

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 JULY 2019 DAY: Thursday

TABLED BY: Majority Party
Clerk-at-Table: Wabunde Chebet

REPORT

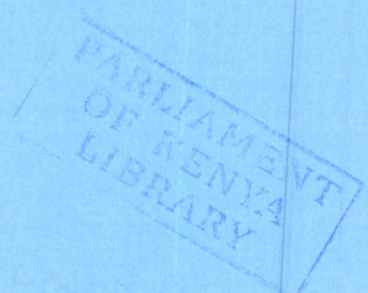
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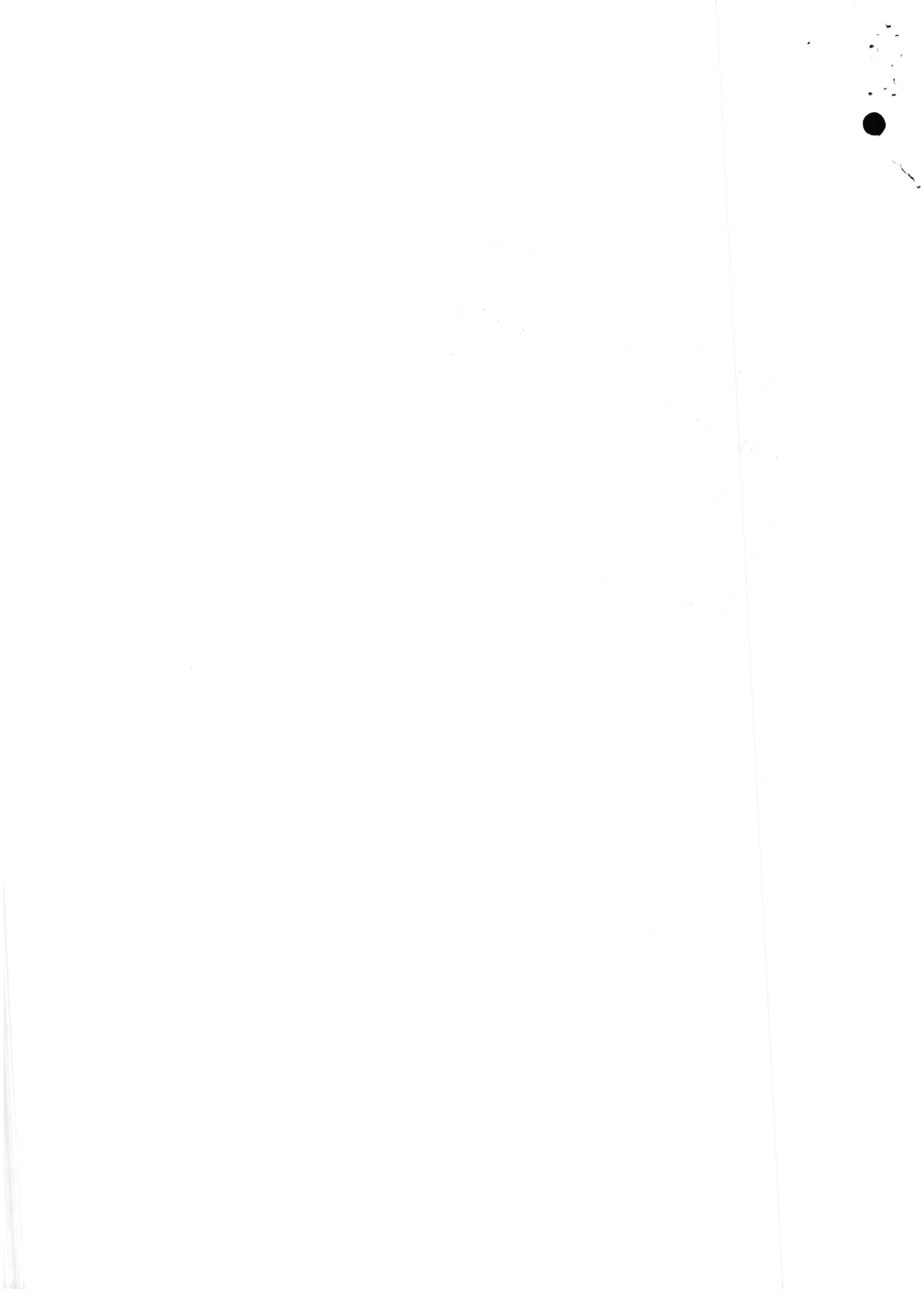
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STREET FAMILIES REHABILITATION
TRUST FUND

FOR THE YEAR
ENDED 30 JUNE 2018





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI

28 SEP 2018

RECEIVED

REPUBLIC OF KENYA



**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR SPECIAL PROGRAMMES**

STREET FAMILIES REHABILITATION TRUST FUND

FUND GRANT/CREDIT NUMBER GOK

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2018

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

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SOME OF THE STREET CHILDREN BEFORE AND AFTER JOINING SCHOOL

1. KEY ENTITY INFORMATION AND MANAGEMENT

1.1 Background Information

The Street Families Rehabilitation Trust Fund (SFRTF) is a body corporate established on 11th **March 2003** through a Gazette Notice No. **1558**. The key objective of the fund is to spearhead national Government response to restore dignity to street families.

1.2 Name and registered office

Name: The Fund's official name is **Street Families Rehabilitation Trust Fund (SFRTF)**

Address: The Fund headquarters offices are at Bazaar Plaza, Nairobi County, Kenya.

The address of its registered office is:
P.O Box 30004-00100
Nairobi.

Contacts: The following are the Fund contacts

Telephone: 0722895338

E-mail: streetfamiliesrehab@gmail.com

**STREET FAMILIES REHABILITATION TRUST FUND
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1.3 Fund Information

Fund Start Date:	11 th MARCH, 2003
Fund End Date:	INFINITE
Fund Manager:	Robert Njogu, OGW
Fund Sponsor:	Government of Kenya

1.4 Fund Overview

Line Ministry/State Department of the Fund	The Fund is under the supervision of State Department for Special Programmes.
Fund number	GOK FUND
Strategic goals of the Fund	The strategic goals of the Fund are as follows: (i) To safeguard and promote the rights of children and family-oriented programmes to address the concerns of all homeless, destitute and vulnerable people in urban areas.
Achievement of strategic goals	The Fund management aims to achieve the goals through the following means: i. Coordinating rehabilitation activities for street families; ii. Conducting public education on street families issues; iii. Resource mobilization iv. Capacity building and support scheme; v. Education and skills development programme for street families; vi. Lobbying and Advocacy; vii. Initiate Affiliate Communities at the County Level government; and viii. Advising the government, corporate sector and other relevant agencies on matters relating to the rehabilitation of street families
Other important background information of the Fund	The Fund mandate embraces public/private partnerships to enable it achieve its objectives.
Current situation that the Fund was formed to intervene	The Fund was formed to intervene in the following areas: (i) Rehabilitation of street children, youth and adults (ii) Undertake capacity building of the rehabilitated street persons and the caregivers in partner institutions
Fund duration	The Fund started on 11 th March 2003 and it is expected to run infinitely.

