

REPUBLIC OF KENYA

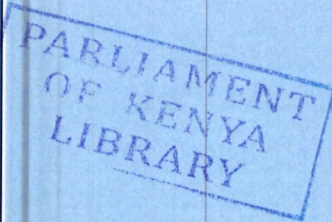


Paper Laid
By Hon. Aden Duale, MP
on 12.10.2017 pm

OFFICE OF THE AUDITOR-GENERAL



REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF INDUSTRIALISATION
AND ENTERPRISE DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE 2016**



MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

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II. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Industrialization and Enterprise Development was established under the Executive order No. 2/2013 of May 2013, which brought together the two former Ministries of Cooperative Development and Marketing and Industrialization. It also transferred the department of Enterprise Development from the ministry of Labour to the new Ministry. The Executive reorganized Parastatals putting fourteen (14) of them autonomous and semi-autonomous agencies and three (3) tribunals under the Ministry, with eleven (11) of the agencies receiving funds in form of grants. The Agencies and tribunals undertake various functions supporting industrial and enterprise development in the country

The Executive Order spells out the mandate of the ministry as follows:-

- (i) Industrialization Policy
- (ii) Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and innovation)
- (iii) Private Sector Development Strategy
- (iv) Quality Control including Industrial Standards
- (v) Leather Development
- (vi) Special Economic Zones
- (vii) Co-operative Policy and Implementation
- (viii) Co-operative Financing Policy
- (ix) Micro and Small Enterprise Development
- (x) Co-operative Legislation and Support Services
- (xi) Co-operative Education and training
- (xii) Co-operative Governance
- (xiii) Co-operative Production, Marketing and Value Addition
- (xiv) Promotion of Co-operative Ventures
- (xv) Co-operative Audit services
- (xvi) Co-operative Savings, Credit and other Financial Services Policy

- (xvii) Small and Medium Enterprise Training
- (xviii) Development of Micro and Small Business
- (xix) Private Sector Development Policy
- (xx) Buy Kenya policy

At the cabinet level the Ministry is represented by a Cabinet Secretary who is responsible for the general policy formulation and provide strategic direction to the Ministry.

Vision

Globally competitive and sustainable industrial, enterprise and cooperative sector

Mission

To create an enabling environment for a globally competitive, sustainable Industrial, enterprise and Co-operative sector through appropriate policy, legal and regulatory framework

Strategic objectives

- i. To enhance business environment for industrialization, enterprise and cooperative development
- ii. To enhance the Ministry's Delivery Capacity
- iii. Attract Local and Foreign Direct Investments
- iv. Promote value addition and product diversification
- v. Enhance market access for Kenya products and services at National, Regional and Global levels
- vi. To promote Research and Development, innovation, technology adoption and skills development
- vii. To entrench good corporate governance and best management practices

Strategic Programs

- (i) Industrial development and Investment
- (ii) Cooperative Development

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(iii) Planning, Policy and Administrative Services

(b) Principal Activities

The Principal activity/mission of the Ministry is to create an enabling environment for a globally competitive, sustainable Industrial, enterprise and Co-operative sector through appropriate policy, legal and regulatory framework.

(c) Key Management

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

- Cabinet Secretary
- Principal Secretary
- Industrialization Secretary and
- Commissioner for Cooperative Development

(d) Fiduciary Management

The key management personnel who held office during the Financial Year ended 30th June, 2015 and who had direct fiduciary responsibility were:-

S/No.	Designation	Name
1.	Cabinet Secretary	Mr. Adan Mohamed
2.	Principal Secretary	Mr. Julius Korir
3.	Commissioner for Cooperative Development	Mr. Philip Gichuki
4.	Director of Administration	Mrs. Eunice Miima

(e) Fiduciary Oversight Arrangements

The key Management Committees within the Ministry include the following:

- Ministerial Tender Committee (MTC) and Ministerial Procurement Committee (MPC) to oversee all procurement activities.
- Budget Implementation Committee (BIC) to oversee budget preparation and implementation.
- Audit Committee (AC) to look at all audit matters for prudent allocation and use of financial resources.
- Ministerial Human Resource Management Advisory Committee (MHRMAC) for human resource issues.
- Ministerial Performance Management Committee to oversee the Ministry's staff performance
- Ministerial Training Committee (MTC) to look at all matters relating to human capital development.

(f) Headquarters

Ministry of Industrialization and Enterprise Development
NSSF Building, Block A
Bishops Road, Capital Hill
P. O. Box 30547-00100
NAIROBI, KENYA.

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(g) Contacts

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0704097021/23, 0788484840/41

Email: ps@industrialization.go.ke Fax: 020-2731511

Website: www.industrialization.go.ke

(h) Ministry Bankers

Central Bank of Kenya

Haile Selassie Avenue

P. O. Box 60000 - City Square 00200

NAIROBI, KENYA

(i) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084 - GPO 00100

NAIROBI, KENYA.

(j) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P. O. Box 40112 - City Square 00200

NAIROBI, KENYA

FORWARD BY THE CABINET SECRETARY

Summary of Budget Performance (Achievements)

Investments and Industry

The manufacturing sector accounted for 10 per cent of GDP in 2015 and engaged 2.8 million persons in 2015 up from 2.4 million in 2013. During the same period, the country's competitiveness as measured by World Bank's Doing Business global ranking index improved by 21 points to 109 according to World Bank Doing Business Report 2016. This implies that there is an improved business environment for both Domestic and foreign investments. Total Foreign Direct Investment (FDI) inflow doubled from Kshs. 101 Billion in 2013/14 to Kshs. 224 Billion in 2015/16 while FDI and Domestic Investment at Export Processing Zone (EPZ) increased from Ksh. 48 billion in 2013/14 to Ksh. 67 billion in 2015/16. The country's total exports to AGOA markets rose from Ksh 47 billion to Kshs 67 billion during the same period, out of which exports of apparels increased by 14.4 per cent from Kshs. 30.2 billion to Kshs.34.6 billion.

In the implementation of prioritized programmes the following targets were achieved during the period under review namely; SEZ Act which is the legal framework for Special Economic Zones and Industrial Parks was enacted; draft regulations for SEZ was finalized; Master plan, feasibility study, strategic environmental assessment, resettlement action plan, and promotion and marketing strategy for the for Mombasa SEZ were concluded; master plan, feasibility study and strategic environmental assessment for leather industrial park at Kenanie was concluded and investor attraction forum has been held; feasibility study for integrated steel mill was finalized; remodeling of six indicators of business environment under the World Bank Doing Business Index were accomplished; construction of KIRDI Western Region Centre (KWRC) four laboratories and equipping one (Leather pilot laboratory) was completed; under the textile development sub-programme, construction of the textile and apparel industrial buildings and worksites at the EPZ Athi River are at advanced stage of

completion while the modernization and refurbishment of Rivatex East Africa Limited has progressed well.

Cooperatives

Key achievements over the review period for the co-operative sub-sector include initiating the review of the Co-operative Development Policy and co-operative legislation with a view of conforming to the provisions of the Constitution. Towards this, draft co-operative policy was developed and is awaiting validation by stakeholders. The State Department embarked on modernization of New Kenya Co-operative Creameries (New KCC) plant and equipment and undertook strategy formulation for revitalization of cotton ginneries. The SACCO Societies Regulatory Authority (SASRA) developed prudential supervision management information system and set standards for regulation of SACCO operations and enforcement of prudential standards. The system is being tested in readiness for roll-out in the next financial year.

Over the same review period, the co-operative sub-sector managed to register 3,689 new co-operatives. As a result, the total number of registered co-operative enterprises stood at 20,680 from 16,991 in 2013/14. Transport SACCOs were registered following a request from National Transport Safety Authority (NTSA) to register transport co-operatives to assist in bringing order in the Public transport sector. As at the end of the period, the co-operatives had mobilized KShs. 600 billion as savings by members. Total assets for the co-operatives were KShs.800 billion and disbursed loans to a tune of KShs 420 Billion. Ethics Commission for Co-operatives (ECCOs) managed to develop Co-operative Management guidelines, enforced good governance through creation of awareness and inspections and monitored integrity status of the co-operative leadership. Already the final draft of governance guidelines is in place. Additionally, 4,246 co-operative societies filed wealth declaration and indemnity forms from Co-operative societies' leaders, members and staff. Further, the department registered 2,996 co-operative societies audited accounts.

Sign

Dated

Cabinet Secretary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Ministry of Industrialization and Enterprise Development is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for and as at the end of the financial year ended on June 30, 2015. 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 Ministry; (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 Ministry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

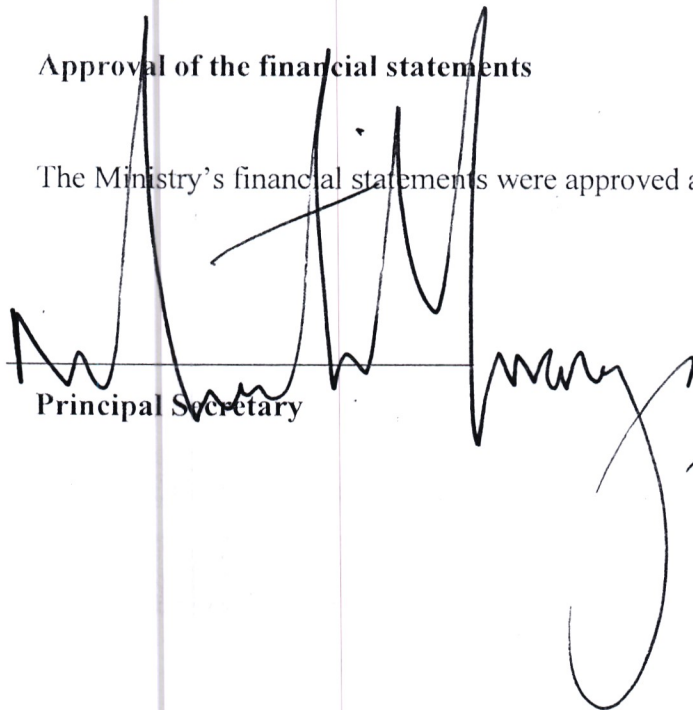
The Accounting Officer in charge of the Ministry of Industrialization and Enterprise Development accepts responsibility for the Ministry's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2015, and of the Ministry financial position as at that date. The Accounting Officer in charge of the Ministry of Industrialization and Enterprise Development further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the Ministry's financial statements as well as the adequacy of the systems of internal financial control.

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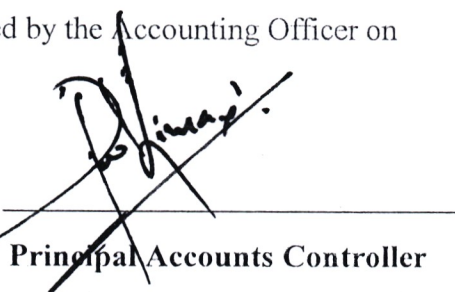
The Accounting Officer in charge of the Ministry of Industrialization and Enterprise Development confirms that the Ministry has complied fully with applicable Government Regulations and that the Ministry's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Ministry'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 Ministry's financial statements were approved and signed by the Accounting Officer on



Principal Secretary



Principal Accounts Controller

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT

Kenya National Audit Office- Auditor General

V. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Ministry'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.



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF INDUSTRIALISATION AND ENTERPRISE DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the financial statements of the Ministry of Industrialisation and Enterprise Development set out on pages 13 to 29, which comprise the statement of financial assets as at 30 June 2016, statement of receipts and payments, statement of cash flows and a summary statement of the Appropriation accounts for the year then ended together with a summary of significant accounting policies and other explanatory notes in accordance with Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer, Ministry of Industrialisation and Enterprise Development is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Unexplained Transfers for Coffee Debt Waivers

The statement of receipts and payments for the year ended 30 June 2016 reflects a payment of Kshs.501,474,509 under the grants and other transfers which includes Kshs.500 million to 27 Co-operative Societies being part clearance of debt under the coffee debt waivers programme. Although the validation exercise carried out in 2011 had identified 23 Societies as beneficiaries to the debt waivers, it was not clear why the Ministry excluded three (3) Saccos namely Meru Central Cooperative Union, Kagaari South Farmers Cooperative Society Ltd and Kisii Farmers Cooperative Union with validated debts totalling to Kshs.97,245,910. However, it later emerged that the Ministry paid Kshs.78,444,149.25 to seven (7) other Saccos which had not been identified as deserving of debt waiver during the validation exercise as indicated below.

Sacco	Amounts (Kshs.)
1. Meru Central District Union Ltd	6,397,661
2. Gusii Farmers Union Ltd	4,823,319
3. Meru Central Union Ltd	2,772,164
4. Meru South Union Ltd	37,452,747
5. Meru Central Dairy Coop. Society Ltd	12,655,834
6. Meru Central Multi-Purpose Cooperative Society Ltd	7,617,207
7. Ntikimyakiru Sacco	<u>6,725,217</u>
Total	<u>78,444,149</u>

No reasons were given for exclusion of the Co-operatives the criteria used to select the Saccos to be paid and reasons for paying Saccos whose debts had not been validated or supported.

