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By Hon. A. Duale, MP (Lon)
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# REPORT

# OF

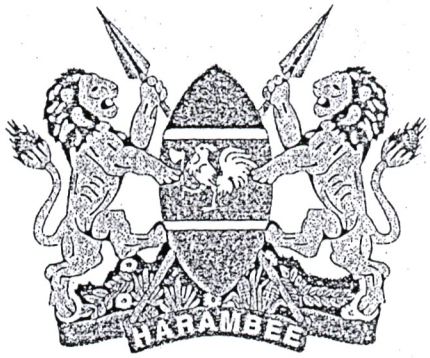
# THE AUDITOR-GENERAL

# ON

# THE FINANCIAL STATEMENTS OF THE NATIONAL TREASURY VOTE 1071

## FOR THE YEAR ENDED 30 JUNE 2016

17/4



# THE NATIONAL TREASURY

## REPORTS AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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# I NATIONAL TREASURY INFORMATION AND MANAGEMENT

## (a) Background Information

The National Treasury was established via the Executive Order No. 2 of May 2013. The basis for establishment of the National Treasury is found in Article 225 (i) of the Constitution of Kenya which states that an Act of Parliament shall provide for the establishment, functions and responsibilities of the National Treasury. This has been actualized in Section 11 and 12 of the Public Finance Management (PFM) Act 2012.

At Cabinet Level, the National Treasury is represented by the Cabinet Secretary for Finance, who is responsible for the general policy and strategic direction of the Ministry.

## (b) Key Management

The National Treasury day-to-day management is under the following key offices:-

### Office of the Principal Secretary

This office is responsible for the administration of the National Treasury for efficient delivery of public services that have been assigned to this Ministry. The Principal Secretary is also charged with the responsibility of rendering advice to the Cabinet Secretary in order to enhance efficiency and collective responsibility of the National Treasury.

### Organizational structure of the National Treasury

The Ministry is organized into four (4) technical Directorates headed by Directors General and (1) Administrative and Support Services Directorate headed by a Principal Administrative Secretary. Each Director General is responsible for a Directorate comprising a cluster of Departments responsible for related policy functions. The Directorates and Departments are as follows:

**Directorate of Budget, Fiscal and Economic Affairs**

The Directorate is headed by a Director General, reporting to the Principal Secretary, National Treasury. It is organized into the following five (5) Technical Departments each headed by a Director:

- Budget Department;
- Macro and Fiscal Affairs Department
- Financial and Sectoral Affairs Department;
- Inter-Governmental Fiscal Relations Department
- Public Procurement Department.

**Directorate of Accounting Services and Quality Assurance**

The Directorate is headed by a Director General reporting to the Principal Secretary, National Treasury. It is organized into the following four (4) Technical Departments each headed by a Director:

- Government Accounting Services;
- Internal Auditor Services Department;

- Financial Management Information Systems (FMIS)
- National Sub-County Treasuries.

**Directorate of Portfolio Management**

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Government Investment and Public Enterprises;
- National Assets and Liabilities Management;
- Pensions Department.
- Public Private Partnership Unit

**Directorate of Public Debt Management**

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Resource Mobilization (Front Office);
- Debt Policy, Strategy and Risk Management (Middle Office);
- Debt Recording and Settlement (Back Office).

**Directorate of Administrative and Support Services (Common Shared Services)**

The Directorate is headed by a Principal Administrative Secretary, reporting to the Principal Secretary. It is organized into eleven (11) specialized functions offering common shared services. The common shared services of the National Treasury consist of functions that are not core to the National Treasury but offer critical support services to the National Treasury. The functions include:

- Accounting,
- Finance,
- Human Resource Management and Development,
- Central Planning and Project Monitoring,
- Supply Chain Management,
- Legal,
- Public Communications,
- General Administration,
- Records Management;
- Internal Audit;
- ICT

(c) **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:-

| NO. | Designation | Name |
|---|---|---|
| 1. | Principal Secretary | Dr. Kamau Thugge, CBS |
| 2. | Principal Administrative Secretary | Mr. Mutua Kilaka,CBS,SS |
| 3. | Director General, BFEA | Dr Geoffrey Mwau, EBS |
| 4. | Director General, AS&QA | Mr. Bernard Ndung'u |
| 5. | Director General, PIPM | Ms. Esther Koimett, CBS |
| 6. | Director General, PDMO | Mr.Wohoro Ndohho |
| 7. | Ag. Director, Macro & Fiscal Affairs Department | Mr. Wanyambura Mwambia, OGW |
| 8. | Director, Budget Department | Mr. Francis Anyona,OGW |
| 9. | Ag. Director, Financial and Sectoral Affairs Department | Mr. Nzomo Mutuku |
| 10. | Ag Director, Public Procurement Department | Mr. Eric Korir |
| 11. | Internal Auditor General | Mr. Alfayo Mogaka |
| 12. | Ag. Director, Accounting Services Department | Mr. Wala Jona |
| 13. | Ag. Director, National Sub County Treasuries | Mr. Tom Khakhame |
| 14. | Ag Director, Financial Management Information System | Mr. Jerome Ochieng |
| 15. | Director, Public Private Partnership Unit | Eng. Stanley Kamau |
| 16. | Ag. Director, National Assets and Liability Management | Mrs. Beatrice Gathirwa |
| 17. | Director, Government Investment and Public Enterprises | Mr. Kennedy Ondieki |
| 18. | Secretary/Director, Pensions Department | Mr. Shem Nyakutu |
| 19. | Director, Resource Mobilization Department | Mr. Jackson Kinyanjui |
| 20. | Director of Administration | Mr David Oleshege, OGW |
| 21. | Head, Accounts Division | Mr. George K. Gichuru |
| 22. | Head Finance Division | Mr. Kimathi Mugambi |
| 23. | Head, Supplies Chain Management | Mr. Peter Momanyi |
| 24. | Director, Human Resource Management and Development | Mrs. Susan Mucheru |
| 25. | Head, Information Communication and Technology | Mr. Edward Rutere |
| 26. | Head, Central Planning and Project Monitoring Unit | Mr. Antony Muriu |
| 27. | Head, Public Communications | Mr. Maina Kigaga |
| 28. | Programme Coordinator, Public Financial Management Reform Secretariat | Mr. Julius Mutua |

**(d) Fiduciary Oversight Arrangements**

To manage the fiduciary risk, the National Treasury has put in place fiduciary oversight arrangements including setting up committees. The key oversight arrangements include:

**Internal Audit Unit**

The National Treasury has a well resourced internal Audit Unit. The Unit is charged with the responsibility of conducting risk based, value for money and systems audit, providing assurance that appropriate institutional policies, procedures and business practices are being followed; verifying the existence of assets administered by the Ministry, and evaluating the adequacy and reliability of information available to the management. The Unit reports directly to the accounting officers on a regular basis.

**Audit Committee**

The Audit Committee forms a key element in the governance process and its principle role is that of providing oversight of financial reporting, risk management and internal controls.

National Treasury established an audit committee comprising officers from all departments of the Ministry. The Committee reviews and analyses all audit queries and makes recommendations on how to reduce fiduciary risks. In addition, the committee ensures that audit queries and external audit recommendations are fully addressed.

**Budget Implementation Committee**

To monitor the implementation of the Ministry's budget, programmes and activities, the National Treasury has appointed a committee comprising officers from all the Departments of the Ministry. The Committee reviews and analyses the progress made by Departments in the implementation of budget and the planned programmes and activities and advises the management accordingly.

**Monitoring and Evaluation**

The Ministry undertakes monitoring and evaluation exercises to establish progress made in the implementation of various programmes and projects including those that are funded by the development partners.

**(e) The National Treasury Headquarters**

P.O. BOX 30007- 00100,
Treasury Building,
Harambee, Avenue
**Nairobi, Kenya**

**(f) The National Treasury Contacts**

Telephone: (254)020-2252299
Email:info@treasury.go.ke
Website: www.treasury.go.ke

**(g) The National Treasury Banker**

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
**Nairobi, Kenya**

**(h) Independent Auditors**

Auditor General
Kenya National Audit Office
Anniversary Towers
P.O. Box 30084-00100
**Nairobi, Kenya**

**(i) Principal Legal Adviser**

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

## II. FORWARD BY THE CABINET SECRETARY

The National Treasury is mandated to coordinate economic and financial management of the country in accordance with section 12 of the Public Finance Management Act, 2012. Overall, the National Treasury has strived to maintain a policy environment that is conducive to economic growth and development of the Country. As a result of consistent implementation of the bold economic policies, structural reforms and sound macroeconomic management, the economy grew by 5.6 percent in 2015 compared to 5.3 percent growth in 2014. This strong growth was supported by positive growth in agriculture, forestry and fishing (4.8 percent), mining and quarrying (6.9 percent), electricity and water supply (8.5 percent), wholesale and retail trade (7.3 percent), accommodation and restaurant (12.1 percent) and information and communication (9.7 percent). Growth in other sectors, particularly manufacturing, construction, finance and insurance and real estate remained robust.

The annual inflation rate was 6.4 percent by June 2016 compared 6.5 percent in June 2015, and was therefore, within the current allowable margin of 2.5 percent on either side of the target of 5.0 percent. The Kenya shilling continued to display relatively less volatility compared with the major regional currencies due to improved Diaspora remittances and the narrowing of the current account deficit while official foreign exchange reserves held by the Central Bank grew to US$ 7,648 million (equivalent to 5.1 months of import cover) by June 2016 from US$ 7,212 million (4.5 months of import cover) in June 2015.

In budget performance, the National Treasury expenditure stood at **Kshs.38,735,101,627.00** against an approved budget of **Kshs.40,667,213,863.00** in recurrent while Development expenditure stood at **Kshs.43,784,489,609.00** against an approved budget of **Kshs.45,836,475,797** giving an overall absorption rate of 95.4%.

Other key achievements during the year under review are:-

- The National Treasury mobilized external resources amounting to Kshs.366.67 billion. This included Kshs.320.23 billion in loans and Kshs.46.44billion in grants.

- The National Treasury continued to support Kenya Revenue Authority to achieve its target in revenue collection and simplification of the tax system. This included the implementation of the *i-tax* platform.

- In its commitment to deepen the Financial Markets, the Ministry finalized the Financial Services Authority bill and disseminated to stakeholders for comments and prepared the draft Nairobi International Financial Centre Bill.

- The National Treasury developed a pipeline of 65 bankable Public Private Partnership projects ready for investment. Other achievements in promoting PPP include continuous financial, technical and legal support to MDAs in the preparation of PPP projects, development of standardized documentation framework to support implementation of PPP and development of a template on PPP project submission.

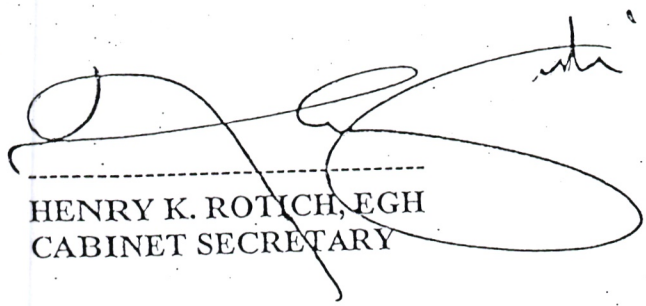
- The National Treasury continued to build capacity on Public Financial Management in Ministries, Departments, Agencies as well as County Governments. 1,297 officers were trained over the financial year 2015/16 across the country.

Some of the challenges the National Treasury faced while implementing the budget 2015/16 include:-

1. Lack of adequate funds to finance all the budget requests by Ministries, Departments and Agencies.
2. Inadequate funds to finance all the programmes and projects of the National Treasury.
3. Low absorption of Official Development Assistance (ODA).
4. Slow enactment of relevant regulation and related legal instruments to facilitate financial sector deepening.
5. High turnover of staff especially in the core technical areas of the National Treasury.

To surmount the above challenges and ensure successful implementation of the National Treasury goals and objectives, the Ministry will:-

1. Continue to maintain a prudent fiscal stance consistent with the medium-term debt targets while pursuing a shift in the composition of expenditure towards development priorities.
2. Strengthen capacity building in public financial management to MDAs and County Governments to ensure that the high expectations linked to devolution are met.
3. Enhance the Government's cash management system to avoid undue pressure on payment flows and interest rates, and reduce borrowing costs for the government and the private sector.
4. Ensure constant collaboration between the National Treasury and all the Stakeholders.
5. Promote the Public Private Partnership initiatives to finance government capital projects.
6. Engage other developments partners for concessional loans and grants as well as pursue strategies to facilitate issuance of international bonds to finance government projects.
7. Fast track and implement the proposed new scheme of service for the National Treasury officers to retain staff.



HENRY K. ROTICH, EGH
CABINET SECRETARY

## III. STATEMENT OF THE MANAGEMENT'S RESPONSIBILITIES

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

The Accounting Officer in charge of The National Treasury is responsible for the preparation and presentation of the Government Clearing Agency (GCA) report, which give a true and fair view of the state of affairs of The National Treasury for and as at the end of the financial year (period) ended on June 30, 2016. 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 status of the revenue collected by the National Treasury; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.

The Accounting Officer in charge of The National Treasury accepts responsibility for the National Treasury's Government Clearing Agency (GCA) report, which has been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that this Fund report gives a true and fair view of The National Treasury's Fund performance during the financial year ended June 30, 2016. The Principal Secretary in charge of The National Treasury further confirms the completeness of the accounting records maintained for The National Treasury, which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of The National Treasury confirms that the National Treasury has complied fully with applicable Government Regulations. Further the Accounting Officer confirms that this report has 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 Government Clearing Agency Fund was approved and signed by the Principal Secretary on _____ 2016

DR KAMAU THUGGE, CBS
Principal Secretary

29/9/16
Date

GEORGE K. GICHURU
Senior Assistant Accountant Gener

29/9/16
Date

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NAIROBI

# OFFICE OF THE AUDITOR-GENERAL

## REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL TREASURY VOTE 1071 FOR THE YEAR ENDED 30 JUNE 2016

### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of The National Treasury -Vote 1071 set out on pages 9 to 29, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, statements of budget execution for recurrent and development votes and summary statement of provisionings for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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.

### Management's Responsibility for the Financial Statements

The Accounting Officer-The National Treasury is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such 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.

The Accounting Officer 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.

### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The

National Treasury's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

**Basis for Qualified Opinion**

**1. Unaccounted for Fuel for Leased National Police Service Vehicles**

The statement of receipts and payments for the year ended 30 June 2016 reflects expenditure of Kshs.20,317,823,025.00 under use of goods and services. Note 13 to the financial statements indicates an amount of Kshs. 8,981,231,224.00 under other operating expenses which include an amount of Kshs.678,717,318.00 and Kshs.5,074,184,043.00 in respect of fuel and lease of motor vehicles respectively, paid by the National Treasury for provision of fuel and leased vehicles for The National Police Service.

An audit inspection carried out in some fifteen (15) County headquarters, however, revealed various discrepancies between the monthly fuel invoices and the volume of fuel allocation as reflected in the motor vehicle records. As a result, fuel worth Kshs.20,004,118.30 was not properly accounted for. Under the circumstances, the propriety of expenditure amounting to Kshs.20,004,118.30 allocated on provision of fuel for leased National Police Service vehicles could not be ascertained.

**2. Pending Bills**

The statement of receipts and payments reflect total payments amounting to Kshs.92,071,238,493.00 as at 30 June 2016. The amount exclude bills amounting to Kshs.1,420,834,713.01 relating to 2015/2016 which were not settled during the year under review, but were instead carried forward to 2016/2017 financial year. Had the bills been settled in the year under review, the statement would have reflected a deficit of Kshs.1,364,262,034.00. Failure to settle the bills in the year to which they relate adversely affects the following year's provision to which they have to be charged.

**3. Outstanding Imprests**

The statement of assets reflects an outstanding imprests balance of Kshs.1,661,284.00 which ought to have been recovered or accounted for on or before 30 June 2016. No reasons have, however, been provided for failure to surrender or account for the imprests as of 30 June 2016.

**4. Donor Funded Projects**

**4.1 Kenya Petroleum Technical Assistance Project (IDA Credit No.5526-KE)**

The statement of financial assets reflects a bank balance of Kshs.12,745,464.00 as at 30 June 2016 which differs with the bank's certificate balance of Kshs.14,817,131.10 and the cashbook bank balance of Kshs.11,956,622.40 as at the same date. The differences

between the three set of records have not been reconciled or explained casting doubt on the accuracy of the financial statements.

### 4.2 Micro Finance Sector Support Credit Project (Credit No. CKE 3004 01 E)

The statement of receipts and payments reflects an expenditure of Kshs.4,680,740.00 under purchase of goods and services in respect of an amount paid to a local firm for provision of impact assessment consultancy services which were contracted on 23 February 2012 at a sum of Kshs.5,850,924.00. The expenditure of Kshs.4,680,740.00 comprised of 30%, 40% and 10% of the contract sum of Kshs.5,850,924.00 in respect of inception report, first and second progress reports respectively by the consultant. However, details showing how the consultant was identified and the fees determined were not made available for audit verification. Further, the first and second progress reports upon which the 30% and 40% payments of the contract sum of Kshs.5,850,924.00 were based have not been provided for audit review. Under the circumstances, propriety of the expenditure of Kshs. 4,680,740.00 could not be confirmed.

### 4.3 Global Fund Program for Expanding HIV Prevention, Care and Treatment Services to Reach Universal Access (80% Coverage) and Associated Impact Project (Grant No.KEN-H-MOF)

The statement of receipts and payments reflects under other grants and transfers an expenditure of Kshs.27,420,217.00 being amount transferred to the Kenya Country Coordinating Mechanism. However, expenditure returns showing how the amount was utilized by the recipient were not made available for audit verification. Under the circumstances, propriety of the expenditure of Kshs.27,420,217.00 could not be confirmed.

### 4.4 Financial Sector Support Project (IDA Credit No. 5627-KE)

**4.4.1** The statement of receipts and payments reflects payments totalling Kshs.39,359,013.00 which differ with The National Treasury's ledger expenditure of Kshs.48,785,710.35 and the total expenditure balance of Kshs.39,414,280.75 reflected by payment vouchers for the year ended 30 June 2016. The differences between the three set of records have not been reconciled or explained.

**4.4.2** The statement of financial assets reflects under Note 8.2 a bank balance of Kshs.111,223,370.00 as at 30 June 2016 which differs with the bank certificate balance of Kshs.124,770,240.20 and the cashbook bank balance of Kshs. 101,040,133.70 reflected on the same date. The differences between the three set of records have, similarly, not been reconciled or explained.

## 5. Bank Reconciliation Statements

### 5.1 Recurrent Account

The bank reconciliation statement for the recurrent account No.1000181467 as at 30 June 2016 reflects an amount of Kshs.8,745,418,591.45 being payments in cashbook not yet recorded in the bank statement. The reconciliation statement also reflects an amount of Kshs.36,963.30 being receipts in bank statement not in cashbook. Further, the reconciliation statement reflects an amount of Kshs.8,019,597.30 being payments in the

bank statement not in cashbook. In addition, the statement reflects an amount of Kshs.7,864,000,026.40 being receipts in cashbook not in bank statement. No explanation has been provided for failure to clear these outstanding balances.

### 5.2 Development Account

The bank reconciliation statement for the development account No.1000181664 as at 30 June 2016 reflects an amount of Kshs.22,069,918,935.60 being payments in cashbook not yet recorded in bank statement. The reconciliation statement also reflects an amount of Kshs.2,744,217.55 being payments in bank statement not in cashbook. Further, the reconciliation statement reflects an amount of Kshs.21,054,000,000.00 being receipts in cashbook not in bank statement. As in the previous instance, no explanation has been provided for failure to clear these outstanding balances.

### 5.3 Deposits Account

The bank reconciliation statement for the deposits account No.1000182137 as at 30 June 2016 reflects an amount of Kshs.5,867,003,415.85 being payments in cashbook not yet recorded in bank statement. The reconciliation statement also reflects an amount of Kshs.2,937,307.25 being payments in bank statement not in cashbook. Further, the reconciliation statement reflects an amount of Kshs.320,588.15 being receipts in cashbook not in bank statement. As in the previous instances, no explanation has been provided for failure to clear these outstanding balances.

### Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Treasury Vote 1071 as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.



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

**Nairobi**

**24 July 2017**

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## MINISTRY OF NATIONAL TREASURY
## STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2015-2016 | 2014-2015 |
|---|---|---|---|
| | | Kshs | Kshs |
| **RECEIPTS** | | | |
| Tax Revenues | 1 | - | - |
| Social Security Contributions | 2 | - | - |
| Proceeds from Domestic and Foreign Grants | 3 | 9,315,871,294 | 7,628,794,090 |
| Exchequer Releases | 4 | 82,396,163,915 | 46,509,150,317 |
| Transfers from Other Government Entities | 5 | - | - |
| Proceeds from Domestic Borrowings | 6 | - | 20,427,551,864 |
| Proceeds from Foreign Borrowings | 7 | 235,775,963 | - |
| Proceeds from Sale of Assets | 8 | - | - |
| Reimbursements and Refunds | 9 | - | - |
| Returns of Equity Holdings | 10 | - | - |
| Other Revenues | 11 | 180,000,000 | - |
| | | | |
| **TOTAL REVENUES** | | **92,127,811,172** | **74,565,496,271** |
| | | | |
| **PAYMENTS** | | | |
| | | | |
| Compensation of Employees | 12 | 2,226,957,812 | 2,141,302,404 |
| Use of goods and services | 13 | 20,317,823,025 | 14,866,425,403 |
| Subsidies | 14 | | 2,500,000,000 |
| Transfers to Other Government Units | 15 | 35,358,703,993 | 21,490,785,121 |
| Other grants and transfers | 16 | 154,303,947 | 280,708,138 |
| Social Security Benefits | 17 | - | 125,543 |
| Acquisition of Assets | 18 | 29,013,449,715 | 11,694,433,609 |
| Finance Costs, including Loan Interest | 19 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 20 | - | - |
| Other Expenses | 21 | 5,000,000,000 | 22,418,898,929 |
| | | | |
| **TOTAL PAYMENTS** | | **92,071,238,493** | **75,392,679,146** |
| | | | |
| **SURPLUS/DEFICIT** | | **56,572,679** | **(827,182,874)** |
| | | | |
| | | | |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9/ 2016 and signed by:

Dr. Kamau Thugge CBS
PRINCIPAL SECRETARY

George K. Gichuru
Senior Assistant Accountant General

1v

## MINISTRY OF NATIONAL TREASURY
## STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2015-2016 | 2014-2015 | |
|---|---|---|---|---|
| | | Kshs | Kshs | |
| **FINANCIAL ASSETS** | | | | |
| | | | | |
| **Cash and Cash Equivalents** | | | | |
| Bank Balances | 22A | 2,267,285,756 | 1,365,176,422 | |
| Cash Balances | 22B | 1,946,189 | 2,470,578 | |
| **Total Cash And Cash Equivalents** | | **2,269,231,945** | **1,367,647,000** | |
| | | | | |
| Accounts Receivables - Outstanding Imprest and Clearence Accounts | 23 | 592,378,338 | 2,446,900,134 | |
| | | | | |
| **TOTAL FINANCIAL ASSETS** | | **2,861,610,283** | **3,814,547,134** | |
| | | | | |
| | | | | |
| **LESS: FINANCIAL LIABILITIES** | | | | |
| | | | | |
| Accounts Payables - Deposits | 24 | 1,078,469,562 | | |
| | | | | |
| **NET FINANCIAL ASSETS** | | **1,783,140,721** | **3,814,547,134** | |
| | | | | |
| | | | | |
| **REPRESENTED BY** | | | | |
| | | | | |
| **Fund balance b/fwd** | 25 | 3,814,547,134 | 4,641,730,008 | |
| **Surplus/Defict for the year** | | 56,572,679 | (827,182,874) | |
| **Prior year adjustments(Annex iii(a)** | | (2,087,979,092) | | |
| **NET FINANCIAL POSSITION** | | 1,783,140,721 | 3,814,547,134 | |
| | | 0 | - | *Control* |
| | | | | |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/ 2016 and signed by:

Dr. Kamau Thugge,CBS
PRINCIPAL SECRETARY

George K. Gichuru
Senior Assistant Accountant General

,v

## MINISTRY OF NATIONAL TREASURY
## STATEMENT OF CASH FLOW

| | Note | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| **Receipts for operating income** | | | |
| Tax Revenues | 1 | - | - |
| Social Security Contributions | 2 | | |
| Proceeds from Domestic and Foreign Grants | 3 | 9,315,871,294 | 7,628,794,090 |
| Exchequer issues | 4 | 82,396,163,915 | 46,509,150,317 |
| Transfers from Other Government Entities | 5 | - | - |
| Proceeds from Domestic Borrowings | 6 | - | 20,427,551,864 |
| Reimbursements and Refunds | 9 | - | - |
| Returns of Equity Holdings | 10 | - | - |
| Other Revenues | 11 | 180,000,000 | - |
| Sub-Tatal | | **91,892,035,209** | **74,565,496,271** |
| **Payments for operating expenses** | | | |
| Compensation of Employees | 12 | 2,226,957,812 | 2,141,302,404 |
| Use of goods and services | 13 | 20,317,823,025 | 14,866,425,403 |
| Subsidies | 14 | - | 2,500,000,000 |
| Transfers to Other Government Units | 15 | 35,358,703,993 | 21,490,785,121 |
| Other grants and transfers | 16 | 154,303,947 | 280,708,138 |
| Social Security Benefits | 17 | - | 125,543 |
| Finance Costs, including Loan Interest | 19 | - | - |
| Other Expenses | 21 | 5,000,000,000 | 22,418,898,929 |
| **Net cashflow from operating activities** | | **63,057,788,778** | **63,698,245,538** |
| **CASHFLOW FROM INVESTING ACTIVITIES** | | | |
| Proceeds from Sale of Assets | 8 | | |
| Acquisition of Assets | 18 | 29,013,449,715 | |
| **Net cash flows from Investing Activities** | | **29,013,449,715** | **11,694,433,609** |
| **CASHFLOW FROM BORROWING ACTIVITIES** | | | |
| Proceeds from Foreign Borrowings | 7 | 235,775,963 | - |
| Repayment of principal on Domestic and Foreign borrowing | 20 | - | - |
| **Net cash flow from financing activities** | | **235,775,963** | |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** | | **56,572,680** | **(827,182,874)** |
| | | | |
| **Cash and cash equivalent at BEGINNING of the year** | | **1,367,647,000** | **4,641,710,008** |
| **Surplus/Deficit** | | **56,572,680** | |
| **Change in Receivable** | | **1,854,521,796** | |
| **Change in Payable** | | **1,078,469,562** | |
| **Prior year adjustment (Annex iii (a)** | | - **2,087,979,092** | |
| | | | |
| | | | |
| **Cash and cash equivalent at END of the year** | | **2,269,231,945** | **3,814,527,134** |
| *Control* | | | |
| | | | |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9 2016 and signed by:

Dr. Kamau Thugge CBS
PRINCIPAL SECRETARY

George K. Gichuru
Senior Assistant Accountant General

VIII

MINISTRY OF NATIONAL TREASURY

Budget execution -Both Recurrent & Development- FY 2015/2016

| | Note | Printed estimate | Reallocation /Transfer | Supplementary Estimates | Final Approved Estimate | Actual | Budget Utilization Difference | % of Utilization |
|---|---|---|---|---|---|---|---|---|
| | | a | b | C | d | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | | | | | | | |
| Social Security Contributions | 2 | | | | | | | |
| Proceeds from Domestic and Foreign Grants | 3 | 14,580,783,173 | | (2,509,949,174) | 12,070,833,999 | 9,315,871,295 | 2,754,962,704 | 77.18% |
| Exchequer releases | 4 | 76,784,753,112 | | 9,718,936,548 | 86,503,689,660 | 82,396,163,915 | 4,107,525,745 | 95.25% |
| Transfers from Other Government Entities | 5 | | | | - | | - | |
| Proceeds from Domestic Borrowings | 6 | | | | - | | - | |
| Proceeds from Foreign Borrowings | 7 | 1,620,823,323 | | (229,705,423) | 1,391,117,900 | 235,775,963 | 1,155,341,937 | 16.95% |
| Proceeds from Sale of Assets | 8 | | | | - | | - | |
| Reimbursements and Refunds | 9 | | | - | - | | - | |
| Returns of Equity Holdings | 10 | | | | - | | - | |
| Other Receipts | 11 | | | | - | 180,000,000 | - 180,000,000 | |
| Total Receipts | | 92,986,359,608 | - | 6,979,281,951 | 99,965,641,559 | 92,127,811,173 | 7,837,830,386 | 92.16% |
| Payments | | | | | | | | |
| Compensation of Employees | 12 | 12,073,551,105 | - | (9,823,427,585) | 2,250,123,520 | 2,226,957,812 | 23,165,708 | 98.97% |
| Use of goods and services | 13 | 28,670,121,976 | - | (4,014,937,873) | 24,655,184,103 | 20,317,823,025 | 4,337,361,078 | 82.41% |
| Subsidies | 14 | - | - | - | - | - | - | |
| Transfers to Other Government Units | 15 | 31,118,785,450 | | 5,341,511,894 | 36,460,297,344 | 35,358,703,993 | 1,101,593,351 | 96.98% |
| Other grants and transfers | 16 | 220,814,550 | - | | 220,814,550 | 154,303,947 | 66,510,603 | 69.88% |
| Social Security Benefits | 17 | 806,634 | | 1,000,000 | 1,806,634 | | 1,806,634 | 0.00% |
| Acquisition of Assets | 18 | 15,902,279,893 | - | 15,475,135,515 | 31,377,415,408 | 29,013,449,715 | 2,363,965,693 | 92.47% |
| Finance cost ,including loan interest | 19 | | | | - | | - | |
| Repayment of principal on Domestic and Foreign borrowing | 20 | - | - | - | - | - | - | |
| Other Expenses | 21 | 5,000,000,000 | - | | 5,000,000,000 | 5,000,000,000 | - | 100.00% |
| Total | | 92,986,359,608 | - | 6,979,281,951 | 99,965,641,559 | 92,071,238,493 | 7,894,403,066 | 92.10% |

*control*

TIC VII

MINISTRY OF NATIONAL TREASURY

Budget execution - Recurrent - FY 2015/2016

| | Revenue/Expense Item | NOTE | Printed estimate | Reallocation/Transfer | Supplementary Estimates | Final Approved Estimate | Actual | Budget Utilization Difference | % of Utilization |
|---|---|---|---|---|---|---|---|---|---|
| | | | a | b | C | d | e | f=d-e | g=e/d% |
| | RECEIPTS | | | | | | | | |
| | Tax Receipts | 1 | | | | | | | |
| | Social Security Contributions | 2 | | | | | | | |
| | Proceeds from Domestic and Foreign Grants | 3 | | | | | | | |
| | Exchequer releases | 4 | 43,216,461,912 | | (2,549,248,049) | 40,667,213,863 | 38,942,735,000 | 1,724,478,863 | 95.76% |
| | Transfers from Other Government Entities | 5 | | | | | | | |
| | Proceeds from Domestic Borrowings | 6 | | | | | | | |
| | Proceeds from Foreign Borrowings | 7 | | | | | | | |
| | Proceeds from Sale of Assets | 8 | | | | | | | |
| | Reimbursements and Refunds | 9 | | | | | | | |
| | Returns of Equity Holdings | 10 | | | | | | | |
| | Other Receipts | 11 | | | | | | | |
| | Total Receipts | | 43,216,461,912 | - | (2,549,248,049) | 40,667,213,863 | 38,942,735,000 | 1,724,478,863 | 95.76% |
| | | | | | | | | | |
| | PAYMENTS | | | | | | | | |
| | Compensation of Employees | 12 | 11,986,658,000 | | (9,819,340,819) | 2,167,317,181 | 2,153,667,094 | 13,650,087 | 99.37% |
| | Use of goods and services | 13 | 11,139,733,135 | | 87,650,876 | 11,227,384,011 | 9,708,029,695 | 1,519,354,316 | 86.47% |
| | Subsidies | 14 | 0.00 | | 0.00 | - | 0.00 | - | 0.00 |
| | Transfers to Other Government Units | 15 | 17,766,185,450 | | 7,182,941,894 | 24,949,127,344 | 24,671,748,804 | 277,378,540 | 98.89% |
| | Other grants and transfers | 16 | 220,814,550 | | | 220,814,550 | 154,303,947 | 66,510,603 | 69.88% |
| | Social Security Benefits | 17 | 806,634 | | 1,000,000 | 1,806,634 | - | 1,806,634 | 0.00% |
| | Acquisition of Assets | 18 | 2,102,264,143 | | (1,500,000) | 2,100,764,143 | 2,047,352,086 | 53,412,057 | 97.46% |
| | Finance cost ,including loan interest | 19 | | | | | | | |
| | Repayment of principal on Domestic and Foreign borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | Other Expenses | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | Total | | 43,216,461,912 | - | - 2,549,248,049 | 40,667,213,863 | 38,735,101,627 | 1,932,112,236 | 95.25% |

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Budget execution - Development- FY 2015/2016

| Revenue/Expense Item | NOTE | Printed estimate | Reallocation/ Transfer | Supplementary Estimates | Final Approved Estimate | Actual | Budget Utilization Difference | % of Utilization |
|---|---|---|---|---|---|---|---|---|
| | | a | b | C | d | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | | | | | | | |
| Social Security Contributions | 2 | | | | | | | |
| Proceeds from Domestic and Foreign Grants | 3 | 14,580,783,173 | | (2,509,949,174) | 12,070,833,999 | 9,315,871,295 | 2,754,962,704 | 77.18% |
| Exchequer releases | 4 | 33,568,291,200 | | 12,268,184,597 | 45,836,475,797 | 43,453,428,915 | 2,383,046,882 | 94.80% |
| Transfers from Other Government Entities | 5 | | | | | | | |
| Proceeds from Domestic Borrowings | 6 | | | | | | | |
| Proceeds from Foreign Borrowings | 7 | 1,620,823,323 | | (229,705,423) | 1,391,117,900 | 235,775,963 | 1,155,341,937 | 16.95% |
| Proceeds from Sale of Assets | 8 | | | | | | | |
| Reimbursements and Refunds | 9 | | | | | | | |
| Returns of Equity Holdings | 10 | | | | | | | |
| Other Receipts | 11 | | | | | 180,000,000 | | |
| **Total Receipts** | | 49,769,897,696 | - | 9,528,530,000 | 59,298,427,696 | 53,185,076,173 | | 89.69% |
| Payments | | | | | | | | |
| Compensation of Employees | 12 | 86,893,105 | | (4,086,766) | 82,806,339 | 73,290,718 | 9,515,621 | 88.51% |
| Use of goods and services | 13 | 17,530,388,841 | | (4,102,588,000) | 13,427,800,092 | 10,609,793,330 | 2,818,006,762 | 79.01% |
| Subsidies | 14 | 0.00 | | 0.00 | 0.00 | 0.00 | - | |
| Transfers to Other Government Units | 15 | 13,352,600,000 | | (1,841,430,000) | 11,511,170,000 | 10,686,955,189 | 824,214,811 | 92.84% |
| Other grants and transfers | 16 | | | - | | - | - | |
| Social Security Benefits | 17 | | | - | | - | - | |
| Acquisition of Assets | 18 | 13,800,015,750 | | 15,476,635,515 | 29,276,651,265 | 26,966,097,629 | 2,310,553,636 | 92.11% |
| Finance cost ,including loan interest | 19 | | | | | | - | |
| Repayment of principal on Domestic and Foreign borrowing | 20 | | | - | | - | - | |
| Other Expenses | 21 | 5,000,000,000 | | | 5,000,000,000 | 5,000,000,000 | - | 100.00% |
| | | **49,769,897,696** | **-** | **9,528,530,749** | **59,298,427,696** | **53,336,136,866** | 5,962,290,830 | 89.95% |

XCL

## SUMMARY STATEMENT OF PROVISIONING

| | 2015/2016 | 2014/2015 |
|---|---|---|
| DETAILS OF GENERAL ACCOUNTS | | |
| APPROVED ESTIMATES | 86,503,689,660.00 | 59,256,482,927.00 |
| ADD:AIA | 13,461,951,899.00 | 12,047,321,403.00 |
| TOTAL | 99,965,641,559.00 | 71,303,804,330.00 |
| LESS: | | |
| AIA UNDERCOLLECTION | (3,910,304,641.40) | (4,418,527,312.10) |
| EXPENDITURE | (92,071,238,493.00) | (54,973,780,216.80) |
| GAV PROVISIONING BALANCE | 3,984,098,424.60 | 11,911,496,801.10 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| DETAILS OF EXCHEQUER ACCOUNT | | |
| APPROVED ESTIMATES | 86,503,689,660.00 | 59,256,482,927.00 |
| LESS:EXCHEQUER RECEIVED | (82,396,163,915.00) | (46,509,150,317.00) |
| Balance | 4,107,525,745.00 | 12,747,332,610.00 |
| | | |
| | | |

ANNEX 3

## SIGNIFICANT ACCOUNTING POLICIES

ıe principle accounting policies adopted in the preparation of these financial statements are set out elow:

**Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of revenue and expenses**
The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

3. **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 revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. **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.

5. **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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized 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.

