

REPUBLIC OF KENYA



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06/2018 on  
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House*

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**REPORT**

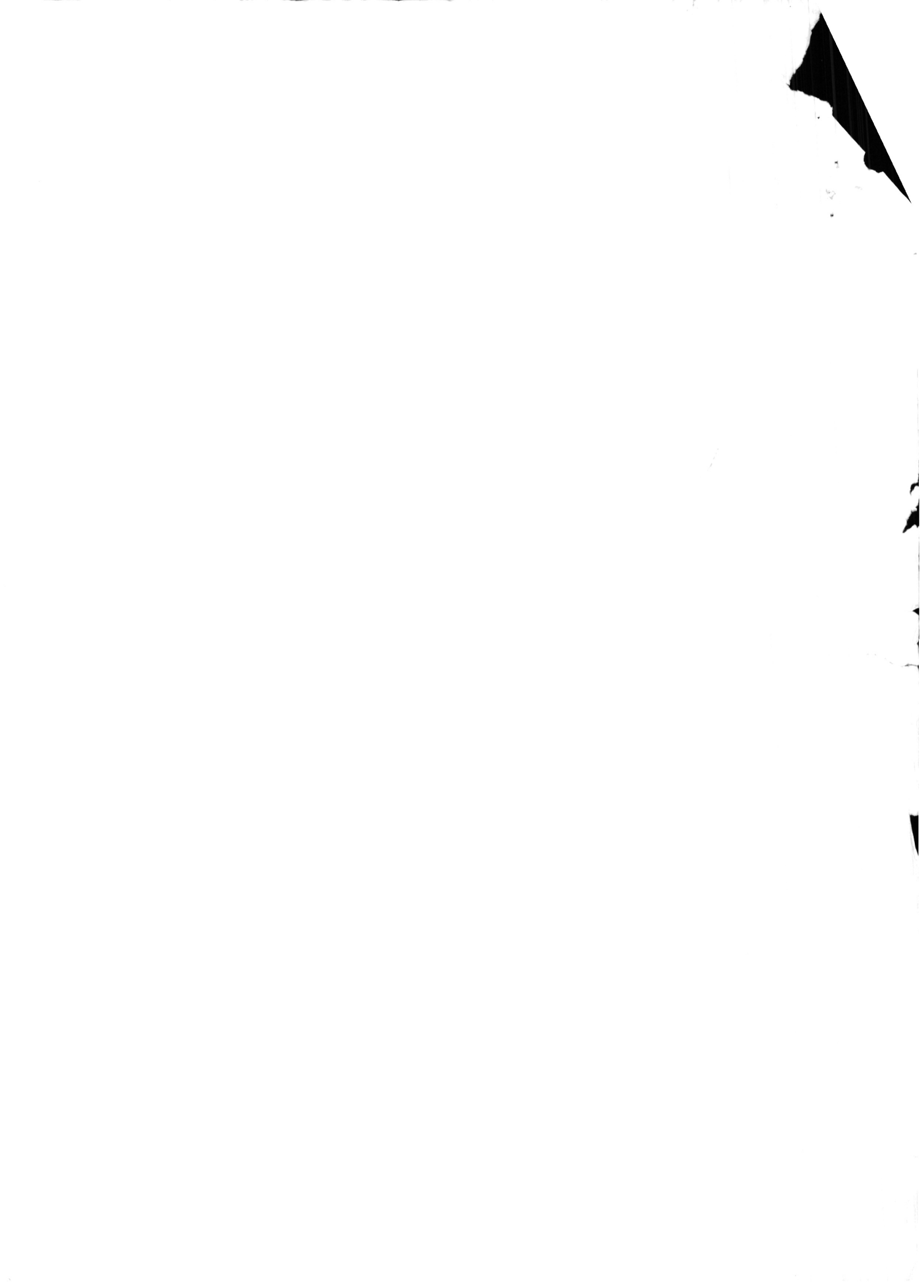
**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
MINISTRY OF MINING**

**FOR THE YEAR ENDED  
30 JUNE 2017**



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
MINISTRY OF MINING**

**FOR THE YEAR ENDED  
30 JUNE 2017**



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**MINISTRY OF MINING**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**MINISTRY OF MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**Table of Content**

I. KEY ENTITY INFORMATION AND MANAGEMENT .....	I
II. COMMENTARY BY THE CABINET SECRETARY .....	XVI
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	XXIV
IV. REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF MINING FOR THE YEAR ENDED 30 JUNE 2017 .....	XXV
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
VI. STATEMENT OF ASSETS AND LIABILITIES.....	2
VII. STATEMENT OF CASH FLOWS.....	3
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	4
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT. Error! Bookmark not defined.	
XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	6
XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	7
XIV. SIGNIFICANT ACCOUNTING POLICIES.....	8
XIIINOTES TO THE FINANCIAL STATEMENTS .....	12

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background Information**

The Ministry of Mining was formed through Presidential Executive Order No. 2/2013 of May 2013.

The Ministry is headed by the Cabinet Secretary for mining, Hon. Dan Kazungu, MBS who is responsible for the general policy and strategic direction of the entity.

The Ministry is administered by a Principal Secretary.

The accompanying financial statements constitute the financial statements for the ministry of mining.

The vision, mission, core values and core function of ministry of mining include:

**1.1 Vision**

To be a world class institution in management of mineral resources and geo-spatial data.

**1.2 Mission**

To promote and maximize benefits from mineral resource exploitation and geo –spatial information use for sustainable development.

**1.3 Core Values**

- a. Coordinate mineral exploration and develop extractive industry policies and management.
- b. Compiling inventory and undertaking mapping of mineral resources.
- c. Coordinating mining and mineral development.
- d. Develop policies on the management of quarrying and mining of rocks and industrial minerals.
- e. Undertake management of health conditions and health and safety in mines.
- f. Conduct resource survey and remote sensing
- g. Maintenance of geological date.

**MINISTRY OF MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**(b) Key Management**

The ministry of mining day –to-day management is under the following key organs:

- Cabinet secretary office
- Principal secretary office
- Department of administration
- Department of mines and geology
- Department of resource survey and remote sensing

**MINISTRY OF MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1	Cabinet Secretary	Hon. Dan Kazungu
2	Principal Secretary	Dr. Ibrahim Mohamed
3	Director of Administration	Mr. Andrew Rukaria
3	Director of Geological Survey	Mr. Shadrack Kimomo
4	Director of Resource Survey and Remote Sensing	Dr. Patrick W Wako
5	Senior Chief Finance Officer	Mr. Julius Mwangi
6	Director Human Resource Management	Mrs. Florence Maina
7.	Head of Internal Audit	Mr. Fred Wandera
8.	Head of I.C.T	Lucy Kahonge
9	Principal Accountant, Head of Accounting Unit	Mrs. Catherine Shiroko
10.	Head of procurement	Mr. Zedekiah Ogendi

**MINISTRY OF MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**



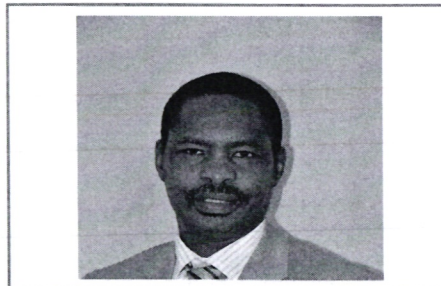
HON. DAN KAZUNGU  
C.S –MINING OF MINING



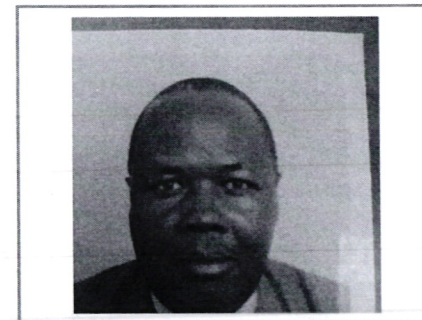
D.R IBRAHIM M. MOHAMMED  
P.S –MINISTRY OF MINING



D.R PATRICK WARGUTE  
DIRECTOR D.R.S.R.S



M.R ANDREW RUKARIA  
DIRECTOR ADMINISTRATION




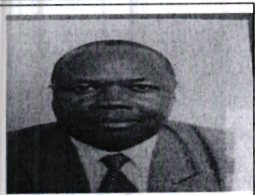



M.R SHADRACK KIMOMO  
DIRECTOR MINES AND GEOLOGY

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**Senior Management – State Department of Mining (continued)**

	<p>Hon. Dan Kazungu assumed the position of Cabinet Secretary, Ministry of Mining in May 2013 following the successful general election under the new Constitutional dispensation. In his portfolio, Mr Dan Kazungu is charged with formulating and ensuring implementation of policies geared towards Mining. He holds a masters of Arts in Diplomacy and Foreign policy and BSC in information Sciences.</p>
	<p>Dr. Ibrahim M Mohammed assumed the position of Principal Secretary, Ministry of Mining in August 2015 following a reshuffle of Principal Secretaries by His Excellency President Uhuru Kenyatta. Prior to this, he was the Principal Secretary, Ministry of Health. Dr Mohammed is the accounting officer for Ministry of Mining and is instrumental in coordinating the formulation of legislation in implementing Mining. He holds an executive Masters in Business Administration, a Master's Degree and a Bachelor's Degree in public health.</p>
	<p>Mr Andrew G Rukaria assumed the position of Director of Administration, Ministry of Mining in July 2015 from the state department of east African where he served in the same capacity. Mr Rukaria is Director of Administration Ministry of Mining. He holds a Master's Degree in Business Administration and Bachelor's degree in political science.</p>
	<p>Mr Shadrack Kimomo performs the duties of Director Geological Survey since September 2014. He joined ministry of mining in 2013 as a chief geologist following the approval of the new organisation. He holds a Master's of Science in Applied structural Geology and Rock Mechanics and Bachelor of science (Hons) in Geology and Diploma in applied structural Geology and Rock Mechanics.</p>
	<p>Dr. P. Wargute assumed the position of Director, Directorate of Resource Surveys And Remote Sensing (D.R.S.R.S) in May 2008. He is in charge of providing and disseminating comprehensive statistics that would aid in monitoring industrial development. He holds a PhD in Ecology Masters of Science in Natural Resource Management and Bachelor of science (Hons) in biological sciences.</p>

Hon Dan Kazungu

Dr. Ibrahim M Mohammed  
CBS,  
Principal Secretary,  
Ministry of Mining.





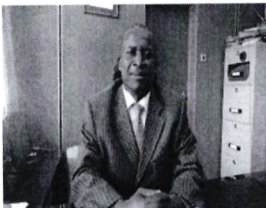
Mr Andrew G. Rukaria,  
Director of Administration

Mr. Shadrack Kimomo  
Director Geological  
Survey

Dr P. Wargute Director,  
directorate of resource surveys

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**  
**Senior Management – ministry of mining**

 <p>Mr. Raymond Mutiso, Director of Mines</p>	<p>Mr Raymond Mutiso joined ministry of mining in 2013 as a senior principal superintending inspector mines following the new organisation structure of the ministry he is performing the duties of director of mines He holds a Masters of Mining in Engineering (specialising in Mine Geo-mechanics) and a Bachelor's of science in Civil Engineering.</p>
 <p>Ms. Jennifer Halwenge, Director mineral promotion and value addition.</p>	<p>Ms Jennifer Halwenge was deployed as director M.P.V from 16<sup>th</sup> September 2014 following the approval of the new organisation structure of the ministry of mining structure the position of Director Mineral Promotion and Value Addition She holds a Master of Science in Environmental Science and Bachelor of Science in Environmental Science.</p>
 <p>Ms. Florence W Maina .Director /HRM-D</p>	<p>Ms Florence Maina assumed the position of Director HRM-D ministry of mining in April 2017, have served in various Government Ministries with over 30 years' experience. she is in charge of HRM-D she holds a Master of Business Administration and a Bachelor's of Arts and Higher Diploma In HRM-D.</p>
 <p>Mrs Catherine W Shiroko (Principal Accounts Controller)</p>	<p>Mrs Catherine W. Shiroko assumed the position of Head of Accounting Unit in May 2016. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements. She holds a Master's in Business Administration, Bachelor's degree in accounting.</p>
 <p>Zedekia Ogendi head of procurement</p>	<p>Mr Zedekia Ogendi joined ministry of Mining on April 2016 from Ministry of Defence, He is in charge of the procurement and supply chain Management. He holds Bachelors of commerce in Business Administration and a Final Diploma in Supplies Management.</p>

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**



Mr. Julius Mwangi,  
Chief Finance Officer  
Management

Mr Julius Mwangi assumed the position of Chief Finance Officer in June 2016 from ministry of east African community, labour and social protection He is in charge of monitoring the planning and execution of budgets so as to ensure efficient utilisation of funds in implementing the programmes and sub-programmes within the. He holds a Master's in Business Administration, Bachelor's degree in Government.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements**

**Composition of the Committee Members**

The various committee members within the ministry of mining are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

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

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

**i. Audit and Finance Committee Activities**

Pursuant to section 73(5) and (155) of the public finance management Act 2012 and regulations 2015 on the establishments of the audit committees in all public entities, the ministry of mining is in the final process of reconstructing the Audit Committee members the interview will be conducted on 11<sup>th</sup> October 2017 at 10: 00 am in the ministry of mining boardroom.

The committee will be responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30<sup>th</sup> September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

**i. Audit and Finance Committee Activities (continued)**

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

**ii. Budget Committee Activities**

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

1. Julias Mwangi (Chairman)
2. Mr shadrack Kimomo (member)
3. Mr Anderw Rukaria (member)
4. Mr Raymond Mutiso (member)
5. Mrs Jennifer Hallwenge (member)
6. Dr Patrick Wargute (member)
7. Mr Lawrence Okudo (member)
8. Catherine Shiroko (member)
9. Florence Maina (member)
10. Mr peter Messo (secretary)

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

**ii. Ministerial Budget Implementation Committee**

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

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the ministry
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the ministry and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actuals for the Departments in consultation with the Heads of Department.

**Attendance of the budget committee members**

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

Committee attendance for the year ended 30 <sup>th</sup> June 2017	Budget committee meetings		Total Attendance
	11/11/2016	3/05/2017	
Mr. Julius Mwangi	✓	✓	2
Shadrack Kimomo	✓	✓	2
Mr Andrew Rukaria	✓	✓	2
Mr Raymond Mutiso	✓	✓	2
Mrs Jennifer Halwenge	✓	✓	2
Dr Patrick Wargute	✓	✓	2
Mr Lawrence Okudo	✓	✓	2
Mrs Catherine Shiroko	✓	✓	2
Mr Peter Messoh	✓	✓	2

✓ - Attended

X - Absent with apology

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**iii. Human Resources Management Advisory Committee Activities**

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

1. Dr Ibrahim Mohamed (Chairman)
2. Andrew Rukaria (Alt. chairman)
3. Florence Maina (secretary)
4. Shadrack Kimomo (member)
5. Raymond Mutiso (member)
6. Julius Mwangi (member)
7. Charles Situma (member)
8. Lawrence Okudo (member)
9. Josphat Wanjogu (member)

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

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

**iii. Human Resources Management Advisory Committee Activities**

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Deployment
- Confirmation of surcharge of officers found to have misused government resources.
- Promotion of values and principles of public service.
- Payroll management.

**Attendance of the human resource management advisory committee members**

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

<b>Committee attendance for the year ended 30<sup>th</sup> June 2017</b>	<b>Human Resource Management Advisory committee meetings</b>				<b>Total Attendance</b>
	29/07/2016	26/10/2016	02/02/2017	26/05/2017	
Dr Ibrahim Mohammed	✓	✓	✓	✓	4
Carol Mugwe	✓	✓	✓	X	3
Florence Maina	X	X	X	✓	1
Shadrack Kimomo	X	✓	X	✓	2
Julias Mwangi	✓	✓	✓	✓	4
Raymond Mutiso	✓	X	✓	✓	3
Charles Situma	X	✓	X	✓	2
Lawrence Okudo	X	✓	✓	✓	2
Josphat Wanjogu	✓	X	X	✓	2

✓ - Attended

X - Absent with apology

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**iv. Training Committee activities**

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

1. Dr Ibrahim Mohamed (chairman)
2. Andrew Rukaria ( Alt.Chairman)
3. Florence Maina (member)
4. Shadrack Kimomo(member)
5. Charles Situma (member)
6. Julius Mwangi (member)
7. Raymond Mutiso (member)
8. Lawrence Okudo (member)
9. Josphat Wanjogu (member)

This is the committee charged with the responsibilities of human resource development needs. Their duties include:

- Overall coordination of the training functions in the ministry
- Review and implementation of the ministry training plan;
- Review of induction of newly appointed officers and activities around long term training.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements (continued)**

**iv. Training Committee activities (continued)**

Committee attendance for the year ended 30 <sup>th</sup> June 2017	Training committee meetings				Total Attendance
	29/07/2016	26/10/2016	02/02/2017	26/05/2017	
Dr Ibrahim Mohammed	✓	✓	✓	✓	4
Carol Mugwe	✓	✓	✓	X	3
Florence Maina	X	X	X	✓	1
Shadrack Kimomo	X	✓	X	✓	2
Julias Mwangi	✓	✓	✓	✓	4
Raymond Mutiso	✓	X	✓	✓	3
Charles Situma	X	✓	X	✓	2
Lawrence Okudo	X	✓	✓	✓	2
Josphat Wanjogu	✓	X	X	✓	2

✓ - Attended

X - Absent with apology

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**(e) Entity Headquarters**

P.O. Box 30009-00100  
Works Building  
Ngong Road  
Nairobi, KENYA

**(f) Entity Contacts**

Telephone: (254) 020 - 273101  
E-mail: ps@mining.go.ke  
Website: www.mining.go.ke

**(g) Entity Bankers**

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

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY**



Hon. Dan Kazungu, EGH,  
Cabinet Secretary, Ministry of Mining

The Ministry is mandated to coordinate and manage the Mining sector in Kenya and its potential in wealth creation for the country. The mandate of the ministry is derived from the executive order no 2 of 2013.

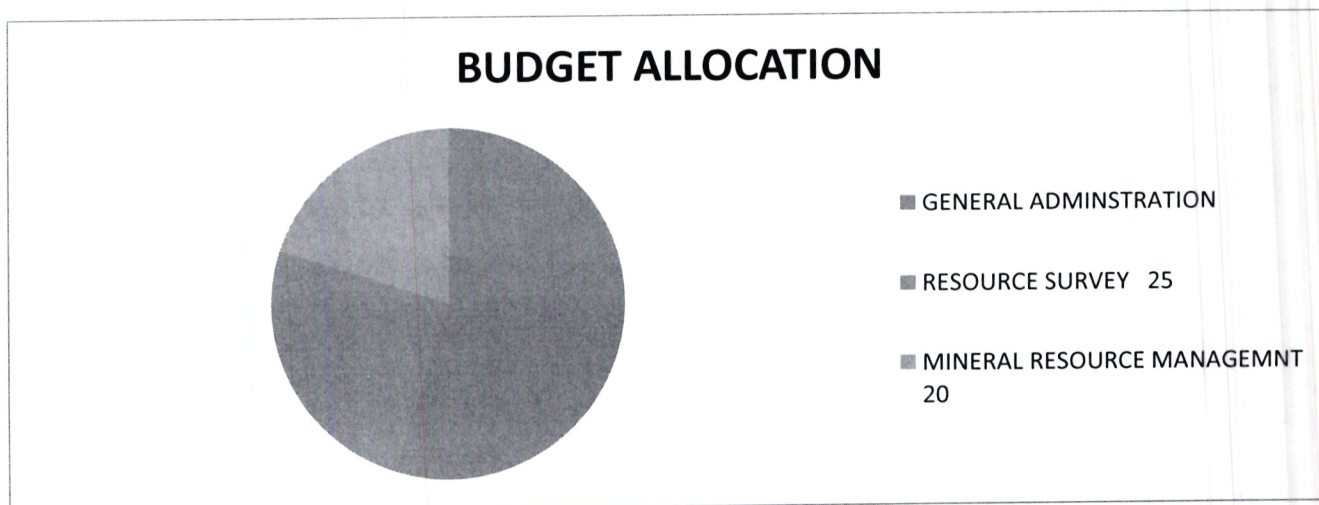
The subsector is charged with mineral exploration, mining policy and management, inventory and mapping of mineral recourses, mining and mineral development, maintenance of geological data (research, collection and analysis) and resource surveys and remote sensing.

