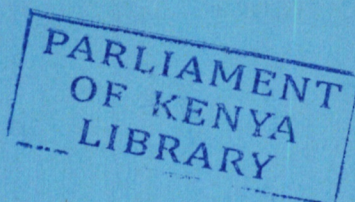


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

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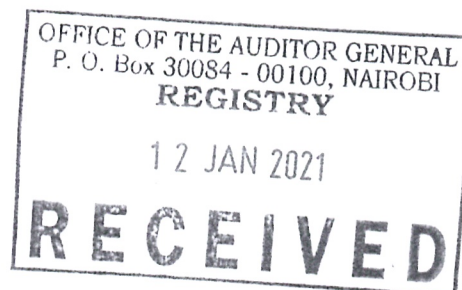
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID
AND SEMI-ARID LANDS (ASALS)**

**FOR THE YEAR ENDED
30 JUNE, 2020**





MINISTRY OF DEVOLUTION AND DEVELOPMENT OF ASALS

**STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI
ARID LANDS**

(REVISED)

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Devolution and Asals was formed through Presidential Executive Order No. 1 June 2018. The Ministry is headed by the Cabinet Secretary Hon Eugene Wamalwa EGH, MGH who is responsible for the general policy and strategic direction of the entity.

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

The State Departments under Ministry of Devolution and Asals are;

- (i) The State Department for Devolution administered by Mr Charles T. Sunkuli, CBS.
- (ii) The State Department for Development of the Asals administered by Micah Pkopus Powon, CBS.

The accompanying financial statements constitute the financial statements for the State Department for Development of the Asals

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

1.1 Vision

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

1.2 Mission

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

1.3 Core Values

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

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

1.4 Core Functions

The core functions of the State Department for Development of the Asals as per the Executive **Order No.1 of June 2018** include:

- a. Arid and Semi-Arid Lands policy.
- b. Co-ordination of Planning and Development of Arid and Semi-Arid Lands.
- c. Implementation of Special Programmes for Development of Arid and Semi-Arid areas
- d. Implementation of Arid and Semi-arid lands Programmes.
- e. Co-ordinating Research for sustainable arid and semi-arid Lands Resource management, development and livelihoods.
- f. Promotion of livestock development, marketing and value addition of resources within arid and Semi-arid areas.
- g. Enhancing livelihood resilience of pastoral and agro pastoral communities. Co-ordinating responses against drought and desertification.
- h. Peace building and conflict management within Arid and Semi-Arid areas: and National Drought Management Authority (NDMA).

(b) Key Management

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

State Department for Development of the Asals ;

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Cabinet Secretary, Ministry Devolution and Asals.	Hon. Eugene Wamalwa, EGH, MGH
2.	Principal Secretary, State Department for Development of the Asals	Micah PKopus Powon , CBS
3.	Director Administration services	Amb(Dr.) Leonard Ngaithe
4.	Directorate of Planning and Economic Coordination and development	Ms Tabitha Wanjiru
5.	Head of Accounting Unit	Ms Irene Mbogo
6.	Chief Finance Officer	Mr John Mose

(d) State Department for Development of the Asals Headquarters

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

(e) Entity Contacts

Telephone: (254) 020 – 317641/ 7
Mail:ps@asals.go.ke
Website:www.devolutionasals.go.ke

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(f) Entity Bankers

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

(g) Independent Auditors

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

(i) Principal Legal Adviser

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

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department for Development of the Asals

	Hon. Eugene Wamalwa is the Cabinet Secretary of the Ministry of Devolution and Planning since February 2018 to date. He previously served as the Cabinet Minister in the Ministry of water and irrigation from 2015-2017 and Ministry of Justice, National Cohesion and Constitutional Affairs and also the Ministry of Public works from 2012-2013. In his portfolio, Hon Eugene Wamalwa is charged with formulating and ensuring implementation of policies gearing towards devolution.
	Micah Pkopus Powon, CBS is currently the Principal Secretary, Ministry of State Department for Development of the Asals, a position he was appointed in March 2018 after serving in State Department of Devolution and State Department for Correctional Services by H.E. the President in November 2015. Micah Pkopus Powon holds a Bachelor of Science in Agriculture and Master of Science in Horticulture from University of Nairobi and Egerton University respectively.
	Ambassador (Dr.) Leonard N. Ngaithe assumed the position of Director of Administration in 2016. Formerly he was the Director of Administration Ministry of Trade and Tourism. He holds a PHD in Business Administration from USIU Nairobi, Masters of Business Administration from USIU and Columbia Business School, Post Graduate diploma in International Relations, BA Honours (Government, Economics, Sociology) from University of Nairobi.

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



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



Mr. John Mose, is currently undertaking a PhD in Economics at Kenyatta University, holds Masters and Bachelors of Arts (Economics) from the University of Nairobi. He has undertaken several short-term courses, among them Senior Management, Public Financial Management, Project Management among others. He has worked with Ministry of Regional Development Authorities, Ministry of Planning, National Development and Vision 2030, Office of the Controller of Budget, Chief Finance Officer in the State Department for Development of the Asals and currently working with The National Treasury as Deputy Director Budget.



Ms Irene M. Mbogo is the Head of Accounting unit with effect from 1st Dec, 2018. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal controls relevant to preparation and fair presentation of financial statements.

She is a certified Public Accountant in Kenya and has a Bachelor's degree in Business Administration, Accounts and Finance option from Kenya Methodist University .She is also a holder of Master's Degree in Finance Management and Investment from Cyprus Institute of Marketing (Europe).

(b)Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

i) Budget Implementation Committee

This committee is composed of the following members:

1. Amb. Leonard Ngaihe (**Chairman**)
2. Ms. Irene Mbogo (**Secretary**)
3. Dr. Ephantus Waruinge
4. Mr. Bernard Kiinga
5. Mr. Hudson Mugodo
6. Ms. Esther Kinyanjui
7. Mrs. Tabitha Wanjiru
8. M/s. Colleta Maweu
9. Mr George Ngige
10. Mr. Samwel Maiyo
11. Mr. John Mose

ii) Budget Implementation Committee

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

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of expenditures.
- To review and approve the submission of the expenditure returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

Committee attendance for the year ended 30 th June 2020	Budget Committee Meetings			Total Attendance
	04/07/19	23/02/20	11/06/20	
Amb. Leonard N.Ngaithe	p	p	p	3
Mr. Joseph Maina	p	P	p	3
Mrs. George Ngige	p	p	p	3
Mrs. Irene Mbogo	p	p	p	3
Mr. Hudson Mugodo	p	p	p	3
Mr. Bernard Kiinga	p	P	p	3
Dr. Ephantus Waruinge	p	p	p	3
M/s. Colleta Maweu	P	x	p	2
Mrs. Tabitha Wanjiru	P	x	p	2
Mr. Samwel Maiyo	P	p	p	3
Ms. Esther Kinyanjui	X	P	p	3

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

P - Attended X - Absent with apology

ii) Human Resources Management Advisory Committee Activities

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

1. Micah Pkopus Powon, CBS (**Chairman**)
2. Amb. Leonard Ngaithe (**Alt. Chair**)
3. Maina Waruingi
4. Naftal Wambugu
5. Tabitha Wanjiru
6. Esther Kinyanjui
7. Hudson Mugodo (**Secretary**)
8. Colleta Maweu
9. John Mose
10. Irene Mbogo

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

Human Resources Management Advisory Committee Activities

Their duties include:

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

Attendance of the Human Resource Management Advisory Committee members

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

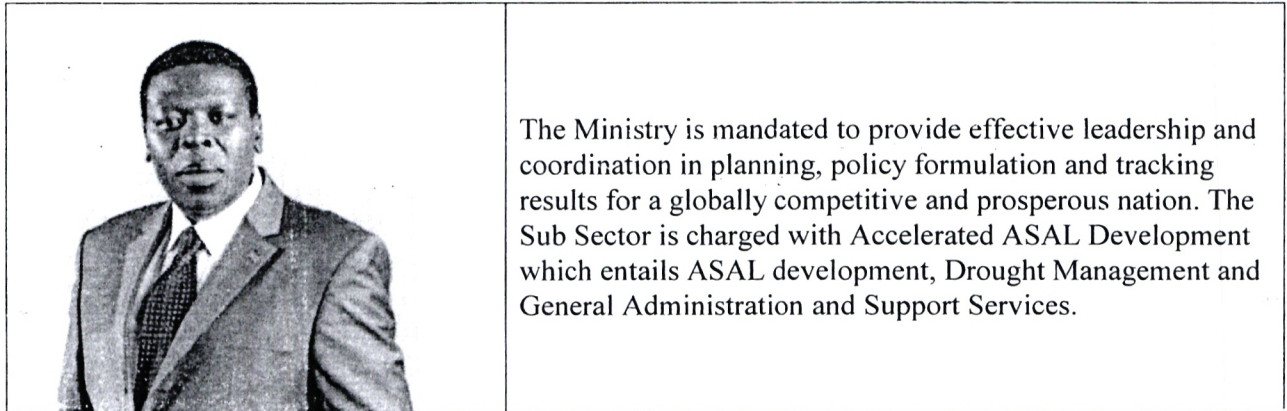
Committee attendance for the year ended 30 th June 2020	Human Resource Management Advisory Committee Meetings						20/6/20	Total Attendance
	15/08/2019	21/09/2019	16/11/2019	05/02/2020	04/04/2020	07/05/2020		
Micah Pkopus Powon PS	x	x	x	P	X	x	p	2
Esther Kinyanjui	x	x	x	P	P	P	x	4
Naftal Wambugu	p	P	P	P	P	P	p	7
Tabitha Wanjiru	p	P	X	P	P	P	p	6
Irene Mbogo	p	P	X	X	p	p	p	5
Maina Waruinge	p	P	X	P	p	p	p	6
Colleta Maweu	X	p	x	P	P	x	p	4
Hudson Mugodo	P	P	P	P	P	p	p	7
Amb. Leonard Ngaithe	p	p	p	P	P	P	p	7
John Mose	x	p	x	p	x	x	p	3

P – Attended

X - Absent with apology

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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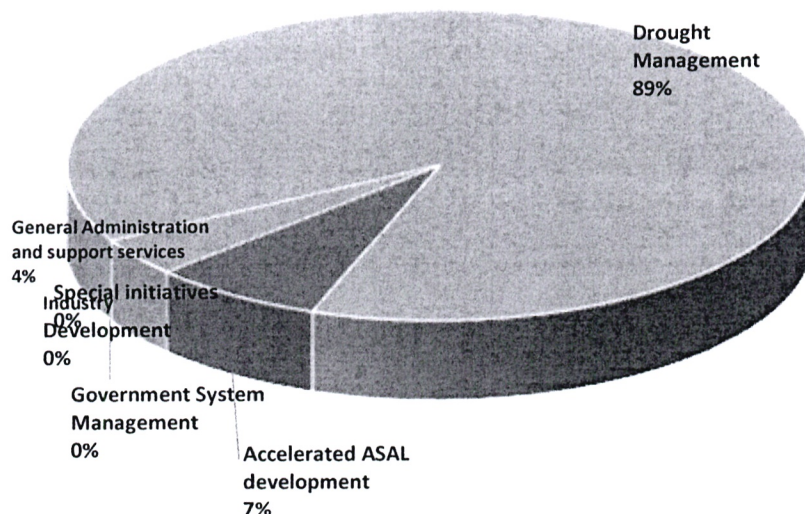
FORWARD BY THE CABINET SECRETARY



BUDGET ALLOCATION

In the financial year **2019/2020** the State Department for Development of the Asals had a gross budget of **Ksh. 5,795,719,34** which was made up of **Ksh.5, 668,578,492** and **Ksh.978,076,540** for development and recurrent vote respectively.

BUDGET ALLOCATION BY PROGRAMMES



II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

The State Department was to expend the gross budget of **Ksh. 6,646,655,032** under the following programme:

I. Programme : Accelerated ASAL Development

The objective of this programme is to ensure accelerated and sustained socio-economic development in the ASALs, build community resilience and drought emergencies in Kenya. The allocation was **Ksh. 6,646,655,032** which includes three sub-programmes i.e Asal Development **representing 7%**, Drought management **representing 89%** of the budget and General Administration and support services **representing 4%** of the budget. A total of **Ksh.5,785,133,560** was spent under the following sub programmes:

Key Performance Highlights

Below is an overview of the financial performance for the year ended **30th June 2020** as reported in the detailed financial statements?

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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For the year ended 30th June, 2020

Financial Performance Summary

Actual Performance against Budget for Year up to 30th June 2020

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	6,646,655,032	5,788,484,222	858,170,810	87%
Total Payments	6,646,655,032	5,785,133,560	861,521,472	87%
Surplus for the Year			3,350,662	

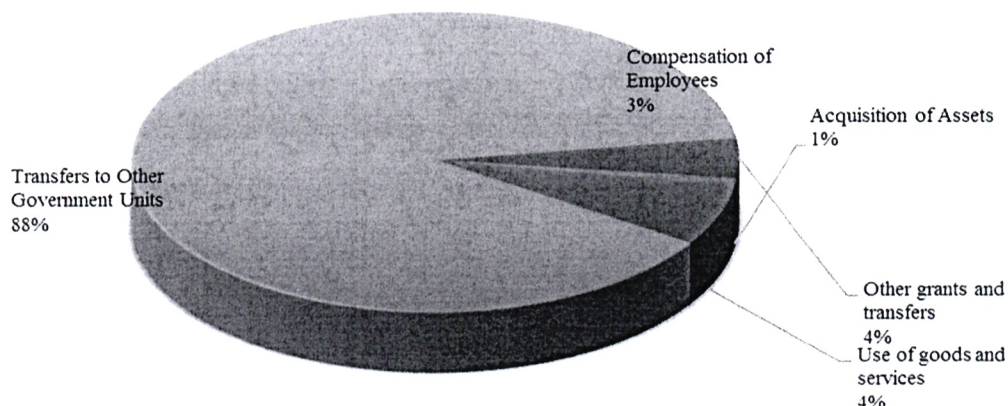
Actual receipts by the MDA stood at **87%** of the budget while actual payments were **87%** of the budget. This shows that the budget was well utilised.

II.FORWARD BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation

The State Department spent **Ksh.5,785,133,560** against an approved budget of **Ksh.6,646,655,032** Representing **98%** absorption. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance
	Ksh	Ksh	Ksh
Compensation of Employees	175,250,000	155,934,501	1,315,499
Use of goods and services	172,148,880	160,756,377	11,392,503
Transfers to Other Government Units	6,295,018,493	5,446,870,405	848,148,088
Other grants and transfers	0	0	0
Acquisition of Assets	22,237,659	21,572,277	655,382
Total Payments	6,646,655,032	5,785,133,560	861,521,472

II. FORWARD BY THE CABINET SECRETARY (CONTINUED)**Budget Utilisation as Per Economic Items****Key Performance Highlights (Continued)**

It is noted that 88% of the State Department's budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) 3% of the budget was utilised on employee compensation while 4% was utilised in other grants and transfers which is emergency relief to hunger stricken areas and an insignificant amount of 1% was used in acquisition of assets. Use of goods and services was 4% of the budget allocation.

Current Year Performance

	Year to	Year to		
Financial Performance	30 th June 2020	30 th June 2019	Change	% change
	Ksh.	Ksh.	Ksh	
Total Receipts	5,788,484,222	6,306,673,655	(518,160,758)	-8%
Total Payments	5,785,133,560	6,306,644,980	(521,511,420)	-8%
Surplus/(Deficit)				
for the Year	3,350,662	28,675	3,350,662	-1%

There was a variance of 1% for the year 2019/2020 as compared to the financial year 2018/2019, because some of the functions for the department were transferred to other departments hence less budget was provided.

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

Receipts

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

Total Receipts Breakdown

	Year to 30 th June 2020	Year to 30 th June 2019	Change	%
Receipts	Ksh	Ksh	Ksh	change
Proceeds from Domestic and Foreign Grants	0	1,802,000,000		-0%
Transfers from National Treasury	5,788,484,222	4,504,673,655	1,283,810,567	28%
Other Receipts	0	101,000	(101,000)	100%
Total Receipts	5,788,484,222	6,306,774,655	(518,290,433)	8%

The state department received **ksh.5,788,484,222** as exchequer transfers from treasury and **ksh.0** as grants from international organizations in form of A.I.A. Total receipts have gone down by **8%** compared to prior year due to transfer of some functions to other departments hence reduction in budget. There were no other receipts.