7. **Non current assets**
Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. **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 are 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. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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

11. **Subsequent events**
Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

MINISTRY NATIONAL TREASURY

NOTES TO THE FINANCIAL STATEMENTS

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| 1 | TAX REVENUES | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|---|
| | | | | Kshs | Kshs |
| | Taxes on Income, Profits and Capital Gains | | | - | - |
| | Taxes on Property | | | - | - |
| | Taxes on Goods and Services | | | - | - |
| | Taxes on International Trade and Transactions | | | - | - |
| | Other Taxes (not elsewhere classified) | | | - | - |
| | | | | | |
| | **Total** | | | - | - |

| 2 | SOCIAL SECURITY CONTRIBUTIONS | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|---|
| | | | | Kshs | Kshs |
| | Receipts for Health Insurance Contribution | | | - | - |
| | Receipts to NHIF for Health Insurance Contributions | | | - | - |
| | Receipts from Govt Employees to Social & Welfare Schemes in Govt | | | - | - |
| | | | | | |
| | **Total** | | | - | - |

| 3 | PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS | | | | |
|---|---|---|---|---|---|
| | | | | | |
| | **Name of Donor** | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | **Grants Received from Bilateral Donors (Foreign Governments)** | | | | |
| | (Insert name of donor) | | | | |
| | (Insert name of donor) | | | | |
| | | | | | |
| | **Grants Received from Multilateral Donors (International Organisations)** | | | | |
| | (Insert name of donor) | | | | |
| | (Insert name of donor) | | | | |
| | | | | | |
| | **Grants Received from other levels of government** | | | | |
| | (Insert name of donor) | | | - | - |
| | (Insert name of donor) | | | - | - |
| | Economic affairs department | | | | |
| | Exertanal resource department | | | | 68,439,623 |
| | Global fund | | | | 7,560,354,468 |
| | Accountant General-Daninda Support | | | 22,164,374 | |
| | AFD- study and capacity building | | | 7,741,214 | |
| | Global fund-Hiv/Aids | | | 6,959,203,850 | |
| | Global fund-TB | | | 184,703,049 | |
| | Global fund-Malaria | | | 2,109,979,543 | |
| | Technical Support programme(ERD) | | | 32,079,264 | |
| | **Total** | | - | **9,315,871,295** | 7,628,794,091 |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |

## 4 EXCHEQUER RELEASES

| Description and reference of the transfer | Date of transfer | 2015-2016 | 2014-2015 |
|---|---|---|---|
| | | Kshs | Kshs |
| 1st quarter transfer | | 4,985,134,165 | 8,351,626,740 |
| 2nd quarter transfer | | 15,212,576,015 | 6,653,677,950 |
| 3rd quarter transfer | | 39,545,200,000 | 11,070,905,475 |
| 4th quarter transfer | | 22,653,253,735 | 20,432,940,152 |
| **Total** | | **82,396,163,915** | **46,509,150,317** |

## 5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2015-2016 | 2014-2015 |
|---|---|---|---|
| | | Kshs | Kshs |
| Transfers from Central government entities | | | |
| | | | - |
| | | | - |
| Transfers from Counties | | | |
| (insert name of budget agency) | | - | - |
| (insert name of budget agency) | | - | - |
| **TOTAL** | | - | - |

The amounts above have been reconciled with the sending Government entity.

## 6 PROCEEDS FROM DOMESTIC BORROWINGS

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Borrowing within General Government | - | - |
| Borrowing from Monetary Authorities (Central Bank) | - | - |
| Other Domestic Depository Corporations (Commercial Banks) | - | - |
| Borrowing from Other Domestic Financial Institutions | - | - |
| Borrowing from Other Domestic Creditors | - | - |
| Domestic Currency and Domestic Deposits | - | - |
| Domestic Accounts Payable | - | - |
| **Total** | - | - |

| | | | | | |
|---|---|---|---|---|---|
| 7 | **PROCEEDS FROM FOREIGN BORROWINGS** | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | Foreign Borrowing – Draw-downs Through Exchequer | | | - | - |
| | Foreign Borrowing - Direct Payments | | | - | - |
| | Foreign Currency and Foreign Deposits | | | - | - |
| | IPPP-Projects | | | 235,775,963 | |
| | Other Receipts | | | | - |
| | **Total** | | | **235,775,963** | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 8 | **PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS** | | | | |
| | | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | Receipts from the Sale of Buildings | | | | |
| | Receipts from the Sale of Vehicles and Transport Equipment | | | | - |
| | Receipts from the Sale Plant Machinery and Equipment | | | | - |
| | Receipts from Sale of Certified Seeds and Breeding Stock | | | | - |
| | Receipts from the Sale of Strategic Reserves Stocks | | | - | - |
| | Receipts from the Sale of Inventories, Stocks and Commodities | | | - | - |
| | Disposal and Sales of Non-Produced Assets | | | - | - |
| | Receipts from the Sale of Strategic Reserves Stocks | | | - | - |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 9 | **REIMBURSEMENTS AND REFUNDS** | | | | |
| | | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | Refund from World Food Programme (WFP) | | | | |
| | Reimbursement of Audit Fees | | | - | - |
| | Reimbursement on Messing Charges (UNICEF) | | | - | - |
| | Reimbursement from World Bank – ECD | | | - | - |
| | Reimbursement from Individuals and Private Organisations | | | | - |
| | Reimbursement from Local Government Authorities | | | - | - |
| | Reimbursement from Statutory Organisations | | | - | - |
| | Reimbursement within Central Government | | | - | - |
| | Reimbursement Using Bonds | | | - | - |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 10 | **RETURNS OF EQUITY HOLDINGS** | | | | |
| | | | | **2015-2016** | **2014-2015** |
| | | | | **Kshs** | **Kshs** |
| | Returns of Equity Holdings in Domestic Organisations | | | - | - |
| | Returns of Equity Holdings in International Organisations | | | - | - |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| | | | | | |
| 11 | **OTHER REVENUES** | | | | |
| | | | | **2015-2016** | **2014-2015** |
| | | | | **Kshs** | **Kshs** |
| | Interest Received | | | - | - |
| | Profits and Dividends | | | | - |
| | Rents | | | | - |
| | Other Receipts | | | 180,000,000 | - |
| | Sales of Market Establishments | | | | - |
| | Receipts from Administrative Fees and Charges | | | | - |
| | Receipts from Administrative Fees and Charges - Collected as AIA | | | | - |
| | Receipts from Incidental Sales by Non-Market Establishments | | | | - |
| | Receipts from Sales by Non-Market Establishments | | | | - |
| | Receipts from Sale of Incidental Goods | | | | - |
| | Fines Penalties and Forfeitures | | | | - |
| | Receipts from Voluntary transfers other than grants | | | | - |
| | Other Receipts Not Classified Elsewhere | | | | - |
| | Business Permits | | | - | - |
| | Cesses | | | - | - |
| | Poll Rates | | | - | - |
| | Plot Rents | | | - | - |
| | Other Local Levies | | | - | - |
| | Administrative Services Fees | | | - | - |
| | Various Fees | | | - | - |
| | Council'S Natural Resources Exploitation | | | - | - |
| | Sales Of Council Assets | | | - | - |
| | Lease / Rental Of Council'S Infrastructure Assets | | | - | - |
| | Other Miscellaneous Revenues | | | - | - |
| | Other Miscellaneous Revenues | | | - | - |
| | Insurance Claims Recovery | | | - | - |
| | Medium Term Loans (1-3 Yr Repayment) | | | - | - |
| | Long Term Loans (Over 3 Yr Rpayment) | | | - | - |
| | Transfers From Reserve Funds | | | - | - |
| | Donations | | | - | - |
| | Fund Raising Events | | | - | - |
| | Other Revenues From Financial Assets Loan | | | - | - |
| | Market/Trade Centre Fee | | | - | - |
| | Vehicle Parking Fees | | | - | - |
| | Housing | | | - | - |

| | | | | |
|---|---|---|---|---|
| Social Premises Use Charges | | | - | - |
| School Fees | | | - | - |
| Other Education-Related Fees | | | - | - |
| Other Education Revenues | | | - | - |
| Public Health Services | | | - | - |
| Public Health Facilities Operations | | | - | - |
| Environment & Conservancy Administration | | | - | - |
| Slaughter Houses Administration | | | - | - |
| Water Supply Administration | | | - | - |
| Sewerage Administration | | | - | - |
| Other Health & Sanitation Revenues | | | - | - |
| Technical Services Fees | | | - | - |
| External Services Fees | | | - | - |
| System Required Revenue A/cs | | | - | - |
| | | | | |
| **Total** | | | **180,000,000** | - |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |

**12 COMPENSATION OF EMPLOYEES**

| | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|
| | | | **Kshs** | **Kshs** |
| Basic salaries of permanent employees | | | | |
| Basic wages of temporary employees | | | 1,325,633,058 | 1,468,534,078 |
| Personal allowances paid as part of salary | | | 273,001,553 | 115,072,811 |
| Personal allowances paid as reimbursements | | | 628,323,201 | 557,695,515 |
| Personal allowances provided in kind | | | | |
| Pension and other social security contributions | | | - | - |
| Compulsory national social security schemes | | | - | - |
| Compulsory national health insurance schemes | | | - | - |
| Social benefit schemes outside government | | | - | - |
| Other personnel payments | | | - | - |
| | | | - | - |
| **Total** | | | 2,226,957,812 | 2,141,302,404 |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |
| | | | | |

**13 USE OF GOODS AND SERVICES**

| | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|
| | | | **Kshs** | **Kshs** |
| Utilities, supplies and services | | | 155,948,440 | 156,100,947 |
| Communication, supplies and services | | | 60,924,583 | 55,135,907 |
| Domestic travel and subsistence | | | 73,132,289 | 58,062,869 |
| Foreign travel and subsistence | | | 80,840,657 | 72,160,573 |
| Printing, advertising and information supplies & services | | | 9,997,128 | 11,535,603 |
| Rentals of produced assets | | | 20,113,950 | 26,184,327 |
| Training expenses | | | 87,625,613 | 83,950,304 |
| Hospitality supplies and services | | | 485,256,436 | 247,613,831 |
| Insurance costs | | | 1,243,163,172 | 849,997,781 |
| Specialised materials and services | | | 8,793,516,513 | 7,065,785,861 |
| Office and general supplies and services | | | 85,927,262 | 105,524,742 |
| Fuel Oil and Lubricants | | | 22,635,082 | 25,353,321 |
| Other operating expenses | | | 8,981,231,224 | 5,817,644,156 |
| Routine maintenance – vehicles and other transport equipment | | | 46,265,923 | 50,920,669 |

| | | | | |
|---|---|---|---|---|
| Routine maintenance – other assets | | | 171,244,749 | 240,454,511 |
| | | | | |
| **Total** | | | 20,317,823,020 | 14,866,425,403 |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |
| | | | | |
| 14 **SUBSIDIES** | | | | |
| | | | | |
| **Description** | | | | |
| | | | **2015-2016** | **2014-2015** |
| Subsidies to Public Corporations | | | **Kshs** | **Kshs** |
| *See list attached* | | | | |
| (insert name) | | | - | - |
| Mumias Sugar Factory | | | - | - |
| Agricultural Finance Corporation | | | | 2,000,000,000 |
| Subsidies to Private Enterprises | | | | 500,000,000 |
| *See list attached* | | | | |
| (insert name) | | | - | - |
| | | | - | - |
| **TOTAL** | | | | |
| | | | - | 2,500,000,000 |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |
| 15 **TRANSFER TO OTHER GOVERNMENT UNITS** | | | | |
| | | | | |
| **Description** | | | | |
| | | | **2015-2016** | **2014-2015** |
| Transfers to Central government entities | | | **Kshs** | **Kshs** |
| See attached list | | | | |
| Kenya Revenue Authority | | | - | - |
| Kenya Revenue Authority(VAT) | | | 16,622,909,446 | 15,470,008,756 |
| Kenya Trade Network | | | 7,091,841,894 | |
| Kenya Investment Authority | | | 472,400,000 | 1,556,225,736 |
| National Housing corporation | | | | |
| Current grants to government agencies | | | | |
| Accountant General-ESAAG | | | | |
| Economic Affairs Department | | | | |
| Inter-Governmental Fiscal Relations | | | | |
| Competition Authority of Kenya | | | | |
| Registration of Certified Public Sec. Board | | | 394,460,000 | 307,073,420 |
| Pensions Department | | | 1,271,200.00 | 871,200.00 |
| State corp. Appeals Tribunal | | | | |
| Directorate of public procurement | | | 54,709,039.00 | 54,709,039.00 |
| Financial report centre | | | | |
| Unclaimed asset Authority | | | 50,934,493.00 | 99,964,329.00 |
| Public Private Partinership Secretariate | | | 220,000,000.00 | 120,000,000.00 |
| PublicC Procurement Oversight Aauthority | | | 83,575,432.00 | |
| Ministry of Foreign Affairs | | | 414,200,000.00 | 383,500,000.00 |
| Kenya Investment Authority | | | 5,672,625.00 | 26,200,000.00 |
| Kenya Institute of Supplies Management | | | 6,900,000 | 12,832,386 |
| Kenya School of Government | | | 52,500,000 | 56,000,000 |
| | | | | |
| sState Department Fisheries | | | | |
| Equalization Fund | | | | 6,000,000 |
| Kenya Technical Support & Capacity Building. | | | 6,000,000,000 | 400,000,000 |
| | | | 300,000,000 | 125,000,000.00 |

| | | | | |
|---|---|---|---|---|
| P/S Ministry of Agriculture | | | | 6,000,000 |
| P/S M inistry of Transport | | | | 56,986,350 |
| Kenya Association of Manufacturer | | | 5,000,000 | 26,926,600 |
| Kenya Plant Health | | | 5,000,000.00 | 18,865,400 |
| Privident Fund | | | | 484,466,972 |
| Privatization Commission | | | 220,000,000.00 | 220,000,000.00 |
| KENYA BUREAU OF STANDARDS | | | 7,454,000 | 15,440,380 |
| CENTRAL BANK OF KENYA | | | | 28,695,770 |
| COMMISSIONER OF CUSTOMS | | | | 7,294,434 |
| POST OFFICE SAVING BANK | | | | 75,435,607 |
| Public Financial Management Reforms | | | 105,000,000 | 218,334,044 |
| Global Fund(Pas) | | | 2,024,729,612 | 208,418,479 |
| African risk capacity(Pas) | | | | 408,510,450 |
| East Africa Marine | | | | 300,000,000 |
| P/S Ministry of Information | | | | 18,100,000 |
| European window & orphan pension fund | | | | 160,285,995 |
| Asian officers family pension fund | | | 120,000,000 | 317,156,791 |
| Instutute of Internal Auditors Kenya | | | 27,794,801 | |
| Attorney General | | | 74,855,269 | |
| Kenya Reinsurance Corportion | | | 61,311 | |
| Kenya Institute of Management | | | 92,800 | |
| Esami | | | 285,600 | |
| Central Bank of Kenya (refund) | | | 23,890,856 | |
| KCB Pope Visit | | | 2,304,700 | |
| Programme for rural outreach for finacial innvation | | | 12,500,000 | |
| Kenya School of Government | | | 13,422,360 | |
| Telkom Kenya Limited | | | 16,762,000 | |
| Danida Support for Health Staff | | | 22,164,374 | |
| ICPSK Champion of Governance awward | | | 1,000,000 | |
| Jomo Kenyatta university | | | 310,000 | |
| Support to Public Financial Management | | | 592,724,332 | |
| KEPTAP | | | 33,242,281 | |
| Other payments | | | 268,735,568 | 301,482,983 |
| | | | | |
| | | | | - |
| **TOTAL** | | | - | - |
| | | | **35,348,703,993** | **21,490,785,121** |
| | | | | |

16 **OTHER GRANTS AND TRANSFERS** 1

| | 2015-2016 Kshs | 2014-2015 Kshs |
|---|---|---|
| Scholarships and other educational benefits | | - |
| Emergency relief and refugee assistance | | - |
| Subsidies to small businesses, cooperatives, and self employed | | - |
| | | |
| ESAAMLG | 6,843,837 | 6,060,753 |
| MFMI-ZIMBAMWE | 39,934,090 | 10,834,102 |
| African Economic Research consortium | 33,220,000 | 80,000,000 |
| Other capital grants and transfers | | - |
| African capacity building foundation | | 37,844,901 |
| Public Financil Management Reforms | | |
| Economic Affairs Department | | |
| PA'S | | 9,322,450 |
| BANK INTERNATIONAL SETTLEMENT | | 6,541,231 |
| East & Southern African Ass. Of Account. General | | 2,871,552 |

| | | | | |
|---|---|---|---|---|
| International Dev. Ecoconomical Programme | | | | 1,660,319 |
| United Nation Development Programme | | | 20,786,930 | 29,575,553 |
| COMMONWEATH SECRETARIAT | | | 50,219,091 | 95,997,276 |
| Collaborative African Budget Reform Initive | | | 3,300,000 | |
| | | | | |
| | | | | |
| | | | | |
| **Total** | | | **154,303,947** | **280,708,137** |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |

**17 SOCIAL SECURITY BENEFITS**

| | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|
| | | | **Kshs** | **Kshs** |
| Government pension and retirement benefits | | | - | 125,543 |
| Social security benefits in cash and in kind | | | - | - |
| Employer Social Benefits in cash and in kind | | | - | - |
| | | | | |
| **Total** | | | - | **125,543** |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | |

**18 ACQUISITION OF ASSETS**

| | | | 2015-2016 | 2014-2015 |
|---|---|---|---|---|
| | | | **Kshs** | **Kshs** |
| **Non Financial Assets** | | | | |
| Purchase of Buildings | | | | - |
| Construction of Buildings | | | 222,005,694 | 463,257,262 |
| Refurbishment of Buildings | | | 77,111,655 | 46,964,501 |
| Construction of Roads | | | | - |
| Construction and Civil Works | | | 4,342,658 | 2,140,088 |
| Overhaul and Refurbishment of Construction and Civil Works | | | 98,404,460 | 39,532,048 |
| Purchase of Vehicles and Other Transport Equipment | | | | - |
| Overhaul of Vehicles and Other Transport Equipment | | | | - |
| Purchase of Household Furniture and Institutional Equipment | | | | 98,382 |
| Purchase of Office Furniture and General Equipment | | | 146,456,022 | 52,564,369 |
| Purchase of Specialised Plant, Equipment and Machinery | | | 1,188,219,166 | 1,012,270,477 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | | | | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | | | | - |
| Research, Studies, Project Preparation, Design & Supervision | | | 855,885,434 | 547,530,157 |
| Rehabilitation of Civil Works | | | | - |
| Acquisition of Strategic Stocks and commodities | | | | |
| Acquisition of Land | | | | - |
| Acquisition of Intangible Assets | | | | - |
| Purchase of ICT Equipment | | | | - |
| **Financial Assets** | | | | - |
| Domestic Public Non-Financial Enterprises | | | 22,295,719,874 | 2,097,366,270 |

| | | | | | |
|---|---|---|---|---|---|
| | Domestic Public Financial Institutions | | | 375,000,000 | 5,624,500,000 |
| | Foreign financial Institutions operating Abroad | | | 3,750,304,751 | 1,808,210,055 |
| | Other Foreign Enterprises | | | | - |
| | Foreign Payables - From Previous Years | | | | |
| | | | | | |
| | **Total** | | | **29,013,449,714** | **11,694,433,608** |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 19 | **FINANCE COSTS, INCLUDING LOAN INTEREST** | | | | |
| | | | | **2015-2016** | **2014-2015** |
| | | | | **Kshs** | **Kshs** |
| | Interest Payments on Foreign Borrowings | | | - | - |
| | Interest Payments on Guaranteed Debt Taken over by Govt | | | - | - |
| | Interest on Domestic Borrowings (Non-Govt) | | | - | - |
| | Interest on Borrowings from Other Government Units | | | - | - |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 20 | **Repayment of Principal on Domestic and Foreign Borrowings** | | | | |
| | | | | **2014 - 2015** | **2013 - 2014** |
| | | | | **Kshs** | **Kshs** |
| | Repayments on Borrowings from Domestic | | | - | - |
| | Principal Repayments on Guaranteed Debt Taken over by Government | | | - | - |
| | Repayments on Borrowings from Other Domestic Creditors | | | - | - |
| | Repayment of Principal from Foreign Lending & On – Lending | | | - | - |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 21 | **OTHER EXPENSES** | | | | |
| | | | | **2015-2016** | **2014-2015** |
| | | | | **Kshs** | **Kshs** |
| | Budget Reserves | | | - | |
| | Civil Contingency Reserves | | | 5,000,000,000 | 2,000,000,000 |
| | Other expenses | | | - | - |
| | Domestic Accounts | | | - | - |
| | | | | 5,000,000,000 | 2,000,000,000 |
| | | | | | |
| | *[Provide short appropriate explanations as necessary]* | | | | |
| | | | | | |
| 22A | **Bank Accounts** | | | | |
| | | | | | |

| | Name of Bank, Account No. & currency | | Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c | 2015-2016 | 2014-2015 |
|---|---|---|---|---|---|
| | | | | Kshs | Kshs |
| | *Name of Bank, Account No. & currency* | | | | |
| | *Name of Bank, Account No. & currency* | | | | |
| | *Name of Bank, Account No. & currency* | | | | |
| | MINISTRY OF FINANCE OLD A/C | | Recurrent | 309,116,798 | 309,116,798 |
| | *NATIONAL TREASURY* | | Recurrent | 49,833,997 | 13,836,202 |
| | MINISTRY OF FINANCE OLD A/C | | Development | 10,677,332 | 10,677,332 |
| | *NATIONAL TREASURY* | | Development | 23,330,650 | 21,665,582 |
| | MINISTRY OF FINANCE OLD A/C | | Deposit | 677,758,270 | 677,758,270 |
| | *NATIONAL TREASURY* | | Deposit | 1,196,568,709 | 332,122,239 |
| | | | | | |
| | **Total** | | | **2,267,285,756** | **1,365,176,423** |
| | | | | | |
| | *[List all bank account held by the entity]* | | | | |
| | | | | | |
| **22B** | **Cash in hand** | | | | |
| | | | | | |
| | | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | Cash in Hand – Held in domestic currency | | | | |
| | Cash in Hand – Held in foreign currency | | | | |
| | *CASH BOOK* | | Recurrent | 1,782,617.00 | 2,256,995 |
| | *CASH BOOK* | | Deposit | NIL | 50,000 |
| | CASH BOOK OLD A/C | | Deposit | 163,582.00 | 163,582 |
| | *CASH BOOK* | | Development | NIL | NIL |
| | *CASH BOOK* | | | | |
| | **Total** | | | **1,946,199.00** | **2,470,577** |
| | | | | | |
| | **Cash in hand should also be analysed as follows:** | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | | | | | |
| | Location 1 | | Main Cash Office At treasury Building | | |
| | | | | | |
| | Location 1 | | | | |
| | | | | | |
| | **Total** | | | - | - |
| | | | | | |
| | *[Provide cash count certificates for each]* | | | | |
| | | | | | |
| | | | | | |
| **23** | **Accounts Receivable** | | | | |
| | | | | | |
| | ***Description*** | | | 2015-2016 | 2014-2015 |
| | | | | Kshs | Kshs |
| | Imprests (ANNEX IV) | | | 1,661,284 | **3,250,777** |
| | MDA (ANNEX III) | | | 589,199,803 | 2,391,443,707 |
| | Salary Advance (ANNEX I) | | | **1,105,090** | **629,933** |
| | District Data (ANNEX VIII) | | | **412,162** | **672,374** |
| | SUSPENSE ACCOUNT | | | | **50,903,343** |
| | **Total** | | | **592,378,339** | 2,446,900,134 |
| | | | | | |
| | | | | | |

| | | | | |
|---|---|---|---|---|
| *[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]* | | | | |
| | | | | |
| ***Name of Officer or Institution*** | ***Date Imprest Taken*** | ***Amount Taken*** | ***Amount Surrendered*** | ***Balance*** |
| | | ***Kshs*** | ***Kshs*** | ***Kshs*** |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| ***Total*** | | | | **xxx** |
| | | | | |
| | | | | |
| *[Provide short appropriate explanations as necessary]* | | | | |

**24 Accounts Payables**

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| Deposits- Annex xi | 986,295,195 | |
| Recrrent (ANNEX XII) | 11,874,364 | |
| Development (ANNEX XIII) | 80,300,000 | |
| TOTAL | 1,078,469,559 | |
| | | - |

**25 BALANCES BROUGHT FORWARD**

| | 2015-2016 | 2014-2015 |
|---|---|---|
| | Kshs | Kshs |
| **Balance Brought Forward** | 3,814,547,134 | 4,641,730,008 |
| **Surplus/Deficit for the year** | 56,572,679 | (827,182,874) |
| **Prior year adjustments** | (2,087,979,092) | - |
| **Total** | 1,783,140,721 | 3,814,547,134 |

| | | | | | |
|---|---|---|---|---|---|
| | Note 24 | | | | |
| | The accounts payable of Kshs 1,078,469,562 includes as detailed below: | | | | |
| | | | | | |
| | **Particular** | | | **Kshs** | |
| 1 | Retention funds | | | **121,874,438.05** | ANNEX XI(a) |
| 2 | Sales of Tender | | | **12,786,715** | ANNEX XI(b) |
| 3 | General Deposits (PA) | | | **150,614** | ANNEX XI( C) |
| 3 | Undefined -Recurrent 107 | | | **917,114** | ANNEX XI(d) |
| 4 | Undefined -Recurrent 004(sACOH) | | | **4,091,038** | ANNEX XI(e) |
| 5 | RTGS-dEPOSITS | | | **846,456,179** | ANNEX XI(f) |
| 6 | Examination fees | | | **19,100** | ANNEXxi(f) |
| | Total | | | **986,295,197** | |
| | | | | | |
| | Recurrent | | | | |
| 1 | RTGS-Returned Salary | | | 1,863,152 | |
| 2 | Other payments | | | 5,526,950 | |
| 3 | RTGS- Transferred from Old Accountned Salary | | | 2,727,735 | |
| 4 | RTGS-ministry of defence | | | 1,756,528 | |
| | Total | | | **11,874,364** | ANNEX XII |
| | | | | | |
| | Development | | | | |
| 1 | RTGS | | | | |
| 2 | state depart. Of water | | | 300,000 | |
| | | | | 80,000,000 | ANNEX XIII |
| | Total | | | 80,300,000 | |
| | Grand Total | | | **1,078,469,562** | |
| | | | | | |
| | | | | | |

ANNEX 1

| SALARY ADVANCE ANALYSIS F/Y 2015/16 AS AT 30,JUNE,2016 | | | | | | |
|---|---|---|---|---|---|---|
| A/C NO. 0-174-8820-6710103 | | | | | | |
| S/NO | PAYEE | P/NO | BAL B/D | AMT. ISSUED | RECOVERED | BAL C/F |
| 1 | Elidah Wanjiru Kagumo | 1983079371 | 5,170.00 | - | 5,170.00 | |
| 2 | Kenneth A. Odhiambo | 1996010352 | 13,333.30 | - | 13,333.30 | |
| 3 | Frank T. Muinde | 1978009688 | 4,324.00 | - | 4,324.00 | |
| 4 | David Mwangi Mwaura | 1983067756 | 9,750.00 | - | 9,750.00 | |
| 5 | Barrack Rongoh Ndegwa | 1983090830 | 106,817.00 | - | 106,817.00 | |
| 6 | Daniel Waburi Gatibaru | 1989030854 | 5,867.00 | - | 5,867.00 | |
| 7 | Antony Silvester Kamutu | 2009082986 | 12,268.40 | - | 12,268.40 | |
| 8 | Stephen Nyaga Njagi | 1986107571 | 20,000.00 | - | 20,000.00 | |
| 9 | Judith M. Kisiavuki | 1999004499 | 17,955.00 | - | 17,955.00 | |
| 10 | Dominic Mutungu Masambia | 1988024062 | 22,358.00 | - | 22,358.00 | |
| 11 | Philomena Njambi Ngugi | 1979017642 | 34,200.00 | - | 34,200.00 | |
| 12 | George O. Orembe | 1989041677 | 14,954.00 | - | 14,954.00 | |
| 13 | Alice M. Anderson | 1977073985 | 19,996.00 | - | 19,996.00 | |
| 14 | Esther Ndegi Nyaga | 2009082682 | 10,733.00 | - | 10,733.00 | |
| 15 | Irene A. Owino | 1978004010 | 38,085.00 | - | 38,085.00 | |
| 16 | Hellen M. Nyanchoga | 1985098915 | 47,560.00 | - | 47,560.00 | |
| 17 | John Philip Ogwel | 1984125955 | 77,920.00 | - | 77,920.00 | |
| 18 | Melchizedeck N. Orangi | 1986040436 | 41,008.00 | - | 41,008.00 | |
| 19 | Joseph K. Ndungu | 2011000209 | 72,600.00 | - | 72,600.00 | |
| 20 | Lawrence Munyaka Kamengere | 1989009528 | 9,060.00 | - | - | 9,060.00 |
| 15 | Moses Thiutiu Kinyua | 2009057981 | 14,954.00 | - | 14,954.00 | |
| 16 | Jane Wangari Gikonyo | 1985091939 | 31,020.00 | - | 31,020.00 | |
| | | | **629,932.70** | | **620,872.70** | **9,060.00** |
| 1 | Elidah W. Kagumo | 1983079371 | - | 65,160.00 | 59,730.00 | 5,430.00 |
| 2 | Hon.Ongeri Asenath | 16239(Judiciary) | - | 375,717.60 | 341,561.50 | 34,156.10 |
| 3 | Kenneth A. Odhiambo | 1996010352 | - | 123,980.00 | 111,326.00 | 12,653.32 |
| 4 | Stephen Nyaga Njagi | 1986107571 | - | 87,320.00 | 72,770.00 | 14,550.00 |
| 5 | Lucas M. Ndiku | 1991063546 | - | 71,820.00 | 53,865.00 | 17,955.00 |
| 6 | Hon.Amraphael M. Msagha | 14740(Judiciary) | - | 1,013,784.00 | 760,338.00 | 253,446.00 |
| 7 | Mary K. Maranga | 1990018336 | - | 111,680.00 | 55,840.20 | 55,839.80 |
| 8 | Grace N.N. Wekesa | 2009109233 | - | 68,400.00 | 45,600.00 | 22,800.00 |
| 9 | Hon.Charles M. Kariuki | 65262(Judiciary) | - | 650,000.00 | 379,190.00 | 270,810.00 |
| 10 | Elizabeth B. Mukhayi | 1978059675 | - | 11,370.00 | 1,895.00 | 9,475.00 |
| 11 | Rebecca Wanjiru Karoki | 1978110031 | - | 41,590.00 | 20,796.00 | 20,794.00 |
| 12 | lucy Nyambura Kimani | 2007063455 | - | 38,646.00 | 19,323.00 | 19,323.00 |
| 13 | Irene Kamene Munyao | 2007011186 | - | 68,400.00 | 22,800.00 | 45,600.00 |
| 14 | Geoffrey A. Kibanda | 1992052629 | | 197,894.00 | 32,984.00 | 164,910.00 |
| 15 | Stephen O. Nyamuro | 1981145176 | | 42,608.00 | 7,102.00 | 35,506.00 |
| 16 | Stella Achoki | 1980073033 | | 41,590.00 | 6,932.00 | 34,658.00 |
| 17 | Mary Waithira Njau | 2009125904 | | 40,000.00 | - | 40,000.00 |
| 18 | Isaac Elema Huka | 2010056207 | | 41,590.00 | 3,466.00 | 38,124.00 |
| | TOTAL | | **629,932.70** | **3,091,549.60** | **1,995,518.70** | **1,096,030.22** |

REPUBLIC OF KENYA
THE NATIONAL TREASURY

ANNEX IIIa

Telegraphic Address: 22921
Finance – Nairobi
FAX NO. 310833
Telephone: 2252299

When Replying Please Quote

THE NATIONAL TREASURY
P O BOX 30007 – 00100
NAIROBI

Ref: AG/A/ 2014 (148)

Date: 18TH JULY, 2016

TO: ALL ACCOUNTING OFFICERS

RE: CLEARANCE OF OLD AND UNSUPPORTED BALANCES IN THE FINANCIAL STATEMENTS FOR THE FY 2012/2013 AND PRIORYEARS

The Financial Statements of Ministries, Departments and Agencies (MDAs) for financial year 2012/2013 and prior years have carried forward unsupported account balances that have continued to attract audit queries. Consequently, the Public Accounts Committee (PAC) in their various sittings have recommended that this issue be addressed by The National Treasury. This prompted the National Treasury to constitute a Task Force to assist the affected MDAs resolve the issue within their financial statements to enable them submit the amended financial statements to the Auditor General.

Since its constitution, the Task Force has held a series of meetings with various Heads of Accounting Units and their staff with the objective of assisting them to analyze the underlying cause of the old and unsupported account balances. Where the justification was provided to the Task Force necessary to support adjustment to the financial statements, MDAs were allowed to make adjustments and to forward the amended financial statements to the Auditor General. Where the justification provided was not sufficient, the MDAs were provided with recommendations on further analysis that required to be carried out before making submissions to the Task Force. There are however, a number of affected MDAs that have not made the effort to make submissions to the Task Force.

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Certified.

The Task Force has prepared a comprehensive status report on each of the MDAs and submitted it to the National Assembly.The report contains three categories of MDAs in as far as submission of financial statements and clearance of old and historical balances is concerned:-

**Category 1: MDAs whose financial statements were cleared by the Task Force**

A total of twenty six (26) MDAs fall under this category and have been advised to forward their revised financial statements to the Auditor General for review and to implement the resultant audit recommendations. Refer to Section 1.2.1 of the report.

**Category 2: MDAs that need to carry out further analysis on their account balances**

A total of sixteen (16) MDAs fall under this category and have been advised to further analyze their affected account balances and to revise their financial statements with a view to re-submit them to the Task Force Secretariatwith related supporting documentation. Refer to Section 1.2.2 of the report.

**Category 3: MDAs that are yet to make submissions to the Task Force**

A total of seven (7) MDAs fall under this category and are yet to make submissions of their revised statements for review by the Task Force. These MDAs are therefore required to immediately submit their revised financial statements and the related supporting documentation to the Task Force Secretariat. Refer to Section 1.2.3 of the report.

In addition, the audit report for financial year 2013/2014 and 2014/2015 indicated that there are other entities including Funds that have also carried forward unsupported balances but have not sought the assistance of the Task Force with regards to resolving them. These entities are encouraged to do so without delay.

The purpose of this letter, therefore, is to bring the subject matter to your immediate attention and request that you implement the recommendations contained in the report for your respective vote especially as you prepare the financial statements for Financial Year 2015/2016. A copy of the report is forwarded herewith.



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Certified.

Please do not hesitate to contact the office of the Director General/Accounting Services and Quality Assurance for any clarification on the matter.