**BUDGET ALLOCATION**

In the financial year 2016/17 the Ministry of Mining was allocated a gross budget of **KShs. 2,230,787,128** which consist of **KShs. 899,652,150** and **KShs. 1,331,134,978** for recurrent and development vote respectively.

The Ministry was to expend the gross budget of KShs. 2,230,787,128 under the following three programmes:

<b>Program</b>	<b>Amount</b>
General administration, planning and support services	532,309,683
Resource survey and remote sensing	516,117,872
Mineral resource management	1,182,359,473



**COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**I. Programme 1: General Administration, planning and Support Services.**

The objective of this programme is to provide policy and legal framework for efficient and effective management of mineral and geo-information data. This programme was allocated **kshs.532,309,683** representing 20% of the budget. The expenditure for this programme was **KShs 479,622,416**.

- a. Sub-programme S.P.1.1: Mining policy development and coordination.

**II. Programme 2: Resource Survey and remote Sensing**

The objective of this programme is to generate geo spatial data and information for sustainable development. This programme was allocated **KShs. 516,117,872** representing 25% of the budget. The expenditure for this programme was **KShs 487,615,073**

- a. Sub-programme 2.1: Resource Survey and Remote Sensing

**III. Programme 3: Mineral Resource Management**

The objective of this programme is to develop and manage geological and mineral resource database. This programme was allocated **KShs. 1,182,359,473** representing 55% of the budget. The expenditure for this programme **kshs 1,081,510,076**

Sub-programme 3.1: Mineral resource development

Sub-programme 3.2: Geological survey and mineral exploration

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Key Performance Highlights**

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

**Financial Performance Summary**

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2017**

<b>Financial Performance</b>	<b>Printed Estimates</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>Utilisation Variance</b>
Total Receipts	4,587,685,646	2,082,173,729	148,613,400	93%
Total Payments	4,587,685,646	2,052,788,577	182,039,564	92%
<b>Surplus for the Year</b>	-	<b>29,385,151</b>		

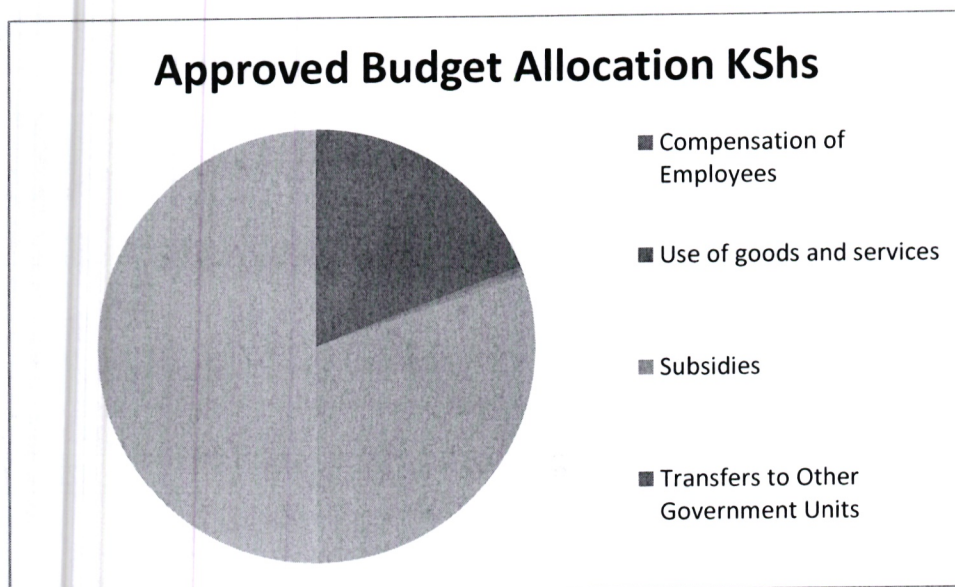
**Budget Utilisation**

The ministry of mining spent **KShs. 2,052,788,577** against an approved budget of **KShs. 2,230,787,128** representing absorption rate of **92%**. Utilisation of the budget was carried out through various activities (economic classifications) as enumerated below:

	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Compensation of Employees	377,407,386	370,282,166	7,125,220
Use of goods and services	725,783,281	629,808,577	100,854,279
Other grants and transfers	20,200,000	19,203,425	996,875
Social Security Benefits	15,623,286	-	15,623,286
Acquisition of Assets	1,091,773,175	1,033,346,320	57,439,903
<b>Total Payments</b>	<b>2,230,787,128</b>	<b>2,052,788,577</b>	<b>182,039,564</b>

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Key Performance Highlights (Continued)**



**Current Year Performance against Prior Year**

Financial Performance	Year to	Year to	Change	%
	30 <sup>th</sup> June 2017	30 <sup>th</sup> June 2016		
	KShs	KShs	KShs	Change
Total Receipts	2,082,173,729	2,135,415,050	53,241,321	2.5%
Total Payments	2,052,788,577	2,352,382,885	303,635,321	12.8%
<b>Surplus/(Deficit) for the Year</b>	<b>29,385,151</b>	<b>(216,967,835)</b>	<b>250,394,000</b>	<b>10.3%</b>

Total receipts reduced by 2.5% due to decreased funding to the MDAs mainly through exchequer releases while there was an equivalent decrease of 12.8% in payments attributed to the decrease funding.

**Receipts**

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external grants, various administrative fees and charges, capital receipts from sale of public assets and transfers from Semi-Autonomous Government Agencies (SAGAs).

The total receipts for FY 2016/2017 stood at KShs 2,082 Million, representing a 2.5% decrease from KShs 2,135 Million for FY 2015/2016.

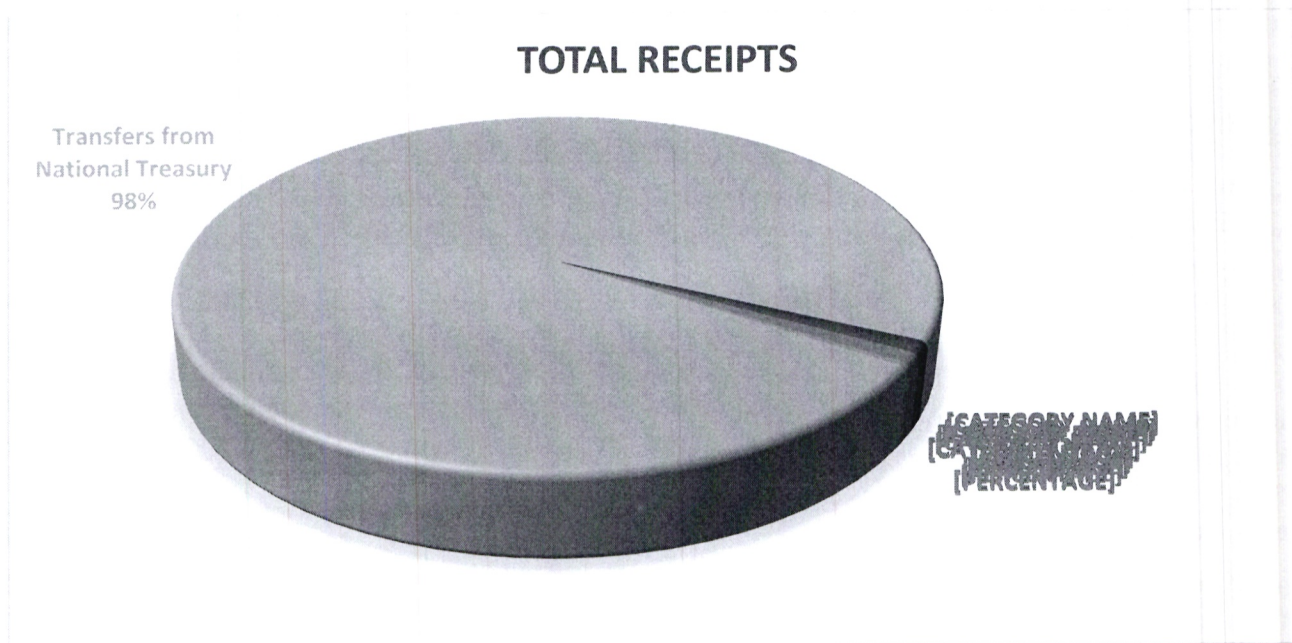
**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Total Receipts Breakdown**

	<b>Year to 30<sup>th</sup> June 2017</b>	<b>Year to 30<sup>th</sup> June 2016</b>	<b>Change</b>	<b>% Change</b>
<b>Receipts</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>e</b>
Proceeds from Domestic and Foreign Grants	10,000,000	43,673,906	(33,673,906)	(77%)
Transfers from National Treasury	2,060,965,000	952,600,000	1,108,365,000	116%
Proceeds from Sale of Assets	1,903,684	17,000	1,886,045	110%
Other Receipts	9,305,684	1,139,124,144	(1,139,124,144)	(99%)
<b>Total Receipts</b>	<b>2,082,173,729</b>	<b>2,135,415,050</b>	<b>53,241,322</b>	<b>(2.5%)</b>

The decrease in total receipts is as a result of a decrease in exchequer releases from the National Treasury by KShs 53 Million due to increased budgetary allocation.



**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30<sup>th</sup> June 2016. The major source of funding for the Ministry is exchequer releases that account for 98% of the total receipts.

**Payments**

The State Ministry payments mainly comprise of Transfers to Other Government entities i.e. Constituency Development Fund, Projects, State Corporations, Semi-Autonomous Government Agencies (SAGAs) and County Governments, employee compensation and acquisition of assets.

The total payments for FY 2016/2017 stood at KShs 2,048 Million, representing a 38% increase from KShs 2,352 Million for FY 2015/2016.

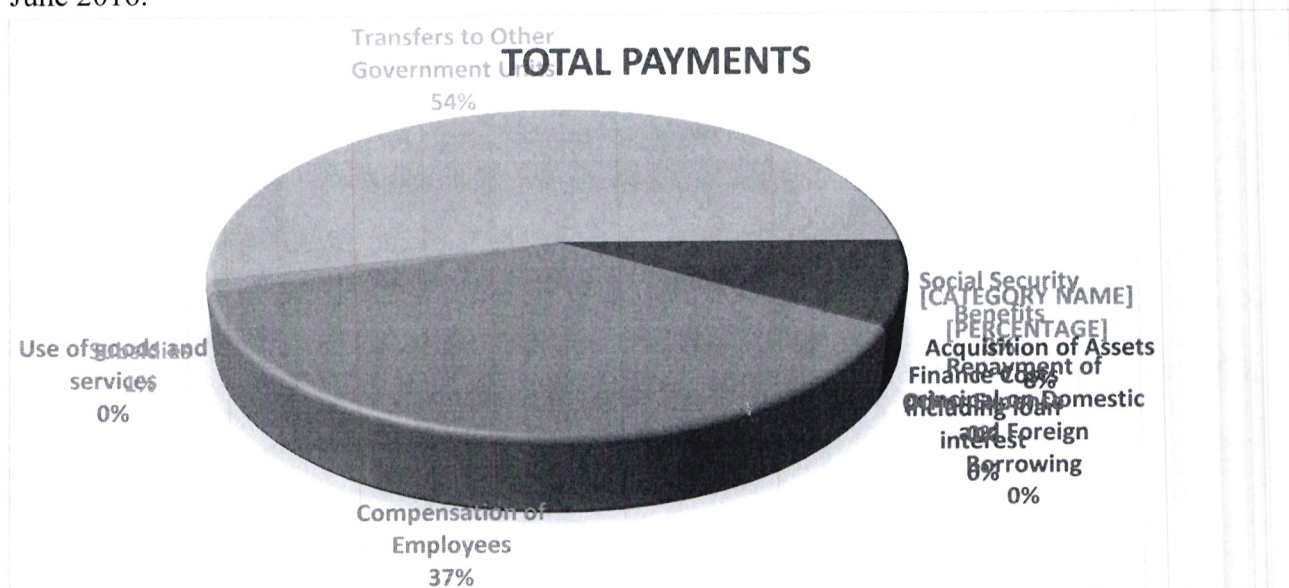
**Total Payment Breakdown**

	<b>Year to 30<sup>th</sup> June 2017</b>	<b>Year to 30<sup>th</sup> June 2016</b>	<b>Change</b>	<b>%</b>
<b>Payment</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>Change</b>
Compensation of Employees	370,282,166	370,792,733	(510,567)	(0.14%)
Use of goods and services	629,808,577	267,844,084	357,084,918	133%
Transfers to Other Government Units	-	1,335,340,834	(1,335,340,834)	(100%)
Other grants and transfers	19,203,425	16,830,000	2,373,125	14.10%
Social Security Benefits	-	6,528,196	(6,528,196)	(100%)
Acquisition of Assets	1,033,346,320	355,047,038	679,286,234	191%
<b>Total Payments</b>	<b>2,052,788,577</b>	<b>2,352,382,885</b>	<b>(303,635,321)</b>	<b>(12.91%)</b>

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

The diagram below depicts the share of major categories of payments for the fiscal year ended 30<sup>th</sup> June 2016.



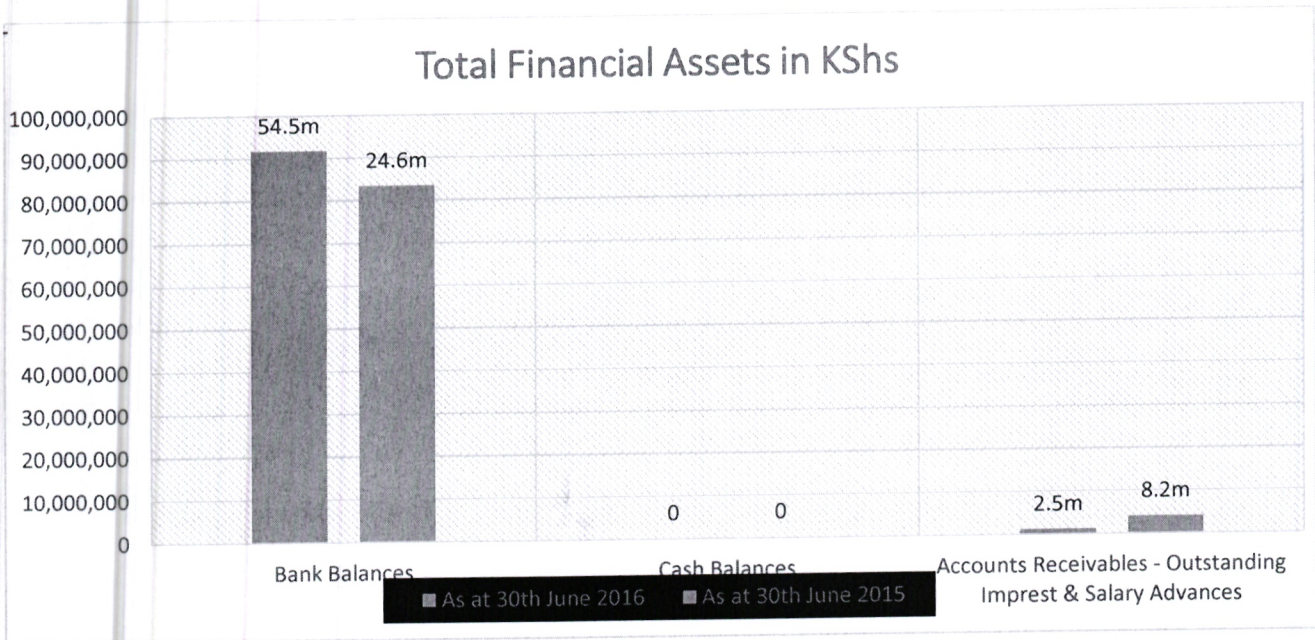
**Financial Assets Summary**

Financial Assets	As at	As at	Change	%
	30 <sup>th</sup> June 2017	30 <sup>th</sup> June 2016		
	KShs	KShs	KShs	Change
Bank Balances	54,583,275	24,629,617	29,953,658	121%
Accounts Receivables - Outstanding Imprest & Salary Advances	2,575,669	8,255,258	(5,679,589)	(68%)
<b>Total Financial Assets</b>	<b>57,158,944</b>	<b>32,884,875</b>	<b>24,274,069</b>	<b>74%</b>

Bank balances increased by 121% as a result of reduced spending towards year end. There is also a decline in accounts receivables by 68% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**



**Cash Flows and Cash Position**

The cash and bank balances held by the ministry as at 30<sup>th</sup> June 2017 was KShs 54 Million compared to KShs 24 Million held as at 30<sup>th</sup> June 2016. The breakdown of the cash and bank balances is as summarized in the table below.

