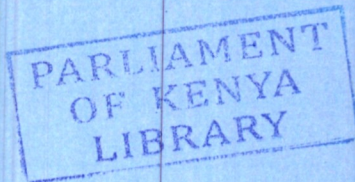


REPUBLIC OF KENYA



*Papers laid by the leader of
Majority Party
27/6/2018
mpf*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

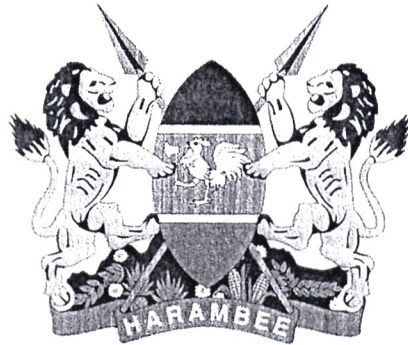
ON

THE FINANCIAL STATEMENTS OF

PRESIDENCY

FOR THE YEAR ENDED

30 JUNE 2017



THE PRESIDENCY VOTE 1011

REVISED

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

ISSUED ON: SEPTEMBER 30, 2017 (UNAUDITED)

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

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Presidency as defined in the Executive Order number 1 of 2016 on Organization of the Government comprises of State House, Office of the Deputy President and the Cabinet Affairs Office. At Cabinet level, the Presidency is represented by Chief of Staff and Head of Public Service who is responsible for the general policy and strategic direction. For budget purposes, the three departments form the Presidency Vote No. 1011.

The key Institutions under the Presidency are outlined below;

- (i) State House administered by the Comptroller of State House, Lawrence Lenayapa, CBS
- (ii) Office of the Deputy President administered by a Principal Administrative Secretary, Amb. Daniel W. Wambura, CBS.
- (iii) Cabinet Affairs Office administered by a Principal Administrative Secretary, Stephen Kirogo, CBS.

The accompanying financial statements constitute the financial statements for the Presidency Vote 1011.

The vision, mission, core values and core function of the Presidency include:

1.1 Vision

Excellence in National Leadership for a united, secure, globally competitive and prosperous Kenya

1.2 Mission

To provide overall leadership and policy direction in the management of public affairs for National prosperity.

1.3 Core Values

a. Accountability and Transparency: The Presidency shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.

b. Equity and Equality: The Presidency 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 Presidency 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 Presidency shall promote openness, uprightness and reliability while executing its mandate.

(a) Background Information (continued)

1.3 Core Values (continued)

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

1.4 Core Functions

The core functions of the Presidency include:

- Providing overall policy direction and leadership for effective service delivery to the public
- Directing and coordinating the functions of Government Ministries, Departments and agencies (MDAS)
- Organization and coordination of Government business
- Overseeing implementation of the Country's development agenda

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- Promoting national unity cohesion, heritage and good governance
- Fostering intergovernmental relations
- Providing oversight and advisory services to public entities
- Promoting effective, efficient and prudent use of public entities
- Chairing of the National and County Governments Honors Advisory Committee
- Chairing the intergovernmental budget and Economic Council (IBEC)
- Chairing Cabinet sub-committees and
- Coordinating Government's Legislative agenda.

(b) Key Management

The Presidency's day –to-day management is under the following key organs:

- I. State House
- II. Office of the Deputy President
- III. Cabinet Affairs Office

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

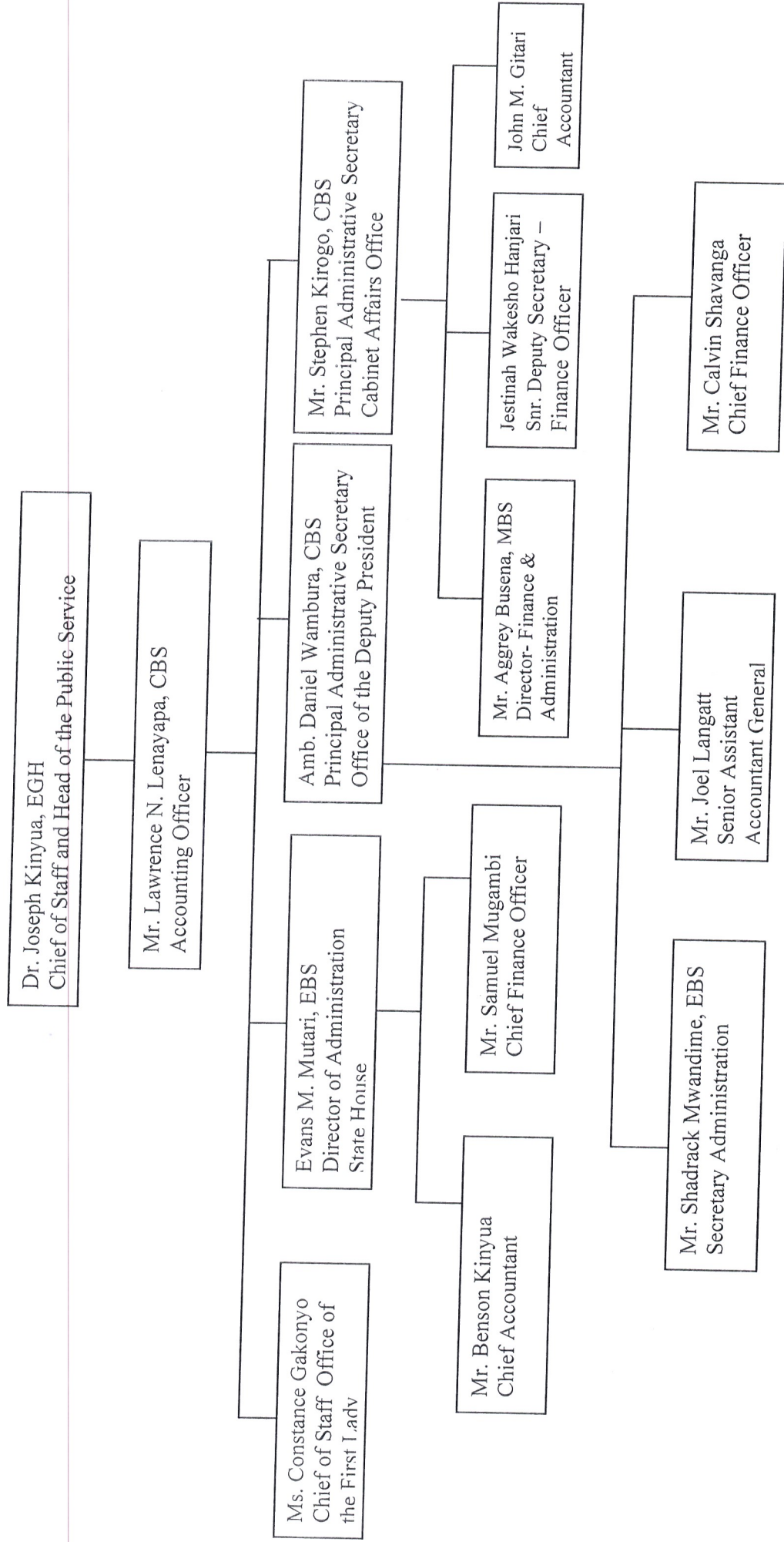
(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

NO.	DESIGNATION	NAME
STATE HOUSE		
1	Comptroller of State House	Mr. Lawrence Lenayapa, CBS
2	Chief of Staff –Office of the First Lady	Ms. Constance Gakonyo, CBS
3	Director of Administration	Mr. Evans M. Mutari EBS
4	Chief Finance Officer	Mr. Samuel Mugambi
5	Principal Human Resource Management Officer	Mr. Dennis Kinyua
6	Chief Accountant	Mr. Benson M. Kinyua
OFFICE OF THE DEPUTY PRESIDENT		
1.	Office of the Chief of Staff	Amb. Ken Osinde, CBS
2.	Office of the Principal Administrative Secretary	Amb. Daniel W. Wambura
3.	Office of the Spouse to H. E. the Deputy President	Rosalyn Nandwa
4.	Snr Asst. Accountant General-Head of Accounting Unit	Joel K. Langat
5.	Chief Finance Officer	Calvin Shavanga
CABINET AFFAIRS		
1.	Chief of Staff and Head of Public Service	Dr. Joseph Kinyua, EGH
2.	Principal Administrative Secretary/Assistant Secretary to the Cabinet	Mr. Stephen Kirogo, CBS
3.	Delivery Secretary & Head of President's Delivery Unit	Mr. Andrew Wakahiu,
4	Kenya South Sudan Liaison Office	Amb. Daniel Koikai
5.	Director-Finance and Administration	Mr. Aggrey Busena, MBS
6.	Secretary-National Economic and Social Council	Dr. Vincent Nyagilo, EBS
7.	Secretary, -Power of Mercy Advisory Committee	Mr. Michael Kagika, EBS
8.	Secretary, Kenya International Boundaries Office	Ms. Juster Nkoroi, CBS
9.	Director General, Vision Delivery Secretariat	Julius M. Muia, PhD, EBS, CPA(K), CPS(K), AKIB, ACI Arb
10.	Secretary-Cabinet Secretariat	Mr. Clement Kiteme, MBS

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)




Senior Management – The Presidency



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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – The Presidency

 <p>Lawrence N. Lenayapa, CBS- Comptroller of State House</p>	<p>Mr. Lawrence N. Lenayapa, CBS began his career as District Officer in 1988 and served in various stations. He was appointed District Commissioner in year 2000 and served the same capacity until year 2008.</p> <p>He was appointed the Director Government Printer in the year 2008. In the same year 2008 he was appointed Permanent Secretary in the Ministry of Environment and Natural Resources where he served until 2010. In the same year he was transferred to the Ministry of State for Development of Northern Kenya and other Arid Lands.</p> <p>In the year 2013 He was appointed the Comptroller of State House. He holds Bachelors of Arts (B.Ed and International Relations) from University of Nairobi</p>
 <p>Constance Gakonyo, CBS- Chief of Staff, Office of the First Lady</p>	<p>Ms. Constance W. Gakonyo CBS assumed the position of Chief of Staff in, 2013.</p> <p>Ms Gakonyo has held a variety of positions including Legal Consultant for the Performance Management portfolio for the Africa/Asia SABMiller, Strategic Resources Director of Nile Breweries, Director HR and Legal Affairs Castle Brewing Kenya Limited and Group Legal, HR manager of Standard Newspapers Group Limited. She currently sits on the Board of Housing Finance and most recently on the Board of East African Breweries Limited (EABL), the Group Boards of REAL Insurance Co. Ltd (Kenya, Malawi, Mozambique, Tanzania) and Home Afrika Limited amongst other investment companies.</p> <p>Connie is also a Founder Member Trustee of Ahadi Kenya Trust; a charitable organization operating within the East African region currently famous for its anti-jigger campaign.</p> <p>Ms. Gakonyo holds Masters of Business Administration in Strategic Management from University of Nairobi. She holds an LLB, Diploma in Law, MBA (Strategic Management) and is a member of the LSK, CPS (K) and The Chartered Institute of Arbitrators.</p>
 <p>Evans M. Mutari, MBS –Director of Administration, State House</p>	<p>Mr. Evans Mutari, MBS joined the Civil Service in 1995 as a District Officer. He assumed the position of the Director of Administration in 2016. He carries a wealth of experience having served various stations as District Officer and District Commissioner for a period of over 18 years.</p> <p>He holds Executive Master of Business Administration from Jomo Kenyatta University of Agriculture and Technology and a Bachelor of Arts Degree in Public Administration and Management from Moi University.</p>

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Samuel Mugambi
 Chief Finance Officer
 State House

Mr. Mugambi is a career civil servant and has served in various positions in Financial management. Mr. Mugambi holds a Masters degree in Finance from the Eastern and southern Africa Management Institute (ESAMI)/Mastricht School of Management, Bachelor of Commerce Degree from University of Nairobi and Diploma in Finance Management from Kenya School of Accounting



Amb. Ken Osinde, CBS
 Chief of staff
 (ODP)

Amb. Ken Osinde, CBS was appointed as the Chief of Staff in the Office of the Deputy President on 1st November, 2016. He is responsible for co-ordination of advisory services and administrative affairs of the office. He holds a Masters degree in Arts from University of Nairobi and Masters of Business Administration from the Eastern and Southern Africa Management Institute (ESAMI).



Amb. Daniel Wambura, CBS
 Principal Administrative
 Secretary
 (ODP)

Amb. Daniel Wambura, CBS is the Principal Administrative Secretary at the Deputy President's office. As the Authorized Officer he is responsible over Administrative and Human Resource matters. He holds a Bachelor of Law Degree from the University of Nairobi and Masters of Business Administration from United States International University.



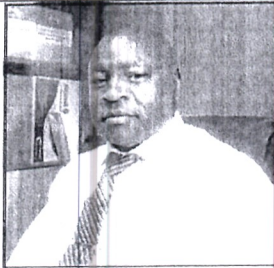
Mr. Shadrack Mwadime, EBS
 Secretary of Administration
 (ODP)

Mr. Shadrack Mwadime, EBS was appointed as the Secretary Administration in 2013. He is responsible for co-ordinating general administrative and financial matters within the Deputy President's office. He holds a Bachelor of Arts degree from the University of Nairobi and a Masters Degree in Business Administration from Moi University.

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Mr. Bernard N. Kimanthi was appointed Senior Deputy Secretary in 2015. He is responsible for General Administration and coordinating Administrative services at the Official Residence of the Deputy President, Karen. He holds a Masters in Business Administration from Moi University and Bachelors of Arts from University of Nairobi.



Joel K. Langatt is the Head of Accounting Unit in The Presidency. He is a Certified Public Accountant and holds a Masters' degree in Business Administration (Finance) from the University of Dar Es Salaam. He is a member of the Institute of Certified Public Accountants of Kenya and the Institute of Certified Investment and Financial Analysts.