**DR. KAMAU THUGGE**
**PRINCIPAL SECRETARY/NATIONAL TREASURY**

**Copy to:** **Clerk to the National Assembly**
Parliament Building
**NAIROBI**

**Mr. Edward R. O. Ouko**
Auditor General
Kenya National Audit Office
P. O. Box 30084-00100
**Nairobi**

**Encls**



ISO 9001:2008

ANNEX 111(a)

CLEARED OLD AND UNSUPPORTED BALANCES IN THE FINANCIAL STAEMENTS FOR THE FY 2012/2013 AND PRIOR YEARS

| | ADVANCES TO TO OTHER MINISTRIES (AIEs) | | | | |
|---|---|---|---|---|---|
| MINISTRY/DEPT | PURPOSE OF ADVANCE | AIE NO. | AMOUNT ISSUED KSHS. | AMOUNT ACCOUNTED KSHS. | BALANCE KSHS. |
| Salaries and Remuneration Commission | Temporary committee expenses | A413360 | 3,500,000 | | 3,500,000 |
| Institute of Cps of Kenya | Temporary committee expenses | A432650 | 300,000 | 0 | 300,000 |
| Ministry of Local Government | 0.5% LATF management committee 2nd tranche | A713040 | 33,650,000 | 0 | 33,650,000 |
| Salaries and Remuneration Commission | Grants to semi-autonomous GOVT Agencies | A43589 | 85,000,000 | 0 | 85,000,000 |
| Ministry of Lands | Settlement and eviction of IDPs | A415356 | 90,000,000 | 0 | 90,000,000 |
| Min of Co-op Dev & Marketing | Outstanding debt owed to farmers | A432824 | 441,779,228 | | 441,779,228 |
| Min of Co-op Dev & Marketing | Outstanding debt owed to farmers | A432820 | 750,000,000 | 0 | 750,000,000 |
| Min of Co-op Dev & Marketing | Outstanding debt owed to farmers | A731096 | 250,000,000 | 0 | 250,000,000 |
| Kenya Airports Authority | Homabay Airstrip | A731494 | 150,000,000 | 0 | 150,000,000 |
| KENYA ELCT. SINLE WIMDOW SYSTEM | Advance payment | | 131,248,080 | 0 | 131,248,080 |
| FINANCIAL AND LEGAL SECTOR | Advance payment | | 17,000,000 | 0 | 17,000,000 |
| MINISTRY OF HEALTH | Advance payment | | 100,000,000 | | 100,000,000 |
| Opening balance | adjust | | 35,501,784 | | 35,501,784 |
| TOTAL | | | 2,087,979,092 | 0 | 2,087,979,092 |

ANNEX 111 (b)

ADVANCE TO MDAs AND PROJECTS

| | | | | | |
|---|---|---|---|---|---|
| AID EFFECTIVENESS | Advance payment | | 48,500,000 | - | 48,500,000 |
| PFMR | Reforms secreateriate | | 841,229,793 | 587,343,184 | 253,886,609 |
| GLOBAL FUND | Advance payment | | 123,909,457 | 93,770,122 | 30,139,335 |
| KEPTAP | Enhance GOK capacity to manage petroleum sector | | 45,585,500 | 31,945,021 | 13,640,479 |
| MICRO FINANCE | to promote small& medium pojects | | 86,420,050 | 4,680,740 | 81,739,310 |
| INFRASTRUCTURE FPP PROJECTS | | | 108,094,591 | (56,034,931) | 52,059,660 |
| Financial sector support project | | | 158,250,000 | (49,015,590) | 109,234,410 |
| TOTAL | | | 1,411,989,391 | 612,688,546 | 589,199,803 |

## ANNEX IV
## OUTSTANDING IMPREST DURING YEAR 2015/2016

| | NAME | PERSONAL NUMBER | AMOUNT ISSUED | AMOUNT SURRENDERED | BALANCE |
|---|---|---|---|---|---|
| | LUCY KAGWAJA | 1991099018 | 336,280.00 | 271,024.00 | 65,256.00 |
| | WILSON KIPTUI MAIWA | 1989063182 | 34,800.00 | 25,400.90 | 9,399.10 |
| | TOTALS | | | | **74,655.10** |

THE NATIONAL TREASURY
IMPREST RECOVERIES FROM JULY 2015 TO JULY 2016

| | NAME | P/NUMBER | OUTSTANDING | RECOVERY | BALANCE |
|---|---|---|---|---|---|
| 1 | HALIMA HASSAN KIMANDI | 2009125289 | 2,750.00 | 2,750.00 | - |
| 2 | DISHON M GATUKU | 1980121161 | 131,000.00 | 131,000.00 | - |
| 3 | STANLEY KIPRUTO KORIR | 1995055294 | 6,300.00 | | 6,300.00 |
| 4 | MOSES MACHARIA GIKAARA | 2005012303 | 60,200.00 | | 60,200.00 |
| 5 | PETER KARIUKI MBUGUA | 2013062556 | 9,450.00 | | 9,450.00 |
| 6 | JOSHUA KIMOLI MUSYOKA | 2010055667 | 8,400.00 | 8,400.00 | - |
| 7 | REGINALD IMBAKALA MATEKWA | 2007045946 | 500.00 | 500.00 | - |
| 8 | DAVID MWANDIKI NJAGI | 2004043709 | 66,000.00 | | 66,000.00 |
| 9 | JACKSON MATIVO KITILI | CBK1840 | 61.00 | | 61.00 |
| 10 | ROBERT KINGE ANYONI | 1988049761 | 8,000.00 | 8,000.00 | - |
| 11 | JOB ELISHA LELENGWE | 2003026013 | 4,500.00 | | 4,500.00 |
| 12 | ROBERT NJOROGE MAINA | 1985082118 | 88,000.00 | | 88,000.00 |
| 13 | MAURICE SIMIYU NABENDE | 1988130960 | 88,000.00 | | 88,000.00 |
| 14 | FRANSCISCA NTHENYA NGALYUKA | 2007008431 | 20.00 | 20.00 | - |
| 15 | SAMSON WACHIRA MUCHANGI | 1979172989 | 8,460.00 | 8,460.00 | - |
| 16 | JOHN KOIKAI KAREI | 1988099693 | 263.00 | 263.00 | - |
| 17 | SAMUEL KIPKOECH KIPTORUS | 1993038107 | 10,000.00 | | 10,000.00 |
| 18 | JOSEPH MUTHAMI IKTHEKA | 1977004910 | 3,000.00 | 3,000.00 | - |
| 19 | STEPHEN MASABA NYACHIRO | 1980086866 | 5,000.00 | 5,000.00 | - |
| 20 | PHYLIS WANJIKU KIRAGU | 1983037905 | 2,212.00 | 2,212.00 | - |
| 21 | AGNES AWUOR OKEYO | 1983089415 | 700.00 | 700.00 | - |
| 23 | KENNEDY NYAKUNDI NYACHIO | 1987001930 | 5,568.00 | 5,568.00 | - |
| 24 | JOSEPH MACHARIA KARIUKI | 1988005880 | 5,000.00 | 5,000.00 | - |
| 25 | CHARLES CHERUIYOT MUTAI | 1988022997 | 600.00 | 600.00 | - |
| 26 | LYDIA GRACE TSUMA | 1988063587 | 232.00 | 232.00 | - |
| 25 | JOHN MBERIA MUCHACHA | 1988119558 | 2,000.00 | 2,000.00 | - |
| 28 | JOSEPH MAROA MWITA | 1989063182 | 2,000.00 | 2,000.00 | - |
| 29 | SARAH NJERI NDUNGU | 1989101419 | 3,000.00 | 3,000.00 | - |
| 30 | AUSTINE NYAKUNDI NYAMONGO | 1989113262 | 2,000.00 | 2,000.00 | - |
| 31 | EMMAH NJAMBI MBURU | 1990019104 | 100.00 | 100.00 | - |
| 32 | DIANA ADHIAMBO SOMBE | 1990112910 | 8.00 | 8.00 | - |
| 33 | JORUM KIRAGU GITONGA | 1990150586 | 76,000.00 | | 76,000.00 |
| 34 | JAMES MURIUKI GATERE | 1991102641 | 1,536.00 | | 1,536.00 |
| 35 | KENNETH KINYANJUI WAITHIRU | 1993038872 | 110,600.00 | 110,600.00 | - |

| | | | | | |
|---|---|---|---|---|---|
| 36 | CHARLES MUIA MUTISO | 1993043762 | 56,000.00 | 56,000.00 | - |
| 37 | SAMUEL CHIMOTO | 1994014318 | 7,000.00 | 7,000.00 | - |
| 38 | SERAH ESHIKATI LUTTA | 1994015704 | 0.50 | 5.00 | |
| 39 | JEROME OKOTH OCHIENG | 1997041372 | 0.50 | | 0.50 |
| 40 | GEORGE MAINA KARIUKI | 1997041437 | 0.80 | 8.00 | |
| 41 | COSMAS NZIVU MAITHYA | 1999000974 | 4,000.00 | 4,000.00 | - |
| 42 | KENNEDY O ONDIEKI | 2003011628 | 14,339.00 | 14,339.00 | - |
| 43 | PAUL KABUI KARIMI | 2005028655 | 50.00 | 50.00 | - |
| 44 | SILAS JUMA BELIO | 2005048257 | 21,700.00 | 21,700.00 | |
| 45 | CHARLES MWENDWA KIMONDIU | 2007061903 | 273,000.00 | 252,138.20 | 20,861.80 |
| 46 | WINNIE KATANU MWALIMU | 2008035596 | 6.00 | 6.00 | - |
| 47 | ELYNA JEPKURUI CHEPSOI | 2009083102 | 200.00 | 200.00 | - |
| 48 | JOSEPHINE MANGO MOGAKA | 2010003880 | 38,000.00 | | 38,000.00 |
| 49 | ROBERT OTIENO OSUDI | 2010055382 | 1,000.00 | 1,000.00 | - |
| 50 | POLLY NJERI MAINGI | 1988129333 | 6,400.00 | 6,400.00 | - |
| 51 | WNNIE MOLONKO | CBK3514 | 15,500.00 | 15,500.00 | - |
| 54 | JOSEPH KARIUKI | 2008062844 | 13,500.00 | | 13,500.00 |
| 56 | AMBROSE M OGANGO | 1993045277 | 110,000.00 | | 110,000.00 |
| 57 | GEORGE ODWAR OKUNDI | 1979129368 | 50,000.00 | | 50,000.00 |
| 58 | HARRISON AWUOR OKEYO | 1983094397 | 73,000.00 | | 73,000.00 |
| 59 | MARY ADEYO | 1985011905 | 52,000.00 | 52,000.00 | - |
| 60 | LUCY NJOKI | 1985078533 | 5,300.40 | 5,300.40 | - |
| 66 | MOSES GAKURU | 1981056848 | 200.00 | 200.00 | - |
| 67 | PRISCILLA WAMBUCHI MAINA | 2008088175 | 6,500.00 | | 6,500.00 |
| 68 | DOMINIC OCHIENG | 2008103682 | 34,800.00 | | 34,800.00 |
| 69 | DOUGLAS MANYARA | 1989075456 | 64,000.00 | 64,000.00 | |
| 70 | JAMES P. MBIYU | 1989029251 | 150,000.00 | | 150,000.00 |
| 71 | RAPHAEL MUCHIRI | 1988094538 | 64,000.00 | | 64,000.00 |
| 72 | CHARLES M. MAINA | 2003057967 | 15,000.00 | | 15,000.00 |
| 73 | BEATRICE MANYONGE | 1987001980 | 80,000.00 | 80,000.00 | |
| 74 | BENSON K. MWINGA | 1989113759 | 4,000.00 | | 4,000.00 |
| 75 | BENSON O. NYAGOL | 1993036812 | 46,032.00 | | 46,032.00 |
| 76 | JACOB NATO | 2010056540 | 15,000.00 | | 15,000.00 |
| 77 | JOSEPH NJOROGE | 1987062910 | 75,000.00 | | 75,000.00 |
| 78 | GEORGE NYAKWEBA | 2006004808 | 10,000.00 | | 10,000.00 |
| 79 | RICHARD NYAMBATI | 2006004808 | 10,000.00 | | 10,000.00 |
| 80 | TIMOTHY NDEKERE | 2008087399 | 30,000.00 | | 30,000.00 |
| 81 | MUSA CHESEREM | 1997084833 | 70,992.00 | 70,992.00 | |
| 82 | STELLA MWANGI | 1982016998 | 2,000.00 | | 2,000.00 |
| 83 | SABINA GATIMU | 2009058181 | 1,800.00 | | 1,800.00 |
| 84 | JOSEPH N. KARIUKI | 2008062844 | 3,500.00 | | 3,500.00 |
| 85 | NETWON SIMIYU | 2006004751 | 2,000.00 | | 2,000.00 |
| 86 | DAVID J. ODENY | 1993009124 | 9,000.00 | | 9,000.00 |
| 87 | FRED O. ONYANGO | 2012020921 | 15,000.00 | | 15,000.00 |
| 88 | JOHN ODHIAMBO | 1981043146 | 108,000.00 | | 108,000.00 |
| 89 | HENRY ODARA | 1992055245 | 253,045.00 | 253,045.00 | |
| 90 | H.N. OGEGA | 1981081762 | 56,000.00 | | 56,000.00 |
| 91 | MOSES O. OGOLA | 1982004454 | 122,000.00 | | 122,000.00 |
| 92 | FELISTA KISILU | 1989042665 | 120,000.00 | 120,000.00 | |

| | | | | | |
|---|---|---|---|---|---|
| 3 | DAVID SUM | 2009058149 | 100,000.00 | | 100,000.00 |
| 94 | ROSE SUNGU | | 168,000.00 | 168,000.00 | |
| 95 | AMOKO LAWRENCE | | 16,349.00 | 16,349.00 | |
| 96 | ELIJAH GOR OCHANDO | | 16,600.00 | 16,600.00 | |
| 97 | KIMOGOI ARAP TOROREI | | 3,850.00 | 3,850.00 | |
| 98 | DAVID BUTIA | | 6 | 6 | |
| 99 | KIPKULEI KANDIE | | 58,284.00 | 58,284.00 | |
| 100 | E.M. GUANTAI | | 2,376.00 | 2,376.00 | |
| 111 | PETER ODIMA | | 9,000.00 | 9,000.00 | |
| 112 | JUMA OKETCH | | 64,386.00 | 64,386.00 | |
| | TOTALS | | 3,250,777.00 | 1,664,147.60 | 1,586,629.40 |
| | | | | G.TOTAL | 1,661,284.50 |

ANNEX V SUMMARY OF FIXED ASSETS REGISTER

| | | HISTORICAL COST | HISTORICAL COST | TOTAL |
|---|---|---|---|---|
| | | KSH | KSH | |
| | | 2015-2016 | 2014-2015 | |
| | ASSET CLASS | | | |
| | | | | |
| | NON-FINANCIAL ASSETSS | | | |
| | | | | |
| 1 | PURCHASE OF BUILDING | | | |
| 2 | CONSTRUCTION OF BUILDING | 222,005,694 | 463,257,262 | 685,262,956 |
| 3 | REFURBISHMENT OF BUILDING | 77,111,655 | 46,964,501 | 124,076,156 |
| 4 | CONSTRUCTION OF CIVIL WORKS | 4,342,658 | 2,140,088 | 6,482,746 |
| 5 | OVERHAUL AND REFURBISHMENT OF CONSTRUCTION AND CIVIL WORKS | 98,404,460 | 39,532,048 | 137,936,508 |
| 6 | PURCHASE OF VIHICLES AND TRANSPORT EQUIP. | | | - |
| 7 | PURCHASE OF HOUSEHOLD FURNITURE AND INSTITUTIONAL EQUIPMENTS | | 98,382 | 98,382 |
| 8 | PURCHASE OF OFFICE FURNITURE AND GENERAL EQUIP. | 146,456,022 | | 118,101,054 |
| 9 | PURCHASE OF SPECIALISED PLANT EQUIPMENT AND MACHINERY | 1,188,219,166 | 1,012,270,477 | 2,200,489,643 |
| 10 | INTANGIBLE ` ASSETS | 855,885,434 | 547,530,157 | 1,403,415,591 |
| | | | | - |
| | FINANCIAL ASSETS | | | - |
| | | | | - |
| 1 | DOMESTIC LENDING AND ON LENDING | 22,295,719,874 | 2,097,366,270 | 24,393,086,144 |
| 2 | DOMESTIC EQUITY PARTICIPATION | 375,000,000 | 5,624,500,000 | 5,999,500,000 |
| 3 | FOREIGN EQUITY PARTICIPATION | 3,750,304,751 | 1,808,210,055 | 5,558,514,806 |
| | | | | - |
| | TOTAL | 29,013,449,715 | 11,641,869,240 | 40,655,318,955 |
| | | | | |

ANNEX VI

LIST OF ACQUIRED FINACIAL AND NON -FINANCIAL ASSETS DURING THE YEAR 2015-2016

| | PAYEE | | AMOUNT | Remarks |
|---|---|---|---|---|
| 1 | MINISTRIAL CAFETERIA | | 9,240,860 | |
| 2 | PLASTIC TANKS & STEEL TANK | | 10,819,860 | |
| 3 | CONDITIONING UNITS | | 3,715,963 | |
| 4 | MODERN VEHICLE SCANNING MACHINE | | 62,351,481 | |
| 5 | DATA RECOVERY CENTRE | | 5,916,000 | |
| 6 | GENERATORS (DISTRICT TREASURY) | | 19,747,012 | |
| 7 | CONSTRUCTION OF GYMNISIUM | | 69,607,894 | |
| 8 | READING MATERIALS | | 3,819,599 | |
| 9 | MORDERN COMMUNICATION EQUIPMENTS | | 16,030,719 | |
| 10 | COMPUTER DESKTOPS | | 59,295,166 | |
| 11 | OPERATING SYSTEM (HEPERION) | | 91,586,058 | |
| 12 | PAY SOLUTION DESIGN FOR PARASTALS | | 375,605,100 | |
| 13 | CONTRACT | | 52,806,167 | |
| 14 | ORACLE SOFTWARE AND HARDWARE | | 19,334,464 | |
| 15 | ORACLE APPLICATION LICENSES | | 229,633,569 | |
| 16 | CFS BUDGETARY MODULE | | 40,676,057 | |
| 17 | MICROSYSTEM SERVERS | | 38,312,310 | |
| 18 | Equity participation(financial assets) | | 20,270,000,000 | KENYA AIRWAYS |
| 19 | EQUITY PARTICIPATION | | 300,000,000 | KENYA PETROLEUM REFINERIES LTD |
| 20 | MAINTENANCE FEES ON AFRICAN MARINE SYSTEMS | | 275,000,000 | |
| 21 | GRANTS TO INFRASTRUCTURE FINANCE & PUB. PRIV. PARTNERSHIP PROJECTS | | 810,031,323 | |
| 22 | SECURITY SAFETY SCANNERS | | 52,806,167 | |
| 23 | PROCURE TO PAY SOLUTION SYSTEM | | 385,351,460 | |
| 24 | ANNUAL SUBSCIPTION | | 1,499,999,550 | AFRICAN50 FUND |
| 25 | KENYA SHARE SUBSCRIPTION | | 492,997,112 | AFRICAN DEVELOPMENT BANK |
| 26 | PREMIUM ON DROUGHT INS. POLICY | | 934,892,299 | |
| 27 | OTHERS | | 2,883,873,528 | |
| | Total | | 29,013,449,715 | |

ANNEX VII

RECEIPTS AND PAYMENTS FOR DEPOSIT 107 FOR THE YEAR ENDED 2015-2016

RECEIPTS

| | DATE | | C/B FOLIO | REMARKS |
|---|---|---|---|---|
| | B/F | 332,122,239.20 | 3 | Opening balance |
| 1 | 31-07-2015 | 3,019,716,339.90 | 3 | Tourist visa fees,rent,exchequer receipts retention and 3%commission |
| 2 | 06--08-2015 | 637,398.10 | 4 | Udefined items on payroll,3%commission and bankings |
| 3 | 13-08-2015 | 581,762.85 | 4 | undefined items on payroll and bankings |
| 4 | 24-08-2015 | 1,324,095.75 | 5 | imprest recovery and banking |
| 5 | 26-08-2015 | 601,294,260.60 | 5 | Dividend and director's fees,loan and interest |
| 6 | 2/9/2015 | 26,974,569.00 | 6 | 3%commission and pension scheme contri. From parliament. |
| 7 | 4/9/2015 | 20,982,922.60 | 6 | Dividend, director's feesand undefined items on payroll |
| 8 | 19-09-2015 | 408,756,851.60 | 7 | Dividend, 3%commission and undefined items on payroll and bankings |
| 9 | 26-09-2015 | 460,145,496.35 | 7 | Retention,divinded and,3%commission |
| 10 | 7/10/2015 | 2,244,306.00 | | Salary return, 3%commission and banking |
| 11 | 12/10/2015 | 389,742,381.50 | 9 | Dividends from public investments and 3%commission |
| 12 | 23-10-2015 | 712,175,580.65 | 9 | Dividends,directors fees,imprest recovery and loan repayment and interest |
| 13 | 30-10-2015 | 35,136,865,461.45 | 10 | loan,interes,surplus.bankings,reseach fee and sales of tender documents |
| 14 | 2/11/2015 | NIL | 11 | |
| 15 | 6/11/2015 | 9,914,988.05 | 10 | 3% commission,sales of tender documents |
| 16 | 10/11/2015 | 225,372,078.60 | 10 | Dividends,3% commission and director's fees |
| 17 | 13-11-2015 | 14,056,666.35 | 13 | Rent ,bankings and 3%commission from various ministries |
| 18 | 18-11-2015 | 3,985,100.60 | 13 | Retention , 3% commission and returned salary |
| 19 | 24-11-2015 | 653,272,719.75 | 14 | Dividend from public investments |
| 20 | 30-11-2015 | 4,557,289.70 | 15 | 3%commission and director'fees |
| 21 | 7/12/2015 | 33,776,135,604.20 | 15 | Dividend,loan repayment,interest,3% commission. |
| 22 | 9/12/2015 | 954,011.60 | 16 | 3% and Salary recovery |
| 23 | 15-12-2015 | 2,341,422.50 | 16 | Salary recoveries and bankings |
| 24 | 17-12-2015 | 7,696,242,531.00 | 17 | loan received |
| 25 | 18-12-2015 | 7,206,443,812.50 | 17 | loan received |
| 26 | 31-12-2015 | 684,409,324.55 | 18 | Dividend from public investments, retention and 3% commission |
| 27 | 12/1/2016 | 2,040,000.00 | 19 | Bankings |

| | | | | |
|---|---|---|---|---|
| 28 | 18-01-2016 | 21,953,060.10 | 19 | Rent, 3%Commission and global fud |
| 29 | 25-01-2016 | 3,359,281,374.00 | 20 | Dividend from public investments,loan and interest |

| | | | | |
|---|---|---|---|---|
| 30 | 29-01-2016 | 6,176,714.45 | 20 | imprest recovered and 3%commission |
| 31 | 3/2/2016 | 26,707,223.95 | 21 | 3%commission and pension fund |
| 32 | 9/2/2016 | 17,699,011.85 | 21 | 3%commission |
| 33 | 12/2/2016 | 353,462,975.25 | 22 | Dividends and directors fees |
| 34 | 19-02-2016 | 67,890,019.85 | 22 | 3%commission ,Dividend and loyalty |
| 35 | 24-2-2016 | 12,500.00 | 23 | bankings |
| 36 | 29-02-2016 | 8,567,852.75 | 24 | imprest recovery, retention and directors fees |
| 37 | 8/3/2016 | 97,938,508.90 | 25 | 3%commission ,royalties ,tourist visa |
| 38 | 14-03-2016 | 38,701,489.00 | 26 | Dividend and 3% commission |
| 39 | 18-03-2016 | 102,257.05 | 27 | imprests recovery and directors fees |
| 40 | 31-03-2015 | 36,433,730.20 | 28 | 3%commission, loan, interest,surplus, |
| 41 | 13-04-2016 | 696,940,537.25 | 28 | Rent . 3% commission and dividends |
| 42 | 21-04-2016 | 629,541,055.40 | 29 | Director'sfees,loan,interest ,dividend,advance recovery. |
| 43 | 29-04-2016 | 53,384,654.35 | 30 | loan.interest,bankings |
| 44 | 9/5/2016 | 279,157,907.25 | 30 | Dividend and 3% commission |
| 45 | 19-05-2016 | 2,543,860.85 | 31 | 3% commission |
| 46 | 31-05-2016 | 175,227,266.95 | 31 | Dividend and 3% commission |
| 47 | 8/6/2016 | 367,595,817.65 | 32 | Dividend,rent,advance recovery and 3% commission |
| 48 | 15-06-2016 | 74,393,378.95 | 33 | loan,dividend, interes and director's fees and retention |
| 49 | 28-06-2016 | 6,328,646.20 | 33 | 3% commission and bankings |
| 50 | 30-06-2016 | 6,428,968,879.25 | 34 | Dividend,royalties,director's fees and retention |
| | | | | |
| | | | | |
| | TOTAL | 104,142,297,936.40 | | |

VII(b) PAYMENTS

| | DATE | PAYMENTS | C/BOOK FOLI | REMARKS-PAYMENTS TO: |
|---|---|---|---|---|
| 1 | 31-07-2015 | 1,007,930.85 | 4 | Contribution to settlement fund and to international organisation |
| 2 | 06--08-2015 | Nil | 4 | |
| 3 | 13-08-2015 | 520,000.00 | 5 | Returned salary and refund of recovered imprests |
| 4 | 24-08-2015 | 80,000.00 | 4 | Returned salary and refund of recovered imprests |
| 5 | 26-08-2015 | 1,602,891,261.80 | 6 | To Exchequer a/c and car loan scheme |
| 6 | 2/9/2015 | NIL | 6 | NIL |
| 7 | 4/9/2015 | 21,574,227.55 | 7 | exchequer a/c,& Pas |
| 8 | 19-09-2015 | 363,361,098.05 | 7 | To Exchequer a/c and cash book adjustments |
| 9 | 26-09-2015 | 452,382,590.80 | 8 | To Exchequer a/c salaries allowances |
| | 7/10/2015 | 200,000,000.00 | 8 | To Exchequer a/c |
| 10 | 12/10/2015 | 387,831,897.85 | 9 | exchequer a/c |
| 11 | 23-10-2015 | 710,965,929.60 | 10 | exchequer a/c |
| 12 | 30-10-2015 | 18,983,959.35 | 11 | Salaries allowances and foregn payment (PA) |
| 13 | 2/11/2015 | 34,931,407,500.00 | 11 | exchequer a/c |
| 14 | 6/11/2015 | 361,742.25 | 11 | Retention and imprests recovered |
| 15 | 10/11/2015 | 264,673,562.05 | 13 | exchequer a/ c |
| 16 | 13-11-2015 | NIL | 58 | |
| 17 | 18-11-2015 | 4,655,409.65 | 13 | Retention |
| 18 | 24-11-2015 | 682,573,700.95 | 15 | exchequer a/ c |
| 19 | 30-11-2015 | 1,932,029.15 | 15 | exchequer a/ c and foreing payments |
| 20 | 7/12/2015 | NIL | 16 | exchequer a/ c |
| 21 | 9/12/2015 | 9,270,119,973.55 | 16 | exchequer a/ c |
| 22 | 15-12-2015 | NIL | 17 | NIL |
| 23 | 17-12-2015 | NIL | 17 | NIL |
| 24 | 18-12-2015 | 39,400,793,187.50 | 17 | exchequer a/ c |
| 25 | 31-12-2015 | 59,993,151.20 | 18 | exchequer a/ c |
| 26 | 12/1/2016 | 630,776,457.50 | 18 | exchequer a/ c |
| 27 | 18-01-2016 | 20,309,620.80 | 19 | exchequer a/ c and foreign payments |
| 28 | 25-01-2016 | 3,359,277,447.45 | 20 | exchequer a/ c |

| | | | | |
|---|---|---|---|---|
| 29 | 29-01-2016 | 2,187,190.40 | 20 | salary advance recovery and third party payments |
| 30 | 3/2/2016 | 50,000.00 | 21 | Cash book adjustment |

| | | | | |
|---|---|---|---|---|
| 31 | 9/2/2016 | 451,611.35 | 21 | refund of unsuccessful bidders and sacco dues |
| 32 | 12/2/2016 | 376,129,865.30 | 22 | exchequer a/ c ,Pas and Scco dues |
| 33 | 19-02-2016 | 19,162,343.90 | 23 | Sacco dues,retention and foreign paments |
| 34 | 24-02-2016 | 48,437,751.10 | 24 | exchequer a/ c and third party due |
| 35 | 29-02-2016 | 27,463,738.70 | 24 | exchequer a/ c and PA no.112257 |
| 36 | 8/3/2016 | NIL | 25 | NIL |
| 37 | 14-03-2016 | 38,514,940.00 | 26 | exchequer a/ c |
| 38 | 18-03-2016 | 124,150,501.35 | 27 | exchequer a/ c |
| 39 | 31-03-2016 | 41,874,364.90 | 28 | exchequer a/ c and salary overpayment recovery |
| 40 | 13-04-2016 | 698,695,635.40 | 29 | Exchequer a/ c and P/S Treasury |
| 41 | 21-04-2016 | 532,563,270.60 | 29 | Exchequer a/ c and P/S Treasury |
| 42 | 29-04-2016 | 1,199,932,875.20 | 30 | Mumia sugar company and imprest recovery |
| 43 | 9/5/2016 | 376,692,534.10 | 30 | exchequer a/ c and salary overpayment recovery |
| 44 | 19-05-2016 | 14,399,166.10 | 19 | Exchequer a/ c and P/S Treasury |
| 45 | 31-05-2016 | 40,755,201.25 | 73 | exchequer a/ c |
| 46 | 08-016-2016 | 402,311,755.15 | 74 | exchequer a/ c |
| 47 | 15-06-2016 | 176,823,642.10 | 71 | Exchequer a/ c , imprests and salay overpayment recoveries |
| 48 | 28-06-2016 | 1,824,635.15 | 74 | retention and foreign payment |
| 49 | 30-06-2016 | 6,436,835,527.00 | 74 | exchequer a/ c,imprest , salary overpayment and retention |
| | | | | |
| | **Total** | 102,945,729,226.95 | | |

## ANNEX VIII

| | DISTRICT SUSPENCE ANALYSIS F/Y 2015/16 | | |
|---|---|---|---|
| NO | DISTRICT | OR. NO. | AMOUNT |
| 1 | MAGARINI | 7335883 | 6,959.65 |
| 2 | KANGUNDO | 7336555 | 191.00 |
| 3 | MWALA | 7335878 | 330.00 |
| 4 | RABAI | 7339475 | 693.50 |
| 5 | SIAYA | 7339476 | 1,709.00 |
| 6 | NAMBALE | 7339477 | 4,089.00 |
| 7 | KIRINYAGA EAST | 7339479 | 74,899.00 |
| 8 | KISUMU NORTH | 7339470 | 351.00 |
| 9 | HAMISI | 7339471 | 346.00 |
| 10 | KISII SOUTH | 7339472 | 349.50 |
| 11 | THIKA | 7339491 | 1,057.35 |
| 12 | NAKURU | 7339495 | 881.00 |
| 13 | MARIGAT | 7335853 | 1,143.00 |
| 14 | MATUNGULU | 7335860 | 1,617.90 |
| 15 | MBEERE NORTH | 7339500 | 1,462.00 |
| 16 | MACHAKOS | 7335854 | 1,444.00 |
| 17 | TRANSMARA WEST | 7335887 | 241.00 |
| 18 | MATHIRA EAST | 7335856 | 3,417.00 |
| 19 | KEIYO | 7335863 | 150,000.00 |
| 20 | BUNGOMA SOUTH | 7335865 | 4,218.20 |
| 21 | KISAUNI | 7335864 | 1,298.00 |
| 22 | TETU | 7339474 | 4,096.00 |
| 23 | IMENTI NORTH | 7339473 | 2,283.40 |
| 24 | BUNA | 7335859 | 878.00 |
| 25 | MURANGA SOUTH | 7339466 | 728.00 |
| 26 | MURANG NORTH | 7336556 | 147,479.00 |
| | **TOTAL** | | **412,161.50** |

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BANKI KUU YA KENYA

CENTRAL BANK OF KENYA

ANNEX IX

Noted
File in CBK file
15/7/16

Haile Selassie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 13, 2016

# CERTIFICATE OF BALANCES

Customer : 120373

THE NATIONAL TREASURY

Balance Date: 30-Jun-16

| Account No | Account Name | Currency | Balance |
|---|---|---|---|
| 1000181467 | REC-THE NATIONAL TREASURY | KES | 923,269,901.05 |
| 1000181664 | DEV-THE NATIONAL TREASURY | KES | 1,036,505,368.10 |
| 1000182137 | DEP-THE NATIONAL TREASURY | KES | 7,060,313,979.90 |
| 1000204419 | REC-SALARIES ALLOWA MISC AND NSSSFC | KES | 212,368,501.45 |
| 1000000977 | TREASURY BILLS ACCOUNT - 306 | KES | 27,435,261,105.55 |
| 1000000983 | TREASURY BONDS ACCOUNT - 307 | KES | 0.00 |
| 1000000996 | REVENUE DEPOSIT ACCOUNT | KES | 1,643,886,819.65 |
| 1000205024 | PETROLEUM DEVELOPMENT LEVY FUND | KES | 1,649,028,602.75 |
| 1000004053 | TREASURY BONDS REDEMPTION | KES | 0.00 |
| 1000004061 | TREASURY BONDS INTEREST | KES | 0.00 |
| 1000004088 | TREASURY BILLS REDEMPTION SUSP. | KES | 0.00 |
| 1000187492 | MICRO FINANCE SEC S CR-REFINANCING | KES | 0.00 |
| 1000187506 | MICRO FINANCE SEC SUP CR-CAP BLDG | KES | 86,420,050.30 |
| 1000192976 | NAT.TREASURY- AID EFFECTVENESS GRP | KES | 29,142,421.00 |
| 1000204378 | REC-PUBLIC DEBT | KES | -55,560,159.95 |
| 1000221518 | KENYA PETROLEUM TECHNICAL ASS PROJ | KES | 14,817,131.10 |
| 1000237872 | FINANCIAL SEC.SUPP.PRJ-IDA 56270-KE | KES | 124,770,240.20 |
| 1000204427 | REC-SUBSCRIPTION TO INTERNAT. ORG | KES | 2.00 |

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

M. R. K. KIPTEPKUT
AUTHORISED SIGNATORY
BANKING SERVICES

SENIOR PRINCIPAL ACCOUNTS CONTROLLER
15 JUL 2016
RECEIVED

45

GPK (SP) REC

# RECEIPTS

| Date | From whom Received | Description of Receipt | Allocation | Voucher No. | Receipt No. | Sh. cts. | Sh. cts. | To Whom Pa |
|---|---|---|---|---|---|---|---|---|
| 30/6/16 | Bal b/f | | | | | | 2721506=20753650 | Bal |
| | | | | | | | 2721506=20753650 | |
| | | | | | | | 2721506=20753650 | Bal |
| | Bal b/d | | | | | | 1798617=20 | 92127 |
| | Monica Marren Asuna 0174-8720-6760103 | | | | C | | 141500= | |
| | Paul Karekezi | | " | | C | | 868231= | |
| | Charity Muya Ngaruiya | | " | | C | | 731038= | |
| | | | | | | | 3539386=20 | 92127155 |
| | | | | | | | 3539386=20 | 92127155 |
| | Bal b/d | | | | | | 1782617=20 | 49841197= |
| 6/16 | Bal b/d | | | | | | 1782617=20 | 49841197= |
| | | | | | | | 1782617=20 | 49841197= |
| | | | | | | | 1782617=20 | 49841197= |

# PAYMENTS

ANNEX X

F.O. 26 (Small)

| To Whom Paid | Description of Payment | Allocation | Voucher No. | Cheque No. | Sh. cts. | Sh. cts. | Sh. cts. |
|---|---|---|---|---|---|---|---|
| 8/6/16 | Bal b/f | | | | | | |
| | 5% Withholding Tax | | | 12396 | | 922889= | 7400647919=35 |
| | Verve K.O Limited 0-0001-09-2220210 | | | 12397 | | | 2023802=90 |
| | V.A.T | " | | " | | | 36358665=40 |
| | 5% Withholding Tax | " | | " | | | 2093589=20 |
| | Katoi General Supplies 0-0025-01-2630101 | | | 12398 | | | 2023802=90 |
| | V.A.T | " | | " | | | 1163060=38 |
| | | | | | | | 63439=65 |
| | | | | | | 922889= | 7444374279=75 |
| | Bal c/d | | | | | 1798617=20 | 92127155=10 |
| | | | | | | 2721506=20 | 7536501434=85 |
| 8/6/16 | Rossana Medina Tillo 0.0001-01-2210801 | | | 12399 | | | |
| | Lucy Gitau 0.0003-01-2210801 | | | 12400 | | 8000= | |
| | Hezron Oloo Odhiambo 0.0021-01-2210802 | | | 12401 | | 8000= | |
| | Monica Marren Asuna 0.0004-01-2211300 | | | 12402 | | | 8000= |
| | Monica Marren Asuna 0-0004-01-2211320 | | | 12403 c | | | 7000= |
| | Paul Kakekezi 0.0025-01-2630101 | | | 12404 c | | 141500= | |
| | Charity Muya Ngaruiya | " | | 12405 c | | 868231= | 133574= |
| | Zachary Odongo Nyawira 0.0015-01-2210901 | | | 12406 | | 731038= | 465206= |
| | Kennedy N. Nyachiro 0.0003-01-2210402 | | | 12407 | | | 713376= |
| | Central Bank of Kenya 0.0003-05-2630101 | | | 12408 | | | 125776= |
| | Kingsway Autowatch Ltd 0.0022-01-2211311 | | | 12409 | | | 23890856=10 |
| | V.A.T | " | | " | | | 12237225= |
| | Kenya Education Institute Management | | | 12410 | | | 667485= |
| | V.A.T 0-0021-01-2211310 | | | " | | | 3430350= |
| | Maisullette Investment 0.0022-05-2630101 | | | 12411 | | | 187110= |
| | V.A.T | " | | " | | | 398275=85 |
| | | | | | | | 21724=15 |
| | Bal c/d | | | | | 19756769= | 42285958=10 |
| | | | | | | 1782617=20 | 49841197= |
| | | | | | | 3539386=20 | 92127155=10 |

CHAIRMAN - W. MUNGA MUKUNGA

MEMBER - J. KOTHIA 1/7/2016

" - J. INDERITO

" - E. MUTWIRI

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8/6/16 | Loice W. Kiama 0.0021-03-2211103 | | | 12412 | | | |
| | | | | | | | 7200= |
| | Bal c/d | | | | | | 7200= |
| | | | | | | 1782617=20 | 49833997= |
| | | | | | | 1782617=20 | 49841197= |

Checked

CHAIRMAN - W. MUKUNGA -

MEMBER - J. KOTHIA - 1/7/2016

UPK (SP)

# DEV RECEIPTS

| Date | From whom Received | Description of Receipt | Allocation | Voucher No. | Receipt No. | Sh. cts. | Sh. cts. | S |
|---|---|---|---|---|---|---|---|---|
| 2016/2017 | Balance | B/f | | | | | 725,484.00 | 21,617 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | |

F.O. 26 (Small)

| To Whom Paid | Description of Payment | Allocation | Voucher No. | Cheque No. | Sh. cts. | Sh. cts. | Sh. cts. |
|---|---|---|---|---|---|---|---|
| Plb Badawe Rail | " | " | | | | | 16,533,507,126=35 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Air Ways Limited 1-0022-01-4110202 | " | " | | PA 112186 | | | 999,000,000=00 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Air Ways LTD 1-0022-01-4110202 | " | " | | PA 112187 | | | 999,000,000=00 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Airways LTD 1-0022-01-4110201 | " | " | | PA 112188 | | | 999,000,000=00 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Airways LTD 1-0022-01-4110201 | " | " | | PA 112189 | | | 999,000,000=00 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Air ways 1-0022-01-4110201 | " | " | | PA 112191 | | | 999,000,000=00 |
| Transfer Charges | " | " | | | | | 450=00 |
| Kenya Air ways 1-0022-01-4110201 | " | " | | PA 112192 | | | 10,000,000=00 |
| Transfer charges | " | " | | | | | 450=00 |
| Chimmie Adongo Opwo 1-1014-01-26540503 | " | 529 | C | | 725,484=00 | | 3,045=00 |
| M/S Misonex Africa LTD 1-1011-01-26540503 | " | 530 | | | | | 1,971,305=10 |
| Retention 10% | " | " | | | | | 249,109=60 |
| VAT 6% | " | " | | | | | 124,608=40 |
| Withholding 3% | " | " | | | | | 72,272=90 |
| M/S Vanguard Engineering LTD 1-003-001-3 | " | 531 | | | | | 4,821,001,11=40 |
| Retention 10% | " | " | | | | | 528,061,16=65 |
| VAT. | " | " | | | | | 273,135,3=45 |
| Withholding 3% | " | " | | | | | 158,418,5=00 |
| Balance c/d | | | | | | 725,484,00 | 21,593,728,583=85 |
| | | | | | | NT | RB 330,450=05 |
| | | | | | | | 725,484,00 21,617,059,233=90 |

CHAIRMAN - W. MUKUNGA

MEMBER - J. ILONYA

" - J. NDERITU

" - E. MUTWIRI

11/7/2016

#7 4B(b)

# RECEIPTS

| Date | From whom Received | Description of Receipt | Allocation | Voucher No. | Receipt No. | Sh. cts. | Sh. cts. | Sh. |
|---|---|---|---|---|---|---|---|---|
| 30/6/16 | Bal b/f | | | | | | 126989-85 | 7633404 |
| | | | | | | | 126989-85 | 7633404236 |
| | | | | | | | 126989-85 | 7633404236 |
| | | | | | | | | 1196568709 |

~~47~~ 48 (a)

# PAYMENTS

35 ANNEX V C

F.O. 26 (Small)

| To Whom Paid | Description of Payment | Allocation | Voucher No. | Cheque No. | Sh. cts. | Sh. cts. | Sh. cts. |
|---|---|---|---|---|---|---|---|
| 16 Bal b/f | | | | | | | |
| Exchequer A/C | 2-125-0000-9910209 | | | 552 | | 126989=85 | 6118915764=55 |
| Exchequer A/C | | " | | 553 | | | B 2782=25 |
| Exchequer A/C | | " | | 554 | | | B 14441=60 |
| Exchequer A/C | | " | | 555 | | | B 14745=35 |
| Exchequer A/C | | " | | 556 | | | B 14818=30 |
| Exchequer A/C | | " | | 557 | | | B 3374380= |
| Exchequer A/C | | " | | 558 | | | B 308010253= |
| Exchequer A/C | | " | | 559 | | | B 25380= |
| Exchequer A/C | | " | | 560 | | | B 76051=15 |
| Exchequer A/C | | " | | 561 | | | B 97477=45 |
| Exchequer A/C | | " | | 562 | | | B 1450500= |
| Exchequer A/C | | " | | 563 | | | B 26034=85 |
| Exchequer A/C | | " | | 564 | | | B 1877518=50 |
| M/S Magnify Aesthetics | Engineering & Contractors | | | 565 | | | B 1953100= |
| | | | | | | | 982280= |
| | | | | | | 126989=85 | 6436835527= |
| | | | | | | | 1196568709=45 |
| | | | | | | 126989=85 | 7633404236=45 |