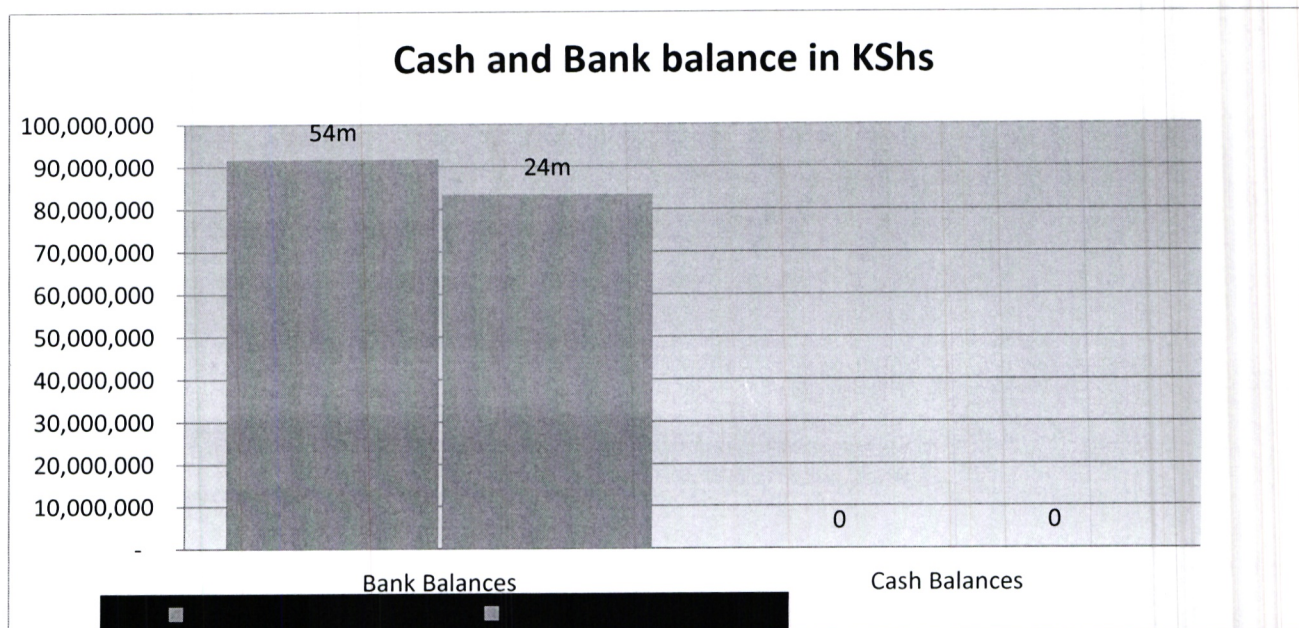
**Cash and Bank Balance**

Cash and Bank balances	As at 30 <sup>th</sup> June 2017	As at 30 <sup>th</sup> June 2016	Change KShs	% Change
	KShs	KShs		
Bank Balances	54,583,275	24,629,617	29,953,617	121%
Cash Balances	-	-	-	-
<b>Total</b>	<b>54,583,275</b>	<b>24,629,617</b>	<b>29,953,617</b>	<b>121%</b>

Bank balances increased by 121% as a result of reduced spending towards year end.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**



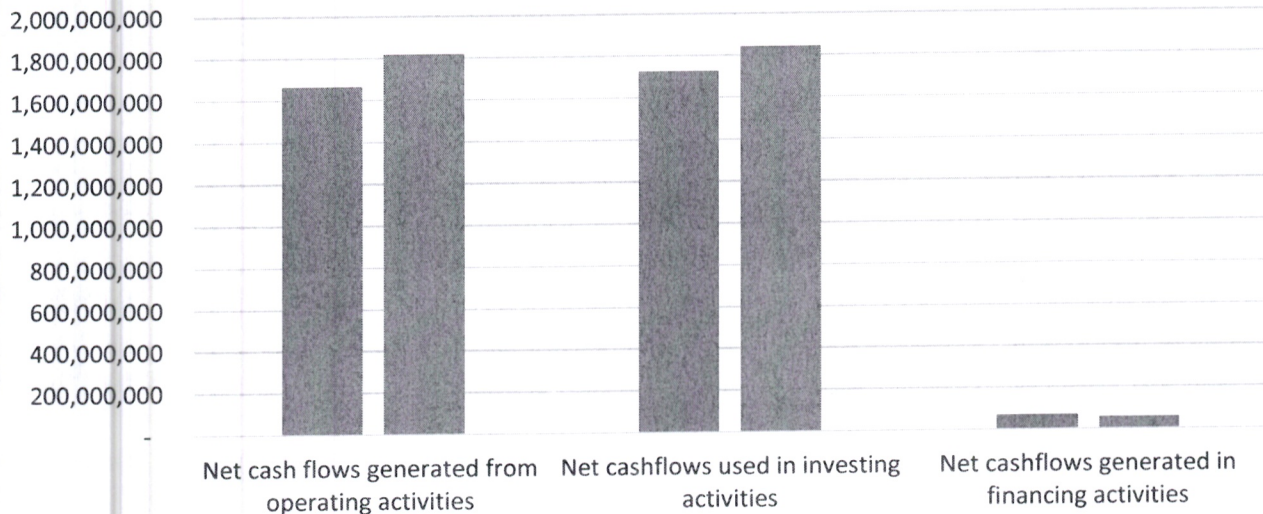
**Cash Flow Activities**

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

Cash Flow Activities	Year to 30 <sup>th</sup> June 2017	Year to 30 <sup>th</sup> June 2016	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	1,064,286,930	133,864,958	930,421,972	695%
Net Cash Flows used in Investing activities	(1,033,346,320)	(355,047,038)	679,286,234	(191%)
Net Cash Flows generated in Financing activities	-	-	-	-
<b>Net increase in Cash and Cash Equivalents</b>	<b>29,953,658</b>	<b>221,182,080</b>	<b>(251,135,738)</b>	<b>113%</b>
<b>Cash and Cash Equivalents at 1 July</b>	<b>24,629,617</b>	<b>245,811,697</b>	<b>(221,182,080)</b>	<b>(90%)</b>
<b>Cash and Cash Equivalents at 30 June</b>	<b>54,583,275</b>	<b>24,629,617</b>	<b>29,953,658</b>	<b>122%</b>

**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Cashflow Activities**



**Key Achievements of the ministry of mining in the FY 2016/17**

The ministry of mining accomplished the following during FY 2016/17:

- The cabinet approved the mining policy in May 2016 and forwarded it to National Assembly
- The mining Act 2016 was enacted in May 2016
- The ministry has in addition developed 16 sets of regulations in readiness for the operationalize of the mining Act.
- Reconfiguration of the online Transaction mining cadastre portal (O.T.M.C.P) that was launched on February 2015 to align it to the mining Act, 2016.
- Strengthening of the mineral Audit Unit to streamline royalty collection.
- Modernisation of the internationally Accredited Mineral Certification laboratory to test rock /soil sample in the region.
- Constructing and equipping of Gemstone Value Addition centre in Taita Taveta the centre is 80% complete and equipping is in progress.
- Generating data and information on population and distribution of world life /livestock in Kenya's rangelands
- Mapping of mining sites and land degradation in Kilifi, Kaka mega, Migori, Narok andKwale counties.
- Conducting land use and land cover mapping in a number of counties.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**Challenges**

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

- i. There is budgetary constraint coupled with late release of exchequer caused by unpredictable revenue streams especially for development vote coupled with budget inadequate funding coupled with budget cuts / austerity measures.
- ii. Outdated geological data and information in the countries that hamper effective decision making.
- iii. Highly dynamic technological changes which renders already acquired expensive mining and geological equipment obsolete.
- iv. Inadequate specialized survey, remote sensing and laboratory equipment needed for resource surveys, remote sensing and geo-exploitation.
- v. Shortage of technical and specialized staff (Geologists, Geophysicists, Geochemists, Mining Engineer and mineral marketers) high staff turnover, inadequate transport and office space.
- vi. Inadequate Office Space: the ministry has only three floors in the works building and this is not enough for the growing numbers of staff.
- vii. Inadequate transport. The ministry has not bought new vehicles since its establishment and attempts to bond old and idle vehicles have not been successful in the past

*Cabinet Secretary*

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

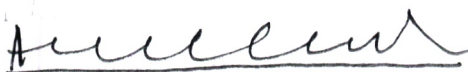
The Accounting Officer in charge of the ministry of mining is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State ministry of mining accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the ministry of mining further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The entity's financial statements were approved and signed by the Accounting Officer on \_\_30<sup>th</sup> September\_ 2017.



Principal Secretary  
Name: Dr.Ibrahim Mohamed CBS



Principal Accounts Controller  
Name: Catherine shiroko

# REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF MINING FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Ministry of Mining set out on pages 1 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation recurrent and development combined, summary statement of provisioning for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ministry of Mining as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion section of my report, based on the procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

#### Basis for Qualified Opinion

##### 1. Unsupported Donor Funded Expenditure

The statement of receipts and payments reflect proceeds from domestic and foreign grants amount of Kshs.10,000,000 (2016-Kshs.43,673,906) and as disclosed under Note 1 to the financial statements. This amount is in respect of United Nations Development Programme (UNDP) funded project pass-through income for expenditure incurred and settled directly by the donor on behalf of the Ministry. However, the expenditure has not been supported by the requisite payment vouchers, expenditure returns and schedules indicating reporting currency conversion rates. Available information, indicate that the payments were made to the

*Report of the Auditor-General on the Financial Statements of Ministry of Mining for the year ended 30 June 2017*

advisors to the Cabinet Secretary during the year. However, the basis and nature of the services rendered to the Cabinet Secretary could not be established.

In the absence of documentary evidence in support of the expenditure, it has not been possible to confirm the probity and validity of the foreign grants amount of Kshs.10,000,000.

## **2. Pending Accounts Payable**

Note 17.1 to the financial statements discloses pending accounts payable of Kshs.51,484,152 (2016 - Nil). Had the pending accounts payable been paid during the current year, the financial statements would have reflected a deficit of Kshs. 22,099,001 instead of the surplus of Kshs.29,385,151 reported. This is indicative of the Ministry failure to adhere to Public Financial Management guidelines on budgeting by incurring expenditure in excess of the approved budget.

## **3. Verification and Ownership of Motor Vehicles**

The summary of fixed asset register under Annex 3 discloses non-current assets balance of Kshs.1,388,393,858 (2016 - Kshs.355,047,038) as of 30 June 2017. Included in the balance is transport equipment with historical cost of Kshs. 5,245,495. As reported in 2015/16 the transport equipment includes motor vehicle registration number GKB 433D, whose physical existence could not be verified as it is not in use at the Ministry. According to management, the vehicle has not been returned by the then Cabinet Secretary upon transfer. Also included in the balance is a drilling rig, whose ownership could not be established for lack of log book. Although, according to management, a request has been made to the National Transport and Safety Authority (NTSA) for issuance of the log book, it has yet to be issued. Consequently, it was not possible to confirm the fair statement of fixed assets balance of Kshs.1,388,393,358 as at 30 June 2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Ministry of Mining in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters which, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

## **Responsibilities of Management and those Charged with Governance for the Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the Ministry's ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless management is aware of intention to terminate the Ministry, or there is no realistic alternative but to do so.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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



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

**Nairobi**


**24 April 2018**


**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	10,000,000	43,673,906
Transfers from National Treasury	2	2,060,965,000	952,600,000
Proceeds from Sale of Assets	3	1,903,045	17,000
Other Revenues	4	9,305,684	1,139,124,144
<b>TOTAL REVENUES</b>		<b>2,082,173,729</b>	<b>2,135,415,050</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	370,340,255	370,792,733
Use of goods and services	6	629,808,577	267,844,084
Transfers to Other Government Units	7	-	1,335,340,834
Other grants and transfers	8	19,293,425	16,830,000
Social Security Benefits	9	-	6,528,196
Acquisition of Assets	10	1,033,346,320	355,047,038
<b>TOTAL PAYMENTS</b>		<b>2,052,788,577</b>	<b>2,352,382,885</b>
<b>SURPLUS/DEFICIT</b>		<b>29,385,151</b>	<b>- 216,967,835</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2017 and signed by:

  
Principal Secretary  
Name: Dr. Ibrahim M Mommed

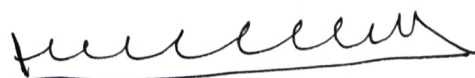
  
Principal Accounts Controller  
Name: Catherine Shiroko

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016-2017	2015-2016
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	54,583,275	24,629,617
Cash Balances	11B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>54,583,275</b>	<b>24,629,617</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	12	2,575,669	8,255,258
<b>TOTAL FINANCIAL ASSETS</b>		<b>57,158,944</b>	<b>32,884,875</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	13	27,773,793	4,041,013
<b>NET FINANCIAL ASSETS</b>		<b>29,385,151</b>	<b>28,843,862</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	14	28,843,862	245,811,396
Prior year adjustments	15	(28,843,862)	-
<b>Surplus/Defict for the year</b>		<b>29,385,151</b>	<b>(216,967,835)</b>
<b>NET FINANCIAL POSSITION</b>		<b>29,385,151</b>	<b>28,843,862</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name Dr.Ibrahim Mohammed CBS



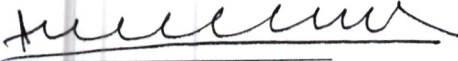
Principal Accounts Controller  
Name: Catherine Shiroko


**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**VII. STATEMENT OF CASH FLOWS**

	Note	2016-2017	2015-2016
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	1	10,000,000	43,673,906
Transfers from National Treasury	2	2,060,965,000	952,600,000
Proceeds from Sale of Assets	3	1,903,045	17,000
Other Revenues	4	9,305,684	1,139,124,144
		<b>2,082,173,729</b>	<b>2,135,415,050</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	5	370,340,255	370,792,733
Use of goods and services	6	629,808,577	267,844,084
Transfers to Other Government Units	7	-	1,335,340,834
Other grants and transfers	8	19,293,425	16,830,000
Social Security Benefits	9	-	6,528,196
		<b>1,019,442,257</b>	<b>1,997,335,847</b>
<b>Adjusted for:</b>			
Changes in receivables		5,679,589	8,255,258
Changes in payables		23,732,780	4,041,013
Adjustments during the year	15	- 28,843,862	-
<b>Net cashflow from operating activities</b>		<b>1,063,299,978</b>	<b>133,864,958</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	10	(1,033,346,320)	(355,047,038)
<b>Net cash flows from Investing Activities</b>		<b>(1,033,346,320)</b>	<b>(355,047,038)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>29,953,658</b>	<b>221,182,080</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>24,629,617</b>	<b>245,811,697</b>
<b>Cash and cash equivalent at END of the year</b>		<b>54,583,275</b>	<b>24,629,617</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_30th September\_ 2017 and signed by:

  
Principal Secretary  
Name Dr. Ibrahim Mohammed CBS

  
Principal Accounts Controller  
Name: Catherine Shiroko

**MINISTRY MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	22,321,429	(12,321,429)	10,000,000	10,000,000	0	100%
Exchequer releases	4,551,364,217	(2,344,577,089)	2,206,787,128	2,060,965,000	145,822,128	93%
Proceeds from Sale of Assets	2,000,000	0	2,000,000	1,903,045	96,955	95%
Other Receipts	12,000,000	0	12,000,000	9,305,684	2,694,317	78%
<b>Total Receipts</b>	<b>4,587,685,646</b>	<b>(2,356,898,518)</b>	<b>2,230,787,128</b>	<b>2,082,173,729</b>	<b>148,613,400</b>	<b>93%</b>
<b>Payments</b>						
Compensation of Employees	365,000,000	12,407,386	377,407,386	370,340,255	7,067,131	98%
Use of goods and services	3,104,068,931	(2,378,285,650)	725,783,281	629,808,577	95,974,704	87%
Other grants and transfers	20,200,000	0	20,200,000	19,293,425	906,575	96%
Social Security Benefits	15,623,286	0	15,623,286	0	15,623,286	0%
Acquisition of Assets	1,082,793,429	8,979,746	1,091,773,175	1,033,346,320	58,426,855	95%
<b>Grand Total</b>	<b>4,587,685,646</b>	<b>(2,356,898,518)</b>	<b>2,230,787,128</b>	<b>2,052,788,577</b>	<b>177,998,551</b>	<b>92%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,385,151</b>	<b>(29,385,151)</b>	

**Notes:-**

- i. Under Utilisation of 78% in Other Receipts was as a result of low sale of tenders.
- ii. Underutilisation in use of goods of 87% was as a result of long procurement process
- iii. Underutilisation in Social Security Benefits of 0% was as a result of decrease in staff due to retirement

The entity financial statements were approved on \_30<sup>th</sup> September\_ 2017 and signed by:

Principal Secretary  
Name: Dr. Ibrahim Mohamed CBS

  
Principal Accounts Controller  
Name: Catherine Shiroko

**IX.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	683,364,217	202,287,933	885,652,150.00	882,265,000	3,387,150	100%
Proceeds from Sale of Assets	2,000,000		2,000,000.00	1,903,045	96,955	95%
Other Receipts	12,000,000		12,000,000.00	9,305,684	2,694,317	78%
<b>Total Receipts</b>	<b>697,364,217</b>	<b>202,287,933</b>	<b>899,652,150</b>	<b>893,473,729</b>	<b>6,178,422</b>	<b>99%</b>
<b>PAYMENTS</b>						
Compensation of Employees	365,000,000	12,407,386	377,407,386	370,340,256	7,067,130	98%
Use of goods and services	284,068,931	192,418,847	476,487,778	423,365,209	53,122,569	89%
Other grants and transfers	20,200,000		20,200,000	19,293,425	906,575	96%
Social Security Benefits	15,623,286		15,623,286		15,623,286	0%
Acquisition of Assets	12,472,000	(2,538,300)	9,933,700	5,567,330	4,366,370	56%
<b>Grand Total</b>	<b>697,364,217</b>	<b>202,287,933</b>	<b>899,652,150</b>	<b>818,566,220</b>	<b>81,085,930</b>	<b>91%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,907,509</b>	<b>(74,907,509)</b>	

**Notes:-**

- i. Under Utilisation of 78% in Other Receipts was as a result of low sale of tenders.
- ii. Underutilisation in use of goods of 89% and 56% on acquisition of assets was as a result of long procurement process
- iii. Underutilisation in Social Security Benefits of 0% was as a result of decrease in staff due to retirement

The entity financial statements were approved on \_30<sup>th</sup> September\_ 2017 and signed by:



Principal Secretary  
Name: Dr. Ibrahim Mohamed, CBS



Principal Accounts Controller  
Name: Catherine shiroko

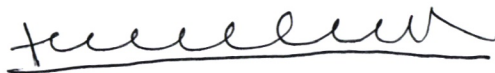
**IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	22,321,429	(12,321,429)	10,000,000.00	10,000,000	0	100%
Exchequer releases	3,868,000,000	(2,546,865,022)	1,321,134,978	1,178,700,000	142,434,978	89%
<b>Total Receipts</b>	<b>3,890,321,429</b>	<b>(2,559,186,451)</b>	<b>1,331,134,978.00</b>	<b>1,188,700,000</b>	<b>142,434,978</b>	<b>89%</b>
<b>Payments</b>						
Use of goods and services	2,820,000,000	(2,570,704,497)	249,295,503.00	206,443,367	42,852,136	83%
Acquisition of Assets	1,070,321,429	11,518,046	1,081,839,475.00	1,027,778,990	54,060,485	95%
<b>Grand Total</b>	<b>3,890,321,429</b>	<b>(2,559,186,451)</b>	<b>1,331,134,978</b>	<b>1,234,222,357</b>	<b>96,912,621</b>	<b>93%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(45,522,357)</b>	<b>45,522,357</b>	

**Notes:-**

- i. Under utilisation on use of goods of 78% was a result of long procurement process
- ii. Under utilisation in Acquisition of Assets of 83% was as a result of long procurement process
- iii. Under utilisation on exchequer releases of 89% is due to delay on exchequer by the National Treasury.

The entity financial statements were approved on 20<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name: Dr. Ibrahim Mohamed, CBS



Principal Accounts Controller  
Name: Catherine Shiroko

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>General Administration planning and Support Services</b>	<b>532,309,683</b>		<b>532,309,683</b>	<b>479,622,416</b>	<b>52,687,267</b>
Mining policy Development and cordination	532,309,683		532,309,683	479,622,416	52,687,267
<b>Resources Surveys and Remote Sensing</b>	<b>516,117,872</b>		<b>516,117,872</b>	<b>487,615,073</b>	<b>28,502,799</b>
Resources Surveys and Remote Sensing	516,117,872		516,117,872	487,615,073	28,502,799
<b>Minerals Resources Mnagement</b>	<b>1,182,359,473</b>		<b>1,182,359,473</b>	<b>1,081,510,076</b>	<b>100,849,397</b>
Mineral Resources Development	535,341,097		535,341,097	496,527,196	38,813,901
Geological Surveys and mineral Exploration	647,018,376		647,018,376	595,513,329	51,505,047
<b>TOTAL</b>	<b>2,230,787,028</b>		<b>2,230,787,028</b>	<b>2,052,788,577</b>	<b>177,998,451</b>

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

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include Imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Tax receipts**

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

## **XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Transfers from the Exchequer**

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

### **External Assistance**

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

### **Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

### **Proceeds from borrowing**

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

### **Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of employees**

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

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

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

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

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

**5. 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.

**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year

**6. Accounts Receivable**

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

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**XIII NOTES TO THE FINANCIAL STATEMENTS  
1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2016-2017	2015-2016
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
UNDP			10,000,000	43,673,900
<b>TOTAL</b>			<b>10,000,000</b>	<b>43,673,900</b>

**2. EXCHEQUER RELEASES**

Description	Reference of the transfer	Date of transfer	2016-2017	2015-2016
			Kshs	Kshs
Total Exchequer Releases for quarter 1			157,000,000	111,100,000
Total Exchequer Releases for quarter 2			343,915,000	214,200,000
Total Exchequer Releases for quarter 3			572,000,000	144,100,000
Total Exchequer Releases for quarter 4			988,050,000	483,200,000
<b>TOTAL</b>			<b>2,060,965,000</b>	<b>952,600,000</b>

**3. PROCEEDS FROM SALE OF ASSETS**

			2016-2017	2015-2016
			Kshs	Kshs
Receipts from the Sale of Strategic Reserves Stocks				
Receipts from the Sale of Inventories, Stocks and Commodities			1,903,045	17,000
<b>TOTAL</b>			<b>1,903,045</b>	<b>17,000</b>

**4. OTHER REVENUES**

			2016-2017	2015-2016
			Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA			9,305,684	19,042,001
Levy on Cement minerals				613,312,250
Royalty on export and Extraction of minerals				118,364,640
Royalty on Tata chemicals Magadi soda				86,764,750
Mineral dealers licence eport permit fees				6,945,814
Base Titanium				294,694,680
Receipts from sale of tender and commodities				
<b>TOTAL</b>			<b>9,305,684</b>	<b>1,139,124,140</b>

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017  
5. COMPENSATION OF EMPLOYEES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	200,561,299	218,713,943
Basic wages of temporary employees	42,106,904	10,933,571
Personal allowances paid as part of salary	127,672,052	141,145,219
<b>TOTAL</b>	<b>370,340,255</b>	<b>370,792,733</b>

**6. USE OF GOODS AND SERVICES**

These comprise the total value of goods and services consumed.