Payments

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

Total Payment Breakdown

Payment Description	Year to 30 th June 2020	Year to 30 th June 2019	Change	% change
	Ksh	Ksh	Ksh	
Compensation of Employees	155,934,501	154,331,256	2,013,245	1%
Use of goods and services	160,756,377	256,887,800	(95,673,550)	37%
Transfers to Other Government Units	5,446,870,405	5,577,060,062	(130,189,657)	2%
Other grants and transfers	0	269,800,000	(269,800,000)	100%
Acquisition of Assets	21,572,277	48,565,862	(27,478,734)	57%
Total Payments	5,785,133,560	6,306,644,980	(521,128,696)	8%

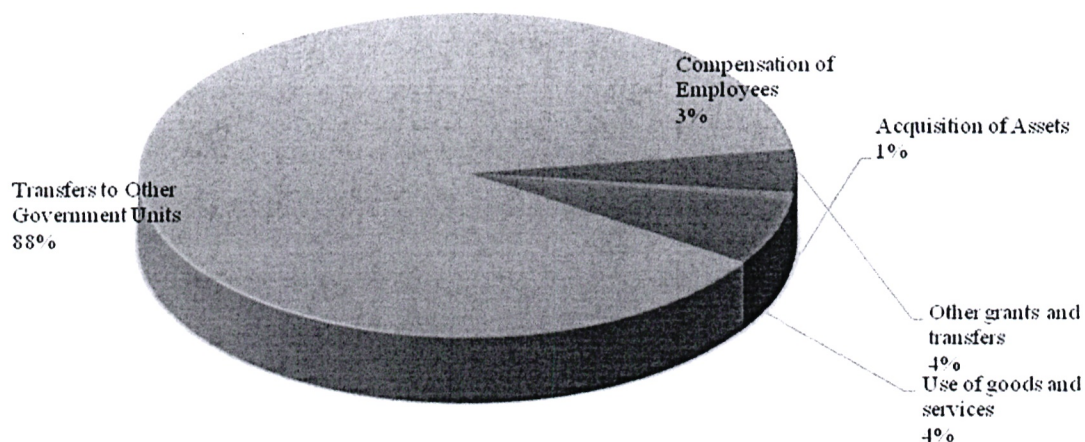
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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For the year ended 30th June, 2020

From the table above it shows the biggest percentage of the payments goes to transfers to other government units and other grants and transfers. Total payments have gone down by **8%** compared to prior year due to transfer of some functions to other departments hence reduction in budget.

II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended **30th June 2020**.

Budget Utilisation as Per Economic Items



Financial assets

Financial Assets	As at 30 th June 2020	As at 30 th June 2019	Change	%
	ksh	ksh	ksh	change
Bank balances	13,525,049	10,203,062	3,321,987	33%
Cash balances	0	0	0	
Total Financial Assets	13,525,049	10,203,062	3,321,987	33%

Bank balances comprises of **ksh 13,627** for Recurrent and **ksh 3,337,035** for Development. This was unspent balances as at **30th June, 2020**. The Deposit balance was **Ksh. 10,174,387** and this is retention money which is due to contractors. . The change was **33%**, which is insignificant.

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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For the year ended 30th June, 2020

II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

Cash Flows and Cash Position

The cash and bank balances held by the State Department for Development of the Asals as at **30th June 2020** was **Ksh. 13,525,049**. The breakdown for the cash is as summarized in the table below.
Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2020 Ksh	As at 30 th June 2019 Ksh	Change Ksh	% change
Bank Balances	13,525,049	10,203,062	3,321,987	33%
Cash Balances	0	0		0%
Total	13,525,049	10,203,062	3,321,987	33%

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

	As at 30 th June 2020 Ksh	As at 30 th June 2019 Ksh	Change Ksh	% change
Recurrent	13,627	626	13,001	4%
Development	3,337,035	28,049	3,308,986	1%
Deposit	10,174,387	10,174,387	0	0%
Cash	0	0	0	0%
Total	13,525,049	10,203,062	3,321,987	33%

Total Financial Assets

Cash Flow Activities

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

Cash Flow Activities	Year to 30 th June 2020 Ksh	Year to 30 th June 2019 Ksh	Change Ksh	% change
Net Cash Flows generated from Operating activities	24,409,115	47,658,911	23,249,796	49%
Net Cash Flows used in Investing activities	(21,572,277)	(48,565,862)	(27,478,734)	56%
Net Cash Flows generated in Financing activities	0	0	0	0%
Net increase in Cash and Cash Equivalents	3,321,987	(906,951)	2,415,036	-38%
Cash and Cash Equivalents at 1 July, 2019	10,203,062	11,110,013	(906,951)	-8%
Cash and Cash Equivalents at 30 June, 2020	13,525,049	10,203,062	3,321,987	33%

II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

Key Achievements of the State Department in the FY 2019/2020

During the period under review, the State Department made significant achievements some of which focused on pro-poor interventions, Big 4 Agenda and Vision 2030 flagship projects. The following are some of the key achievements during the period under review (2019/20) include:

- Added 15 new datasets uploaded to the GIS under existing categories in 2019/20; operationalized the knowledge management system with GIS;
- 3 livelihood enterprises established in Turkana under the ECORAD II project;
- 76 boreholes drilled and equipped in Turkana under ECORAD II project;
- Modernized drought early warning system and ensured regular and timely production of monthly drought early warning information that enabled both the national and county Governments to respond early to drought threats;
- Rolled out use of the mobile phone technology in data collection and transmission;
- 46 Food Security Assessments conducted each year and an additional drought rapid assessment was carried out for Turkana to ascertain the response in 2019/20;
- 789 community based small micro-projects implemented in 23 ASAL counties through the asset creation and various Resilience projects;
- 5 county government supported to enact County Climate Change Fund (CCCF) legislation;
- 100,538 poorest households in Turkana, Mandera, Wajir and Marsabit counties cushioned against extreme hunger and effects of drought through provision of regular cash transfers;
- 6 peace dividend projects implemented Turkana and West Pokot and Marsabit counties under the Cross-Border Integrated Programme for Sustainable Peace and Socio-economic Transformation;
- Finalized the regulations to operationalize the National Drought Emergency Fund (NDEF);
- Supported initiatives towards strengthening structures for coordinating the Government's Ending Drought Emergencies (EDE) initiative, both at the national and county levels;
- Implemented various drought preparedness projects such as earth dams, water pans, community water projects, water pipeline, sweet potato processing and value addition, sorghum intensification project.

II. FORWARD BY THE CABINET SECRETARY (CONTINUED)

Challenges

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

- Budgetary constraints; Low budgetary allocations across all sub programmes due to meagre resources allocated right from the sector level, this situation has been worsened by constant budget cuts in the middle of the financial year leading to non-achievement of some of the set targets.
- Inadequate monitoring and evaluation of the programme activities due to lack of funds.
- Insecurity in the project areas such as Garissa, Wajir, Mandera, Turkana, Marsabit among other affected implementation of project areas.
- Pending bills generated in the previous regimes have negatively affected implementation of key programmes due to the requirement that pending bills form the first charge every year.
- Prolonged drought situation calling for continuous assistance.

The Government recognizes the need to address inequalities and vulnerabilities in arid and semi-arid lands (ASALS). In a bold move towards realization of this, the Government, through Executive Order No. 1 of June 2018 (Revised), established the State Department for Development of the ASALS (SDDA) to coordinate overall planning and development of policies for arid and semi-arid lands.

The creation of SDDA demonstrates the Government's commitment to accelerate development of the regions. The Department has prioritized the following key result areas: coordination of development in ASALS; resilience building; socio-cultural integration; and governance.

The ASALs make up to 89% of the Country with approximately 38% of Kenya's Population. These regions are home to more than 90% of the wildlife that supports the tourism industry, contributing to 12% of Kenya's Gross Domestic Product (GDP). The annual rainfall in arid areas ranges between 150 mm and 550 mm and semi-arid areas between 550 mm and 850 mm per year. Temperatures are high throughout the year, with high rates of evapo-transpiration. The ASAL regions host 70% of the National Livestock herd with an estimated value of Ksh.70 billion. Further, they have enormous potential for renewable energy (both solar and wind) and other natural resources and are as well strategically positioned for cross-border trade and social cultural interaction with Ethiopia, Uganda, Tanzania, South Sudan and Somalia.

Potential in the ASALs

The ASAL regions have great potential for development and contribution to the national economy. This potential includes :

Strategic position;
Water resources;
Livestock development;
Irrigated agriculture;
Renewable energy;
Mineral wealth;
Infrastructure projects (LAPSSET corridor);
Trade; and
Tourism.

Challenges in the ASALs

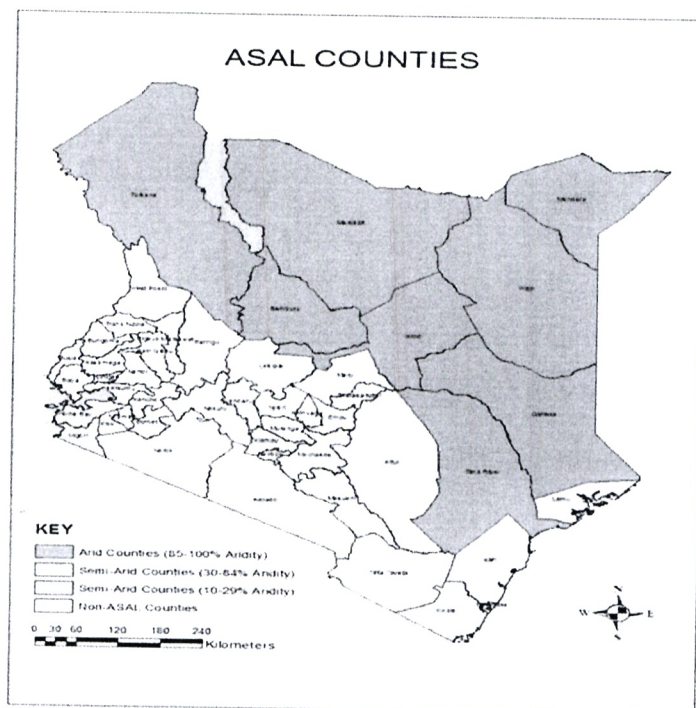
The ASALs have unique challenges some of which are highlighted below:

Drought and climate change;
Inadequate Social Services;
Poor Physical Infrastructure;
Insecure Land Tenure System and Poor Land Use management;
Dispersed Human Settlements;
Internal displacements and refugees; and
Gender bias and negative cultural practices.

ASAL Counties

The ASALs in Kenya are spread across 29 counties with varying degrees of aridity. These extreme climatic conditions have had devastating effects on the environment and livelihoods of communities with spiraling vulnerabilities.

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2020



In spite of these advantages, the ASAL regions have the lowest development indicators in the country. The Government of Kenya recognizes the potential contribution of ASALs towards achievement of Vision 2030 Strategy and the Big 4 Agenda.

The following are the four strategic focus areas of the Department during the 2018-2022 planning period.

1. Coordination of development for ASALs

The State Department will co-ordinate the formulation of policies and implementation of strategies for the development of ASALS. This will be done through overseeing planning and development of programmes and projects for the ASALS; coordination of research for sustainable resource management;

strengthening knowledge management; collaboration with other development partners for accelerated ASALS development; and strengthening the National Drought Management Authority to coordinate and implement drought risk management. In addition, the State Department will develop requisite legal frameworks for development of the ASALS.

2. Resilience Building

Social development indicators in ASALs are low compared to the rest of the country due to various factors. ASALs communities, therefore, have characteristically low capacity to withstand social, economic and environmental shocks arising from droughts, conflicts and climate change. It is, therefore, the strategic focus of the SDDE to develop such programmes that will fill the social,

economic and environmental gaps to increase the ability of ASALS communities to withstand such shocks.

These programmes include strengthening the ending drought emergencies (EDE) interventions at national and county levels; strengthening investments that support communities to respond to slow onset and predictable hazards. In addition, the Department will coordinate strategies to address poverty reduction, wealth creation and economic growth; and facilitate private investment in the ASALS.

3. Social and Cultural Integration

Social and cultural integration programmes will focus on promoting affirmative action-based programmes for ASALS communities in education, training, health, employment, gender and social inclusion of women, youth, persons with disabilities (PWDs), elderly, marginalised and minorities. Further,

frameworks for management and resolution of cultural and resource-based conflicts; social integration; inter-county collaboration and cross-border initiatives in identified ASALS counties will be developed.

The Department will also work in collaboration with other stakeholders on the control of human-wildlife and other land use related conflicts in the ASALS.

4. Leadership

The Department will take up its leadership role for coordinating players in the ASALS development agenda by putting measures in place to strengthen accountability and leadership systems, promote national values, enhance staff competency and develop risk management frameworks.

We endeavour to keep you updated on our functions, services, achievements, and projects. Further, we intend this website to be interactive and dynamic. Therefore we welcome every feedback from the public through the various contacts provided.

Sign

Cabinet Secretary

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

STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

During the period under review, the subsector made significant achievements some of which focused on pro-poor interventions, Big 4 Agenda and Vision 2030 flag ship projects. The following are some of the key achievements during the period under review (2017/18 – 2019/20) include:

Added 15 new datasets uploaded to the GIS under existing categories in 2019/20; operationalized the knowledge management system with GIS; 3 livelihood enterprise established in Turkana under the ECORAD II project; 76 boreholes drilled and equipped in Turkana under ECORAD II project; modernized drought early warning system and ensured regular and timely production of monthly drought early warning information that enabled both the national and county Governments to respond early to drought threats; rolled out use of the mobile phone technology in data collection and transmission; 46 Food Security Assessments conducted each year and an additional drought rapid assessment was carried out for Turkana to ascertain the response in 2019/20; 789 community based small micro-projects implemented in 23 ASAL counties through the asset creation and various Resilience projects; 5 county government supported to enact County Climate Change Fund (CCCF) legislation; 100,538 poorest households in Turkana, Mandera, Wajir and Marsabit counties cushioned against extreme hunger and effects of drought through provision of regular cash transfers;

Memorandum of Understanding for Kenya-Uganda cross border integrated programme signed; 6 peace dividend projects implemented Turkana and West Pokot and Marsabit counties under the Cross-Border Integrated Programme for Sustainable Peace and Socio-economic Transformation; finalized the regulations to operationalize the National Drought Emergency Fund (NDEF); supported initiatives towards strengthening structures for coordinating the Government's Ending Drought Emergencies (EDE) initiative, both at the national and county levels; implemented various drought preparedness projects such as earth dams, water pans, community water projects, water pipeline, sweet potato processing and value addition, sorghum intensification project.