30/6/2016

30/6/16

CHAIRMAN — W. MUKONGA

MEMBER — J. KOTHYA

MEMBER — J. NDERITO

MEMBER — E. MOTWIRI

1/7/2016

X1

## ANALYSIS OF OUTSTANDING BALANCES
## AS AT 30TH JUNE 2016

### 1) DEPOSIT - 1071 - CLASS 4

| S/ NO. | ITEM | ACCOUNT NO. | AMOUNT |
|---|---|---|---|
| | | | - |
| 1 | RETENTION FUNDS | 4-127-8820-7320201 | 121,874,438.05 |
| 2 | SALE OF TENDER | 4-129-8820-6780101 | 12,786,714.50 |
| 3 | GENERAL DEPOSITS ( FOR FOREIGN PAYMENTS (PA | 4-129-8820-7310101 | 150,614.00 |
| 4 | UNDEFINED ITEMS -RECURRENT 107 | 4-129-8820-6780101 | 917,113.50 |
| 5 | UNDEFINED ITEMS -RECURRENT 004 (SACOH) | 4-129-8820-6780101 | 4,091,038.10 |
| 6 | EXAMINATION FEES | 4-129-8820-6780101 | 19,100.00 |
| 7 | RTGS - DEPOSITS | 4-129-8820-6780101 | 846,456,179.40 |
| | | | |
| | | | |
| | | | - |
| | | **TOTAL DEPOSITS OUTSTANDING** | **986,295,197.55** |
| | | | |
| | | | |
| | | | |
| **2)** | **RECURRENT 1071 - CLASS 0** | | |
| | | | |
| 1 | RGTS - RETURNED SALARY | 0-174-8820-7320119 | 1,863,151.85 |
| 2 | RTGS - RETURNED PAYMENTS | 0-174-8870-6740102 | 5,526,949.90 |
| 3 | RGTS - TRANSFERRED FROM OLD ACCOUNT | 0-174-8820-6780101 | 2,727,734.70 |
| 4 | MINISTRY OF DEFENCE | | 1,756,527.80 |
| | | **TOTAL RECURRENT OUTSTANDING** | **11,874,364.25** |
| | | | |
| | | | |
| | | | |
| **3)** | **DEVELOPMENT 1071 - CLASS 1** | | |
| | | | |
| 1 | RTGS - RETURNED PAYMENTS | 1-174-8740-6740120 | 300,000.00 |
| | STATE DEPARTMENT OF WATER | | 80,000,000.00 |
| | | | |
| | | **TOTAL DEVELOPMENT OUTSTANDING** | **80,300,000.00** |
| | | **GRAND TOTAL** | **1,078,469,561.80** |

ANNEX XI(a)

## DEPOSIT ACCOUNTS
## OUTSTANDING RETENTION FUNDS AS AT 30TH JUNE,2016
## ACCOUNT NO. 4-127-8820-7320201

| S/NO: | DATE | FOLIO NO. | MR. NO. | PAYEE'S NAME | GL NO:/RECEIPT NO. | AMOUNT |
|---|---|---|---|---|---|---|
| 1 | 11/8/2013 | 2 | 3096723 | CHERWINS LTD | 1645459 | 334,248.20 |
| 2 | 11/6/2013 | 2 | 3096702 | ALBATROS G.C LTD | 1645531 | 155,757.10 |
| 3 | 11/6/2013 | 2 | 3096702 | SNOWPEAK DEFRI. | 1645531 | 131,751.50 |
| 4 | 11/6/2013 | 2 | 3096702 | MWEHA ENTERPRISE | 1645531 | 349,952.70 |
| 5 | 11/6/2013 | 2 | 3096702 | STANDARD E. CON. LTD | 1645531 | 104,320.30 |
| 6 | 11/6/2013 | 2 | 3096702 | DIADEM LTD | 1645531 | 0.50 |
| 7 | 11/6/2013 | 2 | 3096702 | MISORT AFRICA LTD | 1645531 | 4,174,472.90 |
| 8 | 11/6/2013 | 2 | 3096702 | MISORT AFRICA LTD | 1645531 | 2,752,000.00 |
| 9 | 11/6/2013 | 3 | 3096702 | MISORT AFRICA LTD | 1645531 | 3,142,250.90 |
| 10 | 11/6/2013 | 3 | 3096702 | MISORT AFRICA LTD | 1645531 | 7,257,947.95 |
| 11 | 11/6/2013 | 3 | 3096702 | MISORT AFRICA LTD | 1645531 | 1,028,000.00 |
| 12 | 11/6/2013 | 3 | 3096702 | ELECTRO WATTS LTD | 1645531 | 127,808.00 |
| 13 | 11/6/2013 | 3 | 3096702 | GR SERVICES | 1645531 | 224,407.00 |
| 14 | 11/6/2013 | 3 | 3096702 | MWEHA ENTERPRISE | 1645531 | 856,497.00 |
| 15 | 11/30/2013 | 3 | 3096803 | MISORT AFRICA LTD | 1645545 | 1,243,930.05 |
| 16 | 3/8/2014 | 4 | 1518774 | ISTANBUL | 1645637 | 1,788,214.00 |
| 17 | 3/8/2014 | 4 | 1518774 | GLANAC INV. | 1645637 | 36,919.70 |
| 18 | 3/8/2014 | 4 | 1518774 | MAPEWA CONS. | 1645637 | 8,611.95 |
| 19 | 3/8/2014 | 4 | 1518774 | MAPEWA CONS. | 1645637 | 74,100.00 |
| 20 | 3/8/2014 | 4 | 1518774 | MOLLIN CONS. | 1645637 | 26,794.00 |
| 21 | 3/8/2014 | 4 | 1518774 | DECIMAL INV. | 1645637 | 115,816.20 |
| 22 | 3/8/2014 | 4 | 1518774 | MECTROL INDS. | 1645637 | 56,740.00 |
| 23 | 3/8/2014 | 4 | 1518774 | SAMNJUK INV. | 1645637 | 17,193.50 |
| 24 | 3/8/2014 | 4 | 1518774 | MACHU CONTRS. | 1645637 | 29,235.00 |
| 25 | 3/8/2014 | 4 | 1518774 | DORYA ENGINEERING | 1645637 | 7,498.50 |
| 26 | 3/8/2014 | 4 | 1518774 | METRO IND. SER. | 1645637 | 80,396.55 |
| 27 | 3/8/2014 | 4 | 1518774 | AFRODISIO CON. | 1645637 | 2,844.90 |
| 28 | 3/8/2014 | 4 | 1518774 | EMKEI GBC | 1645637 | 1,253.80 |
| 29 | 3/8/2014 | 5 | 1518776 | M/S RESJOS ENTERPRISES L | 1645662 | 3,614,394.70 |
| 30 | 4/16/2014 | 5 | 1518896 | MISORT AFRICA LTD | 1645713 | 15,340,327.15 |
| 31 | 4/25/2014 | 6 | 1518904 | MISORT AFRICA LTD | 1645737 | 2,077,329.35 |
| 32 | 4/24/2014 | 5 | 1518905 | MISORT AFRICA LTD | 1645775 | 1,876,511.15 |
| 33 | 6/5/2014 | 5 | 1519434 | M/S RESJOS ENTERPRISES L | 2474904 | 3,111,854.85 |
| 34 | 6/10/2014 | 6 | 1519447 | STANKLEEN COMMERCIAL I | 2474906 | 157,522.50 |
| 35 | 6/30/2014 | 6 | 3287124 | M/S G.R. SERVICES LTD | 2474929 | 346,700.10 |
| 36 | 6/30/2014 | 6 | 3287125 | MISORT AFRICA LTD | 2474910 | 607,656.00 |
| 37 | 6/30/2014 | 7 | 3287126 | BLACK MOD LTD | 2474936 | 2,970,000.00 |
| 38 | 6/30/2014 | 7 | 3287127 | M/S RESJOS ENTERPRISES L | 2474948 | 1,789,408.80 |
| 39 | 6/30/2014 | 7 | 3287129 | MISORT AFRICA LTD | 2474957 | 30,383,895.00 |
| 40 | 21-08-2014 | 7 | 3287316 | MISORT AFRICA LTD | 10710000034 | 737,766.50 |
| 41 | 25-07-2014 | 8 | 3287143 | MISORT AFRICA LTD | 10710000028 | 1,227,627.40 |

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|---|---|---|---|---|---|---|
| 42 | 28-09-2014 | 8 | 3287388 | MISORT AFRICA LTD | 10710000088 | 4,307,920.30 |
| 43 | 3/10/2014 | 8 | 3287488 | MISORT AFRICA LTD | 10710000097 | 5,138,722.50 |
| 44 | 30-10-2014 | 8 | 3975538 | G.R. SERVICES | 10710000217 | 190,937.40 |
| 45 | 13-04-2014 | 9 | 6492917 | FINE TOPS ENTERPRISES | 10710002523 | 827,349.60 |
| 46 | 30-06-2015 | 9 | 7850042 | MISORT AFRICA LTD | 10710003538 | 2,105,968.50 |
| 47 | 24/9/2015 | 9 | 7688467 | MISORT AFRICA LTD | 10710004100 | 781,405.50 |
| 48 | 24/9/2015 | 9 | 7688468 | REJOS ENTERPRISES LTD | 10710004099 | 6,960,789.40 |
| 49 | 24/9/2015 | 9 | 7688469 | VANGUARD ENGINEERING | 10710004098 | 137,283.00 |
| 50 | 26/9/2015 | 10 | 7688471 | ELECTROSERVE LIMITED | 10710004093 | 300,554.25 |
| 51 | 1/10/2015 | 10 | 7688476 | LENANA GORGE CO. LTD | 10710004092 | 390,665.75 |
| 52 | 18/11/2015 | 10 | 7688177 | ELECTROSERVE LIMITED | 10710004438 | 350,215.00 |
| 53 | 18/11/2015 | 11 | 7688178 | M/S G.R. SERVICES | 10710004439 | 454,121.00 |
| 54 | 17/12/2015 | 11 | 7688433 | MAGNIFY AESTHETICS ENG | 10710005542 | 110,876.00 |
| 55 | 31/12/2015 | 11 | 7687456 | STANKLEAN COMMERCIAL | 10710005687 | 230,628.90 |
| 56 | 31/12/2015 | 11 | 7687460 | VANGUARD ENGINEERING | 10710005688 | 45,023.30 |
| 57 | 31/12/2015 | 11 | 7687458 | M/S CHERWINS LTD | 10710005686 | 224,916.90 |
| 58 | 29//2/2016 | 12 | 7688722 | VANGUARD ENGINEERING | 10710006231 | 6,235,146.10 |
| 59 | 25/5/2016 | 12 | 7339021 | MAGNIFY AESTHETICS ENG | 10710006768 | 795,467.00 |
| 60 | 11/6/2016 | 12 | 7339203 | M/S LENANA GORGE | 10710007045 | 229,877.05 |
| 61 | 11/6/2016 | 12 | 7339201 | MISORT AFRICA LTD | 10710007173 | 1,316,423.70 |
| 62 | 11/6/2016 | 13 | 7339202 | M/S ELECTROSERVE LIMITE | 10710007174 | 301,533.35 |
| 63 | 15/6/2016 | 13 | 7339211 | VANGUARD ENGINEERING | 10710007175 | 769,966.05 |
| 64 | 30/6/2016 | 13 | 7339250 | VANGUARD ENGINEERING | 10710007680 | 1,298,691.80 |
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| | | | | TOTAL | | 121,874,438.05 |
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| | | | | | | |

ANNEX XI(b)

SALE OF BOARDED VEHICLE AS AT 30TH, JUNE 2016

| DATE | OR NO. | FROM WHOM RECEIVED | LEDGER FOLIO NO. | AMOUNT KSHS. |
|---|---|---|---|---|
| 30-11-14 | 3975541 | Alice Mwendwa Kaingo | 133 | 50,000.00 |
| 3/11/2014 | 3975556 | Josephine N. Mwangangi | 133 | 10,000.00 |
| 3/11/2014 | 3975558 | Alice Mwendwa Kaingo | 133 | 8,000.00 |
| 5/11/2014 | 3975586 | Joel Kimayo Kangongo | 133 | 50,000.00 |
| 6/11/2014 | 3975587 | Robert Nyakundi Mokaya | 133 | 30,000.00 |
| 6/11/2014 | 3975588 | Teda M. Chamubo | 133 | 20,000.00 |
| 6/11/2014 | 3975653 | Joseph O. Otuoma | 133 | 20,000.00 |
| 6/11/2014 | 3975655 | Jane Mangutha | 133 | 20,000.00 |
| 6/11/2014 | 3975656 | Grace Munguthe | 133 | 20,000.00 |
| 7/11/2014 | 3975663 | Geoffrey Gikonyo | 133 | 10,000.00 |
| 7/11/2014 | 3975665 | David Kainga | 133 | 10,000.00 |
| 7/11/2014 | 3975673 | James Maina | 133 | 10,000.00 |
| 7/11/2014 | 3975679 | Nancy Kaimenyi | 133 | 10,000.00 |
| 10/11/2014 | 3975691 | Herman W. Githaiga | 133 | 30,000.00 |
| 10/11/2014 | 3975692 | Phariri B. Shah | 134 | 20,000.00 |
| 10/11/2014 | 3975699 | Ambrose K. Tiener | 134 | 10,000.00 |
| 10/11/2014 | 3975702 | Daniel N. Khainga | 134 | 10,000.00 |
| 10/11/2014 | 3975706 | Josephat Kironji | 134 | 10,000.00 |
| 10/11/2014 | 3975707 | Josephat Kironji | 134 | 4,000.00 |
| 11/11/2014 | 3975723 | Benson Angienda | 134 | 10,000.00 |
| 11/11/2014 | 3975726 | Noah W. Gatuku | 134 | 2,000.00 |
| 11/11/2014 | 3975728 | David G Kariuki | 134 | 2,000.00 |
| 11/11/2014 | 3975734 | Kaluka Technology Ltd | 134 | 10,000.00 |
| 11/11/2014 | 3975735 | Brian Chacha | 134 | 10,000.00 |
| 11/11/2014 | 3975738 | George Milimu Sahani | 134 | 10,000.00 |
| 11/11/2014 | 3975745 | James M Gatere | 134 | 20,000.00 |
| 11/11/2014 | 3975746 | Daniel Muhinda Kuthuka | 135 | 10,000.00 |
| 11/11/2014 | 3975751 | Ibrahim Hussein | 135 | 10,000.00 |
| 11/11/2014 | 3975753 | Kipkemboi Cherono | 135 | 10,000.00 |
| 11/11/2014 | 3975754 | William Osano | 135 | 4,000.00 |
| 11/11/2014 | 3975757 | Lydia Muthoni Macharia | 135 | 4,000.00 |
| 11/11/2014 | 3975759 | Leonard K Muroki | 135 | 10,000.00 |
| 11/11/2014 | 3975765 | Harrison M Njuguna | 135 | 18,000.00 |
| 11/11/2014 | 3975766 | George Milimu Sahani | 135 | 10,000.00 |
| 11/11/2014 | 3975767 | Earth Line Ventures | 135 | 10,000.00 |
| 11/11/2014 | 3975768 | Esterch M Kinyua | 135 | 10,000.00 |
| 11/11/2014 | 3975773 | Richard Gakunya | 135 | 2,000.00 |
| 11/11/2014 | 3975774 | Kelvin L Olando | 135 | 20,000.00 |
| 11/11/2014 | 3975775 | Elijah M Nyambane | 135 | 30,000.00 |
| 11/11/2014 | 3975776 | Daniel K Kiprop | 135 | 10,000.00 |
| 11/11/2014 | 3975780 | Jacob K Ingado | 135 | 20,000.00 |
| 11/11/2014 | 3975782 | Jamleck Mana | 136 | 10,000.00 |
| 11/11/2014 | 3975783 | AMG Sagrin | 136 | 30,000.00 |
| 11/11/2014 | 3975785 | Agnes M Muriithi | 136 | 30,000.00 |
| 11/11/2014 | 3975786 | Gregory M Mutinda | 136 | 4,000.00 |
| 11/11/2014 | 3975790 | Mathias Omondi | 136 | 20,000.00 |
| 11/11/2014 | 3975791 | Charles Kamau Nguri | 136 | 30,000.00 |
| 11/11/2014 | 3975794 | Enock Ngoo | 136 | 20,000.00 |
| 12/11/2014 | 3975795 | Samuel M Kariuki | 136 | 20,000.00 |
| 12/11/2014 | 3975796 | Simon N Kamuku | 136 | 20,000.00 |
| 12/11/2014 | 3975797 | Rodgers M Mumelo | 136 | 10,000.00 |
| 12/11/2014 | 3975798 | Rodgers M Mumelo | 136 | 10,000.00 |
| 12/11/2014 | 3975801 | Timothy Mungai Kamau | 137 | 150,000.00 |
| 12/11/2014 | 3975802 | AMG Sagirini Ltd | 137 | 6,000.00 |
| 12/11/2014 | 3975806 | Ali Ibrahim | 137 | 10,000.00 |
| 12/11/2014 | 3975807 | Enock Mwamba | 137 | 10,000.00 |
| 12/11/2014 | 3975810 | Peter Chege Mwangi | 137 | 20,000.00 |
| 12/11/2014 | 3975811 | Phillip Njenga Kahenya | 137 | 20,000.00 |
| 12/11/2014 | 3975817 | Adano Wario | 137 | 10,000.00 |
| 12/11/2014 | 3975818 | Adano Wario | 137 | 2,000.00 |
| 12/11/2014 | 3975825 | Geoffrey Kiptum | 137 | 10,000.00 |
| 12/11/2014 | 3975827 | Simon N Kariuki | 137 | 10,000.00 |
| 12/11/2014 | 3975830 | Milka N Mwangi | 137 | 10,000.00 |
| 12/11/2014 | 3975831 | David Ndirangu Theuri | 138 | 10,000.00 |
| 12/11/2014 | 3975832 | Ambrose Terer | 138 | 10,000.00 |
| 9/2/2015 | 6491726 | Daniel Mutinda | 138 | 117,500.00 |

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|---|---|---|---|---|
| 10/2/2015 | 6491728 | Nancy Kaimenyi | 138 | 160,000.00 |
| 11/2/2015 | 6491729 | Josephine Nthanya | 138 | 55,250.00 |
| 11/2/2015 | 6491731 | Enock Mungithwa | 138 | 220,000.00 |
| 12/2/2015 | 6491733 | Nancy Kaimenyi | 138 | 165,000.00 |
| 12/2/2015 | 6491734 | Rodgers Makhoka | 138 | 878,970.00 |
| 13-02-15 | 6491735 | James Maina | 138 | 230,000.00 |
| 13-02-15 | 6491737 | Tecla Mukhabi Chemobo | 138 | 605,200.00 |
| 16-02-15 | 6491747 | Geoffrey Gkonyo Gathogo | 138 | 221,000.00 |
| 16-02-15 | 6491748 | Joseph Otuoma | 138 | 40,000.00 |
| 18-02-15 | 6491750 | Harison M. Njuguna | 139 | 6,660.00 |
| 18-02-15 | 6491801 | Grace Wambui Magudhe | 139 | 433,125.00 |
| 18-02-15 | 6491802 | William Osano | 139 | 138,220.00 |
| 18-02-15 | 6491803 | Joseph M. Kinyua | 139 | 192,700.00 |
| 18-02-15 | 6491804 | Benson Gwara | 139 | 774,100.00 |
| 18-02-15 | 6491805 | Charles Kamau Nguri | 139 | 310,000.00 |
| 18-02-15 | 6491806 | Josephat M Karonji | 139 | 40,052.00 |
| 18-02-15 | 6491807 | Harrison M Njuguna | 139 | 40,660.00 |
| 19-02-15 | 6491808 | Josephat M Karonji | 139 | 20,620.00 |
| 19-02-15 | 6491809 | Josephat M Karonji | 139 | 180,620.00 |
| 19-02-15 | 6491810 | Mathias Omondi | 139 | 253,000.00 |
| 19-02-15 | 6491811 | Harrison M Njuguna | 139 | 28,980.00 |
| 19-02-15 | 6491812 | David N. Khaingo | 139 | 190,500.00 |
| 20-02-15 | 6491813 | Joel Kimayo Kangongo | 139 | 70,000.00 |
| 20-02-15 | 6491814 | Elijah M Nyambane | 139 | 500,000.00 |
| 20-02-15 | 6491816 | Jacob K Ingado | 139 | 445,000.00 |
| 20-02-15 | 6491817 | Benson Gwara Angienda | 140 | 1,008,100.00 |
| 27-02-15 | 6491826 | Richard Oliech | 140 | 294,000.00 |
| 13-3-15 | 6491905 | Min. of Interior & C.of N.G. | 140 | 316,500.00 |
| 25-3-15 | 6491940 | Timothy Mungai Kamau | 140 | 70,000.00 |
| 26-03-15 | 6491941 | Jane Mangutha | 140 | 355,175.00 |
| 30-03-15 | 6491944 | Timothy Mungai Kamau | 140 | 17,000.00 |
| 31-3-15 | 6491950 | Timothy Mungai Kamau | 140 | 167,000.00 |
| 15-5-15 | 6492732 | James Gatere | 140 | 415,000.00 |
| 17-06-2015 | 6492509 | | 140 | 98,000.00 |
| 23-06-2015 | 6492540 | Matete District Treasury | 140 | 8,000.00 |
| 26-06-2015 | 7850014 | | 140 | 392,000.00 |
| | | | | - |
| | | | SUB-TOTAL | 10,533,932.00 |

## SALE OF TENDER AS AT JUNE 2016

| DATE | FOLIO NO: | MR. NO: | RECEIVED FROM | GL. NO: | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| 12/18/2013 | 130 | 3096828 | CHARLES N. OUMA | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | EDWIN K. | 2495335 | 15,000.00 |
| 12/18/2013 | 130 | 3096828 | HAMISI N. MOHAMED | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | ALI D. ABDI | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | EVANS W. MUKEBARE | 2495335 | 40,000.00 |
| 12/18/2013 | 130 | 3096828 | ALFRED C. MENGULI | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | CHARLES O. EGESA | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | PETER N. KIGUNDU | 2495335 | 15,000.00 |
| 12/18/2013 | 130 | 3096828 | PETER A.G. MBUGUA | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | LEONARD K. MWOKI | 2495335 | 25,000.00 |
| 12/18/2013 | 130 | 3096828 | ALFARO M. KIAME | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | ALI IBRAHIM | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | CLIFORD K. MUHUI | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | GLADYS CHEMUTAI | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | SUZE LIMITED | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | PETER M. WAKOK | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | GEORGE K. MUCHIRI | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | ALEX C. WAITWEKA | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | STEPHEN N.NGAGI | 2495335 | 15,000.00 |
| 12/18/2013 | 130 | 3096828 | THADIES H. NYANGANGA | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | YUSUF M. MOHAMMED | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | PETER N. GATHIRIA | 2495335 | 20,000.00 |
| 12/18/2013 | 130 | 3096828 | ABDI H. MOHAMMED | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | KIBURI MURITHI | 2495335 | 20,000.00 |
| 12/18/2013 | 130 | 3096828 | KENNETH M. SHAKO | 2495335 | 15,000.00 |
| 12/18/2013 | 130 | 3096828 | NEWTON W. KIRIRA | 2495335 | 5,000.00 |

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|---|---|---|---|---|---|
| 12/18/2013 | 130 | 3096828 | VINCENT W. OBISA | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | JOHANNE W. NGIGI | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | LENDE CON. CO. LTD | 2495335 | 5,000.00 |
| 2/18/2013 | 130 | 3096828 | ERICK M. KENDHI | 2495335 | 35,000.00 |
| 2/18/2013 | 130 | 3096828 | JELIANI A. MOHAMMED | 2495335 | 25,000.00 |
| 12/18/2013 | 130 | 3096828 | GEORGE K. KOSILE | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | LUCAS K. GICHERE | 2495335 | 50,000.00 |
| 12/18/2013 | 130 | 3096828 | VERONICA A. OUMA | 2495335 | 10,000.00 |
| 12/18/2013 | 130 | 3096828 | ANTHONY M. MICHINA | 2495335 | 15,000.00 |
| 12/18/2013 | 130 | 3096828 | STEPHEN K. MENTIN | 2495335 | 5,000.00 |
| 12/18/2013 | 130 | 3096828 | LYDIE N. KAMENJA | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | ELIJAH K. KABARA | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | SAMUEL M. MUTHEE | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | DAVID J. SAMBA | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | GEORGE W. OMONDI | 2495335 | 15,000.00 |
| 12/18/2013 | 131 | 3096828 | WILSON M. KINUTHIA | 2495335 | 20,000.00 |
| 12/18/2013 | 131 | 3096828 | JOHN N. NJOROGE | 2495335 | 40,000.00 |
| 12/18/2013 | 131 | 3096828 | TERESIA W. KINEMBUI | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | SIMON E. MUKHWANE | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | JOHN W. KAHINJA | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | ZAKAYO JUMA | 2495335 | 15,000.00 |
| 12/18/2013 | 131 | 3096828 | JOHN F. MENGA | 2495335 | 15,000.00 |
| 12/18/2013 | 131 | 3096828 | KIBINICO ENTERPRISE | 2495335 | 15,000.00 |
| 12/18/2013 | 131 | 3096828 | STANLEY T. KARIMI | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | MARGRET NJERI | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | ALBANO MUGAMBI | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | MAHKI K. MUHINDA | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | ALEX O. OTIENO | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | HOSEA K. RUTO | 2495335 | 15,000.00 |
| 12/18/2013 | 131 | 3096828 | DAVID W. NDUNGU | 2495335 | 25,000.00 |
| 12/18/2013 | 131 | 3096828 | AHMED H. MEMO | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | ALBENTCO TRANSPORTERS | 2495335 | 20,000.00 |
| 12/18/2013 | 131 | 3096828 | DANIEL I. MWANGI | 2495335 | 45,000.00 |
| 12/18/2013 | 131 | 3096828 | KINENDU MURAGU | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | JAMES T. GICHECHE | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | NAMEN K. MEME | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | RAPHAEL M. KEBAUTO | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | JOHN N. MEINGI | 2495335 | 30,000.00 |
| 12/18/2013 | 131 | 3096828 | FREDRICK O. JUMA | 2495335 | 400,000.00 |
| 12/18/2013 | 131 | 3096828 | FREDRICK O. JUMA | 2495335 | 557,782.50 |
| 12/18/2013 | 131 | 3096828 | ENOCK K. MUTUKO | 2495335 | 20,000.00 |
| 12/18/2013 | 131 | 3096828 | MOHAMMED HUKE | 2495335 | 35,000.00 |
| 12/18/2013 | 131 | 3096828 | ALFRED J. THUKU | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | STEPHEN W. NDUNGU | 2495335 | 25,000.00 |
| 12/18/2013 | 131 | 3096828 | GEOFFREY K. KINYANJUI | 2495335 | 30,000.00 |
| 12/18/2013 | 131 | 3096828 | NICHOLAS MAINA | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | KISELLE DIZIRAE | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | DICKSON LUGONZO | 2495335 | 10,000.00 |
| 12/18/2013 | 131 | 3096828 | CATHERINE C. MECHIRI | 2495335 | 5,000.00 |
| 12/18/2013 | 131 | 3096828 | BENJAMIN N. MWONYEKA | 2495335 | 15,000.00 |
| 12/18/2013 | 132 | 3096828 | DAVID N. KHENJA | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | ISHMAEL R. KEPROTICH | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | SYMON K. CHIRCHIR | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | PHILLIP M. MUTUI | 2495335 | 30,000.00 |
| 12/18/2013 | 132 | 3096828 | MICHEAL KARUIKI | 2495335 | 15,000.00 |
| 12/18/2013 | 132 | 3096828 | JOSEPH KINYUA | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | ISAAC N. GAHIO | 2495335 | 15,000.00 |
| 12/18/2013 | 132 | 3096828 | CATHERINE WANGECHI | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | MARY W. MWAURA | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | JOYCE MUTHONI | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | SANDRA C. LUCY | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | SOLOMON O. OTEJA | 2495335 | 15,000.00 |
| 12/18/2013 | 132 | 3096828 | FRAPEHI CO. LTD | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | SHADRACK M. MUSYOKA | 2495335 | 5,000.00 |
| 12/18/2013 | 132 | 3096828 | IPECT FREIGHT LTD | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | JOHN F. NJENGA | 2495335 | 10,000.00 |
| 12/18/2013 | 132 | 3096828 | LEWA MWATELA | 2495335 | 5,000.00 |
| 4/16/2014 | 132 | 1518894 | SANJU CONSTRUCTION | 2496755 | 5,000.00 |
| 4/16/2014 | 132 | 1518894 | ISAIAH BINDI KINYIA | 2496755 | 5,000.00 |
| 4/16/2014 | 132 | 1518894 | MUTUKU MUIA PETER | 2496755 | 5,000.00 |
| 4/16/2014 | 132 | 1518894 | JAMES K. NJUNYI | 2496755 | 5,000.00 |
| | | | | | - |
| | | | **SUB-TOTAL** | | **2,157,782.50** |

## SALE OF TENDER AS AT 30TH, JUNE 2016

| S/NO: | DATE | M.R NO: | FOLIO NO. | FROM WHOM RECEIVED | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 10/9/2015 | 7850382 | 140 | DAVID N. KHAINGA | | 500.00 |
| 2 | 11/2/2016 | 7687320 | 140 | WILLIAM OSANO | | 1,000.00 |
| 3 | 16/02/2016 | 7687338 | 140 | WILLIAM M. KARANJA | | 3,500.00 |
| 4 | 17/02/2016 | 7687340 | 141 | JOSPHAT M. KIRONJI | | 2,000.00 |
| 5 | 17/04/2016 | 7687341 | 141 | STEPHEN NGARI | | 2,000.00 |
| 6 | 19/02/2016 | 7687342 | 141 | CARDEN ENTERPRISE | | 5,000.00 |
| 7 | 22/02/2016 | 7688703 | 141 | JOSEPH M. KINYUA | | 2,500.00 |
| 8 | 22/02/2016 | 7688704 | 141 | JOSEPH MBUGUA | | 1,000.00 |
| 9 | 22/02/2016 | 7688705 | 141 | JOYCE WAITHERA MAINA | | 1,000.00 |
| 10 | 22/02/2016 | 7688706 | 141 | CHARLES NDUNGA | | 5,000.00 |
| 11 | 22/02/2016 | 7688707 | 141 | VINCENT SHIMAYI | | 1,000.00 |
| 12 | 22/02/2016 | 7688708 | 141 | HERMAN KARUGU NDUNGU | | 3,000.00 |
| 13 | 22/02/2016 | 7688709 | 141 | NICHOLAS NZIOKA | | 2,000.00 |
| 14 | 22/02/2016 | 7688710 | 141 | PETER NJOROGE | | 1,500.00 |
| 15 | 22/02/2016 | 7688711 | 142 | HARRISON M. NJUGUNA | | 7,000.00 |
| 16 | 22/02/2016 | 7688712 | 142 | WALTER OUMA OLOO | | 4,000.00 |
| 17 | 22/02/2016 | 7688713 | 142 | KEYBOARD BUSINESS SYSTEMS LTD | | 5,500.00 |
| 18 | 23/02/2016 | 7688714 | 142 | VINCENT SHIMENJU | | 1,000.00 |
| 19 | 23/02/2016 | 7688715 | 142 | GEORGE RANDIGA | | 2,000.00 |
| 20 | 23/02/2016 | 7688716 | 142 | JOSEPH GITONGA | | 2,000.00 |
| 21 | 2/3/2016 | 7688725 | 142 | CHARLES NDAMBUKI | | 500.00 |
| 22 | 7/3/2016 | 7688741 | 142 | KEYBOARD BUSINESS SYSTEMS LTD | | 500.00 |
| 23 | 8/3/2016 | 7688748 | 142 | DANIEL MUTINDA KITHAKA | | 500.00 |
| 24 | 8/3/2016 | 7688749 | 142 | ANTONY KAMAU KINUTHIA | | 4,000.00 |
| 25 | 9/3/2016 | 7688652 | 142 | ZACHAES KILEI | | 1,500.00 |
| 26 | 9/3/2016 | 7688655 | 143 | MICHAEL NZYUKO KINYASI | | 3,500.00 |
| 27 | 9/3/2016 | 7688656 | 143 | DAVID NDUATI MUIGAI | | 2,000.00 |
| 28 | 10/3/2016 | 7688657 | 143 | DANIEL MUTINDA KITHAKA | | 4,500.00 |
| 29 | 10/3/2016 | 7688658 | 143 | WILBERFORCE NGARI | | 2,500.00 |
| 30 | 10/3/2016 | 7688659 | 143 | CHRISTOPHER KIMAU | | 3,500.00 |
| 31 | 10/3/2016 | 7688660 | 143 | CAROLINE WANJIRU | | 500.00 |
| 32 | 11/3/2016 | 7688661 | 143 | ONYANGO JORIM | | 500.00 |
| 33 | 11/3/2016 | 7688662 | 143 | PHILLIP KILONZI | | 4,000.00 |
| 34 | 11/3/2016 | 7688663 | 143 | ANTONY MWANGI MAINA | | 3,000.00 |
| 35 | 11/3/2016 | 7688664 | 143 | DINAH MOKABI | | 500.00 |
| 36 | 11/3/2016 | 7688665 | 143 | VINCENT SHIMWENYI | | 1,500.00 |
| 37 | 11/3/2016 | 7688666 | 143 | WILBERFORCE NGARI | | 2,000.00 |
| 38 | 11/3/2016 | 7688667 | 144 | STEPHEN ONAM | | 7,000.00 |
| 39 | 11/3/2016 | 7688668 | 144 | TEQ SYSTEMS LIMITED | | 500.00 |
| | | | | | | - |
| | | | | **SUB-TOTAL** | | **95,000.00** |
| | | | | | | |
| | | | | **GRAND TOTAL** | | **12,786,714.50** |

ANNEX
X1©

**DEPOSIT FOR THE FOREIGN PAYMENTS ON BEHALF OF OTHER MINISTRIES**
**OUTSTANDING RTGS- AS AT 30 JUNE 2016**

**RECEIPTS**

| S/NO: | DATE | OR NO. | FOLIO NO. | FROM WHOM RECEIVED | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | |
| 1 | 20-07-2015 | 3975431 | 5 | MINISTRY OF LABOUR | 10710003482 | 150,000.00 |
| 2 | 20/07/2015 | 3975433 | 5 | MINISTRY OF INDUSTIALISATION | 10710003480 | 614.00 |
| | | | | | | - |
| | | | | **TOTAL** | | **150,614.00** |

ANNEX XI(d)

MONTHLY
OUTSTANDING DEPOSIT 107
UNDEFINED ITEMS- FROM REC. 107 AS AT 30 JUNE 2016
A/C NO. 4-129-8820-6780101

| S/NO. | ATE OF RECEI | RECEIPT NO. | FOLIO | GL NO | MONTH | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | **2013** | |
| | 30-06-2014 | 3287130 | | | APRIL - JUNE | 143,094.45 |
| | 22/9/2013 | 3096525 | | | JULY | 56,575.90 |
| | 22/8/2013 | 3096519 | | | AUGUST | 60,645.40 |
| | 10/7/2013 | 3096543 | | | SEPTEMBER | 64,583.00 |
| | 11/8/2013 | 3096713 | | | OCTOBER | 48,876.00 |
| | 29/11/2013 | 3096742 | | | NOVEMBER | 44,404.00 |
| | 1/2/2014 | 3096841 | | | DECEMBER | 7,955.00 |
| | | | | | **2014** | |
| | 2/12/2014 | 3096944 | | | JANUARY | 4,055.00 |
| | 3/8/2014 | 1518777 | | | FEBRUARY | 4,725.75 |
| | 4/1/2014 | 1518864 | | | MARCH | 5,525.75 |
| | 5/6/2014 | 1518918 | | | APRIL | 5,800.75 |
| | 5/29/2014 | 1519420 | | | MAY | 6,221.90 |
| | 6/27/2014 | 3287046 | | | JUNE | 6,166.90 |
| | 4/9/2014 | 3287336 | | | JULY | 68,539.20 |
| | 4/9/2014 | 3287344 | | | AUGUST | 38,181.45 |
| | 16/10/2014 | 3975458 | | | SEPTEMBER | 16,622.70 |
| | 15-11-2014 | 3975844 | | | OCTOBER | 7,438.10 |
| | 5/12/2014 | 3975898 | | | NOVEMBER | 6,338.10 |
| | 23/3/2014 | 6491925 | | | DECEMBER | 8,738.10 |
| | | | | | **2015** | |
| | 2/4/2015 | 6491839 | | | JANUARY | 8,238.10 |
| | 12/3/2015 | 6491849 | | | FEBRUARY | 8,238.10 |
| | 11/4/2015 | 6492916 | | | MARCH | 8,238.10 |
| | 30/4/2015 | 6492708 | | | APRIL | 36,460.20 |
| | 11/6/2015 | 6492570 | | | MAY | 8,438.10 |
| | 24/06/15 | 7850009 | | | JUNE | 8,438.10 |
| | | | | | | - |
| | | | | | **2015** | |
| | 6/8/2015 | | | | JULY | 7,692.35 |
| | 16/9/2015 | | | | AUGUST | 9,498.35 |
| | 22/10/2015 | | | | SEPTEMBER | 8,472.35 |
| | 11/11/2015 | | | | OCTOBER | 7,161.80 |
| | 14/12/2015 | | | | NOVEMBER | 9,745.80 |
| | 31/12/2015 | | | | DECEMBER | 19,003.80 |
| | | | | | | |

Annex xi d



| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | 2016 | |
| | | | | | JANUARY | 6,444.80 |
| | | | | | FEBRUARY | 6,494.80 |
| | | | | | MARCH | 6,694.80 |
| | | | | | APRIL | 41,971.10 |
| | | | | | MAY | 43,262.40 |
| | | | | | JUNE | 68,133.00 |
| | | | | | | |
| | | | | | | - |
| | | | | TOTAL | | 917,113.50 |

