500,000	Confirmed
2	SASRA	Regulate SACCOS with front office operations	CEO	348,000,000	Confirmed
				535,500,000	

ANNEX 7- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance

Entity: 1173-State Department for Cooperatives

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
1420309 Registration of Societies	0.00	2,500,000.00	0.00	0.00
1420344 Audit Fees	0.00	4,000,000.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	6,500,000.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	6,500,000.00	0.00	0.00
2110101 Basic Salaries - Civil Service	115,992,206.10	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	115,992,206.10	0.00	0.00	0.00
2110301 House Allowance	44,831,381.95	0.00	0.00	0.00
2110305 Prosecutorial and State Counsel Allowance	500,000.00	0.00	0.00	0.00
2110309 Special Duty Allowance	2,798,723.45	0.00	0.00	0.00
2110312 Responsibility Allowance	550,000.00	0.00	0.00	0.00
2110313 Entertainment Allowance	1,599,999.90	0.00	0.00	0.00
2110314 Transport Allowance	13,890,716.90	0.00	0.00	0.00
2110315 Extraneous Allowance	1,320,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	345,000.00	0.00	0.00	0.00
2110318 n Practising Allowance	500,000.00	0.00	0.00	0.00
2110320 Leave Allowance	4,040,466.40	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	5,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	70,376,288.60	0.00	5,000,000.00	0.00
2110000 Wages and Salary Contributions	186,368,494.70	0.00	5,000,000.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	9,234,462.55	0.00	6,449,949.00	0.00
2210202 Internet Connections	65,940.00	0.00	371,600.00	0.00
2210203 Courier & Postal Services	175,150.00	0.00	195,420.00	0.00
2210204 Leased Communication Lines	20,000.00	0.00	40,506.00	0.00
2210200 Communication, Supplies and Services	9,495,552.55	0.00	7,057,475.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,504,677.00	0.00	3,612,180.00	0.00
2210302 Accommodation - Domestic Travel	9,596,321.25	0.00	3,945,582.00	0.00
2210303 Daily Subsistence Allowance	13,056,500.00	0.00	6,360,942.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	297,575.00	0.00	166,529.00	0.00
2210305 Shipment of Personal and Household Effects	0.00	0.00	413,100.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	28,455,073.25	0.00	14,498,333.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,126,751.00	0.00	3,619,310.35	0.00
2210402 Accommodation	4,451,549.40	0.00	2,407,768.95	0.00
2210403 Daily Subsistence Allowance	6,116,096.00	0.00	3,039,589.70	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	183,900.00	0.00	149,811.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	14,878,296.40	0.00	9,216,480.00	0.00
2210502 Publishing & Printing Services	1,978,606.00	0.00	914,657.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,959,936.00	0.00	576,779.00	0.00
2210505 Trade Shows and Exhibitions	3,692,628.00	0.00	995,300.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	7,631,170.00	0.00	2,486,736.00	0.00
2210701 Travel Allowance	1,438,828.00	0.00	1,973,213.50	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	261,665.00	0.00	370,750.00	0.00
2210703 Production and Printing of Training Materials	214,995.00	0.00	1,090,287.85	0.00
2210704 Hire of Training Facilities and Equipment	407,665.00	0.00	809,422.00	0.00
2210706 Book Allowance	382,397.50	0.00	219,349.00	0.00
2210707 Project Allowance	814,229.50	0.00	219,400.00	0.00
2210708 Trainer Allowance	37,300.00	0.00	385,820.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210709 Research Allowance	62,700.00	0.00	137,500.00	0.00
2210710 Accommodation Allowance	4,957,692.00	0.00	2,427,000.00	0.00
2210711 Tuition Fees Allowance	5,418,876.00	0.00	4,568,837.00	0.00
2210700 Training Expenses	13,996,348.00	0.00	12,201,579.35	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,830,166.00	0.00	4,475,483.90	0.00
2210802 Boards, Committees, Conferences and Seminars	3,883,370.00	0.00	4,731,365.95	0.00
2210805 National Celebrations	432,940.00	0.00	18,000.00	0.00
2210808 Purchase of Coffins	44,300.00	0.00	82,400.00	0.00
2210809 Board Allowance	1,400,000.00	0.00	1,499,000.00	0.00
2210800 Hospitality Supplies and Servi	10,590,776.00	0.00	10,806,249.85	0.00
2211001 Medical Drugs	271,000.00	0.00	30,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	372,701.90	0.00	371,000.00	0.00
2211009 Education and Library Supplies	1,007,290.10	0.00	942,920.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	155,000.00	0.00	76,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	567,800.00	0.00	330,380.00	0.00
2211023 Supplies for Production	2,926,650.00	0.00	2,334,800.00	0.00
2211000 Specialised Materials and Supp	5,300,442.00	0.00	4,085,100.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	8,265,540.00	0.00	7,488,327.00	0.00
2211102 Supplies and Accessories for Computers and Printers	6,315,650.00	0.00	4,164,016.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	647,070.00	0.00	1,153,265.00	0.00
2211100 Office and General Supplies and Services	15,228,260.00	0.00	12,805,608.00	0.00
2211201 Refined Fuels and Lubricants for Transport	4,204,428.40	0.00	3,625,881.55	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	290,858.00	0.00
2211203 Refined Fuels and Lubricants -- Other	21,000.00	0.00	101,060.40	0.00
2211200 Fuel Oil and Lubricants	4,225,428.40	0.00	4,017,799.95	0.00
2211305 Contracted Guards and Cleaning Services	332,750.00	0.00	1,749,485.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,500.00	0.00	0.00	0.00
2211311 Contracted Technical Services	9,935,400.00	0.00	19,714,200.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	368,349,100.00	0.00	2,142,604,920.05	0.00
2211322 Binding of Records	299,500.00	0.00	326,000.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	71,500.00	0.00	57,047.00	0.00
2211300 Other Operating Expenses	379,075,750.00	0.00	2,164,451,652.05	0.00
2210000 Goods and Services	488,877,096.60	0.00	2,241,627,013.20	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,491,864.45	0.00	2,282,063.10	0.00
2220100 Routine Maintenance - Vehicles	4,491,864.45	0.00	2,282,063.10	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	691,066.80	0.00	772,392.10	0.00
2220202 Maintenance of Office Furniture and Equipment	352,030.20	0.00	512,085.55	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,891,212.00	0.00	874,600.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	80,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	271,360.00	0.00	516,456.95	0.00
2220200 Routine Maintenance - Other Assets	3,205,669.00	0.00	2,755,534.60	0.00
2220000 Routine Maintenance	7,697,533.45	0.00	5,037,597.70	0.00
2620222 International Co-operative Alliance	6,300,000.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	6,300,000.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	6,300,000.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	83,000,000.00	0.00	138,200,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of	83,000,000.00	0.00	138,200,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Government				
2630201 Capital Grants to Semi-Autonomous Government Agencies	452,500,000.00	0.00	500,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	452,500,000.00	0.00	500,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	535,500,000.00	0.00	638,200,000.00	0.00
2640303 Co-operative Societies	0.00	0.00	699,999,999.55	0.00
2640300 Grants to Small Businesses, Cooperatives, and Self Employed	0.00	0.00	699,999,999.55	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	699,999,999.55	0.00
2710102 Gratuity - Civil Servants	8,011,000.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	8,011,000.00	0.00	0.00	0.00
2710000 Social Security Benefits	8,011,000.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	12,362,400.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	12,362,400.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	391,220.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	391,220.00	0.00
3111001 Purchase of Office Furniture and Fittings	4,734,875.00	0.00	1,265,495.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,107,375.00	0.00	2,023,840.00	0.00
3111000 Purchase of Office Furniture and General Equipment	6,842,250.00	0.00	3,289,335.00	0.00
3111403 Research	0.00	0.00	3,392,900.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	3,392,900.00	0.00
3110000 Acquisition of Fixed Capital Assets	6,842,250.00	0.00	19,435,855.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	1,916,576,403.40	0.00	1,795,980,346.10	0.00
6530100 Recurrent Bank Accounts	1,916,576,403.40	0.00	1,795,980,346.10	0.00
6530000 Recurrent Bank Accounts	1,916,576,403.40	0.00	1,795,980,346.10	0.00
6550101 Ministry HQ Deposit Bank A/C	0.00	75,307,635.75	0.00	39,744,576.95
6550100 Deposit Bank Accounts	0.00	75,307,635.75	0.00	39,744,576.95
6550000 Deposit Bank Account	0.00	75,307,635.75	0.00	39,744,576.95
6580101 Cash	2,043,021,225.65	0.00	4,421,939,732.75	0.00
6580104 Cash in Transit	3,921,661,535.65	0.00	707,020,972.40	0.00
6580100 Cash in Hand	5,964,682,761.30	0.00	5,128,960,705.15	0.00
6580000 Cash in Hand	5,964,682,761.30	0.00	5,128,960,705.15	0.00
6710103 Salary advance	84,061.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	84,061.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	84,061.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	1,383,413.40
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	1,383,413.40
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	1,383,413.40
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	439,759.00	0.00	0.00	0.00
6760100 Imprests	439,759.00	0.00	0.00	0.00
6760000 Government Imprests	439,759.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	80.00	0.00	80.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	80.00	0.00	80.00
6780000 Suspense & Clearance Account	0.00	80.00	0.00	80.00
7310101 General Deposits	0.00	7,180,443.55	0.00	18,250,675.00
7310100 General Deposits Items	0.00	7,180,443.55	0.00	18,250,675.00
7310000 Deposits	0.00	7,180,443.55	0.00	18,250,675.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	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

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	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	0.00	0.00	0.00
7320201 Contractors Retention Money	2,326,797.60	0.00	0.00	0.00
7320200 Other General Liabilities	2,326,797.60	0.00	0.00	0.00
7320000 Other Liabilities	2,326,797.60	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	4,760.10	0.00
7380100	0.00	0.00	4,760.10	0.00
7380000 Withholding Taxes	0.00	0.00	4,760.10	0.00
7390103 AP Liabilities	722,165,844.20	0.00	744,086,125.80	0.00
7390100 System Required Liabilities	722,165,844.20	0.00	744,086,125.80	0.00
7399999 Cash Clearing A/c	0.00	4,732,307,427.40	0.00	3,830,453,657.25
7399900	0.00	4,732,307,427.40	0.00	3,830,453,657.25
7390000 System Required Liabilities A/cs	722,165,844.20	4,732,307,427.40	744,086,125.80	3,830,453,657.25
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	8,633,876,880.00	0.00	7,388,500,000.00
9910200 Exchequer Provisions	0.00	8,633,876,880.00	0.00	7,388,500,000.00
9910000 Provisions	0.00	8,633,876,880.00	0.00	7,388,500,000.00
9999999 Consolidated Fund	3,609,300,465.45	0.00	0.00	0.00
9999900	3,609,300,465.45	0.00	0.00	0.00
9990000 Opening Balance Reserves	3,609,300,465.45	0.00	0.00	0.00
Total	13,455,172,466.70	13,455,172,466.70	11,278,332,402.60	11,278,332,402.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION-RECCURRENT

as at **JUNE 2018** STATION **NAIROBI**

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			2,111,324.65
Less -----			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	34,368,780.85		
2. Receipts in Bank Statement not yet recorded in Cash book	138,989.00		34,507,769.85
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book	2,573,289.45		
4 Receipts in Cash Book not yet Recorded in Bank Statement	46,326,767.75		48,900,057.20
Balance as per cash Book			16,503,612.00

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

for Financial Secretary

Signature

Designation

Date

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

CHEQUE			CHEQUE			
NO.	DATE	PAYEE	AMOUNT (KSHS)	DATE	PAYEE	AMOUNT (KSHS)

AS PER ATTACHED



REPUBLIC OF KENYA

Report of Board of Survey on the cash and Bank balances of STATE DEPARTMENT FOR CO-OPERATIVES – RECURRENT CASH BOOK (A/C NO. 1000303042) as at the close of business on 30th JUNE, 2018.