The key development objectives of the State Department for Development of the ASALs 2018-2022 strategic plan are:

- a) To coordinate the formulation and implementation of policies and strategies for development of ASALs;
- b) To build resilience in ASALs through economic and social development interventions;
- c) To facilitate social and cultural integration of communities in ASALs and cross-border areas; and
- d) To strengthen institutional leadership of the State Department for Development of the ASALs

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

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For the year ended 30th June, 2020

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance
Accelerated ASALs Development	To coordinate the formulation and implementation of policies and strategies for development of ASALs;	Policy and regulatory frameworks in place	ASAL policy reviewed and adopted	ASALs policy reviewed awaiting cabinet approval
		Improved coordination of ASALs Stakeholders	No of National ASAL stakeholder forum held	In 2018/19 all the 6 ASF were held and from 2019/20 the forums were changed to consultative forums to link ASAL stakeholders to the GIS. However, the planned forum was not held due to containment measures against the COVID 19 pandemic.
		Increased access to data and information on ASALs	Number of online and physical access to data and information on ASALs	ASAL GIS system operational, but framework to be completed in 2020-21 F/Y
	To build resilience in ASALs through economic and social development interventions;	Improved socioeconomic and resilience indicators	No. of counties benefiting from HSNP	4 counties benefiting from HSNP
			No. of beneficiary households under regular hunger safety net programme	100,000 household under regular cash transfer

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

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For the year ended 30th June, 2020

			Timely and Reliable web based Drought and food security early warning information Produced and shared for decision making by stakeholders	276 early warning bulletins produced and shared
			No. of community based small micro-projects implemented in 23 ASAL counties	Support to 114 micro-projects through the new WFP funded asset creation Resilience and Sustainable Food System program was just starting The achievements came mainly from EU, UNDP and IFAD funded projects under NDMA
		Ending Drought Emergencies (EDE)	No. of EDE coordination structures operationalized at national and county levels	4 new coordination structures operationalised
			No. of CIDPs in which the EDE has been mainstreamed	Target achieved in all 23 ASALs counties
			No. of drought preparedness projects implemented	11 projects implemented
			No of strategic projects in EDE-MTP III financed	5 projects financed under EDE-MTP III
	To facilitate social and cultural integration of	Enhanced peace and security in ASALs	No. of County peace forums supported	Turkana and west pokot peace forums supported

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

Reports and Financial Statements

For the year ended 30th June, 2020

	communities in ASALs and cross-border areas;		No. of Cross-border peace & security MOU/agreements signed	Memorandum of Understanding (MoU) on cross border programme signed with Uganda.
			No of Cross-border peace & security programmes frameworks developed	Kenya-Uganda Cross-Border Integrated Programme launched, launched. Draft programme document drafted awaiting signing
			No. of peace dividend projects implemented	Target achieved. 3 projects – Urum, Nasal & Napitiro peace dividend projects in Turkana and West Pokot. 2 Peace dividends projects in Marsabit (500 energy-saving jikos for women & 70 motorbikes for the youth).
	To strengthen institutional leadership of the State Department for Development of the ASALs	Improved Performance	No. of Skilled and competent staff recruited	17 technical staff recruited
			No. of staff trained	Only six staff were trained in the FY 2019/20 due to the Covid-19 pandemic that made it impossible to organize for group training
		Improved governance	Monitoring and evaluation reports	Quarterly monitoring undertaken and reports prepared
			Annual budgets prepared and implemented	Target achieved

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile -

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

- a) Responsible competition practice.
Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
- d) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

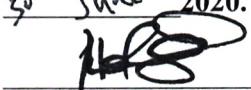
The Accounting Officer in charge of the State Department for Development of the Asals is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on **30th June, 2020**. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

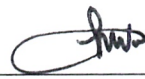
The Accounting Officer in charge of the Department accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department of Development of Asals financial statements give a true and fair view of the state of entity's transactions during the financial year ended **30th June, 2020** and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Development of the Asals further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 30th June 2020.


Principal Secretary
Name: Micah Pkopus Powon, CBS


Assistant Accountant General
Name: Irene Mbogo
ICPAK Member Number: 6867

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

**REPORT OF THE INDEPENDENT AUDITORS ON STATE DEPARTMENT FOR
DEVELOPMENT OF ASAL**

REPUBLIC OF KENYA

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Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS (ASALS) FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Development of the Arid and Semi-Arid Lands (ASALs) set out on pages 1 to 23, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Development of the ASALs as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported and Long Outstanding Accounts Payable - Deposits

The statement of assets and liabilities reflects a balance of Kshs.10,174,387 under accounts payables-deposits. However, the supporting schedule and the analysis provided under Annex 9 to the financial statements did not provide details of the construction projects undertaken by the various contractors. Further, the retention amounts related to payments made in the period March, 2014 to March, 2016. Management did not explain why the retention amounts remained unpaid despite the defects liability period having lapsed.

Consequently, the accuracy and validity of the deposits and retentions balance of Kshs.10,174,387 as at 30 June, 2020 could not be confirmed.

2.0 Unauthorized Reallocation of Funds- Acquisition of Assets

The statement of receipts and payments reflects an expenditure of Kshs.21,572,277 under acquisition of assets which, as disclosed in Note 7 to the financial statements,

Report of the Auditor-General on State Department for Development of the Arid and Semi-Arid Lands (ASALS) for the year ended 30 June, 2020

includes an amount of Kshs.17,222,079 incurred on purchase of certified seeds, breeding stock and live animals. However, examination of documents presented in support of these payments revealed that the amounts related to daily subsistence allowance paid to officers for undertaking various activities under the ECORAD II project. No explanation was provided as to why the amount was included and reported under acquisition of assets expenditure under intangible assets in the summary of Fixed Assets Register at Annex 4 to the financial statements.

Consequently, the validity and accuracy of the reported acquisition of assets expenditure of Kshs.21,572,277 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Development of ASALS Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Pending Bills

Note 16.1 to the financial statements reflects pending bills amounting to Kshs.6,599,322 that were not settled in the year under review but were carried forward to 2020/2021 financial year. Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

2.0 Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues were not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

3.0 Budgetary Control and Performance

The summary statement of appropriation- recurrent and development combined reflects actual receipts of Kshs.5,788,484,222 against a budget of Kshs.6,646,655,032 resulting into a receipts shortfall of Kshs.858,170,810 or 13% of the budgeted receipts. Similarly,

actual expenditure amounted to Kshs.5,785,133,560 against the approved budget of Kshs.6,646,655,032 resulting to an under-expenditure of Kshs.861,521,472 or 13% which occurred mainly under transfers to other government units. The under-collection affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Incomplete Fixed Assets Register

Annex 4 to the financial statements – Summary of Fixed Assets Register reflects assets with a cumulative historical cost of Kshs.70,138,139 as at 30 June, 2020. However, the summary did not reflect any values for motor vehicles and ICT equipment and yet these assets existed at the State Department. In addition, the assets register provided for audit was not comprehensive as required under Regulation 143 of the Public Finance Management (National Government) Regulations, 2015 and The National Treasury guidelines as per Circular No. 5/2020 dated 25 February, 2020 which required all public entities to keep a comprehensive register to protect public assets.

Consequently, the State Department was in breach of the Regulations and it could not be confirmed that the assets had been properly safeguarded.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND OVERALL GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Establish an Audit Committee

The State Department did not have an independent Audit Committee as required under Section 73 (5) of the Public Finance Management Act, 2012, which provides that every national government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the Regulations. The Audit Committee forms a key component in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal audit to the top management.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance for the State Department could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for 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.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the State Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State Department to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

25 May, 2021

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/2020	2018/2019
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	1,802,000,000
Transfers from National Treasury	2	5,788,484,222	4,504,673,655
TOTAL REVENUES		5,788,484,222	6,306,673,655
PAYMENTS			
Compensation of Employees	3	155,934,501	154,331,256
Use of goods and services	4	160,756,377	256,887,800
Transfers to Other Government Units	5	5,446,870,405	5,577,060,062
Other grants and transfers	6	-	269,800,000
Acquisition of Assets	7	21,572,277	48,565,862
TOTAL PAYMENTS		5,785,133,560	6,306,644,980
SURPLUS/DEFICIT		3,350,662	28,675

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 30th June 2020 and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



Assistant Accountant General
Name: Irene Mbogo
ICPAK Member Number: 6867

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

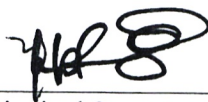
Reports and Financial Statements

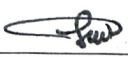
For the year ended June 30, 2020

STATEMENT OF ASSETS AND LIABILITIES

	Note	2019/2020	2018/2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	13,525,049	10,203,062
Cash Balances	8B	-	-
Total Cash And Cash Equivalents		13,525,049	10,203,062
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	-	-
TOTAL FINANCIAL ASSETS		13,525,049	10,203,062
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	10,174,387	10,174,387
NET FINANCIAL ASSETS		3,350,662	28,675
REPRESENTED BY			
Fund balance b/fwd.	11	28,675	210,899
Prior year adjustments	12	(28,675)	(210,899)
Surplus for the year		3,350,662	28,675
NET FINANCIAL POSITION		3,350,662	28,675

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 30th June 2020 and signed by:


Principal Secretary
Name: Micah PKOPU POKON, CBS


Principal Accounts Controller
Name: Lucy Mbugu
ICPAK Member Number: 6867

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30th JUNE 2020

	Not e	2019/2020	2018/2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	1,802,000,000
Transfers from National Treasury	2	5,788,484,222	4,504,673,655
		5,788,484,222	6,306,673,655
Payments for operating expenses			
Compensation of Employees	3	155,934,501	154,331,256
Use of goods and services	4	160,756,377	256,887,800
Transfers to Other Government Units	5	5,446,870,405	5,577,060,062
Other grants and transfers	6	-	269,800,000
		5,763,561,283	6,258,079,118
Adjusted for:			
Adjustments during the year	12	(28,675)	(210,899)
Changes in receivables	13	-	-
Changes in payables	14	-	(724,727)
Net cash flow from operating activities		24,894,264	47,658,911
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(21,572,277)	(48,565,862)
Net cash flows from Investing Activities		(21,572,277)	(48,565,862)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,321,987	(906,951)
Cash and cash equivalent at BEGINNING of the year		10,203,062	11,110,013
Cash and cash equivalent at END of the year		13,525,049	10,203,062

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 June 2020 and signed by:


Principal Secretary
Name: Milcah Pkopus Pwani, CBS


Principal Accounts Controller
Name: 6867 Irene M. Mbo
ICPAK Member Number:

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Reports and Financial Statements
For the year ended June 30, 2020
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,376,467,570	2,270,187,462	6,646,655,032	5,788,484,222	858,170,810	87%
Total Receipts	4,376,467,570	2,270,187,462	6,646,655,032	5,788,484,222	858,170,810	87%
Payments						
Compensation of Employees	80,175,000	77,075,000	157,250,000	155,934,501	1,315,499	99%
Use of goods and services	123,820,393	48,328,488	172,148,880	160,756,377	11,392,503	93%
Transfers to Other Government Units	4,025,592,570	2,269,425,923	6,295,018,493	5,446,870,405	848,148,088	87%
Other grants and transfers	98,000,000	(98,000,000)	0	0	0	
Acquisition of Assets	48,879,608	(26,641,949)	22,237,659	21,572,277	665,382	97%
Grand Total	4,376,467,570	2,270,187,462	6,646,655,032	5,785,133,560	861,521,472	87%
Surplus/Deficit	0	0	0	3,350,662	(3,350,662)	

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

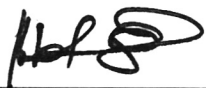
- The underutilization of 87% on Exchequer releases is due to the budget cuts.
- The underutilization of 87% on Transfers to Other Government Units is due to the massive budget cuts from the National Treasury circular on austerity measures.

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Reports and Financial Statements
For the year ended June 30, 2020

The changes between the original and final budget are as a result of a supplementary budgets.

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The state department for development of ASAL financial statements were approved on 30th June 2020 and signed by:



Principal Secretary

Name: Micah Pkopus Pamen, CBS



Principal Accounts Controller

Name: Inene mbogo

ICPAK Member Number: 6867

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS			0			
Exchequer releases	516,345,000	461,731,540	978,076,540	967,760,117	10,316,423	99%
Total Receipts	516,345,000	461,731,540	978,076,540	967,760,117	10,316,423	99%
PAYMENTS						
Compensation of Employees	80,175,000	77,075,000	157,250,000	155,934,501	1,315,499	99%
Use of goods and services	100,820,393	64,828,489	165,648,881	156,349,242	9,299,639	94%
Transfers to Other Government Units	323,470,000	323,470,000	646,940,000	646,940,000	0	100%
Acquisition of Assets	11,879,608	(3,641,949)	8,237,659	7,968,247	269,412	97%
Grand Total	516,345,000	461,731,540	978,076,540	967,191,990	10,884,550	99%
Surplus/Deficit	0	0	0	568,127	(568,127)	

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Reports and Financial Statements
For the year ended June 30, 2020

(b) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. There was no underutilization of recurrent budget line items

The changes between the original and final budget are as a result of a supplementary budgets.

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 30th June 2020 and signed by:



Principal Secretary

Name: Micah Probus Pomon, CBS



Principal Accounts Controller

Name: Inene mbogo

ICPAK Member Number: 6867

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Exchequer releases	3,860,122,570	1,808,455,922	5,668,578,492	4,820,724,105	847,854,387	85%
Total Receipts	3,860,122,570	1,808,455,922	5,668,578,492	4,820,724,105	847,854,387	85%
			0			
Payments			0			
Use of goods and services	23,000,000	(16,500,001)	6,499,999	4,407,135	2,092,864	68%
Transfers to Other Government Units	3,702,122,570	1,945,955,923	5,648,078,493	4,799,930,405	848,148,088	85%
Other grants and transfers	98,000,000	(98,000,000)	0	0	0	0
Acquisition of Assets	37,000,000	(23,000,000)	14,000,000	13,604,030	395,970	97%
Grand Total	3,860,122,570	1,808,455,922	5,668,578,492	4,817,941,570	850,636,922	85%
Surplus/Deficit	0	0	0	2,782,535	(2,782,535)	

(c) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. The underutilization of 85% on Exchequer releases is due to the budget cuts.
- ii. The underutilization of 68% on Use of goods is due to the fact that the economic line items was budgeted and utilised under recurrent expenditures.
- iii. The underutilization of 85% on Transfers to Other Government Units is due to the massive budget cuts from the National Treasury circular on austerity measures.

MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)
 Reports and Financial Statements
 For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Original Budget	Adjustments	Approved Budget	Actual Payments	Variance
0			0	0	0
			0	0	0
733000000			6,646,655,032.00	5,785,133,560.20	861,521,471.80
	80,175,000.00	77,421,801.00	157,596,801.00	151,729,987.10	5,866,813.90
	4,025,592,570.00	2,269,425,923.00	6,295,018,493.00	5,446,870,405.30	848,148,087.70
	270,700,000.00	-76,660,262.00	194,039,738.00	186,533,167.80	7,506,570.20
Grand Total	4,376,467,570.00	2,270,187,462.00	6,646,655,032.00	5,785,133,560.20	861,521,471.80

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Development of the Arid and Semi-Arid Lands. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development project implemented by the entity i.e. ECORAD II (Enhancing Community Resilience against Drought)

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

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

• Transfers from the Exchequer

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
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Reports and Financial Statements

For the year ended June 30, 2020

• **External Assistance**

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

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

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

During the year ended 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of Employees**

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

• **Use of Goods and Services**

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

• **Interest on Borrowing**

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

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

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

• **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

8. Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kshs 10,174,387 compared to Kshs 10,174,387 in prior period as indicated on one of the attachments (annexes) to the Financial Statement

There were no other restrictions on cash during the year.