ANNEX XI(e)

## MONTHLY SUMMARY OF
## UNDEFINED ITEMS FOR REC. 0004 (SACOH)
## OUTSTANDING AS AT 30TH JUNE 2016
## AS PER ATTACHED SCHEDULES

| S/NO. | DATE OF RECEIPT | RECEIPT NO | FOLIO | GL NO: | MONTH | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | 2013 | - |
| 1 | 8/19/2013 | 1519901 | 4 | 2502405 | JULY | 678,487.40 |
| 2 | 29/2013 | 1519903 | 10 | 2503035 | AUGUST | 569,584.90 |
| 3 | 9/25/2014 | 1519904 | 10 | 2503031 | SEPTEMBER | 84,680.00 |
| 4 | 11/12/2013 | 1519905 | 6 | 2503032 | OCTOBER | 219,270.00 |
| 5 | 11/29/2013 | 3096747 | 7 | 2502541 | NOVEMBER | 219,270.00 |
| 6 | 1/2/2014 | 3096847 | 8 | 2502688 | DECEMBER | 219,270.00 |
| | | | | | 2014 | |
| 7 | 1/31/2014 | 3096907 | 8 | 2502720 | JANUARY | 500.00 |
| 8 | 5/9/2014 | 1518938 | 12 | 2503433 | MARCH | 500.00 |
| 9 | 5/3/2014 | 1518910 | 12 | 2503412 | APRIL | 300.00 |
| 10 | 5/29/2014 | 1519429 | 12 | 2503523 | MAY | 300.00 |
| 11 | 23/8/14 | 3287322 | 15 | 10710000016 | JULY | 125,300.00 |
| 12 | 21/10/14 | 3975497 | 19 | 10710000134 | AUGUST | 299,307.00 |
| 13 | 16/10/14 | 3975476 | 18 | 10710000121 | SEPTEMBER | 311,177.00 |
| 14 | 28/11/14 | 3975879 | 21 | 10710001675 | OCTOBER | 341,172.00 |
| 15 | 2/12/2014 | 3975890 | 20 | 10710001333 | NOVEMBER | 331,172.00 |
| 16 | 10/1/2015 | 3975928 | 21 | 10710001672 | DECEMBER | 404,020.55 |
| | | | | | 2015 | |
| 17 | 13/4/15 | 6492918 | 24 | 10710002522 | JANUARY | 286,727.25 |
| | | | | | | - |
| | | | | TOTAL | | 4,091,038.10 |
| | | | | | | |

ANNEX
XI(F)

**DEPOSIT 107 ACCOUNT**
**EXAMINATION FEES FOR THE FY 2015 - 2016**
**OUTSTANDING AS AT 30TH JUNE 2016**
**ACCOUNT NO: 4-129-8820-6780101**

| S/NO: | DATE | M.R NO: | FOLIO NO. | FROM WH | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 14/9/2015 | 7850383 | 180 | ZABLON BANE BAMSA | | 400.00 |
| 2 | 21/8/2015 | 7850249 | 180 | TALV OMARI BEFE | | 400.00 |
| 3 | 27/10/2015 | 7688268 | 180 | LIMO TIMOTHY KEPCHIRCHIR | | 400.00 |
| 4 | 28/10/2015 | 7688269 | 180 | KEPLENGET YEGON | | 400.00 |
| 5 | 28/10/2015 | 7688270 | 180 | DAVID C. KIMUYE | | 400.00 |
| 6 | 28/10/2015 | 7688271 | 180 | KIMUTAI HILBERT LANGAT | | 400.00 |
| 7 | 28/10/2015 | 7688272 | 180 | GLADIE AYEKE MOKEIRA | | 400.00 |
| 8 | 28/10/2015 | 7688273 | 180 | MOSONIK PAUL SIKILAI | | 400.00 |
| 9 | 28/10/2015 | 7688274 | 180 | PETER N. OMBIU | | 400.00 |
| 10 | 28/10/2015 | 7688275 | 180 | MARGARET JEPKOECH CHESARO | | 1,200.00 |
| 11 | 28/10/2015 | 7688276 | 180 | MOHAMMED HASSAN | | 800.00 |
| 12 | 3/11/2015 | 7688157 | 180 | EDWIN GALHEARL KHERA | | 800.00 |
| 13 | 3/12/2015 | 7688194 | 180 | DAVID KEMUJE | | 1,000.00 |
| 14 | 4/12/2015 | 7688195 | 180 | LAWRENCE KARIME MYINGE | | 600.00 |
| 15 | 15/12/2015 | 7688428 | 180 | MILLICENT AKINYI | | 800.00 |
| 16 | 15/12/2015 | 7688429 | 80 | NICODEMUS METEI KOSAMULI | | 400.00 |
| 17 | 16/12/2015 | 7688431 | 180 | ANDREW N. WAMUJA | | 1,600.00 |
| 18 | 14/1/2016 | 7687463 | 180 | STEPHEN M. MUHINDE | | 400.00 |
| 19 | 14/1/2016 | 7687464 | 181 | ZAINABU HABIBA DIKE | | 1,200.00 |
| 20 | 18/1/2016 | 7687465 | 181 | THOMAS MUSYOKA | | 800.00 |
| 21 | 26/02/2016 | 7688718 | 181 | JOHN SAMSON GISEMBA | | 400.00 |
| 22 | 4/3/2016 | 76888729 | 181 | REBECCA NYAIRO | | 500.00 |
| 23 | 7/3/2016 | 7688744 | 181 | MARGARET FAITH KALUMA | | 800.00 |
| 24 | 7/3/2016 | 7688745 | 181 | MARGRET WANGARI | | 400.00 |
| 25 | 7/3/2016 | 7688746 | 181 | JOHN MUTUA MUNYOKI | | 400.00 |
| 26 | 7/3/2016 | 7688746 | 181 | JOHN MUTUA MUNYOKI | | 400.00 |
| 27 | 9/3/2016 | 7688653 | 181 | JULIETA NYANGUTHI WACHIRA | | 500.00 |
| 28 | 15/03/2016 | 7688675 | 181 | GORDON OYUGA ABUOGA | | 500.00 |
| 29 | 16/03/2016 | 7688676 | 181 | CHARITY MUTHONI | | 500.00 |
| 30 | 21/03/2016 | 7688650 | 181 | PRAXEDES MARY L. BARIDI | | 500.00 |
| 31 | 26/04/2016 | 7688580 | 181 | MOHAMED ABDI DADAI | | 1,000.00 |
| | | | | | | - |
| | | | | **TOTAL** | | **19,100.00** |

ANNEX XI(B)

RGTS DEPOSITS - OUTSTANDING AS AT 30TH JUNE 2016

| IO: | DATE | OR NO. | FOLIO NO. | RECEIVED FROM | PURPOSE OF DEPOSIT | GL NO. | AMOUNT |
|---|---|---|---|---|---|---|---|
| | | | | | | | - |
| 1 | 18/06/2015 | 6492522 | 148 | NATIONAL TREASURY | | 10710002762 | 545,100.00 |
| 2 | 17/06/2015 | 6492509 | 148 | | | 10710002768 | 98,000.00 |
| 3 | 18/06/2016 | 6492527 | 148 | MINSTRY OF HEALTH | | 10710002775 | 422,826.00 |
| 4 | 18/06/2016 | 6492529 | 148 | MINSTRY OF HEALTH | | 10710002776 | 268,380.00 |
| 5 | 18/06/2015 | 6492531 | 148 | MINSTRY OF HEALTH | | 10710002774 | 830,891.60 |
| 6 | 18/06/2016 | 6492536 | 148 | MINISTRY OF FINANCE | | 10710002764 | 4,295.80 |
| 7 | 30/07/2015 | 7850048 | 148 | RECURRENT 107 A/C NO. 1000181467 | UNPAID MEAL ALLOWANCE | | 40,000.00 |
| 8 | 30/07/2015 | 7850222 | 148 | DEV.107 A/C NO. 10001814664 | MUMIAS SUGAR CO.LTD | 10710003486 | 839,244,000.00 |
| 9 | 28/08/2015 | 7850365 | 148 | DEPUTY PRESIDENTS OFFICE | COMPUTER TRAINING | | 37,500.00 |
| 10 | 30/06/2015 | 7850039 | 149 | STATE DEPARTMENT OF PLANNING | COMPUTER TRAINING | 10710003539 | 170,000.00 |
| | 19/09/2015 | 7688465 | 149 | MINISTRY OF FINANCE | TRANSFER VIDE LETTER | | 4,255.00 |
| | 15/07/2015 | 7850043 | 149 | SPORTS KENYA | COMPUTER TRAINING | | 90,000.00 |
| | 23/05/2016 | 7339217 | 149 | GOVERNMENT PRINTER | COMPUTER TRAINING | 10710007325 | 300,000.00 |
| | 19/05/2016 | 7339012 | 149 | KENYA POWER LIGHTING CO. LTD | REFUND OF DEPOSIT | | 3,000.00 |
| | 21/05/2016 | 7339022 | 149 | REVERSAL OF KPLC UNPAID CHEQUE | REFUND OF DEPOSIT | | 3,000.00 |
| | 5/12/2014 | 3975894 | 149 | STATE DEPT. OF INTERIOR & CORD. OF N.G. | COMPUTER TRAINING | | 50,000.00 |
| | 22/10/2015 | 7688499 | 80 | RECURRENT 107 A/C NO. 1000181467 | SALARY OVERPAYMENT | 10710004113 | 106,017.80 |
| | 3/10/2015 | 7688292 | 80 | RECURRENT 107 A/C NO. 1000181467 | SALARY OVERPAYMENT | 10710004147 | 111,055.00 |
| | | | | | | | - |
| | | | | | | SUB-TOTAL | 842,328,321.20 |

OUTSTANDING AS AT 30TH JUNE 2014 - AND AS AT 30TH JUNE 2016

| NO. | RECEIVED FROM | DATE OF OR | OR NO. | FOLIO NO. | CBK RECEIPT DATE | AMOUNT | REMARKS |
|---|---|---|---|---|---|---|---|
| | | | | | | - | |
| 1 | Kenya Airports Authority | 30-05-2014 | 1519432 | 178 | | 8,095.00 | Agency Fees |
| 2 | Cash Deposit | 30-05-2014 | 1519432 | 178 | 27-07-2013 | 1,600.00 | Examination Fees |
| 3 | Cash Deposit | 30-05-2014 | 1519432 | 178 | 26-07-2013 | 500.00 | Examination Fees |
| 4 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 26-07-2013 | 49,200.00 | Examination Fees |
| 5 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 26-07-2013 | 98,400.00 | Examination Fees |
| 6 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 23-07-2013 | 15,600.00 | Examination Fees |
| 7 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 23-07-2013 | 46,000.00 | Examination Fees |
| 8 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 23-07-2013 | 46,800.00 | Examination Fees |
| 9 | Cash Deposit | 30-05-2014 | 1519432 | 178 | 27-09-2013 | 500.00 | Examination Fees |
| 10 | Cheque Deposit | 30-05-2014 | 1519432 | 178 | 19-09-2013 | 545,100.00 | Examination Fees |
| 11 | Cash Deposit | 30-05-2014 | 1519432 | 178 | 17-10-2013 | 4,700.00 | Examination Fees |
| 12 | Kenya Revenue Authority | 30-05-2014 | 1519432 | 178 | 3/9/2013 | 367,280.00 | Agency Fees |
| 13 | Interim IEBC | 30-05-2014 | 1519432 | 179 | 4/9/2013 | 1,138,799.00 | Agency Fees |
| 14 | Parliamentary Service Commission | 30-05-2014 | 1519432 | 179 | 29-08-2013 | 4,087.50 | 3% Commission |
| 15 | Ministryof East Africa , Tourism& Commerce | 30-05-2014 | 1519432 | 179 | 3/12/2013 | 758.70 | 3% Commission |
| 16 | Ministryof East Africa , Tourism& Commerce | 30-05-2014 | 1519432 | 179 | 17-07-2013 | 540.00 | 3% Commission |
| 16 | Banking | 30-05-2014 | 1519432 | 179 | 5/7/2013 | 683,677.00 | Examination Fees |
| 17 | Kenya Revenue Authority | 30-05-2014 | 1519432 | 179 | 1/7/2013 | 58,267.00 | Agency Fees |
| 18 | Parliamentary Service Commission | 30-05-2014 | 1519432 | 179 | 15-07-2013 | 609,668.65 | 3% Commission |
| 19 | Ministry of Regional Development | 30-05-2014 | 1519432 | 179 | 2/7/2013 | 4,977.15 | 3% Commission |
| 20 | Cash Banked | 30-05-2014 | 1519432 | 179 | 30-08-2013 | 400.00 | Examination Fees |
| 21 | Kenya Revenue Authority | 30-05-2014 | 1519432 | 179 | 16-12-2013 | 1,768.00 | Agency Fees |
| | | | | | | - | |
| | | | | | SUB-TOTAL | 3,686,718.00 | |

DEPOSIT 107 A/C NO.4-174-8820-6780101
OUTSTANDING AS AT 30TH JUNE 2016

| S/NO: | DATE | M.R NO: | FOLIO NO. | PAYEE'S NAME | GL NO. | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | |
| 1 | 4/25/2014 | 1518901 | 168 | INSURANCE APPEAL TRIBUNAL | 2503045 | 500.00 |
| 2 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT-S.M.MBUNDA | 2504003 | 3,000.00 |
| 3 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT-E.T. TOMNO | 2504003 | 12,600.00 |
| 4 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT-S.M. NASENGO | 2504003 | 7,000.00 |
| 5 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT-P.O. ABUOR | 2504003 | 8,000.00 |
| 6 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT-J.K.KEMEI | 2504003 | 26,785.00 |
| 7 | 2/12/2014 | 3096944 | 181 | REFUND OF HSE RENT- J.M.MBORORA | 2504003 | 6,000.00 |
| 8 | 6/22/2014 | 3287043 | 185 | PARLIAMENTARY SERVICE COMMISSION | 2503934 | 300614.5 |
| 9 | 3/8/2014 | 1518768 | 155 | KENYA INDUSTRIAL PROPERTY INSTITUTE | 2502745 | 3,616.40 |
| 10 | 3/8/2014 | 1518769 | 155 | KENYA INDUSTRIAL PROPERTY INSTITUTE | 2502746 | 3,621.40 |
| | | | | | | |
| | | | | | SUB-TOTAL | 371,737.30 |

OUTSTANDING RTGS AS AT 30TH JUNE 2016

| S/NO: | DATE | FOLIO NO: | MR. NO: | RECEIVED FROM | GL NO: | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | |
| 1 | 4/23/2014 | 31 | 1518897 | MERU CENTRAL DAIRY UNION | 2497426 | 50,000.00 |
| | | | | | | |
| | | | | | SUB-TOTAL | 50,000.00 |
| | | | | | | |
| | | | | | GRAND TOTAL | 846,436,776.50 |

ANNEX XII

## RETURN PAYMENTS

| S/NO: | DATE | M.R NO: | FOLIO NO. | FROM WHOM RECEIVED | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 9/4/2013 | 1519836 | 8 | ALEX WANYOIKE NGUGI | 2493397 | 18,450.00 |
| 2 | 9/17/2013 | 3096554 | 8 | WINNY AKINYI OBURE | 2493409 | 3,750.00 |
| 3 | 9/27/2013 | 3096577 | 8 | PAUL NGANDO NDEGWA | 2493419 | 80,000.00 |
| 4 | 10/1/2013 | 3096583 | 8 | ROLINE KENDI KIBARI | 2495838 | 100,000.00 |
| 5 | 10/14/2013 | 3096597 | 8 | SAMUEL MBURU MACHARIA | 2495879 | 75,000.00 |
| 6 | 12/19/2013 | 3096784 | 8 | JOHN MBERIA MACHECHE | 2495968 | 1,500.00 |
| 7 | 1/16/2014 | 3096799 | 8 | BRIGHT START INSTITUTE PROFESSION | 2496026 | 25,300.00 |
| 8 | 2/12/2014 | 3096883 | 8 | RACHEL WANJA WAHOME | 2496065 | 7,000.00 |
| 9 | 3/12/2014 | 1518809 | 8 | JOHN MBERIA MACHECHE | 2496449 | 4,200.00 |
| 10 | 4/8/2014 | 1518835 | 8 | JOHN MBERIA MACHECHE | 2496508 | 1,500.00 |
| 11 | 4/22/2014 | 1518842 | 9 | DUKE OMBACHO | 2497459 | 16,500.00 |
| 12 | 4/22/2014 | 1518842 | 9 | NATIONAL BANK NAKURU | 2497459 | 27702.55 |
| 13 | 4/22/2014 | 1518842 | 9 | NATIONAL BANK NAKURU | 2497459 | 22,146.30 |
| 12 | 6/19/2014 | 1519490 | 9 | JOSEPH KENJA KENYUA | 2496835 | 46,200.00 |
| 13 | 6/19/2014 | 1519491 | 9 | NJUGUNA NDUNGU | 2496813 | 154,000.00 |
| 14 | 6/19/2014 | 1519492 | 9 | NERBERT OMBAYO MANDELA | 2496858 | 15,400.00 |
| 16 | 6/30/2014 | 3287096 | 9 | PATRICIA WANJIRU KABURA | 2496877 | 20,000.00 |
| 16 | 5/9/2014 | 3287180 | 1 | NAKURU TEACHERS SACCO | 10710000072 | 150.00 |
| 17 | 5/9/2014 | 3287181 | 1 | UFUNDI SACCO | 10710000070 | 45,038.10 |
| 18 | 23-07-2014 | 3287203 | 1 | JOHN MBERIA MACHECHE | 10710000060 | 1,500.00 |
| 19 | 23-07-2014 | 3287206 | 1 | CFC STANBIC BANK LTD | 10710003812 | 204,740.00 |
| 20 | 23-07-2014 | 3287210 | 1 | NJUGUNA NDUNGU | 10710000061 | 15,400.00 |
| 21 | 23-07-2014 | 3975145 | 1 | OF KENYA LTD | 10710003813 | 4,382.90 |
| 23 | 14-08-2014 | 3287277 | 1 | JOSEPH MACHARIA KARIUKI | 10710000031 | 80,000.00 |
| 24 | 27-08-2014 | 3287295 | 1 | NKURU TEACHERS SACCO | 10710000058 | 150.00 |
| 25 | 27-08-2014 | 3287294 | 1 | UFUNDI SACCO SOCIETY | 10710000059 | 55,181.85 |
| 27 | 26-09-2014 | 3287404 | 2 | THOMAS WAGUMA OKONGO | 10710000099 | 17,370.00 |
| 28 | 14-10-2014 | 3287421 | 2 | NAKURU TEACHERS SACCO | 10710000117 | 150.00 |
| 29 | 14-10-2014 | 3287423 | 2 | UFUNDI SACCO SOCIETY | 10710000115 | 46,351.80 |
| 30 | 27-10-2014 | 3287433 | 2 | NATIONAL TREASURY THIKA | 10710003814 | 1,734.00 |
| 31 | 7/11/2014 | 3975605 | 2 | TRANSCOM WELFARE ASSOCIATION | 10710001083 | 16,600.00 |
| 32 | 7/11/2014 | 3975606 | 2 | NAKURU TEACHERS SACCO | 10710001082 | 150.00 |
| 33 | 7/11/2014 | 3975607 | 2 | UFUNDI SACCO SOCIETY | 10710001329 | 46,165.45 |
| 34 | 2/12/2014 | 3975627 | 2 | CAROLINE NJERI W. MUCHUNE | 10710001330 | 50,000.00 |
| 35 | 8/12/2014 | 3975639 | 2 | NAKURU TEACHERS SACCO | 10710001351 | 150.00 |
| 36 | 9/12/2014 | 3975641 | 3 | UFUNDI SACCO SOCIETY | 10710001350 | 46,674.10 |
| 37 | 21/01/2015 | 6491523 | 3 | NAKURU TEACHERS SACCO | 10710001680 | 150.00 |
| 38 | 21/01/2015 | 36491524 | 3 | UFUNDI SACCO SOCIETY LTD | 10710001679 | 46,487.75 |
| 39 | 23-01-2015 | 6491532 | 3 | JOSEPH MAROA MWITA | 10710001683 | 2,250.00 |
| 40 | 23-01-2015 | 6491531 | 3 | PATRICK MAERO WANGA | 10710001682 | 8,100.00 |
| 42 | 19-02-2015 | 6491760 | 3 | NAKURU TEACHERS SACCO | 10710002231 | 150.00 |
| 43 | 19-02-2015 | 6491761 | 3 | UFUNDI SACCO SOCIETY | 10710002230 | 45,106.40 |
| 44 | 4/3/2015 | 6491874 | 3 | JOHN BITANGA OMUYA | 10710002216 | 30,000.00 |
| 45 | 9/2/2015 | 6491894 | 3 | HANNAH NJOKI KIMANI | 10710002213 | 5,625.00 |
| 46 | 10/3/2015 | 6491895 | 4 | UFUNDI SACCO | 10710002212 | 47,906.85 |
| 46 | 10/3/2015 | 6491896 | 4 | NAKURU TEACHERS SACCO | 10710002211 | 150.00 |
| 48 | 8/4/2015 | 6491978 | 4 | RACHEL KAVATA . | 10710002514 | 10,000.00 |
| 49 | 13-04-2014 | 6491984 | 4 | NAKURU TEACHERS SACCO | 10710002519 | 150.00 |
| 50 | 16-04-2015 | 6492852 | 4 | CAROL NJERI MUCHUNU | 10710002567 | 193,264.00 |
| 51 | 21-04-2015 | 6492860 | 4 | HANNAH NJOKI KIMANI | 10710002566 | 4,800.00 |
| 52 | 25-04-2015 | 6492871 | 4 | PATRICK MAERO WANGA | 10710002593 | 9,000.00 |
| 53 | 4/5/2015 | 6492876 | 4 | NAKURU TEACHERS SACCO | 10710002590 | 150.00 |
| 54 | 11/5/2015 | 6492884 | 4 | CAROLINE CHEPTOO KIGET | 10710002660 | 5,000.00 |
| 55 | 20-05-2015 | 6492895 | 5 | REWARD K. RUTTO | 10710003805 | 187,000.00 |
| 56 | 8/6/2015 | 6492611 | 5 | NAKURU TEACHERS SACCO | 10710003815 | 150.00 |
| 58 | 25-06-2015 | 6492650 | 5 | NAKURU TEACHERS SACCO | 10710002754 | 150.00 |
| 59 | 30/6/2015 | 7850284 | 4 | UFUNDI SACCO | 10710007690 | 47,756.85 |
| 60 | 30/6/2015 | 7688004 | 5 | STEPHEN KIETI KAVUNGA | 10710007691 | 7,000.00 |
| 61 | 30/6/2015 | 7688010 | 5 | GRACE MUTHONI MUTURI | 10710007692 | 7,200.00 |
| 62 | 4/8/2015 | 7850255 | 5 | ELIMU SACCO LTD | 10710007693 | 261,075.00 |
| 63 | 22/9/2015 | 7688045 | 6 | ADAM ABDULLAHI KARIUKI | 10710004096 | 298,556.00 |
| 64 | 17/03/2016 | 7688606 | 6 | PAUL NGANDO NDEGWA | 10710006247 | 80,000.00 |
| 65 | 15/4/2016 | 7688648 | 6 | MARY BEATRICE ODONGO | 10710006329 | 60,000.00 |
| 66 | 9/6/2016 | 7339082 | 6 | RONEY IBRAHIM ALI HASSAN | 10710007026 | 1,200,485.00 |
| 67 | 16/6/2016 | 7339302 | 6 | DUCAN MWANGI MUCHENI | 10710007439 | 12,000.00 |
| 68 | 27/6/2016 | 7339314 | 6 | JUDITH ATIENO OMONDI | 10710007551 | 20,000.00 |
| 69 | 27/6/2016 | 7339375 | 6 | JOAN MWIHAKI MBUGUA | 10710007553 | 75,000.00 |
| 70 | 29/6/2016 | 7339316 | 6 | MARY BEATRICE ODONGO | 10710007552 | 60,000.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 71 | 30/6/2016 | 7339323 | 7 | KIPKOSGEI MIKE YATUR | 10710007676 | 634,950.00 |
| 72 | 30/6/2016 | 7339324 | 7 | LENEASTY KAARI MWAMBIA | 10710007677 | 916,800.00 |
| | | | | | | - |
| | | | | SUB-TOTAL | | 5,526,949.90 |

RETURN SALARY

| S/NO: | DATE | M.R NO: | FOLIO NO. | FROM WHOM RECEIVED | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 16/5/2014 | 1518960 | 101 | ROBERT W. GICHURU | 2500888 | 17,470.80 |
| 2 | 8/10/2013 | 3091591 | 101 | JOYCE NYAMBURA | 2500905 | 26,385.00 |
| 3 | 25/3/2014 | 1518822 | 102 | ROBERT W. GICHURU | 2500859 | 17,613.40 |
| 4 | 16/12/2013 | 3096780 | 101 | MARY NJOKI KARANJA | 2500911 | 61,659.65 |
| 5 | 2/4/2014 | 1518831 | 102 | SABINA GATUMI | | 14,518.65 |
| 6 | 11/12/2014 | 3975643 | 102 | NEWTON NJOKI | 10710001363 | 15,243.15 |
| 7 | 11/12/2014 | 3975643 | 102 | ALEX C. MWANGI | 10710001363 | 26,666.30 |
| 8 | 11/12/2014 | 3975643 | 102 | FRANCIS CHERUIYOT | 10710001363 | 27,431.25 |
| 9 | 11/12/2014 | 3975643 | 102 | JOSEPH K. JAMES | 10710001363 | 19,392.20 |
| 10 | 22/1/2015 | 6491527 | 102 | EMILY NAFUU | | 29,666.50 |
| 11 | 22/1/2015 | 6491527 | 102 | BOSCO KYALO KILONZO | | 33,225.95 |
| 12 | 22/1/2015 | 6491527 | 102 | MOHAMMED ARAB ADEN | | 25,833.00 |
| 13 | 15/04/2016 | 7688646 | 102 | JULIUS K. MUTUA | 10710007694 | 1,548,046.00 |
| | | | | | | - |
| | | | | | SUB-TOTAL | 1,863,151.85 |

TRANSFERRED FROM OLD ACCOUNTS

| S/NO: | DATE | M.R NO: | FOLIO NO. | PAYEE'S NAME | GL NO. | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 5/20/2014 | 1518969 | 172 | RONALD N. KEROTI-GOVT LIABILITY | 2503430 | 371,565.50 |
| 2 | 5/26/2014 | 1518973 | 173 | NAIROBI CITY COUNCIL ASSEMBLY | 2504006 | 201,706.80 |
| 3 | 6/10/2014 | 1519451 | 181 | COMPETITION AUTHORITY OF KENYA | 2503569 | 1,777,946.00 |
| 4 | 9/27/2013 | 3096578 | 16 | TITUS M. NDAMBUKI | 2501086 | 10,000.00 |
| 5 | 9/27/2013 | 3096579 | 16 | 3% COMMISSION | 2501083 | 4,255.80 |
| 6 | 11/6/2013 | 3096688 | 258 | SAMUEL N. KIMANI | 2497080 | 60,000.00 |
| 7 | 11/6/2013 | 3096688 | 258 | AUTO EXPRESS | 2497080 | 150,075.00 |
| 8 | 11/6/2013 | 3096688 | 258 | AUTO EXPRESS | 2497080 | 120,800.00 |
| 9 | 12/19/2013 | 3096783 | 142 | OFFICE OF A.G & DEPT. OF JUSTICE | 2502551 | 31,385.60 |
| 10 | 30/6/2016 | 7339327 | | ministry of defence | | 1,756,527.80 |
| | | | | | SUB-TOTAL | 4,484,262.50 |
| | | | | | | |
| | | | | GRAND TOTAL | | 11,874,364.25 |

ANNEX XIII

DEVELOPMENT - 107
OUTSTANDING RTGS- AS AT 30 JUNE 2016
ACCOUNT NO: 1-174-8820-6740102

| S/NO: | DATE | OR NO. | FOLIO NO. | FROM WHOM RECEIVED | GL NO | AMOUNT |
|---|---|---|---|---|---|---|
| | | | | | | - |
| 1 | 20-07-2015 | 3975431 | 5 | EUNICE ANDAY ABAKALWA | 10710003482 | 120,000.00 |
| 2 | 20/07/2015 | 3975433 | 5 | CAXTON MASUDI | 10710003480 | 180,000.00 |
| 3 | 30-6/2016 | 7339263 | | state department Of water | | 80,000,000.00 |
| | | | | TOTAL | | 80,300,000.00 |

ANNEX XIV

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Headquarters Administrative Services | | | | | | |
| '0001 | | | | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 88,906,041 | 1,941 | 88,907,982 | 87,254,540 | 0 | 1,653,442 |
| | | 2110200 | Basic Wages - Temporary Employees | 4,375,803,162 | -4,281,954,033 | 93,849,129 | 93,848,829 | 0 | 300 |
| | | 2110300 | Personal Allowances paid as part of Salary | 53,814,363 | -14,167,915 | 39,646,448 | 39,286,712 | 0 | 359,736 |
| | | 2210100 | Utilities, Supplies and Services | 54,000,000 | 0 | 54,000,000 | 53,189,163 | 0 | 810,837 |
| | | 2210200 | Communication, Supplies and Services | 39,245,000 | -5,000,000 | 34,245,000 | 23,917,063 | 0 | 10,327,937 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 5,875,312 | 0 | 5,875,312 | 5,514,871 | 0 | 360,441 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 25,401,652 | 0 | 25,401,652 | 21,631,353 | 0 | 3,770,299 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 1,078,000 | 0 | 1,078,000 | 342,260 | 0 | 735,740 |
| | | 2210600 | Rentals of Produced Assets | 40,000,000 | -10,000,000 | 30,000,000 | 19,950,950 | 0 | 10,049,050 |
| | | 2210700 | Training Expenses | 10,903,908 | 0 | 10,903,908 | 9,417,203 | 0 | 1,486,705 |
| | | 2210800 | Hospitality Supplies and Servi | 16,873,207 | 129,000,000 | 145,873,207 | 142,938,691 | 0 | 2,934,516 |
| | | 2210900 | Insurance Costs | 440,000 | 0 | 440,000 | 0 | 0 | 440,000 |
| | | 2211000 | Specialised Materials and Supp | 6,000,000 | 0 | 6,000,000 | 549,314 | 0 | 5,450,686 |
| | | 2211100 | Office and General Supplies and Services | 12,738,000 | 0 | 12,738,000 | 3,201,622 | 0 | 9,536,378 |
| | | 2211200 | Fuel Oil and Lubricants | 8,849,400 | 0 | 8,849,400 | 4,106,475 | 0 | 4,742,925 |
| | | 2211300 | Other Operating Expenses | 7,864,407,043 | -160,100,000 | 7,704,307,043 | 6,680,594,261 | 0 | 1,023,712,782 |
| | | 2220100 | Routine Maintenance - Vehicles | 8,400,000 | 0 | 8,400,000 | 3,971,280 | 0 | 4,428,720 |
| | | 2220200 | Routine Maintenance - Other Assets | 15,720,160 | 0 | 15,720,160 | 11,448,131 | 0 | 4,272,029 |
| | | 2620100 | Membership Fees and Dues and Subscriptions to International Organizations | 213,873,550 | 0 | 213,873,550 | 151,003,947 | 0 | 62,869,603 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2620200 | Membership Fees and Dues and Subscriptions to International Organizations (Continued) | 2,541,000 | 0 | 2,541,000 | 0 | 0 | 2,541,000 |
| | | 2710100 | Government Pension and Retirement Benefits | 449,370 | 1,000,000 | 1,449,370 | 0 | 0 | 1,449,370 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 1,600,000 | 0 | 1,600,000 | 0 | 0 | 1,600,000 |
| | | | GROSS EXPENDITURE | 12,846,919,168 | -4,341,220,007 | 8,505,699,161 | 7,352,166,665 | 0 | 1,153,532,496 |
| | | | Net Expenditure Sub Head 000101 .. .. .. .. | 12,846,919,168 | -4,341,220,007 | 8,505,699,161 | 7,352,166,665 | 0 | 1,153,532,496 |
| | '02 | | Aids Control Unit | | | | | | |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 425,022 | 0 | 425,022 | 56,900 | 0 | 368,122 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 114,471 | 0 | 114,471 | 0 | 0 | 114,471 |
| | | 2210700 | Training Expenses | 1,596,876 | 0 | 1,596,876 | 584,600 | 0 | 1,012,276 |
| | | 2210800 | Hospitality Supplies and Servi | 2,485,875 | 0 | 2,485,875 | 2,164,009 | 0 | 321,866 |
| | | 2211000 | Specialised Materials and Supp | 725,000 | 0 | 725,000 | 0 | 0 | 725,000 |
| | | 2211100 | Office and General Supplies and Services | 153,157 | 0 | 153,157 | 0 | 0 | 153,157 |
| | | 2220200 | Routine Maintenance - Other Assets | 126,250 | 0 | 126,250 | 0 | 0 | 126,250 |
| | | | GROSS EXPENDITURE | 5,626,651 | 0 | 5,626,651 | 2,805,509 | 0 | 2,821,142 |
| | | | Net Expenditure Sub Head 000102 .. .. .. .. | 5,626,651 | 0 | 5,626,651 | 2,805,509 | 0 | 2,821,142 |
| | '03 | | Personnel Administration Services | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 29,462,894 | 1,999,997 | 31,462,891 | 31,393,472 | 0 | 69,419 |
| | | 2110300 | Personal Allowances paid as part of Salary | 15,957,723 | 924,749 | 16,882,472 | 16,882,278 | 0 | 194 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,376,279 | 0 | 1,376,279 | 909,551 | 0 | 466,728 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 1,274,110 | 0 | 1,274,110 | 727,075 | 0 | 547,035 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 217,457 | 0 | 217,457 | 5,000 | 0 | 212,457 |
| | | 2210700 | Training Expenses | 2,640,626 | 0 | 2,640,626 | 2,032,240 | 0 | 608,386 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2210800 | Hospitality Supplies and Servi | 2,982,970 | 1,000,000 | 3,982,970 | 3,568,500 | 0 | 414,470 |
| | | 2211000 | Specialised Materials and Supp | 1,000,000 | 0 | 1,000,000 | 519,360 | 0 | 480,640 |
| | | 2211100 | Office and General Supplies and Services | 978,625 | 0 | 978,625 | 219,545 | 0 | 759,080 |
| | | 2211300 | Other Operating Expenses | 6,264,200 | 0 | 6,264,200 | 5,126,451 | 0 | 1,137,749 |
| | | 2220200 | Routine Maintenance - Other Assets | 360,760 | 0 | 360,760 | 94,180 | 0 | 266,580 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 2,200,000 | 0 | 2,200,000 | 25,000 | 0 | 2,175,000 |
| | | | **GROSS EXPENDITURE** | **64,715,644** | **3,924,746** | **68,640,390** | **61,502,651** | **0** | **7,137,739** |
| | | | **Net Expenditure Sub Head 000103 .. .. .. ..** | **64,715,644** | **3,924,746** | **68,640,390** | **61,502,651** | **0** | **7,137,739** |
| | '04 | | Kenya Revenue Authority | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 15,358,008,761 | 0 | 15,358,008,761 | 15,358,008,756 | 0 | 5 |
| | | 2640400 | Other Current Transfers, Grants and Subsidies | 0 | 7,091,841,894 | 7,091,841,894 | 7,091,841,894 | 0 | 0 |
| | | | **GROSS EXPENDITURE** | **15,358,008,761** | **7,091,841,894** | **22,449,850,655** | **22,449,850,650** | **0** | **5** |
| | | | **Net Expenditure Sub Head 000104 .. .. .. ..** | **15,358,008,761** | **7,091,841,894** | **22,449,850,655** | **22,449,850,650** | **0** | **5** |
| | '09 | | Information Communication Technology (ICT) | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 33,579,998 | -6,716,000 | 26,863,998 | 26,863,998 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 16,435,747 | -1,980,480 | 14,455,267 | 14,455,267 | 0 | 0 |
| | | 2210200 | Communication, Supplies and Services | 3,050,000 | 0 | 3,050,000 | 183,860 | 0 | 2,866,140 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,422,415 | 0 | 1,422,415 | 1,328,995 | 0 | 93,420 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 1,536,208 | 0 | 1,536,208 | 996,398 | 0 | 539,810 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 460,023 | 0 | 460,023 | 0 | 0 | 460,023 |
| | | 2210600 | Rentals of Produced Assets | 154,408 | 0 | 154,408 | 0 | 0 | 154,408 |
| | | 2210700 | Training Expenses | 4,947,200 | 0 | 4,947,200 | 2,724,442 | 0 | 2,222,758 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2210800 | Hospitality Supplies and Servi | 2,240,302 | 0 | 2,240,302 | 2,195,559 | 0 | 44,743 |
| | | 2211000 | Specialised Materials and Supp | 355,604 | 0 | 355,604 | 7,200 | 0 | 348,404 |
| | | 2211100 | Office and General Supplies and Services | 6,122,072 | 0 | 6,122,072 | 852,255 | 0 | 5,269,817 |
| | | 2211300 | Other Operating Expenses | 2,090,949 | 0 | 2,090,949 | 889,130 | 0 | 1,201,819 |
| | | 2220200 | Routine Maintenance - Other Assets | 8,534,487 | 0 | 8,534,487 | 148,501 | 0 | 8,385,986 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 6,400,864 | 0 | 6,400,864 | 0 | 0 | 6,400,864 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 7,823,279 | 0 | 7,823,279 | 455,000 | 0 | 7,368,279 |
| | | | GROSS EXPENDITURE | **95,153,556** | **-8,696,480** | **86,457,076** | **51,100,605** | **0** | **35,356,471** |
| | | | **Net Expenditure Sub Head 000109 .. .. .. ..** | **95,153,556** | **-8,696,480** | **86,457,076** | **51,100,605** | **0** | **35,356,471** |
| | '10 | | Fleet Management Unit | | | | | | |
| | | 2210200 | Communication, Supplies and Services | 940,000 | 0 | 940,000 | 0 | 0 | 940,000 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 5,130,000 | 0 | 5,130,000 | 289,068 | 0 | 4,840,932 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 950,000 | 0 | 950,000 | 0 | 0 | 950,000 |
| | | 2210700 | Training Expenses | 3,760,000 | 0 | 3,760,000 | 1,402,000 | 0 | 2,358,000 |
| | | 2210800 | Hospitality Supplies and Servi | 6,750,000 | 1,030,000 | 7,780,000 | 7,409,698 | 0 | 370,302 |
| | | 2211100 | Office and General Supplies and Services | 3,450,000 | 0 | 3,450,000 | 153,352 | 0 | 3,296,648 |
| | | 2211200 | Fuel Oil and Lubricants | 1,900,000 | 0 | 1,900,000 | 150,000 | 0 | 1,750,000 |
| | | 2220100 | Routine Maintenance - Vehicles | 1,890,000 | 1,500,000 | 3,390,000 | 40,543 | 0 | 3,349,457 |
| | | 2220200 | Routine Maintenance - Other Assets | 1,330,000 | 0 | 1,330,000 | 157,759 | 0 | 1,172,241 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 5,000,000 | 0 | 5,000,000 | 848,887 | 0 | 4,151,113 |
| | | | GROSS EXPENDITURE | **31,100,000** | **2,530,000** | **33,630,000** | **10,451,307** | **0** | **23,178,693** |
| | | | **Net Expenditure Sub Head 000110 .. .. .. ..** | **31,100,000** | **2,530,000** | **33,630,000** | **10,451,307** | **0** | **23,178,693** |



