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Peasants Muiya

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR DEVELOPMENT
OF THE ASALS**

**FOR THE YEAR ENDED
30 JUNE, 2019**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30054 - 00100, NAIROBI
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NATIONAL GOVERNMENT ENTITY
MINISTRY OF DEVOLUTION AND ASALS
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30th, 2019
(REVISED)

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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
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I. KEY ENTITY INFORMATION AND MANAGEMENT.

(a) Background information

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

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

The State Departments under Ministry of Devolution and Asals are;

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

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

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

1.1 Vision

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

1.2 Mission

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

1.3 Core Values

- a. **Accountability and Transparency:** The Ministry shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services at the national and county levels.
- c. **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- d. **Teamwork and Passion for Results:** The Ministry will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.

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

1.4 Core Functions

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

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

(b) Key Management

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

State Department for Development of the Asals ;

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

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J. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

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

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

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department for Development of the Asals



Hon. Eugene Wamalwa is the Cabinet Secretary of the Ministry of Devolution and Planning since February 2018 to date. He previously served as the Cabinet Minister in the Ministry of water and irrigation from 2015-2017 and Ministry of Justice, National Cohesion and Constitutional Affairs and also the Ministry of Public works from 2012-2013. In his portfolio, Hon Eugene Wamalwa is charged with formulating and ensuring implementation of policies gearing towards devolution.







Micah Pkopus Powon, CBS is currently the Principal Secretary, Ministry of State Department for Development of the Asals, a position he was appointed in March 2018 after serving in State Department of Devolution and State Department for Correctional Services by H.E. the President in November 2015. Micah Pkopus Powon holds a Bachelor of Science in Agriculture and Master of Science in Horticulture from University of Nairobi and Egerton University respectively.



Ambassador (Dr.) Leonard N. Ngaithe assumed the position of Director of Administration in 2016. Formerly he was the Director of administration Ministry of Trade and Tourism. He holds a PHD in Business Administration from USIU Nairobi, Masters of Business Administration from USIU and Columbia Business School, Post Graduate diploma in International Relations, BA Honours (Government, Economics, Sociology) from University of Nairobi.

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	<p>Mr Hudson Mugodo assumed the position of Director Human Resource Management and Development in February 2017. He is in charge of tracking development policies and programmes that would aid in training, capacity building and enhanced competencies among staff so as to improve public service delivery. He holds a Masters of Philosophy and Bachelor's degree in Education both from Moi university.</p>
	<p>Ms Tabitha Wanjiru is the Ag. Head Central Planning and Project Monitoring Unit. She joined the Department in 2015. She is responsible to the Principal Secretary on matters of economic analysis and strategic planning. Her duties include Performance Contracting design and negotiations, monitoring its implementation and evaluation and Monitoring and Evaluation of Project and Programmes. She holds a Bachelors and Master's degree in Economics from Kenyatta University.</p>
	<p>Ms Irene M. Mbogo is the Head of Accounting unit with effect from 1st Dec, 2018. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal controls relevant to preparation and fair presentation of financial statements. She is a certified Public Accountant in Kenya and has a Bachelor's degree in Business Administration, Accounts and Finance option from Kenya Methodist University. She is also a holder of Master's Degree in Finance Management and Investment from Cyprus Institute of Marketing (Europe).</p>
	<p>Mr. John Mose, is currently undertaking a PhD in Economics at Kenyatta University, holds Masters and Bachelors of Arts (Economics) from the University of Nairobi. He has undertaken several short-term courses, among them Senior Management, Public Financial Management, Project Management among others. He has worked with Ministry of Regional Development Authorities, Ministry of Planning, National Development and Vision 2030, Office of the Controller of Budget, Chief Finance Officer in the State Department for Development of the Asals and currently working with The National Treasury as Deputy Director Budget.</p>

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(b) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

i) Budget Implementation Committee

This committee is composed of the following members:

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

ii) Budget Implementation Committee

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

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

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Committee attendance for the year ended 30 th June 2019	Budget Committee Meetings			Total Attendance
	04/07/18	23/02/19	11/06/19	
Amb. Leonard N.Ngaithe	p	p	p	3
Mr. Joseph Maina	p	P	p	3
Mrs. George Ngige	p	p	p	3
Mrs. Irene Mbogo	p	p	p	3
Mr. Hudson Mugodo	p	p	p	3
Mr. Bernard Kiinga	p	P	p	3
Dr. Ephantus Waruinge	p	p	p	3
M/s. Colleta Maweu	P	x	p	2
Mrs. Tabitha Wanjiru	P	x	p	2
Mr. Samwel Maiyo	P	p	p	3
Mr. Robert Njogu	p	P	p	3