Further, included in the payments of other grants and transfers Kshs.501,474,509 is an amount of Kshs.1,474,509 that has not been supported and whose propriety therefore, cannot be confirmed.

In the circumstances, it has not been possible to ascertain whether funds were channeled to the intended beneficiaries and utilized for the intended purposes.

2. Outstanding Disbursement of Transfer to Other Government Units

The financial statements for the year ended 30 June 2016 reflects balance of Kshs.6,054,325,173 as transfers to other government units. However, analysis of the financial statements of the respective agencies indicates that a sum of Kshs.166,515,098 included in the transfers balance though budgeted for was not disbursed to the five MDAs shown below.

Name of the Agency	Amounts (Kshs.)
Anti- Counterfeit Agency	19,750,000
Kenya Industrial Research Development Institute	16,278,165
Kenya Leather Development Council	88,000,000
Kenya Industrial Estate	25,000,000
Export Processing Zones Authority	17,486,933
Total	<u>166,515,098</u>

Some of the agencies are regulatory and have no other source of funding, and on failure by the Ministry to disburse the grants they registered operational losses for the year under review. However the Ministry has only recognized an amount of Kshs.49,246,284 as unremitted budgetary support at the close of the year resulting in a an unexplained difference of Kshs.116,268,814.

Failure to remit adequate budgetary support to agencies and in particular the regulatory ones adversely affects service delivery by such agencies.

3. Irregular Payment for Goods and Services Not Delivered

During the year under review, the Ministry procured and paid for several goods and services valued at Kshs.4,252,291 which were not delivered by the suppliers contrary to the Public Procurement and Assets Disposal Act 2015 and Procurement Regulations 2013 as tabulated below;

L.P.O	Date	Payee	Amount Kshs.	Details
1103129	23/6/16	Terbanic Venfuneslef	495,600	Tables Lip A4-Designing of Printing of executive complementary books.
1103311	24/6/16	M/s Turitura Agencies	764,000	Business Card executive & complimentary slips executive.
1103130	23/6/16	M/s Touchline Solutions	468,000	Procurement of table slips as (Designing & Printing of complementary booklets.
1103062	19/4/16	M/s Emart Services	786,500	Supply of Business Cards & complementary booklets 4500 & 95 respectively.
1103092	11/5/16	Touchline	649,250	Supply of 2850 Business

		Solutions Co. Ltd.		cards, 500 files (folders), 25 Certificates and 500 sealing stamps.
1103070	26/4/16	Libani General Suppliers	740,000	Supply of confidential secret folders
1117999	17/6/16	Twinkel Travels Ltd.	348,941	LPO for ticket for Mr. Jeremiah Nyatichi while travelling from Nairobi to Lesotho & back was raised after seminar was over.
Total			4,252,291	

Through the Ministry, the public may have lost Kshs.4,252,291 paid to suppliers who did not deliver the goods and services contrary to the Public Procurement and Assets Disposal Act 2015 and Public Finance Management Act 2012.

4. Inaccuracies in Pending Bills

Excluded from the balance of Kshs.546,456,955 as at 30 June 2016 is a debt of Kshs.29,147,652 Messrs Iseme Kamau and Muema Advocates which has been outstanding since 2014/2015 and a further Kshs.48,611,450 owed by Kenya Industrial Training Institute to various creditors as at 30 June 2016.

Further, included in the pending bills balance of Kshs.546,456,955 is an amount of Kshs.4,078,733 being personal claims owed to Ministry's staff for undertaking ministerial activities, which however, have not been explained. In addition, an amount of Kshs.49,246,284 is indicated as owed to MDAs under the Ministry being outstanding grants which had not been remitted at the close of the year. Ideally, these grants lapse at the end and of each financial year and the rationale of their inclusion in the pending bills balance is not explained.

In absence of any reconciliation, it has not been possible to ascertain the accuracy and validity of pending bills balance of Kshs.546,456,955 outstanding as at 30 June 2016.

5. Non-Compliance with Public Finance Management Act, 2012 – Management Supervision and Liquidation Fund

Section 84 of the Public Finance Management Act, 2012 requires the Accounting Officer administering a national public fund to prepare and submit financial statements of the fund at the end of each fiscal period and submit these to the Auditor-General for audit. Further, Rule 18 and 49 of the Cooperatives Societies Rules, 2004 under Legal Notice No.123, established the Management and Supervision Fund and the Cooperative Liquidation Account respectively and entrusts the Commissioner for Cooperatives with their management and administration. The Ministry has not prepared and submitted for audit, separate financial statements of the Management and Supervision Fund as well as the Liquidation Account for the three financial years ended 30 June 2013 to 30 June 2016 to enable the Auditor-General provide an opinion on the Fund's operations for the

period and its financial position at the close of each financial year. In the circumstances, the Ministry therefore has breached the law.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Ministry of Industrialisation and Enterprise Development as at 30 June 2016, and of its operations for the year then ended, in accordance with the International Public Sector Accounting Standards and the Public Finance Management Act, 2012.

Other Matter

1. Budget Performance and Analysis

1.1 Unreconciled Summary Statements t of Comparison Appropriation

Review of the summary statement of appropriation for the period ended 30 June 2016 revealed several instances where performance recorded in the respective appropriation accounts did not agree with the summary statements of appropriation account, and eventually, with the statement of receipts and payments. In addition, material deviations between the budget and actual performance have also not been explained.

In absence of reconciliation of these records, the accuracy of the respective balances could not be ascertained and the financial statements may not be fairly stated.

1.2 Poor Budget Absorption

The Ministry incurred budget under-absorption and over-expenditure under the following expense items which, points to failure by management to adhere to the budget and undertake planned activities or projects:

Item	Budget Kshs.	Actual Kshs.	Expenditure Under/over Kshs.	% age
Under Expenditure				
Acquisition of Assets	269,251,457	79,645,587	189,605,870	70%
Communication, Supply and Services	29,700,825	26,768,452	2,932,373	10%
Rental & Produced Assets	135,801,457	122,854,725	12,946,732	10%
Insurance Costs, Specialized Materials	83,976,554	74,180,664	9,795,890	12%
Routine Maintenance	20,871,931	16,703,292	4,168,639	20%
Over-expenditure				
Other Operating Expenses	42,201,472	90,837,173	(48,635,701)	(115%)
Hospitality Supplies and Services	18,079,383	25,056,955	(6,977,572)	(39%)

This has been provided for the budget absorption anomalies which have a negative impact on service delivery and achievement of the Ministry's mandate.

2. Irregular Procurement Practices

(i) Procurement of Consultancy Services

As reported in the previous year, the Ministry had awarded consultancy services for provision of technical support to the Business Environment Delivery Unit to M/s Strathmore Business School at a cost of Kshs.5,940,000. The Ministry had invited bidders but only one application was received and considered responsive. The tender committee went ahead and awarded the tender to the only responsive bidder and in effect, used direct procurement method to procure the services. The invoice was issued before the LPO was raised. Further, whereas the contract agreement had indicated that the exercise was to be completed in three months, the service was delivered in less than a week and the consultant paid the contact sum of Kshs.5,940,000. No evidence was availed to explain why the consultant commenced work before the contract was awarded and signed or reasons for use of direct procurement method which in effect defeated fair competition and pricing of the tender award.

(ii) Ease of Doing Business Improvement Programme – Phase II

It was further noted that the same consultant, M/s Strathmore Business School, was awarded the contract for provision of consultancy services for Ease of Doing Business Improvement Programme – Phase II at a cost of Kshs.5,127,200. Similarly, the invoice from the consultant was raised before the two parties signed the contract. Whereas the contract had stated under the special conditions that the duration of the contract would be four (4) months from the date of the contract, the service was completed in less than three weeks casting doubt as to whether the contract was mooted earlier and the tender committee only used as a rubberstamp to ratify a consummated transaction. Further, it has not been possible to confirm that whether the relevant stakeholders were consulted about the service as there is no record of their participation.

(iii) Irregular Consultancy Service Contract

As was reported in the previous year, the Ministry procured consultancy services from a consultancy firm McKinsey & Company Inc Africa Proprietary Limited for support of delivery of Kenya's Industrial Program. The contract was signed between the two parties on 18 November 2014 at a contract sum of Kshs.348,000,000. Clause 2 of the contract agreement under subsection 2.1 and 2.2 had indicated that the contract was to come into effect on the date the contract was signed by both parties and that the consultant would begin carrying out the services upon signing of the contract or at such other date as may be specified in the service contract.

Review of the process had revealed that the consultant raised an invoice of Kshs.69,827,963 on 11 November 2014 for Milestone 1(inception) even before the contract was signed between the two parties.

Therefore the consultant may have started work before the contract was awarded and the signing of the contract merely ratified the said contract. This contravened the Public Procurement & Disposal Act 2005.

Under the circumstances, the propriety of the expenditure of Kshs.69,827,963 incurred on the contract could be confirmed.

3. Irregular Reallocation of Development Grants to Recurrent Expenditure

As had been reported in the previous year, the Ministry had sought and was given authority by the National Treasury to transfer an amount of Kshs.200million for the implementation of textile development through the Micro and Small Enterprise Authority (MSEA). Available records however revealed that the Ministry instead instructed MSEA to utilise Kshs.50 million to pay outstanding bills to various security firms which the Ministry had contracted to offer security services during and after the construction of the Constituency Industrial Development Centres (CIDCs) between 2012 and 2014. No evidence was availed to show whether approval of Treasury was sought and obtained to allow MSEA to divert Kshs.50 million meant for textile programme towards payment of security services. Utilization of the Funds resulted to diversion of development funds to recurrent expenditure without Treasury approval and thus contravened the Public Financial Management Act, 2012.

4. Apparent Loss of Cash

As was reported during the previous year, the Ministry lost Kshs.6,403,200 reported to have been paid wrongly to a merchant M/s Aquachem Technologies Limited during the 2011/2012 financial year. Although, Kshs.3,500,000 of the payment has since been recovered, a balance of Kshs.2,903,200 is still outstanding over five (5) years since payment. The Ministry does not appear keen on the recovery of the balance and has not held any one culpable for occasioning the loss of the funds.

Consequently, recovery of the balance Kshs.2,903,200 is doubtful.

5. Loss of CIDC Equipment and Tools at KIRDI

As was reported during the previous audit report, the Ministry lost industrial equipments through theft and pilferage. Some of the equipments were found on sale in various markets. An audit inspection at the Ministry's stores revealed continuing pilferage of the equipment and tools leaving the store almost bare with less valuable items such as fire extinguishers, and machinery with major parts missing.

Whereas several items had been issued to some of the completed Constituency Industrial Development Centre (CIDCs), a comparison of the original stocktake with the situation at the time of audit revealed that equipments and tools of an appropriate value of over Kshs.60,000,000 may have been stolen. This is despite the fact that the store has always been under 24-hour surveillance and is located inside a fenced and guarded compound of the Institute and further, no signs that bulgarily had taken place. Although the Ministry has indicated that the matter is in Court, no meaningful efforts appear to

have been taken by management to recover the stolen equipments or hold any one culpable for occasioning the losses.

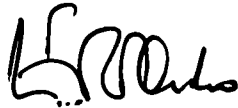
Consequently, it has not been possible to confirm that the Ministry got value for money the procured tools.

6. Textile and Leather Working Machinery and Equipment

As previously reported, the Ministry procured textile and leather workshop machinery and equipment for Kenya Industrial Training Institute in Nakuru worth Kshs.214,899,000. Although the inspection and acceptance certificate confirmed the goods to be of the right quantity and specification, the Ministry had not availed the commissioning certificate to confirm that the machines and equipment were installed and put for use as planned.

Review of the position during the year under review indicated that the machinery and other equipments have since been installed but are yet to be commissioned for operations.

In the circumstance, it has not been possible to confirm that value-for-money was obtained on expenditure of Kshs.214,899,000 incurred by the Ministry on purchase of these industrial assets.