The Board consists of – (Names and Official Titles)

LINDA KITAVI (AS/1) CHAIRPERSON

FRANCIS MARANGU (FINANCE OFFICER II) MEMBER

DAVID KIGOTHU (ACCOUNTANT II) MEMBER

Assembled at the Cash Office, 10.00. AM (time) on the 03rd JULY 2018.

And the following cash was produced: - **16,503,611.50**

Notes.....	Ksh.....	358,621.00.....
Coins.....	Ksh....	439.00.....
Cheques (as per details on reverse)	Ksh.....	NIL.....

The bank certificate of balance showed a sum of ...Ksh **2,111,324.65**.....
cts..... (sh..... cts.....)

The difference between this figure and the Bank balance as shown by the Cashbook is accounted for in the Bank Reconciliation Statement (F.O), attached.

LINDA KITAVI -

CHAIRPERSON

FRANCIS MARANGU-

MEMBER

DAVID KIGOTHU-

MEMBER

Date: 3rd July, 2018

REPUBLIC OF KENYA
BANK RECONCILIATION- DEPOSIT

as at **JUNE 2018** STATION **NAIROBI**

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			10,895,211.45
Less -----			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	640,760.00		
2. Receipts in Bank Statement not yet recorded in Cash book	83,555.00	724,315.00	
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book	378,280.00		
4 Receipts in Cash Book not yet Recorded in Bank Statement	1,533,082.00	1,911,362.00	
Balance as per cash Book		12,082,258.45	

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

for Financial Secretary

Signature

Designation

Date

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

CHEQUE NO.	DATE	PAYEE	AMOUNT (KSHS)	CHEQUE DATE	PAYEE	AMOUNT (KSHS)
---------------	------	-------	---------------	----------------	-------	---------------



REPUBLIC OF KENYA

Report of Board of Survey on the cash and Bank balances of STATE DEPARTMENT FOR CO-OPERATIVES – DEPOSIT CASH BOOK (A/C NO. 1000303069) as at the close of business on 30th JUNE, 2018.

The Board consists of – (Names and Official Titles)

LINDA KITAVI (AS/1) CHAIRPERSON

FRANCIS MARANGU (FINANCE OFFICER II) MEMBER

DAVID KIGOTHU (ACCOUNTANT II) MEMBER

Assembled at the Cash office at 10.00AM(time) on 3rd JULY 2018.

And the following cash was produced: - **12,082,183.60**

Notes..... Ksh..... nil.....

Coins..... Ksh..... nil.....

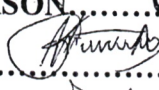
Cheques (as per details on reverse) Ksh..... nil.....

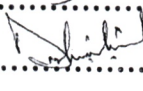
The bank certificate of balance showed a sum of ...**Ksh 10,895,211.45**.....

.....cts..... (sh..... cts.....)

The difference between this figure and the Bank balance as shown by the Cashbook is accounted for in the Bank Reconciliation Statement (F.O), attached.

LINDA KITAVI- CHAIRPERSON..... 

FRANCIS MARANGU- MEMBER..... 

DAVID KIGOTHU- MEMBER..... 

DATE: 3rd July, 2018

REPUBLIC OF KENYA
BANK RECONCILIATION-DEVELOPMENT

as at

JUNE 2018

STATION

NAIROBI

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			20,013,600.00
Less -----			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	20,000,000.00		
2. Receipts in Bank Statement not yet recorded in Cash book		20,000,000.00	
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book			
4 Receipts in Cash Book not yet Recorded in Bank Statement			-
Balance as per cash Book			13,600.00

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

.....
for Financial Secretary

Signature

Designation

Date

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

CHEQUE			CHEQUE			
NO.	DATE	PAYEE	AMOUNT (KSHS)	DATE	PAYEE	AMOUNT (KSHS)

AS PER ATTACHED



REPUBLIC OF KENYA

Report of Board of Survey on the cash and Bank balances of STATE DEPARTMENT FOR CO-OPERATIVES – DEVELOPMENT CASH BOOK (A/C NO. 1000303069) as at the close of business on 30th JUNE, 2018;

The Board consists of – (Names and Official Titles)

LINDA KITAVI (AS/1) CHAIRPERSON

FRANCIS MARANGU (FINANCE OFFICER II) MEMBER

DAVID KIGOTHU (ACCOUNTANT II) MEMBER

Assembled at the Cash office at 10.00AM(time) on 3rd JULY 2018.

And the following cash was produced: - **13,600.00**

Notes..... Ksh..... nil.....

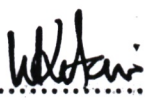
Coins..... Ksh..... nil.....

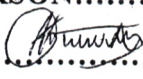
Cheques (as per details on reverse) Ksh..... nil.....

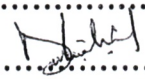
The bank certificate of balance showed a sum of ...**Ksh 20,013,600.00**.....

.....cts..... (sh..... cts.....)

The difference between this figure and the Bank balance as shown by the Cashbook is accounted for in the Bank Reconciliation Statement (F.O), attached.

LINDA KITAVI- CHAIRPERSON..... 

FRANCIS MARANGU- MEMBER..... 

DAVID KIGOTHU- MEMBER..... 

DATE: 3rd July, 2018



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1173-State Department for Cooperatives

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	0.00	0.00
Exchequer releases	4	1,245,376,880.00	7,388,500,000.00
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	6,500,000.00	0.00
TOTAL RECEIPTS		1,251,876,880.00	7,388,500,000.00
PAYMENTS			
Compensation of Employees	12	186,368,494.70	5,000,000.00
Use of goods and Services	13	496,574,630.05	2,246,664,610.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	535,500,000.00	638,200,000.00
Other Grants and Transfers	16	6,300,000.00	699,999,999.55
Social Security Benefits	17	8,011,000.00	0.00
Acquisition of Assets	18	6,842,250.00	19,435,855.00
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		1,239,596,374.75	3,609,300,465.45
SURPLUS/DEFICIT		12,280,505.25	3,779,199,534.55

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: 1173-State Department for Cooperatives

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	1,280,803,560.10	1,521,665,303.85
Cash Balances	22B	6,548,814,781.90	5,362,929,707.75
Total Cash And Cash Equivalents		7,829,618,342.00	6,884,595,011.60
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(34,021,427.00)	(5,587,297.40)
TOTAL FINANCIAL ASSETS		7,795,596,915.00	6,879,007,714.20
Financial Liabilities			
Accounts Payables - Deposits	24	4,012,868,373.20	3,099,998,919.65
NET FINANCIAL ASSETS		3,782,728,541.80	3,779,008,794.55
REPRESENTED BY			
Fund Balance b/fwd	25	3,779,008,794.55	0.00
Surplus/Deficit for the Year		3,719,747.25	3,779,008,794.55
NET FINANCIAL POSITION		3,782,728,541.80	3,779,008,794.55

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: 1173-State Department for Cooperatives

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	0.00	0.00
Exchequer releases	4	1,245,376,880.00	7,388,500,000.00
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	6,500,000.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	186,368,494.70	5,000,000.00
Use of goods and Services	13	496,574,630.05	2,246,664,610.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	535,500,000.00	638,200,000.00
Other Grants and Transfers	16	6,300,000.00	699,999,999.55
Social Security Benefits	17	8,011,000.00	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		908,474,549.40	3,105,996,939.75
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	927,597,304.65	6,904,632,329.30
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	6,842,250.00	19,435,855.00
Net Cash Flow From Investing Activities	B	(6,842,250.00)	(19,435,855.00)
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	920,755,054.65	6,885,196,474.30
Cash and Cash Equivalent at BEGINNING of The Year		6,885,196,474.30	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	7,805,951,528.95	6,885,196,474.30

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: 1173-State Department for Cooperatives

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	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,245,376,880.00	7,388,500,000.00
TOTAL		1,245,376,880.00	7,388,500,000.00

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 Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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	6,500,000.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	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		6,500,000.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	115,992,206.10	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	70,376,288.60	5,000,000.00
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		186,368,494.70	5,000,000.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	9,495,552.55	7,057,475.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	28,455,073.25	14,498,333.00
Foreign Travel and Subsistence, and other transportation costs	2210400	14,878,296.40	9,216,480.00
Printing, Advertising and Information Supplies and Services	2210500	7,631,170.00	2,486,736.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	13,996,348.00	12,201,579.35
Hospitality Supplies and Servi	2210800	10,590,776.00	10,806,249.85
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	5,300,442.00	4,085,100.00
Office and General Supplies and Services	2211100	15,228,260.00	12,805,608.00
Fuel Oil and Lubricants	2211200	4,225,428.40	4,017,799.95
Other Operating Expenses	2211300	379,075,750.00	2,164,451,652.05
Routine Maintenance - Vehicles	2220100	4,491,864.45	2,282,063.10
Routine Maintenance - Other Assets	2220200	3,205,669.00	2,755,534.60
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		496,574,630.05	2,246,664,610.90