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

P - Attended X - Absent with apology

ii) Human Resources Management Advisory Committee Activities

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

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

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

Human Resources Management Advisory Committee Activities

Their duties include:

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

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Attendance of the Human Resource Management Advisory Committee members

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

Committee attendance for the year ended 30 th June 2019	Human Resource Management Advisory Committee Meetings						20/6/19	Total Attendance
	15/08/2018	21/09/2018	16/11/2018	05/02/2019	04/04/2019	07/05/2019		
Micah Pkopus Powon PS	x	x	x	P	X	x	p	2
Robert Njogu	x	x	p	P	P	P	x	4
Naftal Wambugu	p	P	P	P	P	P	p	7
Tabitha Wanjiru	p	P	X	P	P	P	p	6
Irene Mbogo	p	P	X	X	p	p	p	5
Maina Waruinge	p	P	X	P	p	p	p	6
Colleta Maweu	X	p	x	P	P	x	p	4
Hudson Mugodo	P	P	P	P	P	p	p	7
Amb. Leonard Ngaithe	p	p	p	P	P	P	p	7
John Mose	x	p	x	p	x	x	p	3

P - Attended

X - Absent with apology

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(e) State Department for Development of the Asals Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

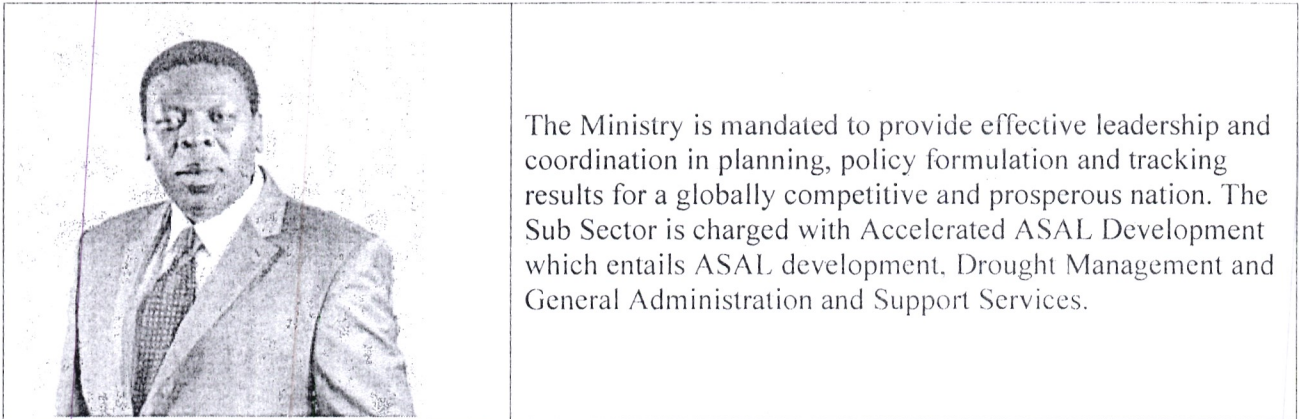
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

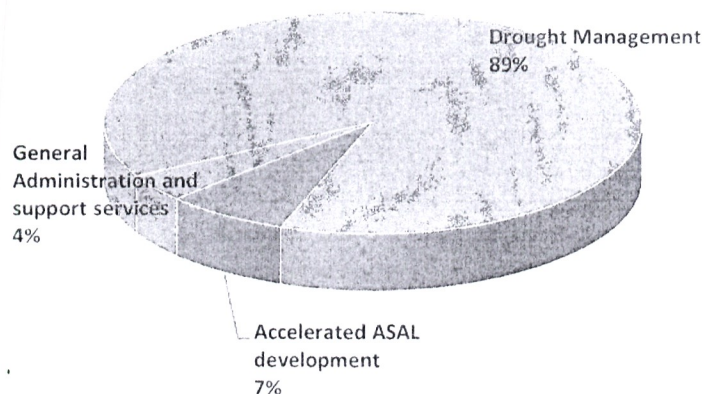
II. COMMENTARY BY THE CABINET SECRETARY



BUDGET ALLOCATION

In the financial year 2018/2019 the State Department for Development of the Asals had a gross budget of Ksh. 6,418,492,211 which was made up of Ksh.5,187,000,000 and Ksh. 1,231,492,211 for development and recurrent vote respectively.