9. Accounts Receivable

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

10. Accounts Payable

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

11. Pending Bills

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

13. Comparative Figures

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**
Reports and Financial Statements
For the year ended June 30, 2020

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

15. Errors

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

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

16. Related Party Transactions

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

NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2019-2020	2018-2019
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
IDA					1,754,000,000
					48,000,000
					1,802,000,000

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

2 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	513,220,500	587,866,715
Total Exchequer Releases for quarter 2	1,596,805,900	1,222,785,400
Total Exchequer Releases for quarter 3	1,492,109,205	913,803,200
Total Exchequer Releases for quarter 4	2,186,348,617	1,780,218,340
Total	5,788,484,222	4,504,673,655

3 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	100,256,332	94,309,408
Basic wages of temporary employees	-	
Personal allowances paid as part of salary	55,678,169	60,021,848
Total	155,934,501	154,331,256

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, Supplies and Services	1,486,876	1,370,519
Communication, Supplies and Services	3,551,820	10,438,117
Domestic Travel and Subsistence, and Other Transportation Costs	17,042,673	34,913,728
Foreign Travel and Subsistence, and other transportation costs	2,567,206	6,052,320
Printing , Advertising and Information Supplies and Services	890,230	2,143,094
Rentals of Produced Assets	92,527,459	63,017,472
Training Expenses	5,392,265	14,925,246
Hospitality Supplies and Service	13,511,093	30,905,914
Insurance Costs	-	-
Specialised Materials and Supp	1,141,600	2,500,567
Office and General Supplies and Services	4,651,129	15,009,087
Fuel Oil and Lubricants	3,452,313	7,422,779
Other Operating Expenses	9,270,323	51,788,815
Routine Maintenance - Vehicles	1,204,529	4,658,235
Routine Maintenance - Other Assets	4,066,862	11,741,909
Exchange Rate Losses	-	
TOTAL	160,756,377	256,887,800

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

5. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	646,940,000	582,060,062
	703,930,405	484,000,000
	4,096,000,000	4,511,000,000
TOTAL	5,446,870,405	5,577,060,062

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

Description	Recurrent	Development	Total	2019 -2020	2018 -2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities					
National Drought Management Authority (NDMA) Support to resilient livelihood	646,940,000		646,940,000	646,940,000	582,060,062
National Drought Management Authority (NDMA)		703,930,405	703,930,405	703,930,405	484,000,000
National Drought Management Authority (NDMA) Kenya social and economic inclusion project		4,096,000,000	4,096,000,000	4,096,000,000	4,511,000,000
TOTAL	646,940,000	4,799,930,405	5,446,870,405	5,446,870,405	5,577,060,062

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

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. OTHER GRANTS AND TRANSFERS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Membership dues and subscriptions to international organizations		
Scholarships and other educational benefits		
Emergency relief and refugee assistance		199,800,000
Grants to small businesses, cooperatives, and self employed		70,000,000
Grants to foreign government		
Relief to the disabled, the sick, unemployed		
Total		269,800,000

7. ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	637,398	3,546,519
Purchase of ICT Equipment, Software and Other ICT Assets	1,740,000	142,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,972,800	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	17,222,079	44,877,344
Research, Studies, Project Preparation, Design & Supervision		
Sub-total	21,572,277	48,565,862
Financial Assets		
Sub-total	-	-
Total	21,572,277	48,565,862

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts

Name of Bank, Account No. & currency		2019-2020	2018-2019
		Kshs	Kshs
Central bank of kenya,1000384228,Recurrent Kes State Department for Development of the ASAL	Rec	13,627	626
Central Bank of Kenya,1000384239, Development Kes State Department for Development of the ASAL	Dev	3,337,035	28,049
Central Bank of Kenya,1000384247, Deposit Kes State Department for Development of the ASAL	Dep	10,174,387	10,174,387
Total		13,525,049	10,203,062

8B: CASH IN HAND

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

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		

**MINISTRY OF DEVOLUTION AND ASALS - (STATE DEPARTMENT FOR
DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS)**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests		
Salary advances		
District suspense		
Clearance accounts		
Total		

10. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Retention	10,174,387	10,174,387
Deposits		
Total	10,174,387	10,174,387

11. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	10,203,062	11,110,013
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(10,174,387)	(10,899,114)
Total	28,675	210,899

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs	Kshs
Bank account Balances	28,675	(28,675)	-	(210,899)
Cash in hand				
Accounts Payables				
Receivables				
Others (<i>specify</i>)				
	28,675	(28,675)	-	(210,899)

13.CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Outstanding Imprest as at 30 th June 2020	-	
Net changes in account receivables D= A+B-C	-	-

14.CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	10,174,387	10,899,114
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Deposit and Retentions as at 30 th June 2020	10,174,387	10,174,387
Net changes in account receivables D= A+B-C	-	(724,727)

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15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties,

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

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation		
<u>Transfers to related parties</u>		
Transfers to other MDAs		
Transfers to SCs and SAGAs	5,446,870,405	5,577,060,062
Transfers to Development Project		
Transfers to County Governments		
Transfers to non reporting secondary and primary Schools		
Total Transfers to related parties	5,446,870,405	5,577,060,062
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,788,484,222	4,504,673,655
Transfers from other MDAs	-	1,802,000,000
(Insert any other transfers received)		
Total Transfers from related parties	5,788,484,222	6,306,673,655

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16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods and Services				
Sweet Lake Resort	1246			180,000.00
Munex Investment Ltd	1153			769,600.00
Seram Supplies Ltd	1152			283,800.00
Yakner Company Limited	1231			881,350.00
Johub General Supplies	1235			684,000.00
Figmax Services Limited	1234			702,400.00
Maflex Limited	1230			480,000.00
Asoma Enterprises	1221			720,000.00
Asoma Enterprises	1222			720,000.00
Niksewe Investment	1233			475,000.00
Tusker Mattresses Ltd	1242			28,000.00
DT Dobie AND Company Ltd	1139			47,300.00
Chamwa Motors Ltd	1140			147,872.00
Skytop Agencies	1216			480,000.00
Total				6,599,322.00

16.2: PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

16.3: OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

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17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
N/A					
N/A					
N/A					
N/A					
N/A					
N/A					
N/A					

Guidance Notes:

- (i) The audit report for FY 18-19 is yet to be released by the Office of the Auditor General



Principal Secretary



Principal Accounts Controller

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
Munex Investment Ltd					769,600.00	
Seram Supplies Ltd					283,800.00	
Yakner Company Limited					881,350.00	
Maflex Limited					684,000.00	
Asoma Enterprises					720,000.00	
Asoma Enterprises					720,000.00	
Niksewe Investment					475,000.00	
Tusker Mattresses Ltd					28,000.00	
Maflex Limited					480,000.00	
Sub-Total					5,041,750.00	
Supply of services						
Sweet Lake Resort					180,000.00	
Figmax Services Limited					702,400.00	
DT Dobie AND Company Ltd					47,300.00	
Chamwa Motors Ltd					147,872.00	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Skytop Agencies					480,000.00	
Sub-Total					1,557,572.00	
Grand Total					6,599,322.00	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	2018/2019				2019/2020
Land					-
Buildings and structures					-
Transport equipment					-
Office equipment, furniture and fittings	3,546,519	637,398			4,183,917
ICT Equipment					-
Machinery and Equipment	142,000	1,740,000			1,882,000
Biological assets		1,972,800			1,972,800
Infrastructure Assets- Roads, Rails					-
Heritage and cultural assets					-
Intangible assets	44,877,344	17,222,079			62,099,423
Work in Progress					-
Total	48,565,862	21,572,277	-	-	70,138,139

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Cross-Border Peace Initiatives (CBPI)	coordinate the transformation of the Cross-border regions into prosperous, peaceful and resilient communities	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No
2	Enhancing Community Resilience against Drought (ECORAD)	enhance the community's resilience against drought	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No
3	Kenya social and economic inclusion project (ECORAD II)	enhance the community's resilience against drought	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	No

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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1.	National Drought Management Authority	Ending Drought Emergencies	Mr. Micah Powon, Principal Secretary, State Department for Development of the ASALs	5,446,870,405	Yes

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ANNEX 7 – ANALYSIS OF TRANSFERS TO OTHER GOVERNMENT ENTITIES

Date	Invoice number	Particulars	Amounts
Aug 23, 2019	Invoices	PV 000024	BEING TRANSFER OF THE FIRST QUARTER RECURRENT FUND F/Y 2019-2020 TO NDMA D
			161,735,000.00
Oct 24, 2019	Invoices	PV 000363	BEING TRANSFER OF THE SECOND QUARTER RECURRENT FUND FOR F/Y 2019-2020 TO NDMA
			161,735,000.00
Dec 20, 2019	Invoices	PV - 000583	BEING TRANSFER OF THIRD QUARTER RECURRENT FUND F/Y 2019/2020 F/Y TO NDMA
			161,735,000.00
Apr 15, 2020	Invoices	PV - 001016	BEING TRANSFER OF 4 QTR RECURRENT EXPENDITURE FUNDS FOR FY 2019/2020
			161,735,000.00
		Sub total	
Dec 31, 2019	Invoices		BEING 1ST QTR TRANCE EU DEVELOPMENT FUND - ENDING DROUGHT EMERGENCIES F/Y 2019-2020 TO NDMA
			139,506,785.00
Sep 6, 2019	Invoices	PV - 000127	BEING TRANSFER OF 1ST QTR DEVELOPMENT FUND-EDE (SUPPORT TO RESILIENT LIVELIHOOD) FY 2019/2020 TO NDMA
			53,000,000.00
Nov 29, 2019	Invoices	PV - 000477	BEING TRANSFER OF SECOND QTR DEVELOPMENT FUND - EDE- DRM FOR FY 2019/2020
			53,000,000.00
Jan 17, 2020	Invoices	PV - 000629	BEING TRANSFER OF DEVELOPMENT FUND -EDE-DRM FOR F/Y 2019-2020 TO NDMA
			53,000,000.00
Apr 15, 2020	Invoices	PV - 001013	BEING TRANSFER OF 4 QTR DEVELOPMENT EXPENDITURE FUNDS - ENDING DROUGHT EMERGENCIES (DRM) FOR FY 2019/2020
			53,000,000.00
May 30, 2020	Invoices	PV 001096	BEING TRANSFER OF DEVELOPMENT FUND - GOK- KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT
			55,860,912.30
Sep 6, 2019	Invoices	PV - 000128	BEING TRANSFER OF 1ST QTR DEVELOPMENT FUND-EDE (SUPPORT TO RESILIENT LIVELIHOOD) FY 2019/2020 TO NDMA
			25,000,000.00
Nov 29, 2019	Invoices	PV - 000476	BEING TRANSFER OF SECOND QTR DEVELOPMENT FUND - EDE- SUPPORT TO RESILIENT LIVELIHOOD FOR FY 2019/2020
			25,000,000.00
Jan 17, 2020	Invoices	PV - 000631	BEING TRANSFER OF DEVELOPMENT FUND -EDE-DRM FOR F/Y 2019-2020 TO NDMA
			25,000,000.00
Apr 15, 2020	Invoices	PV - 001014	BEING TRANSFER OF 4 QTR DEVELOPMENT EXPENDITURE FUNDS - SUPPORT TO LIVELIHOOD FOR FY 2019/2020
			25,000,000.00
Feb 28, 2020	Invoices	915	F 2ND QTR TRANCE EU DEVELOPMENT FUND - ENDING DROUGHT EMERGENCIES F/Y 2019-2020 TO NDMA
			139,506,785.00
Jun 3, 2020	Invoices	PV - 001097	BEING TRANSFER OF DEVELOPMENT FUND -GOK- EDM- SUPPORT TO RESILIENT LIVELIHOOD 11 GRANT
			12,055,923.00

646,940,000.00

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May 30, 2020	Invoices		BEING TRANSFER OF DEVELOPMENT FUND - GOK- RESILIENCE AND SUSTAINABLE FOOD SYSTEM	15,000,000.00	
Nov 4, 2019	Invoices	PV - 000409	BEING TRANSFER OF FIRST QTR DEVELOPMENT FUND- KDEWD PROJECT FY 2019-2020	7,500,000.00	
Nov 29, 2019	Invoices	PV - 000478	BEING TRANSFER OF SECOND QTR DEVELOPMENT FUND - KDEWD- FOR FY 2019/2020	7,500,000.00	
Jan 17, 2020	Invoices	PV - 000630	BEING TRANSFER OF DEVELOPMENT FUND -EDE-DRM FOR F/Y 2019-2020 TO NDMA	7,500,000.00	
Apr 15, 2020		PV - 001015	BEING TRANSFER OF 4 QTR DEVELOPMENT EXPENDITURE FUNDS - KENYA DROUGHT EARLY WARNING DEVELOPMENT PROJECT FOR FY 2019-2020	7,500,000.00	
			Sub total		703,930,405.30
Oct 23, 2019	Invoices	PV 000374	BEING TRANSFER OF DEVELOPMENT FUND(GOK) KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT FY 2019/2020	395,250,000.00	
Oct 23, 2019	Invoices	PV 000373	BEING TRANSFER OF DEVELOPMENT FUND(GOK) KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT FY 2019/2020	395,250,000.00	
Oct 23, 2019	Invoices	PV 000372	BEING TRANSFER OF DEVELOPMENT FUND(GOK) KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT FY 2019/2020	395,250,000.00	
Jan 17, 2020	Invoices	PV - 000634	BEING TRANSFER OF DEVELOPMENT FUND -KSEIP-HSNP3 FOR F/Y 2019-2020 TO NDMA	388,575,000.00	
Jan 17, 2020	Invoices	PV - 000636	BEING TRANSFER OF DEVELOPMENT FUND -KSEIP-HSNP3 FOR F/Y 2019-2020 TO NDMA	388,575,000.00	
Jan 17, 2020	Invoices	PV - 000635	BEING TRANSFER OF DEVELOPMENT FUND -KSEIP-HSNP3 FOR F/Y 2019-2020 TO NDMA	388,575,000.00	
Jan 17, 2020	Invoices	PV - 000632	BEING TRANSFER OF DEVELOPMENT FUND -KSEIP-HSNP3 FOR F/Y 2019-2020 TO NDMA	388,575,000.00	
Jan 17, 2020	Invoices	PV - 000633	BEING TRANSFER OF DEVELOPMENT FUND -KSEIP-HSNP3 FOR F/Y 2019-2020 TO NDMA	388,575,000.00	
May 15, 2020	Invoices	PV - 000639	BEING TRANSFER OF DEVELOPMENT FUNDS - GOK- KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT (KSEIP- HSNP 3) FY 2019/2020	190,225,000.00	
May 15, 2020	Invoices	PV - 000637	BEING TRANSFER OF DEVELOPMENT FUNDS - GOK- KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT (KSEIP- HSNP 3) FY 2019/2020	388,575,000.00	
May 15, 2020	Invoices	PV - 000638	BEING TRANSFER OF DEVELOPMENT FUNDS - GOK- KENYA SOCIAL AND ECONOMIC INCLUSION PROJECT (KSEIP- HSNP 3) FY 2019/2020	388,575,000.00	
			Sub total		4,096,000,000.00
			Grand Total		5,446,870,405.30

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ANNEX 8 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	N/A					
2	N/A					
3	N/A					
4	N/A					
5	N/A					
6	N/A					
7	N/A					
8	N/A					
9	N/A					
10	N/A					

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ANNEX 9- ANALYSIS OF ACCOUNTS RECEIVABLES

DEPOSIT ANALYSIS 2019/2020				
FINANCIAL YEAR				
WESTERN KENYA RETENTION MONEY AS AT 30/06/2020				
Date	Particulars	Amount	Amount Paid	Date Paid
09/03/2014	Nyamsera Construction	92,406.00	Nil	
03/12/2014	Nyamsera Construction	88,989.40	Nil	
02/02/2015	Nyamsera Construction	135,893.00	Nil	
08/05/2015	Resco Construction Company	374,005.90	Nil	
08/05/2015	Resco Construction Company	542,740.80	Nil	
04/12/2015	Highway Emporium	54,938.90	Nil	
04/12/2015	Highway Emporium	49,171.00	Nil	
04/12/2015	Highway Emporium	332,833.00	Nil	
04/12/2015	Jonesmy Construction	112,868.00	Nil	
04/12/2015	Jonesmy Construction	182,120.00	Nil	
16/10/2015	Resco Construction Company	586,519.20	Nil	
22/12/2015	Highway Emporium	92,311.00	Nil	
22/12/2015	Jonesmy Construction	296,193.50	Nil	
30/04/2016	Citam	128,841.50	Nil	
30/04/2016	Resco Construction Company	707,988.40	Nil	
30/06/2016	Jowk Enterprises Ltd	39,084.30	Nil	
30/06/2016	Amaj Ltd	128,481.50	Nil	
30/06/2016	Ambe General Contractors	400,869.38	Nil	
30/06/2016	Benco Contractors	270,414.00	Nil	
30/06/2016	Broadcore Construction	91,719.70	Nil	
30/06/2016	Davis and Shirtliff	387,585.00	Nil	
30/06/2016	Davis and Shirtliff	153,212.00	Nil	
30/06/2016	Keromatt Ltd	1,806,258.90	Nil	
30/06/2016	Keromatt Ltd	347,779.00	Nil	