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	83,000,000.00	138,200,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	452,500,000.00	500,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		535,500,000.00	638,200,000.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	6,300,000.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	699,999,999.55
	2649900	0.00	0.00
TOTAL		6,300,000.00	699,999,999.55

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	8,011,000.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		8,011,000.00	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	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	12,362,400.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	391,220.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	6,842,250.00	3,289,335.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	3,392,900.00
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		6,842,250.00	19,435,855.00

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	1,916,576,403.40	1,795,980,346.10
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	75,307,635.75	39,744,576.95
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		1,991,884,039.15	1,835,724,923.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	5,964,682,761.30	5,128,960,705.15
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		5,964,682,761.30	5,128,960,705.15

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	84,061.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	1,383,413.40
Government Imprests	6760000	439,759.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	80.00	80.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		523,900.00	1,383,493.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	7,180,443.55	18,250,675.00
Other Liabilities	7320000	(2,326,797.60)	0.00
Withholding Taxes	7380000	0.00	(4,760.10)
System Required Liabilities A/cs	7390000	4,010,141,583.20	3,086,367,531.45
TOTAL		4,014,995,229.15	3,104,613,446.35

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,756,235,769.15	0.00
Opening Balance Cash	22B	5,128,960,705.15	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(1,383,493.40)	0.00
Opening Balance - Deposits	24	(3,104,613,446.35)	0.00
TOTAL		3,779,199,534.55	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: 1173-State Department for Cooperatives

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	720,427,880.00	(720,427,880.00)	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	4,875,000.00	0.00	1,625,000.00	6,500,000.00	6,500,000.00	0.00	100.00%
Total		4,875,000.00	0.00	1,625,000.00	6,500,000.00	726,927,880.00	(722,052,880.00)	14911.34%
PAYMENTS								
Compensation of Employees	12	146,250,000.00	0.00	32,250,000.00	178,500,000.00	186,368,494.70	(7,868,494.70)	104.41%
Use of goods and Services	13	115,235,536.00	0.00	389,032,212.00	504,267,748.00	486,639,230.05	17,628,517.95	96.50%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	62,250,000.00	0.00	20,750,000.00	83,000,000.00	83,000,000.00	0.00	100.00%
Other Grants and Transfers	16	4,725,000.00	0.00	1,575,000.00	6,300,000.00	6,300,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	8,011,000.00	8,011,000.00	8,011,000.00	0.00	100.00%
Acquisition of Assets	18	7,323,738.00	0.00	2,095,943.00	9,419,681.00	6,842,250.00	2,577,431.00	72.64%
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		335,784,274.00	0.00	453,714,155.00	789,498,429.00	777,160,974.75	(441,376,700.75)	231.45%



Statment of Budget Execution - Recurrent Expenditure

Entity: 1173-State Department for Cooperatives

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: _____



Statment of Budget Execution - Development Expenditure

Entity: 1173-State Department for Cooperatives

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	524,949,000.00	(524,949,000.00)	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	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	524,949,000.00	(524,949,000.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	70,000,000.00	0.00	(35,000,000.00)	35,000,000.00	9,935,400.00	25,064,600.00	28.39%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	175,000,000.00	0.00	345,000,000.00	520,000,000.00	452,500,000.00	67,500,000.00	87.02%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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		245,000,000.00	0.00	310,000,000.00	555,000,000.00	462,435,400.00	(217,435,400.00)	188.75%



Statment of Budget Execution - Development Expenditure

Entity: 1173-State Department for Cooperatives

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

Entity: 1173-State Department for Cooperatives

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	1,245,376,880.00	(1,245,376,880.00)	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	4,875,000.00	0.00	1,625,000.00	6,500,000.00	6,500,000.00	0.00	100.00%
Total		4,875,000.00	0.00	1,625,000.00	6,500,000.00	1,251,876,880.00	(1,247,001,880.00)	25679.53%
PAYMENTS								
Compensation of Employees	12	146,250,000.00	0.00	32,250,000.00	178,500,000.00	186,368,494.70	(7,868,494.70)	104.41%
Use of goods and Services	13	185,235,536.00	0.00	354,032,212.00	539,267,748.00	496,574,630.05	42,693,117.95	92.08%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	237,250,000.00	0.00	365,750,000.00	603,000,000.00	535,500,000.00	67,500,000.00	88.81%
Other Grants and Transfers	16	4,725,000.00	0.00	1,575,000.00	6,300,000.00	6,300,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	8,011,000.00	8,011,000.00	8,011,000.00	0.00	100.00%
Acquisition of Assets	18	7,323,738.00	0.00	2,095,943.00	9,419,681.00	6,842,250.00	2,577,431.00	72.64%
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		580,784,274.00	0.00	763,714,155.00	1,344,498,429.00	1,239,596,374.75	(658,812,100.75)	213.43%



Statment of Budget Execution

Entity: 1173-State Department for Cooperatives

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:



Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

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

Date: _____

Date: _____

Date: _____



Statement of Financial Position

Entity: 1173-State Department for Cooperatives

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	1,810,905,989.10	1,756,235,769.15
Cash Balances	22B	5,964,682,761.30	5,128,960,705.15
Total Cash And Cash Equivalents		7,775,588,750.40	6,885,196,474.30
Accounts Receivables - Outstanding Imprest and Clearerice Accounts	23	523,740.00	(1,383,493.40)
TOTAL FINANCIAL ASSETS		7,776,112,490.40	6,883,812,980.90
Financial Liabilities			
Accounts Payables - Deposits	24	3,984,632,450.60	3,104,613,446.35
NET FINANCIAL ASSETS		3,791,480,039.80	3,779,199,534.55
REPRESENTED BY			
Fund Balance b/fwd	25	3,779,199,534.55	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		12,280,505.25	3,779,199,534.55
NET FINANCIAL POSITION		3,791,480,039.80	3,779,199,534.55

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: 1173-State Department for Cooperatives

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
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0304000000		Cooperative Development and Management	1,344,498,429.00	1,239,695,028.75	104,803,400.25
	2110000	Wages and Salary Contributions	178,500,000.00	186,463,398.70	(7,963,398.70)
	2210000	Goods and Services	531,152,312.00	488,880,846.60	42,271,465.40
	2220000	Routine Maintenance	8,115,436.00	7,697,533.45	417,902.55
	2620000	Grants and Other Transfers to International Organizations	6,300,000.00	6,300,000.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	603,000,000.00	535,500,000.00	67,500,000.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	8,011,000.00	8,011,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	9,419,681.00	6,842,250.00	2,577,431.00
		Grand Total	1,344,498,429.00	1,239,695,028.75	104,803,400.25

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: 1173-State Department for Cooperatives

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
1173000100		Cooperative - Ethics and Governance	26,162,004.00	25,335,261.60	826,742.40
	0304000000	Cooperative Development and Management	26,162,004.00	25,335,261.60	826,742.40
1173000200		Planning and Feasibility Studies	87,729,905.00	83,789,255.30	3,940,649.70
	0304000000	Cooperative Development and Management	87,729,905.00	83,789,255.30	3,940,649.70
1173000300		Cooperative Registration Services	28,430,047.00	36,955,532.50	(8,525,485.50)
	0304000000	Cooperative Development and Management	28,430,047.00	36,955,532.50	(8,525,485.50)
1173000400		Cooperative Marketing	18,124,852.00	17,335,150.25	789,701.75
	0304000000	Cooperative Development and Management	18,124,852.00	17,335,150.25	789,701.75
1173000500		Office of the Commissioner	533,812,721.00	524,343,538.85	9,469,182.15
	0304000000	Cooperative Development and Management	533,812,721.00	524,343,538.85	9,469,182.15
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1173000600		Headquarters Cooperative Audit Services	38,712,740.00	36,683,151.60	2,029,588.40
	0304000000	Cooperative Development and Management	38,712,740.00	36,683,151.60	2,029,588.40
1173000700		New Kenya Cooperative Creameries	0.00	0.00	0.00
	0304000000	Cooperative Development and Management	0.00	0.00	0.00
1173000800		Finance and Procurement Services	44,450,265.00	42,563,544.80	1,886,720.20
	0304000000	Cooperative Development and Management	44,450,265.00	42,563,544.80	1,886,720.20
1173000900		Central Planning Unit	12,075,895.00	10,254,193.85	1,821,701.15
	0304000000	Cooperative Development and Management	12,075,895.00	10,254,193.85	1,821,701.15
1173100100		Acquisition of equipment and machinery New KCC .	250,000,000.00	187,500,000.00	62,500,000.00
	0304000000	Cooperative Development and Management	250,000,000.00	187,500,000.00	62,500,000.00
1173100200		Cooperatives Development	0.00	0.00	0.00
	0304000000	Cooperative Development and Management	0.00	0.00	0.00
1173100300		Development of SASRA Risk Supervision System	270,000,000.00	265,000,000.00	5,000,000.00
	0304000000	Cooperative Development and Management	270,000,000.00	265,000,000.00	5,000,000.00
1173100400			35,000,000.00	9,935,400.00	25,064,600.00
	0304000000	Cooperative Development and Management	35,000,000.00	9,935,400.00	25,064,600.00
		Grand Total	1,344,498,429.00	1,239,695,028.75	104,803,400.25

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: 1173-State Department for Cooperatives

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
0304000000		Cooperative Development and Management	1,344,498,429.00	1,239,695,028.75	104,803,400.25
	0304010000	Governance and Accountability	64,874,744.00	62,018,413.20	2,856,330.80
	0304020000	Co-operative Advisory Services	867,242,768.00	836,358,081.35	30,884,686.65
	0304030000	Marketing, value addition and research	18,124,852.00	17,335,150.25	789,701.75
	0304040000		250,000,000.00	187,500,000.00	62,500,000.00
	0304050000		144,256,065.00	136,483,383.95	7,772,681.05
		Grand Total	1,344,498,429.00	1,239,695,028.75	104,803,400.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 8