BUDGET ALLOCATION BY PROGRAMMES



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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The State Department was to expend the gross budget of **Ksh. 6,418,492,211** under the following programme:

I. Programme : Accelerated ASAL Development

The objective of this programme is to ensure accelerated and sustained socio-economic development in the ASALs, build community resilience and drought emergencies in Kenya. The allocation was **Ksh. 6,418,492,211** which includes three sub-programmes i.e Asal Development **representing 7%**, Drought management representing **89%** of the budget and General Administration and support services representing **4%** of the budget. A total of **Ksh. 6,306,644,980** was spent under the following sub programmes:

- a. Sub-programme 1.1: ASAL Development **Ksh. 453,169,156**
- b. Sub-programme 1.2: Drought Management **Ksh. 5,599,060,082**
- c. Sub-programme 1.3: General Administration and support services **Ksh.259,588,972**

Key Performance Highlights

Below is an overview of the financial performance for the year ended **30th June 2019** as reported in the detailed financial statements.

Financial Performance Summary

Actual Performance against Budget for Year up to 30th June 2019

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	6,418,492,211	6,306,673,655	111,818,556	98%
Total Payments	6,418,492,211	6,306,644,980	111,847,231	98%
Surplus for the Year			28,675	

Actual receipts by the MDA stood at **98%** of the budget while actual payments were **98%** of the budget. This shows that the budget was well utilised.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

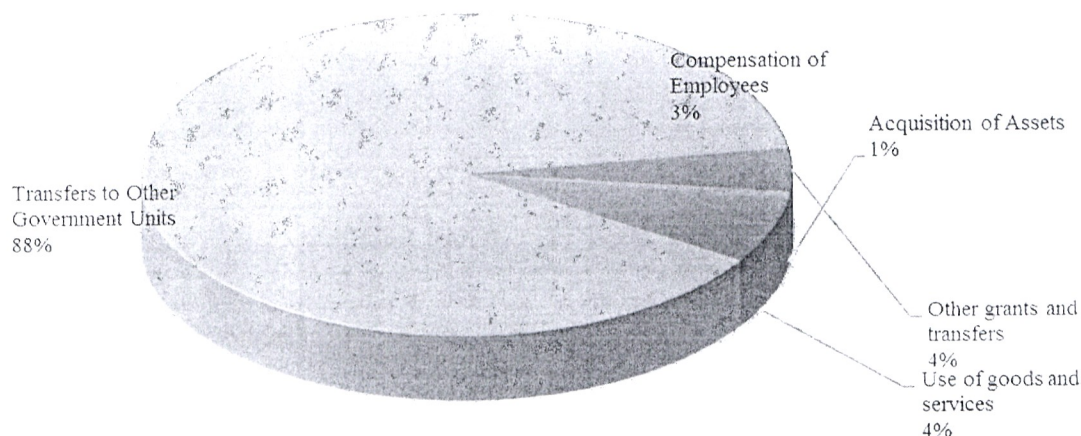
Budget Utilisation

The State Department spent **Ksh.6,306,644,980** against an approved budget of **Ksh.6,418,492,211** representing **98%** absorption. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance
	Ksh	Ksh	Ksh
Compensation of Employees	154,701,876	154,331,256	370,620
Use of goods and services	285,697,522	256,887,800	28,809,722
Transfers to Other Government Units	5,659,060,082	5,577,060,062	82,000,021
Other grants and transfers	270,273,516	269,800,000	473,516
Acquisition of Assets	48,759,215	48,565,862	193,353
Total Payments	6,418,492,211	6,306,644,980	111,847,231

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation as Per Economic Items



Key Performance Highlights (Continued)

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

Current Year Performance

	Year to	Year to		
Financial Performance	30 th June 2019	30 th June 2018	Change	% change
	Ksh.	Ksh.	Ksh	
Total Receipts	6,306,673,655	8,802,262,230	(2,495,588,575)	-28%
Total Payments	6,306,644,980	8,802,051,331	(2,495,406,351)	-28%
Surplus/(Deficit) for the Year	28,675	210,899	(182,224)	

There was a variance of 28% for the year 2018/2019 as compared to the financial year 2017/2018, because some of the functions for the department were transferred to other departments hence less budget was provided.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Receipts

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

Total Receipts Breakdown

	Year to 30 th June 2019	Year to 30 th June 2018	Change	%
Receipts	Ksh	Ksh	Ksh	change
Proceeds from Domestic and Foreign Grants	1,802,000,000	1,251,445,514	550,554,486	-43%
Transfers from National Treasury	4,504,673,655	7,550,715,716	(3,046,042,061)	40%
Other Receipts		101,000	(101,000)	100%
Total Receipts	6,306,673,655	8,802,262,230	(2495,588,575)	28%

The state department received **ksh. 4,504,673,655** as exchequer transfers from treasury and **ksh. 1,802,000,000** as grants from international organizations in form of A.I.A. Total receipts have gone down by **28%** compared to prior year due to transfer of some functions to other departments hence reduction in budget. There were no other receipts.