CPA Joel K. Langatt
 Head of Accounting Unit
 (The Presidency)



Mr. Calvin M. Shavanga joined the Office of the Deputy President as Head of Finance (Chief Finance Officer) in December, 2016. He is a Certified Public Accountant and holds a Bachelor of Commerce degree from University of Nairobi, a certificate in Advanced Management Program (AMP) from Strathmore Business School and Strategic Leadership Development Programme (SLDP) from the Kenya School of Government.



Mr. Stephen K. Kirogo,
 CBS-Principal Administrative Secretary to the Cabinet

He is responsible for coordination of Cabinet Business, overseeing the financial and administrative affairs of the Cabinet Affairs Office.
 He holds a Master's Degree in Business Administration from Inoorero University and a Bachelor's Degree from the University of Nairobi.

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Mr. Andrew Wakahiu,
 Delivery Secretary & Head
 of President's Delivery

Mr. Andrew Wakahiu assumed the position of Delivery Secretary & Head of President's Delivery Unit (PDU) in September 2016 from his previous appointment as a Managing Director, Finserve Africa (a subsidiary of Equity Bank Ltd) With over 16 years of experience, Mr. Andrew Wakahiu has vast knowledge and experience in logistics, operations, and commendable capabilities in actualizing strategies. As Delivery Secretary & Head of PDU, he is tasked with real time monitoring and implementation of the high priority projects and programmes in liaison with MDAs for effective service delivery

He holds a Bachelor of Business Management in Sales and Marketing Management from Moi University, Eldoret.



Mr. Agrey Busena MBS –
 Director Finance and
 Administration

He is responsible for coordinating general administration and financial matters within Cabinet affairs Office. He holds a Bachelor of Arts Degree from the University of Nairobi.



Mr. Vincent Nyagilo
 Secretary, NESC

As the NESC Secretary, he organizes for dialogue on research on innovative ideas of economic and social nature for presentation by individuals, researchers or corporates. He holds a Master's degree in Business Administration (Finance) from Kenyatta University, Nairobi Kenya, and Bachelors in Economics from Egerton University.



Mr. Michael Kagika,
 Secretary, Power of Mercy
 Advisory Committee

The Secretary, POMAC has direct fiduciary responsibility for the Power of Mercy Advisory Committee (POMAC). He assumed the position of Secretary in August 2014 and is entrusted with providing strategic leadership to the Committee to facilitate delivery of its mandate as per the Constitution and POMAC Act. He holds a Masters and Bachelors degree in Political Science and Public Administration from Moi University, Eldoret.

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Ms. Juster Nkoroi, EBS
 Principal Administrative
 Secretary/
 Head, Kenya International
 Boundaries Office (KIBO)

Ms. Juster Nkoroi, EBS assumed the position of Head, Kenya International Boundaries Office (KIBO) on 22 December, 2014 following the creation of the office through an Executive Order. She is the administrative Head of the Department and is responsible for the oversight of all Kenya's International Boundaries, including maritime and any dispute or litigation that may arise in the process of discharging these duties. She holds a Master's Degree and Bachelor's degree in Law, both from the University of Nairobi and a Postgraduate Diploma in Law from Kenya School of Law.



Julius M. Muia, PhD,
 EBS, CPA(K), CPS(K),
 AKIB, ACI Arb
 Director General,
 Vision Delivery
 Secretariat

Dr. Julius M. Muia graduated with a first class honours BCom degree in Accounting, University of Nairobi, Kenya; awarded Government Scholarships and sat for an MBA in the University of Nairobi, awarded PhD in Finance in 2012, University of Nairobi.

Dr. Julius has worked as an assistant Audit Manager at Price Waterhouse from 1986-1989 in Manchester, United Kingdom. Later worked at Lonrho Hotels as a group Financial Controller from 1990-1992;

Finance director at the Safari Park Holdings Ltd from 1992-1995, Group Finance director at Unga Group Ltd from 1995-2001, Finance Director and chief Operating officer at Housing Finance Company of Kenya from 2001-2008. Since April 2008 Julius served as the Secretary and CEO of the National Economic and Social Council, Office of the President. He also trains on Leadership and teaches in Strathmore Business School.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(b) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the Presidency are drawn from various sectors of the economy 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 Presidency's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members are required to re-submit themselves for re-appointment after expiry of their term.

Cabinet Affairs Office

i. Audit and Finance Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Mr. Ernest K. Cheruiyot - Chairperson
2. Mr. James M. Mwaura - Member
3. Mr. John K. Matuti - Member
4. Mr. Abdi Mohammed - Member
5. Ms. Alice Mwangi - Member

NB: The above named members are pending formal appointment

The Finance and Audit Committee is responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programmes established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.

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- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.
- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the entity.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statements raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC).

Attendance of the audit and finance committee members

The Audit and Finance Committee for Cabinet Affairs Office was recruited last financial year. It did not however meet to execute its mandate as it has not been appointed formally.

ii. Human Resources Management Advisory Committee

This committee is composed of the following members

- | | |
|---|---------------------|
| i. Aggrey Busena | - Chairman |
| ii. Juster Nkoroi/Julius Rotich | - Member/Alternate |
| iii. Macdonal Oguya/ Sheila Kiambati/ Clement Kiteme | - Member/Alternates |
| iv. Daniel Koikai | - Member |
| v. Titus Muriithi | - Member |
| vi. Michael Kagika | - Member |
| vii. William Karari | - Member |
| viii. M.M. Ndungu/ Francis Owino | - Member |
| ix. Sarah Yamo | - Member |
| x. Christopher Ombega | - Member |
| xi. Mugambi Nyaga | - Member |
| xii. Rose Wanjohi | - Member |

The Presidency and Cabinet Affairs Office has an operational Human Resource Management Advisory Committee. This Committee is responsible for-

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

Attendance of Human Resource Management Advisory committee

The following matrix shows the Human Resource Management Advisory Committee meetings scheduled for the year and attendance by individual members.

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Committee attendance for the year ended 30 th June, 2017	Human Resource Management Advisory Committee Meetings													Total Attendance
	20/7/2016	10/8/2016	14/9/2016	12/10/2016	9/11/2016	14/12/2016	11/1/2017	8/02/2017	8/03/2017	12/4/2017	10/5/2017	27/6/2017	29/6/2017	
Aggrey Busena	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Juster Nkoroi/Julius Rotich	√	√	√	√	x	x	√	√	x	√	√	x	√	9
Macdonal Oguya/ Sheila Kiambati/ Clement Kiteme		√	x	x	x	x	x	x	√	√	x	x	x	3
Daniel Koikai	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Titus Muriithi		√	√	√	√	√	√	√	√	x	x	√	√	10
Michael Kagika	x	x	x	√	x	x	x	x	√	x	x	√	x	3
William Karari	√		√	√	√	x	√	√	x	√		√	√	9
M.M. Ndungu/ Francis Owino	x	√	√	√	√	x	x	x	x	√	√	√	√	8
Sarah Yamo	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Christopher Ombega	√	√	√	√	√	x	√	x	x	√	x	x	x	7
Mugambi Nyaga	√	√	√	√	√	√	-	-	-	-	-	-	-	6
Rose Wanjohi	-	-	-	-	-	-	√	√	√	√	√	√	√	7

√ - Attended

x - Absent with apology - not on Cabinet

iii. Training Committee activities

This committee is composed of the following members

- | | |
|---|---------------------|
| i. Aggrey Busena | - Chairman |
| ii. Juster Nkoroi/ Julius Rotich | - Member/Alternate |
| iii. Macdonal Oguya/ Sheila Kiambati/ Clement Kiteme | - Member/Alternates |
| iv. Daniel Koikai | - Member |
| v. Titus Muriithi | - Member |
| vi. Michael Kagika | - Member |
| vii. William Karari | - Member |
| viii. M.M. Ndungu/ Francis Owino | - Member/Alternate |
| ix. Sarah Yamo | - Member |
| x. Christopher Ombega | - Member |
| xi. Mugambi Nyaga | - Member |
| xii. Rose Wanjohi | - Member |

The following matrix shows the scheduled meetings of the Departmental Committee on training and attendance by each member.

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Committee attendance for the year ended 30 th June, 2017	Training Committee Meetings													Total Attendance
	20/7/2016	10/8/2016	14/9/2016	12/10/2016	9/11/2016	14/12/2016	11/1/2017	8/02/2017	8/03/2017	12/4/2017	10/5/2017	27/6/2017	29/6/2017	
Aggrey Busena	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Juster Nkoroi/ Julius Rotich	√	√	√	√	x	x	√	√	x	√	√	x	√	9
Macdonal Oguya/ Sheila Kiambati/ Clement Kiteme	x	√	x	x	x	x	x	x	√	√	x	x	x	3
Daniel Koikai	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Titus Muriithi	x	√	√	√	√	√	√	√	√	x	x	√	√	10
Michael Kagika	x	x	x	√	x	x	x	x	√	x	x	√	x	3
William Karari	√		√	√	√	x	√	√	x	√	x	√	√	9
M.M. Ndungu/ Francis Owino	x	√	√	√	√	x	x	x	x	√	√	√	√	8
Sarah Yamo	√	√	√	√	√	√	√	√	√	√	√	√	√	13
Christopher Ombega	√	√	√	√	√	x	√	x	x	√	x	x	x	7
Mugambi Nyaga	√	√	√	√	√	√	-	-	-	-	-	-	-	6
Rose Wanjohi	-	-	-	-	-	-	√	√	√	√	√	√	√	7

• √ - Attended

x – Absent with apology

Office of the Deputy President

i. Budget Implementation Committee

Members

Amb. Daniel W. Wambura	-	Chairman
Shadrak Mwadime	-	Member
Joel Langat	-	Member
Stanley Gitau	-	Member
John Ogutu	-	Member
Kennedy Okeyo	-	Member
Ibrahim Ongaki	-	Member
Paul Kamau	-	Secretary

This is the committee charged with the responsibility of implementation of the ODP'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 cash limits and consider any changes as may be required
- To review the utilization of donor funds voted for the State Department
- To advice the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments

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- To review and approve the submission of the payment 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 budgets against actual for the Office in consultation with the Heads of Department

Attendance of the Budget Committee Members

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

Committee attendance for the year ended 30 th June 2017	Budget committee Meetings				Total Attendance
	19/8/2016	18/11/2016	17/2/2017	18/5/2017	
Amb. Daniel W. Wambura	✓	✓	✓	✓	4
Shadrack Mwadime	✓	✓	✓	✓	4
Joel Langat	✓	✓	✓	✓	4
Stanley Gitau	✓	✓	✓	✓	4
John Ogutu	✓	✓	✓	✓	4
Kennedy Okeyo	✓	✓	✓	✓	4
Paul Kamau	✓	✓	✓	✓	4
Ibrahim Ongaki	✓	✓	✓	✓	4

✓ Attended

ii. Human Resources Management Advisory Committee Activities

This Committee is composed of the following members drawn from all heads of department.

- | | | |
|----------------------------|---|--------------|
| 1. Amb . Daniel W. Wambura | - | Chairman |
| 2. Mr Shadrack M. Mwangolo | - | Deputy Chair |
| 3. Mr Dido Jillo Gababo | - | Secretary |
| 4. Mr Bernard Kimanthi | - | Member |
| 5. Mr Joseph Wambua | - | Member |
| 6. Dr. Violet Chesang | - | Member |
| 7. Ms Zarina Kasu | - | Member |
| 8. Mr Calvin Shavanga | - | Member |
| 9. Mr Jeremiah Saliku | - | Member |
| 10. Mr Joel Langat | - | Member |
| 11. Mr. Charles Ndiritu | - | Member |

This is the Committee charged with the responsibilities of taking care of human resources and Development needs. The functions of Ministerial Human Resource Management Advisory Committees

entail making recommendations to the Authorized Officer regarding:

- Recruitment, selection and appointment;
- Performance management;

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- (iii) Promotions;
- (iv) Confirmation in appointment;
- (v) Training and Development;
- (vi) Training Impact Assessment;
- (vii) Management of skills inventory;
- (viii) Establishment and Complement control;
- (ix) Payroll management;
- (x) Deployment;
- (xi) Promotion of values and Principles of Public Service;
- (xii) Recommendation for secondments and unpaid leave;
- (xiii) Recommendation for retirement under 50 Years rule;
- (xiv) Recommendation for retirement on medical Grounds;
- (xv) Recommendation for re-designation;
- (xvi) Recommendation for renewal of contract;
- (xvii) Discipline;
- (xviii) Pension administration.

Attendance of the Human Resource Management Advisory Committee Members

Committee attendance for the year ended 30 th June 2017	Human Resource Management Advisory Committee Meetings				Total attendance
	27/07/2016	19/10/2016	8/12/2016	29/03/2016	
Amb . Daniel W. Wambura	X	X	X	X	0
Mr Shadrack M. Mwangolo	✓	✓	✓	✓	4
Mr Dido Jillo Gababo-	✓	✓	✓	✓	4
Mr Bernard Kimanthi	✓	✓	✓	✓	4
Mr Joseph Wambua	✓	✓	✓	✓	4
Dr. Violet Chesang	X	X	X	X	0
Ms Zarina Kasu	✓	✓	X	X	2
Mr Calvin Shavanga	X	X	X	✓	1
Mr Jeremiah Saliku	X	X	X	X	1
Mr Joel Langat	✓	✓	X	X	2
Mr. Charles Nderitu	✓	✓	✓	✓	4

State House

i. Budget Implementation Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

- i. Mr. Shadrack Mwandime - Chairperson
- ii. Mr. Evans Mutari - Member
- iii. Mr. Agrey Busena - Member
- iv. Mr. Samual Mugambi - Member

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v. Ms. Jestina Hanjari	-	Member
vi. Mr. Paul Kamau	-	Member
vii. Mr. John G. Gitari	-	Member
viii. Mr. J. G. Dido	-	Member
ix. Mr. Benson M.Kinyua	-	Member

This is the committee charged with the responsibility of implementation of the State House budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of cash limits and consider any changes as may be required
- To review the utilization of donor funds voted for State House
- To advice the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment 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 budgets against actual for the Office in consultation with the Heads of Department

Attendance of the Budget implementation Committee members

The Audit and Finance Committee for Cabinet Affairs Office was recruited last financial year. It did not however meet to execute its mandate as it has not been appointed formally.

iv. Human Resources Management Advisory Committee

State House has an operational Human Resource Management Advisory Committee. This Committee is responsible for:-

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

Attendance of Human Resource Management Advisory committee

This committee is composed of the following members

- i. J.G. Makumi MBS
- ii. J.G. Dido
- iii. James Kinyua
- iv. B.N. Kimathi
- v. Vincent Nyagilo
- vi. Eva N. Maina
- vii. Cyrus Gituma
- viii. Zarina Kasu
- ix. Evans M. Mutari MBS

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The following matrix shows the Human Resource Management Advisory Committee meetings scheduled for the year and attendance by individual members.