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	14,676,810	12,439,275
Communication, supplies and services	11,919,900	10,681,656
Domestic travel and subsistence	20,861,018	39,187,130
Foreign travel and subsistence	10,925,121	15,305,578
Printing, advertising and information supplies & services	9,363,831	5,713,305
Rentals of produced assets	8,675,720	4,085,500
Training expenses	22,619,291	39,523,481
Hospitality supplies and services	8,599,122	16,253,504
Insurance costs	19,964,753	21,951,320
Specialised materials and services	93,778,699	8,617,084
Office and general supplies and services	18,987,194	22,142,695
Other operating expenses	356,143,467	30,812,840
Routine maintenance – vehicles and other transport equipment	5,017,534	11,597,143
Routine maintenance – other assets	5,893,905	5,271,863
Fuel Oil and Lubricants	22,382,213	24,261,711
<b>TOTAL</b>	<b>629,808,577</b>	<b>267,844,084</b>

**7. TRANSFER TO OTHER GOVERNMENT UNITS**

Subsidies by the ministry relate to financial assistance provided in the form of reduced price of goods and services.

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		1,329,380,334
See attached list		3,016,000
Transfers to other levels of Government - Counties		2,944,500
<b>TOTAL</b>	<b>-</b>	<b>1,335,340,834</b>

**8. OTHER GRANTS AND TRANSFERS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Membership dues and subscriptions to international organizations	13,500,000	11,300,000
Scholarships and other educational benefits	5,793,425	5,530,000
Emergency relief and refugee assistance		
Transfer to National Government Entities		
Nyamira County		
Wajir County		
<b>Total</b>	<b>19,293,425</b>	<b>16,830,000</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits		6,528,196
<b>TOTAL</b>	<b>-</b>	<b>6,528,196</b>

**10. ACQUISITION OF ASSETS**

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

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

	2016-2017	2015-2016
	Kshs	Kshs
<b>Non Financial Assets</b>		
Purchase of Buildings		
Construction of Buildings	52,853,044	29,443,973
Refurbishment of Buildings	58,675,848	3,189,788
Overhaul and Refurbishment of Construction and Civil Works	18,918,195	5,245,495
Purchase of Office Furniture and General Equipment	1,969,016	4,951,142
Purchase of ICT Equipment, Software and Other ICT Assets	684,079,850	114,709,908
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.	345,400	229,436
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	216,504,967	197,277,296
<b>Sub Total</b>	<b>1,033,346,320</b>	<b>355,047,038</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
<b>Sub Total</b>		
<b>TOTAL</b>	<b>1,033,346,320</b>	<b>355,047,038</b>

**11. BANK BALANCES**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2016-2017	2015-2016
			Kshs	Kshs
Central Bank of Kenya, 1000181877,KShs	20,020,654	Recurrent	20,020,654	1,225,602
Central Bank of Kenya, 1000182008,KShs	6,788,828	Development	6,788,828	72,267
Central Bank of Kenya, 1000182326,KShs	27,773,793	Deposits	27,773,793	23,331,748
<b>Total</b>	<b>54,583,275</b>		<b>54,583,275</b>	<b>24,629,617</b>

**11B: CASH IN HAND**

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	Nil	Nil
Cash in Hand – Held in foreign currency	Nil	Nil
<b>Total</b>		

**MINISTRY OF MINING,  
Reports and Financial Statements  
For the year ended June 30, 2017**

**12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	3,861,134
Salary advances		232,455
District suspense	2,575,669	4,161,669
<b>Total</b>	<b>2,575,669</b>	<b>8,255,258</b>

**13. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	27,773,793	4,041,013
<b>Total</b>	<b>27,773,793</b>	<b>4,041,013</b>

**14. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	24,629,617	245,811,396
Accounts Receivables	8,255,258	
Accounts Payables	(4,041,013)	
<b>Total</b>	<b>28,843,862</b>	<b>245,811,396</b>

**15. PRIOR YEAR ADJUSTMENTS**

<b>Description of the error</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	20,588,604	
Adjustments on cash in hand	8,255,258	
Adjustments on payables		
Adjustments on receivables		
Others (specify)		
<b>TOTAL</b>	<b>28,843,862</b>	<b>0</b>

**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

<b>Description</b>	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Supply of goods	20,713,118	
Supply of services	30,771,034	
<b>Total</b>	<b>51,484,152.9</b>	

**17.3: OTHER PENDING PAYABLES (See Annex 2)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to third parties	27,773,793	27,773,793
<b>Total</b>	<b>27,773,793</b>	<b>27,773,793</b>

**MINISTRY MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land			0	0
Buildings and structures	32,633,761	111,528,892		144,162,653
Transport equipment	5,245,495	18,918,195		24,163,690
Office equipment, furniture and fittings	4,951,142	1,969,016		6,920,158
ICT Equipment, Software and Other ICT Assets	114,709,908	684,079,850		798,789,758
Other Machinery and Equipment	229,436	345,400		574,836
Heritage and cultural assets				0
Intangible assets	197,277,296	216,504,967		413,782,263
<b>Total</b>	<b>355,047,038</b>	<b>1,033,346,320</b>	<b>0</b>	<b>1,388,393,358</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 10 on acquisition of assets during the year.

**XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**ANNEX 4- REPORTS GENERATED FROM IFMIS**

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

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

**MINISTRY MINING**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**Trial Balance**

Entity: 1191-Ministry of Mining  
 Current Period: JUL-16 To JUN-17  
 Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1140699 Receipts from Royalties - Other	0.00	571,036,968.35	0.00	0.00
1140600 Royalties	0.00	571,036,968.35	0.00	0.00
1140000 Taxes on Goods and Services	0.00	571,036,968.35	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	10,000,000.00	0.00	43,673,906.20
1320200 Grants from International Organizations - Direct Payments AIA	0.00	10,000,000.00	0.00	43,673,906.20
1320000 Grants from International Organisations	0.00	10,000,000.00	0.00	43,673,906.20
1420318 Licence Fees	0.00	9,305,683.50	0.00	18,350,780.55
1420300 Administrative Fees and Charges collected as AIA	0.00	9,305,683.50	0.00	18,350,780.55
1420000 Sales of Goods and Services	0.00	9,305,683.50	0.00	18,350,780.55
1450101 Sundry Revenue	0.00	0.00	0.00	1,116,396,220.30
1450100 Paid to Exchequer	0.00	0.00	0.00	1,116,396,220.30
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	1,116,396,220.30
2110101 Basic Salaries - Civil Service	200,561,299.10	0.00	218,713,942.60	0.00
2110100 Basic Salaries - Permanent Employees	200,561,299.10	0.00	218,713,942.60	0.00
2110201 Contractual Employees	11,387,532.20	0.00	0.00	0.00
2110202 Casual Labour - Others	30,719,372.10	0.00	10,973,306.50	0.00
2110200 Basic Wages - Temporary Employees	42,106,904.30	0.00	10,973,306.50	0.00
2110301 House Allowance	75,173,497.45	0.00	73,552,123.55	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110307 Hardship Allowance	506,778.20	0.00	239,508.45	0.00
2110309 Special Duty Allowance	2,338,831.55	0.00	2,123,973.30	0.00
2110311 Transfer Allowance	1,147,921.05	0.00	524,024.80	0.00
2110312 Responsibility Allowance	780,000.40	0.00	557,000.00	0.00
2110314 Transport Allowance	34,511,138.35	0.00	36,754,055.10	0.00
2110315 Extreneous Allowance	760,000.00	0.00	360,000.00	0.00
2110317 Domestic Servant Allowance	200,000.00	0.00	93,600.00	0.00
2110319 Top-up House Allowance	7,889,621.20	0.00	10,430,379.35	0.00
2110320 Leave Allowance	3,771,264.00	0.00	6,941,537.95	0.00
2110322 Risk Allowance	470,000.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	9,401,016.60	0.00
2110337 Police/Prison Allowance	123,000.00	0.00	168,000.00	0.00
2110300 Personal Allowances paid as part of Salary	127,672,052.20	0.00	141,145,219.10	0.00
2110000 Wages and Salary Contributions	370,340,255.60	0.00	370,832,468.20	0.00
2210101 Electricity	9,648,652.50	0.00	8,096,916.00	0.00
2210102 Water and Sewarage Charges	5,028,157.00	0.00	4,342,358.60	0.00
2210100 Utilities, Supplies and Services	14,676,809.50	0.00	12,439,274.60	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	10,244,142.80	0.00	9,454,166.40	0.00
2210202 Internet Connections	1,074,845.00	0.00	813,124.00	0.00
2210203 Courier & Postal Services	439,040.00	0.00	307,966.00	0.00
2210204 Leased Communication Lines	161,872.00	0.00	106,400.00	0.00
2210200 Communication, Supplies and Services	11,919,899.80	0.00	10,681,656.40	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,005,843.00	0.00	15,044,885.45	0.00
2210302 Accommodation - Domestic Travel	5,935,031.00	0.00	11,663,137.00	0.00
2210303 Daily Subsistance Allowance	5,655,393.60	0.00	9,932,186.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	114,000.00	0.00	141,889.20	0.00
2210307 Passage & Transfer Expenses	410,000.00	0.00	875,050.00	0.00
2210309 Field Allowance	740,750.00	0.00	1,529,982.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	20,861,017.60	0.00	39,187,129.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	7,111,501.00	0.00	5,460,871.80	0.00
2210402 Accommodation	2,000,128.00	0.00	5,523,657.00	0.00

2

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Expenses				
2211321 Parking charges	749,400.00	0.00	1,085,700.00	0.00
2211328 Counselling Services	0.00	0.00	153,700.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	229,000.00	0.00
2211300 Other Operating Expenses	356,143,466.50	0.00	30,812,840.00	0.00
<b>2210000 Goods and Services</b>	<b>618,897,137.15</b>	<b>0.00</b>	<b>250,975,078.55</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	4,472,028.40	0.00	7,494,312.55	0.00
2220102 Maintenance Expenses - Aircraft	545,506.00	0.00	4,102,830.00	0.00
2220100 Routine Maintenance - Vehicles	5,017,534.40	0.00	11,597,142.55	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	996,292.00	0.00	1,149,388.00	0.00
2220202 Maintenance of Office Furniture and Equipment	757,552.00	0.00	526,951.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,423,838.00	0.00	1,810,801.00	0.00
2220206 Maintenance of Civil Works	20,000.00	0.00	50,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	29,480.00	0.00	27,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,631,006.50	0.00	1,629,334.15	0.00
2220212 Maintenance of Communications Equipment	35,736.00	0.00	78,389.00	0.00
2220200 Routine Maintenance - Other Assets	5,893,904.50	0.00	5,271,863.15	0.00
<b>2220000 Routine Maintenance</b>	<b>10,911,438.90</b>	<b>0.00</b>	<b>16,869,005.70</b>	<b>0.00</b>
2620105 African Civil Aviation Commission (AFCAC)	13,500,000.00	0.00	11,300,000.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	13,500,000.00	0.00	11,300,000.00	0.00
2620203 Southern and Eastern Africa Mineral Centre (SEAMIC)	5,472,125.00	0.00	5,400,000.00	0.00
2620204 International Union of Geological Sciences (IUGS)	0.00	0.00	0.00	0.00
2620205 Commission for the Geological Map of the World (CGMW)	90,300.00	0.00	25,000.00	0.00
2620206 Geologists Registration Board	231,000.00	0.00	105,000.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	5,793,425.00	0.00	5,530,000.00	0.00
<b>2620000 Grants and Other Transfers to International Organizations</b>	<b>19,293,425.00</b>	<b>0.00</b>	<b>16,830,000.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	0.00	0.00	6,528,195.80	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	6,528,195.80	0.00
<b>2710000 Social Security Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>6,528,195.80</b>	<b>0.00</b>
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	52,853,044.00	0.00	29,443,972.75	0.00
3110200 Construction of Building	52,853,044.00	0.00	29,443,972.75	0.00
3110302 Refurbishment of Non-Residential Buildings	58,675,848.20	0.00	3,189,788.30	0.00
3110300 Refurbishment of Buildings	58,675,848.20	0.00	3,189,788.30	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110802 Overhaul of Aircraft	18,918,194.45	0.00	5,245,495.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	18,918,194.45	0.00	5,245,495.00	0.00
3111001 Purchase of Office Furniture and Fittings	674,230.00	0.00	1,108,740.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	105,000.00	0.00	647,400.00	0.00
3111003 Purchase of Airconditioners, Fans and Heating Appliances	378,436.40	0.00	672,000.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	303,850.00	0.00	1,107,126.00	0.00
3111005 Purchase of Photocopiers	342,500.00	0.00	566,326.00	0.00
3111009 Purchase of other Office Equipment	165,000.00	0.00	849,550.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,969,016.40	0.00	4,951,142.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	71,470,157.75	0.00	7,175,446.50	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210403 Daily Subsistence Allowance	1,791,442.00	0.00	4,142,337.10	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	22,050.00	0.00	178,712.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	10,925,121.00	0.00	15,305,577.90	0.00
2210502 Publishing & Printing Services	5,162,795.00	0.00	4,160,455.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	719,886.00	0.00	1,096,130.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	3,481,150.00	0.00	456,720.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	9,363,831.00	0.00	5,713,305.00	0.00
2210603 Rents and Rates - Non-Residential	8,599,720.00	0.00	4,000,000.00	0.00
2210604 Hire of Transport, Equipment	76,000.00	0.00	85,500.00	0.00
2210600 Rentals of Produced Assets	8,675,720.00	0.00	4,085,500.00	0.00
2210701 Travel Allowance	2,162,360.00	0.00	2,564,184.55	0.00
2210704 Hire of Training Facilities and Equipment	1,370,384.00	0.00	0.00	0.00
2210706 Book Allowance	688,400.00	0.00	920,921.10	0.00
2210707 Project Allowance	817,279.00	0.00	639,371.00	0.00
2210708 Trainer Allowance	325,900.00	0.00	200,884.00	0.00
2210709 Research Allowance	788,460.00	0.00	841,096.00	0.00
2210710 Accommodation Allowance	446,750.00	0.00	423,333.00	0.00
2210711 Tuition Fees Allowance	12,354,830.00	0.00	6,889,220.10	0.00
2210712 Trainee Allowance	3,664,928.00	0.00	4,534,997.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	22,509,473.90	0.00
2210700 Training Expenses	22,619,291.00	0.00	39,523,480.65	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,346,250.00	0.00	8,069,813.85	0.00
2210802 Boards, Committees, Conferences and Seminars	4,252,872.00	0.00	8,183,690.00	0.00
2210800 Hospitality Supplies and Services	8,599,122.00	0.00	16,253,503.85	0.00
2210905 Aircraft, Boats and Other Transport Equipment Insurance	19,964,753.00	0.00	21,951,320.00	0.00
2210900 Insurance Costs	19,964,753.00	0.00	21,951,320.00	0.00
2211001 Medical Drugs	0.00	0.00	98,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	713,905.00	0.00	30,000.00	0.00
2211005 Chemicals and Industrial Gases	1,297,724.80	0.00	558,573.85	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,140,383.00	0.00	902,125.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	6,029,328.00	0.00	2,834,050.00	0.00
2211009 Education and Library Supplies	1,796,331.00	0.00	897,261.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,551,720.00	0.00	581,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,209,420.00	0.00	855,640.00	0.00
2211023 Supplies for Production	79,039,890.00	0.00	1,860,434.50	0.00
2211000 Specialised Materials and Supplies	93,778,698.80	0.00	8,617,084.35	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	10,520,564.20	0.00	11,285,608.70	0.00
2211102 Supplies and Accessories for Computers and Printers	6,886,592.25	0.00	7,990,267.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,580,038.00	0.00	2,866,819.00	0.00
2211100 Office and General Supplies and Services	18,987,194.45	0.00	22,142,694.70	0.00
2211201 Refined Fuels and Lubricants for Transport	10,443,057.80	0.00	8,678,313.70	0.00
2211203 Refined Fuels and Lubricants -- Other	11,939,154.70	0.00	15,583,397.75	0.00
2211200 Fuel Oil and Lubricants	22,382,212.50	0.00	24,261,711.45	0.00
2211305 Contracted Guards and Cleaning Services	3,730,621.00	0.00	2,757,828.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,388,050.00	0.00	1,093,780.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	129,500,000.00	0.00	13,341,000.00	0.00
2211310 Contracted Professional Services	5,072,850.00	0.00	8,049,700.00	0.00
2211311 Contracted Technical Services	198,993,900.60	0.00	0.00	0.00
2211320 Temporary Committee	16,708,644.90	0.00	4,102,132.00	0.00

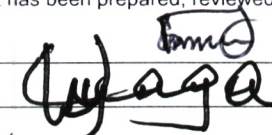
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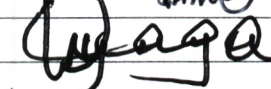
Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3111107 Purchase of Laboratory Equipment	107,458,518.40	0.00	14,998,678.10	0.00
3111111 Purchase of ICT Networking and Communication Equipment	48,279,915.00	0.00	829,000.00	0.00
3111112 Purchase of Software	159,975,907.15	0.00	883,185.00	0.00
3111114 Purchase of Survey Equipment	296,271,999.95	0.00	90,823,598.65	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	683,456,498.25	0.00	114,709,908.25	0.00
3111201 Overhaul of Plant, Machinery and Equipment	345,400.00	0.00	229,436.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	345,400.00	0.00	229,436.00	0.00
3111403 Research	217,128,318.80	0.00	157,244,576.75	0.00
3111499 Research, Feasibility Studies	0.00	0.00	40,032,719.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	217,128,318.80	0.00	197,277,295.75	0.00
3110000 Acquisition of Fixed Capital Assets	<b>1,033,346,320.10</b>	<b>0.00</b>	<b>355,047,038.05</b>	<b>0.00</b>
3520304 Sale of Goods and Fees for Services	0.00	1,903,045.00	0.00	17,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	1,903,045.00	0.00	17,000.00
3520000 Receipts from Sales of Inventories	<b>0.00</b>	<b>1,903,045.00</b>	<b>0.00</b>	<b>17,000.00</b>
6530101 Ministry HQ Recurrent Bank A/C	0.00	769,339,872.10	0.00	276,024,515.65
6530100 Recurrent Bank Accounts	0.00	769,339,872.10	0.00	276,024,515.65
6530000 Recurrent Bank Accounts	<b>0.00</b>	<b>769,339,872.10</b>	<b>0.00</b>	<b>276,024,515.65</b>
6540101 Ministry HQ Development Bank A	0.00	564,824,367.00	0.00	109,037,946.40
6540100 Development Bank Accounts	0.00	564,824,367.00	0.00	109,037,946.40
6540000 Development Bank Accounts	<b>0.00</b>	<b>564,824,367.00</b>	<b>0.00</b>	<b>109,037,946.40</b>
6550101 Ministry HQ Deposit Bank A/C	282,536,358.75	0.00	281,902,540.00	0.00
6550100 Deposit Bank Accounts	282,536,358.75	0.00	281,902,540.00	0.00
6550000 Deposit Bank Account	<b>282,536,358.75</b>	<b>0.00</b>	<b>281,902,540.00</b>	<b>0.00</b>
6580101 Cash	1,027,714,412.55	0.00	0.00	0.00
6580104 Cash in Transit	2,677,004,929.15	0.00	1,307,700,628.60	0.00
6580100 Cash in Hand	3,704,719,341.70	0.00	1,307,700,628.60	0.00
6580000 Cash in Hand	<b>3,704,719,341.70</b>	<b>0.00</b>	<b>1,307,700,628.60</b>	<b>0.00</b>
6710103 Salary advance	0.00	0.00	232,455.10	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	232,455.10	0.00
6710000 Domestic Debtors & Advances	<b>0.00</b>	<b>0.00</b>	<b>232,455.10</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	5,158,874.80	3,861,184.00	0.00
6760100 Imprests	0.00	5,158,874.80	3,861,184.00	0.00
6760000 Government Imprests	<b>0.00</b>	<b>5,158,874.80</b>	<b>3,861,184.00</b>	<b>0.00</b>
6780101 General Suspense A/C	32,418,712.00	0.00	0.00	8,601,864.00
6780103 District Suspense A/c	0.00	29,843,043.00	4,161,669.00	0.00
6780100 Suspense & Clearance Account	32,418,712.00	29,843,043.00	4,161,669.00	8,601,864.00
6780000 Suspense & Clearance Account	<b>32,418,712.00</b>	<b>29,843,043.00</b>	<b>4,161,669.00</b>	<b>8,601,864.00</b>
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	0.00	0.00	8,418,456.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	8,418,456.00
7310000 Deposits	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,418,456.00</b>
7320001 PAYE	0.00	0.00	0.00	39,735.35
7320002 NHIF	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	39,735.35