Payments

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

Total Payment Breakdown

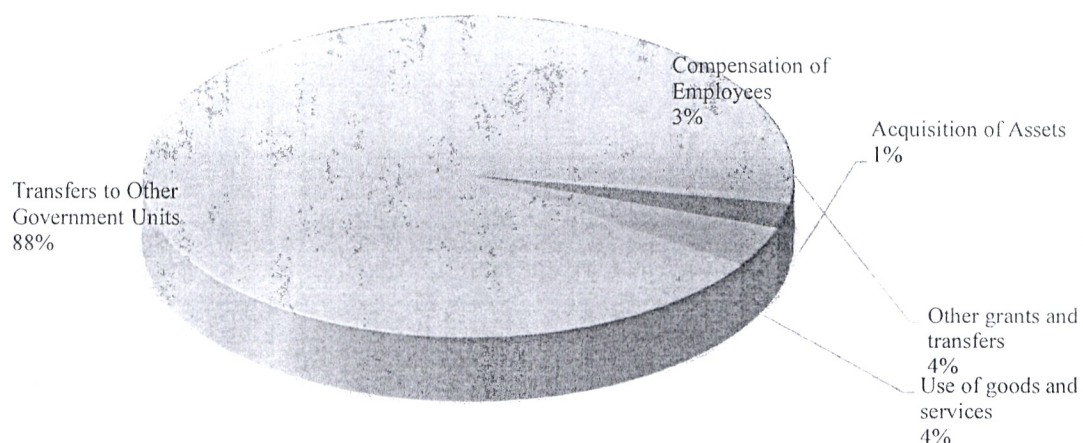
Payment Description	Year to 30 th June 2019	Year to 30 th June 2018	Change	% change
	Ksh	Ksh	Ksh	
Compensation of Employees	154,331,256	149,904,955	4,426,301	3%
Use of goods and services	256,887,800	767,068,671	(510,180,871)	-67%
Transfers to Other Government Units	5,577,060,062	4,459,050,071	1,118,009,991	25%
Other grants and transfers	269,800,000	3,401,423,681	(3,131,623,681)	92%
Acquisition of Assets	48,565,862	17,034,303	31,531,559	185%
Social security benefits	0	7,569,650	(7,569,650)	-100%
Total Payments	6,306,644,980	8,802,051,331	(2,495,406,351)	-28%

From the table above it shows the biggest percentage of the payments goes to transfers to other government units and other grants and transfers. Total payments have gone down by **28%** compared to prior year due to transfer of some functions to other departments hence reduction in budget.

II.COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2019.

Budget Utilisation as Per Economic Items



Financial assets

Financial Assets	As at 30 th June 2019	As at 30 th June 2018	Change	%
	ksh	ksh	ksh	change
Bank balances	10,203,062	11,110,013	(906,951)	8%
Cash balances	0	0	0	
Total Financial Assets	10,203,062	11,110,013	(906,951)	8%

Bank balances comprises of **ksh 626** for Recurrent and **ksh 28,049** for Development. This was unspent balances as at 30th June, 2019. The Deposit balance was **Ksh. 10,174,387** and this is retention money which is due to contractors. There were no outstanding imprests as all the standing and temporary imprests have been surrendered. The change was **8%** which is insignificant.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Cash Flows and Cash Position

The cash and bank balances held by the State Department for Development of the Asals as at 30th June 2019 was Ksh. 10,203,062 The breakdown for the cash is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2019 Ksh	As at 30 th June 2018 Ksh	Change Ksh	% change
Bank Balances	10,203,062	11,110,013	(906,951)	8%
Cash Balances	0	0	0	
Total	10,203,062	11,110,013	(906,951)	8%

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

	As at 30 th June 2019 Ksh	As at 30 th June 2018 Ksh	Change Ksh	% change
Recurrent	626	1,907	1,201	67%
Development	28,049	208,992	(180,943)	87%
Deposit	10,174,387	10,899,114	(724,727)	%
Cash	0	0		
Total	10,203,062	11,110,013	(906,951)	8%