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

Nairobi

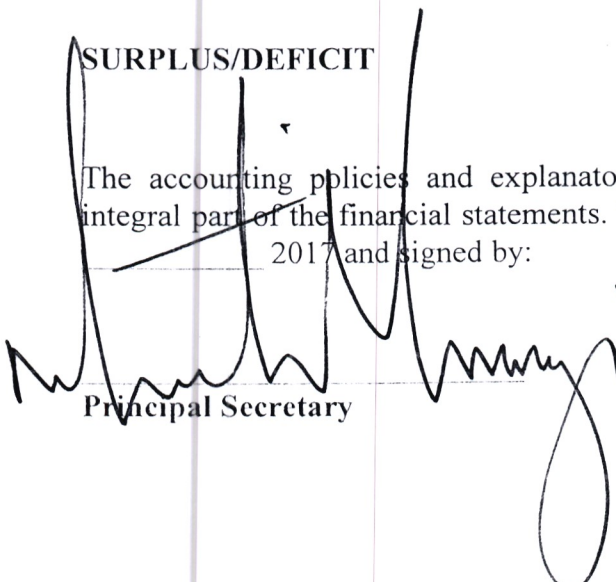
16 May 2017

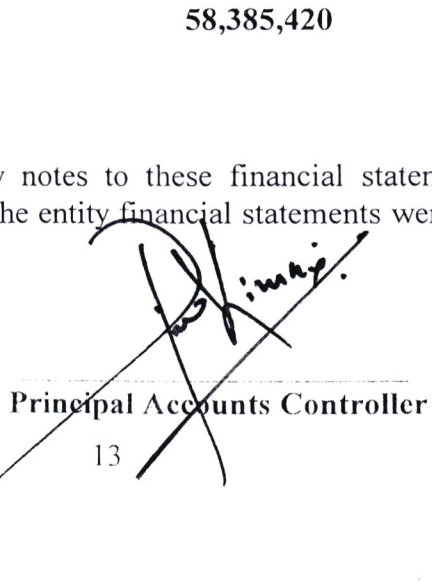
MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	3	43,298,640	-
Transfers from National Treasury	4	7,721,050,000	5,548,647,700
Transfer from N.T (KEPTAP)		20,309,940	-
Proceeds from Sale of Assets		19,612,975	18,173,321
Other Revenues	11	<u>14,987,387</u>	<u>15,065,686</u>
TOTAL REVENUES		<u>7,819,258,942</u>	<u>5,581,886,707</u>
PAYMENTS			
Compensation of Employees	12	542,943,159	520,528,946
Use of goods and services	13	576,273,242	607,761,386
Transfers to Other Government Units	15	6,054,325,173	3,874,587,210
Other grants and transfers	16	501,474,509	486,697,044
Social Security Benefits	17	6,211,852	2,972,167
Acquisition of Assets	18	<u>79,645,587</u>	<u>125,056,949</u>
TOTAL PAYMENTS		<u>7,760,873,522</u>	<u>5,617,603,702</u>
SURPLUS/DEFICIT		58,385,420	35,716,995

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 2017 and signed by:


Principal Secretary


Principal Accounts Controller

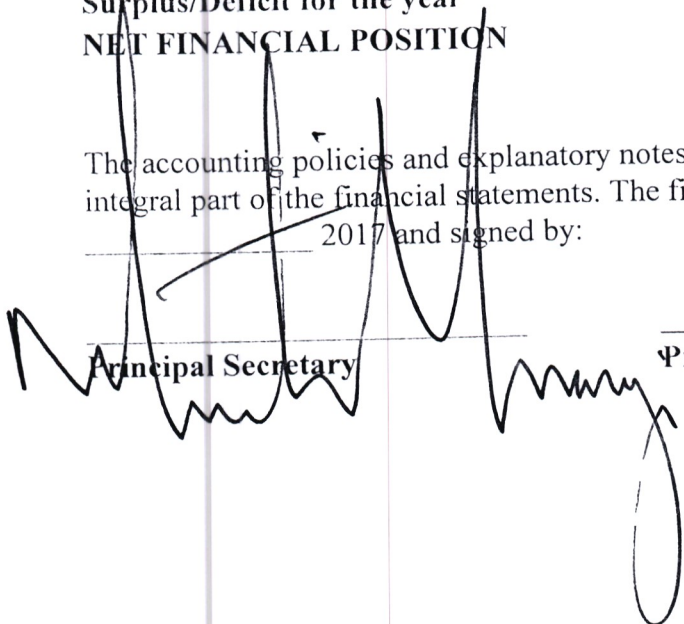
MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

II. STATEMENT OF ASSETS

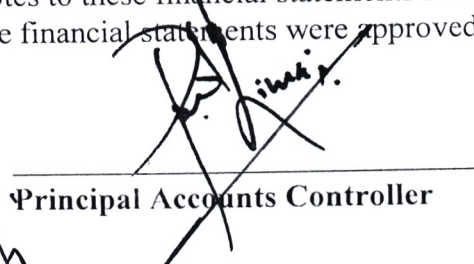
STATEMENT OF FINANCIAL POSITION

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	47,949,002	33,983,071
Cash Balances			
Accounts receivables-	22B	169,601	49,889
Outstanding imprests & Advances	23	<u>504,092</u>	<u>2,197,686</u>
Total Cash And Cash Equivalents		<u>48,622,695</u>	<u>36,230,646</u>
Accounts receivables (DIDO's)		47,703,956	6,334,421
TOTAL FINANCIAL ASSETS		<u>96,326,651</u>	<u>42,565,067</u>
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	<u>1,710,585</u>	<u>1,860,625</u>
NET FINANCIAL ASSETS		<u>94,616,066</u>	<u>40,704,442</u>
REPRESENTED BY			
Fund balance b/fwd	25	36,230,646	76,421,437
Surplus/Deficit for the year		58,385,420	- 35,716,995
NET FINANCIAL POSITION		94,616,066	40,704,444

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2017 and signed by:



Principal Secretary



Principal Accounts Controller

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

STATEMENT OF CASHFLOW

	Note	2015-2016 Kshs	2014-2015 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	3	43,298,640	-
Transfers from National Treasury KEPTAP	4	7,721,050,000 20,309,940	5,548,647,700
Other Revenues	11	<u>14,987,387</u>	<u>15,065,686</u>
		<u>7,799,645,967</u>	<u>5,563,713,386</u>
Payments for operating expenses			
Compensation of Employees	12	542,943,159	520,528,946
Use of goods and services	13	576,273,242	607,761,386
Transfers to Other Government Units	15	6,054,325,173	3,874,587,210
Other grants and transfers	16	501,474,509	486,697,044
Social Security Benefits	17	<u>6,211,852</u>	<u>2,972,167</u>
		<u>7,681,227,935</u>	<u>(5,492,546,753)</u>
Adjusted for:			
Changes in receivables from DIDO's		(46,392,776)	
Changes in payables		(150,040)	
Adjustment for Retention paid, Fund Money and prior year retention			(4,473,748)
Net cashflow from operating activities		(46,542,816)	66,692,885
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	19,612,975	18,173,321
Acquisition of Assets	18	(79,096,142)	125,056,946

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

Net cash flows from Investing Activities	<u>59,483,167)</u>	<u>106,883,625</u>
NET INCREASE IN CASH AND CASH EQUIVALENT	<u>12,392,049</u>	<u>(40,190,773)</u>
Cash and cash equivalent at BEGINNING of the year	36,230,646	76,421,419
Cash and cash equivalent at END of the year	48,622,695	36,230,646

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Proceeds from Domestic and Foreign Grants	326,187,644.00	212,817,644.00	113,370,000.00	43,298,640.00	- 70,071,360.00	38%
	Exchequer releases	8,483,375,988.00	407,963,875.00	8,075,412,113.00	7,741,359,940.00	- 334,052,173.00	96%
	Proceeds from Sale of Assets	17,500,000.00	-	17,500,000.00	17,529,600.00	29,600.00	100%
	Other Receipts	6,500,000.00	2,366,360.00	8,866,366.00	17,848,870.00	8,982,510.30	201%
	Total Receipts			8,215,148,473.00	7,820,037,050.30	- 395,111,422.70	
	PAYMENTS						
21	Compensation of Employees	590,052,001.00	51,000,000.00	539,052,001.00	542,943,159.30	3,891,158.30	101%
22	Use of goods and services	1,457,382,373.00	590,375,574.00	867,006,799.00	576,273,242	- 256,197,754.75	66%
263	Transfers to Other Government Units	5,773,558,879.00	258,031,392.00	6,031,590,271.00	6,054,325,173	- 147,278,164.75	100%
261/2/4	Other grants and transfers	500,000,000.00	496,800,000.00	501,800,000.00	501,474,509.00	325,491.00	100%
27	Social Security Benefits	-	6,447,945.00	6,447,945.00	6,211,851.75	236,093.25	96%
3	Acquisitor of Assets	1,007,570,379.00	738,318,922.00	269,251,457.00	79,645,587	- 827,441.25	30%
	Grand Total	8,833,563,632.00	618,415,159.00	8,215,148,473.00	7,760,873,522	- 400,973,786.60	92%

The Ministry financial statements were approved on

2017 and signed by:

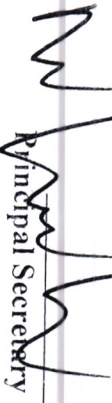
Principal Secretary

Principal Accounts Controller

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Exchequer releases	2,544,513,330.00	402,036,125.00	2,946,549,455.00	2,433,250,000.00	- 513,299,455.00	83%
	Proceeds from Sale of Assets	17,500,000.00	-	17,500,000.00	17,529,600.00	29,600.00	100%
	Other Receipts	6,500,000.00	2,366,360.00	8,866,360.00	17,848,870.30	8,982,510.30	201%
	Total Receipts	2,568,513,330.00	404,402,485.00	2,972,915,815.00	2,468,628,470.30	- 504,287,344.70	4
	PAYMENTS						
21	Compensation of Employees	590,052,001.00	51,000,000.00	539,052,001.00	538,719,778.30	332,222.70	100%
22	Use of goods and services Transfers to Other Government Units	554,194,729.00	17,557,930.00	536,636,799.00	477,534,204	30,034,991.65	94%
263	Other grants and transfers	1,397,696,221.00	28,718,608.00	1,368,977,613.00	1,368,977,612.75	0.25	100%
261/2/4	Social Security Benefits	5,000,000.00	496,800,000.00	501,800,000.00	501,474,509.00	325,491.00	100%
27	Acquisition of Assets	21,570,379.00	6,447,945.00	6,447,945.00	6,211,851.75	236,093.25	96%
31	Grand Total	2,568,513,330.00	404,402,485.00	2,972,915,815.00	2,912,640,372	31,207,839.55	96%

The Ministry/financial statements were approved on _____ 2017 and signed by:


Principal Secretary


Principal Accounts Controller

V. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
	Proceeds from Domestic and Foreign Grants	326,187,644.00	212,817,644.00	113,370,000.00	43,298,640.00	70,071,360.00	38%
	Exchequer releases	5,938,862,658.00	810,000,000.00	5,128,862,658.00	5,308,109,940.00	179,247,282.00	103%
	Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!
	Total Receipts	6,265,050,302.00	1,022,817,644.00	5,242,232,658.00	5,351,408,580.00	109,175,922.00	#DIV/0!
	PAYMENTS						
22	Use of goods and services	903,187,644.00	572,817,644.00	330,370,000.00	98,739,038.00	231,630,962.00	30%
	Transfers to Other Government Units	4,375,862,658.00	286,750,000.00	4,662,612,658.00	4,685,347,600	147,278,164.50	100%
31	Acquisition of Assets	986,000,000.00	736,750,000.00	249,250,000.00	59,923,171	1,121,420.55	100%
	Grand Total	6,265,050,302.00	1,022,817,644.00	5,242,232,658.00	4,844,009,809	380,030,547.05	95%

The Ministry financial statements were approved on _____

_____ 2017 and signed by:

[Signature]
Principal Secretary

[Signature]
Principal Accounts Controller

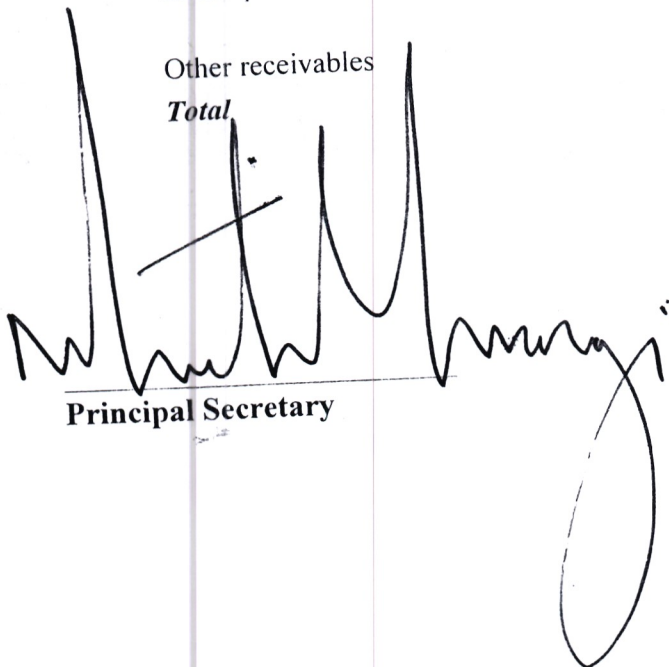
SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

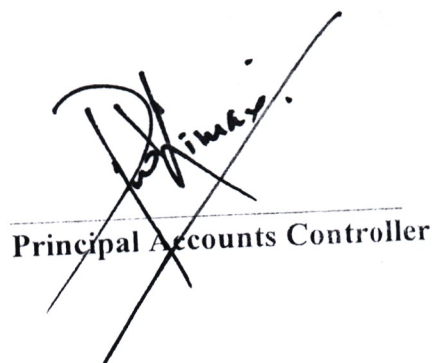
	2015 - 2016 Kshs	2014 - 2015 Kshs
GAV Provisioning account balance		3,120,794,803
Accounts payable		<u>1,860,625</u>
Total		<u>3,122,655,428</u>