**STREET FAMILIES REHABILITATION TRUST FUND
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1.5 Bankers

The following are the bankers for the current year:

- 1. Central Bank of Kenya**
Street Families Rehabilitation Trust Fund
1000307487
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

1.6 Auditors:

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

1.7 Principal Legal Advisor

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

1.8 Fiduciary Management

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

S/No	Names	Title designation	Responsibilities
1.	Micah Pkopus Powon	Principal Secretary	Accounting Officer
2.	Robert Njogu	Secretary	Secretary to the board
3.	Amb. Leonard Ngaithe	Secretary Admin.	Altn. Board Member
4.	Stella M. Onsinyo	Principal Accountant	Head Accounts Unit
5.	John Mose	Chief Finance Officer	Head Finance Unit



SOME OF THE ART WORK DONE BY STREET CHILDREN UNDERGOING REHABILITATION



YOUTH UNDERGOING REHABILITATION PERFORM MUSIC AND DRAMA

Senior Management in fund Management



Micah Pkopus Powon ,CBS
Principal Secretary Special Programme



Amb(Dr.) Leonard Ngaithe
Sec. Admin



Robert K. Njogu, OGW



Stella M. Onsinyo
Head Accounts Unit



John Mose
Chief Finance Officer

Senior Management in fund Management (Continued)



Micah Pkopus Powon, CBS, assumed the position of Principal Secretary, State Department for ASALs in early 2018 following a reshuffle of Principal Secretaries by His Excellency President Uhuru Kenyatta. Prior to this he was the Principal Secretary, State Department for Devolution and Correctional Services respectively.

He is the Accounting Officer for the State Department and is instrumental in coordinating the formulation of legislation in implementing policies.

He holds a Master of Science in Horticulture from Egerton University and a Bachelor of Science in Agriculture from the University of Nairobi.



Robert K. Njogu, OGW is essentially a career educationist who headed several reputable Secondary schools before joining the Ministry in 2010.

He holds a Master's Degree in Educational Administration and Bachelor's in Science Education from Kenyatta University and University of Nairobi respectively. He was also honored with presidential State commendation, Order of the Grand Warrior, (OGW).

He assumed the current position of the Secretary, Street Families Rehabilitation Trust Fund(SFRTF) in May 2015.



Ambassador (Dr.) Leonard N. Ngaithe assumed the position of Director of Administration in 2016. Formerly he was the Director of administration Ministry of Trade and Tourism.

He is in charge of promoting gender equality and social economic empowerment of women and youth. He holds a PHD in Business Administration from USIU Nairobi, Masters of Business Administration from USIU and Columbia Business School, Post Graduate diploma in International Relations, BA Honours(Government, Economics, Sociology) from University of Nairobi

**STREET FAMILIES REHABILITATION TRUST FUND
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Mrs. Stella M. Onsinyo has been acting in the position of Head of Accounting Unit since the month of June 2018. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements. She is a Certified Public Accountant in Kenya CPA (K) also holds Bachelor of commerce from CUEA Finance option.



Mr. John Mose is a highly talented and enthusiastic professional with over 12 years of experience working with public service. Self-motivated with proven track record of success in implementing projects.

He is currently undertaking a PhD in Economics at Kenyatta University, holds masters and bachelor of arts (Economics) from the university of Nairobi .

He has undertaken several short –term course, among them Senior Management, Public Financial Management ,Project Management, among other.He has worked with Ministry of Regional Development Authorities, Ministry of Planning National Development and vision 2030, Office of the controller of budget,

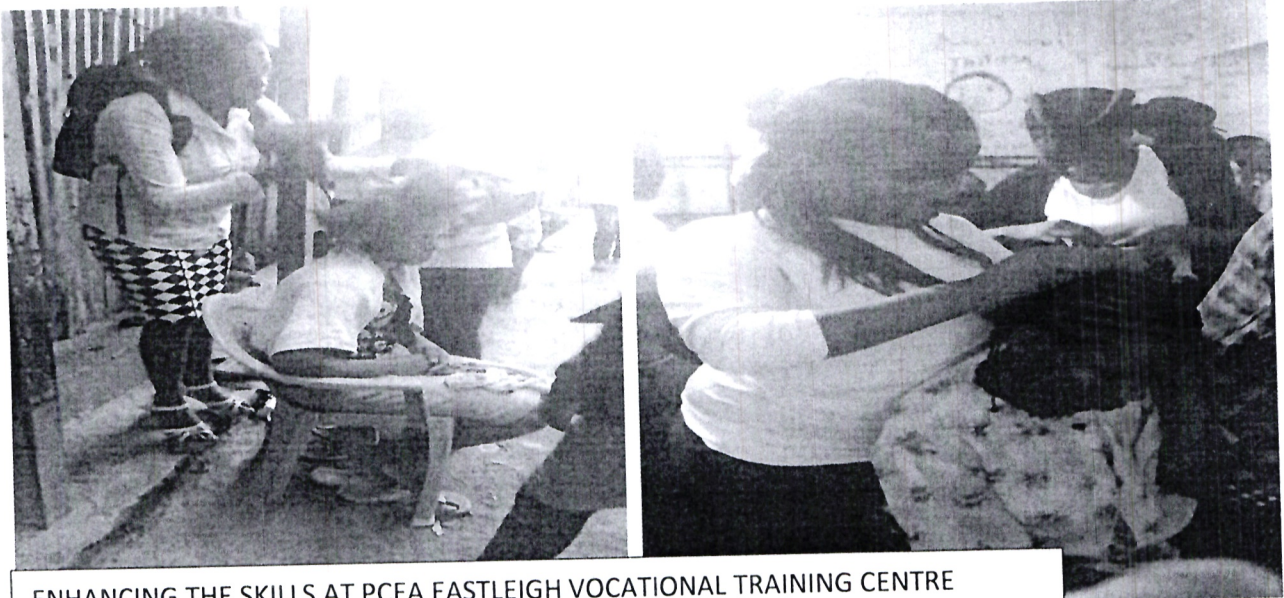
The Commission on Revenue Allocation , currently working with National Treasury as deputy Director budget/chief finance officer seconded to the state department of Arid and Semi-Arid lands.