Committee attendance for the year ended 30 th June, 2017	Total Attendance					
	15/08/16	26/10/16	5/12/16	23/02/17	26/04/17	
J.G. Makumi MBS	√	√	√	√	√	5
J.G. Dido	√	√	√	√	√	5
James Kinyua	X	√	√	√	√	4
B.N. Kimathi	√	√	√	X	X	3
Vincent Nyagilo	√	√	√	√	√	5
Eva N. Maina	√	√	√	X	√	4
Cyrus Gituma	√	√	√	X	√	4
Zarina Kasu	√	√	√	√	√	5
Evans M. Mutari MBS	√	√	√	X	√	4

√ - Attended

x – Absent with apology

(e) State House
P.O. Box 40530-
00100 Nairobi
State House Road
Nairobi, KENYA-

ODP Headquarters
P.O. Box 74434 – 00200
Harambee House Annex
Harambee Avenue
NAIROBI, KENYA -

Cabinet Affairs Office
P.O. Box 40530-00100
Harambee House 3rd Flr
Harambee Avenue
NAIROBI, KENYA-

(f) Entity Contacts

State House –
Telephone Number +254 20 2227436

Office of the Deputy President
Telephone Number (254) 020-3247000

Cabinet Office
Telephone Number +254 20 343919

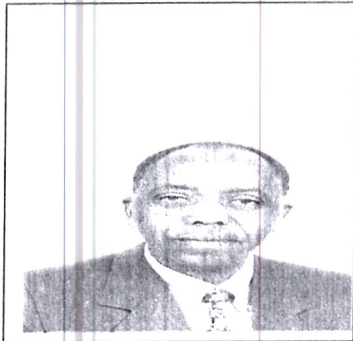
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- (g) Entity Bankers
Central Bank of
Kenya Haile
Selassie Avenue
P.O. Box 60000
City Square
00200 Nairobi,
Kenya

- (h) Independent Auditors
Auditor General
Office of the Auditor General
Anniversary Towers
University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

- (i) Principal Legal Adviser
The Attorney General State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE



Dr. Joseph K. Kinyua, EGH
Chief of Staff and Head of
the Public Service

Dr. Joseph K. Kinyua EGH. began his career as an assistant lecturer at Nairobi University in 1978. He joined the Central Bank of Kenya in 1980 and worked his way through the ranks, from an Economist to Director of Research. Mr. Kinyua also worked as an Economist on a fixed term appointment with the International Monetary Fund (IMF) during 1985 – 1990, after which he returned back to the Central Bank of Kenya.

He was appointed Financial Secretary to the Treasury in June 1995, a position he held until July 1999 when he rejoined the Central Bank of Kenya as Director of Financial Markets. In October, 2000 he was appointed Director of Research and Chief Economist, Central Bank of Kenya; and in September 2002, he was appointed as Permanent Secretary to the Treasury, a position he held until January 2003 when he was appointed Permanent Secretary in the Ministry of Planning and National Development. In July 2003 he was appointed Permanent Secretary in the Ministry of Agriculture where he served until July 2004 when he was re-appointed as Permanent Secretary to the Treasury until June 2013.

Currently, he is the Chief of Staff and Head of Public Service in the Executive Office of the President, a position to which he was appointed in October, 2013.

Academic qualifications: BA (Econ.) and MA (Econ.), University of Nairobi.

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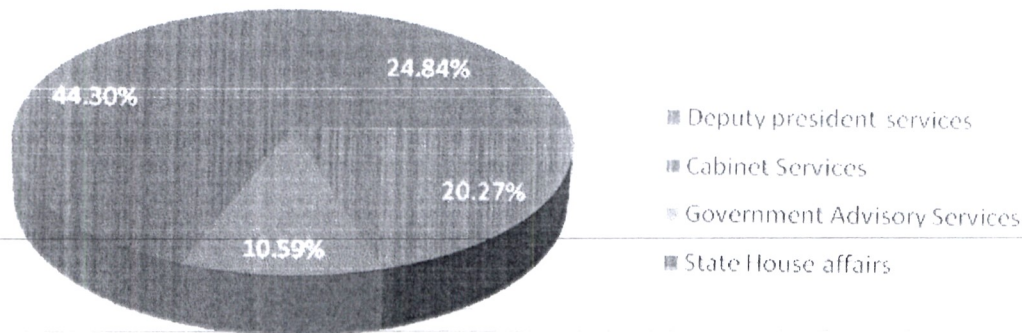
BUDGET ALLOCATION

In the financial year 2016/17 the Presidency had a gross budget of KShs. 10,946,307,262 which was made up of KShs. 10,475,667,262 and KShs. 470,640,000 for recurrent and development vote respectively.

The Presidency was to expend the gross budget of KShs. 10,946,307,262 under the following four programmes:

The following chart represents the budgetary allocations by programmes for 2016/2017 Financial Year.

Budget allocation by programs



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**COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE
(CONTINUED)**

Programme 1: Cabinet Affairs

The programme seeks to facilitate effective and efficient public policy formulation, implementation, monitoring and evaluation harmonious government operations and effective service delivery. The programme was allocated Kshs 2,216,294,277.00 representing 20.27% of the budget through the following sub-programmes:

- a) Sub-Programme S.P. 1.1: Management of Cabinet Affairs
S.P. 1.2: Advisory Services on Economic and Social Affairs

Programme 2: Government Advisory Services

The programme seeks to facilitate and enhance public policy advisory for effective management of public affairs. It was allocated Kshs. 1,158,206,181.00 representing 10.59% of the budget through the following sub-programmes:

- Sub-Programme S.P. 2.1: **State Corporations Advisory Services**
S.P. 2.2: **Kenya South Sudan Advisory Services**
S.P. 2.1: **Power of Mercy Advisory Services**
S.P. 2.1: **Vision 2030 Advisory Services**
S.P. 2.1: **Counter-Terrorism Advisory Services**
S.P. 2.1: Efficiency Monitoring and Inspectorate Services

Programme 3: State House Affairs

The programme seeks to facilitate efficient and effective execution of the President's mandate as per the constitution and other laws. It was allocated Kshs. 4,843,399,678.00 representing 44.30% of the budget through the following sub-programmes:

- Sub Programmes: S.P. 3.1 - Coordination of State House functions
S.P. 3.2 - Administration of statutory benefits for the Retired Presidents.

Programme 4: Deputy President Services

The Programme seeks to facilitate effective support to the Presidency in providing overall policy direction and leadership. It was allocated Kshs. 2,715,863,252.00 representing 24.84% of the budget through the following sub-programmes:

- Sub Programmes: S.P. 4.1 - General Administration, Planning and Support Services
S.P. 4.2 - Coordination and Supervision

COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

(CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2017 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2017

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	10,946,307,262	10,050,121,180	896,186,082	8
Total Payments	10,946,307,262	10,035,848,166	910,459,096	8
Surplus for the Year	-	14,273,014		

Actual receipts by the Presidency stood at 8.17% below budget while actual payments were 8.23% below budget. This is attributable to underutilisation of budget allocation for acquisition of assets and use of goods and services.

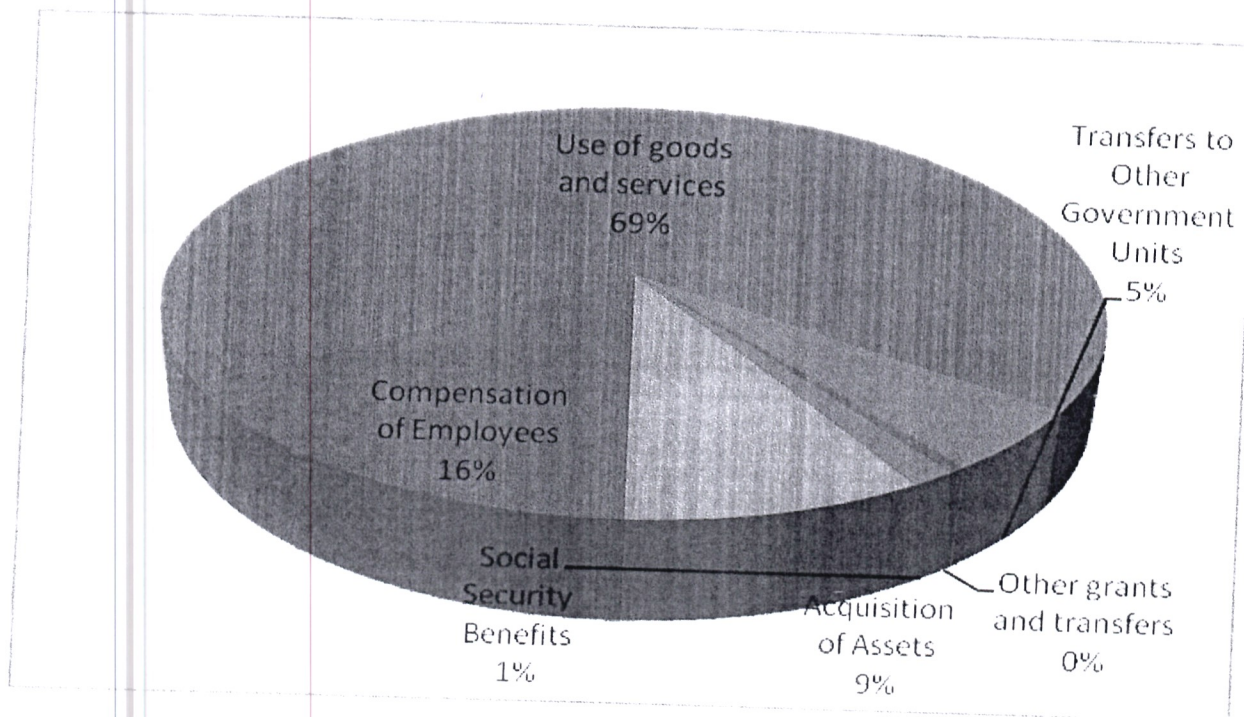
Budget Utilisation

The Presidency spent **KShs. 10,035,848,166** against an approved budget of **KShs. 10,946,307,262** representing absorption of **91.83%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Compensation of Employees	1,735,448,963	1,695,194,218	(40,254,745)
Use of goods and services	7,504,872,882	6,900,104,801	(604,768,081)
Transfers to Other Government Units	538,140,000	535,412,738	(2,727,262)
Other grants and transfers	60,500,000	50,303,230	(10,196,770)
Social Security Benefits	140,952,431	122,763,904	(18,188,527)
Acquisition of Assets	966,392,986	732,069,275	(234,323,711)
Total Payments	10,946,307,262	10,035,848,166	(910,459,096)

COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE
(CONTINUED)

Key Performance Highlights (Continued)



It is noted that 15.85% of the presidency budget was used in Compensation of employees, 68.56% of the budget was utilised on Use of goods and services, 4.92% of the budget was utilised on Transfer to other Government units i.e National fund for the disabled and State Corporation Advisory Committee, 0.55% of the budget was utilised on Other grants and transfers, 1.12% of the budget was utilised on Social security benefits and 6.70% of the budget was utilised on Acquisition of assets.

Current Year Performance against Prior Year

Financial Performance	Year to	Year to	Change	%
	30 th June 2017	30 th June 2016		
	KShs	KShs	KShs	Change
Total Receipts	10,050,121,180	8,334,649,364	1,715,471,816	21
Total Payments	10,035,848,166	8,275,488,356	1,760,359,810	22
Surplus/(Deficit) for the Year	14,273,014	59,161,008		

Total receipts increased by 20.61% due to increase funding to the Presidency mainly through the exchequer releases while there was an equivalent increase of 21.27% in payments attributed to the increased activities

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Receipts

The Presidency's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include various administrative fees and charges, capital receipts from sale of public assets and other miscellaneous receipts.