- Details of Exchequer Provisioning

	2015 - 2016 Kshs	2014 - 2015 Kshs
Exchequer Provisioning balance		4,483,980,528
Other receivables		<u>6,334,421</u>
Total		<u>4,490,314,949.20</u>



Principal Secretary



Principal Accounts Controller

VI. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

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

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

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

2. **Recognition of revenue and expenses**

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

3. **In-kind contributions**

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

4. **Cash and cash equivalents**

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

5. **Accounts Receivable**

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

6. Accounts Payable

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

7. Non-current assets

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

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *Ministry* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

VII. NOTES TO THE FINANCIAL STATEMENTS

3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	2015 - 2016 Kshs	2014 - 2015 Kshs
Grants Received from Multilateral Donors (International Organizations)		<u>43,298,640.00</u>	-
Total		<u>43,298,640.00</u>	-

4 EXCHEQUER RELEASES

Description and reference of the transfer	Date of transfer	2015 - 2016 Kshs	2014 - 2015 Kshs
1st quarter transfer		1,667,000,000	1,451,718,700
2nd quarter transfer		1,435,759,940	975,625,000
3rd quarter transfer		1,803,990,060	1,931,100,000
4th quarter transfer		<u>2,814,300,000</u>	<u>1,190,204,000</u>
Total		<u>7,721,050,000</u>	<u>5,548,647,700</u>

8. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	<u>19,612,975</u>	<u>18,173,321</u>
Total	<u>19,612,975</u>	<u>18,173,321</u>

11. OTHER REVENUES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	<u>14,987,387</u>	<u>15,065,686</u>
Total	<u>14,987,387</u>	<u>15,065,686</u>

12. COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic salaries of permanent employees	332,387,876	310,546,946
Personal allowances paid as part of salary	<u>210,555,284</u>	<u>209,982,000</u>
Total	<u>542,943,159</u>	<u>520,528,946</u>

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

13. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	23,935,020	20,650,781
Communication, supplies and services	26,768,452	22,907,120
Domestic travel and subsistence	43,924,304	53,791,151
Foreign travel and subsistence	21,897,303	26,967,828
Printing, advertising and information supplies & services	14,987,347	56,645,272
Rentals of produced assets	122,854,725	115,404,033
Training expenses	26,445,810	22,103,435
Hospitality supplies and services	25,056,995	28,843,952
Insurance costs		
Specialised materials and services	74,180,664	103,103,453
Office and general supplies and services	52,932,166	47,216,677
Fuel Oil and Lubricants	18,520,276	18,168,278
Other operating expenses	90,837,173	61,424,442
Routine Maintenance – vehicle and other transport equipment	16,703,292	13,499,778
Routine maintenance – other assets	17,229,715	15,392,497
Membership fees and dues		223,520
Capacity building-Africa		
Capacity building	=	<u>1,419,160</u>
Total	<u>576,273,242</u>	<u>607,761,386</u>

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs'000)

15. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to Central government entities (See attached list)	<u>6,054,324,173</u>	<u>3,874,587,210</u>
TOTAL	<u>6,054,324,173</u>	<u>3,874,587,210.00</u>

16. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Scholarship and other education benefit, membership fees and dues and subscriptions to international organizations	1,474,509	-
Subsidies to small businesses, cooperatives, and self employed	<u>500,000,000</u>	<u>486,697,044</u>
Total	<u>501,474,509</u>	<u>486,697,044</u>

17. SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Government pension and retirement benefits	<u>6,211,852</u>	<u>2,972,167</u>
Total	<u>6,211,852</u>	<u>2,972,167</u>

18. ACQUISITION OF ASSETS

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
<u>Non Financial Assets</u>		
Refurbishment of Buildings	11,316,998	4,953,961
Construction of Roads		-
Construction and Civil Works		30,853,530
Purchase of Vehicles and Other Transport Equipment		25,230,896
Purchase of Office Furniture and General Equipment	9,398,456	7,698,010
Purchase of Specialized Plant, Equipment and Machinery	12,402,182	15,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	295,000	-
Research, Studies, Project Preparation, Design & Supervision	16,761,381	55,754,962
Rehabilitation of Civil Works		
Acquisition of Land	<u>29,471,569</u>	<u>550,590</u>
Total	<u>79,645,587</u>	<u>125,056,949.00</u>

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs'000)

22A. BANK ACCOUNTS

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECURRENT ACCOUNT NO.1000181745	REC.	18,486,442	1,677,370
DEVELOPMENT ACCOUNT NO.1000181923	DEV.	9,337,596	86,848
DEPOSIT ACCOUNT NO.1000182307	DEP.	2,169,624	32,218,854
KEPTAP PROJECT ACCOUNT NO.1000258764		17,955,340	-
Total		47,949,002	33,983,072

22B. CASH IN HAND

	2015 - 2016 Kshs	2014 - 2015 Kshs
Cash in Hand – Held in domestic currency	<u>169,601</u>	<u>49,889</u>
Total	<u>169,601</u>	<u>49,889</u>

Cash in hand also be analysed as follows:

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1 Ministry of Industrialization and Enterprise Development	<u>169,601</u>	<u>49,889</u>
Total	<u>169,601</u>	<u>49,889</u>

MINISTRY OF INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs'000)

23. OUTSTANDING IMPRESTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Government Imprests	504,092	1,268,683
Clearance accounts (DIDO's)	<u>47,703,956</u>	<u>929,003</u>
Total	<u>48,208,048</u>	<u>2,197,686</u>

24. ACCOUNTS PAYABLE

	2015 - 2016 Kshs	2014 - 2015 Kshs
Deposits	<u>1,710,585</u>	<u>1,860,625</u>
TOTAL	<u>1,710,585</u>	<u>1,860,625</u>

25. CASH BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	33,983,071	75,038,211
Cash in hand	49,889	658,795
Receivables - Outstanding Imprests	<u>2,197,686</u>	<u>724,413</u>
Total	<u>36,230,646</u>	<u>76,421,419</u>

ATTACHMENTS TO THE ACCOUNTS

Appendix 1: Outstanding imprest

Appendix IIa: Salary Advance

Appendix III: Bank Reconciliation

Appendix IV: Grants to Parastatals

Appendix V: Schedule of Pending Bills (Under payment Level and Procurement Level)

Appendix VI: District Suspense

OUTSTANDING IMPREST AS AT 30TH JUNE 2016

NO.	NAME OF THE OFFICER	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE
1	Agnes Wangithi Mwangi	2,000.00	-	2,000.00
2	Stella Mueni Muia	23,800.00	22,760.00	40.00
3	Mohamed Nur Ibrahim	56,964.00	56,815.00	149.00
5	Bernard Gikuyah Ndichu	10,890.00	-	10,890.00
6	Apiri Memba Benard	29,600.00	-	29,600.00
7	Pius Waitathu Mwangi	19,800.00	18,900.00	900.00
8	John Mbugua Gathungu	15,200.00	-	15,200.00
9	Josphat Kyalo Ndambuki	26,000.00	-	26,000.00
10	Maricus Ochieng Obonyo	40,500.00	-	40,500.00
11	Julius Kiplangat Korir	25,200.00	-	25,200.00
12	Paul Mutungi John	4,500.00	-	4,500.00
13	Robina Mwenesi Adaka	200,359.00	-	200,359.00
		454,813.00		355,338.00

OUTSTANDING SALARY ADVANCE AS AT 30TH JUNE 2016

NO.	NAME OF OFFICER	AMOUNT ADVANCED	AMOUNT RECOVERED	OUTSTANDING ADVANCE SALARY
1	John Owino Okumu	16,692.00	-	16,692.00
2	Rasmo Owuori	24,662.00	-	24,662.00
4	Safia Dabasa Fugicha	32,160.00	2,680.00	29,480.00
5	Spens Dave Obondi	103,894.00	25,974.00	77,920.00
		177,408.00		148,754.00

R-07

F.O. 31

REPUBLIC OF KENYA
BANK RECONCILIATION

as at 30th JUNE 2016

STATION

NAIROBI

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			132,373,841.75
Less -----			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	139,420,301.30		
2. Receipts in Bank Statement not yet recorded in Cash book	<u>1,033,600.85</u>		140,453,902.15
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book	3,952,197.60		
4 Receipts in Cash Book not yet Recorded in Bank Statement	<u>22,490,513.45</u>		26,442,711.05
Balance as per cash Book			18,362,650.65
		ACTUAL CB BAL	18,486,441.65
		DIFF	(123,791.00)

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

.....
for Financial Secretary

Signature

Designation

Date

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

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

AS PER ATTACHED

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO	SORT NO
12/5/2016	3518	CASH BOOK ADJUST	100.00	1	1
12/5/2016	3515	CASH BOOK ADJUST	269.50	2	2
3/5/2016	2089	MIN OF LANDS	140,337.00	4	4
13/6/2016	3524	ELIMU SACCO	31,597.60	22	22
13/6/2016	3525	MWITO SACCO	538,068.35	50	50
13/6/2016	3525	SELECT MANAGEMENT	16,668.00	87	87
13/6/2016	3525	PREMIER KENYA	56,212.00	94	94
13/6/2016	3525	PAYE	8,819,431.85	122	122
13/6/2016	3525	NSSF	10,300.00	125	125
21/6/2016	3717	A I SHABURA	18,900.00	352	352
21/6/2016	3782	DO KISUMU	452,085.60	417	417
21/6/2016	3818	PAGELINE ENT	75,900.00	463	463
21/6/2016	3818	VAT	4,140.00	464	464
21/6/2016	3832	VAT	47,532.40	488	488
21/6/2016	3839	MULTICHOICE	274,544.80	499	499
21/6/2016	3839	VAT	14,975.20	500	500
24/6/2016	3864	Tambour Tech.	75,862.10	529	529
24/6/2016	3864	VAT	4,137.90	530	530
24/6/2016	3875	Kamtix Cleaners	536,241.75	544	544
24/6/2016	3891	VAT	33,517.25	571	571
24/6/2016	3904	Adan Mohammed	408,040.00	585	585
24/6/2016	3916	Julius Korir	37,800.00	597	597
24/6/2016	3921	Charles O Odondo	18,900.25	602	602
28/6/2016	3948	Ezekiel Ammolo	4,700.00	631	631
28/6/2016	3956	Robi Agencies	497,170.00	640	640
28/6/2016	3963	MERU CENTRAL FAR	12,603,924.15	667	667
28/6/2016	3963	MERU CENTRAL	2,772,164.20	685	685
28/6/2016	3963	MERU SOUTH	37,452,747.50	686	686
28/6/2016	3963	MERU CENTRAL	12,655,834.20	687	687
28/6/2016	3963	MERU C MULTI PUR	7,617,207.15	688	688
28/6/2016	3963	NTIMINYAKIRA	6,725,217.05	689	689
28/6/2016	3964	ARDHI SACCO	134,314.55	721	721
28/6/2016	3964	MAZINGIRA WELFARE	13,862.00	785	785
28/6/2016	3964	FOREIGN AFFAIRS	200.00	800	800
28/6/2016	3964	LIVESTOCK WELFARE	100.00	807	807
28/6/2016	3964	NSSF	9,300.00	812	812
28/6/2016	3964	FRIDAH NKATHA	3,500.00	817	817
29/6/2016	3995	VAT	7,241.40	864	864
29/6/2016	3999	VAT	2,068.95	886	886
29/6/2016	4000	REUBEN ROTICH	75,000.00	887	887
29/6/2016	4002	GLADYS MBURU	68,138.00	919	919
29/6/2016	4002	EUNICE MIMA	75,868.00	921	921
29/6/2016	4002	R MUDIRO	67,731.00	949	949