COOPERATIVE INQUIRY FEES			23/02/2018	
	DATE	NAME	MR.NO.	AMOUNT
1	11/7/2017	KINATWA SACCO	B2568867	231,000.00
2	19/07/2017	RACHUONYO TEACHERS SACCO	B3673017	310,000.00
3	26/07/2017	CENTRAL NGANDORI F.C.S	B3673068	390,000.00
4	21/09/2017	CHUNA SACCO	B3673436	650,000.00
5	18/10/2017	CENTRAL NGANDORI F.C.S	B3635095	184,000.00
6	16/11/2017	ORIENT SACCO	B3634632	150,000.00
7	19/01/2018	RACHUONYO TEACHERS SACCO	B3781315	60,500.00
8	23/01/2018	ENDARASHA F.C.S	B3781401	115,000.00
9	22/02/2018	OSERIAN SACCO	B3781422	250,000.00
10	10/3/2018	ORIENT SACCO	B3781423	50,000.00
11	20/08/2018	RITHO F.C.S	B3781424	350,000.00
12	5/4/2018	BUSIA COUNTY ASSEMBLY	B3781425	230,000.00
13	8/5/2018	NYABOMITE F.C.S LTD	B3781427	350,000.00
14	5/6/2018	2TS SACCO SOCIETY LTD	B3781428	100,000.00
COOPERATIVES LIQUIDATION FEES				
1	4/11/2017	J.K. MWANGI	B3635047	191,223.70
		AUDIT AND SUPERVISION FEES (VARIOUS SACCOS)		2,727,589.10
1	6/7/2017	RETENTION FEE SYSTEMATICA		794,832.00
2	6/7/2017	RETENTION FEE SYSTEMATICA		794,832.00
3	6/7/2017	RETENTION FEE SYSTEMATICA		198,708.00
4	6/7/2017	NATIONAL YOUTH SERVICE SACCO REGISTRATION		1,772,066.65
				9,899,751.45

ANNEX 9**RETENTION MONEY**

6-Jul-17	6-Jul-17	FT17187PP9CQ	TRFS Payments	198,708.00
			SYSTEMATICA LIMITED	
6-Jul-17	6-Jul-17	FT171871D4Z5	TRFS Payments	794,832.00
			SYSTEMATICA LIMITED	
				993,540.00



**NEW
KENYA
CO-OPERATIVE
CREAMERIES LTD**

Creamery House,
Dakar Road Industrial Area
P.O. BOX 30131 - 00100 Nairobi Kenya
Tel: +254 020 398 0000,
Fax: +254 020 558705
Email: info@newkcc.co.ke
Website: www.newkcc.co.ke

Ref: NKCC/GEN/CMF/52/2018/HGD

30th August 2018

CHIEF FINANCE OFFICER
MINISTRY OF TRADE, INDUSTRY & CO-OPERATIVES
STATE DEPARTMENT OF CO-OPERATIVE DEVELOPMENT
NAIROBI

Dear *Everlyne*

**RE: ACKNOWLEDGEMENT OF DEVELOPMENTS GRANT FUNDS
DISBURSEMENT FOR YEAR 2017/2018**

Reference is made to the above subject matter.

New KCC Ltd wishes to acknowledge with appreciation receipt of Development Grant funds towards the development and modernization of factory machines and facilities.

The funds were received in three phases as tabulated below:

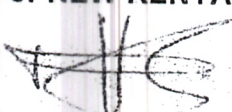
Receipt No.	Date	Amount (KShs.)	Details
45328	13.10.17	62,500,000.00	Development/modernization
45329	23.11.17	62,500,000.00	Development/modernization
45330	18.05.18	62,500,000.00	Development/modernization
TOTAL		187,500,000.00	

We hereby attach acknowledgement receipts for accounting purposes.

Thanking you for the business support.

Yours faithfully

For NEW KENYA CO-OPERATIVE CREAMERIES LTD


**HASSAN GUYO
FINANCE MANAGER**

c.c. Managing Director- New KCC Ltd

Encl.

PAC
For your
action
EX
31/9/2018

UAP Old Mutual Towers,
19th Floor,
Upper Hill Road, Upper Hill
P.O. Box 25089-00100,
Nairobi, Kenya



Tel: +254 (20) 2935101
Email: info@sasra.go.ke
Web: www.sasra.go.ke

**THE SACCO SOCIETIES REGULATORY AUTHORITY
(SASRA)**

SASRA/F&P/1300/18(406)

10th September, 2018

The Principal Secretary
Ministry of Industry, Trade and Co-operatives
State Department of Co-operatives
Social Security Building, Bishops Road,
Nairobi.

Attention: Chief Finance Officer (CFO)

RE: GOK FUNDS DISBURSEMENT FOR FY 2017/2018

This is in reference to a telephone conversation regarding the subject.
We hereby submit the receipts confirming the disbursement of the GOK funds for
the FY 2017/2018 as follows:

Date of receipt	Receipt No	Amount K.sh	Nature of grants
10.09.2017	2756881	20,750,000	Recurrent
13.10.2017	2756898	25,000,000	Development
23.11.2017	3964021	25,000,000	Development
23.11.2017	3964022	20,750,000	Recurrent
20.12.2017	3964090	170,000,000	Development(Capital- New Office partition& Design)
20.02.2018	3964144	20,750,000	Recurrent
24.04.2018	3964290	25,000,000	Development
9.07.2018	3964312	20,000,000	Development
22.06.2018	3964390	20,750,000	Recurrent
TOTAL		348,000,000	

Yours Sincerely,

Peter Njuguna

For: Chief Executive Officer

*PRC
for you
action
4/9/18*



Commodities Fund

2nd floor, Railway Headquarters Building - Block D
Workshop Road
Off Haile Selassie Avenue
P.O. Box 52714 - 00200
CITY SQUARE
NAIROBI

Phone: +254-20 - 2210806-9/12
Mobile: 0728 - 602427/8
0772 602427/8
0737 - 204277/8
Fax: +254-20 - 2210816
E-mail: info@codf.co.ke
Website: www.codf.co.ke

Our Ref: Acknowledgement/11/2018/1

Date: 12th November, 2018

The Principal Secretary
State Department of Co-operatives
Social Security House, Block B, 10th Floor
P. O. Box 30418-00100,
Nairobi, Kenya.

Att: Emily Sabala

Dear Madam

RE: CONFIRMATION OF CLEARANCE OF THE KIPKELION DISTRICT CO-OPERATIVE UNION OUTSTANDING LOAN WITH COMMODITIES FUND

We wish to confirm receipt of **Kshs. 57,199,100.00** on **Monday 18th June 2018** towards full settlement of the Kipkelion District Co-operative Union loan advanced for purchase of Coffee farm inputs.

Yours faithfully

Nancy C. Cheruiyot, FCCA
Managing Trustee

CC: Kipkelion District Co-operative Union
P. O. Box 59-20209
Fort-Ternan



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Co-operative Bank House
Haile Selassie Avenue
P.O. Box 48231 - 00100 GPO Nairobi
Tel: (020) 3276100
Fax: (020) 2227747 / 2219831
Website: www.co-opbank.co.ke

8th November 2017



The Commissioner for Co-operatives
State Department for Co-operatives
Ministry of Industry, Trade and Cooperatives
Social Security House, Block A, 9th Floor
P.O. Box 30418-00100, Nairobi
Kenya.



Dear Madam,

RE: STEGRO SACCO DEBT WRITE-OFF FUNDS RECEIPT

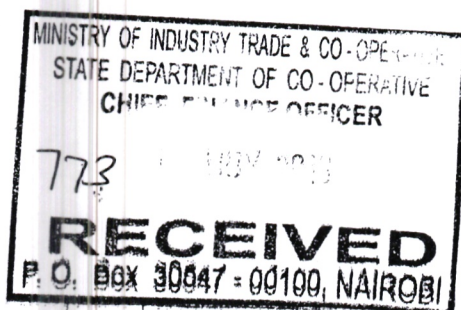
Our letter dated 1st November 2017 and the above subject matter refers.

We hereby confirm receipt of Kshs.130 Million (One hundred and Thirty Million), which has been applied to settle part of the outstanding loan owed by the Sacco to the Bank.

Yours Sincerely,


VINCENT MARANGU
DIRECTOR
COOPERATIVES BANKING DIVISION

PAC
T.N.A
19/11/2018



2FO note and deal me

Directors: John Murugu (Chairman); Dr. Gideon Muriuki (Managing Director & CEO); J. Sitienei; Benedict Simiyu; M. Malonza; W. Ongoro; R. Kimanthi; Wanyambura Mwambia; Rose Simani (Mrs); John Murugu; Lawrence Karlissa

ANNEX 4**ASSET REGISTER****STATE DEPARTMENT FOR COOPERATIVES**

No.	Item Description	Brand Name	Serial No.	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	Monitor CPU Keyboard	HP Computer	3CQ6071T2V MVX1S0116-15 667737-001	Weaver- Bird General Supplies	170,000	5-1-2017		New	Accounts- Mr. Nyakeri
2	Monitor CPU Keyboard	HP Computer	3CQ6071TOV SGH613P2Gm 697737-001	Weaver- Bird General Supplies	170,000	5-1-2017		New	Accounts Mr. Nyakeri
3	Monitor CPU Keyboard	HP Computer	3CQ6071TOX SGH604SB47 697737-051	Weaver- Bird General Supplies	170,000	5-1-2017		New	Accounts Mr. Nyakeri
4	CPU =2GB 5C:288 D:7.11	HP P.O 2080 - INTEL® CORE(TM) 2 DUO	4CV12280LL					WORKING	BLK B-1320

		CPU							
5	CPU= 2GB C:288 D:7:11	HP P.O 2080 MICRO TOWER. INTEL DUO CORE - PC	4CV1227W4X					WORKING	BLK B- 1320
6	CPU=2GB	DELL VOSTRO INTEL® PENTIUM	HL41CQ1					WORKING	BLKA FLOOR PS
7	CPU = -2GB C:290 D:7.08	HP P.O 3120 MT INTEL DUO CORE	CZCO332W73					WORKING	BLK B -1320
8	CPU = 4-504 MB	HP COMPAQ DX 6120 PENTIUM	SAA624095N					WORKING	BLK B -1320 MRS. MUIA(ECCOS)
9	CPU=INTEL® CORE 2 DUO	HP COMPAQ DC 7900	20A9140759					WORKING	BLK A 23 FLR PS
10	-	COMPAQ 500B MT	3CB0092INK					WORKING	AUDIT BLK B-1305
11	CPU=PENTIUM DUAL-CORE	DELL VISTRO 230	FRJ5VQ1					WORKING	AUDIT BLK B-1305
12	CPU=CORE I 3 – 3240	HP PRO 3500 SERIES MT	TRF4160VX4					WORKING	AUDIT BLK B-1305
13	CPU=INTEL CORE 2 DUO	HP500 B MICROTOWER	C7CI0421JP					WORKING	KENAO BLK B-1302
14	CPU=PENTIUM DUAL	LENOVO 9622W2Y	00144-468-804-245					WORKING	KENAO BLK B-1323
15	CPU=CORE I 5	DELL OPTIPLEX 7010	3PSQZX1					WORKING	KENAO BLK B-1323
16	CPU=INTEL CORE2 DUO	HP 500B MT	4CE-10911SC					WORKING	KENAO BLK B-1323
17	CPU=DUAL CORE	HP COMPAQ 500 BMT	3CBOO921K					WORKING	BLK-B1318