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320101 PAYE	426,940.00	0.00	426,940.00	0.00
7320102 NHIF	0.00	426,940.00	0.00	426,940.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	57,143.50	0.00	57,143.50	0.00
7320116 Mortgages / Bank Loans	0.00	57,143.50	0.00	57,143.50
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	484,083.50	484,083.50	484,083.50	484,083.50
7320000 Other Liabilities	484,083.50	484,083.50	484,083.50	523,818.85
7350103 AP Liabilities	589,454,882.25	0.00	0.00	0.00
7350100	589,454,882.25	0.00	0.00	0.00
7350000 Revolving Funds	589,454,882.25	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	566,372,211.70	0.00	0.00	108,050.00
7390100 System Required Liabilities	566,372,211.70	0.00	0.00	108,050.00
7399999 Cash Clearing A/c	0.00	1,600,334,316.00	409,951,004.10	0.00
7399900	0.00	1,600,334,316.00	409,951,004.10	0.00
7390000 System Required Liabilities A/cs	566,372,211.70	1,600,334,316.00	409,951,004.10	108,050.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	4,569,150,000.00	0.00	2,508,185,000.00
9910203 Remittances to Exchequer Excise	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,569,150,000.00	0.00	2,508,185,000.00
9910000 Provisions	0.00	4,569,150,000.00	0.00	2,508,185,000.00
9990101 Opening Balance Bank	0.00	370,891,790.15	0.00	370,891,790.15
9990100 Opening Balance Bank	0.00	370,891,790.15	0.00	370,891,790.15
9999998 Vote Control Account	0.00	198,444,005.45	0.00	198,444,005.45
9999999 Consolidated Fund	1,471,941,882.20	0.00	1,633,298,002.95	0.00
9999900	1,471,941,882.20	198,444,005.45	1,633,298,002.95	198,444,005.45
9990000 Opening Balance Reserves	1,471,941,882.20	569,335,795.60	1,633,298,002.95	569,335,795.60
<b>Total</b>	<b>8,700,716,048.85</b>	<b>8,700,716,048.85</b>	<b>4,658,673,353.55</b>	<b>4,658,673,353.55</b>

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

Prepared By: 

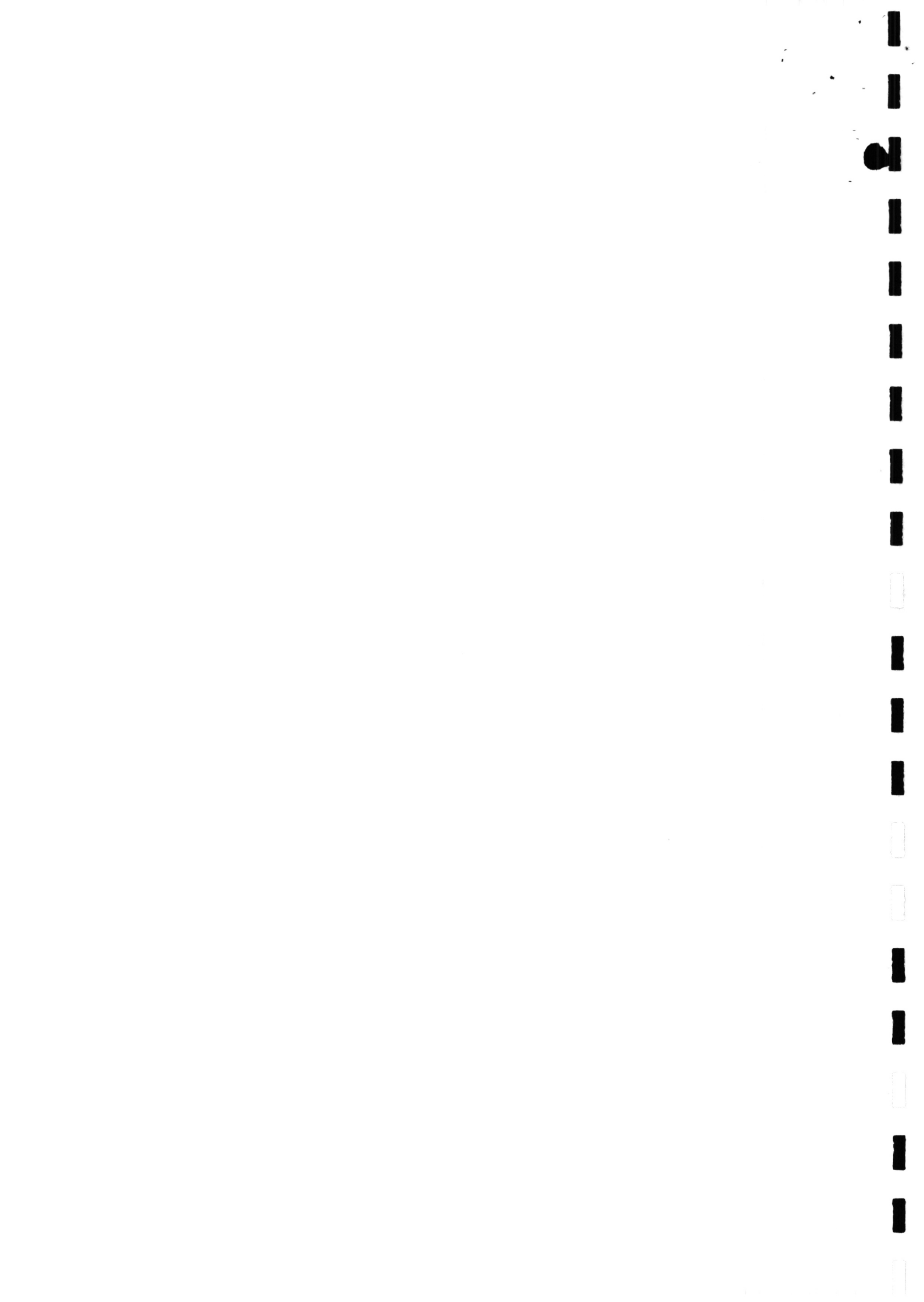
Reviewed By: 

Approved By: \_\_\_\_\_

Date: 28.03.18

Date: 30/03/18

Date: \_\_\_\_\_





### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1191-Ministry of Mining

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	571,036,968.35	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	10,000,000.00	43,673,906.20
Exchequer releases	4	2,060,965,000.00	952,600,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	1,903,045.00	17,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	9,305,683.50	1,134,747,000.85
<b>TOTAL RECEIPTS</b>		<b>2,653,210,696.85</b>	<b>2,131,037,907.05</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	370,340,255.60	370,832,468.20
Use of goods and Services	13	629,808,576.05	267,844,084.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	19,293,425.00	16,830,000.00
Social Security Benefits	17	0.00	6,528,195.80
Acquisition of Assets	18	1,033,346,320.10	355,047,038.05
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>2,052,788,576.75</b>	<b>1,017,081,786.30</b>
<b>SURPLUS/DEFICIT</b>		<b>600,422,120.10</b>	<b>1,113,956,120.75</b>

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

Prepared By: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: 28-03-17  
Date: 30/03/018  
Date: \_\_\_\_\_





## Statement of Budget Execution - Recurrent Expenditure

Entity: 1191-Ministry of Mining  
Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	882,265,000.00	(882,265,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	2,000,000.00	0.00	0.00	2,000,000.00	1,903,045.00	96,955.00	95.15%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	12,000,000.00	0.00	0.00	12,000,000.00	9,305,683.50	2,694,316.50	77.55%
<b>Total</b>		<b>14,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000,000.00</b>	<b>893,473,728.50</b>	<b>(879,473,728.50)</b>	<b>6381.96%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	365,000,000.00	0.00	12,407,386.00	377,407,386.00	370,340,255.60	7,067,130.40	98.13%
Use of goods and Services	13	284,068,931.00	0.00	192,418,847.00	476,487,778.00	423,365,209.45	53,122,568.55	88.85%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	20,200,000.00	0.00	0.00	20,200,000.00	19,293,425.00	906,575.00	95.51%
Social Security Benefits	17	15,623,286.00	0.00	0.00	15,623,286.00	0.00	15,623,286.00	0.00%
Acquisition of Assets	18	12,472,000.00	0.00	(2,538,300.00)	9,933,700.00	5,567,330.15	4,366,369.85	56.04%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>697,364,217.00</b>	<b>0.00</b>	<b>202,287,933.00</b>	<b>899,652,150.00</b>	<b>818,566,220.20</b>	<b>(121,202,003.20)</b>	<b>117.38%</b>

2



Statement of Budget Execution - Recurrent Expenditure

Entity: 1191-Ministry of Mining  
Current Period: JUL-16 To JUN-17

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

Prepared By: [Signature]

Date: 28.03.18

Reviewed By: [Signature]  
Approved By: \_\_\_\_\_

Date: 30/03/18  
Date: \_\_\_\_\_





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1191-Ministry of Mining

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	571,036,968.35	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>571,036,968.35</b>	<b>0.00</b>

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	10,000,000.00	43,673,906.20
<b>TOTAL</b>		<b>10,000,000.00</b>	<b>43,673,906.20</b>

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,060,965,000.00	952,600,000.00
<b>TOTAL</b>		<b>2,060,965,000.00</b>	<b>952,600,000.00</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

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

### 7 Proceeds from Foreign Borrowings



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

**8 Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	1,903,045.00	17,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>1,903,045.00</b>	<b>17,000.00</b>

**9 Reimbursements and Refunds**

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



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

**10 Returns of Equity Holdings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**11 Other Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	9,305,683.50	18,350,780.55
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	1,116,396,220.30
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

## 16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	13,500,000.00	11,300,000.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	5,793,425.00	5,530,000.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>19,293,425.00</b>	<b>16,830,000.00</b>

## 17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	6,528,195.80
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>6,528,195.80</b>

## 18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	52,853,044.00	29,443,972.75
Refurbishment of Buildings	3110300	58,675,848.20	3,189,788.30
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	18,918,194.45	5,245,495.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,969,016.40	4,951,142.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	683,456,498.25	114,709,908.25
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	345,400.00	229,436.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	217,128,318.80	197,277,295.75
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>1,033,346,320.10</b>	<b>355,047,038.05</b>

## 19 Finance Costs, including Loan Interest

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

## 20 Repayment of Principal on Domestic and Foreign Borrowing



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		0.00	0.00

21 Other payments

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

22A Bank Balances

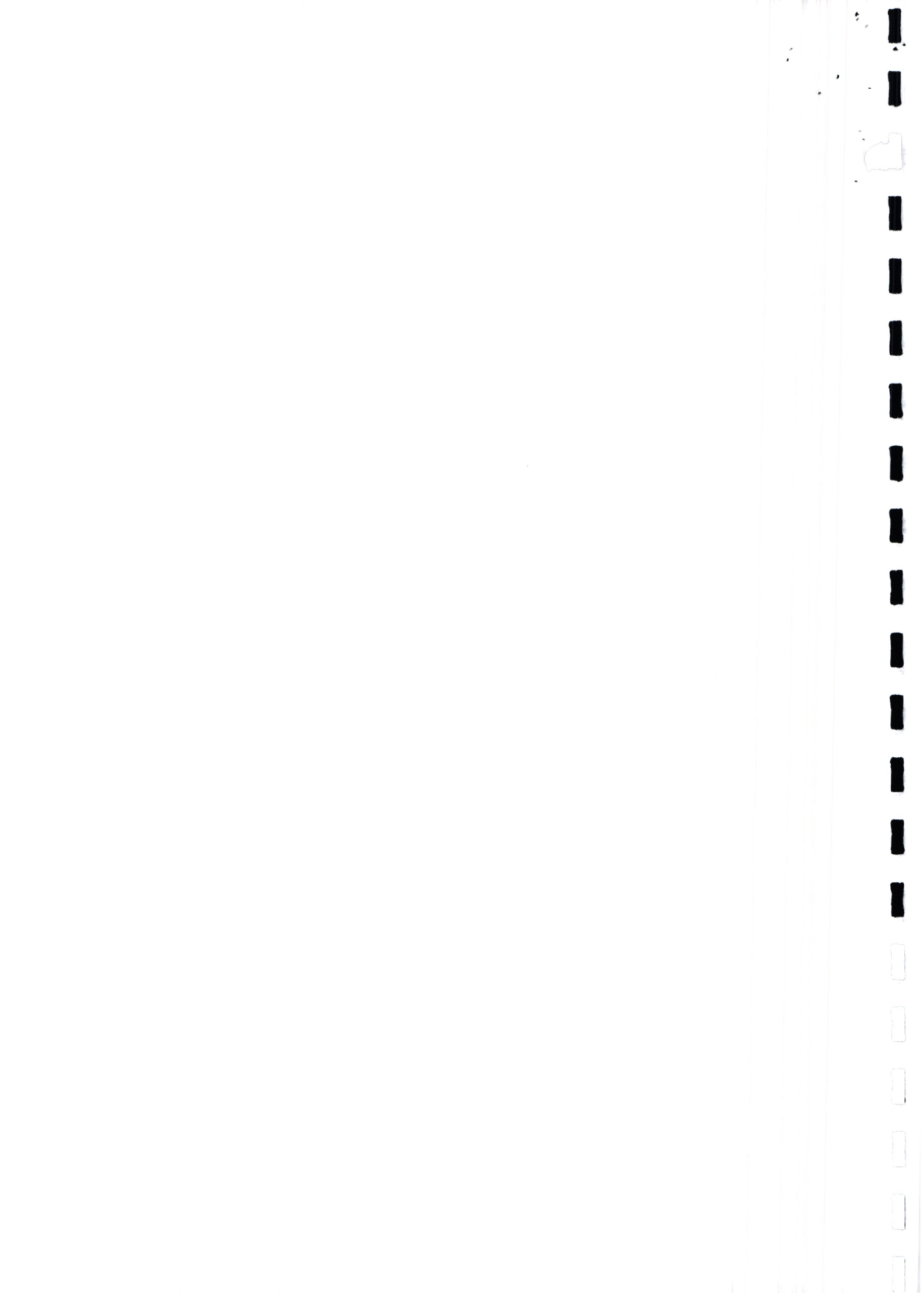
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(769,339,872.10)	(276,024,515.65)
Development Bank Accounts	6540000	(564,824,367.00)	(109,037,946.40)
Deposit Bank Account	6550000	282,536,358.75	281,902,540.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		(1,051,627,880.35)	(103,159,922.05)

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,704,719,341.70	1,307,700,628.60
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		3,704,719,341.70	1,307,700,628.60

23 Accounts Receivables - Outstanding Imprest and Clearence Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	232,455.10
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	(5,158,874.80)	3,861,184.00
Agency Accounts	6770000	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		9,305,683.50	1,134,747,000.85

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	200,561,299.10	218,713,942.60
Basic Wages - Temporary Employees	2110200	42,106,904.30	10,973,306.50
Personal Allowances paid as part of Salary	2110300	127,672,052.20	141,145,219.10
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		370,340,255.60	370,832,468.20

#### 13 Use of goods and Services

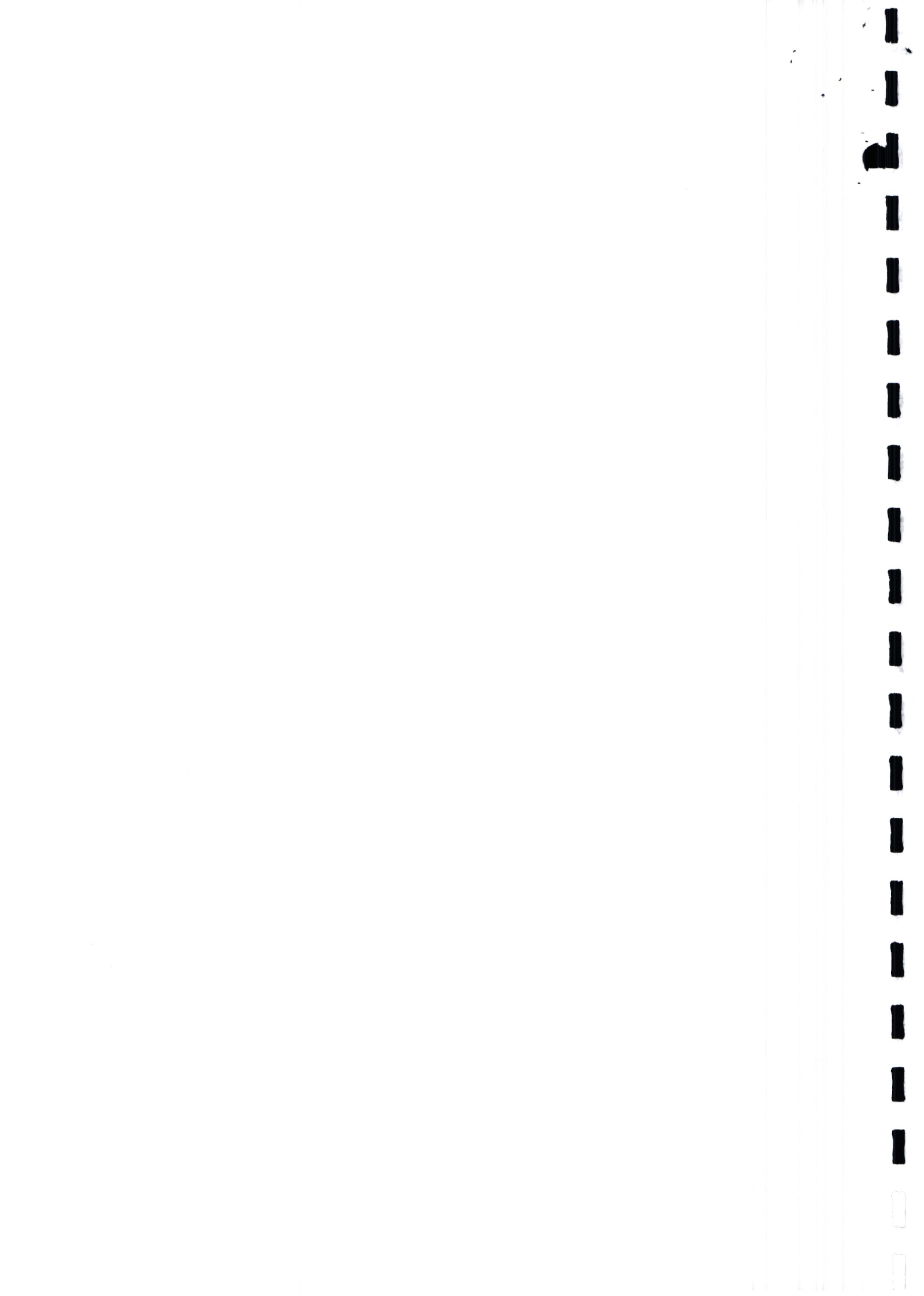
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	14,676,809.50	12,439,274.60
Communication, Supplies and Services	2210200	11,919,899.80	10,681,656.40
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	20,861,017.60	39,187,129.65
Foreign Travel and Subsistence, and other transportation costs	2210400	10,925,121.00	15,305,577.90
Printing, Advertising and Information Supplies and Services	2210500	9,363,831.00	5,713,305.00
Rentals of Produced Assets	2210600	8,675,720.00	4,085,500.00
Training Expenses	2210700	22,619,291.00	39,523,480.65
Hospitality Supplies and Servi	2210800	8,599,122.00	16,253,503.85
Insurance Costs	2210900	19,964,753.00	21,951,320.00
Specialised Materials and Supp	2211000	93,778,698.80	8,617,084.35
Office and General Supplies and Services	2211100	18,987,194.45	22,142,694.70
Fuel Oil and Lubricants	2211200	22,382,212.50	24,261,711.45
Other Operating Expenses	2211300	356,143,466.50	30,812,840.00
Routine Maintenance - Vehicles	2220100	5,017,534.40	11,597,142.55
Routine Maintenance - Other Assets	2220200	5,893,904.50	5,271,863.15
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		629,808,576.05	267,844,084.25