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## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | '12 | | State Corporation Appeals Tribunal | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 54,709,039 | 0 | 54,709,039 | 54,709,039 | 0 | 0 |
| | | | GROSS EXPENDITURE | 54,709,039 | 0 | 54,709,039 | 54,709,039 | 0 | 0 |
| | | | Net Expenditure Sub Head 000112 .. .. .. .. | 54,709,039 | 0 | 54,709,039 | 54,709,039 | 0 | 0 |
| | '13 | | State Officers House Mortgage Scheme Fund | | | | | | |
| | | 4110400 | Domestic Loans to Individuals and Households | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000113 .. .. .. .. | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | '14 | | State Officers and Public Officers Car Loan Scheme | | | | | | |
| | | 4110400 | Domestic Loans to Individuals and Households | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000114 .. .. .. .. | 1,000,000,000 | 0 | 1,000,000,000 | 1,000,000,000 | 0 | 0 |
| | | | Net Expenditure Head 000100 .. .. .. .. | 30,456,232,819 | 2,748,380,153 | 33,204,612,972 | 31,982,586,427 | 0 | 1,222,026,545 |
| '0002 | | | Budgetary Supply Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 44,754,186 | -2,980,613 | 41,773,573 | 41,773,573 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 23,476,388 | -1,590 | 23,474,798 | 23,423,420 | 0 | 51,378 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 15,605,000 | -2,000,000 | 13,605,000 | 8,817,294 | 0 | 4,787,706 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 8,103,455 | 0 | 8,103,455 | 2,978,655 | 0 | 5,124,800 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 243,500 | 0 | 243,500 | 0 | 0 | 243,500 |
| | | 2210700 | Training Expenses | 10,406,000 | 6,500,000 | 16,906,000 | 11,214,963 | 0 | 5,691,037 |
| | | 2210800 | Hospitality Supplies and Servi | 41,750,000 | 8,000,000 | 49,750,000 | 38,467,404 | 0 | 11,282,596 |



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## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2211000 | Specialised Materials and Supp | 1,000,000 | -1,000,000 | 0 | -414,050 | 0 | 414,050 |
| | | 2211100 | Office and General Supplies and Services | 5,137,000 | 2,000,000 | 7,137,000 | 1,717,705 | 0 | 5,419,295 |
| | | 2211200 | Fuel Oil and Lubricants | 1,970,000 | -1,970,000 | 0 | 0 | 0 | 0 |
| | | 2211300 | Other Operating Expenses | 85,500,000 | 5,000,000 | 90,500,000 | 88,695,508 | 0 | 1,804,492 |
| | | 2220100 | Routine Maintenance - Vehicles | 168,500 | 0 | 168,500 | 81,790 | 0 | 86,710 |
| | | 2220200 | Routine Maintenance - Other Assets | 652,000 | 0 | 652,000 | 0 | 0 | 652,000 |
| | | 2620200 | Membership Fees and Dues and Subscriptions to International Organizations (Continued) | 4,400,000 | 0 | 4,400,000 | 3,300,000 | 0 | 1,100,000 |
| | | 3110900 | Purchase of Household Furniture and Institutional Equipment | 500,000 | 0 | 500,000 | 0 | 0 | 500,000 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 8,500,000 | 3,750,000 | 12,250,000 | 0 | 0 | 12,250,000 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 200,000 | 0 | 200,000 | 0 | 0 | 200,000 |
| | | | GROSS EXPENDITURE | **252,366,029** | **17,297,797** | **269,663,826** | **220,056,261** | **0** | **49,607,565** |
| | | | Net Expenditure Sub Head 000201 .. .. .. .. | **252,366,029** | **17,297,797** | **269,663,826** | **220,056,261** | **0** | **49,607,565** |
| | | | Net Expenditure Head 000200 .. .. .. .. | **252,366,029** | **17,297,797** | **269,663,826** | **220,056,261** | **0** | **49,607,565** |
| '0003 | | | Economic Affairs Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 31,661,401 | -3,998,835 | 27,662,566 | 27,662,566 | -0 | 0 |
| | | 2110200 | Basic Wages - Temporary Employees | 34,400,000 | 8,000,000 | 42,400,000 | 42,400,000 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 12,745,068 | 0 | 12,745,068 | 12,676,567 | 0 | 68,501 |
| | | 2210200 | Communication, Supplies and Services | 464,367 | 0 | 464,367 | 0 | 0 | 464,367 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 676,281 | 0 | 676,281 | 566,245 | 0 | 110,036 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 9,094,146 | 0 | 9,094,146 | 7,859,439 | 0 | 1,234,707 |
| | | 2210500 | Printing , Advertising and Information Supplies | 239,220 | 0 | 239,220 | 63,800 | 0 | 175,420 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | and Services | | | | | | |
| | | 2210700 | Training Expenses | 1,573,313 | 0 | 1,573,313 | 916,480 | 0 | 656,833 |
| | | 2210800 | Hospitality Supplies and Servi | 27,717,501 | 0 | 27,717,501 | 25,686,385 | 0 | 2,031,116 |
| | | 2211000 | Specialised Materials and Supp | 180,000 | 0 | 180,000 | 14,400 | 0 | 165,600 |
| | | 2211100 | Office and General Supplies and Services | 3,240,000 | 0 | 3,240,000 | 359,895 | 0 | 2,880,105 |
| | | 2211200 | Fuel Oil and Lubricants | 198,000 | 0 | 198,000 | 58,461 | 0 | 139,539 |
| | | 2211300 | Other Operating Expenses | 586,520,993 | -239,000,000 | 347,520,993 | 276,936,045 | 0 | 70,584,948 |
| | | 2220200 | Routine Maintenance - Other Assets | 145,320 | 0 | 145,320 | 0 | 0 | 145,320 |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | GROSS EXPENDITURE | 708,855,610 | -234,998,835 | 473,856,775 | 395,200,285 | -.45 | 78,656,491 |
| | | | Net Expenditure Sub Head 000301 .. .. .. .. | 708,855,610 | -234,998,835 | 473,856,775 | 395,200,285 | -0 | 78,656,491 |
| | '04 | | Inter-Governmental Fiscal Relations(IFR) | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 23,961,360 | -14,999,812 | 8,961,548 | 7,255,886 | 0 | 1,705,662 |
| | | 2110300 | Personal Allowances paid as part of Salary | 12,911,200 | -7,999,960 | 4,911,240 | 3,342,101 | 0 | 1,569,139 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 640,000 | 3,360,000 | 4,000,000 | 618,360 | 0 | 3,381,640 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 1,200,000 | 2,800,000 | 4,000,000 | 1,710,856 | 0 | 2,289,144 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 200,000 | 0 | 200,000 | 0 | 0 | 200,000 |
| | | 2210700 | Training Expenses | 700,000 | 2,800,000 | 3,500,000 | 430,000 | 0 | 3,070,000 |
| | | 2210800 | Hospitality Supplies and Servi | 2,400,000 | 2,300,000 | 4,700,000 | 3,817,101 | 0 | 882,899 |
| | | 2211100 | Office and General Supplies and Services | 2,000,000 | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| | | 2211300 | Other Operating Expenses | 48,500,000 | -30,000,000 | 18,500,000 | 14,631,849 | 0 | 3,868,151 |
| | | 3111000 | Purchase of Office Furniture and General | 12,000,000 | -3,000,000 | 9,000,000 | 0 | 0 | 9,000,000 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Equipment | | | | | | |
| | | | GROSS EXPENDITURE | 104,512,560 | -44,739,772 | 59,772,788 | 31,806,154 | 0 | 27,966,634 |
| | | | Net Expenditure Sub Head 000304 .. .. .. .. | 104,512,560 | -44,739,772 | 59,772,788 | 31,806,154 | 0 | 27,966,634 |
| | '05 | | Financial Reporting Centre | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 286,800,000 | 211,000,000 | 497,800,000 | 331,950,094 | 0 | 165,849,906 |
| | | | GROSS EXPENDITURE | 286,800,000 | 211,000,000 | 497,800,000 | 331,950,094 | 0 | 165,849,906 |
| | | | Net Expenditure Sub Head 000305 .. .. .. .. | 286,800,000 | 211,000,000 | 497,800,000 | 331,950,094 | 0 | 165,849,906 |
| | | | Net Expenditure Head 000300 .. .. .. .. | 1,100,168,170 | -68,738,607 | 1,031,429,563 | 758,956,532 | -0 | 272,473,031 |
| '0004 | | | External Resources Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 50,329,365 | 1,200,003 | 51,529,368 | 51,529,368 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 26,194,124 | 1,600,000 | 27,794,124 | 27,787,780 | 0 | 6,344 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 700,000 | 0 | 700,000 | 604,991 | 0 | 95,009 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 15,000,000 | 0 | 15,000,000 | 13,800,956 | 0 | 1,199,044 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 500,000 | 0 | 500,000 | 0 | 0 | 500,000 |
| | | 2210700 | Training Expenses | 3,000,000 | 0 | 3,000,000 | 2,491,613 | 0 | 508,387 |
| | | 2210800 | Hospitality Supplies and Servi | 4,000,000 | 0 | 4,000,000 | 3,927,291 | 0 | 72,709 |
| | | 2211000 | Specialised Materials and Supp | 250,000 | 0 | 250,000 | 43,200 | 0 | 206,800 |
| | | 2211100 | Office and General Supplies and Services | 1,300,000 | 0 | 1,300,000 | 260,160 | 0 | 1,039,840 |
| | | 2211200 | Fuel Oil and Lubricants | 100,000 | 0 | 100,000 | 40,000 | 0 | 60,000 |
| | | 2211300 | Other Operating Expenses | 10,850,000 | 69,000,000 | 79,850,000 | 78,220,375 | 0 | 1,629,625 |
| | | 2220100 | Routine Maintenance - Vehicles | 200,000 | 0 | 200,000 | 60,800 | 0 | 139,200 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2220200 | Routine Maintenance - Other Assets | 100,000 | 0 | 100,000 | 0 | 0 | 100,000 |
| | | | GROSS EXPENDITURE | 112,523,489 | 71,800,003 | 184,323,492 | 178,766,533 | 0 | 5,556,959 |
| | | | Net Expenditure Sub Head 000401 .. .. .. .. | 112,523,489 | 71,800,003 | 184,323,492 | 178,766,533 | 0 | 5,556,959 |
| | | | Net Expenditure Head 000400 .. .. .. .. | 112,523,489 | 71,800,003 | 184,323,492 | 178,766,533 | 0 | 5,556,959 |
| '0005 | | | Monopolies and Prices Division | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 320,000,000 | 100,000 | 320,100,000 | 320,032,680 | 0 | 67,320 |
| | | | GROSS EXPENDITURE | 320,000,000 | 100,000 | 320,100,000 | 320,032,680 | 0 | 67,320 |
| | | | Net Expenditure Sub Head 000501 .. .. .. .. | 320,000,000 | 100,000 | 320,100,000 | 320,032,680 | 0 | 67,320 |
| | | | Net Expenditure Head 000500 .. .. .. .. | 320,000,000 | 100,000 | 320,100,000 | 320,032,680 | 0 | 67,320 |
| '0008 | | | Global Fund | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 860,000 | 0 | 860,000 | 226,944 | 0 | 633,056 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 800,000 | 0 | 800,000 | 0 | 0 | 800,000 |
| | | 2210700 | Training Expenses | 3,000,000 | 0 | 3,000,000 | 1,322,310 | 0 | 1,677,690 |
| | | 2210800 | Hospitality Supplies and Servi | 362,400 | 2,000,000 | 2,362,400 | 355,000 | 0 | 2,007,400 |
| | | 2211100 | Office and General Supplies and Services | 559,100 | 0 | 559,100 | 0 | 0 | 559,100 |
| | | 2211200 | Fuel Oil and Lubricants | 120,000 | 0 | 120,000 | 18,720 | 0 | 101,280 |
| | | 2211300 | Other Operating Expenses | 5,000,000 | -2,000,000 | 3,000,000 | 2,381,299 | 0 | 618,701 |
| | | 2220100 | Routine Maintenance - Vehicles | 120,000 | 0 | 120,000 | 44,603 | 0 | 75,397 |
| | | 2220200 | Routine Maintenance - Other Assets | 140,000 | 0 | 140,000 | 0 | 0 | 140,000 |
| | | 3111000 | Purchase of Office Furniture and General | 1,040,000 | 0 | 1,040,000 | 0 | 0 | 1,040,000 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Equipment | | | | | | |
| | | | GROSS EXPENDITURE | 12,001,500 | 0 | 12,001,500 | 4,348,876 | 0 | 7,652,624 |
| | | | Net Expenditure Sub Head 000801 .. .. .. .. | 12,001,500 | 0 | 12,001,500 | 4,348,876 | 0 | 7,652,624 |
| | | | Net Expenditure Head 000800 .. .. .. .. | 12,001,500 | 0 | 12,001,500 | 4,348,876 | 0 | 7,652,624 |
| '0009 | | | Debt Management Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 11,441,689 | 799,999 | 12,241,688 | 12,241,688 | 0 | 0 |
| | | 2110200 | Basic Wages - Temporary Employees | 16,000,000 | 8,000,000 | 24,000,000 | 24,000,000 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 6,240,507 | 600,000 | 6,840,507 | 6,815,506 | 0 | 25,001 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 655,133 | 0 | 655,133 | 281,803 | 0 | 373,330 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 3,536,390 | 0 | 3,536,390 | 2,481,187 | 0 | 1,055,203 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 1,335,200 | 0 | 1,335,200 | 0 | 0 | 1,335,200 |
| | | 2210700 | Training Expenses | 3,070,000 | 0 | 3,070,000 | 1,531,890 | 0 | 1,538,110 |
| | | 2210800 | Hospitality Supplies and Servi | 16,151,500 | 10,000,000 | 26,151,500 | 14,729,420 | 0 | 11,422,080 |
| | | 2211100 | Office and General Supplies and Services | 1,165,500 | 0 | 1,165,500 | 161,675 | 0 | 1,003,825 |
| | | 2211300 | Other Operating Expenses | 20,000,000 | -10,000,000 | 10,000,000 | 5,573,960 | 0 | 4,426,040 |
| | | 2220200 | Routine Maintenance - Other Assets | 360,000 | 0 | 360,000 | 126,000 | 0 | 234,000 |
| | | | GROSS EXPENDITURE | 79,955,919 | 9,399,999 | 89,355,918 | 67,943,128 | 0 | 21,412,790 |
| | | | Net Expenditure Sub Head 000901 .. .. .. .. | 79,955,919 | 9,399,999 | 89,355,918 | 67,943,128 | 0 | 21,412,790 |
| | | | Net Expenditure Head 000900 .. .. .. .. | 79,955,919 | 9,399,999 | 89,355,918 | 67,943,128 | 0 | 21,412,790 |
| '0010 | | | Internal Audit Department | | | | | | |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 211,189,621 | 7,000,000 | 218,189,621 | 218,189,621 | -0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 114,151,597 | -499,999 | 113,651,598 | 112,996,429 | 0 | 655,169 |
| | | 2210200 | Communication, Supplies and Services | 599,938 | 0 | 599,938 | 117,040 | 0 | 482,898 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 3,446,044 | 0 | 3,446,044 | 2,608,865 | 0 | 837,179 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 10,290,000 | 0 | 10,290,000 | 9,382,502 | 0 | 907,498 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 158,408 | 0 | 158,408 | 0 | 0 | 158,408 |
| | | 2210700 | Training Expenses | 2,325,000 | 0 | 2,325,000 | 832,500 | 0 | 1,492,500 |
| | | 2210800 | Hospitality Supplies and Servi | 31,896,300 | 26,389,480 | 58,285,780 | 38,521,019 | 0 | 19,764,761 |
| | | 2211000 | Specialised Materials and Supp | 357,750 | 0 | 357,750 | 111,603 | 0 | 246,147 |
| | | 2211100 | Office and General Supplies and Services | 1,350,000 | 0 | 1,350,000 | 24,898 | 0 | 1,325,102 |
| | | 2211200 | Fuel Oil and Lubricants | 323,400 | 0 | 323,400 | 137,000 | 0 | 186,400 |
| | | 2211300 | Other Operating Expenses | 50,000,000 | -26,389,480 | 23,610,520 | 20,458,666 | 0 | 3,151,854 |
| | | 2220100 | Routine Maintenance - Vehicles | 924,000 | 0 | 924,000 | 65,850 | 0 | 858,150 |
| | | 2220200 | Routine Maintenance - Other Assets | 246,700 | 0 | 246,700 | 31,852 | 0 | 214,848 |
| | | | GROSS EXPENDITURE | 427,258,758 | 6,500,001 | 433,758,759 | 403,477,845 | -.45 | 30,280,914 |
| | | | Net Expenditure Sub Head 001001 .. .. .. .. | 427,258,758 | 6,500,001 | 433,758,759 | 403,477,845 | -0 | 30,280,914 |
| | '02 | | District Internal Audit Services | | | | | | |
| | | 2210100 | Utilities, Supplies and Services | 34,804,000 | 1,081,695 | 35,885,695 | 34,714,600 | 0 | 1,171,095 |
| | | 2210200 | Communication, Supplies and Services | 12,163,084 | -85,106 | 12,077,978 | 12,077,978 | 0 | 0 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 11,624,895 | -81,546 | 11,543,349 | 11,434,614 | 0 | 108,735 |
| | | 2210700 | Training Expenses | 7,800,160 | 0 | 7,800,160 | 0 | 0 | 7,800,160 |

# VOTE R1071 THE NATIONAL TREASURY

## RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2210800 | Hospitality Supplies and Servi | 3,500,000 | -19,843 | 3,480,157 | 3,480,157 | 0 | 0 |
| | | 2211000 | Specialised Materials and Supp | 9,204,000 | 4 | 9,204,004 | 9,204,004 | 0 | 0 |
| | | 2211100 | Office and General Supplies and Services | 25,754,280 | -175,900 | 25,578,380 | 25,577,722 | 0 | 658 |
| | | 2211200 | Fuel Oil and Lubricants | 8,439,760 | -201,320 | 8,238,440 | 8,238,440 | 0 | 0 |
| | | 2220100 | Routine Maintenance - Vehicles | 27,631,296 | -435,744 | 27,195,552 | 27,171,610 | 0 | 23,942 |
| | | 2220200 | Routine Maintenance - Other Assets | 12,673,600 | -82,240 | 12,591,360 | 12,591,300 | 0 | 60 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 8,500,000 | 0 | 8,500,000 | 3,241,700 | 0 | 5,258,300 |
| | | | **GROSS EXPENDITURE** | **162,095,075** | **0** | **162,095,075** | **147,732,124** | **0** | **14,362,951** |
| | | | **Net Expenditure Sub Head 001002 .. .. .. ..** | **162,095,075** | **0** | **162,095,075** | **147,732,124** | **0** | **14,362,951** |
| | | | **Net Expenditure Head 001000 .. .. .. ..** | **589,353,833** | **6,500,001** | **595,853,834** | **551,209,970** | **-0** | **44,643,865** |
| | | | **Accounting Services** | | | | | | |
| '0012 | | | **Headquarters** | | | | | | |
| | '01 | 2110100 | Basic Salaries - Permanent Employees | 22,733,592 | -1,999,925 | 20,733,667 | 20,733,667 | -0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 9,035,760 | 999,999 | 10,035,759 | 9,843,338 | 0 | 192,421 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 626,612 | 0 | 626,612 | 537,505 | 0 | 89,107 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 959,053 | 0 | 959,053 | 739,828 | 0 | 219,225 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 205,328 | 0 | 205,328 | 0 | 0 | 205,328 |
| | | 2210700 | Training Expenses | 1,500,000 | -690,000 | 810,000 | 702,300 | 0 | 107,700 |
| | | 2210800 | Hospitality Supplies and Servi | 1,242,336 | 690,000 | 1,932,336 | 1,927,336 | 0 | 5,000 |
| | | 2211000 | Specialised Materials and Supp | 416,000 | 0 | 416,000 | 154,500 | 0 | 261,500 |
| | | 2211100 | Office and General Supplies and Services | 664,427 | 0 | 664,427 | 606,631 | 0 | 57,796 |
| | | 2211300 | Other Operating Expenses | 13,500,000 | 0 | 13,500,000 | 13,477,918 | 0 | 22,082 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2220200 | Routine Maintenance - Other Assets | 217,123 | 0 | 217,123 | 216,600 | 0 | 523 |
| | | | GROSS EXPENDITURE | 51,100,231 | -999,926 | 50,100,305 | 48,939,623 | -.05 | 1,160,682 |
| | | | Net Expenditure Sub Head 001201 .. .. .. .. | 51,100,231 | -999,926 | 50,100,305 | 48,939,623 | -0 | 1,160,682 |
| | | | Net Expenditure Head 001200 .. .. .. .. | 51,100,231 | -999,926 | 50,100,305 | 48,939,623 | -0 | 1,160,682 |
| '0013 | | | Accountant General | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 49,325,302 | 2,197,511 | 51,522,813 | 51,522,813 | 0 | 0 |
| | | 2110200 | Basic Wages - Temporary Employees | 0 | 12,000,000 | 12,000,000 | 12,000,000 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 26,544,067 | 5,677,884 | 32,221,951 | 30,541,715 | 0 | 1,680,236 |
| | | 2210200 | Communication, Supplies and Services | 1,300,000 | 0 | 1,300,000 | 1,180,956 | 0 | 119,044 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,411,200 | 0 | 1,411,200 | 1,220,330 | 0 | 190,870 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 2,415,250 | 0 | 2,415,250 | 2,171,033 | 0 | 244,217 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 296,824 | 0 | 296,824 | 121,800 | 0 | 175,024 |
| | | 2210600 | Rentals of Produced Assets | 450,000 | 0 | 450,000 | 163,000 | 0 | 287,000 |
| | | 2210700 | Training Expenses | 7,125,000 | 0 | 7,125,000 | 6,647,470 | 0 | 477,530 |
| | | 2210800 | Hospitality Supplies and Servi | 6,115,000 | 0 | 6,115,000 | 5,888,816 | 0 | 226,184 |
| | | 2211000 | Specialised Materials and Supp | 900,000 | 0 | 900,000 | 77,201 | 0 | 822,799 |
| | | 2211100 | Office and General Supplies and Services | 3,700,000 | 0 | 3,700,000 | 962,654 | 0 | 2,737,346 |
| | | 2211300 | Other Operating Expenses | 18,666,000 | -5,000,000 | 13,666,000 | 11,752,071 | 0 | 1,913,929 |
| | | 2220100 | Routine Maintenance - Vehicles | 588,000 | 0 | 588,000 | 0 | 0 | 588,000 |
| | | 2220200 | Routine Maintenance - Other Assets | 775,000 | 0 | 775,000 | 227,356 | 0 | 547,644 |
| | | 2630100 | Current Grants to Government Agencies and | 1,271,200 | 0 | 1,271,200 | 1,271,200 | 0 | 0 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | other Levels of Government | | | | | | |
| | | | GROSS EXPENDITURE | 120,882,843 | 14,875,395 | 135,758,238 | 125,748,415 | 0 | 10,009,823 |
| | | | Net Expenditure Sub Head 001301 .. .. .. .. | 120,882,843 | 14,875,395 | 135,758,238 | 125,748,415 | 0 | 10,009,823 |
| | '02 | | Public Sector Accounting Standard Board | | | | | | |
| | | 2210800 | Hospitality Supplies and Servi | 150,000,000 | -27,000,000 | 123,000,000 | 104,472,597 | 0 | 18,527,403 |
| | | | GROSS EXPENDITURE | 150,000,000 | -27,000,000 | 123,000,000 | 104,472,597 | 0 | 18,527,403 |
| | | | Net Expenditure Sub Head 001302 .. .. .. .. | 150,000,000 | -27,000,000 | 123,000,000 | 104,472,597 | 0 | 18,527,403 |
| | | | Net Expenditure Head 001300 .. .. .. .. | 270,882,843 | -12,124,605 | 258,758,238 | 230,221,012 | 0 | 28,537,226 |
| '0014 | | | Pensions Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 90,826,494 | 5,000,000 | 95,826,494 | 95,826,494 | 0 | 0 |
| | | 2110200 | Basic Wages - Temporary Employees | 28,844,500 | 10,000,000 | 38,844,500 | 38,844,500 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 61,976,766 | 1,981,982 | 63,958,748 | 62,752,895 | 0 | 1,205,853 |
| | | 2120100 | Employer Contributions to Compulsory National Social Security Schemes | 5,500,000,000 | -5,500,000,000 | 0 | 0 | 0 | 0 |
| | | 2210200 | Communication, Supplies and Services | 1,157,711 | 500,000 | 1,657,711 | 746,079 | 0 | 911,632 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 653,861 | 0 | 653,861 | 605,250 | 0 | 48,611 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 1,537,700 | 0 | 1,537,700 | 715,926 | 0 | 821,774 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 327,400 | 0 | 327,400 | 153,466 | 0 | 173,934 |
| | | 2210700 | Training Expenses | 2,544,000 | 0 | 2,544,000 | 1,530,906 | 0 | 1,013,094 |
| | | 2210800 | Hospitality Supplies and Servi | 6,243,580 | 10,400,000 | 16,643,580 | 13,728,882 | 0 | 2,914,698 |
| | | 2211000 | Specialised Materials and Supp | 674,160 | 0 | 674,160 | 64,536 | 0 | 609,624 |
| | | 2211100 | Office and General Supplies and Services | 1,765,170 | 1,280,000 | 3,045,170 | 427,690 | 0 | 2,617,480 |

# VOTE R1071 THE NATIONAL TREASURY

## RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2211200 | Fuel Oil and Lubricants | 129,400 | 0 | 129,400 | 0 | 0 | 129,400 |
| | | 2211300 | Other Operating Expenses | 59,973,587 | 58,000,000 | 117,973,587 | 38,334,555 | 0 | 79,639,032 |
| | | 2220100 | Routine Maintenance - Vehicles | 188,765 | 0 | 188,765 | 0 | 0 | 188,765 |
| | | 2220200 | Routine Maintenance - Other Assets | 3,329,488 | 0 | 3,329,488 | 0 | 0 | 3,329,488 |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 448,000,000 | -73,000,000 | 375,000,000 | 326,881,685 | 0 | 48,118,315 |
| | | 2710100 | Government Pension and Retirement Benefits | 357,264 | 0 | 357,264 | 0 | 0 | 357,264 |
| | | | GROSS EXPENDITURE | 6,208,529,846 | -5,485,838,018 | 722,691,828 | 580,612,864 | 0 | 142,078,964 |
| | | | Net Expenditure Sub Head 001401 .. .. .. .. | 6,208,529,846 | -5,485,838,018 | 722,691,828 | 580,612,864 | 0 | 142,078,964 |
| | | | Net Expenditure Head 001400 .. .. .. .. | 6,208,529,846 | -5,485,838,018 | 722,691,828 | 580,612,864 | 0 | 142,078,964 |
| '0015 | | | Insurance to Civil Servants | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2210900 | Insurance Costs | 950,000,000 | 300,000,000 | 1,250,000,000 | 1,241,213,839 | 0 | 8,786,161 |
| | | | GROSS EXPENDITURE | 950,000,000 | 300,000,000 | 1,250,000,000 | 1,241,213,839 | 0 | 8,786,161 |
| | | | Net Expenditure Sub Head 001501 .. .. .. .. | 950,000,000 | 300,000,000 | 1,250,000,000 | 1,241,213,839 | 0 | 8,786,161 |
| | | | Net Expenditure Head 001500 .. .. .. .. | 950,000,000 | 300,000,000 | 1,250,000,000 | 1,241,213,839 | 0 | 8,786,161 |
| '0017 | | | Directorate of Public Procurement | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 33,242,623 | 1,000,000 | 34,242,623 | 34,060,956 | 0 | 181,667 |
| | | 2110300 | Personal Allowances paid as part of Salary | 19,530,985 | 3,540,326 | 23,071,311 | 20,235,918 | 0 | 2,835,393 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 897,968 | 0 | 897,968 | 785,785 | 0 | 112,183 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 614,500 | 0 | 614,500 | 428,039 | 0 | 186,461 |
| | | 2210500 | Printing , Advertising and Information Supplies | 478,400 | 0 | 478,400 | 0 | 0 | 478,400 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | and Services | | | | | | |
| | | 2210700 | Training Expenses | 6,875,000 | 0 | 6,875,000 | 2,336,674 | 0 | 4,538,326 |
| | | 2210800 | Hospitality Supplies and Servi | 49,021,975 | 6,000,000 | 55,021,975 | 40,655,644 | 0 | 14,366,331 |
| | | 2211100 | Office and General Supplies and Services | 1,125,000 | 0 | 1,125,000 | 20,000 | 0 | 1,105,000 |
| | | 2211300 | Other Operating Expenses | 21,100,000 | -16,000,000 | 5,100,000 | 3,389,150 | 0 | 1,710,850 |
| | | 2220200 | Routine Maintenance - Other Assets | 301,988 | 0 | 301,988 | 64,200 | 0 | 237,788 |
| | | | **GROSS EXPENDITURE** | **133,188,439** | **-5,459,674** | **127,728,765** | **101,976,366** | **0** | **25,752,399** |
| | | | **Net Expenditure Sub Head 001701 .. .. .. ..** | **133,188,439** | **-5,459,674** | **127,728,765** | **101,976,366** | **0** | **25,752,399** |
| | '02 | | **Public Procument Oversight Authority** | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 388,500,000 | -10,000,000 | 378,500,000 | 376,642,200 | 0 | 1,857,800 |
| | | | **GROSS EXPENDITURE** | **388,500,000** | **-10,000,000** | **378,500,000** | **376,642,200** | **0** | **1,857,800** |
| | | | **Net Expenditure Sub Head 001702 .. .. .. ..** | 388,500,000 | -10,000,000 | 378,500,000 | 376,642,200 | 0 | 1,857,800 |
| | | | **Net Expenditure Head 001700 .. .. .. ..** | **521,688,439** | **-15,459,674** | **506,228,765** | **478,618,566** | **0** | **27,610,199** |
| '0019 | | | **District Treasuries Services** | | | | | | |
| | '01 | | **Headquarters** | | | | | | |
| | | 2110100 | Basic Salaries - Permanent Employees | 629,540,169 | -51,981,707 | 577,558,462 | 577,558,462 | 0 | 0 |
| | | 2110300 | Personal Allowances paid as part of Salary | 218,793,384 | -7,584,338 | 211,209,046 | 211,209,046 | -0 | 0 |
| | | 2210100 | Utilities, Supplies and Services | 68,320,000 | 0 | 68,320,000 | 68,044,677 | 0 | 275,323 |
| | | 2210200 | Communication, Supplies and Services | 21,288,106 | 0 | 21,288,106 | 21,162,143 | 0 | 125,963 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 27,859,457 | 2,197 | 27,861,654 | 22,594,483 | 0 | 5,267,171 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 1,221,825 | -2,197 | 1,219,628 | 1,215,951 | 0 | 3,677 |
| | | 2210600 | Rentals of Produced Assets | 6,984,000 | 0 | 6,984,000 | 0 | 0 | 6,984,000 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2210800 | Hospitality Supplies and Servi | 6,909,000 | 0 | 6,909,000 | 6,890,709 | 0 | 18,291 |
| | | 2211000 | Specialised Materials and Supp | 4,770,000 | 0 | 4,770,000 | 4,703,869 | 0 | 66,131 |
| | | 2211100 | Office and General Supplies and Services | 48,039,025 | 0 | 48,039,025 | 47,799,995 | 0 | 239,030 |
| | | 2211200 | Fuel Oil and Lubricants | 9,601,452 | 20,712 | 9,622,164 | 9,562,856 | 0 | 59,308 |
| | | 2211300 | Other Operating Expenses | 25,724,000 | 0 | 25,724,000 | 25,433,356 | 0 | 290,644 |
| | | 2220100 | Routine Maintenance - Vehicles | 16,225,440 | 0 | 16,225,440 | 14,694,608 | 0 | 1,530,832 |
| | | 2220200 | Routine Maintenance - Other Assets | 37,659,225 | -20,712 | 37,638,513 | 37,323,464 | 0 | 315,049 |
| | | 3110300 | Refurbishment of Buildings | 9,500,000 | -71,500 | 9,428,500 | 9,181,999 | 0 | 246,501 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 30,000,000 | 71,500 | 30,071,500 | 27,299,500 | 0 | 2,772,000 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 9,000,000 | -2,250,000 | 6,750,000 | 6,300,000 | 0 | 450,000 |
| | | | **GROSS EXPENDITURE** | **1,171,435,083** | **-61,816,045** | **1,109,619,038** | **1,090,975,118** | **-.45** | **18,643,920** |
| | | | **Net Expenditure Sub Head 001901 .. .. .. ..** | **1,171,435,083** | **-61,816,045** | **1,109,619,038** | **1,090,975,118** | **-0** | **18,643,920** |
| | | | **Net Expenditure Head 001900 .. .. .. ..** | **1,171,435,083** | **-61,816,045** | **1,109,619,038** | **1,090,975,118** | **-0** | **18,643,920** |
| '0021 | | | Integrated Financial Management Information Systems | | | | | | |
| | '01 | | Integrated Financial Management Information Systems-Headquarters | | | | | | |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,003,125 | 0 | 1,003,125 | 908,790 | 0 | 94,335 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 6,206,156 | 0 | 6,206,156 | 5,042,309 | 0 | 1,163,847 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 426,157 | 0 | 426,157 | 0 | 0 | 426,157 |
| | | 2210700 | Training Expenses | 3,692,189 | 0 | 3,692,189 | 3,003,625 | 0 | 688,564 |
| | | 2210800 | Hospitality Supplies and Servi | 20,962,500 | 0 | 20,962,500 | 19,792,226 | 0 | 1,170,274 |
| | | 2211000 | Specialised Materials and Supp | 1,500,000 | 0 | 1,500,000 | 1,456,240 | 0 | 43,760 |

# VOTE R1071 THE NATIONAL TREASURY

## RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2211100 | Office and General Supplies and Services | 1,012,501 | 0 | 1,012,501 | 482,800 | 0 | 529,701 |
| | | 2211300 | Other Operating Expenses | 63,022,322 | -25,749,124 | 37,273,198 | 33,771,244 | 0 | 3,501,954 |
| | | | GROSS EXPENDITURE | 97,824,950 | -25,749,124 | 72,075,826 | 64,457,234 | 0 | 7,618,592 |
| | | | Net Expenditure Sub Head 002101 .. .. .. .. | 97,824,950 | -25,749,124 | 72,075,826 | 64,457,234 | 0 | 7,618,592 |
| | | | Net Expenditure Head 002100 .. .. .. .. | 97,824,950 | -25,749,124 | 72,075,826 | 64,457,234 | 0 | 7,618,592 |
| | | | Department of Government Investment and Public Enterprises | | | | | | |
| '0022 | | | Headquarters | | | | | | |
| | '01 | | | 40,084,500 | 2,000,002 | 42,084,502 | 41,765,954 | 0 | 318,548 |
| | | 2110100 | Basic Salaries - Permanent Employees | 22,763,424 | 2,999,995 | 25,763,419 | 24,691,734 | 0 | 1,071,685 |
| | | 2110300 | Personal Allowances paid as part of Salary | 503,648 | 0 | 503,648 | 388,430 | 0 | 115,218 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 2,782,299 | 0 | 2,782,299 | 1,785,991 | 0 | 996,308 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 363,840 | 0 | 363,840 | 0 | 0 | 363,840 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 2,375,000 | 0 | 2,375,000 | 1,769,200 | 0 | 605,800 |
| | | 2210700 | Training Expenses | 1,470,000 | 0 | 1,470,000 | 1,394,674 | 0 | 75,326 |
| | | 2210800 | Hospitality Supplies and Servi | 600,000 | 0 | 600,000 | 72,000 | 0 | 528,000 |
| | | 2211000 | Specialised Materials and Supp | 1,800,000 | 0 | 1,800,000 | 99,737 | 0 | 1,700,263 |
| | | 2211100 | Office and General Supplies and Services | 119,600 | 0 | 119,600 | 0 | 0 | 119,600 |
| | | 2211200 | Fuel Oil and Lubricants | 39,800,000 | 0 | 39,800,000 | 33,756,487 | 0 | 6,043,513 |
| | | 2211300 | Other Operating Expenses | 140,000 | 0 | 140,000 | 0 | 0 | 140,000 |
| | | 2220100 | Routine Maintenance - Vehicles | 700,000 | 0 | 700,000 | 27,500 | 0 | 672,500 |
| | | 2220200 | Routine Maintenance - Other Assets | 113,502,311 | 4,999,997 | 118,502,308 | 105,751,707 | 0 | 12,750,601 |
| | | | GROSS EXPENDITURE | 113,502,311 | 4,999,997 | 118,502,308 | 105,751,707 | 0 | 12,750,601 |
| | | | Net Expenditure Sub Head 002201 .. .. .. .. | | | | | | |