The total receipts for FY 2016/2017 stood at KShs 10,050,121,180 representing a 20.61% increase from KShs 8,334,649,364 for FY 2015/201

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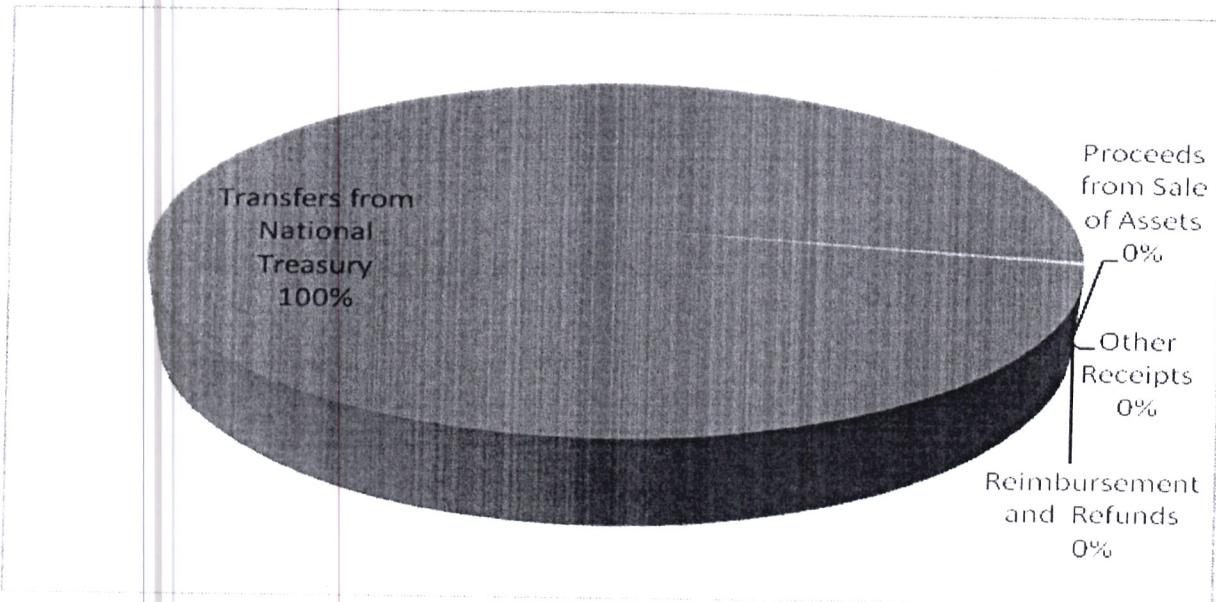
COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

(CONTINUED)

Total Receipts Breakdown

	Year to 30 th June 2017	Year to 30 th June 2016	Change	%
Receipts	KShs	KShs	KShs	Change
Transfers from National Treasury	10,021,463,000	8,291,900,000	1,729,563,000	(21)
Proceeds from Sale of Assets	1,285,360	9,113,905	7,828,545	86
Reimbursement and Refunds	16,830,000	26,778,159	9,948,159	37
Other Receipts	10,542,820	6,857,300	3,685,520	54
Total Receipts	10,050,121,180	8,334,649,364		

The increase in total receipts is as a result of an increase in exchequer releases from the National Treasury by KShs 1,729,563,000 due to increased budgetary allocation. There was also an increase in other receipts by KShs 6,020,791 attributed to improved and efficient collection of Administrative Fees and Charges as compared to the previous year.



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COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

(CONTINUED)

The diagram above depicts the share of major categories of receipts for the financial year ended 30th June 2017. The major source of funding for the Presidency is exchequer releases that account for 99.69% of the total receipts.

Payments

The Presidency's payments mainly comprise of Compensation of employees representing 16.97%, Use of goods and services at 67.98% , Transfer to other Government units at 60.7%, Other Grants and transfers at 0.45%, Social security benefits at 1.22% and Acquisition of assets at 7.30%

The total payments for FY 2016/2017 stood **10,035,848,166** representing a 21.39% increase from KShs 8,275,488,356 for FY 2015/2016.

Total Payment Breakdown

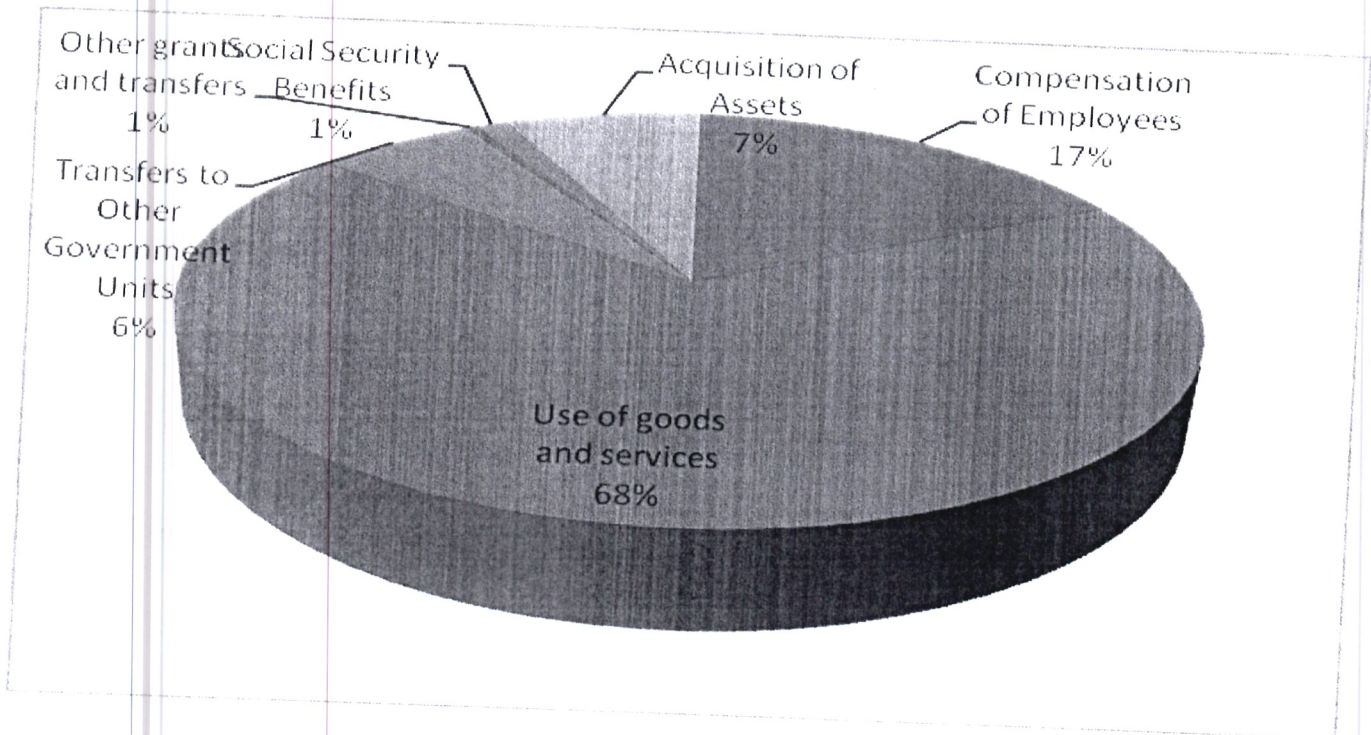
	Year to 30th June 2017	Year to 30th June 2016	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	1,695,194,218	1,572,174,482	123,019,736	8
Use of goods and services	6,900,104,801	5,289,038,636	1,611,066,165	31
Transfers to Other Government Units	535,412,738	474,056,224	61,356,514	13
Other grants and transfers	50,303,230	185,037,521	(134,734,291)	-73
Social Security Benefits	122,763,904	41,025,469	81,738,435	199
Acquisition of Assets	732,069,275	714,156,024	17,913,251	3
Total Payments	10,035,848,166	8,275,488,356	1,760,359,810	21

The increase in payments is attributable to an increase in Use of goods and services due to increased activities, further there was also an increase in Compensation of Employees attributable to the annual increment to employees' salaries

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COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE
(CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2017.



Financial Assets Summary

Financial Assets	As at	As at	Change	%
	30 th June 2017	30 th June 2016		
	KShs	KShs	KShs	Change
Bank Balances	33,091,957	103,102,479	(70,010,522)	(68)
Cash Balances	24,068,407	15,219,771	8,848,636	58
Accounts Receivables - Outstanding Imprest & Salary Advances	1,539,516	3,523,152	(1,983,636)	-56
Total Financial Assets	58,699,880	121,845,402	(63,145,522)	-52

Bank balances declined by 68% as a result of increased spending towards year end.

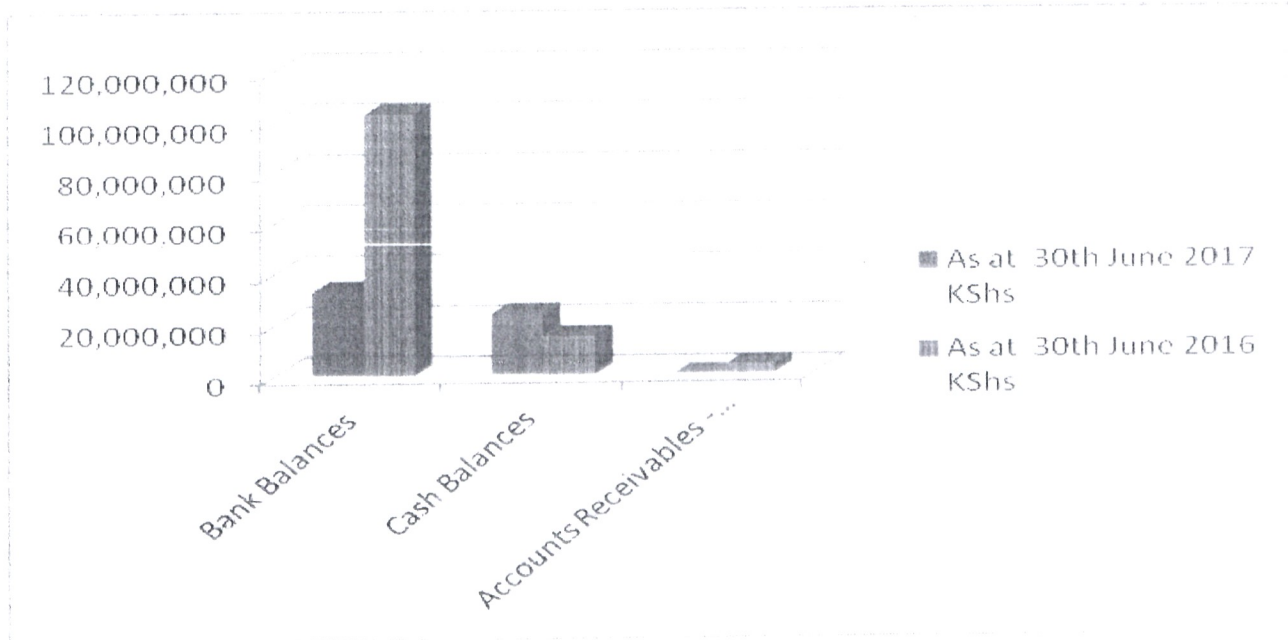
Cash balances increased by 58% due to increased cash related transactions at the year-end mainly relating to staff imperest.

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There is also a decline in accounts receivables by 22% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end.

COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

(CONTINUED)



Cash Flows and Cash Position

The cash and bank balances held by the Presidency as at 30th June 2017 was KShs 57,160,364 compared to KShs 118,322,250 held as at 30th June 2016. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2017	As at 30th June 2016	Change	%
	KShs	KShs	KShs	Change
Bank Balances	33,091,957	103,102,479	(70,010,522)	(68)
Cash Balances	24,068,407	15,219,771	8,848,636	58
Total	57,160,364	118,322,250		

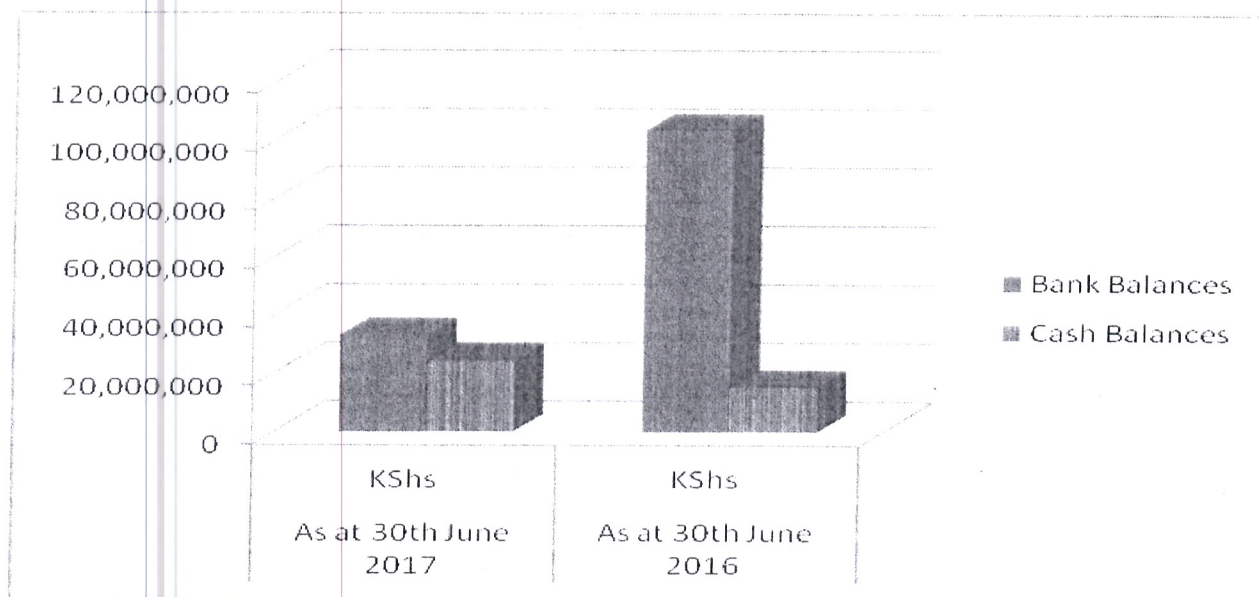
Bank balances declined by 68% as a result of increased spending towards year end.

Cash balances increased by 58% due to increased cash related transactions at the year-end mainly relating to staff imprest.