#### 14 Subsidies

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

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	2,575,669.00	(4,440,195.00)
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		(2,583,205.80)	(346,555.90)

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	(589,154,882.25)	0.00
	7340000	0.00	0.00
Other Liabilities	7320000	0.00	39,735.35
Deposits	7310000	0.00	8,418,456.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	1,033,962,104.30	(409,842,954.10)
<b>TOTAL</b>		444,507,222.05	(401,384,762.75)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(103,159,922.05)	245,564,384.50
Opening Balance Cash	22B	1,307,700,628.60	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(346,555.90)	108,050.00
Opening Balance - Deposits	24	401,384,762.75	138,962.00
<b>TOTAL</b>		1,605,578,913.40	245,811,396.50



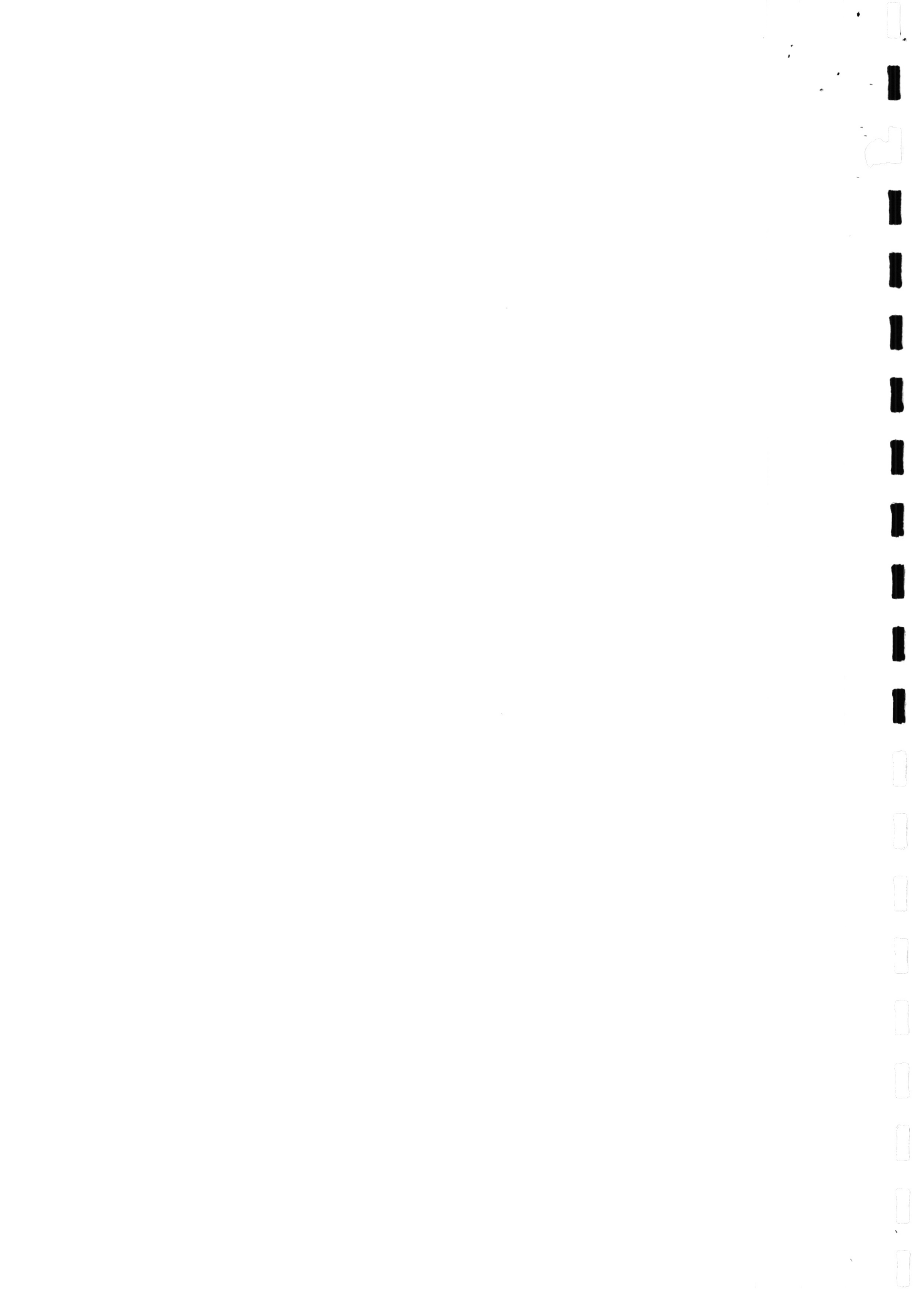


**Statement of Budget Execution - Development Expenditure**

Entity: 1191-Ministry of Mining

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	22,321,429.00	0.00	(12,321,429.00)	10,000,000.00	10,000,000.00	0.00	100.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,178,700,000.00	(1,178,700,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>22,321,429.00</b>	<b>0.00</b>	<b>(12,321,429.00)</b>	<b>10,000,000.00</b>	<b>1,188,700,000.00</b>	<b>(1,166,378,571.00)</b>	<b>5325.38%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	2,820,000,000.00	0.00	(2,570,704,497.00)	249,295,503.00	206,443,366.60	42,852,136.40	82.81%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,070,321,429.00	0.00	11,518,046.00	1,081,839,475.00	1,027,778,989.95	54,060,485.05	95.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>3,890,321,429.00</b>	<b>0.00</b>	<b>(2,559,186,451.00)</b>	<b>1,331,134,978.00</b>	<b>1,234,222,356.55</b>	<b>2,656,099,072.45</b>	<b>31.73%</b>





Statement of Budget Execution - Development Expenditure

Entity: 1191-Ministry of Mining

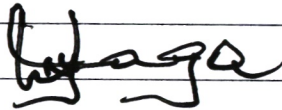
Current Period: JUL-16 To JUN-17

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

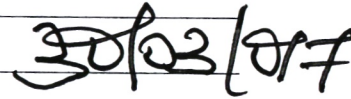
Prepared By: 

Date: 28.03.18

Reviewed By:



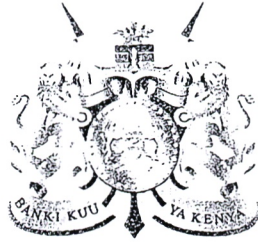
Date:



Approved By:

Date:

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

18th July, 2017

## CERTIFICATE OF BALANCES

Customer : 120393

MINISTRY OF MINING

Balance Date: 30-Jun-17

Account No	Account Name	Currency	Balance
1000181877	REC-MINISTRY OF MINING	KES	99,942,226.05
1000182008	DEV-MINISTRY OF MINING	KES	58,304,763.95
1000182326	DEP-MINISTRY OF MINING	KES	27,773,792.80
1000182668	CBK 165-MINISTRY OF MINING	KES	0.00
1000323914	MINISTRY OF MINING REV COLL ACCOUNT	KES	0.00

L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES

P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES

cc Ms SHIROKU - PHC } for urgent action  
 MR Mygah  
 12/7/17

30 June 2017

BANKI  
 KUU YA  
 KENYA



CENTRAL  
 BANK OF  
 KENYA

Principal Secretary  
 Ministry of Mining  
 c/o The National Treasury

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

Dear Sir/Madam,

PRINCIPAL SECRETARY  
 MINISTRY OF MINING  
 11 JUL 2017  
 RECEIVED

**AUDIT CONFIRMATIONS:**

The Bank is currently being audited by external auditors. We shall therefore be grateful if you forward directly to our auditors Deloitte & Touche of P.O. Box 40092 - 00100 Nairobi Fax: + (254-20) 4448966 and copy to us, the balances on all your accounts with Central Bank of Kenya as at the close of business on 30 June 2017 in the following format;

Type	Account number	Account name	Balance
Recurrent Accounts			
Development Accounts			
Deposit Accounts			
Project Accounts			
Other Accounts			

Kindly e-mail an advance copy of the confirmation to [lnyajeka@deloitte.co.ke](mailto:lnyajeka@deloitte.co.ke) and [emwende@deloitte.co.ke](mailto:emwende@deloitte.co.ke).

The information received will be treated in strict confidence and will be used for the purpose of our audit only.

Yours faithfully

*[Signature]*

Authorised Signatory

*[Signature]*

Authorised Signatory

cc: **Attention: Lawrence Nyajeka**  
 Deloitte and Touche  
 P O Box 40092-00100  
 Nairobi  
 Kenya

*[Handwritten signature]*  
 Please to k'a  
 11/7/2017



Date: 30<sup>th</sup> June, 2017

Report of Board of Survey on the Cash and Bank Balances of **MINISTRY OF MINING RECURRENT ACCOUNT NUMBER – 1000181877** as at the close of business on 30<sup>th</sup> June, 2017.

The Board consisting of – (Names and official titles)

- 1. Shadrack Kimomo – Chairman
- 2. Peter Messoh – Member
- 3. Charles Kidaji – Member

Assembled at the office of the Cashier Mining at 10.20 am (time) on the 30<sup>th</sup> June, 2017

Notes	Shs: NIL
Silver	Shs: NIL
Copper	Shs: NIL
Cheques (as per details on reverse)	Shs: NIL

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

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2017

Cash on hand	Shs. NIL Cts.
Bank Balance	Shs. <u>20,020,654.15</u>

The Bank Certificate of Balance showed a sum of Sh. 99,942,226.05


cts. (Shs. cts.)

standing to the credit of the account on 30<sup>th</sup> June, 2017.

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



Chairman



Members of the Board

Date: 30<sup>th</sup> June, 2017



Date: 30<sup>th</sup> June, 2017

Report of Board of Survey on the Cash and Bank Balances of **MINISTRY OF MINING DEVELOPMENT**  
**ACCOUNT NUMBER – 1000182008** as at the close of business on 30<sup>th</sup> June, 2017.

The Board, consisting of – (Names and official titles)

- |                    |   |          |
|--------------------|---|----------|
| 1. Shadrack Kimomo | – | Chairman |
| 2. Peter Messo     | – | Member   |
| 3. Charles Kidaji  | – | Member   |

Assembled at the office of the Cashier Mining at 10.20 am (time) on the 30<sup>th</sup> June, 2017

Notes -----	Shs: -NIL
Silver -----	Shs: -NIL
Copper -----	Shs: -NIL
Cheques (as per details on reverse) -----	Shs: -NIL

It was observed that cheques amounting to Shs. **NIL** Cts. **NIL**

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30<sup>th</sup> June, 2017.**

Cash on hand -----	Shs. <b>NIL</b> Cts. -----
Bank Balance -----	Shs. <b><u>6,788,828.00</u></b>

The Bank Certificate of Balance showed a sum of Sh. **58,304,768.95**

-----cts. ----- (Shs.-----cts.-----)

standing to the credit of the account on 30<sup>th</sup> June, 2017

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

-----

Chairman

-----

Date: 30<sup>th</sup> June, 2017

Members of the Board

Date: 30<sup>th</sup> June, 2017

Report of Board of Survey on the Cash and Bank Balances of **MINISTRY OF MINING DEPOSIT ACCOUNT NUMBER – 1000182326** as at the close of business on 30<sup>th</sup> June, 2017.

The Board, consisting of – (Names and official titles)

- |                    |   |          |
|--------------------|---|----------|
| 1. Shadrack Kimomo | – | Chairman |
| 2. Peter Messoh    | – | Member   |
| 3. Charles Kidaji  | – | Member   |

Assembled at the office of the Cashier Mining at 10.20 am (time) on the 30<sup>th</sup> June, 2017

Notes .....	Shs: -NIL
Silver .....	Shs: -NIL
Copper .....	Shs: -NIL
Cheques (as per details on reverse) .....	Shs: -NIL

It was observed that cheques amounting to Shs. **NIL** Cts. **NIL**

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2017.

Cash on hand .....	Shs. <b>NIL</b> Cts. ....
Bank Balance .....	Shs. <b><u>27,773,792.80</u></b>

The Bank Certificate of Balance showed a sum of Sh. **27,173,782.90**

.....cts. .... (Shs.....cts.....)

standing to the credit of the account on 30<sup>th</sup> June, 2017

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

-----  
Chairman  
-----

Date: 30<sup>th</sup> June, 2017

Members of the Board

**PENDING BILL FOR FY 2016/17**

	<b>Services</b>	<b>Original Amount (Kshs.)</b>	<b>Date Contracted</b>	<b>Amount Paid to-date</b>	<b>Outstanding Balance</b>	<b>Comments</b>
1.	Geo-Future World Systems	1,020,000.00			1,020,000.00	Late Invoice Delivery
2.	Commissioner of Customs & Services	29,595.00			29,595.00	Late Invoice Delivery
3.	Lake Naivasha Resort	500,000.00			500,000.00	Late Invoice Delivery
4.	Whitesands Hotel – Mombasa	139,866.00			139,866.00	Late Invoice Delivery
5.	DT Dobie	76,238.10			76,238.10	Late Invoice Delivery
6.	ICPAK	344,750.00			344,750.00	Late Invoice Delivery
7.	Masada Hotel	264,000.00			264,000.00	Late Invoice Delivery
8.	Oakrate Office	257,000.00			257,000.00	"
9.	Commission for Geological Map of the World	87,000.00			87,000.00	"
10.	Refesoh Africa	3,930,000.00			3,930,000.00	"
11.	Angani Tours	97,000.00			97,000.00	"
12.	Angani Tours	1,181,190.00			1,181,190.00	"
13.	Sweetlake Resort	704,000.00			704,000.00	"
14.	P.S. Foreign Affairs	2,500,000.00			2,500,000.00	"
15.	P.S. of Sports, Culture Arts	1,345,173.00			1,345,173.00	"
16.	ICPAK	75,750.00			75,750.00	"
17.	KSG	143,840.00			143,840.00	"
18.	Morsam Solutions	359,600.00			359,600.00	"
19.	Voi Safaris	669,000.00			669,000.00	"
20.	Elbow Safaris	592,535.00			592,535.00	"
21.	Medium Wise Florist	181,500.00			181,500.00	"
22.	Llanna Enterprises	1,241,830.00			1,241,830.00	"
23.	Online Visionary Suppliers	452,500.00			452,500.00	"
24.	BOC Kenya Ltd.	8,178.00			8,178.00	"
25.	Angani Tours	971,550.00			971,550.00	"
26.	BOC Kenya Ltd.	1,919,920.00			1,919,920.00	"
27.	MFI Solutions Ltd.	978,000.00			978,000.00	"
28.	The Sparking Touch Agencies	760,000.00			760,000.00	"
29.	Kingsgal Services	956,000.00			956,000.00	"
30.	Nairobi City & Sewarage	9,195.00			9,195.00	"
31.	KSG Edward Ruth	140,360.00			140,360.00	"

32.	KSG Enock Kipseba	137,460.00			137,460.00	"
33.	KSG Ndiritu Mwangi	112,000.00			112,000.00	"
34.	KSG Rose Minaywa	64,960.00			64,960.00	"
35.	KSG Shilla Miriti	61,480.00			61,480.00	"
36.	ESAMi Lawrence	288,400.00			288,400.00	"
37.	PS Ministry Foreign Affairs	8,315,004.00			8,315,004.00	"
					<b>Total</b>	<b>30,771,034.10</b>

**Suppliers**

1.	Hogwal Services	442,500.00			442,500.00	"
2.	Denalis Merchants Ltd.	70,000.00			70,000.00	"
3.	Metropolitan Agencies Ltd.	680,716.80			680,716.80	"
4.	Sunber Traders	524,325.00			524,325.00	"
5.	Beyond The Sky	1,605,000.00			1,605,000.00	"
6.	Keyboard Business Systems Ltd	62,827.00			62,827.00	"
7.	Samanto Enterprise	202,535.00			202,535.00	"
8.	Sky Zone Multipurpose Enterprises	509,000.00			509,000.00	"
9.	Fodmax Enterprises	220,800.00			220,800.00	"
10.	Fairton Agencies	1,280,000.00			1,280,000.00	"
11.	Bonfield Ltd.	890,550.00			890,550.00	"
12.	Martinis Auto & General Supplies	216,550.00			216,550.00	"
13.	Kenvic Agencies	2,760,500.00			2,760,500.00	"
14.	Adrison General Merchants	55,500.00			55,500.00	"
15.	Mutesi Enterprises	78,700.00			78,700.00	"
16.	Impex General Merchants Ltd. -	2,250,000.00			2,250,000.00	"
17.	Regolma Ltd.	510,000.00			510,000.00	"
18.	Lizmart Agencies	26,380.00			26,380.00	"
19.	Educational Scientific & Technic	4,927,560.00			4,927,560.00	"
20.	Kirstech Enterprises	175,000.00			175,000.00	"
21.	Bergh International	180,000.00			180,000.00	"
22.	Talent Office Suppliers	57,500.00			57,500.00	"
23.	Twera Enterprises	348,500.00			348,500.00	"
24.	Delko Investments	295,595.00			295,595.00	"
25.	Royal Perm Agencies	1,176,580.00			1,176,580.00	"
26.	Yukem General Agencies	236,250.00			236,250.00	"
27.	The Sparkling Touch Agencies	471,250.00			471,250.00	"
28.	Angelico General Supplies	459,000.00			459,000.00	"

30,771,034.10+20,713,118.80=51,484,152.90	Total	20,713,118.80	
		51,484,152.90	

*Ibrahim M. Mohamed*

**Dr. Ibrahim M. Mohamed, CBS**  
**PRINCIPAL SECRETARY**

# APPENDIX 2.

## ANALYSIS OF DEPOSIT 2017/2018

BAL/CD	27,773,793.00
NYAMIRA	4,664,652.00
MISEUM	4,917,500.00
EU	2,575,129.00
EU	2,721,622.00
A.I.A	638,979.00
A.I.A	528,256.00
A.I.E	720.00
A.I.E	7,865.00
A.I.A	1,107,854.00
NATIONAL TREASURY	10,611,216.00
	27,773,793.00