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30/06/2016	Masera	96,837.30	Nil	
30/06/2016	Masera	76,167.90	Nil	
30/06/2016	Mavil Emporium	3,765.30	Nil	
30/06/2016	Mosaic	45,234.20	Nil	
30/06/2016	Mwamogusii Building Contractors	146,388.15	Nil	
30/06/2016	Open yard developers	724,189.22	Nil	
30/06/2016	Sharkles Construction	159,118.35	Nil	
30/06/2016	Somu Contractors	28,024.00	Nil	
30/06/2016	Stangen	113,718.30	Nil	
30/06/2016	Transjudy	9,554.00	Nil	
30/06/2016	Urban option	242,568.00	Nil	
30/06/2016	Wintech Limited	288,649.20	Nil	
30/06/2016	Wintech Limited	279,298.30	Nil	
31/03/2016	Resco Construction Company	557,651.50	Nil	
TOTAL		10,174,387.10	-	

SUMMARY

DATE	PAYEE	AMOUNT
30/06/2020	Receipts B/F	10,174,387.10
	Total Payments	0.00
	Balance C/d	10,174,387.10

ANNEX 10- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance Comparison Report

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	1,802,000,000.00
320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	1,802,000,000.00
320000 Grants from International Organisations	0.00	0.00	0.00	1,802,000,000.00
2110101 Basic Salaries - Civil Service	100,256,332.10	0.00	94,309,408.30	0.00
110100 Basic Salaries - Permanent employees	100,256,332.10	0.00	94,309,408.30	0.00
2110301 House Allowance	31,030,335.60	0.00	33,278,999.65	0.00
2110309 Special Duty Allowance	377,383.00	0.00	1,199,999.70	0.00
2110312 Responsibility Allowance	357,903.20	0.00	749,999.30	0.00
110313 Entertainment Allowance	695,000.00	0.00	2,399,999.15	0.00
110314 Transport Allowance	9,366,977.10	0.00	14,753,702.30	0.00
2110315 Extraneous Allowance	2,590,000.00	0.00	4,313,826.10	0.00
2110317 Domestic Servant Allowance	178,600.00	0.00	515,460.00	0.00
2110318 n Practising Allowance	240,000.00	0.00	1,359,900.05	0.00
110320 Leave Allowance	841,970.00	0.00	1,449,961.55	0.00
110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	55,678,168.90	0.00	60,021,847.80	0.00
110000 Wages and Salary Contributions	155,934,501.00	0.00	154,331,256.10	0.00
210101 Electricity	1,486,876.00	0.00	1,370,518.90	0.00
210100 Utilities, Supplies and Services	1,486,876.00	0.00	1,370,518.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,976,658.00	0.00	7,847,149.40	0.00
210202 Internet Connections	522,162.00	0.00	2,463,767.25	0.00
210203 Courier & Postal Services	53,000.00	0.00	127,200.00	0.00
210200 Communication, Supplies and Services	3,551,820.00	0.00	10,438,116.65	0.00
210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,381,733.50	0.00	11,036,268.70	0.00
210302 Accommodation - Domestic Travel	4,300,820.00	0.00	8,844,573.00	0.00
210303 Daily Subsistence Allowance	7,024,919.00	0.00	14,348,943.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	335,200.00	0.00	683,943.00	0.00
210300 Domestic Travel and Subsistence, and Other Transportation Costs	17,042,672.50	0.00	34,913,727.70	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	746,175.00	0.00	1,998,454.80	0.00
210402 Accommodation	40,509.00	0.00	1,427,471.00	0.00
210403 Daily Subsistence Allowance	1,780,522.00	0.00	2,569,394.00	0.00
210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	57,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,567,206.00	0.00	6,052,319.80	0.00
210502 Publishing & Printing Services	78,200.00	0.00	161,760.00	0.00
210503 Subscriptions to Newspapers, Magazines and Periodicals	812,030.00	0.00	1,981,334.00	0.00
2210500 Printing, Advertising and Information supplies and Services	890,230.00	0.00	2,143,094.00	0.00
210603 Rents and Rates - Non-Residential	92,527,458.80	0.00	63,017,472.00	0.00
210600 Rentals of Produced Assets	92,527,458.80	0.00	63,017,472.00	0.00
2210701 Travel Allowance	813,160.00	0.00	2,369,389.00	0.00
210702 Remuneration of Instructors and Contract Based Training Services	496,700.00	0.00	1,369,550.00	0.00
210703 Production and Printing of Training Materials	488,820.00	0.00	1,314,000.00	0.00
2210704 Hire of Training Facilities and Equipment	907,925.00	0.00	2,669,356.40	0.00
210706 Book Allowance	112,800.00	0.00	330,832.70	0.00
210710 Accommodation Allowance	974,234.00	0.00	2,733,190.00	0.00
2210711 Tuition Fees Allowance	1,598,626.00	0.00	4,138,927.70	0.00
2210700 Training Expenses	5,392,265.00	0.00	14,925,245.80	0.00
210801 Catering Services (receptions), accommodation, Gifts, Food and Drinks	5,511,701.00	0.00	12,687,949.00	0.00
210802 Boards, Committees, Conferences	7,999,392.00	0.00	18,217,964.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
and Seminars				
2210800 Hospitality Supplies and Servi	13,511,093.00	0.00	30,905,913.60	0.00
2211001 Medical Drugs	380,000.00	0.00	761,160.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	114,000.00	0.00	237,800.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	647,600.00	0.00	1,501,607.00	0.00
2211000 Specialised Materials and Supp	1,141,600.00	0.00	2,500,567.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,736,579.00	0.00	11,698,701.50	0.00
2211102 Supplies and Accessories for Computers and Printers	574,000.00	0.00	2,745,465.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	340,550.00	0.00	564,920.00	0.00
2211100 Office and General Supplies and Services	4,651,129.00	0.00	15,009,086.50	0.00
2211201 Refined Fuels and Lubricants for Transport	3,452,313.20	0.00	7,422,778.75	0.00
2211200 Fuel Oil and Lubricants	3,452,313.20	0.00	7,422,778.75	0.00
2211305 Contracted Guards and Cleaning Services	3,724,657.60	0.00	5,776,000.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	148,600.00	0.00	231,200.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	42,109,125.25	0.00
2211311 Contracted Technical Services	3,391,935.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	1,865,330.00	0.00	3,390,890.00	0.00
2211328 Counselling Services	139,800.00	0.00	281,600.00	0.00
2211300 Other Operating Expenses	9,270,322.60	0.00	51,788,815.25	0.00
2210000 Goods and Services	155,484,986.10	0.00	240,487,655.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,204,529.00	0.00	4,658,235.20	0.00
2220100 Routine Maintenance - Vehicles	1,204,529.00	0.00	4,658,235.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,015,200.00	0.00	1,968,056.00	0.00
2220202 Maintenance of Office Furniture and Equipment	387,000.00	0.00	808,941.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	72,500.00	0.00	142,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	3,258,500.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,733,504.60	0.00	4,136,866.00	0.00
2220212 Maintenance of Communications Equipment	858,657.25	0.00	1,427,546.00	0.00
2220200 Routine Maintenance - Other Assets	4,066,861.85	0.00	11,741,909.00	0.00
2220000 Routine Maintenance	5,271,390.85	0.00	16,400,144.20	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	646,940,000.00	0.00	582,060,061.50	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	646,940,000.00	0.00	582,060,061.50	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	673,930,405.30	0.00	454,000,000.00	0.00
2630203 Capital Grants to Other levels of government	30,000,000.00	0.00	30,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	703,930,405.30	0.00	484,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	1,350,870,405.30	0.00	1,066,060,061.50	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	0.00	0.00	221,799,999.85	0.00
2640203 Drought Contingency	0.00	0.00	48,000,000.00	0.00
2640200 Emergency Relief and Refugee Assistance	0.00	0.00	269,799,999.85	0.00
2640502 Capital Transfer to Individual	0.00	0.00	515,000,000.00	0.00
2640503 Other Capital Grants and Trans	4,096,000,000.00	0.00	3,996,000,000.00	0.00
2640500 Other Capital Grants and Trans	4,096,000,000.00	0.00	4,511,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	4,096,000,000.00	0.00	4,780,799,999.85	0.00
3111001 Purchase of Office Furniture and Fittings	475,000.00	0.00	2,855,088.50	0.00
3111009 Purchase of other Office Equipment	162,398.00	0.00	691,430.00	0.00
3111000 Purchase of Office Furniture and General Equipment	637,398.00	0.00	3,546,518.50	0.00
3111104 Purchase of Instrumentation and	1,680,000.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Calibration Equipment				
3111109 Purchase of Educational Aids and Related Equipment	60,000.00	0.00	142,000.00	0.00
111100 Purchase of Specialised Plant, Equipment and Machinery	1,740,000.00	0.00	142,000.00	0.00
111301 Purchase of Certified Crop Seed	1,972,800.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	1,972,800.00	0.00	0.00	0.00
111401 Pre-feasibility, Feasibility and Appraisal Studies	2,306,820.00	0.00	9,510,565.90	0.00
111403 Research	0.00	0.00	5,432,282.00	0.00
3111499 Research, Feasibility Studies	14,915,258.95	0.00	29,934,496.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	17,222,078.95	0.00	44,877,343.90	0.00
110000 Acquisition of Fixed Capital Assets	21,572,276.95	0.00	48,565,862.40	0.00
6530101 Ministry HQ Recurrent Bank A/C	13,627.05	0.00	626.00	0.00
6530100 Recurrent Bank Accounts	13,627.05	0.00	626.00	0.00
530000 Recurrent Bank Accounts	13,627.05	0.00	626.00	0.00
540101 Ministry HQ Development Bank A	3,337,034.95	0.00	28,049.00	0.00
540100 Development Bank Accounts	3,337,034.95	0.00	28,049.00	0.00
6540000 Development Bank Accounts	3,337,034.95	0.00	28,049.00	0.00
6550101 Ministry HQ Deposit Bank A/C	10,174,387.10	0.00	10,174,387.10	0.00
550100 Deposit Bank Accounts	10,174,387.10	0.00	10,174,387.10	0.00
550000 Deposit Bank Account	10,174,387.10	0.00	10,174,387.10	0.00
580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
580000 Cash in Hand	0.00	0.00	0.00	0.00
740101 Prepayment	0.00	0.00	0.00	0.00
740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
760101 Standing Imprests	0.00	0.00	0.00	0.00
760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
780101 General Suspense A/C	0.00	0.00	0.00	0.00
780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
790100 Other Current System A/cs	0.00	0.00	0.00	0.00
790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
310101 General Deposits	0.00	10,174,387.10	0.00	10,174,387.10
7310100 General Deposits Items	0.00	10,174,387.10	0.00	10,174,387.10
7310000 Deposits	0.00	10,174,387.10	0.00	10,174,387.10
320101 PAYE	0.00	0.00	0.00	0.00
320102 NHIF	0.00	0.00	0.00	0.00
320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
320107 Co-operatives	0.00	0.00	0.00	0.00
320108 Insurances	0.00	0.00	0.00	0.00
320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
320113 HELB Deductions	0.00	0.00	0.00	0.00
320114 Union Dues	0.00	0.00	0.00	0.00
320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
320120 Staff Contribution	0.00	0.00	0.00	0.00
320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
320100 Salary Deductions	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
380100	0.00	0.00	0.00	0.00
380000 Withholding Taxes	0.00	0.00	0.00	0.00
390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	29,276,459.15	0.00	0.00	1,091,740.65
7390100 System Required Liabilities	29,276,459.15	0.00	0.00	1,091,740.65
399999 Cash Clearing A/c	0.00	98,052,648.90	0.00	622,578,016.10
399900	0.00	98,052,648.90	0.00	622,578,016.10
390000 System Required Liabilities A/cs	29,276,459.15	98,052,648.90	0.00	623,669,756.75

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9910101 Provision for Encumbrance	68,804,864.85	0.00	623,669,756.75	0.00
9910100 General Provisions	68,804,864.85	0.00	623,669,756.75	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	10,293,157,877.30	0.00	4,504,673,655.00
9910200 Exchequer Provisions	0.00	10,293,157,877.30	0.00	4,504,673,655.00
9910000 Provisions	68,804,864.85	10,293,157,877.30	623,669,756.75	4,504,673,655.00
9999999 Consolidated Fund	4,504,644,980.00	0.00	0.00	0.00
9999900	4,504,644,980.00	0.00	0.00	0.00
9990000 Opening Balance Reserves	4,504,644,980.00	0.00	0.00	0.00
Total	10,401,384,913.30	10,401,384,913.30	6,940,517,798.85	6,940,517,798.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

REC-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

Balance as per bank certificate

8,606,008.00

Less --

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

190,034,929.50

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

251,134,728.10

Add --

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

7,608,854.50

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

275,146,897.65

Bank Balance as per Cash Book

-149,807,897.45

Reconciled by: Signature: Date:

Reviewed by: Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

REC-STATE DEPT FOR DEV OF THE ASAL

From Date : 01-JUL-19 To : 30-JUN-20

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Cheque		Payee	Amount
No	Date		
10003073	31-JUL-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	6,857
10003112	02-AUG-19	PIONEER ASSURANCE CO. LTD	2,910
10003131	26-AUG-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	9,000
10003177	30-AUG-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	6,857
10003218	30-AUG-19	PIONEER ASSURANCE CO. LTD	2,910
10003226	30-AUG-19	CIVIL SERVANTS HOUSING FUND SCHEME	23,500
10003305	16-SEP-19	MARGARET MBITHE MULI	20,000
10003308	16-SEP-19	RICHARD KYALO KISYULA	20,000
10003312	16-SEP-19	BENARD GITAU MWANGI	40,000
10003315	16-SEP-19	JOSEPH MAINA	50,000
10003320	16-SEP-19	ALEX KAGUNDA MWANGI	10,000
10003322	16-SEP-19	SUSAN KERUBO BOKEA	7,500
10003331	17-SEP-19	IRENE WANGU MAHINGE	50,000
10003332	17-SEP-19	SUSAN WANJA MUNYIRI	10,000
10003335	17-SEP-19	SELLINE AKOTH OKUMU	373,350
10003337	17-SEP-19	JANE WANJIKU KIMANI	19,993
10003339	17-SEP-19	TABITHA WANJIRU RACHEAL	15,000
10003342	19-SEP-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000
10003357	26-SEP-19	BARCLAYS BANK KENYA LIMITED	1,050,653
10003360	26-SEP-19	NATIONAL BANK	353,794
10003368	26-SEP-19	NATIONAL BANK	15,552
10003375	26-SEP-19	BRITISH AMERICAN INSURANCE COMPANY K LIMITED	6,530
10003376	26-SEP-19	CORPORATE INSURANCE COMPANY LIMITED	10,897
10003377	26-SEP-19	MADISON INSURANCE COMPANY LIMITED DEDUCTIONS	2,300
10003383	26-SEP-19	PIONEER ASSURANCE CO. LTD	2,500
10003386	26-SEP-19	BANK OF AFRICA KENYA LIMITED	2,726
10003398	26-SEP-19	ARDHI SPORTS WELFARE ASSOCIATION	750
10003400	26-SEP-19	WATER WELFARE AND SPORTS ASSOCIATION	500
10003401	26-SEP-19	TRANSCOM WELFARE ASSOCIATION	995
10003402	26-SEP-19	TRANSCOM WELFARE ASSOCIATION	5,175
10003403	26-SEP-19	MINISTRY OF LABOUR WELFARE ASSOCIATION	7,290
10003408	26-SEP-19	KENYA POST OFFICE SAVINGS BANK	2,000
10003411	26-SEP-19	CIVIL SERVANTS HOUSING FUND SCHEME	11,000
10003413	26-SEP-19	SANLAM LIFE INSURANCE LIMITED	17,986
10003415	26-SEP-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	6,687
10003416	26-SEP-19	MINISTRY OF INDUSTRY STAFF WELFARE ASSOCIATION	430
10003420	26-SEP-19	PIONEER CREDIT LIMITED	18,763
10003421	26-SEP-19	KENYA CREDIT TRADERS LIMITED	2,372
10003422	26-SEP-19	BARCLAYS BANK KENYA LIMITED	158,292
10003428	26-SEP-19	AFRICAN CAPITAL LIMITED	472
10003441	27-SEP-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	161,735,000
10003479	01-OCT-19	COMMISSIONER OF VAT	8,275
10003483	01-OCT-19	MONICAH NJERI KINUTHIA	63,000
10003487	01-OCT-19	SAMWEL KIPSANG MAIYO	602,700
10003488	01-OCT-19	FREDRICK OWINO JUMA	602,700
10003489	01-OCT-19	TELKOM KENYA LIMITED	82,298
10003490	01-OCT-19	JOY LEMPESIE RASIA	338,100