# VOTE R1071 THE NATIONAL TREASURY

## RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | '03 | | Kenya Trade Network | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 284,000,000 | 0 | 284,000,000 | 284,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 284,000,000 | 0 | 284,000,000 | 284,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002203 .. .. .. .. | 284,000,000 | 0 | 284,000,000 | 284,000,000 | 0 | 0 |
| | '05 | | Nairobi Financial Centre | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 80,000,000 | -27,000,000 | 53,000,000 | 52,950,224 | 0 | 49,776 |
| | | | GROSS EXPENDITURE | 80,000,000 | -27,000,000 | 53,000,000 | 52,950,224 | 0 | 49,776 |
| | | | Net Expenditure Sub Head 002205 .. .. .. .. | 80,000,000 | -27,000,000 | 53,000,000 | 52,950,224 | 0 | 49,776 |
| | '06 | | Unclaimed Asset Authority | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 170,000,000 | 0 | 170,000,000 | 170,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 170,000,000 | 0 | 170,000,000 | 170,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002206 .. .. .. .. | 170,000,000 | 0 | 170,000,000 | 170,000,000 | 0 | 0 |
| | '07 | | Privatization Commission | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 220,000,000 | 0 | 220,000,000 | 220,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 220,000,000 | 0 | 220,000,000 | 220,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002207 .. .. .. .. | 220,000,000 | 0 | 220,000,000 | 220,000,000 | 0 | 0 |
| | | | Net Expenditure Head 002200 .. .. .. .. | 867,502,311 | -22,000,003 | 845,502,308 | 832,701,931 | 0 | 12,800,377 |
| '0025 | | | Public Private Partnership Secretariat | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 154,896,450 | -10,000,000 | 144,896,450 | 83,461,032 | 0 | 61,435,418 |
| | | | GROSS EXPENDITURE | 154,896,450 | -10,000,000 | 144,896,450 | 83,461,032 | 0 | 61,435,418 |
| | | | Net Expenditure Sub Head 002501 .. .. .. .. | 154,896,450 | -10,000,000 | 144,896,450 | 83,461,032 | 0 | 61,435,418 |

## VOTE R1071 THE NATIONAL TREASURY

### RECURRENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Net Expenditure Head 002500 .. .. .. .. | 154,896,450 | -10,000,000 | 144,896,450 | 83,461,032 | 0 | 61,435,418 |
| | | | Total | 43,216,461,912 | -2,549,248,049 | 40,667,213,863 | 38,735,101,627 | -1 | 1,932,112,237 |

RECURRENT VOTE – R 1071

FOOTNOTES TO THE APPROPRIATION ACCOUNT

FOR THE YEAR ENDED 30TH JUNE, 2016

HEAD 0001 - HEADQUARTERS ADMINISTRATIVE SERVICES

01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110100 | Basic Salaries – Permanent Employees | 1,653,442.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2210200 | Communication, supplies and services | 10,327,937.00 | The under payment was as a result of Ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 2210400 | Foreign travel, subsistence and other transport costs | 3,770,299.00 | The under expenditure was as a result of austerity measures undertaken which reduced foreign travel |
| 2210600 | Rentals of produced Assets | 10,049,050.00 | Some of the invoices were not received in good time hence the under-expenditure |
| 2210700 | Training Expenses | 1,486,705.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210800 | Hospitality supplies and services | 2,934,516.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 2211000 | Specialized materials and supplies | 5,450,686.00 | Invoices for rendered services were received late hence there was no time to process the payment leading to under-expenditure |
| 2211100 | Office and general supplies and services | 9,536,378.00 | The under payment was as a result of Ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 2211200 | Fuel, oil and lubricants | 4,742,925.00 | The under payment was as a result of Ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 2211300 | Other operating expenses | 1,023,712,782.00 | Contracts were signed late and hence delivery of the procured vehicles done late in the year. Billing for the service rendered was therefore only partial. |
| 2220100 | Routine maintenance – vehicles and other transport equipment | 4,428,720.00 | There were fewer vehicle breakdowns during the year than anticipated at budgeting stage. |
| 2220200 | Routine maintenance – other assets | 4,272,029.00 | There were fewer plant, machinery and equipment breakdowns during the year than anticipated at budgeting stage. |

| | | | |
|---|---|---|---|
| 2620100 | Membership fees, dues and subscription to International organizations | 62,869,603.00 | Demand notes had not been received by the closure of the Financial year |
| 2620200 | Membership fees, dues and subscription to International organizations | 2,541,000.00 | Demand notes had not been received by the closure of the Financial year |
| 2710100 | Govt. Pensions and Retirement Benefits | 1,449,370.00 | Some of the officers who were expected to be due for Gratuity payments during the year had their contracts extended. |
| 3111100 | Purchase of specialized plant, equipment and machinery | 1,600,000.00 | Under expenditure was as a result of austerity measures in place on the procurement of specialized plant, equipment and machinery |

**02 - AIDS CONTROL UNIT**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210700 | Training Expenses | 1,012,276.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |

**03 - PERSONNEL ADMINISTRATION SERVICES**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other operating expenses | 1,137,749.00 | The under payment was as a result of Ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 3111000 | Purchase of Office Furniture and General Equipment | 2,175,000.00 | Austerity measures on procurement on this item were in place during the financial year Leading to under spending. |

**09- INFORMATION COMMUNICATION TECHNOLOGY (ICT)**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210200 | Communication, Supplies and services | 2,866,140.00 | The under expenditure was due to non-completion of procurement of WIFI within the financial year therefore these funds could not be expended. |
| 2210700 | Training Expenses | 2,222,758.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign |

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|---|---|---|---|
| | | | travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2211100 | Office and general supplies and services | 5,269,817.00 | Procurement process had not been concluded by the end of the FY although quotations had been issued, received and evaluated. |
| 2211300 | Other operating expenses | 1,201,819.00 | This item was to cater for consultancy fees for consultant who was supposed to review the designs for expansion of Herufi Data Centre. The design took too long to develop and therefore these funds could not be expended. |
| 2220200 | Routine maintenance – other assets | 8,385,986.00 | Procurement for telepresence software licenses, touch panel and UPS was not concluded by the end of the FY. |
| 3111000 | Purchase of office furniture and general equipment | 6,400,864.00 | Procurement could not be done because of austerity measures on this item were in place during the financial year. |
| 3111100 | Purchase of Specialized plant, Equipment & Machines | 7,368,279.00 | Austerity measures on procurement on this item were in place during the financial year Leading to under spending. |

**10 - FLEET MANAGEMENT UNIT**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel and subsistence and other transportation costs | 4,840,932.00 | The under expenditure was as a result of austerity measures which reduced travelling trips. |
| 2210700 | Training Expenses | 2,358,000.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2211100 | Office and general services | 3,296,648.00 | The under payment was as a result of ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 2211200 | Fuel oil and lubricants | 1,750,000.00 | Some of the ordered fuel had not been delivered by the time the financial year ended hence the under-expenditure |
| 2220100 | Routine Maintenance-vehicles | 3,349,457.00 | There were fewer vehicle breakdowns during the year than anticipated at budgeting stage. |
| 2220200 | Routine maintenance – other assets | 1,172,241.00 | There were fewer plant, machinery and equipment breakdowns during the year than anticipated at budgeting stage. |
| 3111000 | Purchase of office furniture and general equipment | 4,151,113.00 | Procurement had not been concluded by the closure of the FY due to stringent austerity measures put in place during the year. |

## HEAD 0002 – BUDGETARY SUPPLY DEPARTMENT

### 01- HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel and subsistence and other transportation costs | 4,787,706.00 | Planned Activities including capacity building to county governments were not undertaken due to mid-year review of performance of projects and preparation for the F/Y 2015/2016 supplementary estimates Nos. 1 and 2. |
| 2210400 | Foreign travel and subsistence and other transportation costs | 5,124,800.00 | Planned overseas training not undertaken due to exigencies of service. |
| 2210700 | Training expenses | 5,691,037.00 | Planned overseas training and capacity building to County governments not undertaken due to exigencies of service and austerity measures in place during the year. |
| 2210800 | Hospitality supplies and services | 11,282,596.00 | Planned capacity building to county governments was not undertaken due to mid-year review of performance of projects and preparation for the F/Y 2015/2016 supplementary estimates Nos. 1 and 2. |
| 2211100 | Office and general supplies and services | 5,419,295.00 | The under payment was as a result of ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 2211300 | Other operating expenses | 1,804,492.00 | Due to reduced activities of the Pending bills Closing Committee. |
| 2620200 | Membership fees, dues and subscription to International organizations | 1,100,000.00 | Invoices had been received from the Collaborative Africa Budget Reform Initiative (CABRI) |
| 3111000 | Purchase of office furniture and general equipment | 12,250,000.00 | Austerity measures were put in place to reduced expenditure on furniture hence the under expenditure |

## HEAD 0003 - ECONOMICS AFFAIRS DEPARTMENT

### 01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210400 | Foreign travel, subsistence and other transport costs | 1,234,707.00 | Planned overseas training not undertaken due to exigencies of service and the austerity measures undertaken to reduce expenditures on foreign travel while on training or otherwise |
| 2210800 | Hospitality supplies and services | 2,031,116.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |

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|---|---|---|---|
| 2211100 | Office and general supplies and services | 2,880,105.00 | Procurement process had not been concluded by the closure of the Financial year |
| 2211300 | Other operating expenses | 70,584,948.00 | Procurement process had not been concluded by the closure of the Financial year |

**04 – INTER-GOVERNMENTAL FISCAL RELATIONS (IFR)**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110100 | Basic salaries – permanent employees | 1,705,662.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2110300 | Personal allowances paid as part of salary | 1,569,139.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2210300 | Domestic travel and subsistence and other transportation costs | 3,381,640.00 | Austerity measures were put in place to reduce the expenditure on unnecessary trips hence the under expenditure |
| 2210400 | Foreign travel, subsistence and other transport costs | 2,289,144.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210700 | Training expenses | 3,070,000.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2211100 | Office and general supplies and services | 2,000,000.00 | Procurement was not concluded within the Financial year. |
| 2211300 | Other operating expenses | 3,868,151.00 | The under payment was as a result of ordered goods and services not being received by the closure of financial year hence payment could not be made. |
| 3111000 | Purchase of office furniture and general equipment | 9,000,000.00 | Austerity measures were put in place to reduce the expenditure on office furniture and general equipment led to the under expenditure. |

**05 – FINANCIAL REPORTING CENTRE**

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630100 | Current Grants to Government Agencies and other Levels of Government | 165,849,906.00 | Ksh.s 211 million was allocated at the supplementary budget and there was inadequate time to commence procurement process and absorb the allocated sums |

## HEAD 0004 - EXTERNAL RESOURCES DEPARTMENT

### 01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210400 | Foreign travel and subsistence and other transportation costs | 1,199,044.00 | Planned overseas training not undertaken due to exigencies of service and austerity measures put in place to limit foreign travels and training. |
| 2211100 | Office and general supplies and services | 1,039,840.00 | The under expenditure was due to challenges in getting a 'No Objection' from the Development Partner. |
| 2211300 | Other Operating Expenses | 1,629,625.00 | This line of item was captured to facilitate RMD officers in the roll out of the Kenya External Resource Policy at county governments after the launch of the KERP. However, the launch was postponed to the FY 2016/17. |

## HEAD 0008 – GLOBAL FUND

### 01- HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210700 | Training expenses | 1,677,690.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210800 | Hospitality supplies and services | 2,007,400.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 3111000 | Purchase of office furniture and general equipment | 1,040,000.00 | Procurement could not be done because of austerity measures placed on this item during the financial year. |

## HEAD 0009 - DEBT MANAGEMENT DEPARTMENT

### 01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210400 | Foreign travel and subsistence and other transportation costs | 1,055,203.00 | Planned overseas training not undertaken due to exigencies of service and austerity measures put in place to limit foreign travels and training. |
| 2210500 | Printing, Advertising, and Information Supplies and Services | 1,335,200.00 | Services had not been delivered at the closure of the Financial year. |
| 2210700 | Training expenses | 1,538,110.00 | Planned overseas training and capacity building to County governments not undertaken due to exigencies of service. |
| 2210800 | Hospitality supplies and services | 11,422,080.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 2211100 | Office and general supplies and services | 1,003,825.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Other operating expenses | 4,426,040.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |

## HEAD 0010 INTERNAL AUDIT DEPARTMENT

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210700 | Training Expenses | 1,492,500.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210800 | Hospitality supplies and services | 19,764,761.00 | These funds were earmarked for VFM audit foreign missions which spilled over to the 2016/2017 FY and thus at the close of the year 2015/2016 the imprests so issued had not been surrendered thus the expenditure was not captured. |
| 2211100 | Office and general supplies and services | 1,325,102.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Other operating expenses | 3,151,854.00 | These funds were earmarked for VFM audit foreign missions which spilled over to the 2016/2017 FY and thus at the close of the year 2015/2016 the imprests so issued had not been surrendered thus the expenditure was not captured. |

### 02 - DISTRICT INTERNAL AUDIT SERVICES

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210100 | Utilities, Supplies and Services | 1,171,095.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2210700 | Training Expenses | 7,800,160.00 | Planned overseas training and capacity building to County governments not undertaken due to exigencies of service and austerity measures put in place to limit foreign travels and training. |
| 3111000 | Purchase of office furniture and general equipment | 5,258,300.00 | Procurement could not be done because of austerity measures on this item in place during the financial year. |

## HEAD 0013 - ACCOUNTANT GENERAL

### 01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110300 | Personal allowances paid as part of salary | 1,680,236.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2211100 | Office and general supplies and services | 2,737,346.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Other Operating expenses | 1,913,929.00 | Contracts were signed late and hence delivery of the procured vehicles done late in the year. Billing for the service rendered was therefore only partial. |

### 02 – PUBLIC SECTOR ACCOUNTING STANDARD BOARD

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210800 | Hospitality supplies and services | 18,527,403.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |

## HEAD 0014 - PENSIONS DEPARTMENT

### 01 – HEADQUQRTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110300 | Personal allowances paid as part of salary | 1,205,853.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2210700 | Training Expenses | 1,013,094.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210800 | Hospitality supplies and services | 2,914,698.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 2211100 | Office and general supplies and services | 2,617,480.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Operating expenses | 79,639,032.00 | Invoices were received late hence there was no time to process the payment leading to under-expenditure |
| 2220200 | Routine Maintenance – Other Assets | 3,329,488.00 | Invoices for services rendered were received late hence there were no time to process the payment leading to under-expenditure. This was further aggravated by slow system and network problems towards the end of the year |
| 2630100 | Current Grants to Govt. agencies and other level of Govt. | 48,118,315.00 | Invoices for services rendered were received late hence there were no time to process the payment leading to under-expenditure. This was further aggravated by slow system and network problems towards the end of the year |

## HEAD 0015 – INSURANCE TO CIVIL SERVANTS

### 01 – HEADQUQRTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210900 | Insurance Costs | 8,786,161.00 | Medical Board reports on Deaths and injuries were received late hence there were no time to process the payments leading to under-expenditure. This was further aggravated by slow system and network problems towards the end of the year |

## HEAD 0017 - DIRECTORATE OF PUBLIC PROCUREMENT

### 01 – HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110300 | Personal allowances paid as part of salary | 2,835,393.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2210700 | Training expenses | 4,538,326.00 | One of the austerity measures undertaken to reduce expenditures was to cut on foreign travel while on training or otherwise. Also, some of the officers projected to attend courses and workshops were deferred due to heavy work load on budgeting process |
| 2210800 | Hospitality supplies and services | 14,366,331.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 2211100 | Office and general supplies and services | 1,105,000.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Other Operating expenses | 1,710,850.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |

### 02 – PUBLIC PROCUREMENT OVERSIGHT AUTHORITY

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630100 | Current Grants to Govt. agencies and other level of Govt. | 1,857,800.00 | An invoice for rendered services were received late hence there was not time to process the payment leading to under-expenditure. |

## HEAD 0019 - DISTRICT TREASURIES SERVICES

### 01 – HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel and subsistence and other transportation costs | 5,267,171.00 | Austerity measures were put in place to reduce the expenditure on travel hence the under expenditure |
| 2210600 | Rentals of produced Assets | 6,984,000.00 | Procurement could not be done because of austerity measures on this item in place during the financial year. |
| 2220100 | Routine maintenance – vehicles and other transport equipment | 1,530,832.00 | Contracts were signed late and hence delivery of the procured vehicles done late in the year. Billing for the service rendered was therefore only partial. |

| | | | |
|---|---|---|---|
| 3111000 | Purchase of office furniture and general equipment | 2,772,000.00 | Procurement could not be done because of austerity measures on this item in place during the financial year. |

## HEAD 0021 - INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS

### 01 - INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210400 | Foreign travel and subsistence and other transportation costs | 1,163,847.00 | Planned overseas training not undertaken due to exigencies of service |
| 2210800 | Hospitality supplies and services | 1,170,274.00 | Austerity measures were put in place to reduce the expenditure on hospitality supplies and services |
| 2211300 | Other Operating Expenses | 3,501,954.00 | Invoices were received late hence there was no time to process the payment leading to under-expenditure |

## HEAD 0022 - DEPARTMENT OF GOVERNMENT INVESTMENT AND PUBLIC ENTERPRISES

### 01 – HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110300 | Personal allowances paid as part of salary | 1,071,685.00 | Under expenditure was due to anticipated promotions which were not realized during the year. |
| 2211100 | Office and general supplies and services | 1,700,263.00 | Invoices for rendered services were received late hence there was not time to process the payment leading to under-expenditure |
| 2211300 | Operating expenses | 6,043,513.00 | The under expenditure was occasioned due to non-completion of negotiations on contracting consultants on De La Rue which had not been completed by 30th June,2016. |

## HEAD 0025 - PUBLIC PRIVATE PARTNERSHIP SECRETARIAT

### 01 - HEADQUARTERS

| ITEM | TITLE AND DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630100 | Current Grants to Govt. agencies and other level of Govt. | 61,435,418.00 | The unit was to move to new offices where renovations and furnishing was to be carried out. This was not done but will be carried out in F/Y 2016/2017. |

ANNEX XV

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| '0001 | | | Headquarters Administrative Services | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2220200 | Routine Maintenance - Other Assets | 20,000,000 | -10,000,000 | 10,000,000 | 4,753,038 | 0 | 5,246,962 |
| | | 3110200 | Construction of Building | 282,600,000 | -126,000,000 | 156,600,000 | 122,243,885 | 0 | 34,356,115 |
| | | 3110500 | Construction and Civil Works | 5,000,000 | 0 | 5,000,000 | 4,342,658 | 0 | 657,342 |
| | | 3110600 | Overhaul and Refurbishment of Construction and Civil Works | 200,000,000 | -100,000,000 | 100,000,000 | 98,404,460 | 0 | 1,595,540 |
| | | 4150200 | Equity Participation in Foreign financial Institutions operating Abroad | 2,065,000,000 | 1,685,384,303 | 3,750,384,303 | 3,750,304,751 | 0 | 79,552 |
| | | | GROSS EXPENDITURE | **2,572,600,000** | **1,449,384,303** | **4,021,984,303** | **3,980,048,793** | **0** | **41,935,510** |
| | | | **Net Expenditure Sub Head 000101 .. .. .. ..** | **2,572,600,000** | **1,449,384,303** | **4,021,984,303** | **3,980,048,793** | **0** | **41,935,510** |
| | '04 | | Kenya Revenue Authority | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 716,660,000 | 538,270,000 | 1,254,930,000 | 1,254,900,690 | 0 | 29,310 |
| | | 3110200 | Construction of Building | 374,270,000 | -374,270,000 | 0 | 0 | 0 | 0 |
| | | | GROSS EXPENDITURE | **1,090,930,000** | **164,000,000** | **1,254,930,000** | **1,254,900,690** | **0** | **29,310** |
| | | | **Net Expenditure Sub Head 000104 .. .. .. ..** | **1,090,930,000** | **164,000,000** | **1,254,930,000** | **1,254,900,690** | **0** | **29,310** |
| | '09 | | Information Communication Technology (ICT) | | | | | | |
| | | 2211300 | Other Operating Expenses | 200,000,000 | 0 | 200,000,000 | 184,897,784 | 0 | 15,102,216 |
| | | 2220200 | Routine Maintenance - Other Assets | 200,000,000 | -100,000,000 | 100,000,000 | 99,999,294 | 0 | 706 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 571,000,000 | -100,000,000 | 471,000,000 | 348,897,906 | 0 | 122,102,094 |
| | | | GROSS EXPENDITURE | **971,000,000** | **-200,000,000** | **771,000,000** | **633,794,984** | **0** | **137,205,016** |
| | | | **Net Expenditure Sub Head 000109 .. .. .. ..** | **971,000,000** | **-200,000,000** | **771,000,000** | **633,794,984** | **0** | **137,205,016** |
| | | | **Net Expenditure Head 000100 .. .. .. ..** | **4,634,530,000** | **1,413,384,303** | **6,047,914,303** | **5,868,744,467** | **0** | **179,169,836** |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Budgetary Supply Department | | | | | | |
| '0002 | | | Headquarters | | | | | | |
| | '01 | | Civil Contingency Reserves | 5,000,000,000 | 0 | 5,000,000,000 | 5,000,000,000 | 0 | 0 |
| | | 2810200 | GROSS EXPENDITURE | 5,000,000,000 | 0 | 5,000,000,000 | 5,000,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000201 .. .. .. .. | 5,000,000,000 | 0 | 5,000,000,000 | 5,000,000,000 | 0 | 0 |
| | | | Equalization Fund | | | | | | |
| | '02 | | Capital Grants to Government Agencies and other Levels of Government | 6,000,000,000 | 0 | 6,000,000,000 | 6,000,000,000 | 0 | 0 |
| | | 2630200 | GROSS EXPENDITURE | 6,000,000,000 | 0 | 6,000,000,000 | 6,000,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000202 .. .. .. .. | 6,000,000,000 | 0 | 6,000,000,000 | 6,000,000,000 | 0 | 0 |
| | | | Net Expenditure Head 000200 .. .. .. .. | 11,000,000,000 | 0 | 11,000,000,000 | 11,000,000,000 | 0 | 0 |
| | | | Economic Affairs Department | | | | | | |
| '0003 | | | Headquarters | | | | | | |
| | '01 | | Other Operating Expenses | 180,000,000 | -100,000,000 | 80,000,000 | 71,473,992 | 0 | 8,526,008 |
| | | 2211300 | Capital Grants to Government Agencies and other Levels of Government | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2630200 | Purchase of Specialised Plant, Equipment and Machinery | 169,560,000 | -100,000,000 | 69,560,000 | 69,482,166 | 0 | 77,834 |
| | | 3111100 | Domestic Loans to Financial Institutions | 10,547,900 | 0 | 10,547,900 | 2,009,946 | 0 | 8,537,954 |
| | | 4110300 | GROSS EXPENDITURE | 360,107,900 | -200,000,000 | 160,107,900 | 142,966,104 | 0 | 17,141,796 |
| | | | Net Expenditure Sub Head 000301 .. .. .. .. | 360,107,900 | -200,000,000 | 160,107,900 | 142,966,104 | 0 | 17,141,796 |
| | | | African Research Consortium | | | | | | |
| | '03 | | Other Operating Expenses | 150,000,000 | 0 | 150,000,000 | 150,000,000 | 0 | 0 |
| | | 2211300 | GROSS EXPENDITURE | 150,000,000 | 0 | 150,000,000 | 150,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000303 .. .. .. .. | 150,000,000 | 0 | 150,000,000 | 150,000,000 | 0 | 0 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | '04 | | Inter-Governmental Fiscal Relations(IFR) | | | | | | |
| | | 2211300 | Other Operating Expenses | 50,000,000 | -20,000,000 | 30,000,000 | 28,293,475 | 0 | 1,706,525 |
| | | | GROSS EXPENDITURE | 50,000,000 | -20,000,000 | 30,000,000 | 28,293,475 | 0 | 1,706,525 |
| | | | Net Expenditure Sub Head 000304 .. .. .. .. | 50,000,000 | -20,000,000 | 30,000,000 | 28,293,475 | 0 | 1,706,525 |
| | | | Net Expenditure Head 000300 .. .. .. .. | 560,107,900 | -220,000,000 | 340,107,900 | 321,259,579 | 0 | 18,848,321 |
| '0005 | | | Monopolies and Prices Division | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 54,500,000 | -54,500,000 | 0 | 0 | 0 | 0 |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 0 | 54,500,000 | 54,500,000 | 54,500,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 54,500,000 | 0 | 54,500,000 | 54,500,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 000501 .. .. .. .. | 54,500,000 | 0 | 54,500,000 | 54,500,000 | 0 | 0 |
| | | | Net Expenditure Head 000500 .. .. .. .. | 54,500,000 | 0 | 54,500,000 | 54,500,000 | 0 | 0 |
| '0008 | | | Global Fund | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2640500 | Other Capital Grants and Trans | 324,001,822 | -28,500,000 | 295,501,822 | 294,965,810 | 0 | 536,012 |
| | | | GROSS EXPENDITURE | 324,001,822 | -28,500,000 | 295,501,822 | 294,965,810 | 0 | 536,012 |
| | | | Net Expenditure Sub Head 000801 .. .. .. .. | 324,001,822 | -28,500,000 | 295,501,822 | 294,965,810 | 0 | 536,012 |
| | | | Net Expenditure Head 000800 .. .. .. .. | 324,001,822 | -28,500,000 | 295,501,822 | 294,965,810 | 0 | 536,012 |
| '0010 | | | Internal Audit Department | | | | | | |
| | '02 | | District Internal Audit Services | | | | | | |
| | | 3110200 | Construction of Building | 51,043,335 | -35,000,000 | 16,043,335 | 3,207,000 | 0 | 12,836,335 |
| | | | GROSS EXPENDITURE | 51,043,335 | -35,000,000 | 16,043,335 | 3,207,000 | 0 | 12,836,335 |

# VOTE D1071 THE NATIONAL TREASURY

## DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Net Expenditure Sub Head 001002 .. .. .. .. | 51,043,335 | -35,000,000 | 16,043,335 | 3,207,000 | 0 | 12,836,335 |
| | | | Net Expenditure Head 001000 .. .. .. .. | 51,043,335 | -35,000,000 | 16,043,335 | 3,207,000 | 0 | 12,836,335 |
| '0013 | | | Accountant General | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2640500 | Other Capital Grants and Trans | 0 | 100,000,000 | 100,000,000 | 22,164,374 | 0 | 77,835,626 |
| | | | GROSS EXPENDITURE | 0 | 100,000,000 | 100,000,000 | 22,164,374 | 0 | 77,835,626 |
| | | 1310200 | Grants from Foreign Govts. - Direct Payments treated as AIA | 0 | -100,000,000 | -100,000,000 | -22,164,374 | 0 | -77,835,626 |
| | | | Total Appropriations in Aid .. .. .. .. | 0 | -100,000,000 | -100,000,000 | -22,164,374 | 0 | -77,835,626 |
| | | | Net Expenditure Sub Head 001301 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Net Expenditure Head 001300 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| '0014 | | | Pensions Department | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 15,000,000 | 0 | 15,000,000 | 14,000,000 | 0 | 1,000,000 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 15,000,000 | 0 | 15,000,000 | 11,645,695 | 0 | 3,354,305 |
| | | | GROSS EXPENDITURE | 30,000,000 | 0 | 30,000,000 | 25,645,695 | 0 | 4,354,305 |
| | | | Net Expenditure Sub Head 001401 .. .. .. .. | 30,000,000 | 0 | 30,000,000 | 25,645,695 | 0 | 4,354,305 |
| | | | Net Expenditure Head 001400 .. .. .. .. | 30,000,000 | 0 | 30,000,000 | 25,645,695 | 0 | 4,354,305 |
| '0017 | | | Directorate of Public Procurement | | | | | | |
| | '02 | | Public Procument Oversight Authority | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 94,200,000 | 0 | 94,200,000 | 84,200,000 | 0 | 10,000,000 |
| | | | GROSS EXPENDITURE | 94,200,000 | 0 | 94,200,000 | 84,200,000 | 0 | 10,000,000 |
| | | | Net Expenditure Sub Head 001702 .. .. .. .. | 94,200,000 | 0 | 94,200,000 | 84,200,000 | 0 | 10,000,000 |



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## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Net Expenditure Head 001700 .. .. .. .. | 94,200,000 | 0 | 94,200,000 | 84,200,000 | 0 | 10,000,000 |
| '0019 | | | District Treasuries Services | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 3110200 | Construction of Building | 96,555,000 | 0 | 96,555,000 | 96,554,809 | 0 | 191 |
| | | 3110300 | Refurbishment of Buildings | 68,295,000 | 0 | 68,295,000 | 67,929,656 | 0 | 365,344 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 25,000,000 | -12,500,000 | 12,500,000 | 12,334,571 | 0 | 165,429 |
| | | | GROSS EXPENDITURE | 189,850,000 | -12,500,000 | 177,350,000 | 176,819,036 | 0 | 530,964 |
| | | | Net Expenditure Sub Head 001901 .. .. .. .. | 189,850,000 | -12,500,000 | 177,350,000 | 176,819,036 | 0 | 530,964 |
| | | | Net Expenditure Head 001900 .. .. .. .. | 189,850,000 | -12,500,000 | 177,350,000 | 176,819,036 | 0 | 530,964 |
| '0020 | | | Public Financial Management Reforms | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110200 | Basic Wages - Temporary Employees | 35,800,000 | 0 | 35,800,000 | 35,800,000 | 0 | 0 |
| | | 2210200 | Communication, Supplies and Services | 1,009,864 | 0 | 1,009,864 | 1,009,864 | 0 | 0 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 7,061,352 | 0 | 7,061,352 | 7,061,352 | 0 | 0 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 5,800,000 | 0 | 5,800,000 | 5,800,000 | 0 | 0 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 6,610,571 | 0 | 6,610,571 | 6,610,571 | 0 | 0 |
| | | 2210700 | Training Expenses | 15,909,741 | 0 | 15,909,741 | 15,909,741 | 0 | 0 |
| | | 2210800 | Hospitality Supplies and Servi | 2,472,383 | 0 | 2,472,383 | 2,472,383 | 0 | 0 |
| | | 2211000 | Specialised Materials and Supp | 203,290 | 0 | 203,290 | 203,290 | 0 | 0 |
| | | 2211100 | Office and General Supplies and Services | 2,754,404 | 0 | 2,754,404 | 2,754,404 | 0 | 0 |
| | | 2211200 | Fuel Oil and Lubricants | 241,011 | 0 | 241,011 | 241,011 | 0 | 0 |
| | | 2211300 | Other Operating Expenses | 6,128,083 | 0 | 6,128,083 | 6,128,073 | 0 | 10 |



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## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 2220200 | Routine Maintenance - Other Assets | 4,000,773 | 0 | 4,000,773 | 4,000,773 | 0 | 0 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 1,514,923 | 0 | 1,514,923 | 1,514,923 | 0 | 0 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 12,286,970 | 0 | 12,286,970 | 12,286,970 | 0 | 0 |
| | | | GROSS EXPENDITURE | 101,793,365 | 0 | 101,793,365 | 101,793,355 | 0 | 10 |
| | | | Net Expenditure Sub Head 002001 .. .. .. .. | 101,793,365 | 0 | 101,793,365 | 101,793,355 | 0 | 10 |
| | | | Net Expenditure Head 002000 .. .. .. .. | 101,793,365 | 0 | 101,793,365 | 101,793,355 | 0 | 10 |
| '0021 | | | Integrated Financial Management Information Systems | | | | | | |
| | '01 | | Integrated Financial Management Information Systems-Headquarters | | | | | | |
| | | 2211300 | Other Operating Expenses | 675,000,000 | 0 | 675,000,000 | 674,999,998 | 0 | 2 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 100,000,000 | 0 | 100,000,000 | 95,586,058 | 0 | 4,413,942 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 765,200,000 | 0 | 765,200,000 | 703,668,858 | 0 | 61,531,142 |
| | | | GROSS EXPENDITURE | 1,540,200,000 | 0 | 1,540,200,000 | 1,474,254,913 | 0 | 65,945,087 |
| | | | Net Expenditure Sub Head 002101 .. .. .. .. | 1,540,200,000 | 0 | 1,540,200,000 | 1,474,254,913 | 0 | 65,945,087 |
| | | | Net Expenditure Head 002100 .. .. .. .. | 1,540,200,000 | 0 | 1,540,200,000 | 1,474,254,913 | 0 | 65,945,087 |
| '0022 | | | Department of Government Investment and Public Enterprises | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2211300 | Other Operating Expenses | 1,000,000,000 | -1,000,000,000 | 0 | 0 | 0 | 0 |
| | | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 7,762,080 | 11,000,000 | 18,762,080 | 17,442,744 | 0 | 1,319,336 |
| | | 4110200 | Domestic Loans to Non-Financial Public Enterprises | 0 | 20,270,000,000 | 20,270,000,000 | 20,270,000,000 | 0 | 0 |
| | | 4120100 | Equity Participation in Domestic Public Non-Financial Enterprises | 300,000,000 | 75,000,000 | 375,000,000 | 375,000,000 | 0 | 0 |
| | | 4120200 | Equity Participation in Domestic Public Financial Institutions | 4,998,000,000 | -4,998,000,000 | 0 | 0 | 0 | 0 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 4150300 | Equity Participation in Other Foreign Enterprises | 450,000,000 | -450,000,000 | 0 | 0 | 0 | 0 |
| | | | GROSS EXPENDITURE | 6,755,762,080 | 13,908,000,000 | 20,663,762,080 | 20,662,442,744 | 0 | 1,319,336 |
| | | | Net Expenditure Sub Head 002201 .. .. .. .. | 6,755,762,080 | 13,908,000,000 | 20,663,762,080 | 20,662,442,744 | 0 | 1,319,336 |
| | '02 | | Economic Recovery | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 75,000,000 | -35,000,000 | 40,000,000 | 35,788,546 | 0 | 4,211,454 |
| | | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 70,650,000 | -50,000,000 | 20,650,000 | 20,293,652 | 0 | 356,348 |
| | | | GROSS EXPENDITURE | 145,650,000 | -85,000,000 | 60,650,000 | 56,082,198 | 0 | 4,567,802 |
| | | | Net Expenditure Sub Head 002202 .. .. .. .. | 145,650,000 | -85,000,000 | 60,650,000 | 56,082,198 | 0 | 4,567,802 |
| | '03 | | Kenya Trade Network | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 188,400,000 | 0 | 188,400,000 | 188,400,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 188,400,000 | 0 | 188,400,000 | 188,400,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002203 .. .. .. .. | 188,400,000 | 0 | 188,400,000 | 188,400,000 | 0 | 0 |
| | '04 | | National Housing Corporation | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 1,300,000,000 | -1,240,000,000 | 60,000,000 | 60,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 1,300,000,000 | -1,240,000,000 | 60,000,000 | 60,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002204 .. .. .. .. | 1,300,000,000 | -1,240,000,000 | 60,000,000 | 60,000,000 | 0 | 0 |
| | '06 | | Unclaimed Asset Authority | | | | | | |
| | | 2630100 | Current Grants to Government Agencies and other Levels of Government | 50,000,000 | -50,000,000 | 0 | 0 | 0 | 0 |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 0 | 50,000,000 | 50,000,000 | 50,000,000 | 0 | 0 |
| | | | GROSS EXPENDITURE | 50,000,000 | 0 | 50,000,000 | 50,000,000 | 0 | 0 |
| | | | Net Expenditure Sub Head 002206 .. .. .. .. | 50,000,000 | 0 | 50,000,000 | 50,000,000 | 0 | 0 |
| | | | Net Expenditure Head 002200 .. .. .. .. | 8,439,812,080 | 12,583,000,000 | 21,022,812,080 | 21,016,924,942 | 0 | 5,887,138 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| '0025 | | | Public Private Partnership Secretariat | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 5,000,000 | 0 | 5,000,000 | 134,400 | 0 | 4,865,600 |
| | | | GROSS EXPENDITURE | 5,000,000 | 0 | 5,000,000 | 134,400 | 0 | 4,865,600 |
| | | | Net Expenditure Sub Head 002501 .. .. .. .. | 5,000,000 | 0 | 5,000,000 | 134,400 | 0 | 4,865,600 |
| | | | Net Expenditure Head 002500 .. .. .. .. | 5,000,000 | 0 | 5,000,000 | 134,400 | 0 | 4,865,600 |
| '1001 | | | Support to Public Financial Management (PFM-R) | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2640500 | Other Capital Grants and Trans | 1,149,000,000 | 0 | 1,149,000,000 | 592,724,382 | 0 | 556,275,618 |
| | | | GROSS EXPENDITURE | 1,149,000,000 | 0 | 1,149,000,000 | 592,724,382 | 0 | 556,275,618 |
| | | | Net Expenditure Sub Head 100101 .. .. .. .. | 1,149,000,000 | 0 | 1,149,000,000 | 592,724,382 | 0 | 556,275,618 |
| | | | Net Expenditure Head 100100 .. .. .. .. | 1,149,000,000 | 0 | 1,149,000,000 | 592,724,382 | 0 | 556,275,618 |
| '1003 | | | Feasibility /Study Tours | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,000,000 | 1,300,000 | 2,300,000 | 0 | 0 | 2,300,000 |
| | | | GROSS EXPENDITURE | 1,000,000 | 1,300,000 | 2,300,000 | 0 | 0 | 2,300,000 |
| | | | Net Expenditure Sub Head 100301 .. .. .. .. | 1,000,000 | 1,300,000 | 2,300,000 | 0 | 0 | 2,300,000 |
| | | | Net Expenditure Head 100300 .. .. .. .. | 1,000,000 | 1,300,000 | 2,300,000 | 0 | 0 | 2,300,000 |
| '1004 | | | Study and Capacity Building III | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2211300 | Other Operating Expenses | 72,000,000 | -69,000,000 | 3,000,000 | 7,741,214 | -4,741,214 | 0 |
| | | | GROSS EXPENDITURE | 72,000,000 | -69,000,000 | 3,000,000 | 7,741,214 | -4741214.4 | 0 |