		MINISTRY OF MINING		
DEVELOPMENT BANK RECONCILIATION FOR THE MONTH OF OCTOBER 2016				
			kshs	Kshs
	Balance as per bank statement as at 31ST October 2016			796,773.40
Less	Payments in cashbook not in bank statement		10,241.40	
	Receipts in bank statement not in cash book			
Add	Payments in the bank statement not in cash book			
	Payments in the cash book undercast			
	payments in bank statement			
	Receipts in the cash book not in bank statement			
	Balance as per cash book as at 31.10.2016			786,532.00
	Payments in cashbook not in bank statement			
1	27.10.2016	withholding tax citrolam contractors	10,241.40	
	<b>Totals</b>		<b>10,241.40</b>	
	Receipts in Bank statement not in cash book		nil	
	Payments in bank statement not in cash book		nil	
	RECEPTS IN CASH BOOK NOT IN BANK STATEMENT		nil	

Prepared by: BONIFACE KIPTEKWEI *Boniface*  
ACCOUNTANT 1

Date: 24/10/2017

Verified by: *Wajaga*

Date: 24/10/17

Approved by: *Wajaga*

Date: 24/10/2017

MINISTRY OF MINING

DEVELOPMENT BANK RECONCILIATION FOR THE MONTH OF AUGUST 2016

		Kshs	Kshs
Balance as per bank statement as at 31 August 2016			3,724,347.00
Less	Payments in cashbook not in bank statement		
	Receipts in bank statement not in cash book		
Add	Payments in the bank statement not in cash book		
	Payments in the cash book undercast		
	payments in bank statement		
	Receipts in the cash book not in bank statement		
	<b>Balance as per cash book as at 31.08.2016</b>		<b>3,724,347.00</b>
	Payments in cashbook not in bank statement	nil	
	Receipts in Bank statement not in cash book	nil	
	Payments in bank statement not in cash book	nil	
	<b>RECEPTS IN CASH BOOK NOT IN BANK STATEMENT</b>	nil	

Prepared by: BONIFACE KIPTEKWEI  
ACCOUNTANT 1

Date: 24/15/17

Verified by: *[Signature]*

Date: 24/15/17

Approved by: *[Signature]*

Date: 24/15/17

MINISTRY OF MINING

DEVELOPMENT BANK RECONCILIATION FOR THE MONTH MAY 2017

		KSHS
Balance as per Bank Statement As At 31.05.2017		35,049,584.35
LESS	payments in cashbook not in bank statement	1,826,601.75
	Payment in cashbook overcast	315,430.00
		<b>2,142,031.75</b>
ADD	payments in bank statement not in cashbook	991,800
	Payments in cashbook undercast	
	receipts in cashbook not in bank statement	361,780.00
		<b>1,353,580</b>
Balance as per cashbook as at 31. 05. 2017		<b>34,261,132.60</b>

Prepared by; *Benjamin D. Kiptenwa*

Authorized by;



Payments in cashbook not bank statement

06.04.17	driver..	94,500
06.04.17	fuel .....	100,000
06.04.17	anne mwangi	168,000
"	juddy warwinu	168,000
"	driver..	94,500
"	fuel .....	100,000
	julias mwangi	252,000
	kimomo	252,000
	jane kiarie	44,800
		375,000
	WHT	77,327.60
	WHT	100,474.15
		<b>1,826,601.75</b>

Payments in bank statement not in cashbook

06.04.17	anne G. mwangi	357,000
----------	----------------	---------

..	judy warwinu	368,000
27.04.17	rosemary maku	156,800
22.05.17	Dan kazungu	110,000
		<b>991,800</b>



	375,000
WHT	77,327.60
WHT	100,474.15
	<b>1,827,001.75</b>

**Payments in bank statement not in cashbook**

	juliet	133,650
	wanje	37,800
	omito	192,780
06.04.17	anne G. mwangi	357,000
"	judy warwinu	368,000
13.04.17	hosea kipkoech	157,500
"	anne wangechi	157,500
"	ken maithya	157,500
"	anne G. mwangi	207,200
"	Kimomo	420,000
18.04.17	bernard omolo	280,000
27.04.17	rosemary maku	156,800
		<b>2,625,730</b>



MINISTRY OF MINING

DEVELOPMENT BANK RECONCILIATION FOR THE MONTH OF APRIL 2017

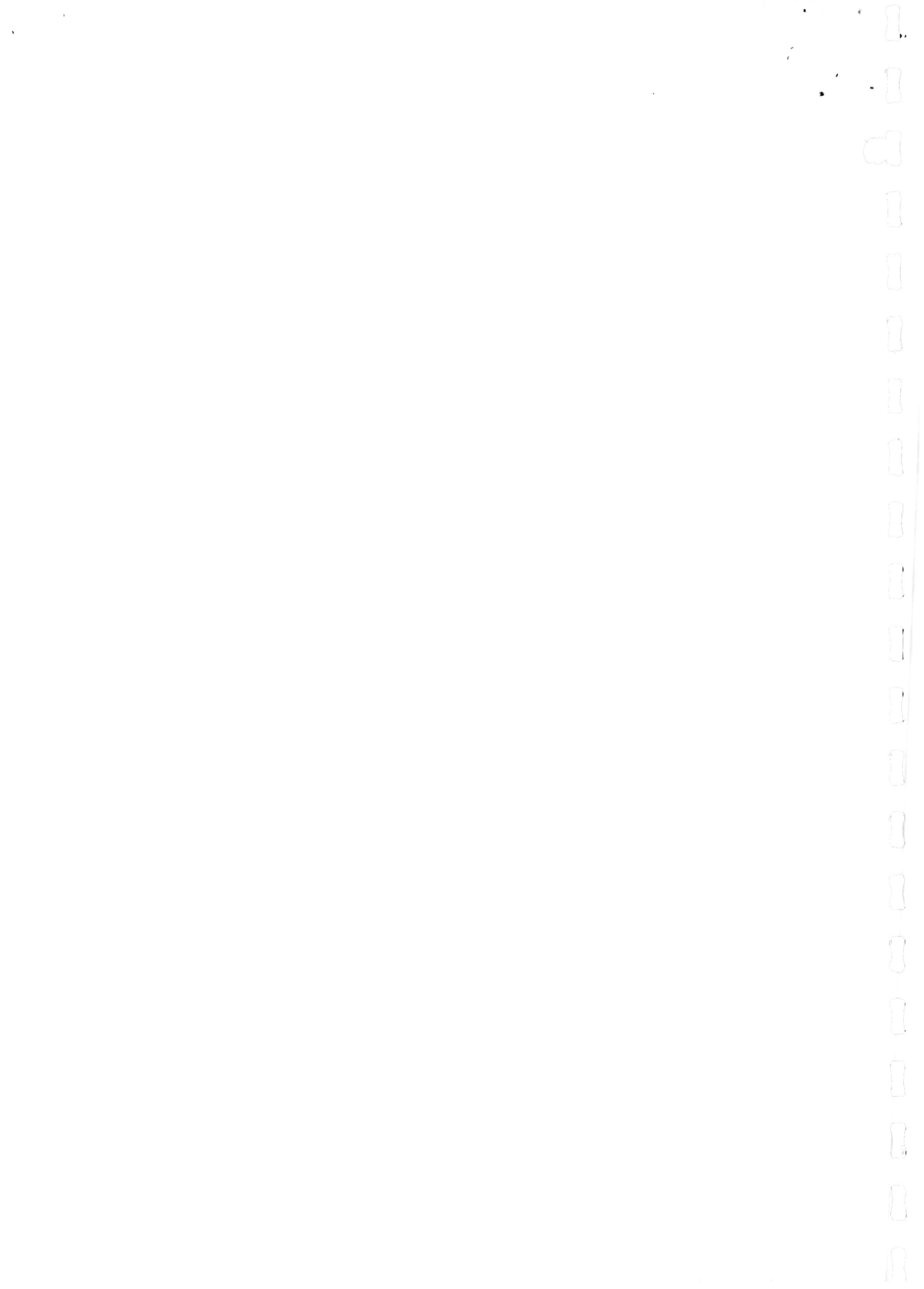
	KSHS	KSHS
Balance as per Bank Statement As At 30.04.2017		<b>39,920,032.35</b>
LESS payments in cashbook not in bank statement	1,827,001.75	
Payment in cashbook overcast	10,000.00	1,837,001.75
ADD payments in bank statement not in cashbook	2,625,730	
Payments in cashbook undercast	1,884,820.00	
"	626,104.00	
"	2,250,000.00	
receipts in cashbook not in bank statement	361,780.00	7,748,434
 Balance as per cashbook as at 30.04.2017		 <b>45,831,464.60</b>

Prepared by; *Benjamin D Kiptekwa*  
*Benjamin*

Authorized by; *Charles W. Nyaga*  
*Charles W. Nyaga*

Payments in cashbook not bank statement

06.04.17	driver..	94,500
06.04.17	fuel .....	100,000
06.04.17	anne mwangi	168,000
"	juddy warwinu	168,000
"	driver..	94,500
"	fuel .....	100,000
28.04.17		
	julias mwangi	252,000
	kimomo	252,000
	messoh	400
	jane kiarie	44,800



		MINISTRY OF MINING		
DEVELOPMENT BANK RECONCILIATION FOR THE MONTH OF NOVEMBER 2016				
			kshs	Kshs
	Balance as per bank statement as at 30th november 2016			47,283.50
Less	Payments in cashbook not in bank statement		387,000.00	
	Receipts in bank statement not in cash book			
Add	Payments in the bank statement not in cash book		3,067,200.00	
	Receipts in the cash book not in bank statement			
	<b>Balance as per cash book as at 30.11.16</b>			<b>2,727,483.50</b>
	Payments in cashbook not in bank statement			
1	24.11.2016	Rose minanywa	30,000.00	
2	24.11.2016	Fred wandera	45,000.00	
3	24.11.2016	Julius mwangi	60,000.00	
4	23.11.2016	pearl tours	252,000.00	
	<b>Totals</b>		<b>387,000.00</b>	
	Receipts in Bank statement not in cash book		nil	
	Payments in bank statement not in cash book			
		Robert chembe	67,200.00	
	21.11.16	Altitude advertising	3,000,000.00	
			3,067,200.00	
	RECEPTS IN CASH BOOK NOT IN BANK STATEMENT		nil	

Prepared by: BONIFACE KIPTEKWEI *Boniface*

Date: 24/10/17

Verified by: *James*

Date: 24.11.17

Approved by: *Waga*

Date: 24/11/2017



		MINISTRY OF MINING		
DEVELOPMENT BANK RECONCILIATION FOR THE MONTH OF OCTOBER 2016				
			kshs	Kshs
	Balance as per bank statement as at 31ST October 2016			796,773.40
Less	Payments in cashbook not in bank statement		10,241.40	
	Receipts in bank statement not in cash book			
Add	Payments in the bank statement not in cash book			
	Payments in the cash book undercast			
	payments in bank statement			
	Receipts in the cash book not in bank statement			
	Balance as per cash book as at 31.10.2016			786,532.00
	Payments in cashbook not in bank statement			
1	27.10.2016	withholding tax citrolam contractors	10,241.40	
	<b>Totals</b>		<b>10,241.40</b>	
	Receipts in Bank statement not in cash book		nil	
	Payments in bank statement not in cash book		nil	
	RECEPTS IN CASH BOOK NOT IN BANK STATEMENT		nil	

Prepared by: BONIFACE KIPTEKWEI *Boniface*  
ACCOUNTANT 1

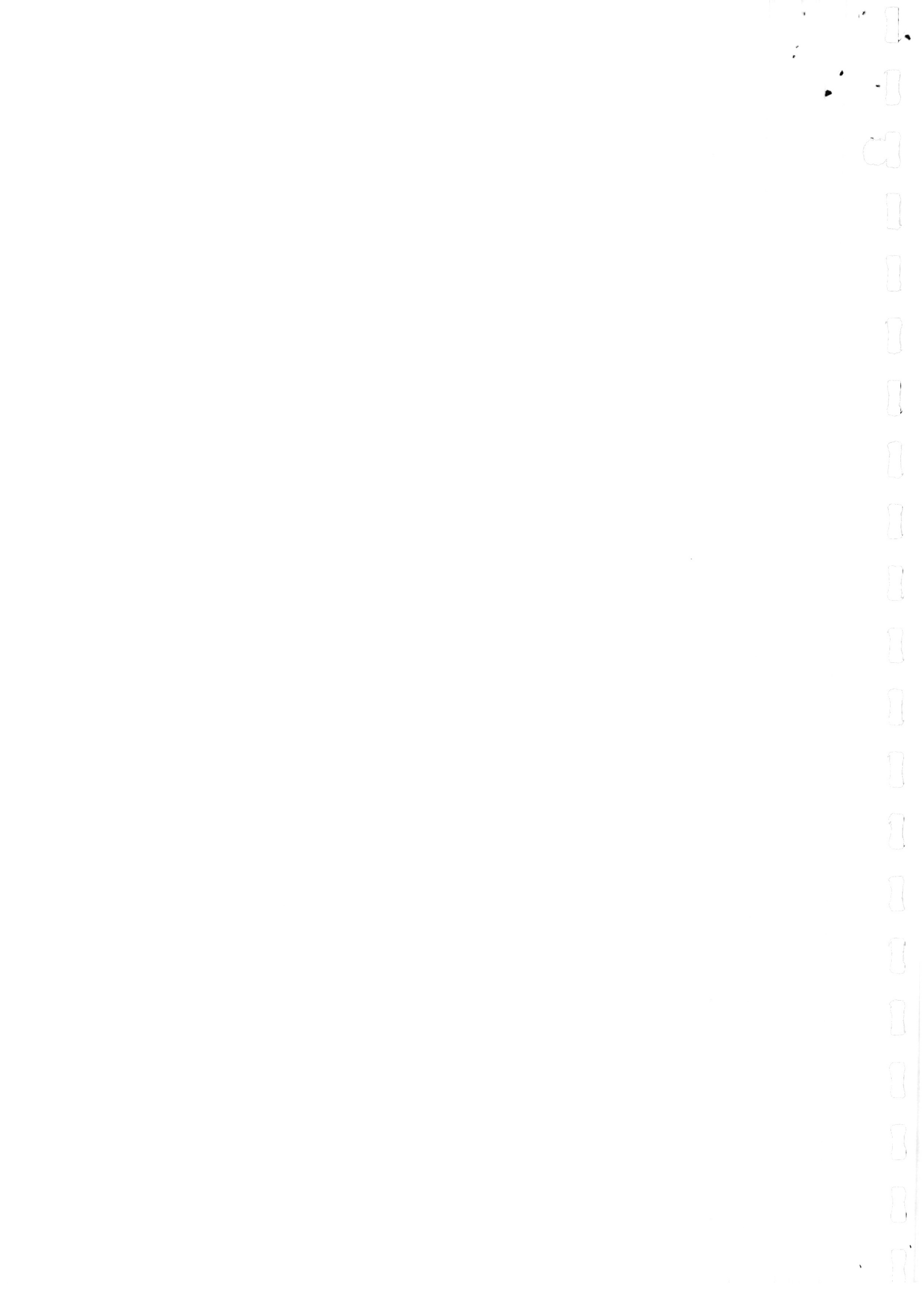
Date: 24/10/2017

Verified by: *Amara*

Date: 24/10/17

Approved by: *Wagga*

Date: 24/10/2017



MINISTRY OF MINING		DEVELOPMENT BANK RECONCILIATION FOR THE DECEMBER 2016	
		kshs	Kshs
	Balance as per bank statement as at 30th DECEMBER 2016		166,468
Less	Payments in cashbook not in bank statement		
	<b>totals</b>	857,100	857,100
Add	Payments in the bank statement not in cash book		
	<b>totals</b>	1,678,800	1,678,800
	<b>Balance as per cash book</b>		<b>988,168</b>
	Payments in cashbook not in bank statement		
1	hosea kipkoech	126,000	
2	muasya	22,500	
3	maureen/purity kingau	15,000	
4	kimomo	336,000	
5	mohammed	37,800	
6	chepkirui	37,800	
7	Julius mwangi	252,000	
	judith kotut	30,000	
	<b>Totals</b>		<b>857,100</b>
	Payments in bank statement not in cash book		
	blandina maalimu	1,634,700	
	juliet mwamkuu	44,100	
			<b>1,678,800</b>

Prepared by: Kipkoech

verified by: Anne Mwangi Arma

Approved by: [Signature]



23.06.2017	mercy		168,000.00
<del>23.06.2017</del>	<del>not disclosed</del>		<del>94,500.00</del>
<del>23.06.2017</del>	<del>not disclosed</del>		<del>200,000.00</del>
<del>23.06.2017</del>	<del>not disclosed</del>		<del>200,000.00</del>
<del>23.06.2017</del>	<del>not disclosed</del>		<del>195,000.00</del>
29.06.2017	ken mulinge		<del>40,000.00</del>
29.06.2017	hosea kipkoech		40,000.00
29.06.2017	ann wangechi		40,000.00
29.06.2017	monica joseph		40,000.00
29.06.2017	samuel keitany		40,000.00
29.06.2017	dan shikuku		40,000.00
29.06.2017	judy wangari		80,000.00
29.06.2017	caren onyiero		80,000.00
29.06.2017	cathrine shiroko		100,000.00
29.06.2017	charles nyagah		100,000.00
29.06.2017	benard wandera		80,000.00
29.06.2017	ann mwangi		80,000.00
29.06.2017	ben abenga		80,000.00
29.06.2017	julias mwangi		100,000.00
29.06.2017	boniface kiptakwe		80,000.00
29.06.2017	peter messoh		80,000.00
29.06.2017	carol njiru		80,000.00
29.06.2017	catherine mureithi		80,000.00
29.06.2017	boniface wanjohi		<del>80,000.00</del>
29.06.2017	ken mulinge		<del>107,100.00</del>
29.06.2017	ann wangechi		<del>107,100.00</del>
29.06.2017	catherine shiroko		190,400.00
29.06.2017	Anne mwangi		<del>377,400.00</del>
29.06.2017	ben abenga		190,400.00
29.06.2017	boniface wanjohi		<del>297,500.00</del>
29.06.2017	hosea kipkoech		<del>190,400.00</del>
29.06.2017	caren onyiero		<del>190,400.00</del>
29.06.2017	caro njiru		<del>190,400.00</del>
29.06.2017	peter messoh		<del>190,400.00</del>
29.06.2017	charles nyagah		<del>190,400.00</del>
29.06.2017	benard wandera		<del>404,600.00</del>
29.06.2017	judy wangari		390,400.00
29.06.2017	bonface kiptakwe		190,400.00
29.06.2017	catherine murithi		<del>390,400.00</del>
29.06.2017	andrew gitonga		<del>285,600.00</del>
29.06.2017	john kipkoech		40,000.00
29.06.2017	ann wangechi		40,000.00
29.06.2017	monica joseph		40,000.00
29.06.2017	ken mulinge		40,000.00
29.06.2017	samuel keitany		40,000.00
29.06.2017	dan shikuku		40,000.00
29.06.2017	arthiman ruya		40,000.00

640  
104

340

MINISTRY OF MINING

DEVELOPMENT BANK RECONCILIATION FOR THE MONTH JUNE 2017

		KSHS	KSHS
	Balance as per Bank Statement As At 30.06.2017		58,304,763.95
LESS	payments in cashbook not in bank statement	224,207,491.95	-224,207,491.95
	Payment in cashbook overcast		
ADD	Payments in bank statement not in cashbook	2,622,300	
	Payments in cashbook undercast	2,475,976.00	
	Receipts in cashbook not in bank statement	167,593,280	172,691,556
	Balance as per cashbook as at 30.06.2017		6,788,828.00

I certify that I have verified bank balance in the cashbook with the bank statement and that the reconciliation is correct

Prepared by ;