29/6/2016	4002	NDUNGU W	35,469.00	987	987
29/6/2016	4002	OGOTI G	34,020.00	1019	1019
29/6/2016	4002	GICHUNGA C	12,293.00	1025	1025
29/6/2016	4002	MUTHEKA OLIVE	19,391.00	1084	1084
29/6/2016	4002	PATER BITOK	15,401.00	1111	1111
29/6/2016	4002	CHELENGAT F	12,239.00	1145	1145
29/6/2016	4017	E KIMURI	4,000.00	1163	1163
29/6/2016	4017	G MULAMA	4,000.00	1164	1164
29/6/2016	4017	C MAHINDA	4,000.00	1165	1165
29/6/2016	4017	S ODUU	4,000.00	1166	1166
29/6/2016	4017	L NJEHIA	4,000.00	1167	1167
29/6/2016	4017	S MKERI	4,000.00	1168	1168
29/6/2016	4017	G MAKATETO	4,000.00	1169	1169
29/6/2016	4017	J GATHAYO	4,000.00	1170	1170
29/6/2016	4017	E NDUNGU	4,000.00	1171	1171
29/6/2016	4017	R OWUOR	4,000.00	1172	1172
29/6/2016	4017	M MBUGUA	4,000.00	1173	1173
29/6/2016	4018	J OMAR	30,000.00	1174	1174
29/6/2016	4018	L AMATHI	30,000.00	1175	1175
29/6/2016	4018	B GICHUKA	30,000.00	1176	1176
29/6/2016	4018	M KARANJA	30,000.00	1177	1177
29/6/2016	4018	J ONGERI	30,000.00	1178	1178
29/6/2016	4018	E MBUGUA	30,000.00	1179	1179
29/6/2016	4018	L WANGARI	30,000.00	1180	1180
29/6/2016	4019	E N WERUNGA	15,000.00	1181	1181
29/6/2016	4019	E OICHOE	15,000.00	1182	1182
29/6/2016	4019	E MABURI	15,000.00	1183	1183
29/6/2016	4019	J KIYONDI	15,000.00	1184	1184
29/6/2016	4019	K SEREM	15,000.00	1185	1185
29/6/2016	4019	S RUKWARO	15,000.00	1186	1186
29/6/2016	4019	J ATOGO	15,000.00	1187	1187
29/6/2016	4022	J NYANJA	18,750.00	1228	1228
29/6/2016	4022	E MOINDI	18,750.00	1229	1229
29/6/2016	4022	K AMISI	18,750.00	1230	1230
29/6/2016	4022	A GETHI	18,750.00	1231	1231
29/6/2016	4022	M KENDI	18,750.00	1232	1232
29/6/2016	4022	I OMBATI	18,750.00	1233	1233
29/6/2016	4022	R MACHARIA	18,750.00	1234	1234
29/6/2016	4022	D SIRO	12,500.00	1235	1235
29/6/2016	4023	C MUNENE	15,000.00	1236	1236
29/6/2016	4023	L SHIKOKOTI	11,000.00	1237	1237
29/6/2016	4023	T MUNYIVA	11,000.00	1238	1238
29/6/2016	4023	E OICHOE	7,500.00	1239	1239
29/6/2016	4023	A NJERU	7,500.00	1240	1240
29/6/2016	4024	SAMSON M	15,000.00	1247	1247
29/6/2016	4024	S NDAHE	15,000.00	1257	1257
29/6/2016	4024	J OWINO	15,000.00	1262	1262

29/6/2016	4025	R ROTICH	30,000.00	77	1277
29/6/2016	4025	M M OMONDI	30,000.00	1278	1278
29/6/2016	4025	H MOHAMED	22,500.00	1279	1279
29/6/2016	4025	K NGOKO	11,250.00	1280	1280
29/6/2016	4025	M NDONI	15,000.00	1281	1281
29/6/2016	4025	W OMWANGE	30,000.00	1282	1282
29/6/2016	4025	L ATIENO	15,000.00	1283	1283
29/6/2016	4025	F MOSOP	11,250.00	1284	1284
29/6/2016	4025	M KIGUNDA	15,000.00	1285	1285
29/6/2016	4026	F MAINA	30,000.00	1286	1286
29/6/2016	4026	W KIRIMA	30,000.00	1287	1287
29/6/2016	4026	N W GIKUIYU	15,000.00	1288	1288
29/6/2016	4026	J NJOROGE	15,000.00	1289	1289
29/6/2016	4026	J ODERA	15,000.00	1290	1290
29/6/2016	4026	L N KARUMBA	15,000.00	1291	1291
29/6/2016	4026	W A IMBWAGA	15,000.00	1292	1292
29/6/2016	4026	B WEKESA	14,224.15	1293	1293
29/6/2016	4026	J K NGUI	15,000.00	1294	1294
29/6/2016	4026	D K GATWIRI	11,500.00	1295	1295
29/6/2016	4026	J ONGERI	15,000.00	1296	1296
29/6/2016	4027	J MWENDWA	15,000.00	1297	1297
30/6/2016	4029	Exchequer	1,336,728.75	1339	1339
30/6/2016	4030	Exchequer	4,138,517.00	1340	1340
30/6/2016	4031	Exchequer	147,963.00	1341	1341
30/6/2016	4033	Pauline W. Kimani	45,000.00	1343	1343
30/6/2016	4034	J. Kaburi	869,460.00	1344	1344
30/6/2016	4035	F.W Maina	517,980.00	1345	1345
30/6/2016	4036	S.K Maritim	44,800.00	1346	1346
30/6/2016	4037	S.K Maritim	20,000.00	1347	1347
30/6/2016	4038	S.K Maritim	28,000.00	1348	1348
30/6/2016	4039	S.K Maritim	33,600.00	1349	1349
30/6/2016	4040	S.K Maritim	37,791.00	1350	1350
30/6/2016	4041	Faith Mureithi	30,000.00	1351	1351
30/6/2016	4042	Peter bitok	39,900.00	1352	1352
30/6/2016	4043	Geoffrey chege	13,000.00	1353	1353
30/6/2016	4044	M. Nyamichaba	22,900.00	1354	1354
30/6/2016	4045	M. Nyamichaba	18,100.00	1355	1355
30/6/2016	4046	J Mutegi	10,000.00	1356	1356
30/6/2016	4047	F Mbau	7,000.00	1357	1357
30/6/2016	4048	JOHN WAIHENYA	47,001.40	1358	1358
30/6/2016	4050	HURUNY ETALE	28,950.00	1362	1362
30/6/2016	4050	PAYE	5,700.00	1363	1363
30/6/2016	4052	L LELEI	641,604.00	1366	1366
30/6/2016	4053	K R KIPNGETICH	20,289.00	1367	1367
30/6/2016	4054	MUTUKU R	9,910.00	1369	1369
30/6/2016	4055	BRANDTECH	704,000.00	1371	1371
30/6/2016	4056	ACUBARR	194,045.70	1372	1372

30/6/2016	4057	SADIYS	720,689.65	1374	1374
30/6/2016	4058	RENDETECH	220,474.15	1376	1376
30/6/2016	4059	FORESTLAND	567,543.10	1378	1378
30/6/2016	4060	ONE WAY INVEST	477,931.05	1380	1380
30/6/2016	4061	TOWSON SUPPLIES	587,266.30	1382	1382
30/6/2016	4062	JOYLEEN GEN	391,163.80	1384	1384
30/6/2016	4063	ALLENSHAL GEN	638,407.75	1386	1386
30/6/2016	4064	JOENINA ENT	682,758.60	1388	1388
30/6/2016	4065	DEZRA ENT	701,724.15	1390	1390
30/6/2016	4065	VAT	38,275.85	1391	1391
30/6/2016	4068	JOAB INVEST	440,531.00	1396	1396
30/6/2016	4068	VAT	24,029.00	1397	1397
30/6/2016	4070	GENERAL MOTORS	14,020.25	1400	1400
30/6/2016	4071	DT DOBIE	87,899.50	1402	1402
30/6/2016	4072	REGENCY SYSTEMS	66,379.30	1404	1404
30/6/2016	4073	BREHES SUPP	568,396.55	1406	1406
30/6/2016	4074	TERBANIC	469,965.50	1408	1408
30/6/2016	4075	LEXY TECH	198,189.65	1410	1410
30/6/2016	4076	METEL ENT	123,275.85	1412	1412
30/6/2016	4077	INLINE CO LTD	478,879.30	1414	1414
30/6/2016	4078	STYLE UP FAR	5,215.50	1416	1416
30/6/2016	4084	CMC MOTORS	215,865.55	1424	1424
30/6/2016	4090	IRON BERG CO	390,689.65	1432	1432
30/6/2016	4091	COSTAMU ENT	341,379.30	1434	1434
30/6/2016	4092	MOKAS TECH	232,327.60	1436	1436
30/6/2016	4092	VAT	12,672.40	1437	1437
30/6/2016	4093	LEAMSOFT BUS	169,267.25	1438	1438
30/6/2016	4094	ESQUIRE CYST	333,318.95	1440	1440
30/6/2016	4095	QUILLON INVE	521,551.70	1442	1442
30/6/2016	4096	MOUNTAIN FRESH	418,189.65	1444	1444
30/6/2016	4097	LIBERTY BRANDS	531,034.50	1446	1446
30/6/2016	4097	VAT	28,965.50	1447	1447
30/6/2016	4098	SOPHY TECH	189,200.00	1448	1448
30/6/2016	4099	SAROVA PANAFRICA	16,200.70	1450	1450
30/6/2016	4100	GLAAN VENTURES	910,344.85	1451	1451
30/6/2016	4100	VAT	49,655.15	1452	1452
30/6/2016	4101	BROAD CONSULTAN	1,090,517.25	1453	1453
30/6/2016	4101	BROAD CONSULTAN	59,482.75	1454	1454
30/6/2016	4103	BRYK ENTER	426,724.15	1456	1456
30/6/2016	4104	JAMBOUR TECH	75,862.05	1458	1458
30/6/2016	4104	VAT	4,137.95	1459	1459
30/6/2016	4105	DENA IS MERCH	464,655.15	1460	1460
30/6/2016	4105	VAT	25,344.85	1461	1461
30/6/2016	4106	SAFCOM TECH	1,175,103.45	1462	1462
30/6/2016	4107	BRYK ENTER	73,491.40	1464	1464
30/6/2016	4108	MULTI GRAPHIC	946,403.00	1466	1466
30/6/2016	4108	VAT	51,622.00	1467	1467

30/6/2016	4109	MFI DOCUMENT	844,712.00	1468	1468
30/6/2016	4110	KIRLASKOR LTD	187,284.50	1469	1469
30/6/2016	4111	REX KIOSK	181,175.70	1471	1471
30/6/2016	4111	VAT	9,882.30	1472	1472
30/6/2016	4112	LAISTRA AGENCIES	273,103.45	1473	1473
30/6/2016	4113	QUENCH SERVICES	266,702.60	1475	1475
30/6/2016	4114	RACHNON ENT	308,322.40	1477	1477
30/6/2016	4115	KIMMAR GEN	341,379.30	1479	1479
30/6/2016	4116	HILL SPRINGS	540,517.25	1481	1481
30/6/2016	4117	CROWN AGENCIES	642,741.40	1483	1483
30/6/2016	4117	VAT	35,058.60	1484	1484
30/6/2016	4118	TURITURA AGENCIE	724,482.75	1485	1485
30/6/2016	4119	WAMUCHE	538,857.75	1487	1487
30/6/2016	4120	ROBI AGENCIES	1,650,000.00	1489	1489
30/6/2016	4120	BARRACK OWINYO	39,000.00	1491	1491
30/6/2016	4121	YUCABETH N O	30,000.00	1492	1492
30/6/2016	4122	TWENTY FOUR INTE	458,277.60	1493	1493
30/6/2016	4122	VAT	24,996.95	1494	1494
30/6/2016	4123	TOUCHLINE SOL	443,793.10	1495	1495
30/6/2016	4124	TWINKLE TRAVEL V	60,556.90	1497	1497
30/6/2016	4125	VISCOUS LINK	132,758.60	1499	1499
30/6/2016	4125	VAT	7,241.40	1500	1500
30/6/2016	4126	SQUANTAM E	377,000.00	1501	1501
30/6/2016	4127	KIMMAR GEN	265,517.25	1502	1502
30/6/2016	4128	ACTIVE RECEIPT	715,948.30	1504	1504
30/6/2016	4128	VAT	39,051.70	1505	1505
30/6/2016	4190	E IRUNGU	30,000.00	1508	1508
30/6/2016	4191	COMMERCIAL BANK	291,577.60	1509	1509
30/6/2016	4192	G MWALUGA	22,500.00	1510	1510
30/6/2016	4193	UNITED STAR SACC	6,725,217.05	1511	1511
30/6/2016	4194	PS TREASURY	1,374,509.00	1512	1512
30/6/2016	4195	YUCABETH N O	30,000.00	1513	1513
30/6/2016	4196	ADAN ISMIL	6,300.00	1514	1514
30/6/2016	4197	FAITH MUREITHI	30,000.00	1515	1515
30/6/2016	4302	BALAM LTD	214,272.40	1517	1517
30/6/2016	4303	MERU CENTRAL	2,772,164.20	1518	1518
		TOTAL	139,420,301.30		