List of Board of Trustees members

S/NO	NAME	POSITION	ORGANIZATION
1.	M/S Lucy W. Yinda	Chairman	Gazette Trustee
2.	Mr. Wycliffe Swanya	Member	Gazette Trustee
3.	Mr. Kenneth M. Mbuthia	Member	Gazette Trustee
4.	Mr. Jonah Alwiga	Member	Gazette Trustee
5.	M/s. Pamella Seruti	Member	Gazette Trustee

**STREET FAMILIES REHABILITATION TRUST FUND
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6.	M/s Carren Ogoti	Member	Alt. PS Labour
7.	Amb. Leonard Ngaithe	Member	Alt. PS Special Programme
8.	Mr. James Tembur	Member	Alt. PS Youth Affairs
9.	Mr. Shikuku Wambwire	Member	Alt. PS The National Treasury
10.	Robert K. Njogu	Secretary	SFRTF



ENHANCING THE SKILLS AT PCEA EASTLEIGH VOCATIONAL TRAINING CENTRE

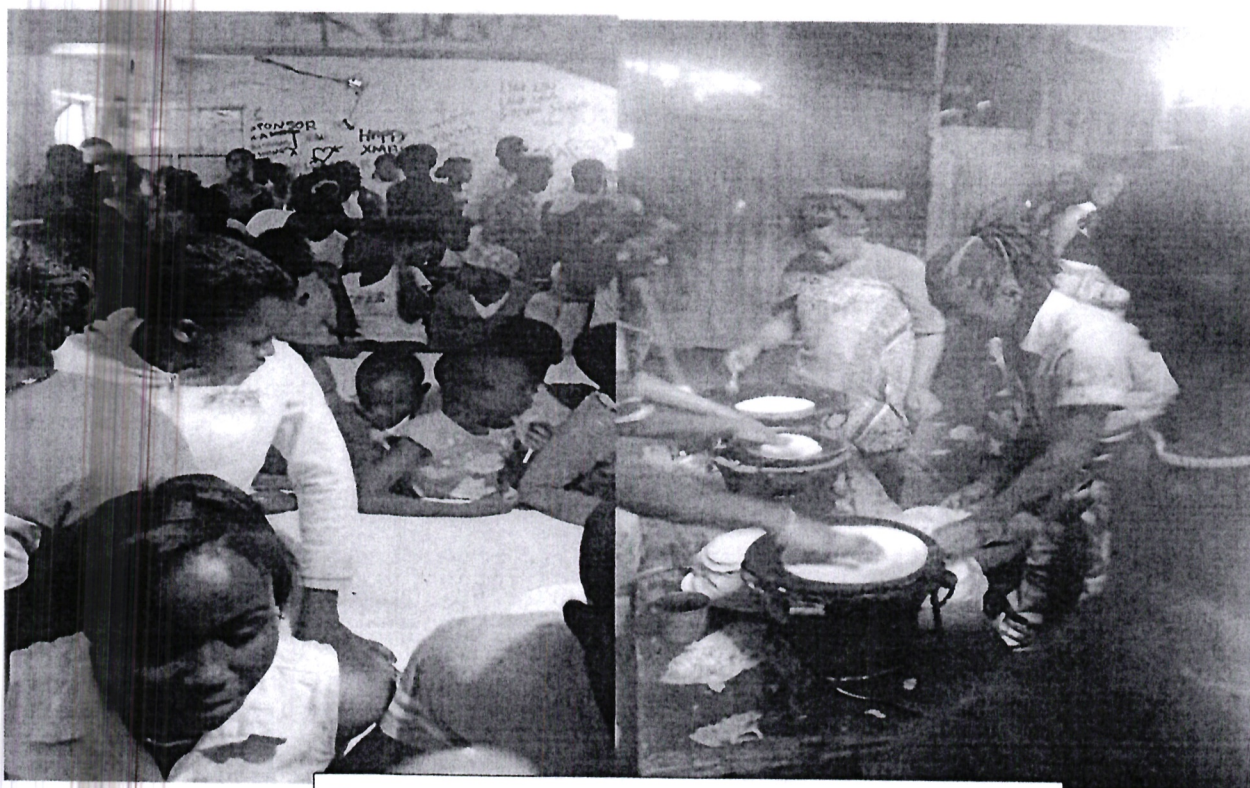
**STREET FAMILIES REHABILITATION TRUST FUND
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FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

1.9 Funding summary

The Fund is for a duration of infinite years from **2003** with an approved budget as determined by National Government highlighted in the table below:

Below is the funding summary:

Source of funds	Ministry's Contribution	Amount received to date (30th June, 2018)	Balance yet to be paid to date (30 th June, 2018)
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	(A)	(B)	(A)-(B)
(i) Counterpart funds			
Government of Kenya Exchequer	264,664,600.00	198,675,000.00	66,225,000.00
(ii) Bank Interests	-	-	Nil
Total	264,664,600.00	198,675,000.00	66,225,000.00



TRAINING AT EASTLEIGH VOCATIONAL TRAINING CENTRE

1. 0. Summary of Overall Fund Performance:

1. Rescuing of 680 street children and youth.
2. Disbursement of Ksh: **273,709,276.00** (Two seventy three million, seven hundred nine thousand and two hundred seventy six only) to **39** Partner Institutions undertaking rehabilitation of Street Families.
3. Provision of education to **5,549** street children and youth undergoing rehabilitation.
4. Capacity building of **70** caregivers working in Partner Institutions.
5. Monitoring and evaluation of rehabilitation programmes within the Partner Institutions.
6. Development of National Policy for Street Families Rehabilitation, which is awaiting validation.
7. Undertaking a national census for Street Families.
8. Purchase and distribution of food and non-food items to needy rehabilitation institutions.
9. Field visits to appraise new rehabilitation institutions to partner with in order to achieve a balance of all counties.
10. Procurement of goods and services for Street Families Rehabilitation Trust Fund (SFRTF).