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(CONTINUED)



Cash Flow Activities

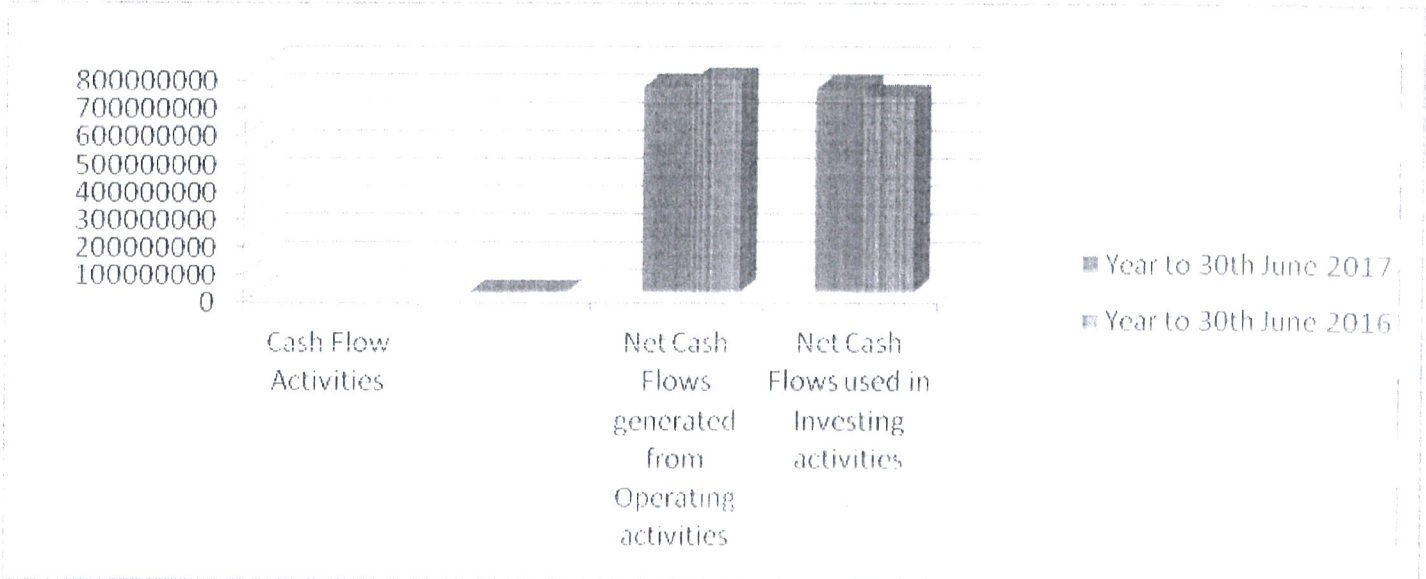
The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 th June 2017	Year to 30 th June 2016	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	745,056,929	764,203,127	(19,146,198)	-3
Net Cash Flows used in Investing activities	730,783,915	705,042,119	25,741,796	4
Net Cash Flows generated in Financing activities	0	0	0	0
Net increase in Cash and Cash Equivalents	(36,026,299)	59,161,008	(23134709)	-39
Cash and Cash Equivalents at 1 July	67,845,402	8,684,394	59,211,008	685
Cash and Cash Equivalents at 30 June	31,819,102	67,845,402	(36,026,300)	-53

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COMMENTARY BY THE CHIEF OF STAFF AND HEAD OF PUBLIC SERVICE

(CONTINUED)



Net cash flows utilised in investing activities increased due to acquisition of land. Net cash flows generated in operating activities decreased in the current year due to an increase in use of goods and services

Key Achievements of the Presidency in the FY 2016/17

The State department accomplished the following during FY 2016/17:

- Facilitated the President and the Deputy President towards fulfilment of Constitutional Mandates
- Supported the improvement of infrastructure within State Houses and Lodges
- Facilitated the activities and programmes for the offices of both the First Lady and the spouse to the deputy President
- Effectively offered communication of Presidential Functions and Information
- Administered the statutory benefits for the Retired Presidents
- Hosted and facilitated the Cabinet meetings
- Developed the Legislative calendar and tracked Bills and; collaborated in government legislative and policy-making processes
- Held Intergovernmental Budget and Economic Council (IBEC) meetings and inputs submitted for input into the Budget Policy Statement (BPS) and Budget review and outlook paper (BROP)

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- Facilitated the National Security Advisory Committee (NSAC) meetings
- Held consultative initiatives on demarcation of Kenya's international boundaries
- Held consultative forums between the government and private sector (Presidential Round Tables)
- Developed the annual Presidential report on national values and principles of governance
- Built capacity to Government of South Sudan Officials
- Developed Policy advisory reports on Vision 2030 flagship projects, Strategic advisory reports on counter-terrorism and undertook comprehensive management, investigative special audits in State Corporations
- Developed reports on compliance with constitutional reporting requirements by MDAs, Constitutional Commissions and Independent Offices

Project Implementation:

- Continuously improved the infrastructure within State Houses and Lodges
- Continued with the refurbishment of the 3rd Floor of the Harambee House and the Harambee House Annex
- Continued with the refurbishment of the Deputy President's residence in Mombasa
- Facilitated the activities and programmes for the offices of both the First Lady and the spouse to the deputy President
- Effectively offered communication of Presidential Functions and Information

Emerging Issues

- a) New structures emanating from the reorganization of Government in 2013 require additional funding as well as human and financial resource mobility between the National and County levels, imbalance in absorption of recurrent and development resources and concerns regarding increasing financial management and governance issues especially in the Counties;
- b) Unforeseen emergencies including heightened security interventions which necessitate diversion of resources to address such matters thus jeopardizing implementation of other planned government priorities;
- c) The increased number of emergency response initiatives as a result of frequent droughts, conflicts and livestock and crop disease epidemics such as maize necrotic lethal disease has increased demand for financial resources thus affecting the resource allocations to the Presidency.

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Challenges

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

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programmes. The Presidency has however been engaging with the National Treasury on additional funds to fully implement the projects.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. The human resource department has written to public service commission requesting for go ahead in hiring new staff.
- iii. **Old Infrastructure:** The infrastructure within the State Houses and Lodges is very old and thus requires continuous refurbishment and maintenance which required huge resources. More funds are however sought to ensure that the Lodges are maintained to VVIP standards.



Chief of Staff and Head of Public Service

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

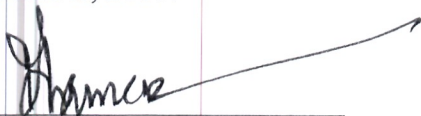
The Accounting Officer in charge of the Presidency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility 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 Presidency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the Presidency 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 Presidency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017.



Comptroller of State House
Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

IV. REPORT OF THE AUDITOR-GENERAL ON THE PRESIDENCY FOR THE YEAR ENDED 30 JUNE 2017

Opinion

We have audited the accompanying financial statements of the Presidency (herein thereafter referred to "entity") set out on pages 1 to 41, which comprise (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2017; and (v) a summary of significant accounting policies and other explanatory information. We are satisfied that all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit were obtained.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2017, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibility for the Financial Statements

The entity's management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The entity's management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the 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, the entity's management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the entity's management either intend to liquidate the entity's or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

The entity's 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.

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Revised Reports and Financial Statements
For the year ended June 30, 2017

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the entity's 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 our 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity's management.
- Conclude on the appropriateness of the entity's management use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the entity's financial statements, including the disclosures, and whether the entity's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the entity's 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.

THE PRESIDENCY VOTE 1011
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I also provide the entity's 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.

From the matters communicated with the entity's management, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. These matters are described in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Public Audit Act, 2015 I report based on the audit, that:

- (i) 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;
- (ii) In my opinion, adequate accounting records have been kept by the entity, so far as appears from the examination of those books; and
- (iii) The entity's financial statements are in agreement with the accounting records.

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

30 December 2017

(NB: This report should be removed once a certificate is received from the Auditor General)

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON PRESIDENCY DURING THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the accompanying financial statements of Presidency set out on pages 39 to 76, which comprise the statement of financial position as at 30 June 2017, and the statement of profit and loss, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Presidency as at 30 June, 2017 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.

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

Key Audit Matters

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public-Sector Accounting Standard (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 Presidency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the

management either intends to liquidate the Presidency or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Presidency financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

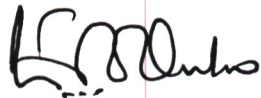
As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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 Presidency internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Presidency ability 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 Presidency to cease sustaining 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 Presidency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

18 May 2018

THE PRESIDENCY VOTE 1011**Revised Reports and Financial Statements**

For the year ended June 30, 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		KShs	KShs
RECEIPTS			
Transfers from National Treasury	1	10,021,463,000	8,291,900,000
Proceeds from Sale of Assets	2	1,285,360	9,113,905
Reimbursements and Refunds	3	16,830,000	26,778,159
Other Receipts	4	10,542,820	6,857,300
TOTAL RECEIPTS		10,050,121,180	8,334,649,364
PAYMENTS			
Compensation of Employees	5	1,695,194,218	1,572,174,482
Use of Goods and Services	6	6,900,104,801	5,289,038,636
Transfers to Other Government Units	7	535,412,738	474,056,224
Other Grants and Transfers	8	50,303,230	185,037,521
Social Security Benefits	9	122,763,904	41,025,469
Acquisition of Assets	10	732,069,275	714,156,024
TOTAL PAYMENTS		10,035,848,166	8,275,488,356
SURPLUS/DEFICIT		14,273,014	59,161,008

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



Comptroller of State House
Name: Lawrence N. Lenayapa



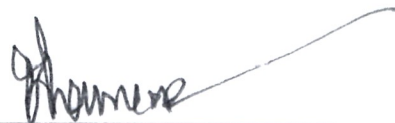
Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017	2015-2016
		KShs	KShs
FINANCIAL ASSETS			
Bank Balances	11A	33,091,957	103,102,479
Cash Balances	11B	24,068,407	15,219,771
Total Cash		57,160,364	118,322,250
Accounts Receivables - Outstanding Imprest and Clearance Accounts	12	1,539,516	3,523,152
TOTAL FINANCIAL ASSETS		58,699,880	121,845,402
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	26,880,778	54,000,000
Total Cash And Cash Equivalents/ Net Financial Assets		31,819,102	67,845,402
REPRESENTED BY			
Fund balance b/fwd	14	67,845,402	8,684,394
Prior year adjustments	15	(50,299,313)	
Surplus/Deficit for the year		14,273,014	59,161,008
NET FINANCIAL POSITION		31,819,102	67,845,402

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



Comptroller of State House
Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

VII. STATEMENT OF CASH FLOWS

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

	Note	2016-2017	2015-2016
		KShs	KShs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	10,021,463,000	8,291,900,000
Reimbursements and Refunds	3	16,830,000	26,778,159
Other Receipts	4	10,542,820	6,857,300
		10,048,835,820	8,325,535,459
Payments for operating expenses			
Compensation of Employees	5	1,695,194,218	1,572,174,482
Use of goods and services	6	6,900,104,801	5,289,038,636
Transfers to Other Government Units	7	535,412,738	474,056,224
Other grants and transfers	8	50,303,230	185,037,521
Social Security Benefits	9	122,763,904	41,025,469
		9,303,778,891	7,561,332,332
		745,056,929	
Adjusted for:			
Adjustments during the year	15	(50,299,313)	-
Net cash flow from operating activities		694,757,616	764,203,127
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	1,285,360	9,113,905
Acquisition of Assets	10	(732,069,275)	(714,156,024)
Net cash flows from Investing Activities		730,783,915	705,042,119

THE PRESIDENCY VOTE 1011
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NET INCREASE IN CASH AND CASH EQUIVALENT		(36,026,299)	59,161,008
Cash and cash equivalent at BEGINNING of the year		67,845,402	8,684,394
Cash and cash equivalent at END of the year		31,819,102	67,845,402

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



 Comptroller of State House
 Name: Lawrence N. Lenayapa



 Senior Assistant Accountant General
 Name: Joel K. Langatt
 ICPAK Member Number: 2889

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	8,424,664,669	2,521,642,593	10,946,307,262	10,021,463,000	924,844,262	91.55%
Proceeds from Sale of Assets	2,100,000	-	2,100,000	1,285,360	814,640	61.21%
Reimbursements and Refunds	-	-	-	16,830,000	(16,830,000)	0.00%
Other Receipts	6,532,074	3,911,800	10,443,874	10,542,820	(98,946)	100.95%
Total Receipts	8,433,296,743	2,525,554,393	10,958,851,136	10,050,121,180	908,729,956	
PAYMENTS						
Compensation of Employees	1,663,744,186	71,704,777	1,735,448,963	1,695,194,217	40,254,746	97.68%
Use of goods and services	5,306,935,066	2,197,937,816	7,504,872,882	6,900,104,801	604,768,081	91.94%
Transfers to Other Government Units	358,140,000	180,000,000	538,140,000	535,412,738	2,727,262	99.49%
Other grants and transfers	100,500,000	(40,000,000)	60,500,000	50,303,230	10,196,770	83.15%
Social Security Benefits	102,052,431	38,900,000	140,952,431	122,763,904	18,188,527	87.10%
Acquisition of Assets	893,292,986	73,100,000	966,392,986	732,069,275	234,323,711	75.75%
Total Payments	8,424,664,669	2,521,642,593	10,946,307,262	10,035,848,165	910,459,097	119.24%
Surplus/ Deficit						

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED (CONTINUED)

Notes

- i. Underutilization of 61.21% on proceeds from sale of assets was as a result of fewer boarded items
- ii. The Underutilization of 83.15% on other grants and transfers was as a result of lesser training and capacity building of Southern Sudan civil servants
- iii. The Underutilization of 87.10% on Social security benefits was as a result of nonpayment of employees service gratuity whose contracts expired after the closure of the financial year
- iv. The underutilization of 75.75% on Acquisition of assets was as a result of late release of supplementary budget

The changes between the original and final budget are as a result of increase in budgetary allocation during the supplementary budget