18	CPU=DUAL CORE	HP COMPAQ 500 BMT	3CBOO921K5					WORKING	BLK B-1318
19	CPU=2 DUO CPU	HP PRO 3120 MT	C2CO23BF46					WORKING	BLK B-1318
20	INTEL DUO CORE	DELL CW4VSIS	28064506816					WORKING	JANE BLK B-1201
21	INTEL DUO CORE	DELL 632VSIS	1346934464					WORKING	BLK B-1201
22	INTEL DUO CORE	DELL CITIR2J	26230644811					WORKING	JANE MAIKI BLK-B 1202
23	CPU=INTEL DUO CORE	DELL OPTPLEX 330	33990192064					WORKING	ABADE BLK-B 1203
24	CPU=INTEL DUO	DELL FLKVSI	3392972505					WORKING	MARGRET BLK B 1204
25	CPU=INTEL DUO	DELL 722VSIS	15363250624					WORKING	WILIAM BLK B-1206
26	CPU=INTEL DUO	HP COMPAQ	3CBOO921MQ					WORKING	JANGOMBE BLK B-1205
27	CPU=INTEL DUO	DELL	1530278448					WORKING	MASEKI RAFAEL BLK B-1207
28	-	DELL	-					WORKING	ROBERT BLK B-1208
29	CPU=INTEL DUO	DELL	75V9VQ1					WORKING	JOHN BLK B-1209
30	CPU=PENTIUM® DUALCORE	VOSTRO230	CZCI206ZCB					WORKING	MRS.MALO ME BLK-A 1606
31	CPU=INTEL®COR E™ I 3	HP PRO 3130	Ace10911st					WORKING	BLK A 1606
32	PENTIUM® DUAL CORE ™ 2 DUO	HP 500B MT	4119901101120					WORKING	BLK A 1606
33	CPU=PENTIUM® DUAL CORE	COMPAQ 500B	3CQ55161ZVO					WORKING	PROCUREM ENT BLK-A
34	CPU=INTEL® CORE™ 2 DUO	HP PRO 1080	4LVI227VMQ					WORKING	PROCUREM ENT BLK-A
35	CPU=INTEL® CORE™ 2 DUO	HP PRO 3120	CZCO332W8P					WORKING	BLK -A 911

36	CPU=INTEL CORE 2 DUO	HP PRO 3120	CZCO2386L9					WORKING	BLK A 911
37	CPU=INTEL® PENTIUM®	HP 600B	TRF251166X					WORKING	FINANCE BLK A-1007
38	CPU=INTEL® CORE I3	HP PRO 3130	CZC115678P					WORKING	FINANCE BLK A-1007
39	CPU=INTEL® CORE 2 DUO	HP PRO3130	CZCI36ZG1					WORKING	BLKA 1007
40	CPU=INTEL® CORE 2DUO	HP PRO 3120	CZCO34250K					WORKING	BLK A 1004
41	CPU=INTEL® PENTIUM	COMPAQ 500B	3CB94724K					WORKING	BLK A 1004
42	CPU=INTEL CORE I3	DELL	CZCI206ZOZ					WORKING	BLK A 1004
43	CPU=INTEL® PENTIUM 4	DELL	QX1V51S					WORKING	BLK A1004
44	CPU=PENTIUM® DUAL CORE	VISTRO	901BQ1					WORKING	BLK B 1028
45	CPU=INTEL® CORE I5	HP PEVILION	3CQ2440400					WORKING	BLK B
46	CPU=INTEL® CORE 2 DUO	OPTIPLEX 755	75G4KBX					WORKING	BLKB 1028
47	INTEL® CORE I3	HP PRO 3508	TRF4360HKX					WORKING	BLKB 1028
48	CPU=INTEL® CORE I3	HP PEVILION	CQ2442005					WORKING	BLKB 1028
49	CPU=PENTIUM® DUAL CORE	HP COMPAQ 500BMT	3CB94721ZQ					WORKING	L.KITAVI BLKA 1603
50	CPU=INTEL® CORE™ I3	HPPRO 3500 SERIES MT	TRF4470VKS					WORKING	FINANCE DIVISION BLKA
51	CPU=INTEL® CORE™ I3	HP PRO 3500 SERIES MT	TRF4360B9F					WORKING	FINANCE DIVISION BLKA
52	INTEL® PENTIUM® DUAL	LENOVO	TXY8D-C462V- VG4					WORKING	TRANSPORT OFFICE BLKA 1601
53	CPU=INTEL PENTUM 4	HP COMPAQ DX 6100MT	CZC51310R					WORKING	TRANSPORT OFFICE

									BLKA 1601
54	CPU=INTEL® CORE™ DUO	HP PRO 3120	CZCO23BO7T					WORKING	PROCUMEN T BLKA
55	CPU=INTEL CORE I3	HP 3500SERIES MT	TRF4320H22					WORKING	SECRETARY REGISTRY BLKA
56	CPU=PENTIUM® DUAL CORE	HP COMPAQ 500MT	CZCO110FMQ					WORKING	SECRETARY REGISTRY BLKA 1611
57	INTEL® PENTIUM DUAL	LENOVO	L3A6194					WORKING	LEGAL REGISTRY BLKA 912
58	INTEL CORE DUO	HP PRO 2080MT	4CV1228OCZ					WORKING	LEGAL REGISTRY BLKA 912
59	INTEL® DUAL CORE	HP COMPAQ 500MB MT	3CB94721HG					WORKING	MR. KOREMO BLKA
60	PENTIUM® DUAL CORE	HP 500B MT	4CE1090DVZ					WORKING	BLK A 902
61	PENTIUM® DUAL CORE	HP COMPAQ 500 BMT	3CB00921JD					WORKING	BLK A 904
62	INTEL CORE DUO	HP PRO 3120 MT	CZCO2386KJ					WORKING	MR.JK. NJAGE BLKA 908
63	INTEL COREI 3	HP PRO 3130 MT	CZCI206ZLX					WORKING	MRS. K.MWANGI
64	INTEL® CORE (TM) DUO	DELL OPTIPLEX	QXIVSIS					WORKING	BLKA 908
65	PENTIUM® DUAL-CORE	HP COMPAQ 500MT	3CBQ47216D					WORKING	HEAD OF LEGAL SECRETARY BLKA 913
66	PENTIUM® DUAL CORE	HP 500 B MT	4CE109112Q					WORKING	HEAD OF LEGAL BLKA 913
67	INTEL®PENTIUM ®	HP 600B	TRF25116LS					WORKING	BLK A 916
68	INTEL® CORE™	HP PRO 3120	CZCO23BF44					WORKING	

	2 DUO							WORKING	MR. SULEIMAN ONDETI BLKA 919
69	INTEL PENTIUM4	DELL OPTIPLEX 320	CN-OM-1896-72481-6CC-00KA					WORKING	BLK B 1022
70	INTEL PENTIUM	COMPAQ 500B	3CB947213L					WORKING	BLK B 1018
71	INTEL®CORE™ 2 DUO	HP PRO 2080	4CV12280QL					WORKING	BLK B 1022
72	Pentium® Dual Core	Compaq 500B	3CB94720X0					WORKING	BLK B 1026
73	Pentium® DUAL CORE	Compaq 500b	3CB9472127					WORKING	BLK A 1604
74	INTEL® CORE 2 DUO	DELL	-					WORKING	BLK B 1010
75	PENTIUM® DUAL CORE	DELL	DXOBUQ1					WORKING	JM GICHERU BLK B 1010
76	INTEL® PENTIUM	DELL	9G67G1S					WORKING	BLK B1010
77	INTEL®CORE i5	HP COMPAQ	3CQ6071TOU					WORKING	BLK B 1011
78	INTEL®CORE DUO	HP PRO 3120	C2C023BFAC					WORKING	BLK B 1015
79	INTEL®DUO CORE	HP COMPAQ	3CBQ472170					WORKING	BLK B 1011
80	PENTIUM® DUO CORE	COMPAQ 500B	3CB94721XK					WORKING	BLK B 1011
81	PENTIUM DUO CORE		H3A4738					WORKING	BLKA 23 RD FLOOR PROCUREMENT
82	INTEL PENTIUM4	IBM	9GA8446					WORKING	BLKA 23 RD
83	INTEL® CORE	HP PRO	4CVI227WLO					WORKING	

	2 DUO	2080							FLOOR PS
84	INTELL DUO	HP COMPAQ	CZC011ODXJ					WORKING	BLKB 1314
85	INTEL® CORE GM 13	HP PRO 3500 G2 MT	TRF4320H7H					WORKING	BLKA 23RD FLOOR P.A FOR PS
86	INTEL® CORE	HP PRO 3500 G2 MT	TRF43211RM					WORKING	BLKA 23RD FLOOR P.S
87	CORE I3	DELL N SERIES VOSTRO	4HL6VQ1					WORKING	BLKB-1315
88		HP PAVILION	200841ASZ0364 7					WORKING	BLKB-1315
89	DUAL CORE	COMPAQ 500B TOWER	CZC0110DTT					WORKING	BLKB-1315
90	PENTIUM	HP PRO 600B	TRF25166GV					WORKING	BLKB-1315
91		DELL N-SERIES VOSTRO	87T9VQ1					NOT WORKING - MOTHER-BOARD ISSUE	BLKB1315
92		HP P.O 3120 MT	CZCO332W9SS					NOT WORKING-MONITOR REPLACEMENT	BLK B-1320
93		IBM THINK CENTER	00045-459-005-272					NOT WORKING	BKLB 1301
94		DELL OPTIPLEX 330	8C4VS1S					NOT WORKING	BLKB 1306