1.1 Achievements of Street Families Programmes Since Inception

The SFRTF has registered a number of successes since its inception in **2003**. They are:

- ❖ **70** different cadre of staff working in these institutions have been trained during **2017/2018** and, **742** social workers trained since inception;
- ❖ Approximately **Ksh: 602,259,256.00** was disbursed for the last five years for support and facilitation of Rehabilitation, Education and vocational programmes for street families;
- ❖ Over **13,749** street children and youth enrolled back to primary and secondary schools countrywide;
- ❖ over **70** street youth are pursuing university education;
- ❖ Sensitization of County Government on the management of street families has been done;
- ❖ **25,000** of reformed street families have been reintegrated since inception;
- ❖ Development of National Policy Guidelines on rehabilitation of street children and families is at an advanced stage;
- ❖ Monitoring and Evaluation of partner institutions on rehabilitation of street families programmes has been carried out which has informed the next disbursement of fund to partner institutions;
- ❖ Review of SFRTF Strategic Plan **2010/2015** and development of **2018/2022** Strategic Plan is at an advanced stage

1.2 Future Plans for the Fund

- a) Establish drop-in-centres in major towns to provide safe, supportive and normalizing environment for the street persons;
- b) Establishment of County Chapters
- c) Identify and promote talents of street youth and children, and seek ways of placing them to talent academies;
- d) Rescue and rehabilitate **500** street families and placing them into institutions for rehabilitation and/or reintegrate them back to the society;
- e) Develop an M & E framework for SFRTF programmes
- f) Monitoring and Evaluation of street families programmes and activities;
- g) Development of Strategic Plan **2018/2022**;
- h) Funding of institutions undertaking street families rehab services
- i) Fund raising
- j) undertake quarterly media and public awareness campaign
- k) Provide psycho-social support to children and youth
- l) Completion of the **2017** National Census of Street Families report
- m) Capacity Building and sensitization of County Government to inform on planning and budgeting of street families issues; and
- n) Developing an IT tracking System for SFRTF programmes.

1.3 Challenges Facing the Street Families Trust Fund

- a) Lack of approved curriculum for reformed street youth and adults undergoing vocational training at partner institutions;
- b) Lack of operationalization of the legal framework linking the reformed street families to social protection initiatives and other affirmative opportunities;
- c) Lack of appreciation of the plight of street families by most people, and therefore they are highly discriminated and stigmatized;
- d) NYS programme is no longer considering taking the reformed street youth for training;
- e) Poor accountability and Transparency of the funds disbursed to partner institutions undertaking the street families rehabilitation programmes;
- f) Lack of title deed for Mavoko Land despite Payment for the land.

1.4 Summary of Fund Compliance:

There have been no cases of non-compliance with applicable laws and regulations.

2 STATEMENT OF FUND MANAGEMENT RESPONSIBILITIES

The Principal Secretary for State Department and the Secretary to the Street Families Rehabilitation Trust Fund are responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on **June 30, 2018**. This responsibility includes:

- (i) Maintaining adequate financial management arrangement 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 Fund;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the Fund;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Special Programmes and the Secretary to the Street Families Rehabilitation Trust Fund accept responsibility for the Fund'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.

The Principal Secretary for the State Department for Special Programmes and the Secretary to the Street Families Rehabilitation Trust Fund are of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year/period ended **June 30, 2018**, and of the Fund's financial position as at that date. The Principal Secretary State Department for Special Programmes and the Secretary to the Street Families Rehabilitation Trust Fund further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary State Department for Special Programmes and the Secretary to the Street Families Rehabilitation Trust Fund confirm that the Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, and

**STREET FAMILIES REHABILITATION TRUST FUND
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that funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Fund financial statements

The Fund financial statements were approved by the Principal Secretary State Department for Special Programmes and the Secretary to the Street Families Rehabilitation Trust Fund on **September 28, 2018** and signed.

Micah Pkopus Powon ,CBS

Principal Secretary

Robert K. Njogu,OGW

Fund Secretary



PART OF HAPPY REHABILITATED STREET CHILDREN IN ADVENTURE AT PARADISE LOST

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STREET FAMILIES REHABILITATION TRUST FUND FOR YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of the Street Families Rehabilitation Trust Fund set out on pages 2 to 13, which comprise the statement of financial assets and liabilities as at 30 June 2018, statement of receipts and payments, statement of cash flows, statement of comparison of the budget and the actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

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

Basis for Disclaimer of Opinion

1. Failure to Prepare Financial Statements for the Previous Years

The Trust Fund was established on 11 March 2003 and Section 12(2) of the Trust Deed requires the Fund to be audited in line with the Public Audit Act. The Fund has, however, prepared its first financial statements ever for the year 2016/2017 only. Although it is evident that there were activities such as Board meetings held on April 2016 and cash transfer amounting to Kshs.230,000,000 to the Fund's bank account in the 2015/2016 financial year, no satisfactory explanation has been given for failure to prepare the financial statements for that year.

Consequently, the closing balances for the year 2016/2017 could not be confirmed in the absence of previous years' financial statements.

2. Inaccuracies of Accounting Records

The operating expenses of Kshs.14,933,782 as reflected on note 4 to the financial statements could not be verified as accurate as the amounts posted in the general ledger which has been used in the preparation of the financial statements differed with the supporting documents made available for audit examination as shown in the sample ledger posting below;

Report of the Auditor-General on the Financial Statements of Street Families Rehabilitation Trust Fund for the year ended 30 June 2018

Payment Voucher Number	Amount on General Ledger Kshs	Amount Paid on Payment Vouchers Kshs	Difference Kshs
256	230,000	210,000	20,000
297	189,800	44,800	145,000
78	199,689	187,800	11,889
461	174,200	74,200	100,000
215	295,126	60,500	234,626
413	53,700	23,700	30,000

Under the circumstances, the accuracy and completeness of the financial statements as at 30 June 2018 could not be confirmed.

3. Initial Capital Fund

The Trust Deed indicates that the fund was to have an initial capital fund of Kshs.5.05 million. This amount is not reflected in the financial statements for 2016/2017 and neither has any details been provided on whether the monies were paid to the Fund at the point of formation as expected and how it was accounted for.

In consequence, the capital fund of the Trust Fund could not be confirmed as at 30 June 2018.

4. Unvalued and unsupported Land

4.1 Lack of Ownership Documents for Land

Records maintained by the Street Families Rehabilitation Trust Fund (SFRTF) indicates that the Fund owns various pieces of land all of which had no ownership documents as of 30 June, 2018 as detailed below:

4.1.1 LR No. 209/11325

The land was donated and surrendered to the Fund by the Kenya Pipeline Company Limited (KPC) on 23 August 2007 vide a letter Ref. No. LE/LA/25/4 addressed to the Commissioner of Lands by the Managing Director of the Company. The title was surrendered to the Commissioner of Lands on 6 August 2007 for purposes of transferring and registering the property in the name of the Fund. However; ten years down the line, the transfer has never been effected.

4.1.2 LR No. Mavoko Town Block 3/2545

The Fund purchased the land measuring 8.090 hectares at a cost of Kshs.38 million on 6 December 2013. The original title was surrendered to the Ministry of Lands for subsequent transfer in the same month. However, up to date the said property has not been transferred to the Fund.