The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



Comptroller of State House
Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	7,943,324,669	2,532,342,593	10,475,667,262	9,578,163,000	897,504,262	91.43%
Proceeds from Sale of Assets	2,100,000		2,100,000	1,285,360	814,640	61.21%
Reimbursements and Refunds	-	-	-	16,830,000	(16,830,000)	-
Other Receipts	6,532,074	3,911,800	10,443,874	105,428,210	(98,946)	100.95%
	7,942,956,743	2,536,254,393	10,488,211,136	9,701,706,570	881,389,956	
PAYMENTS						
Compensation of Employees	1,663,744,186	71,704,777	1,735,448,963	1,695,194,217	40,254,746	97.68%
Use of goods and services	5,306,935,066	2,197,937,816	7,504,872,882	6,900,090,101	604,782,781	91.94%
Transfers to Other Government Units	258,140,000	-	258,140,000	255,412,738	2,727,262	98.94%
Other grants and transfers	100,500,000	(40,000,000)	60,500,000	50,303,230	10,196,770	73.15%
Social Security Benefits	102,052,431	38,900,000	140,952,431	122,763,904	18,188,527	87.10%
Acquisition of Assets	511,952,986	263,800,000	775,752,986	561,816,418	213,936,568	72.42%
Totals	7,943,324,669	2,532,342,593	10,475,667,262	9,585,580,608	890,086,654	120.67%
Surplus/Deficit	-	-	-			

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT (CONTINUED)

Notes

- i. Underutilization of 61.21% on proceeds from sale of assets was as a result of fewer boarded items
- ii. The Underutilization of 73.15% on other grants and transfers was as a result of lesser training and capacity building of Southern Sudan civil servants
- iii. The Underutilization of 87.10% on Social security benefits was as a result of nonpayment of employees service gratuity whose contracts expired after the closure of the financial year
- iv. The underutilization of 72.42% on Acquisition of assets was as a result of late release of supplementary budget

The changes between the original and final budget are as a result of increase in budgetary allocation during the supplementary budget

The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



Comptroller of State House
Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	481,340,000	(10,700,000)	470,640,000	443,300,000	27,340,000	94.19%
Proceeds from Sale of Assets	-	-	-	-		
Reimbursements and Refunds						
Other Receipts	-	-	-	-		
PAYMENTS	481,340,000	(10,700,000)	470,640,000	443,300,000	27,340,000	
Use of goods and services				14,700	(14,700)	0.00%
Transfers to Other Government Units	100,000,000	180,000,000	280,000,000	280,000,000		100.00%
Acquisition of Assets	381,340,000	(190,700,000)	190,640,000	170,252,857	20,387,143	89.31%
Totals	481,340,000	(10,700,000)	470,640,000	450,267,557	31,072,443	93.54%
Surplus/Deficit	-	-	-			


SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT (CONTINUED)

Notes


- i. The underutilization of 89.31% on Acquisition of assets was as a result of late release of supplementary budget

The changes between the original and final budget are as a result of reduction in the budget during the supplementary budget

The entity's revised financial statements were approved and signed by the Accounting Officer on 13th December, 2017



Comptroller of State House
Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
Name: Joel K. Langatt
ICPAK Member Number: 2889

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2016/17		Adjustments		Final Budget 2016/17		Actual on comparable basis 2016/17511095		Budget utilization difference	
	KShs		KShs		KShs		KShs		KShs	
Cabinet Affairs										
Sub-programme 1:Economic Planning and Coordination Services					2,216,294,277		1,648,683,682		567,610,595	
Sub-programme 2:Community Development					2,169,876,472		1,615,003,420		554,873,052	
Government Advisory Services					46,417,805		33,680,262		12,737,543	
Sub-programme 1:State Advisory Services					970,002,212		920,954,099		49,048,113	
Kenya South Sudan Advisory Services					63,200,000		60,472,738		2,727,262	
Power of Mercy Advisory Services					104,882,993		85,034,460		19,848,533	
					96,167,355		69,759,530		26,407,825	
					205,751,864		205,751,862		2	
State House Affairs					500,000,000		499,935,509		64,491	
Sub-programme 1:Coordination of State House Affairs					4,845,499,678		4,640,075,391		205,424,287	
Administration of Statutory Benefits for Retired Presidents					4,622,233,713		4,424,894,459		197,339,254	
Leadership and coordination of MDAs					223,265,965		215,180,932		8,085,033	
					2,914,511,095		2,631,522,182		282,988,913	
					573,319,332		523,642,620		49,676,712	
					21,5298,77,94		1,931,081,603		221,906,191	
					188,203,969		176,797,959		11,406,010	
Programme 6: Education Management										
Sub-programme 1: Education and Capacity Development										
TOTAL					10,946,307,262		10,035,848,166		(910,459,096)	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

XII. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

(b) Reporting entity

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

(c) Recognition of receipts and payments

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 is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations 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/donation 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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, 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.

Recognition of payments

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

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and 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 incurred and 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.

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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

In-kind contributions

In-kind contributions are donations that are made to the State Department 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 State Department includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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.

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. There were no other restrictions on cash during the year

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.

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XIII NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NATIONAL TREASURY

The following are the amounts transferred from the exchequer to the The Presidency on a quarterly basis:

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,430,663,000	1,942,000,000
Total Exchequer Releases for quarter 2	2,243,800,000	1,469,600,000
Total Exchequer Releases for quarter 3	2,118,400,000	1,929,600,000
Total Exchequer Releases for quarter 4	4,228,600,000	2,950,700,000
Total	10,021,463,000	8,291,900,000

During the year the Presidency was to receive KShs 10,946,307,262 however, it received 10,021,463,000 falling short by KShs 924,844,262

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM SALE OF ASSETS

These represent receipts that are obtained from selling assets owned by the State Department.

Description	2016-2017	2015-2016
	Kshs	KShs
Receipts from the Sale of Vehicles and Transport Equipment	1,285,360	7,791,955
Receipts from the Sale Plant Machinery and Equipment		1,252,500
Receipts from the Sale of Inventories, Stocks and Commodities		69,450
Total	1,285,360	9,113,905

There was a decrease in proceeds from sale of assets as a result fewer boarded assets

3. REIMBURSEMENTS AND REFUNDS

Description	2016-2017	2015-2016
	Kshs	Kshs
Reimbursement within Central Government	16,830,000	26,778,159
Total	16,830,000	26,778,159

4. OTHER RECEIPTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	8,746,500	6,636,800
Receipts from Sale of Incidental Goods		220,500
Other Receipts Not Classified Elsewhere	1,796,320	
Total	10,542,820	6,857,300

Other receipts not classified elsewhere relates to sale of tenders during the procurement process and surcharges to drivers for misusing government vehicles

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the Presidency on behalf of its employees.

Description	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	800,510,606	858,383,507
Basic wages of temporary employees	56,970,026	99,232,757
Personal allowances paid as part of salary	837,645,664	614,136,288
Employer Contributions Compulsory national social security schemes	67,922	421,931
Total	1,695,194,218	1,572,174,482

There was an increase in compensation of employees as a result annual increment to employees salaries, also during the same period the last phase of house allowance increment was paid

6. USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	114,608,605	116,881,073
Communication, supplies and services	113,665,014	103,724,833
Domestic travel and subsistence	768,237,466	639,717,476
Foreign travel and subsistence	345,721,655	314,934,424
Printing, advertising and information supplies & services	50,652,835	174,865,264
Rentals of produced assets	376,741,705	264,666,497
Training expenses	78,570,097	61,729,672
Hospitality supplies and services	1,823,475,508	1,798,102,184
Insurance costs	69,500,000	30,735,970
Specialized materials and services	32,815,599	26,859,179
Office and general supplies and services	78,247,106	82,250,569
Other operating expenses	2,574,383,213	1,236,485,839
Routine maintenance -vehicles and other transport equipment	224,113,962	187,862,120
Routine maintenance – other assets	50,311,884	61,463,843
Fuel oil and lubricants	199,060,152	188,759,693
Total	6,900,104,801	5,289,038,636

There was an increase in use of goods and services as a result of increased activities during the financial year

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7. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

These amounts transferred to Other Government entities.

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	535,412,738	474,056,224
TOTAL	535,412,738	474,056,224

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

Description	2016/2017		2015-2016	
	Recurrent	Development	Recurrent	Development
	KShs	KShs	KShs	KShs
Transfers to SAGAs and SCs			-	
Lapset Corridor Development Authority		-	293,000,000	
State Corporation Advisory Committee	255,412,738		61,056,224	
National Fund For The Disabled		280,000,000		120,000,000
TOTAL	255,412,738	280,000,000	354,056,224	120,000,000

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

8. OTHER GRANTS AND TRANSFERS

Description	2016-2017	2015-2016
	Kshs	Kshs
Scholarships and other educational benefits	50,303,230	185,037,521
Total	50,303,230	185,037,521

Other Grants relate and transfers relate Kenya South Sudan Liaison Office.

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9. SOCIAL SECURITY BENEFITS

Description	2016-2017	2015-2016
	Kshs	KShs
Government pension and retirement benefits	122,763,904	41,025,469
TOTAL	122,763,904	41,025,469

Social Security benefits relate service gratuity paid to officers during the Financial Year.

10. ACQUISITION OF ASSETS

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

Non-Financial Assets	2016-2017	2015-2016
	KShs	KShs
Construction of Buildings		1,439,617
Refurbishment of Buildings	37,523,735	138,646,503
Construction and Civil Works		278,372,869
Purchase of Vehicles and Other Transport Equipment	387,096,623	107,245,949
Overhaul of Vehicles and Other Transport Equipment	39,733,936	46,996,854
Purchase of Household Furniture and Institutional Equipment	23,160,855	21,299,377
Purchase of Office Furniture and General Equipment	62,165,715	78,436,155
Purchase of Specialized Plant, Equipment and Machinery	33,919,267	32,749,533
Rehabilitation and Renovation of Plant, Machinery and Equip.	916,886	1,769,168

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ACQUISITION OF ASSETS (Continued)

Non-Financial Assets	2016-2017	2015-2016
	KShs	KShs
Research, Studies, Project Preparation, Design & Supervision		7,200,000
Rehabilitation of Civil Works	122,552,258	
Acquisition of Land	25,000,000	
Total	732,069,275	714,156,024

11A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2016-2017	2015-2016
	Kshs		Kshs	Kshs
Central Bank of Kenya, 1000181354 Recurrent ,KShs- The presidency	545,386	Recurrent	545,386	46,484,886
Central Bank of Kenya, 1000181583 Development ,KShs- The presidency	5,665,793	Development	5,665,793	2,617,593
Central Bank of Kenya, 1000181947 Deposit ,KShs- The presidency	26,880,778	Deposits	26,880,778	54,000,000
Total	33,091,957		33,091,957	103,102,479

11B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Recurrent (State House)	10,990	320,905
Cash in Hand – Deposit		415,000
Cash in Hand – Recurrent ODP	24,057,417	14,483,866
Total	24,068,407	15,219,771

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Cash in hand should also be analysed as follows:

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Recurrent (State House)	10,990	320,905
Cash in Hand – Deposit		415,000
Cash in Hand – Recurrent ODP	24,057,417	14,483,866
Total	24,068,407	15,219,771

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	-	1,196,834
Salary advances	1,539,516	2,326,318
Total	1,539,516	3,523,152

13. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposits	26,880,778	54,000,000
Total	26,880,778	54,000,000

These are retention money that is 10% retained by the Presidency on behalf of third parties that offer services to the Presidency

14. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	103,102,479	65,175,357
Cash in hand	15,219,771	116,450
Accounts Receivables	3,523,152	7,080,937
Accounts Payables	(54,000,000)	(63,688,350)
Total	67,845,402	8,684,394

These are the fund balances that were brought forward from FY 2015/16. The bank balances were however taken back by exchequer as shown in note 15.

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15. PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	(49,102,479)	-
Adjustments on receivables	(1,196,834)	-
	(50,299,313)	-

The prior year adjustments relate to bank balances that were swept back to exchequer at the beginning of the year of Ksh 46,484,886 and 2,617,593 from the recurrent and development account respectively. Adjustment on receivables of KShs 1,196,834 relates to imprest amount surrendered as expenses in the current year but relate to the prior year.

16. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the Presidency

- Key management personnel that include the Cabinet Secretaries, Accounting Officers, Director Generals and various committee members within the State Department.
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

Description	2016-2017	2015-2016
	Kshs	KShs
Key Management compensation	236,816,244	228,642,796
Transfers to the Other Ministries Departments and Agencies	255,412,738	354,056,224
Transfers to other State Corporations and Semi-Autonomous Government Agencies	280,000,000	120,000,000

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	-	20,733,923
Construction of civil works	30,160,730	
Supply of goods	139,097,368	29,916,668
Supply of services	121,560,665	220,329,847
Total	290,818,763	270,980,438

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2015/2016		The Audit Report is not yet issued			



Comptroller of State House
 Name: Lawrence N. Lenayapa



Senior Assistant Accountant General
 Name: Joel K. Langatt
 ICPAK Member Number: 2889

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
A	B	C	D=A-C		

CONSTRUCTION OF CIVIL WORKS

BULLSONS AGENCIES	479,080.00	NIL	479,080.00		
BULLSONS AGENCIES	472,120.00	NIL	472,120.00		
BULLSONS AGENCIES	493,500.00	NIL	493,500.00		
BULLSONS AGENCIES LTD	4,339,258.60	NIL	4,339,258.60		
BULLSONS AGENCIES LTD	12,324,576.00	NIL	12,324,576.00		
BULLSONS AGENCIES LTD	3,200,000.00	NIL	3,200,000.00		
KENTECH ICT SOLUTIONS	254,446.00	NIL	8,852,195.09		
SUB - TOTAL			30,160,729.69		

SUPPLY OF GOODS

HUWAIT GENERAL STORE	328,305.00	NIL	328,305.00		
WIGLINK SUPPLIES	204,000.00	NIL	204,000.00		
REBEC ENTERPRISES	1,153,000.00	NIL	1,153,000.00		
ONE SOURCE COMPANY LIMITED	104,630.00	NIL	104,630.00		
CEDOW COMPANY INVESTMENT	523,800.00	NIL	523,800.00		