Name *Benyale* SIGN *[Signature]* DATE *4/9/17*

Authorized by ;

Name *C.W. Njaga* SIGN *[Signature]* DATE *07/09/17*

Payments in cashbook not in bank statement

DATE	DETAILS	AMOUNT KSHS
<del>06.04.17</del>	<del>not disclosed</del>	<del>94,500</del>
<del>06.04.17</del>	<del>not disclosed</del>	<del>100,000</del>
<del>06.04.17</del>	<del>anne mwangi</del>	<del>168,000</del>
<del>"</del>	<del>juddy warwinu</del>	<del>168,000</del>
<del>"</del>	<del>not disclosed</del>	<del>94,500</del>
<del>"</del>	<del>not disclosed</del>	<del>100,000</del>
	julias mwangi	252,000
	kimomo	252,000
	jane kiarie	44,800
	not disclosed	375,000
	WHT	77,327.60
	WHT	100,474.15
23.06.2017	Anne mwangi	168,000.00
23.06.2017	ben abenga	168,000.00
23.06.2017	not disclosed	94,500.00
23.06.2017	not disclosed	94,500.00
23.06.2017	mercy	80,000.00
23.06.2017	B. Wandera	168,000.00
23.06.2017	judy wangari	168,000.00
23.06.2017	catherine mureithi	168,000.00

*Handwritten notes:*  
 194,500.00  
 174,000  
 196,000  
 + 200,000  
 200,000  
 3630,00  
 30,000  
 368,000  
 3650,00

29.06.2017	ernest munene	40,000.00	
29.06.2017	collins omito	40,000.00	
29.06.2017	catherine shiroko	100,000.00	
29.06.2017	charles nyagah	100,000.00	
29.06.2017	bernad wandera	80,000.00	560
29.06.2017	ann mwangi	80,000.00	860
29.06.2017	ben abenga	80,000.00	
29.06.2017	julias mwangi	100,000.00	
29.06.2017	boniface kiptakwe 80,000	80,000.00	1500
29.06.2017	peter messoh	80,000.00	
29.06.2017	carol njiru	80,000.00	
29.06.2017	catherine mureith	80,000.00	
29.06.2017	boniface wanjohi	80,000.00	
29.06.2017	judy wangari	80,000.00	
29.06.2017	caren onyiero	140,000.00	
29.06.2017	ann mwangi	<del>712,000.00</del>	
29.06.2017	grace owiti	<del>-633,500.00</del>	
29.06.2017	caren onyiero	544,000.00	
29.06.2017	telesia kanyaa	<del>-8,400.00</del>	
29.06.2017	ann wangechi	<del>-30,000.00</del>	
29.06.2017	samuel kei koigi	83,000.00	
29.06.2017	ken mulinge	<del>-116,000.00</del>	
29.06.2017	faith pesa	132,000.00	
29.06.2017	lena njiru	<del>132,000.00</del>	
29.06.2017	grace owiti	<del>132,000.00</del>	
29.06.2017	catherine mwithi	<del>132,000.00</del>	
29.06.2017	carol njiru	<del>132,000.00</del>	
29.06.2017	fred wandera	<del>132,000.00</del>	
29.06.2017	albert omondi	<del>132,000.00</del>	
29.06.2017	caren onyiero	<del>132,000.00</del>	
29.06.2017	peter messoh	<del>147,900.00</del>	
29.06.2017	lawrence okudo	<del>160,000.00</del>	
29.06.2017	shadrack kimomo	202,470.00	
29.06.2017	judy wangari	280,600.00	
29.06.2017	regency systems	2,375,800.00	
29.06.2017	morsam solutions	3,585,900.00	
29.06.2017	ben abenga	<del>-224,000.00</del>	
29.06.2017	carol njiru	<del>-224,000.00</del>	
29.06.2017	catherine shiroko	<del>224,000.00</del>	
29.06.2017	kiptakwe	<del>224,000.00</del>	
29.06.2017	boniface wanjohi	<del>-224,000.00</del>	
29.06.2017	charles nyagah	<del>-224,000.00</del>	
29.06.2017	caren onyiero	224,000.00	
29.06.2017	shadrack kimomo	<del>-336,000.00</del>	
29.06.2017	bernad wandera	<del>424,000.00</del>	
29.06.2017	ann mwangi	<del>424,000.00</del>	
29.06.2017	catherine mureithi	476,000.00	

29.06.2017	judy wangari	476,000.00
29.06.2017	hosea kipkoech	126,000.00
29.06.2017	ann wangechi	126,000.00
29.06.2017	ken mulinge	126,000.00
29.06.2017	peter openda	112,000.00
29.06.2017	sansom oreng'e	112,000.00
29.06.2017	priscilla chari	63,000.00
29.06.2017	maggie musyoki	63,000.00
29.06.2017	hosea kipkoech	112,000.00
29.06.2017	james kimani	63,000.00
29.06.2017	evans momanyi	63,000.00
29.06.2017	salome chebeti	63,000.00
29.06.2017	allan maina	93,000.00
29.06.2017	ken mulinge	31,500.00
29.06.2017	ken mwithi	25,200.00
29.06.2017	benson kimani	34,700.00
29.06.2017	DR Ibrahim	37,800.00
29.06.2017	catherine wairimu	56,000.00
29.06.2017	benard wandera	56,000.00
29.06.2017	rose minaywa	56,000.00
29.06.2017	boniface wanjohi	56,000.00
29.06.2017	boniface kiptakwe	56,000.00
29.06.2017	josephine sawe	56,700.00
29.06.2017	yusuf tue	56,700.00
29.06.2017	linda kiage	56,700.00
29.06.2017	peris ouma	56,700.00
29.06.2017	catherine wairimu	60,000.00
29.06.2017	lilian	60,000.00
29.06.2017	nelson nganga	60,000.00
29.06.2017	catherine wairimu	66,000.00
29.06.2017	anorld baya	67,000.00
29.06.2017	monica gichuhi	74,000.00
29.06.2017	joshua korir	83,000.00
29.06.2017	allan maina	83,000.00
29.06.2017	juliet chari	83,000.00
29.06.2017	charles kidaji	89,600.00
29.06.2017	ann mwangi	89,600.00
29.06.2017	ernest munene	106,700.00
29.06.2017	ibrahim	112,000.00
29.06.2017	rose kabuchi	126,000.00
29.06.2017	hellen jepkoech	126,000.00
29.06.2017	charles nyagah	132,000.00
29.06.2017	andrew gitonga	168,000.00
29.06.2017	catherine shiroko	160,000.00
29.06.2017	mercy	210,000.00
29.06.2017	dan kazungu	220,000.00
29.06.2017	faith pesa	222,000.00

29.06.2017	rosemary mwambui	336,000.00	
29.06.2017	kabora workshop	<del>157,877.00</del>	
29.06.2017	Attic tours	160,800.00	
29.06.2017	sweetlake resort	200,000.00	
29.06.2017	whizzy b. solutions	350,400.00	
29.06.2017	mayato merchants	<del>462,700.00</del>	
29.06.2017	philip muthui	<del>510,000.00</del>	
29.06.2017	joseph thiongo	510,000.00	
29.06.2017	esteam enterprise	<del>906,000.00</del>	
29.06.2017	sulyways enterprise	913,280.00	
29.06.2017	mentor systems	<del>1,128,000.00</del>	
29.06.2017	nguma distributors	<del>1,395,000.00</del>	
29.06.2017	ps mining	<del>1,485,000.00</del>	
29.06.2017	samima suppliers	<del>1,560,000.00</del>	
29.06.2017	three sisters	1,649,895.00	
29.06.2017	encounter quality	<del>1,799,925.00</del>	
29.06.2017	pidn technologies	1,927,200.00	
29.06.2017	dream bids	1,980,000.00	
29.06.2017	mosound entertain	<del>1,983,600.00</del>	
29.06.2017	pap-Del cheffer	2,099,910.00	
29.06.2017	kibra gen . Supplies 3,343,	<del>3,343,750.00</del>	3,342,750 = 1000
29.06.2017	lexxy technology	<del>3,831,785.00</del>	
29.06.2017	oracle automation	4,441,120.00	
29.06.2017	advert office solu	<del>17,443,530.00</del>	
29.06.2017	comtrack africa	<del>23,312,199.00</del>	
29.06.2017	Oakar services	<del>19,540,881.00</del>	
29.06.2017	boniface njeru	<del>629,966.00</del>	
29.06.2017	wilson mirabo	<del>42,000.00</del>	
29.06.2017	keneth mwithi	42,000.00	
29.06.2017	isabela mgoba	<del>83,000.00</del>	
29.06.2017	joan wamboe	<del>156,578.00</del>	
29.06.2017	Raymond mutiso	50,400.00	
29.06.2017	diana mwithi	<del>31,500.00</del>	
29.06.2017	lorna cherono	<del>31,500.00</del>	
29.06.2017	baya kazungu	<del>42,000.00</del>	
29.06.2017	arnold baya	<del>42,000.00</del>	
29.06.2017	christoper tati	31,500.00	
29.06.2017	isabela mgoba	<del>31,500.00</del>	
29.06.2017	ziporah maiga	<del>31,500.00</del>	
29.06.2017	Edwin	52,500.00	
29.06.2017	peter koome	56,000.00	
29.06.2017	isabela wangechi	56,000.00	
29.06.2017	boniface kalunda	56,000.00	
29.06.2017	nicholas thuo	<del>56,000.00</del>	
29.06.2017	benard kiketo	<del>33,600.00</del>	
29.06.2017	peter messoh	<del>56,000.00</del>	
29.06.2017	anne G. Ngatia	56,000.00	

29.06.2017	mercy	56,000.00
29.06.2017	jonathan kiilu	<del>56,000.00</del>
29.06.2017	lucy	70,000.00
29.06.2017	albert omondi	70,000.00
29.06.2017	wilson nganga	70,000.00
29.06.2017	polyne iregi	78,800.00
29.06.2017	charles nyagah	<del>89,600.00</del>
29.06.2017	leonard kyalo	<del>89,600.00</del>
29.06.2017	purity kingau	89,600.00
29.06.2017	anne maina	89,600.00
29.06.2017	richard muasya	<del>89,600.00</del>
29.06.2017	robert M.	89,600.00
29.06.2017	Jane ayisi	89,600.00
29.06.2017	evanson munyi	<del>102,500.00</del>
29.06.2017	stephen mwakesi	105,000.00
29.06.2017	lena wawira	<del>106,800.00</del>
29.06.2017	philip muthui	131,500.00
29.06.2017	simon kanja	<del>156,000.00</del>
29.06.2017	job keganda	<del>156,000.00</del>
29.06.2017	joseph kamura	174,000.00
29.06.2017	gilbert barura	<del>210,000.00</del>
29.06.2017	john lugalia	<del>375,000.00</del>
29.06.2017	hellen jepkoech	52,500.00
29.06.2017	lawrence okudo	<del>89,000.00</del>
29.06.2017	charles kidaji	<del>99,400.00</del>
29.06.2017	ismail ibrahim	117,600.00
29.06.2017	ismail ibrahim	182,000.00
29.06.2017	Nancy birgen	136,376.00
29.06.2017	Margret Gitonga	<del>221,000.00</del>
29.06.2017	Petmart services	1,883,400.00
29.06.2017	Vislecry Enterprises	<del>1,992,860.00</del>
29.06.2017	Zang Enterprises	<del>1,840,000.00</del>
29.06.2017	Ceydan merchants	318,850.00
29.06.2017	Mercy K Ngithi	300,000.00
29.06.2017	Kyeka Enterprises	545,100.00
29.06.2017	Charles kidaji	<del>250,000.00</del>
29.06.2017	Director of Geo survey	<del>910,000.00</del>
29.06.2017	Maylab Enterprises	<del>3,116,000.00</del>
29.06.2017	Albert omondi	<del>29,000.00</del>
29.06.2017	Lena Mwaura <i>mwaura</i>	<del>50,000.00</del>
29.06.2017	Rachael Nyaga	<del>619,500.00</del>
29.06.2017	Fredrick Mulai	84,300.00
29.06.2017	Rachel Nyaga	<del>413,712.00</del>
29.06.2017	Chamwa motors	<del>325,786.00</del>
29.06.2017	Albert omondi	<del>179,994.00</del>
29.06.2017	Juliet Chari	239,200.00
29.06.2017	Ben Kimani	272,000.00

29.06.2017	ann mwangi	-424,000.00
29.06.2017	catherine mureithi	-476,000.00
29.06.2017	judy wangari	-476,000.00
29.06.2017	thomas arara	132,000.00
29.06.2017	ann mwangi	-132,000.00
29.06.2017	nicholas thuo	-700,000.00
29.06.2017	florence mbaka	-720,000.00
29.06.2017	wilson nganga	-167,280.00
29.06.2017	stephen mwakesi	168,000.00
29.06.2017	Andrew rukaria	216,672.00
29.06.2017	capt kimani	364,000.00
29.06.2017	catherine muriithi	840,000.00
29.06.2017	judy wangari	924,000.00
29.06.2017	z. ogendi	656,400.00
29.06.2017	ibrahim mohammed	84,000.00
29.06.2017	Andrew rukaria	-84,000.00
29.06.2017	julias mwangi	-84,000.00
29.06.2017	shadrack kimomo	84,000.00
29.06.2017	joan wamboe	2,300,000.00
29.06.2017	boniface kiptakwei	1,084,500.00
29.06.2017	anne wangeci	744,000.00
29.06.2017	anne wangeci	102,200.00
29.06.2017	Albert omondi	27,545.00
30.06.2017	wilson ngakama	56,000.00
30.06.2017	gregory kituku	-33,600.00
30.06.2017	abdiraham ismail	905,272.00
30.06.2017	PLA scientific	3,878,135.00
30.06.2017	KSG	64,960.00
30.06.2017	ESCACE CO.LTD	1,710,000.00
<b>TOTAL</b>		<b>224,207,491.95</b>

#### Payments in bank statement not in cashbook

DATE	DETAILS	AMOUNT KSHS
<del>06.04.17</del>	<del>anne G. mwangi</del>	<del>357,000</del>
<del>   </del>	<del>judy warwinu</del>	<del>368,000</del>
27.04.17	rosemary maku	156,800
22.05.17	Dan kazungu	110,000
27.06.2017	Mercy Tuigo	174,500
<del>   </del>	<del>anne G. mwangi</del>	<del>357,000</del>
<del>   </del>	<del>Bernard wandera</del>	<del>363,000</del>
<del>   </del>	<del>catherine mureithi</del>	<del>368,000</del>
<del>   </del>	<del>judy warwinu</del>	<del>368,000</del>
<b>TOTAL</b>		<b>2,622,300</b>

#### Receipts in cashbook not recorded in bank statement

DATE	DETAILS	AMOUNT KSHS
20.06.2017	taio investment	483,000

29.06.2017	juliet chari	35,500.00
29.06.2017	koegi nderitu	42,000.00
29.06.2017	F ibrahim	42,000.00
29.06.2017	stephen mwakesi	50,400.00
29.06.2017	jane kiarie	56,000.00
29.06.2017	keneth mwithi	56,000.00
29.06.2017	patrik kiura	56,000.00
29.06.2017	gregory kituku	60,000.00
29.06.2017	philip k	60,000.00
29.06.2017	esther ndiwa	60,000.00
29.06.2017	thomas arara	60,000.00
29.06.2017	collins ngigi	60,000.00
29.06.2017	Abiud nyabunga	62,000.00
29.06.2017	Beifry musimbi	65,000.00
29.06.2017	lawrence okudo	70,000.00
29.06.2017	judy magu	70,000.00
29.06.2017	Margret Gitonga	70,000.00
29.06.2017	enock kipseba	74,000.00
29.06.2017	enock kipseba	76,000.00
29.06.2017	Andrew rukaria	84,000.00
29.06.2017	Raymond mutiso	88,000.00
29.06.2017	Andrew rukaria	88,000.00
29.06.2017	abdiraham ismail	88,000.00
29.06.2017	stephen mwakesi	88,000.00
29.06.2017	catherine shiroko	88,000.00
29.06.2017	judy wangari	224,000.00
29.06.2017	robert gathu	224,000.00
29.06.2017	catherine shiroko	280,000.00
29.06.2017	shadrack kimomo	336,000.00
29.06.2017	paulstone shamwama	224,000.00
29.06.2017	charles nyagah	224,000.00
29.06.2017	bernad wandera	224,000.00
29.06.2017	charles kidaji	224,000.00
29.06.2017	ann mwangi	224,000.00
29.06.2017	mercy githu	224,000.00
29.06.2017	wilson nganga	89,000.00
29.06.2017	zipporah maga	103,000.00
29.06.2017	leah muthaka	106,800.00
29.06.2017	catherine shiroko	111,300.00
29.06.2017	Nancy birgen	132,000.00
29.06.2017	caren onyiero	224,000.00
29.06.2017	charles nyagah	224,000.00
29.06.2017	boniface kiptekwei	224,000.00
29.06.2017	boniface wanjohi	224,000.00
29.06.2017	catherine shiroko	224,000.00
29.06.2017	carol njiru	224,000.00
29.06.2017	bernad wandera	424,000.00

29.06.2017	Exchequer issue	-166,000,000
"	PS mining	56,000
"	PS mining	692,500
27.04.2017		361,780.00
<b>TOTAL</b>		<b>167,593,280</b>



## 29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2014/2015.1	Unauthorised expenditure on Surplus Appropriation in aid(A.I.A)	report has been made to the Auditor General	Mrs Catherine Shiroko -Principal Accounts Controller	Not resolved	Awaiting to appear before P.A.C
2014/2015.2	Revenue	Report has been made to the Auditor general.	Mr. shadrack kimomo - Director Geological Survey	Not resolved	Awaiting to appear before P.A.C
2014/2015.3	Uncollected Revenue on Dealers licence	Report has been made the Auditor general	Mr. Shadrack kimomo- Director Geological Survey	Not resolved	Awaiting to appear before P.A.C
2014/2015.4	Irregular Export Permits	Report has been made to the Auditor general	Mr. shadrack kimomo -Director geological survey	Not resolved	Awaiting to appear before P.A.C
2014/2015.5	Pending Bills	Report has been made to the Auditor general	Catherine Shiroko-Principal Accounts Controller	Not resolved	Awaiting to appear before P.A.C
2014/2015.6	Lack of Fixed Asset Register	Report has been made to the Auditor general	Zakayo Ogendi-Head procurement and Supply Chain Management	Not resolved	Awaiting to appear before P.A.C
2015/2016.1	Unsupported Donor fund Expenditure	Report has been made the Auditor general	Mr.shadrack kimomo- Director Geological Survey	Not resolved	Awaiting to appear before P.A.C
2015/2016.2	Compensation to employees	Report has been made to the Auditor general	Mrs Florence Maina -Director Human resource management	Not resolved	Awaiting to appear before P.A.C

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe (Put a date when you expect the issue to be resolved)</b>
2015/2016.3	Completeness of Mining Revenue	Report has been made to the Auditor general	Mr. shadrack kimomo- Director Geological Survey	Not resolved	Awaiting to appear before P.A.C
2015/2016.4	Verification and ownership of motor vehicle	Report has been made to the Auditor general	Dan Mesis - Deputy secretary	Not resolved	Awaiting to appear before P.A.C
2015/2016.5	Outstanding temporary imprest.	Report has been made to the Auditor general	Mrs. Catherine shiroko – Principal Accounts Controller	Not resolved	Awaiting to appear before P.A.C
2015/2016.6	Bank reconciliation statement for development cash book	Report has been made to the Auditor general	Mrs Catherine shiroko – principal Accounts Controller	Not resolved	Awaiting to appear before P.AC
2015/2016.7	Unresolved prior year Audit matters	Report has been made to the Auditor general	Mrs Catherin Shiroko-principal Accounts Controller	Not resolved	Awaiting to appear before P.A.c