4.1.3 Unidentified Land in Counties

The Board of Trustees in the minutes dated 19 September 2016 indicated that the Fund had been allocated land in various counties by the defunct Local Authorities. The Fund is yet to identify where the pieces of land are located and obtain either the title deeds or any legal documents of allocation. There is real threat of loss of these properties if the Fund does not expedite the process of obtaining ownership documents.

In view of the foregoing, the ownership, valuation and safety of the Trust Fund's parcels of land could not be ascertained as at 30 June 2018.

5. Transfers to Other Partner Institutions

The transfers to other partner institutions balance of Kshs.273,709,276 as per the statement of receipts and payments for the year 2017/2018 had the following issues noted:

- i. The Board of Trustees approved an amount of Kshs.270,550,089 to be disbursed to partner institutions but amount disbursed as per the documentation provided for audit verifications totaled to Kshs.274,053,089 resulting in an excess payment of Kshs.3,503,000.
- ii. The reported amount of Kshs.273,709,276 has an unexplained variance of Kshs.343,813 with the supported disbursements of Kshs.274,053,089.
- iii. There was a double payment to one of the partner institutions amounting to Kshs.1,641,500. Even though the management indicated the amount to have been subsequently refunded, the refund could not be supported by corresponding entry in the bank statement.

Under the circumstances, the accuracy and completeness of the transfers to other partner institutions balance of Kshs.273,707,276 as at 30 June 2018 could not be confirmed.

6. Chairman's Honoraria

The statement of receipts and payment for the year ended 30 June 2018 reflects Kshs.116,695,980 in respect of other grants transfers and payment which includes Kshs.540,000 in respect of payments for Chairman's honoraria. However, the amount excludes Kshs.180,000 relating to the period from April, 2018 to June, 2018 that was not included in the pending bills even though it was due and payable in the year under review.

Consequently, the amount of the Chairman's Honoraria of Kshs.540,000 for the year under review as reported on note 4 of the financial statements is not fairly stated.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 qualified opinion.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources/ Disclaimer of Opinion] section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7 (1) (a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for [Conclusion of Internal Controls, Risk Management and Governance /Disclaimer of Opinion] section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

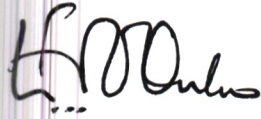
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

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

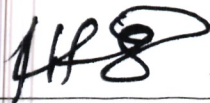
12 July 2019

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

2. STATEMENT OF RECEIPTS AND PAYMENTS

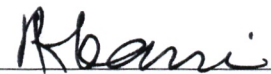
	Note	2017/2018 Kshs	2016/ 2017 Kshs
RECEIPTS			
Transfer from Government entities	1	198,675,000.00	264,664,600.00
Miscellaneous Receipts	2	15,000,000.00	-
Total receipts		213,675,000.00	264,664,600.00
PAYMENTS			
Transfers to partner institutions	3	273,709,276.00	99,435,260.00
Other grants and transfers and payments/expenses	4	116,695,980.60	66,473,805.60
TOTAL PAYMENTS		390,405,256.60	165,909,065.60
SURPLUS/DEFICIT FOR THE YEAR		(176,730,256.60)	98,755,534.40

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Micah Pkopus Powon ,CBS

Principal Secretary



Robert K. Njogu,OGW

Fund Secretary

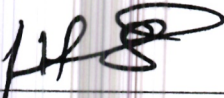
**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

3. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2017/2018 Kshs	2016/2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	152,025,277.80	328,755,534.40
		<u>152,025,277.80</u>	<u>328,755,534.40</u>
Receivables			
Imprests and Advances	5B	-	-
TOTAL FINANCIAL ASSETS		<u>152,025,277.80</u>	<u>328,755,534.40</u>
REPRESENTED BY:			
Cash and cash equivalents b/fwd	6	328,755,534.40	-
Surplus/Deficit for the year		(176,730,256.60)	-
NET FINANCIAL POSITION		<u>152,025,277.80</u>	<u>98,755,534.40</u>

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The financial statements were approved on

.....and signed by:



Micah Pkopus Powon ,CBS
Principal Secretary



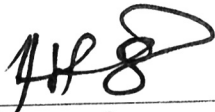
Robert K. Njogu,OGW
Fund Secretary

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

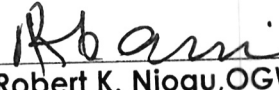
4. STATEMENT OF CASHFLOW FOR THE PERIOD

		2017/2018	2016/2017
	Notes	Kshs	Kshs
Receipts			
Quarter transfers	1	198,675,000.00	264,664,600.00
Other Receipts	2	15,000,000.00	-
Payments for operating expenses			
Transfers to partner institutions	3	(273,709,276.00)	(99,435,260.00)
Other grants and transfers and payments/expenses	4	(116,695,980.40)	(66,473,805.60)
Total Payments		(390,405,256.40)	(165,909,065.60)
Net cash flow from operating activities		(176,730,256.60)	98,755,534.40
NET INCREASE IN CASH AND CASH EQUIVALENT		(176,730,256.60)	98,755,534.40
Cash and cash equivalent at beginning of the year		328,755,534.40	230,000,000.00
Cash and cash equivalent at end of the year		152,025,277.80	328,755,534.40

The accounting policies and explanatory notes to these financial statements form integral part of the financial statements. The Fund financial statements were approved on and signed by:



Micah Pkopus Powon ,CBS
Principal Secretary




Robert K. Njogu,OGW
Fund Secretary

STREET FAMILIES REHABILITATION TRUST FUND
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)

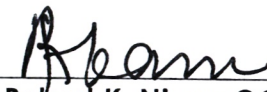
4. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	b	c=a+b	d	e=c-d	f=e/c %
Receipts						
Transfer from Government entities	264,664,600.00	0.00	264,664,600.00	198,675,000.00	66,225,000.00	25
Miscellaneous Receipts	15,000,000.00	0.00	15,000,000.00	15,000,000.00	-	-
Total Receipts	279,664,600.00	0.00	279,664,600.00	213,675,000.00	66,225,000.00	24
Payments						
Transfers to partner institution	280,000,000.00	0.00	280,000,000.00	273,709,276.00	6,290,724.00	2
Other grants and transfers and payments/expenses	300,000,000.00	0.00	300,000,000.00	116,695,980.40	183,304,019.40	61
Total Payments	580,000,000.00	0.00	580,000,000.00	390,405,256.40	189,594,743.60	33



Micah Pkopus Powon, CBS

Principal Secretary



Robert K. Njogu, OGW

Fund Secretary

5. SIGNIFICANT ACCOUNTING POLICIES

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

(i) Statement of compliance and basis of preparation

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Fund.