Total Financial Assets

Cash Flow Activities

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

Cash Flow Activities	Year to 30 th June 2019 Ksh	Year to 30 th June 2018 Ksh	Change Ksh	% change
Net Cash Flows generated from Operating activities	47,658,911	(16,078,357)	63,737,268	396%
Net Cash Flows used in Investing activities	(48,565,862)	(17,034,303)	(31,531,559)	185%
Net Cash Flows generated in Financing activities	0	0	0	0
Net increase in Cash and Cash Equivalents	(906,951)	(33,112,660)	32,205,709	97%
Cash and Cash Equivalents at 1 July,2018	11,110,013	44,222,673	(33,112,660)	-75%
Cash and Cash Equivalents at 30 June,2019	10,203,062	11,110,013	(906,951)	-8.16%

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Achievements of the State Department in the FY 2018/2019

The state department applied the resources provided on its sub-programmes to implement various project activities. A wide range of outputs were realized key among them are;

- State Department developed and launched its 5 years Strategic Plan.
- Inaugural ASALs Conference was held in September 2018 in Malindi, bringing all stakeholders interested in development of ASAL areas in one platform to share experiences and have a coordinated approach to development of ASALs.
- Ten (10) livelihood diversification programmes formulated, and implemented under the second phase of the ECORAD.
- Finalized development of a Memorandum of Understanding on the “Kenya (Turkana/WestPokot)–Uganda (Karamoja) Cross-border Programme for Sustainable Peace and Development” The MoU is awaiting signing.
- Daily Drought Early Warning Information Bulletins produced and disseminated (Each county produced 12 drought early warning bulletins).
- Multi-donor basket fund for drought preparedness and Rapid Response (NDEF) operationalized. The Fund was established under the NDMA Act 2016.
- 46 food security assessment reports produced through multi-stakeholder approach. The food security assessment reports are produced twice a year – for the long rains and for the short rains and reports used by all stakeholders to review and implement response plans.
- Over 100,000 beneficiary households received cash transfers for vulnerable and drought affected households under regular programme. The targeting was based on poverty ranking and vulnerability. Another 200,000 households received emergency scale up during drought. The scale up is dependent on the drought situation in target counties.
- 23 ASALs Counties developed drought contingency plans and response plans. Each county produced both drought contingency plan and drought response plan.
- All 23 ASALs counties supported by NDMA to mitigate effects of drought.
- Over 400 community based micro-projects implemented in 23 ASAL counties (interventions in food production, water harvesting, re-stocking, fodder production, irrigation, dry-land agriculture, agro-forestry, agribusiness, bee keeping etc). Most micro-projects were from the FFA/CFA project, KRDP, ADA Consortium, and UNDP funded projects aimed at resilience building of vulnerable communities.

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Challenges

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

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



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

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For the year ended 30th June, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Development of the Asals is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on **30th June, 2019**. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Department accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department of Development of Asals financial statements give a true and fair view of the state of entity's transactions during the financial year ended **30th June, 2019** and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Development of the Asals further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 30/6 2019.



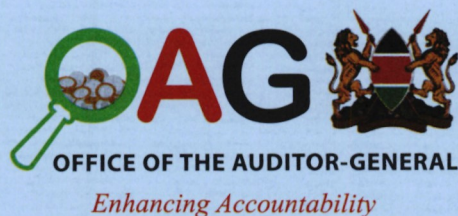
Principal Secretary
Name: Micah Pkopus Powon, CBS



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

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS FOR YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Development of the ASALS set out on pages 1 to 23, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Development of the ASALS as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Financial Statement Figures

The statement of assets and liabilities as at 30 June, 2019 reflects balances under financial assets and financial liabilities which do not tally with the figures reflected in the Integrated Financial Management System (IFMIS) reports as shown below:

Details	Balance as per Financial Statements Kshs.	Balance as per IFMIS Reports Kshs.	Difference Kshs.
Financial Assets	10,203,062	1,198,840,688	(1,118,638,626)
Financial Liabilities	10,174,387	1,198,812,013	(1,188,637,626)

The difference between the two sets of figures have not been explained or reconciled. This is a pointer to preparation of financial statements outside IFMIS.

As such, it has not been possible to confirm the accuracy and presentation of the financial statements for the year ended 30 June, 2019

2. Irregular Payment of Allowances

The statement of receipts and payments reflects a balance of Kshs.154,331,256 under compensation of employees which includes an amount of Kshs.60,021,848 in respect of personal allowances paid as part of salary. The latter balance includes an amount of Kshs.5,150,000 paid as extraneous allowances without the authority of the Salaries and Remuneration Commission (SRC) contrary to Part III, Section C.13 of the Human Resource Policies and Procedures Manual for Public Service, 2016. No explanation has been provided for this anomaly.