BANK RECONCILIATION

m Date : 01-JUL-19 To : 30-JUN-20

REC-STATE DEPT FOR DEV OF THE ASAL

ank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Cheque		Payee	Amount
No	Date		
10003491	01-OCT-19	KENYA POWER AND LIGHTING COMPANY LIMITED	58,607.00
10003492	01-OCT-19	ANDREW WAITHAKA MWANGI	50,400.00
10003494	01-OCT-19	JOEL MWANGI NDUNGU	204,000.00
10003496	01-OCT-19	MAHALON PKATEI MUKET	110,160.00
10003506	02-OCT-19	NANCY MOKORO NGIGE	120,000.00
10003508	02-OCT-19	DAISY C. KITUR RONOH	60,000.00
10003516	02-OCT-19	SARAH MAUTA MUKWETARI	60,000.00
10003519	02-OCT-19	RUTH MAITHA KIBAARA	120,000.00
10003520	04-OCT-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000.00
10003524	07-OCT-19	ROSEMARY CHERONO TOWETT	411,500.00
10003525	07-OCT-19	JOHN KARONJI MUHIA	50,400.00
10003529	07-OCT-19	ALEX KAGUNDA MWANGI	50,400.00
10003530	07-OCT-19	ABEDNEGO M MUINDI	66,000.00
10003531	07-OCT-19	JAMES NYAMWARO AREBA	80,000.00
10003532	07-OCT-19	INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA	210,000.00
10003534	07-OCT-19	JOHN SIMIYU MAKETE	33,600.00
10003535	07-OCT-19	JOSEPH KETA OGOLA	20,000.00
10003536	07-OCT-19	JOSEPH KETA OGOLA	41,500.00
10003554	31-OCT-19	PIONEER ASSURANCE CO. LTD	2,910.00
10003579	31-OCT-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	6,778.95
10003702	28-NOV-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	3,497.95
10003711	28-NOV-19	PIONEER ASSURANCE CO. LTD	2,910.00
10003786	23-DEC-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	3,582.55
10003797	23-DEC-19	PIONEER ASSURANCE CO. LTD	2,910.00
10004118	30-JAN-20	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	14,219.60
10004294	02-MAR-20	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	33,801.60
10004331	05-MAR-20	MOSES MASASABI SAISI	10,000.00
10004454	20-MAR-20	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	33,998.85
10004601	12-MAY-20	PIONEER ASSURANCE CO. LTD	17,460.00
10004620	04-JUN-20	PIONEER ASSURANCE CO. LTD	17,460.00
10004691	18-JUN-20	EQUITY BANK LIMITED	1,781,267.95
10004692	18-JUN-20	HAZINA SACCO SOCIETY LTD	99,150.50
10004693	18-JUN-20	TREASURER SHERIA SACCO	25,018.00
10004694	18-JUN-20	MIDDLE EAST BANK KENYA LIMITED	36,625.50
10004695	18-JUN-20	STANDARD CHARTERED BANK HEADQUARTERS	41,909.65
10004696	18-JUN-20	BANK OF BARODA (K) LIMITED	72,709.50
10004697	18-JUN-20	NATIONAL BANK	427,791.65
10004698	18-JUN-20	FOSA - UKULIMA SACCO	218,153.60
10004699	18-JUN-20	FOSA - AFYA SACCO	27,269.50
10004700	18-JUN-20	FOSA - JAMII SACCO	60,257.80
10004701	18-JUN-20	ARDHI SACCO SOCIETY LTD	55,309.60
10004702	18-JUN-20	KENYA COMMERCIAL BANK LIMITED	1,040,939.70
10004703	18-JUN-20	ABSA BANK KENYA PLC	1,519,332.35
10004704	18-JUN-20	CO-OPERATIVE BANK OF KENYA LTD	891,492.10
10004742	26-JUN-20	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	15,451.65

BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

REC-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Cheque		Payee	Amount
No	Date		
10004839	29-JUN-20	JOSEPH KETA OGOLA	20,000.00
10004851	30-JUN-20	Aloukik Investments Limited	13,271,310.00
10004853	30-JUN-20	HELLEN MORAA NYANGOTO	20,000.00
10004855	30-JUN-20	SARAH KARIMI MURUGU	40,000.00
10004861	30-JUN-20	REX KIOSK	205,709.00
10004862	30-JUN-20	REX KIOSK	185,496.00
10004866	30-JUN-20	CATHERINE MBARI GIKIRU	20,000.00
10004872	30-JUN-20	PETER GITONGA NDERITU	20,000.00
10004874	30-JUN-20	EUNICE WANGARI MATHENGE	10,000.00
10004876	30-JUN-20	ASMAN ZAKINA ANYANGO	10,000.00
10004877	30-JUN-20	ASMAN ZAKINA ANYANGO	10,000.00
10004880	30-JUN-20	MARY ADHIAMBO OGWE	10,000.00
10004881	30-JUN-20	CECILIA AKINYI	33,900.00
10004885	30-JUN-20	JANET GITIRI KAMAU	10,000.00
10004889	30-JUN-20	JOEL MWANGI NDUNGU	25,000.00
10004890	30-JUN-20	SALOME MUMBUA KITIVA	450,000.00
10004891	30-JUN-20	IRENE WANGU MAHINGE	48,600.00
10004900	30-JUN-20	WYCLIFF ODUOR ACHOLA	60,000.00
10004901	30-JUN-20	JAMES MUTUA MUTUNE	60,000.00
10004903	30-JUN-20	JESSE MOGAKA NDEGE	60,000.00
10004904	30-JUN-20	ZACHARIA WECHULI	60,000.00
10004907	30-JUN-20	COMMISSIONER OF VAT	3,103.40
10004910	30-JUN-20	JAMES NYAMWARO AREBA	15,000.00
Total			190,034,929.50

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

Receipts			Amount
No	Date		
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 002715	165,000.00
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 001861	229,500.00
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 002712/1	343,913.00
NONREF	15-AUG-19	202 REFUNDS RTGS	29,500.00
NONREF	16-MAR-20	202 REFUNDS RTGS	46,086.00
NONREF	20-MAR-20	TRFS Payments /BENM/ 000673/1	136,400.00
NONREF	17-MAR-20	202 REFUNDS RTGS	46,086.50
NONREF	21-APR-20	Exchequer issue	1,358,462.00
NONREF	05-MAY-20	Exchequer issue	175,909,187.00
NONREF	30-APR-20	202 REFUNDS RTGS	46,086.00
NONREF	30-APR-20	202 REFUNDS RTGS	46,086.50
NONREF	03-JUN-20	Exchequer issue	22,193,577.00
NONREF	25-JUN-20	Exchequer issue	13,892,032.00
NONREF	30-JUN-20	Exchequer issue	37,589,512.00
Total			251,134,728.10

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

Cheque		Amount	
No	Date		
10002940	10-JUL-19	Outward KEPSS MT 102 /BENM/ ZEITUNA TUPI MOHAMED PV 002807	7,500.00
10001588	12-JUL-19	Outward KEPSS MT 102 /BENM/ KENYA SCHOOL OF GOVERNMENT MOMBASA PV-001869	97,440.00

BANK RECONCILIATION

Date : 01-JUL-19 To : 30-JUN-20

REC-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Cheque			Amount
No	Date		
10002938	12-JUL-19	Outward KEPSS MT 102 /BENM/ ARELI INVESTMENTS PV-002761	490,110.00
10003018	09-AUG-19	TRFS Payments /BENM/ WITHHOLDING TAX	1,177.10
10003345	11-NOV-19	Outward KEPSS MT 102 /BENM/ BERNARD ISAAC SUIYANKA V - 000158	15,400.00
10004516	06-MAY-20	TRFS Payments /BENM/ PV - 001023	700,000.00
10004697	19-JUN-20	Outward KEPSS MT 103 /BENM/ NATIONAL BANK PV-001169	427,791.65
10004700	19-JUN-20	Outward KEPSS MT 102 /BENM/ FOSA - JAMII SACCO PV-001169	60,257.80
10004693	19-JUN-20	Outward KEPSS MT 102 /BENM/ TREASURER SHERIA SACCO PV-001169	25,018.00
10004701	19-JUN-20	Outward KEPSS MT 102 /BENM/ ARDHI SACCO SOCIETY LTD PV-001169	55,309.60
10004692	19-JUN-20	Outward KEPSS MT 102 /BENM/ HAZINA SACCO SOCIETY LTD PV-001169	99,150.50
10004699	19-JUN-20	Outward KEPSS MT 102 /BENM/ FOSA - AFYA SACCO PV-001169	27,269.50
10004704	19-JUN-20	Outward KEPSS MT 102 /BENM/ CO-OPERATIVE BANK OF KENYA LTD PV-001169	891,492.10
10004698	19-JUN-20	Outward KEPSS MT 102 /BENM/ FOSA - UKULIMA SACCO PV-001169	216,153.60
10004696	19-JUN-20	Outward KEPSS MT 103 /BENM/ BANK OF BARODA (K) LIMITED PV-001169	72,709.50
10004703	19-JUN-20	Outward KEPSS MT 103 /BENM/ ABSA BANK KENYA PLC PV-001169	1,519,332.35
10004702	19-JUN-20	Outward KEPSS MT 103 /BENM/ KENYA COMMERCIAL BANK LIMITED PV-001169	1,040,939.70
10004691	19-JUN-20	Outward KEPSS MT 103 /BENM/ EQUITY BANK LIMITED PV-001169	1,781,267.95
10004694	19-JUN-20	Outward KEPSS MT 103 /BENM/ MIDDLE EAST BANK KENYA LIMITED PV-001169	36,625.50
10004695	19-JUN-20	Outward KEPSS MT 103 /BENM/ STANDARD CHARTERED BANK HEADQUARTER PV-001169	41,909.65
Total :			7,608,854.50

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

Receipts			Amount
No	Date		
FT20182ZMYXR	30-JUN-20		37,589,612.00
200855L8Z9	25-MAR-20		11,731,179.00
FT20177KKB5F	25-JUN-20		13,892,032.00
200806J4R3	20-MAR-20		136,400.00
FT20155HQF88	02-JUN-20		22,196,577.00
2007DDTDP	16-MAR-20		46,089.00
20126NCGJB	05-MAY-20		175,009,187.00
FT20076DDTDP	16-MAR-20		46,089.00
201129HKP0	21-APR-20		1,358,462.00
FT20121NS4T8	30-APR-20		46,086.00
20121334BX	30-APR-20		46,086.55
20072L04PR	20-MAR-20		12,956,925.00
20077QQPFM	19-MAR-20		46,086.55
20077QQPFM	19-MAR-20		46,086.55

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BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

REC-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Receipts		Amount
No	Date	
Total		275,146,897.65

BANK RECONCILIATION

Date : 01-JUL-20 To : 31-JUL-20 REC-STATE DEPT FOR DEV OF THE ASAL
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

Balance as per bank certificate

0.00

Less --

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

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

Add --

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

13,627.05

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

Bank Balance as per Cash Book

13,627.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-20 To : 31-JUL-20

REC-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384228

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

Cheque		Payee	Amount
No	Date		
Total			

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
NONREF	28-JUL-20	Transfer
Total		13,627.05

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

Receipts		Amount
No	Date	
Total		

		FO 30	
STATE DEPARTMENT FOR THE DEVELOPMENT OF ASALS			
RECCURENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2020			
CBK RECURRENT A/CCT NO 1000384228			
		Shs.	Cts.
Balance as per Bank Statement		Shs.	Cts
			45,809,534.00
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)		
			45,827,406.95
2	Receipts in Bank Statement not recorded in Cash Book		
Add: 3	Payments in Bank Statement not recorded in Cash Book		
4	Receipts in Cash Book not recorded in Bank Statement.....		
			31,500.00
Balance as per Cash Book			13,627.05
Prepared by:	<i>S. S. S. S. S.</i>	Sign	<i>[Signature]</i>
Designation	<i>ACCT II</i>	Date	<i>6/7/20</i>
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
Approved by:			
Designation	<i>JOSEPH O. YAMBO</i> <i>PAC</i>	Sign	<i>[Signature]</i>
		Date	

PAYMENT IN CASHBOOK NOT RECORDED IN BANK STATEMENT		
22.06.2020	MUSA KWARAMOI	60,000.00
22.06.2020	PAULO LOMESINYA	60,000.00
22.06.2020	JAMES MUTUA	60,000.00
22.06.2020	WHICLIFFE ACHOLA	60,000.00
22.06.2020	JOSPHINE MIRITI	60,000.00
22.06.2020	ZACHARY WELUCHI	60,000.00
22.06.2020	JESE NDEGE	60,000.00
22.06.2020	SALOME MUMBUA	450,000.00
22.06.2020	JOSEPH OGOLA	20,000.00
22.06.2020	PRIMATE TOURS	40,800.00
22.06.2020	JOSEPH OGOLA	20,000.00
22.06.2020	MUSA KWAROMOI	31,500.00
22.06.2020	JOEL KAGENI	56,000.00
22.06.2020	MARGARET MBITHE	20,000.00
22.06.2020	ESTHER ATSALI	20,000.00
22.06.2020	SARA MURUGU	40,000.00
22.06.2020	PETER NDERITU	20,000.00
22.06.2020	PATRICIA SHITAMBASHI	10,000.00
22.06.2020	IRENE MAHINGE	48,600.00
22.06.2020	RICHARD KISYULA	29,220.00
22.06.2020	ZAKINA ASMAN	10,000.00
22.06.2020	ZAKINA ASMAN	10,000.00
22.06.2020	EUNICE MATHENGE	10,000.00
22.06.2020	SUSAN MUNYIRI	29,400.00
22.06.2020	JOSEPH OGOLA	20,000.00
22.06.2020	MICHAEL NYAKAKO	29,400.00
22.06.2020	CAROLINE DOSIO	48,600.00
22.06.2020	MARY OGWE	10,000.00
22.06.2020	CECILIA AKINYI	33,900.00
22.06.2020	MOSES SAISI	10,000.00
22.06.2020	MOSES SAISI	10,000.00
22.06.2020	CATHERINE GIKIRU	20,000.00
22.06.2020	JOEL MWANGI	25,000.00
22.06.2020	ATTIC TOURS	12,500.00
22.06.2020	REX KIOSK	205,709.00
22.06.2020	JOSEPH OGOLA	20,000.00
22.06.2020	REX KIOSK	185,496.00
22.06.2020	TELKOM KENYA	300,000.00
22.06.2020	SAFARICOM LTD	1,567,500.00
22.06.2020	JOSEPH OGOLA	20,000.00
22.06.2020	ANTONNET KAMAU	33,900.00
22.06.2020	ESTHER ATSALI	33,900.00
22.06.2020	SAFARICOM LTD	678,095.60
22.06.2020	SAFARICOM LTD	11,896.40
22.06.2020	KIPURPUR	12,553.45
22.06.2020	KIPURPUR	715,546.55

22.06.2020	KIPURPUR	12,553.45
22.06.2020	KIPURPUR	715,546.55
22.06.2020	BASSELLS SECURITY	98,065.55
22.06.2020	BASSELLS SECURITY	1,720.45
22.06.2020	ALOUKIK INVESTMENT	232,830.00
22.06.2020	ALOUKIK INVESTMENT	13,271,310.00
23.06.2020	P POWON	300,431.00
23.06.2020	GEORGE NGIGE	50,605.00
23.06.2020	IRENE MAHINGE	29,251.00
23.06.2020	DIVINAH KITUM	26,710.00
23.06.2020	JAPHETH KORIR	14,720.00
23.06.2020	ELIZABETH KABIRU	20,863.95
23.06.2020	MICHAEL NYAKAKO	10,625.00
23.06.2020	HELLEN NASHIPAI	14,720.00
23.06.2020	HELLEN MORAA	20,000.00
23.06.2020	TITUS WAITA	7,000.00
23.06.2020	JAPHETH KORIR	15,900.00
23.06.2020	CENTRAL BANK	393,586.20
23.06.2020	CENTRAL BANK	22,434,413.80
23.06.2020	SAFARICOM LTD	1,385,488.00
23.06.2020	JANET KAMAU	10,000.00
23.06.2020	SUSAN MUNYIRI	10,000.00
23.06.2020	ZAKINA ASMAN	10,000.00
23.06.2020	GUYO HALAKHE	9,450.00
23.06.2020	HELLEN MORAA	20,000.00
23.06.2020	MARGARET MBITHE	20,000.00
23.06.2020	RICHARD KISYULA	29,900.00
23.06.2020	MUSA KWARAMOI	31,500.00
23.06.2020	ATTIC TOURS	96,100.00
23.06.2020	ATTIC TOURS	244,800.00
23.06.2020	FARAH ASINDUA	100,800.00
23.06.2020	GEORGE NGIGE	410,000.00
23.06.2020	MAHALON MUKET	80,000.00
23.06.2020	MAHALON MUKET	409,000.00
	TOTAL	45,827,406.95