RECEIPT IN BANK NOT IN CASH BOOK FOR JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO	SORT NO
3/5/2016	136	COOP BANK SIAYA KILIMO SP	300.00		1
6/5/2016	153	Outward Cheque	44,400.00		2
16/5/2016	190	KCB AIA COLLECTION VIDE M	468,200.00		3
2/6/2016	118	SIAYA KILIMO SELF HELP GRO	300.00		4
6/6/2016	140	INSUFFICIENT BEN. DETAILS	7,200.85		5
23/06/2016	215	Outward Cheque	7,400.00		6
23/06/2016	216	Outward Cheque	14,800.00		7
23/06/2016	217	Local Cash Deposit Bulk	17,300.00		8
23/06/2016	218	PAULINE WANGARI KIMANI	20,000.00		9
23/06/2016	219	PAULINE WANGARI KIMANI	25,000.00		10
24/06/2016	195	SIAYA KILIMO GROUP	300.00		11
27/06/2016	10	TRFS Payments	377,400.00		12
28/06/2016	31	BARCLAYS BANK	3,300.00		13
29/06/2016	74	Outward Cheque	7,400.00		14
29/06/2016	75	Local Cash Deposit Bulk	11,000.00		15
29/06/2016	76	Local Cash Deposit Bulk	20,900.00		16
30/06/2016	258	Local Cash Deposit Bulk	1,200.00		17
30/06/2016	259	Outward Cheque	7,200.00		18
		TOTAL	1,033,600.85		

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO	SORT NO
31/03/2016		TRANSFER PAYMENT	100.00		1
10/5/2016	163	Withholding Tax	9,178.15		3
3/5/2016	67	TRFS Payments	24,963.25		3
20/6/2016	384	Withholding Tax	24,028.95		368
20/6/2016	395	TRFS Payments	452,085.60		376
21/6/2016	435	TAMBOUR TECH LTD	80,000.00		418
21/6/2016	436	IMEV GENERAL AGENCIES	80,040.00		419
21/6/2016	464	JAAB INVESTMENT	440,531.05		447
21/6/2016	465	TRFS Payments	452,085.60		448
22/6/2016	595	ROBI AGENCIES	471,454.30		576
23/6/2016	719	PETER KIRWA BITOK	15,407.00		700
23/06/2016	169	CAROLYN WANJIRU GATURURI	35,469.00		763
23/06/2016	186	EUNICE KHALWALI MIIMA	75,868.00		780
23/06/2016	203	MULTICHOICE KENYA LIMITED	289,520.60		797
24/06/2016	57	CARRIE NJERI GICHAGA	12,293.00		865
24/06/2016	60	MAZINGIRA WELFARE AND SPORTS AS	13,862.00		868
24/06/2016	68	CHARLES ONYANGO ODONGO	18,900.00		876
24/06/2016	151	ARDHI COOPERATIVE SAVINGS AND CR	134,314.55		959
24/06/2016	177	Kamtix Cleaners Company Ltd	536,241.75		985
29/06/2016	49	MICRO MOBILE LIMITED	9,894.45		1049
29/06/2016	51	Withholding Tax	13,836.20		1051
30/06/2016	65	NDATHE NJOROGE SIMON	15,000.00		1138
30/06/2016	67	JOHN OWINO OKUMU	15,000.00		1140
30/06/2016	171	Withholding Tax	24,827.60		1244
30/06/2016	175	Withholding Tax	26,482.75		1248
30/06/2016	177	Withholding Tax	28,965.50		1250
30/06/2016	183	RACHAEL WACERA NGETHE	30,000.00		1256
30/06/2016	220	Withholding Tax	59,482.75		1293
30/06/2016	224	RAPHAEL KIOKO MASEKI	60,000.00		1297
30/06/2016	234	REUBEN KIPKEMOI ROTICH	75,000.00		1307
30/06/2016	250	Withholding Tax	211,500.00		1323
30/06/2016	251	CMC MOTORS GROUP LIMITED	215,865.55		1324
		TOTAL	3,952,197.60		

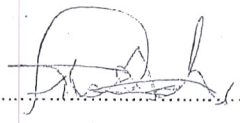
REPUBLIC OF KENYA

Hotap VO: E 1171

Bank reconciliation statement as at 30th June 2016

Balance as per bank Certificate	19,059,340.00	
Less payment in cashbook not yet recorded in the bank statement	1,104,000.00	
receipts in the bank statement not yet recorded in the cash book		
Add payment in bank statement not yet recorded in the cashbook		
receipts in cash book not yet recorded in bank statement		
Bank balance as per cash book	17,955,340.00	

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

Prepared by Linus Gachone  date 15/9/2016

Signature..... designation..... PAC..... date.....

MINISTRY OF INDUSTRIALISATION AND ENTERPRISE DEVELOPMENT

Amount in cashbook not yet recorded in the bank statement

Account Name	Date	Amount
Amiel Karanja	12/5/2016	8,500.00
Amiel Karanja	12/5/2016	31,500.00
Kiplagat Kemei	12/5/2016	56,000.00
Bert Nyageshi	12/5/2016	70,000.00
Nicholas Nzeya	12/5/2016	70,000.00
Isaac Vusu	12/5/2016	70,000.00
Joseph Kameche	12/5/2016	70,000.00
John Wanjala	12/5/2016	84,000.00
Andrew Maiye	12/5/2016	84,000.00
Andrew Maiye	12/5/2016	84,000.00
Joseph Kiplagat	12/5/2016	84,000.00
Joseph Kiplagat	12/5/2016	392,000.00
		1,104,000.00

**REPUBLIC OF KENYA
BANK RECONCILIATION**

as at **JUNE 2016** STATION **NAIROBI**

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			6,362,534.10
Less -----			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	6,767,262.50		
2. Receipts in Bank Statement not yet recorded in Cash book	1,287,293.00		8,054,555.50
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book	1,855,560.00		
4 Receipts in Cash Book not yet Recorded in Bank Statement	2,006,085.80		3,861,645.80
Balance as per cash Book			2,169,624.40

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

..... for Financial Secretary

Signature

Designation

Date

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

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

AS PER ATTACHED

PREPARED BY HELLEN KARIUKI

PAYMENT IN CASH BOOK NOT IN BANK STATEMENT JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL. NO	SOFT NO
29/6/2016	288	STRUTCHURT MERCH	65,000.00	3	
29/6/2016	289	VAT	161,760.00	4	
29/6/2016	290	VAT	175,000.00	5	
29/6/2016	291	VAT	198,800.00	6	
29/6/2016	292	PS MOIED	1,315,000.00	7	
30/6/2016	293	EVERLYN KANYUAM	30,000.00	8	
30/6/2016	294	PS MOIED	3,247,112.50	9	
30/6/2016	295	GEOFFREY KARUKUI	410,060.00	10	
30/6/2016	296	ANDREW B. MWI	496,920.00	11	
30/6/2016	297	ALI N. ISMAIL	667,610.00	12	
		TOTAL	6,767,262.50		

RECEIPT IN BANK NOT IN CASH BOOK FOR JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO	PORT NO
18/5/2016	27	Outward Cheque	13,700.00		2
18/5/2016	28	Local Cash Deposit Bulk	37,125.00		3
18/5/2016	29	Outward Cheque	43,200.00		4
18/5/2016	30	Outward Cheque	54,290.00		5
3/6/2016	31	Outward Cheque	4,500.00		6
3/6/2016	32	Outward Cheque	33,366.00		7
3/6/2016	33	Outward Cheque	36,130.00		8
3/6/2016	34	Local Cash Deposit Bulk	151,914.00		9
7/6/2016	37	Outward Cheque	9,330.00		12
7/5/2016	38	Outward Cheque	29,911.00		13
7/6/2016	39	Outward Cheque	34,579.00		14
7/6/2016	40	Outward Cheque	40,520.00		15
7/6/2016	41	Outward Cheque	43,165.00		16
7/6/2016	42	Outward Cheque	44,000.00		17
9/6/2016	43	Outward Cheque	13,675.00		18
9/6/2016	44	Local Cash Deposit Bulk	32,350.00		19
10/6/2016	45	Local Cash Deposit Bulk	15,000.00		20
10/6/2016	46	Local Cash Deposit Bulk	20,400.00		21
10/6/2016	47	Outward Cheque	22,950.00		22
10/6/2016	48	Outward Cheque	31,355.00		23
14/6/2016	49	Outward Cheque	17,310.00		24
14/6/2016	50	Local Cash Deposit Bulk	19,290.00		25
14/6/2016	51	Local Cash Deposit Bulk	28,310.00		26
14/6/2016	52	Outward Cheque	41,880.00		27
16/6/2016	53	Outward Cheque	5,100.00		28
16/6/2016	54	Local Cash Deposit Bulk	11,440.00		29
16/6/2016	55	Local Cash Deposit Bulk	14,310.00		30
16/6/2016	56	Outward Cheque	31,860.00		31
16/6/2016	57	Outward Cheque	40,185.00		32
23/6/2016	67	Outward Cheque	11,022.00		34
23/6/2016	68	Outward Cheque	30,341.00		35
23/6/2016	69	Outward Cheque	32,586.00		36
23/6/2016	70	Local Cash Deposit Bulk	40,200.00		37
23/6/2016	71	TRFS Payments	55,594.00		38
29/6/2016	98	Outward Cheque	13,749.00		39
29/6/2016	99	Outward Cheque	17,920.00		40
29/6/2016	100	Local Cash Deposit Bulk	34,500.00		41
29/6/2016	101	Local Cash Deposit Bulk	39,340.00		42
30/6/2016	102	Local Cash Deposit Bulk	30,020.00		43
30/6/2016	103	Outward Cheque	30,022.00		44
30/6/2016	104	Outward Cheque	30,854.00		45
		TOTAL	1,287,293.00		

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO	SORT NO
3/5/2016	346523	PS MOIED		2	1
29/6/2016	286	PS MOIED	73,996.00	1	2
29/6/2016	287	PS MOIED	39,241.00	2	3
29/6/2016	289	PS MOIED	208,289.00	5	6
29/6/2016	291	PS MOIED	241,619.00	6	7
29/6/2016	292	PS MOIED	106,790.00	7	8
29/6/2016	293	PS MOIED	102,895.00	8	9
29/6/2016	295	PS MOIED	35,070.00	10	11
29/6/2016	297	PS MOIED	21,630.00	12	13
29/6/2016	298	PS MOIED	80,515.00	13	14
29/6/2016	299	PS MOIED	22,765.00	14	15
29/6/2016	300	PS MOIED	148,315.00	15	16
29/6/2016	301	PS MOIED	114,149.00	16	17
29/6/2016	302	PS MOIED	369,380.00	17	18
30/6/2016	303	PS MOIED	196,405.00	18	19
30/6/2016	304	PS MOIED (Retention fr	245,026.80	19	20
		TOTAL	2,006,085.80		

PAYMENT IN CASHBOOK NOT IN BANK JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO
29/6/2016	100	RACHEL NGETHU	855,000.00	29
30/6/2016	101	WORLD CLASS LTD	4,089,000.00	30
30/6/2016	102	BRYK ENTERPRISES	512,000.00	31
30/6/2016	103	MERCURY CIRCLE	480,000.00	32
30/6/2016	104	FRANCOM GEN	406,000.00	33
30/6/2016	105	REENN EA	68,500.00	34
30/6/2016	106	FALAW ENTER	700,000.00	35
30/6/2016	107	GALEXA SERVICES	1,286,000.00	36
30/6/2016	108	JESSONS OFFICE	586,880.00	37
30/6/2016	110	STADOLE INTERN	2,048,000.00	38
30/6/2016	111	VINLA INTERNATION	430,000.00	39
30/6/2016	112	SULEIMAN NJOROGE	127,500.00	40
30/6/2016	113	TOMAKU EA	590,000.00	41
30/6/2016	114	PS MOIED	2,450,268.00	42
		TOTAL	14,629,148.00	

PAYMENT IN BANK NOT IN CASHBOOK JUNE 2016

DATE	REF	PARTICULARS	Dr. Amount	CL NO
28/6/2016	40	HILDAH JEPCHUMBA KANG	15,000.00	
28/6/2016	41	PAULINE WANGUI WAIRURA	15,000.00	
28/6/2016	42	SULEIMAN NJOROGE WANG	15,000.00	
28/6/2016	43	JANET MUKIMA KAMANGA	15,000.00	
28/6/2016	44	OLGA JUDITH AKOTH NZUK	30,000.00	
28/6/2016	45	JUDITH WANJIKU KABUTI	30,000.00	
28/6/2016	46	EMILY NGENY CHELANGAT	30,000.00	
28/6/2016	47	SUSAN KARIUKI NYAWIRA	30,000.00	
28/6/2016	48	EMMA WARUGURU WAMBUI	30,000.00	
28/6/2016	49	SABINA NYAMBURA MWANG	30,000.00	
28/6/2016	50	LUCY WAMBUI NJOROGE	30,000.00	
28/6/2016	51	LUCY WANGARI GATHENGA	60,000.00	
28/6/2016	52	LAWRENCE KIPTOO LELEI	60,000.00	
28/6/2016	53	KARANI STEPHEN KATHIEK	60,000.00	
28/6/2016	54	SILAS OGONDA OPIYO	60,000.00	
28/6/2016	55	JONAH SUNDAY ANZAYA	60,000.00	
28/6/2016	56	GEOFFREY TEMBU MULAMA	60,000.00	
28/6/2016	57	WAMUYU ANN KAHIANYU	60,000.00	
28/6/2016	58	KIMANI SAMUEL MWANGI	60,000.00	
28/6/2016	59	JULIUS KIPLANGAT KORIR	75,000.00	
		TOTAL	825,000.00	