(ii) Recognition of revenue and expenses

The Fund recognises all revenues when the event occurs and the related cash has actually been received by the Fund. In addition, the Fund recognises all expenses when the event occurs and the related cash has actually been paid out by the Fund.

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

(iii) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and 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/period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which had not been surrendered or accounted for at the end of the financial year/period.

(iv) Budget

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

(v) Related Parties

The Fund regards a related party as a person or an Authority with the ability to exert control individually or jointly, or to exercise significant influence over the Fund, or vice versa. Members of the National Consultative Co-ordination Committee on Internally Displaced Persons are regarded as related parties.

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

(vi) Honoraria and sitting allowances

	2017/2018	2016/2017
	Kshs	Kshs
Chairman Honoraria	540,000.00	720,000.00
Members sitting Allowances	1,383,800.00	4,260,000.00
Total	1,923,800.00	4,980,000.00

(vii) Comparative figures

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

(viii) Subsequent events

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



UNDERTAKING CENSUS ACTIVITY AT MATHARE SLUM

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

8. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS

These represent balance brought forward and other receipts from government as follows:

	2017/2018	2016/2017
	Kshs	Kshs
Counterpart funding through State Department for Special Program		
Counterpart funds Quarter 1	66,225,000.00	66,186,225.00
Counterpart funds Quarter 2	66,225,000.00	66,238,100.00
Counterpart funds Quarter 3	66,238,100.00	66,238,100.00
Counterpart funds Quarter 4	-	66,002,175.00
Total	198,688,100.00	264,664,600.00
2. Other Receipts	15,000,000.00	-
3. Transfers to other partner institutions		
	2017/18	2016/17
	Ksh	Ksh
Transfer to Partner Institutions	273,709,276.00	99,435,260.00
Various	-	-
TOTAL	273,709,276.00	99,435,260.00

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

4. Other grants and transfers and payments

	2017/2018	2016/2017
	Kshs	Kshs
Allowances and Board meetings	1,383,800.00	4,760,500.00
Chairman's Honoraria	540,000.00	720,000.00
Workshops	76,252,970.60	25,531,199.90
Suppliers	23,585,428.00	12,841,434.00
Operating Expenses	14,933,782.00	22,620,671.70
Total	116,695,980.60	66,473,805.60

5. CASH AND CASH EQUIVALENTS C/FWD

	2017/2018	2016/2017
	Kshs	Kshs
Bank accounts (Note 5A)	152,025,277.80	328,755,534.40
Outstanding imprests and advances (Note 5B)	-	-
Total	152,025,277.80	328,755,534.40

6. Bank Account Balances B/ FWD

	2017/2018	2016/2017
	Kshs	Kshs
Central Bank of Kenya [A/c No. 1000307487]	328,755,534.40	230,000,000.00
Total	328,755,534.40	230,000,000.00

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

ANNEX 1. VARIANCE EXPLANATION AND ACTUAL BUDGET

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Variance	% of Variance	Comments
	a	b	c=a-b	d=c/a %	
Receipts					
Transfer from Government entities	264,900,000.00	198,675,000.00	66,225,000.00	25	Delay in receipt of the Exchequer
Miscellaneous Receipts	15,000,000.00	15,000,000.00	-	0.0	
Total Receipts	279,900,000.00	213,675,000.00	66,225,000.00	24	
Payments					
Transfers to partner institutions	280,000,000.00	273,709,276.00	6,290,274.00	2	Delay in submission and appraisal of the partner institutions
Other grants and transfers and payments/expenses	300,000,000.00	116,695,980.60	183,304,019.40	61	Delay in submission and appraisal of the partner institutions
Total Payments	580,000,000.00	390,405,256.60	189,594,293.40	33	

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

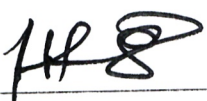
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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)
1	Lack of Ownership Documents for Land	Still in the process	Robert Njogu, Fund Secretary	Not resolved	2020
2	Failure to prepare Financial Statement for the Previous year.	The report was being done under the mother Ministry's Financial Statements for the previous years period.	Robert Njogu, Fund Secretary	Resolved	-
3	Initial Capital Fund	The budget was covered under the mother Ministry's Budget.	Robert Njogu, Fund Secretary	Resolved	-

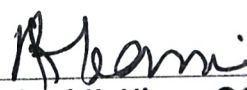
Guidance Notes:

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



Micah Pkopus Powon, CBS

Principal Secretary



Robert K. Njogu, OGW

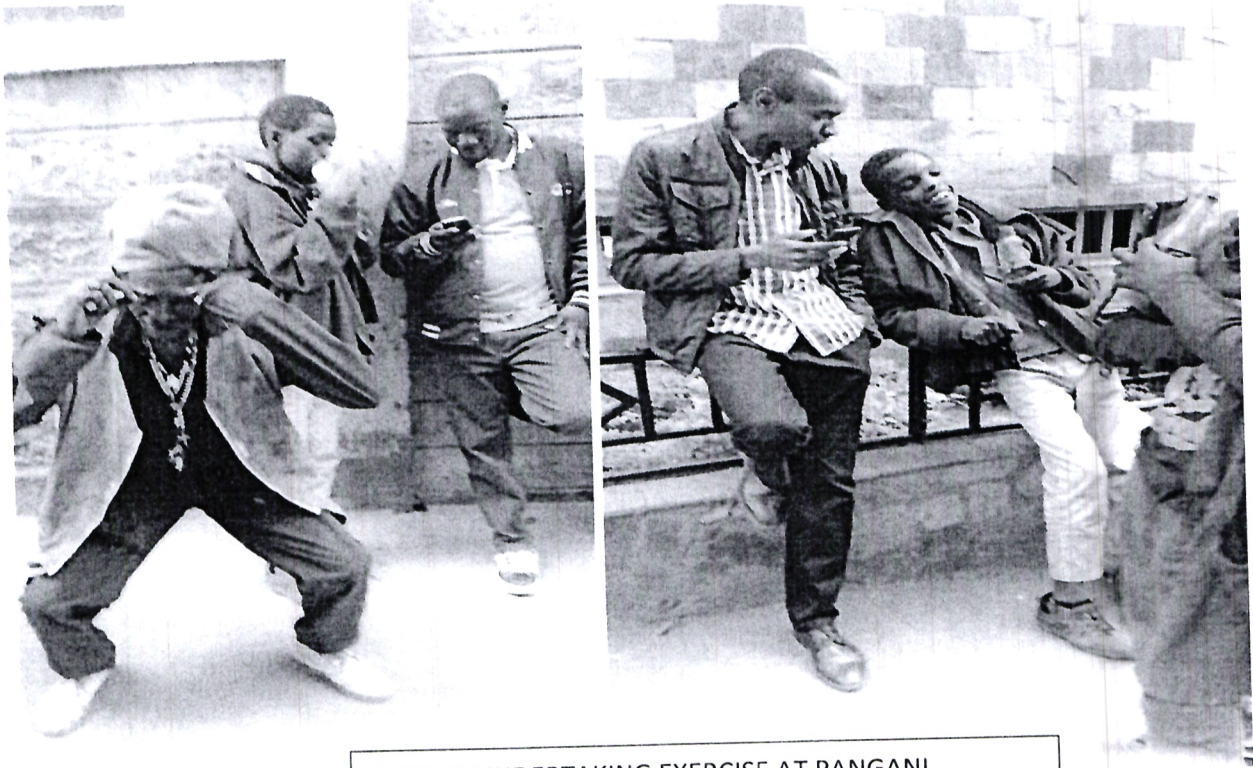
Fund Secretary

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2018	Comments
	A	B	c	d=a-c		
Supply of Services						
1. Premier Kenya	388,275.00		0	388,275.00	388,275.00	Not defined in the system.
2. Premier Kenya	83,600.00		0	83,600.00	83,600.00	Not defined in the system
3. Premier Kenya	107,990.00		0	107,990.00	107,990.00	Not defined in the system
4. Premier Kenya	40,370.00		0	40,370.00	40,370.00	Not defined in the system
5. Premier Kenya	8,000.00		0	8,000.00	8,000.00	Not defined in the system
TOTAL	<u>628,235.00</u>			<u>628,235.00</u>	<u>628,235.00</u>	

**STREET FAMILIES REHABILITATION TRUST FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH 2018 (Kshs)**



CENSUS UNDERTAKING EXERCISE AT PANGANI

REPUBLIC OF KENYA



THE PRESIDENCY

MINISTRY OF DEVOLUTION AND PLANNING

STATE DEPARTMENT OF SPECIAL PROGRAMMES

Fax: 2217869
 Telephone: Nairobi 2217475
 Web: <http://www.devolutionandplanning.go.ke>
 E-mail: streetfamiliesrehab@gmail.com

Extelcoms Building
 Haile Selassie Avenue
 P.O.BOX 40213-0100
NAIROBI

Ref: SFRTF/FIN/2/1 -61

18th September, 2018

Head of Accounts Department
 State Department For Special Programmes
NAIROBI

RE: CONFIRMATION OF THE AMOUNT DISBURSED TO STREET FAMILIES REHABILITATION TRUST FUND

Reference is made to your letter MDP/SDSP/ACCTS/SFRTF/Vol.I (30) dated 14th September 2018.

The Street Families Rehabilitation Trust Fund wishes to confirm that it received the amount as indicated in the table below.

Confirmation of amounts received by/disbursed to (Insert name of MDA/SAGA/SC/Fund/Project) as at 30 June 2017

Confirmation of amounts received by/disbursed to (Insert name of MDA/SAGA/SC/Fund/Project) as at 30 June 2017							
Reference Number/Pv No.	Date Disbursed	Amounts Disbursed/Received by (Insert name of MDA) as at 30 June 2017			Total (KShs) (D)=(A+B+C)	Amount Disbursed to/Received by (MDA/SAGA/SC/Fund/Project/County/MDA) as at 30 June 2016 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)			

REPUBLIC OF KENYA

Date 4th July, 2018

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

SFRTF- 1033

Account No.1000307487

as at the close of

business on 30th June, 2018

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samuel Ojwang - Secretary

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

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

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

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

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

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

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

Cash on hand	(Shs.	00.00
Bank balance	Shs.	152,025,277.80
		152,025,277.80

The Bank Certificate of Balance showed a sum of Shs. Two Hundred and Eight Million, Six Hundred and Twenty one Thousand, Seven Hundred and Thirteen

cts Sixty Five Cents (shs. 208,621,713 cts 65

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

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

PAUL M. KOROS Chairman 4/7/2018
 SAMUEL OJWANG MEMBER Chairman 4/7/2018
 Huldah Ogoti Member 4/7/2018

Date 4th July, 2018

REPUBLIC OF KENYA

MINISTRY OF DEVOLUTION & PLANNING

STATE DEPARTMENT FOR SPECIAL PROGRAMMES

DEP. STREET FAMILY REHABILITATION TRUST FUND ACCOUNT BANK RECONCILIATION STATEMENT AS AT
JUNE 2018

		Shs.	Cts.	Shs.	Cts.
	Balance as per Bank Statement				
Less:	1 Payments in Cash Book not recorded in Bank Statement (Unpresented)			208,621,713.65	
	2 Receipts in Bank Statement not recorded in Cash Book	58,542,983.60			
Add:	3 Payments in Bank Statement not recorded in Cash Book			(58,542,983.60)	
	4 Receipts in Cash Book not recorded in Bank Statement.....	2,482.75			
	Balance as per Cash Book	1,944,065.00		1,946,547.75	
				152,025,277.80	
prepared by	sig	HBO			
des	date	04/07/18			
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
.....		
Designation	Signature	Date			

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PAYMENT IN CASHBOOK NOT RECORDED IN BANK STATEMENT			
S/No	Date	Transaction Details	Amount
1	30.06.18	Mombasa Beach Hotel	693,000.00
2	30.06.18	National Oil	900,000.00
3	30.06.18	Life Water Kenya	1,861,500.00
4	30.06.18	Lucy Gathoni	4,200.00
5	30.06.18	Vivieni Simwa	4,200.00
6	30.06.18	Emily Awino	4,200.00
7	30.06.18	Christine Ondieki	4,200.00
8	30.06.18	Lucy Yinda	16,000.00
9	30.06.18	Pemela Serut	16,000.00
10	30.06.18	Kenneth Mbuti	16,000.00
11	30.06.18	Robert Njogu	16,000.00
12	30.06.18	David Wabwile	16,000.00
13	30.06.18	James Tembur	16,000.00
14	30.06.18	Carren Ogoti	16,000.00
15	30.06.18	Angani Tours	17,765.00
16	30.06.18	Penina Nzau	20,000.00
17	30.06.18	Angani Tours	22,365.00
18	30.06.18	Consolata Ndwiga	25,000.00
19	30.06.18	Angani Tours	27,700.00
20	30.06.18	Emily Awino	30,000.00
21	30.06.18	Emily Awino	30,000.00
22	30.06.18	Premier Kenya	83,600.00
23	30.06.18	Premier Kenya	107,990.00
24	30.06.18	Hudson Mugodo	112,000.00
25	30.06.18	Ruth Kibaara	112,000.00
26	30.06.18	Wangare Chege	341,600.00
27	30.06.18	Premier Kenya	388,275.00
28	30.06.18	Mercy Kigo	470,400.00
29	30.06.18	Kwetu Nyumbani	1,547,500.00
30	30.06.18	Mombasa Community	1,708,125.00
31	30.06.18	St. Josephs Rehabilitation	2,368,750.00
32	30.06.18	Familia ya Ufariji	2,675,000.00
33	30.06.18	Amref Health	3,190,000.00
34	30.06.18	Scann	3,394,950.00
35	30.06.18	St. Michael	3,642,000.00
36	30.06.18	Children and Youth	5,916,665.00
37	30.06.18	Bosco Boys	6,243,125.00
38	30.06.18	Tax-Lucy Yinda	4,000.00
39	30.06.18	Consolata Ndwiga	6,000.00