In the circumstances, the accuracy and propriety of the personal allowances paid as part of salary amount of Kshs.5,150,000 could not be ascertained.

3. Unauthorized Reallocation of Funds

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.48,565,862 under acquisition of assets which includes an amount of Kshs.11,956,700 in respect of daily subsistence allowance paid to officers for undertaking activities not related to acquisition of assets. No documentation was provided for audit verification in support of the reallocation of the expenditure.

Consequently, the propriety and accuracy of acquisition of assets payments of Kshs.48,565,862 for the year ended 30 June, 2019 could not be confirmed.

4. Unsupported Adjustment - Communication, Supplies and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.256,887,800 in respect of use of goods and services. The amount includes an amount of Kshs.10,438,117 incurred under communication, supplies and services. The latter balance includes amounts of Kshs.100,000 and Kshs.34,918 described as adjustments but have not been supported or explained.

Consequently, the validity and accuracy of communication, supplies and services expenditure of Kshs.10,438,117 could not be confirmed.

5. Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.10,203,062 under cash and cash equivalents comprised of Kshs.626, Kshs.28,049 and Kshs.10,174,387 for recurrent, development and deposits bank accounts respectively. The following observations were noted.

5.1 Receipts and Payments in the Recurrent Cash Book Without Supporting Documents

The bank reconciliation statement for the recurrent account reflects receipts of Kshs.57,702,404 in the cash book not in the bank statement, out of which receipts amounting to Kshs.1,907,664 have not been explained what they relate to and the date they were recorded in the cash book. Further, payments in cash book not reflected in the bank statement of Kshs.58,438,786 made on 30 June, 2019 includes an amount of Kshs.11,723,534 paid to officers but was not included in the outstanding imprest balance as at 30 June, 2019 and a further Kshs.46,715,252 paid to suppliers. The supporting documents for the above payments were not availed for audit verification.

5.2 Payments in the Development Cash Book Without Supporting Documents

The bank reconciliation statement for development bank account shows payments in the cash book not reflected in the bank statement amounting to Kshs.522,612,498 out of which an amount of Kshs.1,383,913 was paid to staff on 30 June, 2019 but supporting documents were not availed for audit verification. The amount has not been reflected as outstanding imprests from the staff under receivables and no explanation has been provided for the anomaly.

Under the circumstances, the accuracy of cash and cash equivalent balance of Kshs.10,203,062 as at 30 June, 2019 could not be confirmed.

6. Accounts Payables - Deposits and Retentions

As disclosed in Note 12 to the financial statements, the statement of assets and liabilities reflects a balance of Kshs.10,174,387 under accounts payables- deposits and retentions. Although lists totalling to Kshs.10,174,387 were availed, details of the contractors and constructions undertaken that would form the basis of settlement were not provided for audit verification.

Without this information, the accuracy and validity of the deposits and retentions amount of Kshs.10,174,389 as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Pending Bills

As disclosed in Notes 16.1 to the financial statements, the State Department for Development of the ASALS had an outstanding pending bill of Kshs.15,172,530 as at 30 June, 2019, that was not settled during the year 2018/2019 but was instead carried forward to 2019/2020. Failure to settle pending bills during the year to which they relate distorts the financial statements for the year and adversely affects the provisions of the subsequent year to which they are charged.

2. Unresolved Prior Year Matters

The following prior year matters remained unresolved as at 30 June, 2019:

2.1 Other Grants and Transfers - Emergency Relief and Refugee Assistance

As previously reported, the statement of receipts and payments as at 30 June, 2018 reflected a balance of Kshs.3,401,423,681 (2016/2017 – Kshs.7,097,995,969) in relation to other grants and transfers. The balance included an amount of Kshs.3,289,532,111 (2016/2017 – Kshs.7,097,393,359) in respect of emergency relief and refugee assistance. However, although the documentation in respect of procurement of the relief commodities were availed, the documentation for distribution to the beneficiaries and the basis of selection of the beneficiaries were not provided for audit scrutiny.

Consequently, the validity of the expenditure and value for money to the citizens could not be confirmed.

2.2 Discrepancies in Relief Foodstuff Receipts and Distribution to Beneficiaries

As reported previously, an audit inspection in five (5) Sub-Counties namely Mwatate, Kilifi North, Baringo Central, Kitui Central and Makueni revealed the following anomalies in relief receipts and distribution to vulnerable populations:

- i) The State Department of Special Programmes did not follow up to ensure whether relief foodstuff sent to the Counties was received by the intended beneficiaries. This was evident from the discrepancies in the dispatch records and the receiving records maintained by the Sub-Counties.
- ii) The distribution of the relief food was undertaken by the State Department for Interior which made no report of the quantities received and quantities distributed to the State Department for Special Programmes and therefore no indication on how the foodstuff was received by the beneficiaries.
- iii) In all the Sub-Counties visited, there were no comprehensive distribution records to indicate how the foodstuff received was distributed.