PAYMENT IN CASHBOOK NOT IN BANK JUNE 2016

DATE	REF	PARTICULARS	AMOUNT	CL NO
29/6/2016	100	RACHEL NGETHU	855,000.00	29
30/6/2016	101	WORLD CLASS LTD	4,089,000.00	30
30/6/2016	102	BRYK ENTERPRISES	512,000.00	31
30/6/2016	103	MERCURY CIRCLE	480,000.00	32
30/6/2016	104	FRANCOM GEN	406,000.00	33
30/6/2016	105	REENN EA	68,500.00	34
30/6/2016	106	FALAW ENTER	700,000.00	35
30/6/2016	107	GALEXA SERVICES	1,286,000.00	36
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30/6/2016	110	STADOLE INTERN	2,048,000.00	38
30/6/2016	111	VINLA INTERNATION	430,000.00	39
30/6/2016	112	SULEIMAN NJOROGI	127,500.00	40
30/6/2016	113	TOMAKU EA	590,000.00	41
30/6/2016	114	PS MOIED	2,450,268.00	42
		TOTAL	14,629,148.00	



PAYMENT IN BANK NOT IN CASHBOOK JUNE 2016

DATE	REF	PARTICULARS	Dr. Amount	CL NO
28/6/2016	40	HILDAH JEPCHUMBA KANG	15,000.00	
28/6/2016	41	PAULINE WANGUI WAIRURA	15,000.00	
28/6/2016	42	SULEIMAN NJOROGE WANG	15,000.00	
28/6/2016	43	JANET MUKIMA KAMANGA	15,000.00	
28/6/2016	44	OLGA JUDITH AKOTH NZUK	30,000.00	
28/6/2016	45	JUDITH WANJIKU KABUTI	30,000.00	
28/6/2016	46	EMILY NGENY CHELANGAT	30,000.00	
28/6/2016	47	SUSAN KARIUKI NYAWIRA	30,000.00	
28/6/2016	48	EMMA WARUGURU WAMBUI	30,000.00	
28/6/2016	49	SABINA NYAMBURA MWANC	30,000.00	
28/6/2016	50	LUCY WAMBUI NJOROGE	30,000.00	
28/6/2016	51	LUCY WANGARI GATHENGA	60,000.00	
28/6/2016	52	LAWRENCE KIPTOO LELEI	60,000.00	
28/6/2016	53	KARANI STEPHEN KATHIEK	60,000.00	
28/6/2016	54	SILAS OGONDA OPIYO	60,000.00	
28/6/2016	55	JONAH SUNDAY ANZAYA	60,000.00	
28/6/2016	56	GEOFREY TEMBU MULAMA	60,000.00	
28/6/2016	57	WAMUYU ANN KAHIANYU	60,000.00	
28/6/2016	58	KIMANI SAMUEL MWANGI	60,000.00	
28/6/2016	59	JULIUS KIPLANGAT KORIR	75,000.00	
		TOTAL	825,000.00	



MINISTRY OF INDUSTRY, TRADE AND COOPERATIVE
State Department for Investment and Industry

Fax No: +254-(0)-20-340700
 Telephone: +254-(0)20-315021/2-4
 Email: ps@industrialization.go.ke
 Url: www.industrialization.go.ke

NSSF BUILDING
 P.O BOX 30547-00100
 NAIROBI, GPO
 KENYA

When replying please quote:

Ref: No. MOIED/1/ACCTS/FIN/VOL.5/169

Date: 3RD AUGUST, 2016

The Principal Secretary
 The National Treasury
 P.O. Box 30007 - 00100
NAIROBI

**Attn: Director General Accounting Services &
 Quality Assurance**

**RE: PENDING BILLS - 2015/2016 MINISTRY OF INDUSTRIALIZATION AND
 ENTERPRISE DEVELOPMENT**

Forwarded herewith is a list of pending bill for the financial year 2015/2016 for your necessary action.

1. AGPO Suppliers (List below)

S/NO	STATE OF INVESTMENT AND INDUSTRY AND COOPERATIVES	OUTSTANDING PAYMENT (KSHS)	AGPO
1.	Africa Touch Safaris – Air Ticket	90,500	Women
2.	Africa Touch Safaris – Air Ticket	790,000	Women
3.	Africa Touch Safaris – Air Ticket	687,000	Women
4.	Africa Touch Safaris – Air Ticket	430,520	Women
5.	Africa Touch Safaris – Air Ticket	28,500	Women
6.	Africa Touch Safaris – Air Ticket	636,000	Women
7.	Africa Touch Safaris – Air Ticket	11,415	Women
8.	Mocam Security Services- Security	104,400	Women
9.	Twinkle Travels – air Ticket	220,000	Youth
10.	Twinkle Travels – Air Ticket	36,420	Youth
11.	Jepco Services – Cleaning Services	48,975	Women
12.	Cytrone Logistics – Detergent	245,400	Youth
13.	Cytrone Logistics - Toners	240,000	Youth
14	African Touch Safaris – Air Ticket	45,150	Women
	Total	3,614,280	

2. Other Suppliers (List below)

S/NO	FIRM NAME	ITEM/SERVICE DESCRIPTION	LPO/LSO	AMOUNT
1.	Media Edge Interactive Limited	Provision of consultancy services for ease of doing business' events organization	1150	2,363,616
2.	Media Edge Interactive Limited	Provision of consultancy services for ease of doing business' events organization		1,575,744
3.	Mckinsey & Company	Provision of consultancy services for Kenya Industrialization Programme		233,923,675.55
4.	Unicom Limited	Supply of sewing & embroidery, leather clicking cutting, skiving, eye letting, sole pressing and shoe lasts machines		27,513,000
5.	Unicom Limited	Supply of textile and leather workshop machinery		54,780,000
6.	Unicom Limited	Supply of textile and leather workshop machinery		60,581,000
7.	Unicom Limited	Supply of textile and leather workshop machinery		32,928,000
8.	Unicom Limited	Supply of textile and leather workshop machinery		6,135,000
9.	Equip Agencies Limited	Supply of textile and leather workshop machinery		23,820,000
10.	Fabro Limited	Supply of textile and leather workshop machinery		14,300,000
11.	Mixit contractors	Refurbishment of office		2,997,594.40
12.	Unicom Ltd	Supply of textile and leather workshop machinery		15,902,800
13.	Intertractor			5,940,000
TOTAL				482,760,430

GOODS, WORKS AND SERVICES DELIVERED BUT ORDER NOT PROCESSED OWING TO CLOSURE OF REQUISITION WINDOW / INSUFFICIENT FUNDS

	FIRM NAME	ITEM/SERVICE DESCRIPTION	AMOUNT
1.	Global Village	Supply of Kenya at 50 books	754,000
2.	RH Devani	Supply of fuel	1,499,998
3.	Kenya Industrial Training Institute	Provision of conference facilities	116,900
4.	Nairobi Serena Hotel	Provision of conference facilities	120,000
5.	MFI Documents Solutions	Provision of Service and Maintenance of copier KM-1530 No. yf3707119	118,320
6.	Autogenious Enterprises	Tyres Size- 265/65RY	162,100
7.	Wambugu Agricultural Training Centre	Provision of Conference Facilities	49,000

8.	Kenya Safaris Lodges	Provision of Conference Facilities	424,5
9.	Kenya Safaris Lodges	Provision of Conference Facilities	109,45
10.	Kenya Agricultural and Livestock Research Organization	Catering Services	54,00
11.	Utalii Hotel	Provision of Workshop/ Conference Facilities	37,800
12.	Minja Tyres & Auto Mart Ltd	Tyres Size- 215/65R16	326,500
13.	Kenya School of Monetary Studies	Conference Facilities	348,00
14.	Golf Hotel Kakamega	Conference Facilities	106,400
15.	Mentor systems	Supply of computers	423,000
16.	Post master GPO	Mail box	13,940
17.	Government Printers	Requisition of document	556,800
18.	LVCT Health		30,000
19.	ESAMI	Training	222,000
20.	Kenya School of Government	Training	140,360
21.	EDBI Conference	Conference	1,039,000
22.	Kenya School of Government	Training	68,960
23.	Crown Plaza	conference	36,300
TOTAL			6,757,228

3. MDA'S under Industrialization (List Below)

SNO	State Agencies	Outstanding payment (kshs)
1.	Kenya Bureau of Standards - KEBS	
2.	Kenya Industrial Estates - KIE	14,333,650
3.	Export Processing Zones Authority -EPZA	7,630,600
4.	Kenya Industrial Research Development -KIRDI	7,323,600
5.	Numerical Machining Complex - NMC	1,982,800
6.	Kenya Accreditation Services - KENAS	298,200
7.	Kenya Industrial Property Institute - KIPI	289,000
8.	Industrial Commercial Development Centre - ICDC	
9.	Medium and Small Enterprises Authority - MSEA	
TOTAL		31,858,070

4. MDA'S under cooperatives (List below)

SNO	State Agencies	Outstanding payment
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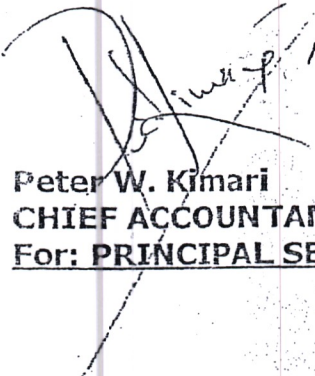
		(kshs)
	New Kenya Cooperative Creameries - New KCC	14,333,650
	Sacco Societies Regulatory Authority - SASRA	3,305,240
Total		17,388,214

5. Personal claims (List Below)

SNO	PAYEE	VOUCHER NO	AMOUNT
1	MARY NYAMICHABA	4346	26,000.00
2	SIMON NJOROGE	4297	5,000.00
3	J.K. WAIHENYA	4110	88,466.00
4	J.K. WAIHENYA	4293	35,300.00
5	JOHN WAIHENYA	2693	86,961.00
6	MARY NYAMICHABA	4343	20,900.00
7	MARY NYAMICHABA	3063	11,900.00
8	SLDP SITTING ALLOWANCE	5793	210,100.00
9	SAMUEL KIPTOO	3205	19,756.00
10	ADAN ISMAIL SHABURA	4170	33,600.00
11	JULIUS KIRIMA C/O MOI	4128	17,700.00
12	STEPHEN ODUU C/O MOI	3733	31,500.00
13	LAWRENCE NGARI	3939	25,200.00
14	WINJOY KIRIMI	3320	80,000.00
15	MARY NYAMICHABA	3058	33,000.00
16	ADEN ISMAEL SHABURA	3810	63,000.00
17	ECCOS SITTING ALLOWANCE	3782	270,000.00
18	IBRAHIM OMBATI	4324	9,800.00
19	J.K. WAIHENYA	4313	4,200.00
20	MARY KAGWIRIA GICHUNGE	4326	10,000.00
21	RAJEEV ARORA	4311	10,000.00
22	EDWIN MABURI	4323	9,800.00
23	VERONICAH M. NDEGE	4281	26,500.00
24	MARGARET MWANGI	4310	41,100.00
25	SAMSON M. MUSEMBI	4,312	16,800.00
26	JANE GITHUMBI	4280	41,600.00
27	SERAH MINAGE	4279	41,600.00
28	JANE GITHUMBI	4278	26,500.00
29	SERAH MINAGE	4277	26,500.00
30	MARY NYAMICHABA	4329	66,400.00
31	THOMAS LUNANI	4307	11,000.00
32	JULIUS KORIR	4186	74,050.00
33	CHARLES W. MAHINDA	4267	426,422.00
34	EZEKIEL AMOLLO	4292	5,000.00

Summary of pending bills

1. AGPO Suppliers	Total	3,614,280.00
2. Other Suppliers	Total	489,517,658.00
3. MDAS	Total	52,330,394.00
4. Personal Claims	Total	4,078,733.00
GRAND TOTAL OF PENDING BILL		549,541,065.00