RECEIPT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

22.06.2020	MUSA KWARAMOI	31,500.00
	TOTAL	31,500.00



CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 30/06/2020 TO 10/07/2020

Rundate :

Runtime

Customer Number

Account Number : 1

Account Name : REC-STATE DEPT FOR DEV OF THE A

Opening Balance : 11

No	Trn Date	Value Date	Reference No	Trn Detail	Dr Amt	Cr Amt	
1	30/06/2020	30/06/2020	FT20182XJNXC	Outward RTGS Payment MT 102	14,550.00	0.00	9.5
				0010001844			
				STATE DEPT FOR DEV OF THE			
				SAL:CBK			
				PIONEER ASSURANCE CO LTD			
				REC/0010004844			

				/REC/0010004941			
				PV - 000985			
				Outward RTGS Payment MT 103	410,000.00	0.00	13,627.05
117	08/07/2020	08/07/2020	FT2019082YDW	0010004942			
				STATE DEPT FOR DEV OF THE ASAL:999999			
				GEORGE NGIGE KAMAU			
				0010004942			
				PV - 000789			
Totals					47,582,629.50	37,589,612.00	
Closing Balance							13,627.0

BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEV-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384239

Balance as per bank certificate	9,732,534.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	217,506,785.00
2. Receipts in Bank Statement not yet recorded in Cash Book	1,936,894,547.30
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	591,800.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	2,289,342,232.30
Bank Balance as per Cash Book	145,265,234.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEV-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384239

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

Cheque		Payee	Amount
No	Date		
200000159	11-OCT-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	25,000,000.00
200000162	11-OCT-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	53,000,000.00
200000163	18-OCT-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	139,506,785.00
Total			217,506,785.00

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

Receipts			Amount
No	Date		
NONREF	22-JAN-20	202 REFUNDS RTGS	591,000.00
NONREF	08-MAY-20	Exchequer issue	388,575,000.00
NONREF	14-MAY-20	Exchequer issue	55,860,912.30
NONREF	20-MAY-20	Exchequer issue	388,575,000.00
NONREF	09-JUN-20	Exchequer issue	1,103,291,835.00
Total			1,936,894,547.30

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

Cheque			Amount
No	Date		
200000178	10-JAN-20	Outward KEPSS MT 103 /BENM/ SAMUEL BABU KIMANI IMP-3657405	591,800.00
Total			591,800.00

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

Receipts			Amount
No	Date		
2012900QK5	08-MAY-20		388,575,000.00
FT20010ZPRBK	10-JAN-20		591,800.00
200806J4R3	19-MAR-20		136,400.00
FT19290MCKW1	17-OCT-19		139,506,785.00
20161YJ16X	11-JUN-20		1,103,291,835.00
FT193054HL0Q	01-NOV-19		53,000,000.00
FT19288YXC5V	15-OCT-19		134,804,500.00
FT20141C9ZYZ	20-MAY-20		388,575,000.00
20135HKCQB	14-MAY-20		55,860,912.30
FT19305V09LT	01-NOV-19		25,000,000.00
Total			2,289,342,232.30

BANK RECONCILIATION

om Date : 01-JUL-20 To : 30-JUL-20 DEV-STATE DEPT FOR DEV OF THE ASAL
 ank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384239

Balance as per bank certificate	3,337,034.95
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Less --

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

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

Add --

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

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

Bank Balance as per Cash Book	3,337,034.95
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Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

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BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUL-20

DEV-STATE DEPT FOR DEV OF THE ASAL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384239

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

Cheque		Payee	Amount
No	Date		
			Total

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
Total		

MINISTRY OF DEVOLUTION & ASALS				
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS				
DEVELOPMENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2020				
F.O. 30			Shs. Cts.	Shs. ct
Balance as per Bank Statement				9,732,534.95
Less: 1	Payments in Cash Book not recorded in Bank Statement			
	(Unpresented)			6,736,400.00
2	Receipts in Bank Statement not recorded in Cash Book			
Add: 3	Payments in Bank Statement not recorded in Cash Book			
4	Receipts in Cash Book not recorded in Bank Statement.....			340,900.00
Balance as per Cash Book				3,337,034.95
Prepared	S.O. David		16/7/20	
By		Signature	Date	
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.				
AAG	JOSEPH O. YAMU		16/7/20	
Designation		Signature	Date	

PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

30.06.2020	ATTIC TOURS	244,800.00
30.06.2020	ATTIC TOURS	96,100.00
30.06.2020	SWEET LAKE RESORT	4,965.50
30.06.2020	SWEET LAKE RESORT	283,034.50
30.06.2020	SAMUEL MURAGURI	949,200.00
30.06.2020	QUEEN OMOLLO	663,200.00
30.06.2020	SAMUEL CHACHA	397,900.00
30.06.2020	SAMUEL CHACHA	638,000.00
30.06.2020	SAMUEL MAIYO	629,600.00
30.06.2020	MAUREEN BAYA	764,000.00
30.06.2020	MAUREEN BAYA	25,000.00
30.06.2020	JOY LEMPASIE	25,000.00
30.06.2020	JOSEPH OGOLA	25,000.00
30.06.2020	GRACE WANGARE	30,000.00
30.06.2020	PATRICIA STAMBASI	30,000.00
30.06.2020	MARGARET MBITHE	30,000.00
30.06.2020	CATHERINE GIKIRU	30,000.00
30.06.2020	SARAH MURUGU	30,000.00
30.06.2020	SUSAN MUNYIRI	30,000.00
30.06.2020	SIMON MBUGUA	30,000.00
30.06.2020	JOSEPH OGOLA	30,000.00
30.06.2020	MARY OGWE	30,000.00
30.06.2020	HAIKA KIMARO	30,000.00
30.06.2020	HELLEN MORAA	30,000.00
30.06.2020	SALOME MUMBUA	45,000.00
30.06.2020	MAUREEN BAYA	45,000.00
30.06.2020	PAUL KOROS	45,000.00
30.06.2020	ANTONY KAROKI	45,000.00
30.06.2020	SAMUEL CHACHA	45,000.00
30.06.2020	SAMSON OLANDO	45,000.00
30.06.2020	SAMUEL MASIAGA	45,000.00
30.06.2020	FREDRICK OWINO	45,000.00
30.06.2020	SAMUEL MURAGURI	45,000.00
30.06.2020	ABEDNEGO MUINDI	45,000.00
30.06.2020	STELLA ONSINYO	45,000.00
30.06.2020	JOY LEMPASIE	45,000.00
30.06.2020	JOHN MUTIO	45,000.00
30.06.2020	TABITHA WANJIRU	45,000.00
30.06.2020	SAMUEL BABU	45,000.00
30.06.2020	QUEEN OMOLLO	45,000.00
30.06.2020	PINKY NZALA	45,000.00
30.06.2020	JAMES AREBA	45,000.00
30.06.2020	SAMUEL OJWANG	45,000.00
30.06.2020	SAMUEL MAIYO	60,000.00
30.06.2020	GEORGE NGIGE	60,000.00
30.06.2020	SARAH MAUTA	60,000.00

30.06.2020	JOSEPH MAINA	60,000.00
30.06.2020	AMB. LEONARD NGAITHE	60,000.00
30.06.2020	JOSEPH YAMO	60,000.00
30.06.2020	IRENE MBOGO	60,000.00
30.06.2020	ABEDNEGO MUINDI	385,600.00
	TOTALS	6,736,400.00

RÉCEIPT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

30.06.2020	ATTIC TOURS	244,800.00
30.06.2020	ATTIC TOURS	96,100.00
	TOTALS	340,900.00



CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O. BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 30/06/2020 TO 10/07/2020

Rundate : 10/07/2020

Runtime : 10:33:56

Customer Number : 138661

Account Number : 1000384239

Account Name : DEV-STATE DEPT FOR DEV OF THE ASAL(KES)

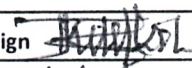
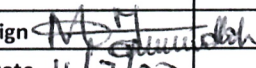
Opening Balance : 9732534.95

No	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	08/07/2020	08/07/2020	FT201906LCZ8	TRFS Payments	4,965.50	0.00	9,727,569.45
				0200000275			
				Withholding Tax			
2	09/07/2020	09/07/2020	FT20191449GV	Outward RTGS Payment MT 102	25,000.00	0.00	9,702,569.45
				0200000295			

Generated on: 10th July 2020 at 10:33 AM EAT

Page 1 of 18

				/REC/0200000279			
				PV - 001321			
48	09/07/2020	09/07/2020	FT201914JMP5	Outward RTGS Payment MT 102	949,200.00	0.00	3,722,634
				0200000278			
				STATE DEPT FOR DEV OF THE ASAL:CBK			
				SAMUEL NGIGI MURAGURI			
				/REC/0200000278			
				PV - 001324			
49	10/07/2020	10/07/2020	FT20192GH87R	Outward RTGS Payment MT 103	385,600.00	0.00	3,337,034
				0200000323			
				STATE DEPT FOR DEV OF THE ASAL:999999			
				ABEDNEGO M MUINDI			
				0200000323			
				PV - 001332			
Totals					6,395,500.00	0.00	
Closing Balance							3,337,034.

		F.O. 30			
STATE DEPARTMENT FOR THE DEVELOPMENT OF THE ASALS					
DEPOSIT ACCOUNT NO1000384247 BANK RECONCILIATION STATEMENT AS AT 30.6. 2020					
			Shs.	Cts.	Shs. Cts.
Balance as per Bank Statement					10,174,387.10
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)			-	
2	Receipts in Bank Statement not recorded in Cash Book			-	-
Add: 3	Payments in Bank Statement not recorded in Cash Book			-	
4	Receipts in Cash Book not recorded in Bank Statement.....			-	-
Balance as per Cash Book					10,174,387.10
Prepared by:	S. O. Olando	Sign			
Designation	Acct II	Date	16/7/20		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
Approved by:	JOSEPH O. TAMU	Sign			
DESIGN: AAG		Date	16/7/20		

DEPOSIT ANALYSIS 2019-2020 FINANCIAL YEAR

WESTERN KENYA RETENTION MONEY AS AT 30/06/2020

Date	Particulars	Amount	Amount Paid	Date Paid
30/06/2016	Jowk Enterprises Ltd	39,084.30	Nil	
30/06/2016	Amaj Ltd	128,481.50	Nil	
30/06/2016	Ambe General Contractors	400,869.38	Nil	
30/06/2016	Benco Contractors	270,413.00	Nil	
30/06/2016	Broadcore Construction	91,719.70	Nil	
30/04/2016	Citam	128,841.50	Nil	
30/06/2016	Davis and Shirtliff	387,585.00	Nil	
30/06/2016	Davis and Shirtliff	153,212.00	Nil	
04/12/2015	Highway Emporium	54,938.90	Nil	
04/12/2015	Highway Emporium	49,171.00	Nil	
04/12/2015	Highway Emporium	332,833.00	Nil	
22/12/2015	Highway Emporium	92,311.00	Nil	
04/12/2015	Jonesmy Construction	112,868.00	Nil	
04/12/2015	Jonesmy Construction	182,120.00	Nil	
22/12/2015	Jonesmy Construction	296,193.50	Nil	
30/06/2016	Keromatt Ltd	1,806,258.90	Nil	
30/06/2016	Keromatt Ltd	347,779.00	Nil	
30/06/2016	Masera	96,837.30	Nil	
30/06/2016	Masera	76,167.90	Nil	
30/06/2016	Mavil Emporium	3,765.30	Nil	
30/06/2016	Mosaic	45,234.20	Nil	
30/06/2016	Mwamogusii Building Contractors	146,388.15	Nil	
09/03/2014	Nyamsera Construction	92,406.00	Nil	
03/12/2014	Nyamsera Construction	88,989.40	Nil	
30/06/2016	Open yard developers	724,189.22	Nil	
02/02/2015	Nyamsera Construction	135,893.00	Nil	
08/05/2015	Resco Construction Company	374,005.90	Nil	
08/05/2015	Resco Construction Company	542,740.80	Nil	
16/10/2015	Resco Construction Company	586,519.20	Nil	
31/03/2016	Resco Construction Company	557,651.50	Nil	
30/04/2016	Resco Construction Company	707,988.40	Nil	
30/06/2016	Sharkles Construction	159,118.35	Nil	
30/06/2016	Somu Contractors	28,024.00	Nil	
30/06/2016	Stangen	113,718.30	Nil	
30/06/2016	Transjudy	9,554.00	Nil	
30/06/2016	Urban option	242,568.00	Nil	
30/06/2016	Wintech Limited	288,649.20	Nil	
30/06/2016	Wintech Limited	279,298.30	Nil	
TOTAL		10,174,386.10	-	

SUMMARY

DATE	PAYEE	AMOUNT
01/07/2019	Receipts B/F	10,174,386.10
	Total Payments	0.00
	Balance C/F	10,174,386.10

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2018 TO 30/06/2019

Ogolla
Deposit Bank Statement
for the period 1/7/18-30/6/19
Plse T.N.A.
[Signature]

Rundate : 09

Runtime :

Customer Number

Account Number : 10

Account Name : DEP-STATE DEPT FOR DEV OF THE AS.

Opening B.