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CECHUM ENTERPRISES	960,000.00								
GLAAN VENTURES	1,471,500.00								
ZAGIL ENTERPRISES	654,800.00								1,471,500.00
ZEPHMATT GENERAL SUPPLIES	360,000.00								654,800.00
AK INVESTMENTS LIMITED	912,000.00								360,000.00
GENOME TECHNOLOGIES	1,095,000.00								912,000.00
WELLPHARM	765,500.00								1,095,000.00
KAMITI PRISON INDUSTRIES	275,000.00								765,500.00
FOREAL COMPANY LTD	605,000.00								275,000.00
ALWAYS GLOBAL DISTRIBUTORS	1,785,000.00								605,000.00
KRYPTONIC VENTURES LTD	108,107.00								1,785,000.00
TEMANGO AGENCIES LTD	551,260.00								108,107.00
TESMA VENTURES	1,900,000.00								551,260.00
SHULLET AGENCIES	367,920.00								1,900,000.00
ZABRINA GENERAL MERCHANTS	341,667.00								367,920.00
BEFRIC COMPANY LTD	547,050.00								
BERCENG UPPLIES	430,000.00								NIL
CALLYTECH SOLUTIONS	269,000.00								341,667.00
CAROJAM IMPACT SOLUTIONS	1,005,000.00								547,050.00
CLAVIC INVESTMENT	98,580.00								NIL
CLEMSY OFFICE SUPPLIERS	29,580.00								430,000.00
CROWN MOTORS GROUP LTD	4,405,419.00								269,000.00
DORO SUPPLIES	158,528.00								1,005,000.00
EBUBEDIKEH INSTALLATION	30,000.00								98,580.00
ERNABELL AGENCIES	175,650.00								29,580.00
ESRI EASTERN AFRICA	5,000,000.00								4,405,419.00
FAIRRATE TYRES	131,250.00								158,528.00
FAIRRATE TYRES AND AUTO	649,560.00								30,000.00
MART LTD	132,750.00								175,650.00
FAIRRATE TYRES AND AUTO	902,500.00								5,000,000.00
MART LTD	565,884.00								131,250.00
FELAM ENTERPRISES	1,508,000.00								649,560.00
GOLDPLUS ENTERPRISES									NIL
GOVERNMENT PRINTERS									132,750.00
									902,500.00
									565,884.00
									1,508,000.00

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EUROCOM SYSTEMS LTD	1,298,000.00				1,298,000.00
NEEMA LIVESTOCK AND SLAUGHTER	379,795.00				379,795.00
JOJEN BUTCHERY SAMWAX	1,509,500.00				1,509,500.00
INVESTMENT(KAKAMIEGA STATE LODGE)	99,470.00				99,470.00
TRANS-MATTRESSES LTD(ELDORET LODGE)	294,930.00				294,930.00
MATSON GENERAL ENTERPRISES	244,000.00				244,000.00
PONG AGENCIES	222,500.00				222,500.00
LUTON TRADERS	172,000.00				172,000.00
NOMCEBO GENERAL SUPPLIES	324,600.00				324,600.00
DOTCOM ENTERPRISES	124,500.00				124,500.00
STANEDS ENTERPRISES	80,256.00				80,256.00
LEAGEO GENERAL AGENCIES	219,000.00				219,000.00
LEAGEO GENERAL AGENCIES	376,850.00				376,850.00
KILEWAH ELECTRO-HARD & ELECTRONICS	79,100.00				79,100.00
KILEWAH ELECTRO-HARD & ELECTRONICS	57,120.00				57,120.00
FREE TOWN LTD	291,700.00				291,700.00
LEKHANI GEN. SUPPLIERS	158,738.01				158,738.01
AHADI GEN. HARDWARE	67,300.00				67,300.00
LUMINUS INVESTMENTS	520,110.00				520,110.00
LUMINUS INVESTMENTS	202,279.20				202,279.20
ECOMA ENTERPRISE	90,000.00				90,000.00
EUROCOM SSYSTEM LTD	860,000.00				860,000.00
NIFTY VENTURES LTD	103,000.00				103,000.00
AGILE TECHNOLOGY	32,000.00				32,000.00
TAWE ENTERPRISES	270,000.00				270,000.00
CHERTEM ENTERPRISES	1,109,390.00				1,109,390.00
TOYOTA KENYA LTD	21,223.00				21,223.00
TOYOTA KENYA LTD	109,283.00				109,283.00

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TECHWARE SOLUTIONS AFRICA LIMITED	288,800.00					288,800.00
TECHWARE SOLUTIONS AFRICA LIMITED	208,800.00					208,800.00
TECHWARE SOLUTIONS AFRICA LIMITED	208,800.00					208,800.00
TECHWARE SOLUTIONS AFRICA LIMITED	179,600.00					179,600.00
TECHWARE SOLUTIONS AFRICA LIMITED	179,600.00					179,600.00
FORMICA INVESTMENTS	161,700.00					161,700.00
KINGSWAY TYRES LIMITED	122,960.00					122,960.00
KINGSWAY TYRES LIMITED	211,535.00					211,535.00
RAZCO ENTERPRISES	52,900.00					52,900.00
VERNICE INVESTMENTS	104,800.00					104,800.00
VERNICE INVESTMENTS	99,000.00					99,000.00
DORMAKI GENERAL SUPPLIERS	9,600.00					9,600.00
DORMAKI GENERAL SUPPLIERS	22,400.00					22,400.00
DORMAKI GENERAL SUPPLIERS	15,400.00					15,400.00
DORMAKI GENERAL SUPPLIERS	104,250.00					104,250.00
DORMAKI GENERAL SUPPLIERS	73,500.00					73,500.00
DORMAKI GENERAL SUPPLIERS	84,050.00					84,050.00
DORMAKI GENERAL SUPPLIERS	83,000.00					83,000.00
DORMAKI GENERAL SUPPLIERS	148,000.00					148,000.00
DORMAKI GENERAL SUPPLIERS	24,000.00					24,000.00
ROZOMA GENERAL ENTERPRISES	264,700.00					264,700.00
ROZOMA GENERAL ENTERPRISES	120,380.00					120,380.00
ROZOMA GENERAL ENTERPRISES	203,600.00					203,600.00
ROZOMA GENERAL ENTERPRISES	74,660.00					74,660.00
ROZOMA GENERAL ENTERPRISES	173,200.00					173,200.00
ROZOMA GENERAL ENTERPRISES	108,900.00					108,900.00
ROZOMA GENERAL ENTERPRISES	314,000.00					314,000.00
ROZOMA GENERAL ENTERPRISES	302,600.00					302,600.00
ROZOMA GENERAL ENTERPRISES	270,000.00					270,000.00
ROZOMA GENERAL ENTERPRISES	352,400.00					352,400.00

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PAMOS AUTO SUPPLIERS	181,000.00					181,000.00
RAZCO ENTERPRISES	31,100.00					31,100.00
RAZCO ENTERPRISES	106,100.00					106,100.00
RAZCO ENTERPRISES	177,000.00					177,000.00
RAZCO ENTERPRISES	138,000.00					138,000.00
RAZCO ENTERPRISES	112,000.00					112,000.00
RAZCO ENTERPRISES	376,000.00					376,000.00
ELECTRO-MECH ENTERPRISES	269,000.00					269,000.00
ELECTRO-MECH ENTERPRISES	158,000.00					158,000.00
ELECTRO-MECH ENTERPRISES	185,600.00					185,600.00
ELECTRO-MECH ENTERPRISES	408,000.00					408,000.00
ELECTRO-MECH ENTERPRISES	283,200.00					283,200.00
ELECTRO-MECH ENTERPRISES	145,400.00					145,400.00
ELECTRO-MECH ENTERPRISES	131,500.00					131,500.00
ELECTRO-MECH ENTERPRISES	154,000.00					154,000.00
ELECTRO-MECH ENTERPRISES	70,100.00					70,100.00
ELECTRO-MECH ENTERPRISES	15,400.00					15,400.00
ELECTRO-MECH ENTERPRISES	69,000.00					69,000.00
ELECTRO-MECH ENTERPRISES	100,300.00					100,300.00
ELECTRO-MECH ENTERPRISES	125,000.00					125,000.00
ELECTRO-MECH ENTERPRISES	61,000.00					61,000.00
ELECTRO-MECH ENTERPRISES	174,120.00					174,120.00
ELECTRO-MECH ENTERPRISES	118,000.00					118,000.00
ELECTRO-MECH ENTERPRISES	211,000.00					211,000.00
ELECTRO-MECH ENTERPRISES	48,000.00					48,000.00
ELECTRO-MECH ENTERPRISES	141,500.00					141,500.00
ELECTRO-MECH ENTERPRISES	99,950.00					99,950.00
ELECTRO-MECH ENTERPRISES	92,300.00					92,300.00
ELECTRO-MECH ENTERPRISES	48,000.00					48,000.00
ELECTRO-MECH ENTERPRISES	43,500.00					43,500.00
ELECTRO-MECH ENTERPRISES	5,760.00					5,760.00
ELECTRO-MECH ENTERPRISES	84,300.00					84,300.00
ELECTRO-MECH ENTERPRISES	195,900.00					195,900.00
ELECTRO-MECH ENTERPRISES	128,700.00					128,700.00

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

TOYOTA KENYA LTD	64,860.00			NIL	64,860.00	
TOYOTA KENYA LTD	110,977.00			NIL	110,977.00	
TOYOTA KENYA LTD	7,593,746.00			NIL	7,593,746.00	
ECTA (KENYA) LIMITED	464,658.00			NIL	464,658.00	

SUB - TOTAL

139,411,368.21

SUPPLY OF SERVICES	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
TOYOTA KENYA	2,110,849.00		NIL	2,110,849.00		
SIMBA COLT MOTORS	338,178.00		NIL	338,178.00		
C.M.C MOTORS GROUP LTD	1,328,646.00		NIL	1,328,646.00		
ULTRA ELECTRIC LTD	348,000.00		NIL	348,000.00		
HYPERTECK ELECTRICAL	97,485.00		NIL	97,485.00		
SOPHYTECH SYSTEMS	788,800.00		NIL	788,800.00		
PAGO AIRWAYS	5,982,065.00		NIL	5,982,065.00		
SAFARI PARK HOTEL	1,834,700.00		NIL	1,834,700.00		
THE GARDENS & WEDDINGS LIMITED	1,253,835.00		NIL	1,253,835.00		
KENYA WILDLIFE SERVICES	16,180,440.00		NIL	16,180,440.00		
MFI DOCUMENT SOLUTIONS	1,835,197.00		NIL	1,835,197.00		
FLY HIGH AGENCY LTD	431,840.00		NIL	431,840.00		
REFCON ENGINEERING SERVICES LTD	318,000.00		NIL	318,000.00		
PINPOINT HYGIENE SERVICES LTD	627,000.00		NIL	627,000.00		
NAIROBI PROJECTORS SERVICES	135,000.00		NIL	135,000.00		
RIVIERA NETWORKS LTD	650,000.00		NIL	650,000.00		
MAANZONI LODGE	375,000.00		NIL	375,000.00		
VOYAGER BEACH RESORT	891,800.00		NIL	891,800.00		

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

FLIGHT CENTRE TRAVEL LTD	2,636,404.00							
GREEN BAY TRAVEL LTD	3,656,405.00							
AFRICAN TOUCH SAFARIS LTD	5,392,945.00							
TOP IMAGE ENTERPRISES	2,616,000.00							
KENYA SCHOOL OF GOVERNMENT	3,375,600.00							
SCHINDLER LTD	402,249.00							
GENERAL MOTORS E.A. LTD	902,733.00							
AFRICAN TOUCH SAFARIS	78,020.00							
AFRICAN TOUCH SAFARIS LTD	321,840.00							
ANGANI TOURS AND TRAVEL LTD	32,510.00							
ATTIC TOURS AND TRAVEL LTD	24,800.00							
AUTOPLANET MOTORS LTD	128,950.00							
AVIMAK LTD	550,000.00							
BRAND KENYA	6,281,436.70							
CMC MOTORS GROUP	117,117.00							
DALE AUTOSURG	1,385,340.00							
DT DOBIE & CO	135,600.00							
FLIGHT CENTRE TRAVEL LIMITED	598,715.00							
FLIGHT CENTRE TRAVEL LIMITED	680,000.00							
HENRIQ ENTERPRISES	225,000.00							
HILLPARK HOTEL TIWI BEACH	350,000.00							
HOMEBOYZ ENTERTAINMENT	1,130,000.00							
JAMBO VILLAGE HOTEL	4,851,000.00							
KENYA PIPELINE	594,000.00							
KENYA SCHOOL OF GOVERNMENT	680,688.00							
KENYA SCHOOL OF GOVERNMENT	502,860.00							
KENYA SCHOOL OF GOVERNMENT (MOMBASA)	301,600.00							
KENYATTA UNIVERSITY	292,700.00							
KICC	913,296.00							
KICC	7,219,394.00							