95		DELL DC 8M	DN4VSI					NOT WORKING MISSING ACCESSORIES AND SERVICE -	MRS.MUIA(E CCOS) BLK B-1320
96		DELL	CRH722J					NOT WORKING- UNTESTED. NO POWER CABLES. NO ACCESSORIES	BLK B- 1320
97	DESKTOP COMPUTER	HP	C2C710BM6G						
98	DESKTOP COM		4CE73758GD 4CE73840S 4CE73758KN 4CE73758HS		87,928			NEW	REGISTRATI ON- BLOCK B-9 th .FLR
99	DESKTOP COMPUTER		4CE73758CR 4CE73758N1 4CE7385403 4CE7385402		87,928			NEW	FINANCE AND MARKETING -BLK.B- 10 th .FLR
100	DESKTOP		4CE737583 4CE73758LC 4CE7375SJ8 4CE7385405		87,928			NEW	AUDIT HDQTRS- BLK.B- 10 th .FLR
101	DESKTOP		4CE73758M3		87,928			NEW	ICT DEPT- BLK.B-13 th FLR
102	DESKTOP		4CE738540G 4CE737586G 4CE738540C		87,928			NEW	PROCUREM ENT DEPT..BLK.A -16 th FLR.
103	DESKTOP		4CE73758HM 4CE737458GF		87,928			NEW	ADMINISTR ATION DEPT.
104	DESKTOP		4CE73758M7 4CE738540L 4CE73758G2		87,928			NEW	FINANCE DEPT.
105	DESKTOP		4CE7385406 4CE7375F9 4CE7375878		87,928			NEW	HUMAN RESOURCE MNGEMNT

									DEPT-BLK B-10/11 th FLR.
106	DESKTOP		4CE7385402 4CE73758L9 4CE73758LW		87,928			NEW	P.A.C.-BLK B-10 th FLR
107	DESKTOP		4CE738540C 4CE73758LL 4CE738540N 4CE738540K		87,928			NEW	ECCOS-BLK B-13 FLR
108	DESKTOP		4CE7385402 4CE7385325 4CE73858LW		87,928			NEW	PLANNING-BLK A-17 th FLR
@109	DESKTOP		4CE738540T		87,928			NEW	CCD-BLK A-9 th FLR
110	DESKTOP		4CE73758MN 4CE73758KP 4CE738532C 4CE738532N		87,928			NEW	POLICY BLK B-10 FLR
111	DESKTOP							NEW	P.S

COMPUTERS (KEYBOARD, MONITOR, CPU), LAPTOPS, UPS, H/D-3IN1 PRINTERS

PHOTOCOPIER

No.	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	NASHUA TEL MP 4500	NASHUA TEL MP 4500	M2872900643					Working	AUDIT BLKB 1305
2	KYOCEA	KYOCERA	PAB6310319					Working	BOARDROOM B-1309

3	KYOCER A KM 1635	KYOCERA KM 1635	PAE6310334					Not Connected	BLK B 1008
4	KYOCER A KM- 2020	KYOCERA KM-2020	AKV300486 4					Working	BLK B 10 TH FLOOR, 1007
5	KYCERA KM 3035	KYCERA KM 3035	AJK3095412					Working	BLKA 23 RD FLOOR PS
6		SHARP	MX - M464					Working	BLKA 23 RD FLOOR
7		DIGITAL Copier MP2510	M097410082 1 Q30502					Working	BLKA 16 TH FLOOR SDS
8		Digital Copier MP2510	M097410087 4 Q30503					Working	BLK A 9 TH FLOOR – CCD, Rm 911
9								Working	BLK A 9 TH FLOOR, 905

TVs

No.	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1		LG 32LB 580V-TA	505KKGX4J-303					WORKING	AUDIT BLKB-1305 Mr. MBWI
2		KLV-405400A - (STARTI MPS) DVB-T2	1875129 DECODER - 29252813512123286					WORKING	BLKB 1314 GRACE
3		LG	-					WORKING	BLKA 23 RD FLOOR PS
4		SONY BRAVIA	1520174					WORKING	BLK A 23 RD FLOOR Secretary
5		SONY BRAVIA	1138336					WORKING	BLKA 23 RD FLOOR Drivers Room
6		SONY TRINITRON	2012804					WORKING	BLKA 23 RD FLOOR Waiting Room
7		SONY BRAVIA EX400	1010630					WORKING	BLKA 23 RD FLOOR Waiting Room
8		SAMSUNG	0AWW3DBF300005P					WORKING	BLKA 9 TH FLOOR CCD
9		SONY BRAVIA DECODER BAMBA	2036833 DECODER - 276401145100033834					WORKING	BLKA 16 TH FLOOR SDS
10		SONY VHS	0213619					WORKING	BLKA 16 TH FLOOR, 1604, Head SCM
11		SAMSUNG		PRINT RITE MEDIA	59,500/=	08/06/2017		NEW	BLK A 16 TH FLOOR SCM

CAMERAS

No.	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	DIGITAL CAMERA	SAMSUNG		PRINT RITE MEDIA	39,800/=	08/06/2017		NEW	ICT

UPS

No.	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	UPS	APC	B13001183898					WORKING	BLKA 23 RD FLOOR PS
2		KELONEY	B306HACF7102					WORKING	BLK A-1606
3		APC	BX 650C					WORKING	BLK A- 1606
4		APC						WORKING	MRS MALOKI –BLK A 1606
5		APC	BX650CI					WORKING	BLK A-1606

6		APC BX650CI	3B1414X05099					WORKING	BLK A-1606
7			B306AAOF3082					WORKING	PROCUMENT BLKA-911
8		APC	3B1427XO6674					WORKING	BLK A 911
9		APC	3B130011342294					WORKING	BLK A-911
10		APC	QBO248280300					WORKING	BLKA-911
11		APC	E100306575					WORKING	BLKA-911
12		APC	3B153IX02451					WORKING	BLK A911
13			QB0648232873					WORKING	JANE BLK B-1201
14		APC	QB0846230103					WORKING	JANE MAIKI BLKB-1202
15		APC	B306HAOF81 28					WORKING	BLKB 1314
16									
17		KELONG KR1000	E100306557					WORKING	JANGOMBE BLKB-1205
18		APC	AVRX550U					WORKING	BLK B 1024
19		TRIPP.LI TE	QBO648232934					WORKING	FINANCE BLK A-1007
20		HP PRO 3130	C2412062GI					WORKING	FINANCE BLK A-1007
21		APC	QB0848280891					WORKING	MR. SULEIMAN ONDETI BLKA 919

22		KELONY	B30614AA7637					WORKING	BLK B 10 TH FLOOR
23		APC	PB0413239501					WORKING	BLK A- 1007
24		APC	3B1414X06391					WORKING	BLK A- 1028
25		KR100	B306HAOF9267					WORKING	BLKB 1320
26		BK65	BI3001182650					WORKING	BLKB 1320
27		APC	2B0648234154					WORKING	BLKA PS
28		APC	3B1414X06476					WORKING	BLKA 23 RD FLOOR P.A
29		APC	B13001183709					WORKING	BLK B 1011
30		APC CS 650	QB0648131934					WORKING	BLKB 1305
31		MECER ME-650-VU	24145300199					WORKING	KENAO BLKB 1325
32		MERCURY 650 PRO	110321E066 UN 0389					WORKING	KENAO BLKB 1302
33		APC	QBK650AS					WORKING	BLK B 1011
34		APC UPS 650	QB0846230902					WORKING	BLKB 1318
35		SMART UPS SC-100	CRFQCPP					WORKING	BLKB 1318
36		APC	QB0848281059					WORKING	L.KITAVI BLOCKA 1603

37		APC	3B1222X35822					WORKING	FINANCE DIVISION BLKA
38		TRIPP.LITE	9738AY00M6602 00618					WORKING	FINANCE DIVISION BLKA
39		TRIPP.LITE	9738X00M660203 687					WORKING	BLKA 1601
40		APC	QBO846230108					WORKING	BLK A1601
41		APC	3B0958X55243					WORKING	MR. KOREMO BLKA
42		APC	E100306529					WORKING	BLKA 902
43		APC	4B1204191016					WORKING	MR.JK. NJAGE BLK A 908
44		APC	QB08462311277					WORKING	MR.J.K. NJAGE BLKA908
45		APC	QB0544331653					WORKING	MR.J.K. NJAGE BLKA 908
46		MECCER	110321E0660N03 081					WORKING	HEAD OF LEGAL BLKA 913
47		APC	550952101564					WORKING	MR. SAMUEL.K. KURIA BLKA 917
48		APS	E100306560					WORKING	BLK B 1015
49		APS	E100306910					WORKING	BLK B1010
50		KELONG	B306HAOF92					WORKING	BLK B 1015
51		KELONG	B306HAOF9268					WORKING	BLK B 1018
52		KELONG UPS-0014	B306HAOF8940					WORKING	BLKB 1315

53		APC UPS RS 650	BB0908008720					NOT WORKING	BLKB 1315
54		CRFQCPCP	551009T12919					NOT WORKING	BLKB1320
55		APC	QB0648332610					NOT WORKING	BLK B 1014
56		APC	PBO341321229					NOT WORKING	SECRETARY REGISTRY BLK A-1611
57		APC	PBO414130749					NOT WORKING	BLK B 10 TH FLOOR
58		APC	BK650M1					NOT WORKING	BLK B 1011
59		APC650	3B1427X05943					NOT WORKING	KENAO BLKB 1302
60		1000VA	3CB0092INK					NOT WORKING	AUDIT BLKB 1305
61		APC	E100306862					NOT WORKING	MARGET BLKB-1204
62		1000VA	E100306666					NOT WORKING	MRS. MUIA (ECCOS)
63		MECER	ME-100-GRU					NOT WORKING	BLK A-1606
64		APC	NS1338507827					NOT WORKING	BLKA 23 RD FLOOR P.A
65		APC	QB0648332610					NOT WORKING	BLK B 1014
66		APC CS 650	138060106459 2					NOT WORKING	BLKB 1308

PRINTERS

No .	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	LASERJET P2055D	HP	CNCJC76064					WORKING	FINANCE DIVISION BLKA
2	LASERJET 2420D	HP	CNHW58PG7P					WORKING	FINANCE DIVISION BLKA
3	LASERJET P2055DN	HP	CBCKB405YK					WORKING	TRANSPORT OFFICE BLKA 1601
4	LASERJET P3005DN	HP	CNK2N382877					WORKING	PROCUREMENT BLKA
5	LASERJETP2055D	HP	CNCJB73339					WORKING	SECRETARY REGISTRY BLKA1611
6	LASERJET P2055D	HP	CNCJB75827					WORKING	LEGAL REGISRTY BLKA 912
7	LASERJET P2015D	HP	CNBW7DF273					WORKING	LEGAL REGISRTY BLKA912
8	LASERJET P2035	HP	CNCOH24744					WORKING	MR. KOREMO BLKA
9	LASERJET P2055D	HP	CNCJC76080					WORKING	BLKA902
10	LASERJET1320	HP	CNMJS26101					WORKING	BLKA904
11	LASERJETP2055D	HP	CNCJC76081					WORKING	MR.J.K. NJAGE BLKA 908
12	COLOR LASERSET CP1515N	HP	RC22016KH					WORKING	MR.J.K. NJAGE BLKA908