No	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	
1	26/10/2018	26/10/2018	ONLINE AC CLOSURE-1000302167	Online closure Debit	0.00	10,899,114.45	10.8
2	31/10/2018	31/10/2018	FT1830401SCU	Outward RTGS Payment MT 103	23,234.80	0.00	10.8
				0300000004			
				STATE DEPT FOR DEV OF THE			
				ASAF 999999			
				PERFCON LTD			

NEWARK/USH BUILDING CONTRACTORS

REC/030000005

PV - 090142-1

Totals

724,727.35

10,899,114.45

Closing Balance



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	1,802,000,000.00
Exchequer releases	4	5,788,484,222.30	4,504,673,655.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		5,788,484,222.30	6,306,673,655.00
PAYMENTS			
Compensation of Employees	12	155,934,501.00	154,331,256.10
Use of goods and Services	13	160,756,376.95	256,887,800.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,446,870,405.30	5,577,060,061.50
Other Grants and Transfers	16	0.00	269,799,999.85
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	21,572,276.95	48,565,862.40
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		5,785,133,560.20	6,306,644,980.00
SURPLUS/DEFICIT		3,350,662.10	28,675.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	13,525,049.10	10,203,062.10
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		13,525,049.10	10,203,062.10
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		13,525,049.10	10,203,062.10
Financial Liabilities			
Accounts Payables - Deposits	24	78,950,576.85	633,844,143.85
NET FINANCIAL ASSETS		(65,425,527.75)	(623,641,081.75)
REPRESENTED BY			
Fund Balance b/fwd	25	(623,641,081.75)	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		3,350,662.10	28,675.00
NET FINANCIAL POSITION		(620,290,419.65)	28,675.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1035-State Department for Development of the ASAL
Current Period: JUL-19 To JUN-20
Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	1,802,000,000.00
Exchequer releases	4	5,788,484,222.30	4,504,673,655.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	155,934,501.00	154,331,256.10
Use of goods and Services	13	160,756,376.95	256,887,800.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,446,870,405.30	5,577,060,061.50
Other Grants and Transfers	16	0.00	269,799,999.85
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(554,893,567.00)	633,844,143.85
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(529,970,627.95)	682,438,681.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	21,572,276.95	48,565,862.40
Net Cash Flow From Investing Activities	B	(21,572,276.95)	(48,565,862.40)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(551,542,904.90)	633,872,818.85
Cash and Cash Equivalent at BEGINNING of The Year		10,203,062.10	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	13,525,049.10	10,203,062.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1035-State Department for Development of the
ASAL

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	1,802,000,000.00
TOTAL		0.00	1,802,000,000.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	5,788,484,222.30	4,504,673,655.00
TOTAL		5,788,484,222.30	4,504,673,655.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	100,256,332.10	94,309,408.30
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	55,678,168.90	60,021,847.80
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		155,934,501.00	154,331,256.10

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,486,876.00	1,370,518.90
Communication, Supplies and Services	2210200	3,551,820.00	10,438,116.65
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	17,042,672.50	34,913,727.70
Foreign Travel and Subsistence, and other transportation costs	2210400	2,567,206.00	6,052,319.80
Printing, Advertising and Information Supplies and Services	2210500	890,230.00	2,143,094.00
Rentals of Produced Assets	2210600	92,527,458.80	63,017,472.00
Training Expenses	2210700	5,392,265.00	14,925,245.80
Hospitality Supplies and Servi	2210800	13,511,093.00	30,905,913.60
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	1,141,600.00	2,500,567.00
Office and General Supplies and Services	2211100	4,651,129.00	15,009,086.50
Fuel Oil and Lubricants	2211200	3,452,313.20	7,422,778.75
Other Operating Expenses	2211300	9,270,322.60	51,788,815.25
Routine Maintenance - Vehicles	2220100	1,204,529.00	4,658,235.20
Routine Maintenance - Other Assets	2220200	4,066,861.85	11,741,909.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		160,756,376.95	256,887,800.15

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	646,940,000.00	582,060,061.50
Capital Grants to Government Agencies and other Levels of Government	2630200	703,930,405.30	484,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	4,096,000,000.00	4,511,000,000.00
TOTAL		5,446,870,405.30	5,577,060,061.50

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	269,799,999.85
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	269,799,999.85

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	637,398.00	3,546,518.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,740,000.00	142,000.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	1,972,800.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	17,222,078.95	44,877,343.90
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		21,572,276.95	48,565,862.40

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	13,627.05	626.00
Development Bank Accounts	6540000	3,337,034.95	28,049.00
Deposit Bank Account	6550000	10,174,387.10	10,174,387.10
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		13,525,049.10	10,203,062.10

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	10,174,387.10	10,174,387.10
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	68,776,189.75	623,669,756.75
TOTAL		78,950,576.85	633,844,143.85

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	10,203,062.10	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(633,844,143.85)	0.00
TOTAL		(623,641,081.75)	0.00

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	98,000,000.00	0.00	(98,000,000.00)	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	5,788,484,222.30	(5,788,484,222.30)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		98,000,000.00	0.00	(98,000,000.00)	0.00	5,788,484,222.30	(5,788,484,222.30)	0.00%
PAYMENTS								
Compensation of Employees	12	80,175,000.00	0.00	77,075,000.00	157,250,000.00	155,934,501.00	1,315,499.00	99.16%
Use of goods and Services	13	123,820,392.50	0.00	48,328,487.50	172,148,880.00	160,756,376.95	11,392,503.05	93.38%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,025,592,570.00	0.00	2,269,425,923.00	6,295,018,493.00	5,446,870,405.30	848,148,087.70	86.53%
Other Grants and Transfers	16	98,000,000.00	0.00	(98,000,000.00)	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	48,879,607.50	0.00	(26,641,948.50)	22,237,659.00	21,572,276.95	665,382.05	97.01%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,376,467,570.00	0.00	2,270,187,462.00	6,646,655,032.00	5,785,133,560.20	861,521,471.80	87.04%



Statment of Budget Execution

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

SUMMARY STATEMENT OF DEPOSITS

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	10,174,387.10	0.00
Transfers of retentions during the year	0.00	10,174,387.10
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	10,174,387.10	10,174,387.10
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1035-State Department for Development of the ASAL

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0733000000			6,646,655,032.00	5,785,133,560.20	861,521,471.80
	2110000	Wages and Salary Contributions	157,250,000.00	155,934,501.00	1,315,499.00
	2210000	Goods and Services	163,745,289.00	155,484,986.10	8,260,302.90
	2220000	Routine Maintenance	8,403,591.00	5,271,390.85	3,132,200.15
	2630000	Grants & Transfer To Other Govt. Units	1,987,665,693.00	1,350,870,405.30	636,795,287.70
	2640000	Other Transfers and Emergency Relief	4,307,352,800.00	4,096,000,000.00	211,352,800.00
	3110000	Acquisition of Fixed Capital Assets	22,237,659.00	21,572,276.95	665,382.05
		Grand Total	6,646,655,032.00	5,785,133,560.20	861,521,471.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1035-State Department for Development of the ASAL

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1033000300		General Administrative Services - Special Programmes	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1035000100			784,036,802.00	780,628,822.60	3,407,979.40
	0733000000		784,036,802.00	780,628,822.60	3,407,979.40
1035000300			194,039,738.00	186,563,167.30	7,476,570.70
	0733000000		194,039,738.00	186,563,167.30	7,476,570.70
1035100100			4,096,000,000.00	4,096,000,000.00	0.00
	0733000000		4,096,000,000.00	4,096,000,000.00	0.00
1035100300			0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1035100500			30,000,000.00	30,000,000.00	0.00
	0733000000		30,000,000.00	30,000,000.00	0.00
1035100600			8,499,999.00	6,087,135.00	2,412,864.00
	0733000000		8,499,999.00	6,087,135.00	2,412,864.00
1035101000			816,400,000.00	212,000,000.00	604,400,000.00
	0733000000		816,400,000.00	212,000,000.00	604,400,000.00
1035101200			12,000,000.00	11,924,030.00	75,970.00
	0733000000		12,000,000.00	11,924,030.00	75,970.00
1035101300			0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1035101400			269,609,000.00	55,860,912.30	213,748,087.70
	0733000000		269,609,000.00	55,860,912.30	213,748,087.70
1035101600		Ending Drought Emergencies: Support to Resilient Livelihood II	391,069,493.00	391,069,493.00	0.00
	0733000000		391,069,493.00	391,069,493.00	0.00
1035101700		Resilience and Sustainable Food Systems Programme	45,000,000.00	15,000,000.00	30,000,000.00
	0733000000		45,000,000.00	15,000,000.00	30,000,000.00
Grand Total			6,646,655,032.00	5,785,133,560.20	861,521,471.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1035-State Department for Development of the ASAL

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0733000000			6,646,655,032.00	5,785,133,560.20	861,521,471.80
	0733010000		157,596,801.00	151,729,987.10	5,866,813.90
	0733020000		6,295,018,493.00	5,446,870,405.30	848,148,087.70
	0733030000		194,039,738.00	186,533,167.80	7,506,570.20
		Grand Total	6,646,655,032.00	5,785,133,560.20	861,521,471.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Transfers to and from Confirmation Template



NATIONAL DROUGHT MANAGEMENT AUTHORITY HEADQUARTERS P.O. Box 53547 – 00200 Nairobi, Kenya.

The National Drought Management Authority wish to confirm the amounts received in the financial year 2019/20 is as tabulated in the table below:

Confirmation of amounts received to National Drought Management Authority as at June 30, 2020							
Reference Number/Pv No.	Date Disbursed	Amounts Received by National Drought Management Authority in the financial year 2019/20.				Amount Disbursed to/Received by (MDA/SAGA/SC/Fund/Project/County/MDA) as at 30 June 2020 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
24	27/09/2019	161,735,000.00			161,735,000.00	161,735,000.00	0
383	04/11/2019	161,735,000.00			161,735,000.00	161,735,000.00	0
583	31/12/2019	161,735,000.00			161,735,000.00	161,735,000.00	0
1016	07/05/2020	161,735,000.00			161,735,000.00	161,735,000.00	0
124	17/10/2019		139,506,785.00		139,506,785.00	139,506,785.00	0
128	01/11/2019		25,000,000.00		25,000,000.00	25,000,000.00	0
127	01/11/2019		53,000,000.00		53,000,000.00	53,000,000.00	0
372	04/11/2019		395,250,000.00		395,250,000.00	395,250,000.00	0
409	12/11/2019		7,500,000.00		7,500,000.00	7,500,000.00	0
373	19/11/2019		395,250,000.00		395,250,000.00	395,250,000.00	0
477	02/12/2019		395,250,000.00		395,250,000.00	395,250,000.00	0
476	02/12/2019		7,500,000.00		7,500,000.00	7,500,000.00	0
374	20/12/2019		395,250,000.00		395,250,000.00	395,250,000.00	0
629	14/02/2020		53,000,000.00		53,000,000.00	53,000,000.00	0
630	14/02/2020		7,500,000.00		7,500,000.00	7,500,000.00	0
631	14/02/2020		25,000,000.00		25,000,000.00	25,000,000.00	0
632	14/02/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
633	06/03/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
634	06/03/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
915	11/03/2020		139,506,785.00		139,506,785.00	139,506,785.00	0
1015	21/04/2020		7,500,000.00		7,500,000.00	7,500,000.00	0
635	12/05/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
1014	15/05/2020		25,000,000.00		25,000,000.00	25,000,000.00	0
476	15/05/2020		25,000,000.00		25,000,000.00	25,000,000.00	0
636	26/05/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
1013	10/06/2020		53,000,000.00		53,000,000.00	53,000,000.00	0
638	12/06/2020		388,575,000.00		388,575,000.00	388,575,000.00	0

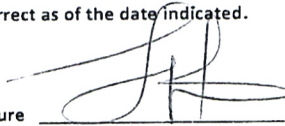
637	12/06/2020		388,575,000.00		388,575,000.00	388,575,000.00	0
639	12/06/2020		190,225,000.00		190,225,000.00	190,225,000.00	0
1096	12/06/2020		55,860,912.30		55,860,912.30	55,860,912.30	0
1097	12/06/2020		12,055,923.00		12,055,923.00	12,055,923.00	0
1098	12/06/2020		15,000,000.00		15,000,000.00	15,000,000.00	0
Total		646,940,000.00	4,799,930,405.30		5,446,870,405.30	5,446,870,405.30	0

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name JUDY KARIMI

Signature



Date 14/07/2020

23

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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



10th July, 2019

CERTIFICATE OF BALANCES

Customer : 138661

STATE DEPT FOR DEV OF THE ASAL

Balance Date: 30-Jun-20

Account No	Account Name	Currency	Balance
1000384228	REC-STATE DEPT FOR DEV OF THE ASAL	KES	45,809,534.00
1000384239	DEV-STATE DEPT FOR DEV OF THE ASAL	KES	9,732,534.95
1000384247	DEP-STATE DEPT FOR DEV OF THE ASAL	KES	10,174,387.10
1000384255	CBK165-STATE DEPT FOR DEV OF ASAL	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Date 10th July, 2020Report of the Board of Survey on the Cash and Bank Balances of **RECURRENT- 1035**

Account No.1000384228

as at the close of

business on 30th June, 2020

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samson Olando - Secretary

Assembled at the office of **The Cashier - State Department for Development of the Assets**at 9.00 am (time) on the 10th July, 2020

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand	(Shs. 00.00
Bank balance	Shs. 45,809,534.00
	45,809,534.00

The Bank Certificate of Balance showed a sum of Shs. Thirteen Thousand Six Hundred and Twenty Seven

cts Five Cents	(shs. 13,627	cts 05
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Standing to the credit of the account on 30th June, 2020

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

PAUL M. KOROS

Hulda K. Ogoti

Date 10th July, 2020

SAMSON O. DLANDO

Chairman

Hulda K. Ogoti

SAMSON O. DLANDO

F.O. 26 (Small)

PAUL M. KORA Chairman 10/17/20
SAMSON C. OLATUNGBO Secretary 10/17/20
Huldah K. Ogulu Member 10/17/20

RECEIPTS

[illegible]

Date 10th July, 2020Report of the Board of Survey on the Cash and Bank Balances of **DEVELOPMENT- 1035**

Account No.1000384239

as at the close of

business on 30th June, 2020

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samson Olando - Secretary

Assembled at the office of **The Cashier - State Department for Development of the Asals**at 9.00 am (time) on the 10th July, 2020

Notes (Shs. 00.00)

Silver Shs. 00.00

copper Shs. NIL

Cheques (as per details on reverse) Shs. NIL

00.00

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand (Shs. 00.00)

Bank balance Shs. 9,732,534.95

9,732,534.95

The Bank Certificate of Balance showed a sum of Shs. Three Million Three Hundred and Thirty Seven Thousand and Thirty Four

cts Nine Five (shs. 3,337,034 95
Cents ctsStanding to the credit of the account on 30th June, 2020

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

PAUL M. KOROS

HULDAH K. OGOTI

SAMSON O. OLANDO

Chairman

OGOTI

KOROS

FD-26 (Rev. 11-17-60)

[illegible]

QWIK (RIP)

[illegible]

Date 10th July, 2020Report of the Board of Survey on the Cash and Bank Balances of **DEPOSIT- 1035**

Account No. 1000384247

as at the close of

business on 30th June, 2020

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samson Olando - Secretary

Assembled at the office of **The Cashier - State Department for Development of the Arak**at 9.00 am (time) on the 10th July, 2020

Notes (Shs. 00.00)

Silver Shs. 00.00

copper Shs. NIL

Cheques (as per details on reverse) Shs. NIL

00.00

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand (Shs. 00.00)

Bank balance Shs. 10,174,387.10

10,174,387.10

The Bank Certificate of Balance showed a sum of Shs. Ten Million One Hundred and Seventy Four thousand Three Hundred and Eighty Seven

cts Ten Cents (Shs. 10,174,387 cts 10)

Standing to the credit of the account on 30th June, 2020

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

PAUL M. KOROS

HULDA K. OGOTI

Date 10th July, 2020

SAMSON C. OLANDO

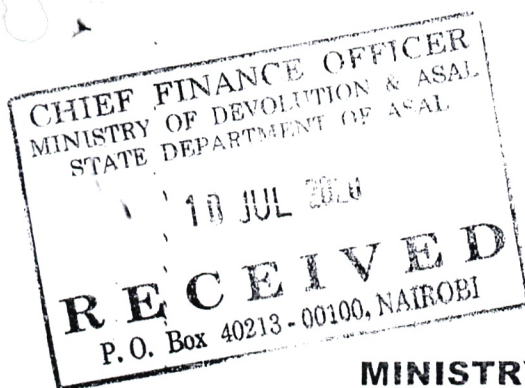
Chairman

H. Ogoti
S. Olando

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[illegible]

[illegible]



REPUBLIC OF KENYA



7

MINISTRY OF DEVOLUTION AND ASAL AREAS STATE DEPARTMENT FOR DEVELOPMENT OF ASALS

INTERNAL MEMO

To : Chief Finance Officer

From : HAU

Ref : MDA/SDDS/ACCTS/GEN/VOL.II/(54) ^{PENDING 7}

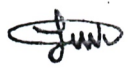
Date : 10th July, 2020

Re : **PENDING BILLS**

The above subject matter refers.

Forwarded are pending bills for the year 2019/2020 and below as per the following list for your further necessary actions.

No.	Name	PV No.	Amount
1.	Sweet Lake Resort	1246	180,000.00
2.	Munex Investment Ltd	1153	769,600.00
3.	Seram Supplies Ltd	1152	283,800.00
4.	Yakner Company Limited	1231	881,350.00
5.	Johub General Supplies	1235	684,000.00
6.	Figmax Services Limited	1234	702,400.00
7.	Maflex Limited	1230	480,000.00
8.	Asoma Enterprises	1221	720,000.00
9.	Asoma Enterprises	1222	720,000.00
10.	Niksewe Investment	1233	475,000.00
11.	Tusker Mattresses Ltd	1242	28,000.00
12.	DT Dobie AND Company Ltd	1139	47,300.00
13.	Chamwa Motors Ltd	1140	147,872.00
14.	Skytop Agencies	1216	480,000.00
	TOTAL		6,599,322.00


Irene M. Mbogo

Encl.