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## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -72,000,000 | 69,000,000 | -3,000,000 | -7,741,214 | 4,741,214 | 0 |
| | | | Total Appropriations in Aid .. .. .. .. | -72,000,000 | 69,000,000 | -3,000,000 | -7,741,214 | 4741214.4 | 0 |
| | | | Net Expenditure Sub Head 100401 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Net Expenditure Head 100400 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| '1005 | | | Micro Finance Sector Support Credit Scheme | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 4110300 | Domestic Loans to Financial Institutions | 100,000,000 | 0 | 100,000,000 | 4,680,740 | 0 | 95,319,260 |
| | | | GROSS EXPENDITURE | 100,000,000 | 0 | 100,000,000 | 4,680,740 | 0 | 95,319,260 |
| | | 5120200 | Foreign Borrowing-Direct Payments | -100,000,000 | 0 | -100,000,000 | 0 | 0 | -100,000,000 |
| | | | Total Appropriations in Aid .. .. .. .. | -100,000,000 | 0 | -100,000,000 | 0 | 0 | -100,000,000 |
| | | | Net Expenditure Sub Head 100501 .. .. .. .. | 0 | 0 | 0 | 4,680,740 | 0 | -4,680,740 |
| | | | Net Expenditure Head 100500 .. .. .. .. | 0 | 0 | 0 | 4,680,740 | 0 | -4,680,740 |
| '1006 | | | Fund for Economic Development - Aid Effectiveness for Development Res | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110200 | Basic Wages - Temporary Employees | 3,000,000 | -600,000 | 2,400,000 | 0 | 0 | 2,400,000 |
| | | 2210700 | Training Expenses | 0 | 6,000,000 | 6,000,000 | 0 | 0 | 6,000,000 |
| | | 2210800 | Hospitality Supplies and Servi | 2,000,000 | 0 | 2,000,000 | 692,865 | 0 | 1,307,135 |
| | | 2211100 | Office and General Supplies and Services | 0 | 600,000 | 600,000 | 0 | 0 | 600,000 |
| | | 2211300 | Other Operating Expenses | 9,000,000 | -2,000,000 | 7,000,000 | 1,399,080 | 0 | 5,600,920 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 0 | 2,000,000 | 2,000,000 | 0 | 0 | 2,000,000 |
| | | | GROSS EXPENDITURE | 14,000,000 | 6,000,000 | 20,000,000 | 2,091,945 | 0 | 17,908,055 |
| | | | Net Expenditure Sub Head 100601 .. .. .. .. | 14,000,000 | 6,000,000 | 20,000,000 | 2,091,945 | 0 | 17,908,055 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Net Expenditure Head 100600 .. .. .. .. | 14,000,000 | 6,000,000 | 20,000,000 | 2,091,945 | 0 | 17,908,055 |
| '1007 | | | Infrustructure Finance And Public Private Partnership Projecr (IF-PPP | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 13,840,000 | 0 | 13,840,000 | 0 | 0 | 13,840,000 |
| | | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 1,702,500,000 | 0 | 1,702,500,000 | 810,031,323 | 0 | 892,468,677 |
| | | | GROSS EXPENDITURE | 1,716,340,000 | 0 | 1,716,340,000 | 810,031,323 | 0 | 906,308,677 |
| | | 5120200 | Foreign Borrowing-Direct Payments | -684,000,000 | 0 | -684,000,000 | -235,775,963 | 0 | -448,224,037 |
| | | | Total Appropriations in Aid .. .. .. .. | -684,000,000 | 0 | -684,000,000 | -235,775,963 | 0 | -448,224,037 |
| | | | Net Expenditure Sub Head 100701 .. .. .. .. | 1,032,340,000 | 0 | 1,032,340,000 | 574,255,360 | 0 | 458,084,640 |
| | | | Net Expenditure Head 100700 .. .. .. .. | 1,032,340,000 | 0 | 1,032,340,000 | 574,255,360 | 0 | 458,084,640 |
| '1008 | | | National Safety Net Programme (NSNP) | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 319,000,000 | -319,000,000 | 0 | 0 | 0 | 0 |
| | | | GROSS EXPENDITURE | 319,000,000 | -319,000,000 | 0 | 0 | 0 | 0 |
| | | | Net Expenditure Sub Head 100801 .. .. .. .. | 319,000,000 | -319,000,000 | 0 | 0 | 0 | 0 |
| | | | Net Expenditure Head 100800 .. .. .. .. | 319,000,000 | -319,000,000 | 0 | 0 | 0 | 0 |
| '1009 | | | Kenya Petroleum Technical Assistance Project (KEPTAP) | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2630200 | Capital Grants to Government Agencies and other Levels of Government | 200,000,000 | -100,000,000 | 100,000,000 | 33,242,281 | 0 | 66,757,719 |
| | | | GROSS EXPENDITURE | 200,000,000 | -100,000,000 | 100,000,000 | 33,242,281 | 0 | 66,757,719 |
| | | | Net Expenditure Sub Head 100901 .. .. .. .. | 200,000,000 | -100,000,000 | 100,000,000 | 33,242,281 | 0 | 66,757,719 |
| | | | Net Expenditure Head 100900 .. .. .. .. | 200,000,000 | -100,000,000 | 100,000,000 | 33,242,281 | 0 | 66,757,719 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| '1010 | | | HIV/AIDS Round 7 | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110200 | Basic Wages - Temporary Employees | 15,883,411 | -5,083,158 | 10,800,253 | 10,008,327 | 0 | 791,926 |
| | | 2110300 | Personal Allowances paid as part of Salary | 14,424,467 | -2,608,053 | 11,816,414 | 11,382,494 | 0 | 433,920 |
| | | 2210200 | Communication, Supplies and Services | 1,264,129 | -136,148 | 1,127,981 | 529,600 | 0 | 598,381 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 7,893,480 | 13,907,604 | 21,801,084 | 4,730,020 | 0 | 17,071,064 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 6,613,333 | -1,564,335 | 5,048,998 | 189,203 | 0 | 4,859,795 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 1,058,824 | 141,176 | 1,200,000 | 750,000 | 0 | 450,000 |
| | | 2210700 | Training Expenses | 15,254,578 | 48,279 | 15,302,857 | 1,227,094 | 0 | 14,075,763 |
| | | 2210800 | Hospitality Supplies and Servi | 2,880,000 | -786,916 | 2,093,084 | 80,070 | 0 | 2,013,014 |
| | | 2210900 | Insurance Costs | 2,085,353 | 1,091,640 | 3,176,993 | 1,949,333 | 0 | 1,227,660 |
| | | 2211000 | Specialised Materials and Supp | 9,277,343,098 | -1,287,872,667 | 7,989,470,431 | 6,625,788,960 | 0 | 1,363,681,471 |
| | | 2211100 | Office and General Supplies and Services | 100,059 | 1,881,774 | 1,981,833 | 0 | 0 | 1,981,833 |
| | | 2211200 | Fuel Oil and Lubricants | 603,529 | 1,229,848 | 1,833,377 | 82,119 | 0 | 1,751,258 |
| | | 2211300 | Other Operating Expenses | 752,921,650 | -126,485,742 | 626,435,908 | 345,172,686 | 0 | 281,263,222 |
| | | 2220100 | Routine Maintenance - Vehicles | 653,220 | 87,096 | 740,316 | 134,844 | 0 | 605,472 |
| | | 2220200 | Routine Maintenance - Other Assets | 495,000 | 54,687 | 549,687 | 34,800 | 0 | 514,887 |
| | | 2640500 | Other Capital Grants and Trans | 1,993,743,954 | -328,200,000 | 1,665,543,954 | 1,624,524,476 | 0 | 41,019,478 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 2,520,525 | 3,959,126 | 6,479,651 | 0 | 0 | 6,479,651 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 133,755,480 | -76,067,850 | 57,687,630 | 0 | 0 | 57,687,630 |
| | | | **GROSS EXPENDITURE** | **12,229,494,090** | **-1,806,403,639** | **10,423,090,451** | **8,626,584,027** | **0** | **1,796,506,424** |
| | | 1320200 | Grants from International Organizations - Direct | -9,651,053,281 | 1,071,482,273 | -8,579,571,008 | -6,959,203,850 | 0 | -1,620,367,158 |

# VOTE D'1071 THE NATIONAL TREASURY

## DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Payments AIA | | | | | | |
| | | | Total Appropriations in Aid .. .. .. .. | -9,651,053,281 | 1,071,482,273 | -8,579,571,008 | -6,959,203,850 | 0 | -1,620,367,158 |
| | | | Net Expenditure Sub Head 101001 .. .. .. .. | 2,578,440,809 | -734,921,366 | 1,843,519,443 | 1,667,380,176 | 0 | 176,139,267 |
| | | | Net Expenditure Head 101000 .. .. .. .. | 2,578,440,809 | -734,921,366 | 1,843,519,443 | 1,667,380,176 | 0 | 176,139,267 |
| | | | Tuberculosis Round 6 | | | | | | |
| '1011 | | | Headquarters | | | | | | |
| | '01 | | | | | | | | |
| | | 2110200 | Basic Wages - Temporary Employees | 2,250,000 | 182,700 | 2,432,700 | 0 | 0 | 2,432,700 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,369,288 | 359,292 | 1,728,580 | 0 | 0 | 1,728,580 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 2,642,024 | 170,075 | 2,812,099 | 682,628 | 0 | 2,129,471 |
| | | 2210700 | Training Expenses | 996,429 | -31,407 | 965,022 | 222,040 | 0 | 742,982 |
| | | 2210800 | Hospitality Supplies and Servi | 256,741 | 0 | 256,741 | 0 | 0 | 256,741 |
| | | 2211000 | Specialised Materials and Supp | 498,176,214 | -209,293,534 | 288,882,680 | 141,453,198 | 0 | 147,429,482 |
| | | 2211100 | Office and General Supplies and Services | 427,904 | 0 | 427,904 | 167,370 | 0 | 260,534 |
| | | 2211200 | Fuel Oil and Lubricants | 599,063 | 89,823 | 688,886 | 0 | 0 | 688,886 |
| | | 2211300 | Other Operating Expenses | 60,974,461 | -38,867,212 | 22,107,249 | 22,107,249 | 0 | 0 |
| | | 2220100 | Routine Maintenance - Vehicles | 256,741 | 0 | 256,741 | 0 | 0 | 256,741 |
| | | 2220200 | Routine Maintenance - Other Assets | 108,000 | 0 | 108,000 | 0 | 0 | 108,000 |
| | | 2640500 | Other Capital Grants and Trans | 300,000,000 | -58,000,000 | 242,000,000 | 241,950,912 | 0 | 49,088 |
| | | 3110700 | Purchase of Vehicles and Other Transport Equipment | 9,000,000 | 0 | 9,000,000 | 0 | 0 | 9,000,000 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 13,639,067 | -9,000,000 | 4,639,067 | 3,939,955 | 0 | 699,112 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 215,936,365 | -132,546,600 | 83,389,765 | 23,148,000 | 0 | 60,241,765 |
| | | | GROSS EXPENDITURE | 1,106,632,297 | -446,936,863 | 659,695,434 | 433,671,352 | 0 | 226,024,082 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -645,189,233 | 260,879,711 | -384,309,522 | -184,703,049 | 0 | -199,606,473 |
| | | | Total Appropriations in Aid .. .. .. .. | -645,189,233 | 260,879,711 | -384,309,522 | -184,703,049 | 0 | -199,606,473 |
| | | | Net Expenditure Sub Head 101101 .. .. .. .. | 461,443,064 | -186,057,152 | 275,385,912 | 248,968,303 | 0 | 26,417,609 |
| | | | Net Expenditure Head 101100 .. .. .. .. | 461,443,064 | -186,057,152 | 275,385,912 | 248,968,303 | 0 | 26,417,609 |
| '1012 | | | Malaria Round 10 - Special Global Fund | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2110200 | Basic Wages - Temporary Employees | 15,535,227 | 4,021,745 | 19,556,972 | 16,099,897 | 0 | 3,457,075 |
| | | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 1,008,952 | 2,462,599 | 3,471,551 | 1,041,843 | 0 | 2,429,708 |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 6,581,883 | -2,922,389 | 3,659,494 | 1,388,189 | 0 | 2,271,305 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 0 | 1,246,394 | 1,246,394 | 734,280 | 0 | 512,114 |
| | | 2210700 | Training Expenses | 1,540,278 | -187,868 | 1,352,410 | 0 | 0 | 1,352,410 |
| | | 2210800 | Hospitality Supplies and Servi | 438,205 | -355,765 | 82,440 | 0 | 0 | 82,440 |
| | | 2211000 | Specialised Materials and Supp | 3,871,696,548 | -1,136,354,721 | 2,735,341,827 | 2,009,507,687 | 0 | 725,834,140 |
| | | 2211100 | Office and General Supplies and Services | 255,684 | 34,092 | 289,776 | 77,153 | 0 | 212,623 |
| | | 2211200 | Fuel Oil and Lubricants | 605,692 | -114,095 | 491,597 | 0 | 0 | 491,597 |
| | | 2211300 | Other Operating Expenses | 216,397,009 | -44,773,129 | 171,623,880 | 100,471,855 | 0 | 71,152,025 |
| | | 2640500 | Other Capital Grants and Trans | 337,254,224 | -179,000,000 | 158,254,224 | 158,254,224 | 0 | 0 |
| | | 3111000 | Purchase of Office Furniture and General Equipment | 608,580 | 81,144 | 689,724 | 0 | 0 | 689,724 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 747,102 | 99,615 | 846,717 | 0 | 0 | 846,717 |
| | | | GROSS EXPENDITURE | 4,452,669,384 | -1,355,762,378 | 3,096,907,006 | 2,287,575,129 | 0 | 809,331,877 |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -4,007,840,659 | 1,164,387,190 | -2,843,453,469 | -2,109,979,543 | 0 | -733,473,926 |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Total Appropriations in Aid .. .. .. .. | -4,007,840,659 | 1,164,387,190 | -2,843,453,469 | -2,109,979,543 | 0 | -733,473,926 |
| | | | Net Expenditure Sub Head 101201 .. .. .. .. | 444,828,725 | -191,375,188 | 253,453,537 | 177,595,586 | 0 | 75,857,951 |
| | | | Net Expenditure Head 101200 .. .. .. .. | 444,828,725 | -191,375,188 | 253,453,537 | 177,595,586 | 0 | 75,857,951 |
| '1013 | | | Technical Support Programme (ERD) | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2211300 | Other Operating Expenses | 102,700,000 | -27,700,000 | 75,000,000 | 32,079,264 | 0 | 42,920,736 |
| | | | GROSS EXPENDITURE | 102,700,000 | -27,700,000 | 75,000,000 | 32,079,264 | 0 | 42,920,736 |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -102,700,000 | 27,700,000 | -75,000,000 | -32,079,264 | 0 | -42,920,736 |
| | | | Total Appropriations in Aid .. .. .. .. | -102,700,000 | 27,700,000 | -75,000,000 | -32,079,264 | 0 | -42,920,736 |
| | | | Net Expenditure Sub Head 101301 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | Net Expenditure Head 101300 .. .. .. .. | 0 | 0 | 0 | 0 | 0 | 0 |
| '1014 | | | Regional integration implementation program | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2640500 | Other Capital Grants and Trans | 232,000,000 | -192,000,000 | 40,000,000 | -8,794,906 | 0 | 48,794,906 |
| | | | GROSS EXPENDITURE | 232,000,000 | -192,000,000 | 40,000,000 | -8,794,906 | 0 | 48,794,906 |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | 0 | -40,000,000 | -40,000,000 | 0 | 0 | -40,000,000 |
| | | | Total Appropriations in Aid .. .. .. .. | 0 | -40,000,000 | -40,000,000 | 0 | 0 | -40,000,000 |
| | | | Net Expenditure Sub Head 101401 .. .. .. .. | 232,000,000 | -232,000,000 | 0 | -8,794,906 | 0 | 8,794,906 |
| | | | Net Expenditure Head 101400 .. .. .. .. | 232,000,000 | -232,000,000 | 0 | -8,794,906 | 0 | 8,794,906 |
| '1015 | | | Support To Monitoring Of Undaf In Deliverly As One Approach | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 2210300 | Domestic Travel and Subsistence, and Other | 5,000,000 | -3,000,000 | 2,000,000 | 0 | 0 | 2,000,000 |



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## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Transportation Costs | | | | | | |
| | | 2210400 | Foreign Travel and Subsistence, and other transportation costs | 16,000,000 | -8,500,000 | 7,500,000 | 329,090 | 0 | 7,170,910 |
| | | 2210500 | Printing , Advertising and Information Supplies and Services | 10,000,000 | -7,500,000 | 2,500,000 | 0 | 0 | 2,500,000 |
| | | 2210700 | Training Expenses | 8,000,000 | -1,750,000 | 6,250,000 | 0 | 0 | 6,250,000 |
| | | 2210800 | Hospitality Supplies and Servi | 5,000,000 | -3,750,000 | 1,250,000 | 0 | 0 | 1,250,000 |
| | | 2211100 | Office and General Supplies and Services | 5,000,000 | -3,650,000 | 1,350,000 | 0 | 0 | 1,350,000 |
| | | 2211200 | Fuel Oil and Lubricants | 2,000,000 | -1,500,000 | 500,000 | 0 | 0 | 500,000 |
| | | 2211300 | Other Operating Expenses | 31,000,000 | -26,450,000 | 4,550,000 | 1,752,556 | 0 | 2,797,444 |
| | | 2220100 | Routine Maintenance - Vehicles | 1,000,000 | -400,000 | 600,000 | 0 | 0 | 600,000 |
| | | | **GROSS EXPENDITURE** | **83,000,000** | **-56,500,000** | **26,500,000** | **2,081,646** | **0** | **24,418,354** |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -75,000,000 | 56,500,000 | -18,500,000 | 0 | 0 | -18,500,000 |
| | | | **Total Appropriations in Aid .. .. .. ..** | **-75,000,000** | **56,500,000** | **-18,500,000** | **0** | **0** | **-18,500,000** |
| | | | **Net Expenditure Sub Head 101501 .. .. .. ..** | **8,000,000** | **0** | **8,000,000** | **2,081,646** | **0** | **5,918,354** |
| | | | **Net Expenditure Head 101500 .. .. .. ..** | **8,000,000** | **0** | **8,000,000** | **2,081,646** | **0** | **5,918,354** |
| '1016 | | | Profit Programme | | | | | | |
| | '01 | | Headquarters | | | | | | |
| | | 4110300 | Domestic Loans to Financial Institutions | 967,023,423 | -253,551,823 | 713,471,600 | 19,029,188 | 0 | 694,442,412 |
| | | | **GROSS EXPENDITURE** | **967,023,423** | **-253,551,823** | **713,471,600** | **19,029,188** | **0** | **694,442,412** |
| | | 1320200 | Grants from International Organizations - Direct Payments AIA | -27,000,000 | 0 | -27,000,000 | 0 | 0 | -27,000,000 |
| | | 5120200 | Foreign Borrowing-Direct Payments | -836,823,323 | 229,705,423 | -607,117,900 | 0 | 0 | -607,117,900 |
| | | | **Total Appropriations in Aid .. .. .. ..** | **-863,823,323** | **229,705,423** | **-634,117,900** | **0** | **0** | **-634,117,900** |

## VOTE D1071 THE NATIONAL TREASURY

### DEVELOPMENT EXPENDITURE Appropriation Accounts on Summary Item by Sub head - FOR THE PERIOD FROM JUL-15 TO JUN-16

| Head | Sub Head | ITEM | TITLE AND DETAILS | Original | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Kes | Kes | Kes | Kes | Kes | Kes |
| | | | Net Expenditure Sub Head 101601 .. .. .. .. | 103,200,100 | -23,846,400 | 79,353,700 | 19,029,188 | 0 | 60,324,512 |
| | | | Net Expenditure Head 101600 .. .. .. .. | 103,200,100 | -23,846,400 | 79,353,700 | 19,029,188 | 0 | 60,324,512 |
| '1017 | | | Financial Sector Support Project(FSSP) | | | | | | |
| | '01 | | Headquaters | | | | | | |
| | | 2210700 | Training Expenses | 0 | 34,500,000 | 34,500,000 | 19,376,323 | 0 | 15,123,677 |
| | | 2211300 | Other Operating Expenses | 0 | 67,152,800 | 67,152,800 | 21,291,673 | 0 | 45,861,127 |
| | | 3111100 | Purchase of Specialised Plant, Equipment and Machinery | 0 | 237,647,600 | 237,647,600 | 0 | 0 | 237,647,600 |
| | | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 0 | 8,400,000 | 8,400,000 | 8,117,714 | 0 | 282,286 |
| | | | GROSS EXPENDITURE | 0 | 347,700,400 | 347,700,400 | 48,785,710 | 0 | 298,914,690 |
| | | | Net Expenditure Sub Head 101701 .. .. .. .. | 0 | 347,700,400 | 347,700,400 | 48,785,710 | 0 | 298,914,690 |
| | | | Net Expenditure Head 101700 .. .. .. .. | 0 | 347,700,400 | 347,700,400 | 48,785,710 | 0 | 298,914,690 |
| | | | Total | 33,568,291,200 | 12,268,184,597 | 45,836,475,797 | 43,784,489,609 | 0 | 2,051,986,188 |

# THE NATIONAL TREASURY

# DEVELOPMENT VOTE – D1071

# FOOTNOTES TO THE ACCOUNTS AS AT 30TH JUNE, 2016

## HEAD 0001 - HEADQUARTERS ADMINISTRATIVE SERVICES

### 01 HEADQUARTERS

| ITEM | DETAILS | UNDER/OVER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2220200 | Routine Maintenance- Other Assets | 5,246,962.00 | The procurement process had not been completed by the end of the financial year. |
| 3110200 | Construction of building | 34,356,115.00 | The procurement process had not been completed by the end of the financial year. |
| 3110600 | Overhaul and refurbishment of construction and civil works | 1,595,540.00 | The procurement process had not been completed by the end of the financial year. |

### 09 INFORMATION COMMUNICATION TECHNOLOGY (ICT)

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other operating expenses | 15,102,216.00 | Expenditure was to cater for consultancy fees for a consultant who was supposed to review the expansion of Herufi Data Centre. The design took long to develop and therefore the funds could not be expended. |
| 3111100 | Purchase of specialized plant, equipment & Machinery | 122,102,094.00 | The funds were for procurement of software for the proposed Phase III, Disaster recovery Centre, Naivasha of which the procurement process had not been completed by the end of the financial year. |

## HEAD 0003 - ECONOMIC AFFAIRS DEPARTMENT

### 01 – HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other operating expenses | 8,526,008.00 | This was catering for the expert services scheme. As at the end of the FY 2015/16 only a few of them and been recruited into the scheme. |
| 4110300 | Domestic loans to financial Institutions | 8,537,954.00 | The Implementation arrangements for Grant under PROFIT especially the contracting of the Innovation Facility Manager/Firm was not concluded with the donor during the year<br>On IFAD Loan Revenue under PROFIT, the budget was for both operating expenditure for the programme and Technical Assistance which cuts across all programme components. Delays in the finalization of the implementation arrangements of the programme components, led to low expenditure under Technical Assistance (T.A) which accounted for 90% of the budget.<br>Further, on AFD Loan ,the budget relates to capacity building of (Micro Finance Institutions) MFIs and SACCOS. The contracting of the capacity building operator was only concluded in the last quarter of the Financial Year and so only part payments were made. The Impact assessment could not be done since this was planned at the end of the capacity building exercise. |

### 04 –INTER- GOVERNMENTAL FISCAL RELATIONS (IFR)

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other operating expenses | 1,706,525.00 | Ordered goods had not been received at closure of financial year hence payment could not be made. |

## HEAD 0010- INTERNAL AUDIT DEPARTMENT

### 02 DISTRICT INTERNAL AUDIT SERVICES

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 3110200 | Construction of Building | 12,836,335.00 | Construction works had not been completed hence payment was not done leading to the under expenditure. |

## HEAD 0013- ACCOUNTANT GENERAL

### 01 - HEADQUARTERS

| | | | |
|---|---|---|---|
| 2640500 | Other capital grants and transfers | 77,835,626.00 | This amount was to be spent on procurement of and training on ICT items. The roll out was completed in May and there was no sufficient time for training before the closure of the financial year. Delay in procurement was as a result of difficulties in getting an appropriately qualified supplier. |

AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1310200 | Grants from international organizations –Treated as AIA | (77,835,626.00) | This amount was to be spent on procurement of and training on ICT items. The roll out was completed in May and there was no sufficient time for training before the closure of the financial year. Delay in procurement was as a result of difficulties in getting an appropriately qualified supplier. |

## HEAD 0014 - PENSIONS DEPARTMENT

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 3111000 | Purchase of office furniture & general equipment | 1,000,000.00 | The under-expenditure was as a result of austerity, measures under taken to curtail spending on furniture and fittings and equipment. |
| 3111100 | Purchase of specialized plant, Equipment and Machinery | 3,354,305.00 | The under-expenditure was as a result of austerity, measures under taken to curtail spending on equipment. |

## HEAD 0017 – DIRECTORATE OF PUBLIC PROCUREMENT

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630200 | capital grants to government agencies and other levels of government | 10,000,000.00 | Requisition to release the funds to Public Procurement Oversight Authority (PPOA) was received late and there was inadequate time to process the same. |

## HEAD 0021 – INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 3111000 | Purchase of office furniture & general equipment | 4,413,942.00 | Austerity measures undertaken to curtail spending on furniture, fittings and equipment led to the under expenditure |
| 3111100 | Purchase of specialized plant equipment & machinery. | 61,531,142.00 | Austerity measures undertaken to curtail spending on furniture, fittings and equipment led to the under expenditure |

## HEAD 0022 - DEPARTMENT OF GOVERNMENT INVESTMENT AND PUBLIC ENTERPRISES

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 3111400 | Research, Feasibility, Studies, Project Preparation and Design, Project Supervision. | 1,319,336.00 | The under expenditure was as a result of a feasibility study which was still ongoing by the closure of the financial year hence payment was not made. |

02 -ECONOMIC RECOVERY

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630200 | Capital grants to Government, Agencies and other levels of Government | 4,211,454.00 | Some services had not been fully rendered hence could not be paid. This led to the under-expenditure. |

HEAD 0025 – PUBLIC PRIVATE PARTNERSHIP SECRETARIAT

01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630200 | Capital grants to Government, Agencies and other levels of Government | 4,865,600.00 | Ordered goods had not been received at closure of financial year hence payment could not be made. |

HEAD 1001- SUPPORT TO PUBLIC FINANCIAL MANAGEMENT (PFM-R)

01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2640500 | Other capital grants and transfers | 556,275,618.00 | The expected receipts came late towards the end of the financial year and the bulk of the work was moved to 2016/2017 financial year.<br>Further, for proposed Data Warehouse of the KRA the procurement process had not been completed by the end of the financial year. |

HEAD 1003- FEASIBILITY STUDY/ STUDY TOURS

01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel, subsistence and other transportation costs | 2,300,000.00 | The expenditure was budgeted as a GOK component of travel costs which were later taken up by the donor Since the projects involved a lot of foreign travel. |

## HEAD 1004- STUDY AND CAPACITY BUILDING III

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other Operating Expenses | (4,741,214.00) | Over expenditure was brought about by a budget cut mid-way during the year at the revised estimates level at which time the expenditure had already been incurred. |

**A.I.A**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from international organizations- Direct payments AIA | 4,741,214.00 | Over collection was brought about by a budget cut mid-way during the year at the revised estimates level at which time the AIA had already been collected. |

## HEAD 1005- MICRO FINANCE SECTOR SUPPORT CREDIT SCHEME

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 4110300 | Domestic loans to financial Institutions | 95,319,260.00 | The project was on the process of closing and finalizing on the outstanding payment hence the under expenditure. |

**A.I.A**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 5120200 | foreign borrowings- direct payments | (100,000,000.00) | The project was on the process of closing and finalizing on the outstanding payment hence the under expenditure. |

## HEAD 1006-FUNDS FOR ECONOMIC DEVELOPMENT- AID EFFECTIVENESS FOR DEVELOPMENT.

### 01 HEADQUARTERS

| ITEM | DETAILS | UNDER/OVER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110200 | Basic wages- temporary employees | 2,400,000.00 | under expenditure was as a result of difficulties in obtaining a no objection from the development partners |
| 2210700 | Training expense | 6,000,000.00 | under expenditure was as a result of difficulties in obtaining a no objection from the development partners |
| 2210800 | Hospitality supplies and services | 1,307,135.00 | under expenditure was as a result of difficulties in obtaining a no objection from the development partners |
| 2211300 | Other operating expenses | 5,600,920.00 | under expenditure was as a result of difficulties in obtaining a no objection from the development partners |
| 3111000 | Purchase of office furniture and general equipment | 2,000,000.00 | under expenditure was as a result of difficulties in obtaining a no objection from the development partners |

## HEAD 1007- INFRASTRUCTURE FINANCE AND PUBLIC PRIVATE PARTNERSHIP PROJECT (IF-PPP)

### 01 HEADQUARTERS

| ITEM | DETAILS | UNDER/OVER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630200 | Capital grants to Government, Agencies and other levels of Government | 13,840,000.00 | Procurement process for goods and services including Transaction Advisory services (TAS) had not be completed by the end of the financial year. |
| 3111400 | Research, Feasibility, Studies, Project Preparation and Design, Project Supervision. | 892,468,677.00 | The procurement process had not been completed by the end of the financial year. |

### AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 5120200 | Foreign borrowing- Direct payments | (448,224,037.00) | The donors did not release the funds since services had not been rendered by the end of the financial year. |

## HEAD 1009- KENYA PETROLEUM TECHNICAL ASSISTANCE PROJECT (KEPTAP)

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2630200 | Capital grants to Government, Agencies and other levels of Government | 66,757,719.00 | This was due to reduced levels of project activities as some were shelved to await the outcome of the Project Institutional Review (PIR) exercise recommended by the World Bank |

## HEAD 1010 – HIV/AIDS ROUND 7

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel, subsistence and other transportation costs | 17,071,064.00 | Some activities i.e. quarterly review M/E meeting were not held during the period due competing tasks |
| 2210400 | Foreign Travel and Subsistence, and other transportation costs | 4,859,795.00 | Some of the officers who were projected for training during the financial year didn't attend the training due to time Constraint and the austerity measures put on foreign training. |
| 2210700 | Training Expenses | 14,075,763.00 | Some of the officers who were projected for training during the financial year didn't attend the training due to time Constraint. |
| 2210800 | Hospitality Supplies and Services | 2,013,014.00 | Counterpart funding was mostly used for this service |
| 2210900 | Insurance Costs | 1,227,660.00 | The valuation cost for vehicles for insurances was lower than anticipated |
| 2211000 | Specialized Materials and Supplies | 1,363,681,471.00 | The procurement process took too long because of the stringent donor conditions in place. |
| 2211100 | Office and General supplies and services | 1,981,833.00 | The procurement process took too long because of the stringent donor conditions in place. |
| 2211200 | Fuel, Oil and Lubricants | 1,751,258.00 | Due to decrease in fuel prices the unit couldn't exhaust what was budgeted |
| 2211300 | Other Operating Expenses | 281,263,222.00 | Most of the posts were vacant during the better part of the financial year hence the low expenditure. Part of the what is paid under this category is the procurement fee which cannot be paid if the procurement is not undertaken due to delay |
| 2640500 | Other Capital Grants and Trans | 41,019,478.00 | These are transfers Kenya coordinating mechanism (KCM), There were balances brought forward from previous period that Were used at the start of the financial year. |

| | | | |
|---|---|---|---|
| **3111000** | Purchase of Office Furniture and General Equipment | 6,479,651.00 | We had planned to procure furniture for accounts sectio . However, this was not undertaken due to anticipation of office relocation and the austerity measures in place. |
| **3111100** | Purchase of Specialized Plant, Equipment | 57,687,630.00 | The procurement process took too long because of the stringent donor conditions in place |

AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| **1320200** | Grants from International Organizations - Direct | (1,620,367,158.00) | There were balances brought Forward from the previous year and those were the funds used and the Donor couldn't disburse more money before exhaustion of previously released funds. |

**HEAD 1011 – TUBERCULOSIS ROUND 6**

**01 - HEADQUARTERS**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| **2110200** | Basic Wages – Temporary Employees | 2,432,700.00 | The unit was in the process of recruiting a pharmacist and the process was not concluded |
| **2210300** | Domestic travel, subsistence and other transportation costs | 1,728,580.00 | Some of the officers who were projected for training during the financial year didn't attend the training due to time Constraint. |
| **2210400** | Foreign Travel and Subsistence, and other transportation costs | 2,129,471.00 | Some of the officers who were projected for foreign training during the financial year didn't attend the training due to time Constraint and the austerity measures on foreign trainings during the year. |
| **2211000** | Specialized Materials and Supplies | 147,429,482.00 | Lengthy procurement process caused the under expenditure. |
| **3110700** | Purchase of Vehicles and other transport equipment | 9,000,000.00 | Authority to procure was received late |
| **3111100** | Purchase of Specialized Plant, Equipment and Machinery | 60,241,765.00 | The procurement process took too long e.g. Gene Expert Machine Whose supplier had wanted a prepayment and When this was Declined, the process took longer. |

AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| **1320200** | Grants from International Organizations - Direct | (199,606,473.00) | There were balances brought Forward from the previous year and those were the funds used<br>The Donor couldn't disburse more money before exhaustion of previously released funds. |

## HEAD 1012 – MALARIA ROUND 10 – SPECIAL GLOBAL FUND

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2110200 | Basic Wages – Temporary Employees | 3,457,075.00 | Some staff resigned during the period |
| 2210300 | Domestic travel, subsistence and other transportation costs | 2,429,708.00 | Due to competing tasks some activities were not done |
| 2210400 | Foreign Travel and Subsistence, and other transportation costs | 2,271,305.00 | Some of the staff who resigned had been projected for training |
| 2210700 | Training Expenses | 1,352,410.00 | Some of the staff who resigned had been projected for training |
| 2211000 | Specialized Materials and Supplies | 725,834,140.00 | Lengthy procurement process caused the under expenditure. |
| 2211300 | Other Operating Expenses | 71,152,025.00 | Most of the posts were vacant during the better part of the financial year hence the low expenditure. Part of the what is paid under this category is the procurement fee which cannot be paid if the procurement is not undertaken |

**AIA**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from International Organizations – Direct Payments AIA | (733,473,926.00) | Most of the posts were vacant during the better part of the financial year hence the low expenditure. Part of the what is paid under this category is the procurement fee which cannot be paid if the procurement is not undertaken |

## HEAD 1013 – TECHNICAL SUPPORT PROGRAMME (ERD)

### 01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2211300 | Other Operating Expenses | 42,920,736.00 | The donors did not release the funds since services had not been fully rendered by the end of the financial year. |

AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from International Organizations – Direct Payments AIA | (42,920,736.00) | Invoices from the consultant had not been received at the closure of the financial year hence the under expenditure. |

HEAD 1014 – REGIONAL INTEGRATION IMPLEMENTATION PROGRAM

01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2640500 | Other Capital Grants and Transfers | 48,794,906.00 | Ordered goods had not been received at closure of financial year hence payment could not be made. |

AIA

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from International Organizations – Direct Payments AIA | (40,000,000.00) | Ordered goods and services had not been received at closure of financial year hence payment could not be made. |

HEAD 1015 – SUPPORT TO MONITORING OF UNDAF IN DELIVERLY AS ONE APPROACH

01 - HEADQUARTERS

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 2210300 | Domestic travel, subsistence and other transportation costs | 2,000,000.00 | There were delays in the procurement process caused by stringent donor conditions |
| 2210400 | Foreign Travel and Subsistence, and other transportation costs | 7,170,910.00 | There were delays in the procurement process caused by stringent donor conditions |
| 2210500 | Printing, Advertising and Information Supplies and Services | 2,500,000.00 | There were delays in the procurement process caused by stringent donor conditions |
| 2210700 | Training Expenses | 6,250,000.00 | There were delays in the procurement process caused by stringent donor conditions |
| 2210800 | Hospitality Supplies and Services | 1,250,000.00 | There were delays in the procurement process caused by stringent donor conditions |

| | | | |
|---|---|---|---|
| 2211100 | Office and General supplies and services | 1,350,000.00 | There were delays in the procurement process caused by ngent donor conditions |
| 2211300 | Other Operating Expenses | 2,797,444.00 | There were delays in the procurement process caused by stringent donor conditions |

**AIA**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from International Organizations - Direct | (18,500,000.00) | There were delays in the procurement process caused by stringent donor conditions. |

**HEAD 1016 – PROFIT PROGRAMME**

**01 - HEADQUARTERS**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 4110300 | Domestic Loans to Financial Institutions | 694,442,412.00 | The donor, IFAD, suspended the borrowers' right to make further withdrawals on the loan account due to slow progress in implementation. Treasury was to do an action plan to fast track the implementation. The donor has now lifted the suspension and extended the program by 30 months. In addition the donor has provided a no objection to signing agreements with the participating financial institutions and the budget has now been moved to 2016/17 financial year. |

**AIA**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| 1320200 | Grants from International Organizations – Direct Payments AIA | (27,000,000.00) | The donor, IFAD, suspended the borrowers' right to make further withdrawals on the loan account due to slow progress in implementation. Treasury was to do an action plan to fast track the implementation. The donor has now lifted the suspension and extended the program by 30 months. In addition the donor has provided a no objection to signing agreements with the participating financial institutions and the budget has now been moved to 2016/17 financial year. |

| | | | |
|---|---|---|---|
| 51 | Foreign Borrowing – Direct Payments | (607,117,900.00) | The donor, IFAD, suspended the borrowers' right to make furth withdrawals on the loan account due to slow progress in implementation.<br>Treasury was to do an action plan to fast track the implementation. The donor has now lifted the suspension and extended the program by 30 months. In addition the donor has provided a no objection to signing agreements with the participating financial institutions and the budget has now been moved to 2016/17 financial year. |

**HEAD 1017 – FINANCIAL SECTOR SUPPORT PROJECT (FSSP)**

**01 - HEADQUARTERS**

| ITEM | DETAILS | OVER/UNDER EXPENDITURE | REMARKS |
|---|---|---|---|
| **2210700** | Training Expenses | 15,123,677.00 | Delayed procurement of goods and services that could not be concluded during the FY due to lengthy procurement processes. |
| **2211300** | Other Operating Expenses | 45,861,127.00 | The project being new having been declared effective in July 2015 and as usual new projects take some time to kick off activity implementation as a result of project start up processes.<br>Also, delayed procurement of goods and services that could not be concluded during the Financial Year due to lengthy procurement processes. |
| **3111100** | Purchase of Specialized Plant, Equipment and Machinery | 237,647,600.00 | The project being new having been declared effective in July 2015 and as usual new projects take some time to kick off activity implementation as a result of project start up processes.<br>Also, delayed procurement of goods and services that could not be concluded during the FY due to lengthy procurement processes. |