13	-	-	CNBW7CW034					WORKING	BLKA908
14	LASERSE	HP	CNBW6DD9Y4				T P2015	WORKING	BLKA908
15	LASERJET P2015	HP	CNBW6DC44X					WORKING	HEAD OF LEGAL SECRETARY BLKA913
16	LASERSET P 2055DN	HP	CNCKB4062X					WORKING	HEAD OF LEGAL BLK913
17	LASERJET P2055D	HP	CNCJC75665					WORKING	P.N. GICHUKI BLK1320
18	LASERJET 4350DTN	HP						WORKING	P.N. GICHUKI BLK1320
19	LASER JET CP2025	HP	CNHS440401					WORKING	BLKB 1011
20	LASERJET P2055D	HP	CNCJB773329					WORKING	MRS MUIA (ECCOS)
21	LASER JET 4350DN	HP						WORKING	BLKA P.A 23 RD FLOOR
22	LASERJET P2055D	HP	CNCJC76063					WORKING	AUDIT BLKB 1305
23	LAZERJET P.O 400 COLOR M451DN	HP	CNCH106636					WORKING	AUDIT BLKB 1305
24	PANASONIC KX-FLB802	PANASONI C KX- FLB802	71AFB028211					WORKING	BLKB 1305
25	LASERJET P2015D	HP	CNBW7DF2XX					WORKING	BLKB1318
26									
27									

28	LASERJET P2035	HP	CNCOH23080					WORKING	BLKB 1318
29	LASERJET P20025D	HP	CNCJB73342					WORKING	MRS.MALOMBE BLKA1606
30	LASERJET P2055DN	HP	CNCHC 92771					WORKING	BLKA1606
31	LASER JET P 2055D	HP	CNCJC76083					WORKING	BLKB 1014
32	<i>LASERJET 1320</i>	<i>HP</i>	CNMJB17920					WORKING	BLKA 916
33	LASERJET P2055DN	HP	CNCHC92756					WORKING	BLKA1606
34	COLOR LASERJET CP 2025	HP	CNH5365965					WORKING	BLKA1606
35	LASERJET 4350DN	HP	MO974100821					WORKING	BLKA 911
36	LASERJET 1300	HP	CNCJY96878					WORKING	BLK A911
37	LASERJET P2055D	HP	CNC3609076					WORKING	AUDIT COOP BLKB 12 TH FLOOR
38	LASER JET 4350DN	HP						WORKING	AUDIT COOP BLKB 12 TH FLOOR
39	LASER JET P2015D	HP	CNBW7DF2V7					WORKING	AUDIT COOP BLKB 12 TH FLOOR
40	LASERJET PRO 400 M401DN	HP	VNC3427701					WORKING	AUDIT COOP BLKB 12 TH FLOOR
41	LASERJET P2055D	HP	CNCJC75198					WORKING	AUDIT COOP BLKB 12 TH FLOOR
42	LASER JET P2055DN	HP	CNC1B065596					WORKING	BLKA 917
43	LASERJET 1300	HP	CNCJX96779					WORKING	MARGRET BLKB1204

44	LASERJETP2055D	HP	CNCJB76244					WORKING	JANGOMBE BLKB1205
45	LASERJET PRO400 M40IDH	HP M40IDH	VNC3427701					WORKING	JANGOMBE BLK1205
46	LASERJET P2055D	HP	CNCJC75198					WORKING	WILIAM BLKB1205
47	LASERJET 1300	HP	CNCH20441					WORKING	RAFAEL BLKB1207
48			VNC3427703					WORKING	ROBERT BLK 1208
49	LASERJET PRO 400	HP	VNV3427706					WORKING	JOHN BLK1209
50	LASERJET P2055D	HP	CNC3508794					WORKING	BLKB 10 TH FLOOR 1007
51	LASERJET P3015	HP	VNBQCIW2VX					WORKING	BBLKB 10 TH FLOOR 1007
52	LASERJET P4015DN	HP	VNC3427703					WORKING	BLKB 10 TH FLOOR 1007
53	LASERJET P2055D	HP	CNCJB73331					WORKING	BLKB 10 TH FLLOR 1004
54		KXFLB802 PANASONI C	KXFLB802CX					WORKING	BLKB 10 TH FLOOR 1004
55	LASERJET P3005	HP	CNFIC40765					WORKING	BLKB 10 TH FLOOR 1004
56	LASER JET 4350	HP						WORKING	BLKA P.A 23 RD FLOOR
57	LASERJET 2055D	HP	CNCJC76088					WORKING	BLKA 23 RD FLOOR PS
58	LASER JET P2015D	HP	CNBW7DF2WL					WORKING	BLKB 10 TH FLOOR 1028
59	LASERJET 1300	HP	CNCJY96877					WORKING	BLKB 10 TH FLOOR 1028

60	LASER P2055D	HP	CNCJ75635					WORKING	BLK B 1314
61	LASERJET 2055D	HP	CNCJC76007					WORKING	BLKA 23 RD FLOOR PS
62	LASERJET CP2025	HP	CNH5365680					WORKING	BLKA 23 RD FLOOR PS
63	LASERJET P2055D	HP	CNCJC76073					WORKING	BLKA 23 RD FLOOR PS
64	LASER JET 2055D	HP	CNJ6089					WORKING	BLKB 1024
65	LASER JET P2035	HP	CNCO623979					WORKING	BLKB 1026
66	LASER JET P4200	HP	-					WORKING	BLKB 1604
67	LASER JET P2015	HP	CNBW6DC458					WORKING	BLKB 1010
68	LASERJET P2055D	HP	CNC3737949					WORKING	BLKB 1315
69	LASERJET 2055D	HP	SG39631C71					NOT WORKING	MRS MUIA (ECCOS)
70	LASERJET CP2025	HP							
71	LASERJET P2055D	HP	SG39631C71					NOT WORKING	MRS MUIA (ECCOS)
72	PANASONIC KX-MB2030CX	PANASONI C	OKCFB005549					NOT WORKING	P.N GICHUKI BLK1320
73	LASER JET P2055DTN	HP	CNCHC92777					NOT WORKING	P.N GICHUKI BLK1320
74	LASERJET P2055D	HP	CNC35096226					NOT WORKING	BLKA1606
75	SHARP MX-M453N	SHARP	43004077 MX-M453N					NOT WORKING	BLKA1606

76	LASERJET 4350DTN	HP	8121-0946					NOT WORKING	ABADE BLKB1203
77	LASERJET 4350DTN	HP						NOT WORKING	BLKB 10 TH FLOOR 1004
78	LASERJET 1300	HP	SG418315SX					NOT WORKING	BLKB 10 TH FLOOR 1004
79	HP LASER COLOR CP2025	HP LASER COLOR CP2025	CNHS365686					NOT WORKING	BLK B 1308
80	LASER JET 1300	HP	CNCKG18376					NOT WORKING	BLKB 1301
81	LASER JET P2015D	HP	CNBW7CVBMX					NOT WORKING	BLK B 1024
82	LASERJET2100	HP	FRGT489832					NOT WORKING	BLKA902
83	LASERJET 1300	HP	SG43B310X1					NOT WORKING	BLKB 1011
84	LASERJET 1300	HP	CNCJ357319					NOT WORKING	BLKB 1315 ICT
85	LASERJET2600 N	HP	-					NOT WORKING	BLKB1315 ICT
86	LEXMARK 5022-330	LEXMARK	94ICB27					NOT WORKING	BLKB1315 ICT
87	PRINTER	LASERJET		TRUMAN ENT.	80,000/=	8/6/2017		NEW	

SCANNERS

No .	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	SCANNERJET SS90	HP	L1911B					WORKING	MRS.MALOME BLK A 1606
2	SCANNERJET SS90	HP	CN73CTRIBM					WORKING	BLK A 911
3	SCANNERJET PRO 400MTP M425DN	HP	CDN8F4G6LK					WORKING	BLK A 911
4		HP COLOR LASERJET CP15515N	CNF2512778					WORKING	BLKA 911
5	SCANJET G4050	HP	CNOC7A618R					WORKING	LEGAL REGISTRY BLK A 912
6	SCANJET5590	HP	LI911B					WORKING	Mr. MASEKI BLK B 1207
7		HP LASEER JET 5590	A1911B					WORKING	BLK B 1011
8	SCANERJET 5590	HP	CN3C5XHO5T					WORKING	BLK A 23 RD FLOOR PA FOR PS
9	SCANJET	HP	CN515XH06W					WORKING	BLK A 23 RD FLOOR PS
10		HP LASERJET 5590	SG73G5R18Z					WORKING	BLK B 1315 ICT
11	SCANJET N9120	HP	CN2BGF1009					NOT WORKING	BLK B 1315 ICT

MOTOR VEHICLES

No.	Item Description/Make	Reg. No	Serial No/ Identification NO		Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
			Chassis No.	Engine No.						
1	VW Passat	GK A 123U							Accident	CS Office
2	VW Passat	GK A994T							serviceable	PS Office
3	Nissan X-Trail	GK A420S								Director HR
4	Pajero	GK A698V							Serviceable	Commissioner co-op
5	Toyota Corolla	GK A125Y	AHTLT52E6060 22918	INR03131 90	Toyota Kenya Ltd		18-7-2011		Serviceable	
6	D/Cabin	GK A051D							Serviceable	
7	Nissan X-Trail	GK A625T							Serviceable	
8	D/Cabin	GK G515C							Serviceable	
9	Nissan X-Trail	GK B919C							Serviceable	
10	Almera	GK B655C	MDHBBAN17Z 0004955	HR157811 84A	DT Dobie		31-10-2012		Serviceable	POOL
11	Nissan Almera	GK B654C	MDHBBAN17Z 0004926	HR157811 92A	DT Dobie		31-10-2012		Grounded for service	POOL

12	Ranger	GK A900V							Ground ed for service	POOL
13	Caravan	GK A658C							Servicea ble	POOL
14	Prado	GK A979F							Ground ed for service	POOL
15	B14	GK A032R							Servicea ble	POOL
16	B14	GK A071H							Ground ed for service	POOL
17	Vw Passat	GK A119U							At CMC for repair	POOL
18	Prado	GK A128P							Servicea ble	POOL
19	Prado	GK A225Q								POOL
20	D/Cabin	GK A119R							Ground ed for service	POOL
21	Hard body	GK A080H							Ground ed	POOL
22	B14	GK A031R							Acciden t vehicle	POOL
23	Pajero	GK V529							Ground ed for boardin g	