Peter W. Kimari
CHIEF ACCOUNTANT
For: PRINCIPAL SECRETARY

APPENDIX 1 INTER ENTITY DIFFERENCES IN THE FINANCIAL STATEMENTS

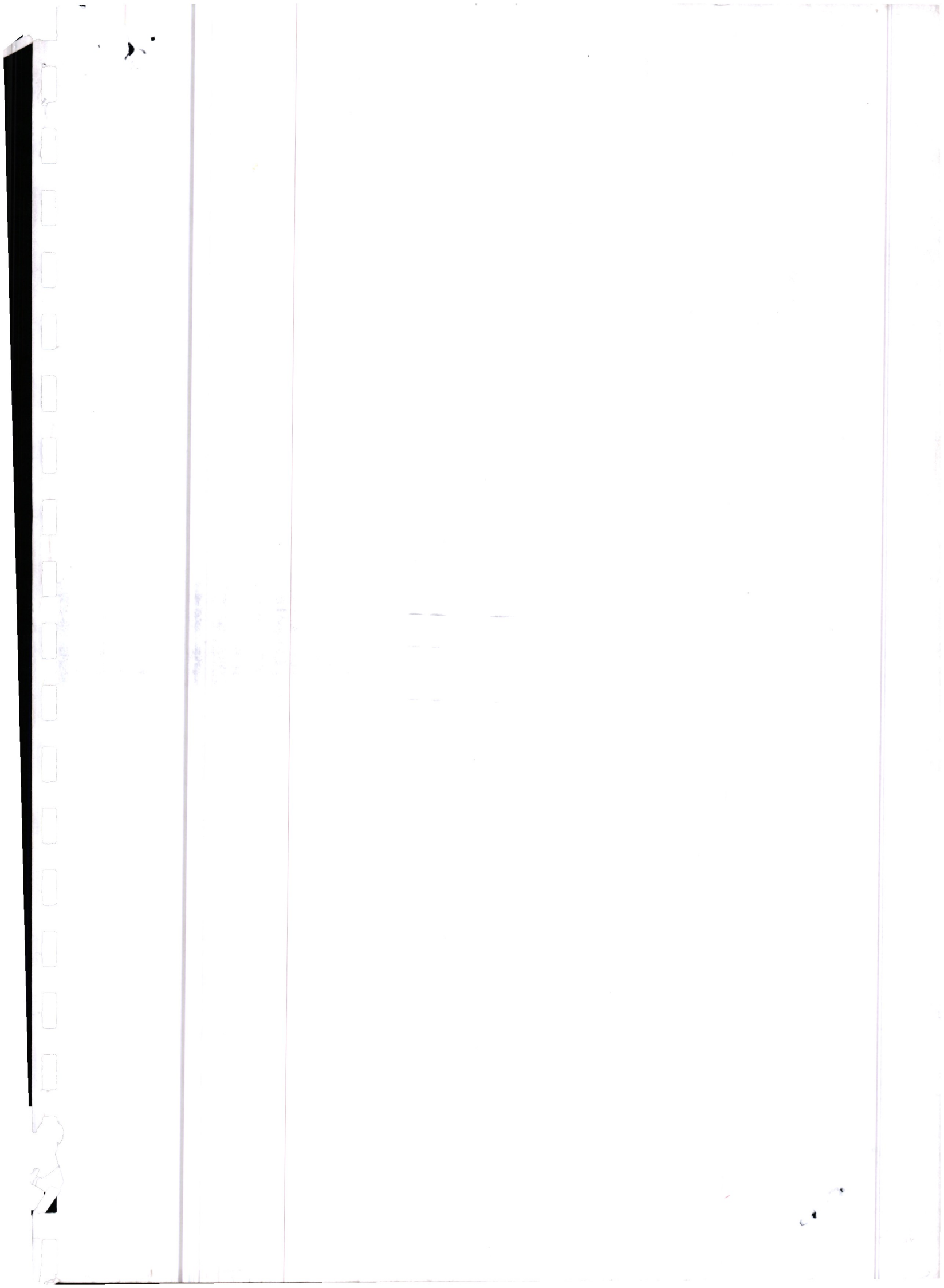
Entity-Amounts Disbursed by Ministry		Entity-Amounts Received by SC/SAGA/Fund		Difference Kshs
Entity	Kshs	Entity	Kshs	
Anti-Counterfeit Agency	293,602,500	Anti-Counterfeit Agency	293,602,500	-
Export Processing Zones Authority	2,079,113,067	Export Processing Zones Authority	2,079,113,067	-
Kenya Accreditation Services	136,499,460	Kenya Accreditation Services	136,499,460	-
Kenya Industrial Research Development Institute	1,573,297,593.50	Kenya Industrial Research Development Institute	1,573,297,593.50	-
Kenya Industrial Estates Limited	302,866,250	Kenya Industrial Estates Limited	302,866,250	-
Kenya Leather Development Council	265,785,000	Kenya Leather Development Council	265,785,000	-
Micro and Small Enterprises Authority (MSEA)	177,513,802.75	Micro and Small Enterprises Authority (MSEA)	177,513,802.75	-
Numerical Machining Complex	186,047,500	Numerical Machining Complex	186,047,500	-
Sacco Societies Regulatory Authority (SASRA)	86,600,000	Sacco Societies Regulatory Authority (SASRA)	86,600,000	-
Kenya Industrial Property Institute	153,000,000	Kenya Industrial Property Institute	153,000,000	-
New KCC	300,000,000	New KCC	300,000,000	-
Rivatex	500,000,000	Rivatex	500,000,000	-
TOTAL	6,054,325,173.25	TOTAL	6,054,325,173.25	00

GRANT DISBURSEMENT FOR FINANCIAL YEAR 2015/16				
1	Sarco Societies Reg. Authority, Vote	Transmission Date	Amount	
	DEVELOPMENT	11/08/2015	7,500,000.00	
	DEVELOPMENT	19/11/2015	7,500,000.00	
	DEVELOPMENT	03/05/2016	7,500,000.00	
	DEVELOPMENT	22/06/2016	7,500,000.00	
			30,000,000.00	
	RECURRENT	03/08/2015	15,150,000.00	
	RECURRENT	08/10/2015	15,150,000.00	
	RECURRENT	23/02/2016	15,150,000.00	
	RECURRENT	10/06/2016	11,150,000.00	
			56,600,000.00	86,600,000.00
2	Anti-counterfeit			
	DEVELOPMENT	11/08/2015	18,750,000.00	
	DEVELOPMENT	03/05/2016	18,750,000.00	
	DEVELOPMENT	17/06/2016	18,750,000.00	
			56,250,000.00	
	RECURRENT	03/08/2015	51,650,000.00	
	RECURRENT	21/10/2015	61,650,000.00	
	RECURRENT	23/02/2016	61,650,000.00	
	RECURRENT	10/06/2016	52,402,500.00	
			237,352,500.00	293,602,500.00
3	Kenya Industrial Research			
	RECURRENT	03/08/2015	149,406,000.00	
	RECURRENT	08/10/2015	149,406,000.00	
	RECURRENT	23/02/2016	149,406,000.00	
	RECURRENT	10/06/2016	153,495,100.00	
			601,713,100.00	
	DEVELOPMENT	11/08/2015	37,715,664.50	
	DEVELOPMENT	07/04/2016	455,625,000.00	
	DEVELOPMENT	19/11/2015	135,000,000.00	
	DEVELOPMENT	17/06/2016	37,715,664.50	
	DEVELOPMENT	17/06/2016	265,578,164.50	
			971,584,493.50	1,573,297,593.50
4	Numerical Machine Complex			
	RECURRENT	10/06/2016	18,997,500.00	
	RECURRENT	03/08/2015	22,350,000.00	
	RECURRENT	21/10/2015	22,350,000.00	
	RECURRENT	23/02/2016	22,350,000.00	
			86,047,500.00	
	DEVELOPMENT	11/08/2015	25,000,000.00	
	DEVELOPMENT	08/04/2016	25,000,000.00	
	DEVELOPMENT	03/05/2016	25,000,000.00	
	DEVELOPMENT	22/06/2016	25,000,000.00	
			100,000,000.00	186,047,500.00
5	Kenya Accreditation Services			
	RECURRENT	03/08/2015	30,259,600.00	
	RECURRENT	21/10/2015	30,259,600.00	
	RECURRENT	23/02/2016	30,259,600.00	
	RECURRENT	10/06/2016	25,720,660.00	
			116,499,460.00	
	DEVELOPMENT	11/08/2015	5,000,000.00	
	DEVELOPMENT	03/05/2016	5,000,000.00	
	DEVELOPMENT	03/05/2016	5,000,000.00	
	DEVELOPMENT	22/06/2016	5,000,000.00	
			20,000,000.00	136,499,460.00
6	Kenya Leather Council			
	RECURRENT	03/08/2015	4,100,000.00	
	RECURRENT	08/10/2015	4,100,000.00	
	RECURRENT	23/02/2016	4,100,000.00	
	RECURRENT	10/06/2016	3,485,000.00	
			15,785,000.00	

DEVELOPMENT	17/06/2016	50,000,000.00	
DEVELOPMENT	17/06/2016	135,000,000.00	
DEVELOPMENT	14/08/2015	75,000,000.00	
		250,000,000.00	255,785,000.00
7 Kenya Industrial Estates Ltd.			
RECURRENT	21/10/2015	20,225,000.00	
RECURRENT	03/08/2015	20,225,000.00	
RECURRENT	23/02/2016	20,225,000.00	
RECURRENT	10/06/2016	17,191,250.00	
		77,866,250.00	
DEVELOPMENT	14/08/2015	75,000,000.00	
DEVELOPMENT	17/05/2016	75,000,000.00	
DEVELOPMENT	17/05/2016	75,000,000.00	
		225,000,000.00	302,866,250.00
8 Export Processing Zones			
RECURRENT	03/08/2015	25,150,000.00	
RECURRENT	22/10/2015	7,663,067.00	
RECURRENT	23/02/2016	25,150,000.00	
RECURRENT	10/05/2016	21,150,000.00	
		79,113,067.00	
DEVELOPMENT	11/08/2015	500,000,000.00	
DEVELOPMENT	18/11/2015	500,000,000.00	
DEVELOPMENT	13/01/2016	500,000,000.00	
DEVELOPMENT	22/05/2016	500,000,000.00	
		2,000,000,000.00	2,079,113,067.00
9 Micro & small Enterprise Authority			
RECURRENT	03/08/2015	20,133,455.25	
RECURRENT	21/10/2015	20,133,455.00	
RECURRENT	23/02/2016	20,133,455.25	
RECURRENT	10/05/2016	17,113,437.25	
		77,513,802.75	
DEVELOPMENT	04/05/2016	12,500,000.00	
DEVELOPMENT	06/04/2016	84,375,000.00	
DEVELOPMENT	22/05/2016	3,125,000.00	
		100,000,000.00	177,513,802.75
10 Kenya Industry Property Institute			
DEVELOPMENT	14/08/2015	50,000,000.00	
DEVELOPMENT	03/05/2016	75,000,000.00	
DEVELOPMENT	17/05/2016	25,000,000.00	
		150,000,000.00	
RECURRENT	08/10/2015	1,000,000.00	
RECURRENT	03/08/2015	1,000,000.00	
RECURRENT	23/02/2016	1,000,000.00	
		3,000,000.00	153,000,000.00
11 Rihatek (EA)			
DEVELOPMENT	14/08/2015	125,000,000.00	
DEVELOPMENT	18/11/2015	125,000,000.00	
DEVELOPMENT	13/01/2016	125,000,000.00	
DEVELOPMENT	22/05/2016	125,000,000.00	
		500,000,000.00	500,000,000.00
12 New Kenya Cooperative Creameries			
DEVELOPMENT	14/08/2015	100,000,000.00	
DEVELOPMENT	29/03/2016	100,000,000.00	
DEVELOPMENT	29/03/2016	100,000,000.00	
		300,000,000.00	300,000,000.00
TOTAL		6,054,325,173.25	

5,884,312,106.00

170,013,067.25



DISTRICT RETURNS AS AT 30TH JUNE 2016				ISSUED	UTILISED	BALANCE
Nyeri Central			1,886,756.79	366,000.00	1,520,756.79	
Nakuru District			3,000,000.00	367,900.00	2,632,100.00	
Homabay District			2,916,736.75	400,000.00	2,516,736.75	
Kitui County HQs			2,335,316.36	519,607.00	1,815,709.36	
Nyandarua county HQs			1,886,736.80	532,026.00	1,354,710.80	
Busia			3,281,295.36	320,000.00	2,961,295.36	
Imenti Sub County			2,973,046.80	434,914.55	2,538,132.25	
Nakuru District			2,886,533.80	503,370.00	2,383,163.80	
Embu West			1,891,734.79	449,630.00	1,442,104.79	
Kerich District HQs			2,951,857.79	427,447.30	2,524,410.49	
Uvita District HQs			1,946,873.79	394,863.00	1,552,010.79	
Machakos District HQs			2,891,736.79	480,255.00	2,411,481.79	
Bahari District HQs			2,671,770.32	470,000.00	2,201,770.32	
Kakamega County HQs			3,049,313.93	452,091.00	2,597,222.93	
Thika West HQs			2,890,736.79	434,000.00	2,456,736.79	
Bungoma South District			1,853,814.79	526,054.21	1,327,760.58	
Kisii Central			2,186,736.79	517,650.00	1,669,086.79	
Transzoia West			3,062,614.79	660,004.60	2,402,610.19	
Busia District HQs			2,281,135.85	256,230.80	2,024,905.05	
Garissa District HQs			2,950,057.80	395,000.00	2,555,057.80	
Eldoret west			2,950,939.79	547,909.00	2,403,030.79	
Kisumu East District			2,886,771.79	473,610.00	2,413,161.79	
			57,632,518.46	9,928,562.46	47,703,956.00	

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