40	30.06.18	Peter Gachemi	6,000.00
41	30.06.18	Mahalot Muket	15,000.00
42	30.06.18	Divinah Kitum	15,000.00
43	30.06.18	Elizabeth Kabiru	15,000.00
44	30.06.18	Japheth Korir	15,000.00
45	30.06.18	Irene Mahinge	15,000.00
46	30.06.18	Moses Njagi	15,000.00
47	30.06.18	Joel Ndungu	15,000.00
48	30.06.18	Reuben Kibet	15,000.00
49	30.06.18	Pemela Serut	18,000.00
50	30.06.18	Robert Njogu	18,000.00
51	30.06.18	Leonard Ngaithe	18,000.00
52	30.06.18	Kenneth Mbuti	18,000.00
53	30.06.18	Lucy Yinda	18,000.00
54	30.06.18	Lucy Yinda	18,000.00
55	30.06.18	James Tembur	18,000.00
56	30.06.18	Carren Ogoti	18,000.00
57	30.06.18	Tax-Board Allowances	28,000.00
58	30.06.18	Tax-Board Allowances	32,000.00
59	30.06.18	Jonah Aligwa	32,000.00
60	30.06.18	Samuel Ngig	40,000.00
61	30.06.18	Consolata Ndwiga	40,000.00
62	30.06.18	Peter Gachemi	40,000.00
63	30.06.18	Guyo Halakhe	40,000.00
64	30.06.18	Tax-Skytop Agencies	49,655.15
65	30.06.18	Peter Gachemi	49,730.00
66	30.06.18	Premier Kenya	63,310.00
67	30.06.18	lucy kamuri	70,000.00
68	30.06.18	David Mwati	78,400.00
69	30.06.18	Robert Njogu	80,000.00
70	30.06.18	John Mose	80,000.00
71	30.06.18	Christine Ondieki	80,000.00
72	30.06.18	Tabitha Wanjiru	80,000.00
73	30.06.18	Stephen Chege	80,000.00
74	30.06.18	Mike Gathuka	80,000.00
75	30.06.18	Sarah Mauta	80,000.00
76	30.06.18	Stella Moraa	80,000.00
77	30.06.18	Mercy Kigo	80,000.00
78	30.06.18	Vivieni Simwa	80,000.00
79	30.06.18	Emily Awino	80,000.00
80	30.06.18	Haika Kimaro	80,000.00

81	30.06.18	lucy kamuri	80,000.00
82	30.06.18	samuel Ojwang	80,000.00
83	30.06.18	Leonard Ngaithe	100,000.00
84	30.06.18	Kisumu Hotel	440,000.00
85	30.06.18	Stephen Chege	500,800.00
86	30.06.18	Sky Top Agencies	910,344.85
87	30.06.18	KUAP	3,190,000.00
88	30.06.18	PCEA	10,000,000.00
89	30.06.18	Emily Awino	4,000.00
90	30.06.18	Emily Awino	6,000.00
91	30.06.18	Medot Enterprise	682,758.60
92	30.06.18	Watoto wa Ahadi	2,012,875.00
93	30.06.18	Familia Moja	2,675,000.00
		TOTAL	58,542,983.60

PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASHBOOK

Date	Transaction Details	Amount
19.01.17	Withholding Tax	2,482.75
	TOTAL	2,482.75



RECEIPT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

S/No	Date	Transaction Details	Amount
1	30.06.17	RTGs-Emily Mukanzi	30,000.00
2	30.06.17	RTGs-Emily Mukanzi	30,000.00
3	30.06.17	RTGs-Emily Mukanzi	4,200.00
4	30.06.17	Recalled Funds-Premier	83,600.00
5	30.06.17	Recalled Funds-Premier	107,990.00
6	30.06.17	Recalled Funds-Premier	388,275.00
7	30.06.17	Unspent Imprest	1,300,000.00
		TOTAL	1,944,065.00



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Hall: Sileasie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 254-20-311199, Fax: 311192

July 04, 2018



CERTIFICATE OF BALANCES

Customer : 131146

STATE DEPT. FOR SPECIAL
PROGRAMMES

Balance Date: 30-Jun-18

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

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

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PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
	Total	Payments						152,025,277.80
	Bal.	Old						58
2016/08	Total	Payments						58,730,483.60
	Bal.	Old						152,025,277.80
								210,755,761.40
<p>PAUL M. KORS Chairman <i>PK</i> 4/7/2018</p> <p>SAMUEL O. JUANG MEMBER <i>SJ</i> 4/7/2018</p> <p>Hilda Reple Member <i>HR</i> 4/7/2018</p>								



F.O. 30			
REPUBLIC OF KENYA			
MINISTRY OF DEVOLUTION & PLANNING			
STATE DEPARTMENT FOR SPECIAL PROGRAMMES			
DEP: SFRT FUND ACCOUNT BANK RECONCILIATION STATEMENT AS AT 31.07.2017			
		Shs.	Cts.
Balance as per Bank Statement			152,022,795.05
Less:	1	Payments in Cash Book not recorded in Bank Statement (Unpresented)	
	2	Receipts in Bank Statement not recorded in Cash Book	
Add:	3	Payments in Bank Statement not recorded in Cash Book	2,482.75
	4	Receipts in Cash Book not recorded in Bank Statement....	2,482.75
Balance as per Cash Book			152,025,277.80
prepared by	des	sig	date
	<i>[Signature]</i>	<i>[Signature]</i>	25/08/18
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
Chief Accountant	<i>[Signature]</i>	<i>[Signature]</i>	25/08/18
Designation	Signature	Date	