24	Sunny	GK U945							Ground ed for boardin g	
25	Peugeot 504	GK S599							Ground ed for boardin g	
26	Prado	GK A375M							Ground ed for boardin g	
27	Corolla	GK A126Y	AHTLT52E8060 23021	1NR03148 99	Toyota Kenya Ltd		18-7- 2011		Servicea ble	DA
28	Fortune	KBT 318M	AHTYK59G800 007369	5L6185302	Toyota Kenya Ltd				Servicea ble	PS
29	Prado	GK A142G							Ground ed for service	POOL
30	Hiace	GK A278G							Ground ed for service	POOL
31	Prado	GK A034Y							Servicea ble	CS
32	Toyota D/Cabin	KBG 515C	AHTFR22G306 0930	2KD76792 97	Toyota Kenya Ltd		25-6- 2009		Servicea ble	
33	L/Cruise r Prado	GK B530R	K183718	1KD- 2645907	Toyota Kenya Ltd	12,362,399 .56	23-12- 2016		NEW	PS

FURNITURE, FIXTURES AND EQUIPMENT

No.	Item Description	Brand Name (where applicable)	Serial No. (where applicable)	Source /Supplier	Value/Cost of Item	Date of Purchase	Asset No	Condition of Asset	Issued to
1	Leather sofa set 5 seater (3pcs) plus coffee table	N/A	N/A	Interdeco General Supplies Enterprises	296,800/=	21-12-2016		NEW	Commissioner's Office - Dora's
2	High sided flexible Orthopedic Chairs	N/A	N/A	Weaver-Bird General Supplies	85,000/=	04-1-2017		NEW	Stock item
3	High sided flexible Orthopedic Chairs	N/A	N/A	Weaver-Bird General Supplies	85,000/=	04-1-2017		NEW	Stock item
4	High sided flexible Orthopedic Chairs	N/A	N/A	Weaver-Bird General Supplies	85,000/=	04-1-2017		NEW	Commissioner's Office - Dora's
	High Back leather Chair	N/A	N/A	Dianamut Gen. Merchants	98,000/=	6/6/2017			Panning Office
	High Back Executive leather Chair	N/A	N/A		98,000/=				
	High sided flexible Orthopedic Chairs	N/A	N/A		79,550/=				
				27					

5	Executive office desk	N/A	N/A		79,550/=				Permanent Secretary's office
6	High sided flexible Orthopedic Chairs	N/A	N/A		79,550/=				Permanent Secretary's office
7	Sofa leather – six seater	N/A	N/A		79,550/=				Permanent Secretary's office
8	Glass Coffee table	N/A	N/A						Permanent Secretary's office
9	Glass stool	N/A	N/A						Permanent Secretary's office
10	Round table, wooden with three leather chairs	N/A	N/A						Permanent Secretary's office
11	Tea Trolley – 3 tier	N/A	N/A						Permanent Secretary's office
12	Fire-proof cabinet	N/A	N/A						Permanent Secretary's office
13	Fish Aquarium with stand	N/A	N/A						Permanent Secretary's office
14	Visitors chair with arm	N/A	N/A						Permanent Secretary's office

15	Workstation – 2 seater	N/A	N/A						PS/Secretary's office
16	Bookshelves – 3 pieces	N/A	N/A						PS/Secretary's office
17	Side Board – 5 doors	N/A	N/A						PS/Secretary's office
18	Small wooden cupboard	N/A	N/A						PS/Secretary's office
19	Small table with drawer	N/A	N/A						PS/Secretary's office
20	Office desk	N/A	N/A						PS/Secretary's office
21	Small wooden cupboard (2 doors)	N/A	N/A						PS/Secretary's office
22	Sofa set – 3 seater	N/A	N/A						PS/Secretary's office
23	Coffee table wooden	N/A	N/A						PS/Secretary's office
24	Visitors seats with arms	N/A	N/A						PS/Secretary's office
25	Secretarial Chair	N/A	N/A						PS/Secretary's office
26	Workstation 1 seater	N/A	N/A						PS/Secretary's office
27	Counter wooden	N/A	N/A						PS/Secretary's office
28	Office chair with arms	N/A	N/A						PS/Secretary's office
29	Tea Trolley wooden	N/A	N/A						PS/Secretary's office

30	Conference table 10 pcs	N/A	N/A						PS/ Boardroom
31	Conference chairs 36 pcs	N/A	N/A						PS/ Boardroom
32	High Back leather Chair	N/A	N/A						PS/ Boardroom
33	Sofa set, leather - 6 seater	N/A	N/A						PS/ VIP Waiting Room
34	Glass coffee table	N/A	N/A						PS/ VIP waiting Room
35	Wooden TV stand with 2 drawers	N/A	N/A						PS/ VIP waiting Room
36	Small wooden stool	N/A	N/A						PS/VIP waiting Room
37	Conference table (11)pcs	N/A	N/A						PS/Conferenc e Room
38	Table 1 pc	N/A	N/A						PS/Conferenc e Room
39	Chairs	N/A	N/A						PS/Conferenc e Room
40	Bookshelf	N/A	N/A						Mini-store next to VIP lounge PS office
41	Sofa Sets 7 seater	N/A	N/A						PS/ waiting Room
42	Computer desk	N/A	N/A						PS/waiting Room

43	Small coffee table black	N/A	N/A						PS/waiting Room
ORTHOPAEDIC CHAIRS									
44	Ortho Chair	2 NO.			79,550/=	JUNE 2018	NEW		Finance And Marketing (Mr. Obonyo & Mr. Etyang)
45	Ortho Chair	1NO			79,550/=	JUNE 2018	NEW		PROCUREMENT-Rose
46	Ortho Chair	1NO			79,550/=	JUNE 2018	NEW		ADMIN-SECRETARY-Undersecretary
47	Ortho Chair	4NO			79,550/=	JUNE 2018	NEW		FINANCE-CFOs
48	Chair Ortho	1NO			79,550/=	JUNE 2018	NEW		PLANNING UNIT-(Mr. C.Munyinyi)
49	Ortho Chair	1NO			79,550/=	JUNE 2018	NEW		ADMINSTRATION (Assistant Secretary-Gladys)
50	Ortho-Chair	15NO.			79,550/=	June 2018	NEW		BOARDROOM

PRINTERS

	<u>ITEM DESCRIPTION</u> <u>HEAVY DUTY 3 IN 1</u> <u>PRINTERS</u>	<u>FLOOR LOCATION AND OFFICE</u>	<u>QTY</u>	<u>DATE ISSUED & S/ 11 NO</u>
1	H/D PRINTER	10TH FLR.BLCK B-HRM'S OFFICE	1NO.	26/06/18 S.11/8649623 KSHS603,200
2	H/D PRINTER	10 TH FLR.BLCK B—F&M OFFICE	1NO.	2/8/18 KSH 603,200 S.11/6816893
3	H/D PRINTER	13 TH .FLR.BLK.B—ECCOS OFFICE	1NO.	2/8/18 KSH 603,200 S.11/8649517
4	H/D PRINTER	9 TH .FLR...BLCK.A____ CCD's OFFICE & LEGAL OFFICE	2NO.	31/7/18 KSH 603,200 S.11/8255479 S.11/8746201
5	H/D PRINTER	16 TH .FLR.BLCK A---CFO's OFFICE	1NO.	21/7/18 KSH 603,200 S.11/8099789
6	H/D PRINTER	17 TH .FLR.BLCK.A-CABINET SEC's OFFICE	1NO.	31/7/18 KSH

				603,200 S.11/8649895
7	H/D PRINTER	23 RD .FLR.BLCK. A—PERMANENT SEC's OFFICE	1NO.	2/8/18 603,200 S.11/8099544 KSH

TABLETS

1	TABLETS	PS OFFICE	<u>1NO.</u>	NEW	K.SHS 102,312
2	TABLETS	CS OFFICE	<u>1NO.</u>	NEW	KSH 102,312
3	TABLETS	CCD	<u>1NO.</u>	NEW	KSH 102,312
4	TABLETS	DCCD-REGISTRATION	<u>1NO.</u>	NEW	KSH 102,312
5	TABLETS	CFO	<u>1NO.</u>	NEW	KSH 102,312
6	TABLETS	L.KITAVI-ADMIN	<u>1NO.</u>	NEW	KSH 102,312
7	TABLETS	E.MWEBI-SSCMO	<u>1NO.</u>	NEW	KSH 102,312
8	TABLETS	P.OCHIENG-ICT	<u>1NO.</u>	NEW	KSH 102,312

LAPTOPS

1	LAPTOPS	Mr. P. C. KIGIRI(registration)	<u>1NO.</u>	NEW	KSH 78,880
2	LAPTOPS	Mr. William Matara(Audit)	<u>1NO.</u>	NEW	KSH 78,880

3	LAPTOPS	Mr. J.K Njoroge(F& M)	<u>1NO.</u>	NEW	KSH 78,800
4	LAPTOPS	Mr. Austin Otieno(ECCOS)	<u>1NO.</u>	NEW	KSH 78,800
5	LAPTOPS	Mr. Samuel Kuria(CMIS Help Desk)	<u>1NO.</u>	NEW	KSH 78,880
6	LAPTOPS	Mr. Didicus Etyang(HOD F&M)	<u>1NO.</u>	NEW	KSH 78,880
7	LAPTOPS	Mr. Philip Gichuki(HOD ECCOS)	<u>1NO.</u>	NEW	KSH 78,880
8	LAPTOPS	Mr. D. Bolo(HRM)	<u>1NO.</u>	NEW	KSH 78,880
9	LAPTOPS	Mr. Geoffrey Njang'ombe(HOD Registration)	<u>1NO.</u>	NEW	KSH 78,880
10.	LAPTOPS	Mary Mungai	<u>1NO.</u>	NEW	KSH 78,880

FILING CABINETS

1.	FILING CABINET SLIDES	SACCD	<u>1</u>	NEW	KSH 62,000
2.	FILING CABINET SLIDES	Administration	<u>1</u>	NEW	KSH 62,000
3.	FILING CABINET SLIDES	Human Resource	<u>2</u>	NEW	KSH 62,000
4.	FILING CABINET SLIDES	Account department	<u>3</u>	NEW	KSH 62,000