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

KICC	2,707,272.00				2,707,272.00
KICC	160,776.00			NIL	160,776.00
KNIGHT FRANK KENYA LTD	2,623,920.00			NIL	2,623,920.00
MASMAST GENERAL SUPPLIES	500,000.00			NIL	500,000.00
MEDIAMAX NETWORK LTD	46,400.00			NIL	46,400.00
NAIROBI RENT A CAR & EVENT	1,572,000.00			NIL	1,572,000.00
NAIROBI RENT A CAR EVENT MGT	114,840.00			NIL	114,840.00
NAKUMATT HOLDING LTD	839,628.00			NIL	839,628.00
NATIONAL OIL CORPORATION	500,000.00			NIL	500,000.00
NATIONAL OIL CORPORATION	1,500,000.00			NIL	1,500,000.00
NGANGA SUPPLIES	66,000.00			NIL	66,000.00
RAJASON GENERAL SUPPLIERS	356,700.00			NIL	356,700.00
RAJASON GENERAL SUPPLIERS	424,000.00			NIL	424,000.00
RONTI ENTERPRISES	305,000.00			NIL	305,000.00
SAMIMA GENERAL SUPPLIES	194,000.00			NIL	194,000.00
SAMO AGENCIES	165,416.00			NIL	165,416.00
SHAMUGA SERVICES	421,200.00			NIL	421,200.00
SIMBA CORPORATION LIMITED	117,283.00			NIL	117,283.00
SWEET LAKE RESORT	504,000.00			NIL	504,000.00
SWEET LAKE RESORT	693,000.00			NIL	693,000.00
TELKOM KENYA	450,000.00			NIL	450,000.00
TELKOM KENYA	92,800.00			NIL	92,800.00
THE COPY CAT LIMITED	2,370,000.00			NIL	2,370,000.00
THE COPY CAT LTD	565,000.00			NIL	565,000.00
THE STANDARD GROUP LTD	252,100.00			NIL	252,100.00
TIN TIN RESTAURANT	30,000.00			NIL	30,000.00
TIN TIN RESTAURANT	21,000.00			NIL	21,000.00
TIN TIN RESTAURANT	248,200.00			NIL	248,200.00
TOYOTA KENYA LTD	742,115.00			NIL	742,115.00
VW & AUDI (AUTOBAIHN GROUP (K) LTD	48,000.00			NIL	48,000.00
SAMO AGENCIES	320,000.00			NIL	320,000.00
THE STANDARD GROUP LIMITED	472,120.00			NIL	472,120.00

THE PRESIDENCY VOTE 1011

Revised Reports and Financial Statements

For the year ended June 30, 2017

TOYOTA KENYA LTD	15,450.00			NIL	15,450.00		
TOYOTA KENYA LTD	20,692.00			NIL	20,692.00		
TOYOTA KENYA LTD	45,745.00			NIL	45,745.00		
TOYOTA KENYA LTD	147,758.00			NIL	147,758.00		
TOYOTA KENYA LTD	113,888.00			NIL	113,888.00		
CENTRAL BANK OF KENYA	2,336,532.50			NIL	2,336,532.50		
COMMISSIONER GENERAL KRA	2,611,495.00			NIL	2,611,495.00		
COMMISSIONER GENERAL KRA	7,834,487.00			NIL	7,834,487.00		

SUB - TOTAL

121,560,664.90

GRAND TOTAL

290,818,763.00

1.1.1 RESIDENCY VOTE 1011
 Revised Reports and Financial Statements
 For the year ended June 30, 2017

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2015/2016	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2016/2017
Land	0	25,000,000		25,000,000
Buildings and structures	418,458,989	160,075,933		578,534,982
Transport equipment	154,242,802	426,830,559		581,073,361
Office equipment, furniture and fittings	99,735,532	85,326,570		185062102
Other Machinery and Equipment	34,518,701	34,836,153		69,354,854
Intangible assets	7,200,000	0		7,200,000
Total	714,156,024	732,069,275		1,446,225,299

THE PRESIDENCY VOTE 1011
Revised Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3- 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

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1011-The Presidency

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	10,021,463,000.00	10,374,300,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	1,285,360.00	9,113,905.00
Reimbursements and Refunds	9	16,830,000.00	26,778,159.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	10,542,819.90	7,037,300.00
TOTAL RECEIPTS		10,050,121,179.90	10,417,229,364.00
PAYMENTS			
Compensation of Employees	12	1,695,194,217.10	1,572,174,482.20
Use of goods and Services	13	6,900,104,800.70	5,290,681,885.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	535,412,738.35	474,056,224.40
Other Grants and Transfers	16	50,303,229.90	185,037,521.30
Social Security Benefits	17	122,763,903.70	41,025,469.10
Acquisition of Assets	18	732,069,275.05	714,156,024.40
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		10,035,848,164.80	8,277,131,607.15
SURPLUS/DEFICIT		14,273,015.10	2,140,097,756.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

F.O. 51

THE PRESIDENCY VOTE 1011

Date **3RD JULY 2017**

Report of the Board of Survey on the Cash and Bank Balances of **DEPOSIT CASH BOOK** as at the close of business on **30TH JUNE 2017**.

The Board, consisting of - *(Names and official titles)*

CHAIRMAN	-	RICHARD GITHAIGA THITAI	PRINCIPAL SUPT. ENGINEER
MEMBER	-	TOM PETER OGO NO ODHIAMBO	ASSISTANT SECRETARY I
MEMBER	-	DAUDI KIPKOECH CHEPOROR	SUPPLY CHAIN MNGT. OFFICE

assembled at the office of the **CASHIER -STATE HOUSE NAIROBI** at **11:00 am (time)** on the **1ST JULY 2017** and the following cash was produced:-

Notes	Ksh	0.00
Silver	Ksh	0.00
Copper	Ksh	0.00
Cheques(as per details on reverse).. .. .	Ksh	0.00
		0.00

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

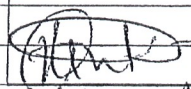
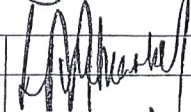
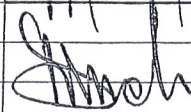
The cash consists of **Kenya Shillings** currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30TH JUNE 2017**.

Cash on hand	Sh.	0.00
Bank Balance	Sh.	26,880,777.95
		26,880,777.95

The Internet Banking balance showed a sum of **Ksh.26,880,777 Cts 95** standing to the credit of the account.

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.

RICHARD GITHAIGA THITAI	
<i>Chairman</i>	
TOM PETER OGO NO ODHIAMBO	
<i>Member</i>	
DAUDI KIPKOECH CHEPOROR	

Date **3RD JULY 2017**

Member

REPUBLIC OF KENYA

F.O. 51

THE PRESIDENCY VOTE 1011

Date **3RD JULY 2017**

Report of the Board of Survey on the Cash and Bank Balances of **RECURRENT CASH BOOK** as at the close of business on **30TH JUNE 2017**.

The Board, consisting of - *(Names and official titles)*

CHAIRMAN	-	RICHARD GITHAIGA THITAI	PRINCIPAL SUPT. ENGINEER
MEMBER	-	TOM PETER OGONO ODHIAMBO	ASSISTANT SECRETARY I
MEMBER	-	DAUDI KIPKOECH CHEPOROR	SUPPLY CHAIN MNGT. OFFICER

assembled at the office of the **CASHIER -STATE HOUSE NAIROBI** at **11:00 am (time)** on the **1ST JULY 2017** and the following cash was produced:-

Notes	Ksh	10,950.00
Silver	Ksh	40.00
Copper	Ksh	0.10
Cheques(as per details on reverse).. . . .	Ksh	0.00
		10,990.10

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

The cash consists of **Kenya Shillings** 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 2017**.

Cash on hand	Ksh	10,990.10
Bank Balance	Ksh	545,395.95
		556,386.05

The Internet Banking balance showed a sum of Ksh. **934,723.65** Cts **65** standing to the credit of the account.

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.

RICHARD GITHAIGA THITAI

Chairman

TOM PETER OGONO ODHIAMBO

Member

DAUDI KIPKOECH CHEPOROR

Date **3RD JULY 2017**

Member

REPUBLIC OF KENYA

F.O. 51

THE PRESIDENCY VOTE 1011

Date **3RD JULY 2017**

Report of the Board of Survey on the Cash and Bank Balances of **DEVELOPMENT CASH BOOK** as at the close of business on **30TH JUNE 2017**.

The Board, consisting of - *(Names and official titles)*

CHAIRMAN	-	RICHARD GITHAIGA THITAI	PRINCIPAL SUPT. ENGINEER
MEMBER	-	TOM PETER OGO NO ODHIAMBO	ASSISTANT SECRETARY I
MEMBER	-	DAUDI KIPKOECH CHEPOROR	SUPPLY CHAIN MNGT. OFFICE

assembled at the office of the **CASHIER -STATE HOUSE NAIROBI** at **11:00 am (time)** on the **1ST JULY 2017** and the following cash was produced:-

Notes	Ksh	0.00
Silver	Ksh	0.00
Copper	Ksh	0.00
Cheques(as per details on reverse).. .. .	Ksh	0.00
		0.00

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

The cash consists of **Kenya Shillings** 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 2017**.

Cash on handSh.	0.00
Bank BalanceSh.	5,665,793.40
		5,665,793.40

The Internet Banking balance showed a sum of Ksh. **5,710,722 Cts 65** standing to the credit of the account.

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.

RICHARD GITHAIGA THITAI

Chairman

TOM PETER OGO NO ODHIAMBO

Member

DAUDI KIPKOECH CHEPOROR

Date **3RD JULY 2017**

Member

1
2
3
4

10

Employer (vote): 10201 State House

Payroll No	Officer's Name	ID/PP No	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1981135919	Mrs Mercy Wangui Mwangi	0623965	1,324.00		
2. 1982085824	Mr Solomon Cheronu Cheptumo	7140505	1,000.00	5,000.00	
3. 1986082747	Mr Daniel Kiura Nguru	6449817	2,925.00		
4. 1987102574	Miss Lucy Wangui Njoroge	8473111	6,700.00	46,500.00	
5. 1988094651	Mr John Gutheka Kimani	3570175	8,900.00	44,060.00	
6. 1991097846	Mr Thomas Ochieng Mollo	10959684	4,200.00	7,324.00	
7. 1995007356	Mr Vincent Oundo Odongo	9606101	2,000.00	14,000.00	
8. 1995007364	Mr Robert Matiko Metere	11486031	1,700.00	4,700.00	
9. 1997034537	Mr John Lote Nameyen	20112810	3,800.00	18,138.00	
10. 1997034676	Mr Jackson Oduor Okolah	13758374	3,400.00	6,596.00	
11. 1997036474	Mr Boniface Murimi Mwai	20228121	1,000.00	6,000.00	
12. 1997040245	Mr George Kimutai Kiprono	11339809	1,700.00	14,900.00	
13. 2002000276	Mrs Agnes Jemutai Rotich	14720045	3,400.00	16,778.00	
14. 2002000713	Mrs Lynda Jephumba Kisang	22432317	3,600.00	10,208.00	
15. 2004001985	Mr Peter Mwangi Gicheru	8511899	1,700.00	6,400.00	
16. 2007048562	Mr Patrick Akhwesa Makwaka	21877165	1,000.00	5,000.00	
17. 2007107552	Mr James Mwangi Munyari	23350216	1,800.00	8,300.00	
18. 2008010994	Mr Samuel Mungai Kang'ethe	22358069	2,800.00	10,600.00	
19. 2009126764	Mr Firoy Nizar	13427058	15,900.00	78,700.00	
20. 2010000298	Mrs Jane Ngugi Kirea	23632743	2,100.00	4,000.00	
21. 2010050308	Mr Samuel Mararo Icharia	24585568	5,700.00	45,600.00	
22. 2011048718	Mr Duncan Kilonzo Munguti	27736387	750.00	2,250.00	
23. 2012027844	Mr Pius Nyaga Nthiga	22498432	2,800.00	10,984.00	
24. 2013022687	Mr Dancan Mbugua Muchai	22851408	1,900.00	15,140.00	
25. 2013107714	Mr Eric Kipkoech Ng'eno	14509924	46,000.00	320,500.00	
26. 2014004869	Miss Claudia Naanyu Lenatiyama	27043246	3,600.00	10,208.00	
27. 2014014596	Mr Dickson Njenga Njoroge	9057681	1,000.00	9,370.00	
28. 2014017748	Mr Eugene Asala Kivisi	24936747	1,000.00	9,370.00	
28 Vote Totals: 10201 State House			133,699.00	730,626.00	

Employer (vote): 10202 The Presidency - Deputy President

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1.	1981009841 Miss Joy Lydia Mihinziru	4377447	3,634.00	29,064.00	
2.	1982007850 Miss Zarina Ebrahim Kasu	4828311	3,344.00	20,056.00	
3.	1985091939 Miss Jane Wangari Gikonyo	3219750	7,277.00	58,212.00	
4.	1989009510 Mr Samuel Chwadi Asiyu	2742633	6,491.00	71,399.00	
5.	1990135853 Ms Rose Wanjiku Kirenge	7440766	4,111.00	20,547.00	
6.	1991018224 Mr Alphonse Ondiek Gunga	1260410	1,680.50	5,041.50	
7.	1992008450 Miss Rehema Jaafar	10361774	2,992.00	20,950.00	
8.	2003009875 Ayoma Lailac Awuor	14543044	3,143.00	15,709.00	
9.	2003044037 Mr Edonga Nanok	21808164	5,000.00	55,000.00	
10.	2006004060 Mr Christopher Webale Walukela	9298296	17,316.00	103,892.00	
11.	2009067774 Mr Benjamin Gitonga Kanyi	24714912	1,417.00	15,583.00	
12.	2010000434 Miss Juliet Mwikali Nzuki	22866496	5,985.00	41,895.00	
13.	2013061291 Mr David Kipchirchir Maswai	10033022	7,875.00	15,750.00	
14.	2013062203 Mr Brian Mwabili Mbela	21910772	19,790.00	39,574.00	
15.	2013100137 Mr Justus Kiprop Kisabit	22272131	100,000.00	100,000.00	
16.	2016007022 Mr lore john lokiru	29676498	5,000.00	15,000.00	
16	Vote Totals: 10202 The Presidency - Deputy President		195,055.50	627,672.50	

CABINET SALARY ADVANCE AS AT 30TH JUNE 2017

NO	P/F NO	NAME	BALANCE
1	1989098682	RHODA CHEPTOO	9,680.00
2	1990052055	CHRISTINE CHEPKURUI ROTICH	3,749.00
3	1991042786	PETER KAMAU WAWERU	60,604.00
4	1991064291	KIMUNDIU MUSOMI KAMWAKI	6,945.00
5	1994016506	JANE MUTHONI MBIRIGU	50,935.50
6	2003008138	GEORGE GICHURU KAGAMBI	9,680.00
7	2005022683	JAMES MUNDIA OOKUYO	31,955.90
8	2009283924	FREDRICK OMONDI ONDIEK	7,667.80
			181,217.20