- iv) There was no documentation on how needy persons were identified or how quantities of various donations were determined.
- v) The Management at the State Department for Special Programmes was not involved in ensuring smooth logistics for transportation and distribution of the relief support to the beneficiaries.
- vi) There was no accountability for AIEs sent to the County Commissioners for transport as evidenced by the Counties which could not fully account for Kshs.1,700,000 AIEs sent to them.
- vii) Although the Department had no vehicles at the Sub-Counties, the AIEs disbursed to Sub-Counties were being used for motor vehicles repairs.

In view of the foregoing, the accuracy, completeness, validity and accountability of other grants and transfers balance of Kshs.3,401,423,681 as at 30 June, 2018 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Use of Goods and Services - Other Operating Expenses

The statement of receipts and payments reflects an amount of Kshs.256,887,800 in respect of use of goods and services for the year ended 30 June, 2019. Included in this balance is an amount of Kshs.51,788,815 relating to other operating expenses which includes a payment of Kshs.2,716,616 to a transporter in respect of transportation of relief food to various destinations. The payment was supported by a contract for transportation of relief food supplies that expired on 5 October, 2015. However, the contract was extended as indicated in the minute No.10/2015-16 of the Ministerial Tender Committee meeting held on 17 December, 2015 for a period of four (4) months from 5 October, 2015 to 5 February, 2016. An audit scrutiny of records revealed the following anomalies:

- i) The extended contract was signed on 8 June, 2016, four (4) months after the lapse of the extension period hence invalidating any works done after the lapse of the contract on 5 October, 2015;

- ii) There was no evidence of fresh tendering having been done to select a new supplier or renew the contract of the existing supplier and hence Management was in breach of Section 139 (2) (a) of the Public Procurement and Asset Disposal Act, 2015.
- iii) On waybill No.07795 dated 11 May, 2016 for Kshs.191,427, the lorry was loaded with 200 bags of rice weighing 50Kgs each and 50 bags of beans. On reaching the destination, 199 bags of rice and 49 bags of beans were received in the stores with a short delivery of one (1) bag of rice and one (1) bag of beans as indicated in the waybill. This anomaly was not addressed.
- iv) For the Waybill No.086246 for Kshs.80,486.85, the lorry was loaded with 300 bags of rice weighing 50 kgs each and 50 bags of beans weighing 50 kgs each. On arriving at the destination and upon offloading, the bags were found to be weighing between 41- 45kgs each.
- v) Waybill No.08625 of Kshs.71,475 indicated that 200 bags of rice weighing 50kgs each were loaded on the lorry but upon reaching the intended destination they were found to be weighing between 41-50kg.

No explanation or documentary evidence were provided for audit verification to show the action taken against the transporter for less delivery of the relief food.

2. Unauthorized Procurement of Goods

The statement of receipts and payments shows a figure of Kshs.48,565,862 under acquisition of assets for the year ended 30 June, 2019 which includes a payment of temporary imprest amounting to Kshs.368,200 to an Officer as facilitation for accreditation materials while attending ASAL Conference in Malindi. However, the surrender showed that the entire amount was used for cash procurement without due regard to competitive sourcing as required by the Public Procurement and Asset Disposal Act, 2015.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the State Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

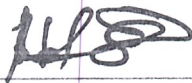
23 December, 2020

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
 Reports and Financial Statements
 For the year ended 30th June, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Ksh	Ksh
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	1,802,000,000	1,251,445,514
Exchequer releases	2	4,504,673,655	7,550,715,716
Other Receipts	3	0	101,000
TOTAL RECEIPTS		6,306,673,655	8,802,262,230
PAYMENTS			
Compensation of Employees	4	154,331,256	149,904,955
Use of goods and services	5	256,887,800	767,068,671
Transfers to Other Government Units	6	5,577,060,062	4,459,050,071
Other grants and transfers	7	269,800,000	3,401,423,681
Social Security benefits	8	0	7,569,650
Acquisition of Assets	9	48,565,862	17,034,303
TOTAL PAYMENTS		6,306,644,980	8,802,051,331
SURPLUS/DEFICIT		28,675	210,899

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 30/9/2019 and signed by:



Principal Secretary
 Name: Micah Pkopus Powon, CBS



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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	10,203,062	11,110,013
Cash Balances	10B	0	0
Total Cash and cash equivalent		10,203,062	11,110,013
Accounts receivables – Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		10,203,062	11,110,013
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	10,174,387	10,899,114
NET FINANCIAL ASSETS		28,675	210,899
REPRESENTED BY			
Fund balance b/fwd	13	210,899	26,820,873
Prior year adjustment	14	(210,899)	(26,820,873)
Surplus/Deficit for the year		28,675	210,899
NET FINANCIAL POSITION		28,675	210,899

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 30/9/2019 and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
 Reports and Financial Statements
 For the year ended 30th June, 2019

VI. STATEMENT OF CASH FLOWS

		2018-2019	2017-2018
		Ksh	ksh
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	1,802,000,000	1,251,445,514
Exchequer Releases	2	4,504,673,655	7,550,715,716
Other Receipts	3	0	101,000
Total		6,306,673,655	8,802,262,230
Payments for operating expenses			
Compensation of Employees	4	154,331,256	149,904,955
Use of goods and services	5	256,887,800	767,068,671
Transfers to Other Government Units	6	5,577,060,062	4,459,050,071
Other grants and transfers	7	269,800,000	3,401,423,681
Social Security benefits	8	0	7,569,650
Total		6,258,079,118	8,785,017,028
Adjusted for:			
Adjustments during the year		(210,899)	(26,820,873)
Changes payables		(724,727)	(6,502,686)
Net cash flow from operating activities		47,658,911	(16,078,357)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(48,565,862)	(17,034,303)
Net cash flows from Investing Activities		(48,565,862)	(17,034,303)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		11,110,013	44,222,673
Cash and cash equivalent at END of the year		10,203,062	11,110,013

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2019

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 30/9/19 2019 and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

Reports and Financial Statements

For the year ended 30th June, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants(A.I.A)	2,538,000,000	(736,000,000)	1,802,000,000	1,802,000,000	0	100%
Exchequer releases	3,854,530,922	761,961,289	4,616,492,211	4,504,673,655	111,818,556	98%
TOTAL RECEIPTS	6,392,530,922	25,961,289	6,418,492,211	6,306,673,655	111,818,556	98%
PAYMENTS						
Compensation of Employees	76,323,938	78,377,938	154,701,876	154,331,256	370,620	100%
Use of goods and services	147,092,486	138,605,036	285,697,522	256,887,800	28,809,722	90%
Transfers to Other Government Units	5,494,969,430	164,090,653	5,659,060,082	5,577,060,062	82,000,021	99%
Other grants and transfers	120,000,000	150,273,516	270,273,516	269,800,000	473,516	100%
Acquisition of Assets	36,879,608	11,879,608	48,759,215	48,565,862	193,353	100%
TOTAL PAYMENTS	5,875,265,461	543,226,750	6,418,492,211	6,306,644,980	111,847,231	98%
Surplus/Deficit	517,265,461	(517,265,461)	0	28,675	(28,675)	



Principal Secretary
Name: Micah Pkopus Powon, CBS



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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	1,034,530,922	196,961,289	1,231,492,211	1,216,273,655	15,218,556	99%
TOTAL RECEIPTS	1,034,530,922	196,961,289	1,231,492,211	1,216,273,655	15,218,556	99%
PAYMENTS						
Compensation of Employees	76,323,938	78,377,938	154,701,876	154,331,256	370,620	100%
Use of goods and services	132,092,486	138,605,036	270,697,522	254,919,744	15,777,778	94%
Transfers to Other Government Units	296,969,430	285,090,653	582,060,082	582,060,062	21	100%
Other grants and transfers	0	200,273,516	200,273,516	199,800,000	473,516	100%
Acquisition of Assets	11,879,608	11,879,608	23,759,215	23,714,823	44,393	100%
TOTAL PAYMENTS	517,265,461	714,226,750	1,231,492,211	1,214,825,884	16,666,327	99%
Surplus/Deficit	517,265,461	(517,265,461)	0	1,447,771	(1,447,771)	

The entity financial statements were approved on 30/9 2019 and signed by:



Principal Secretary
Name: Micah Pkopus Powon, CBS



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

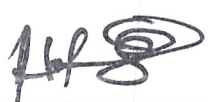
IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		ksh	ksh	ksh	ksh	
Proceeds from Domestic and Foreign Grants	2,538,000,000	(736,000,000)	1,802,000,000	1,802,000,000	0	100%
Exchequer releases	2,820,000,000	565,000,000	3,385,000,000	3,288,400,000	96,600,000	97%
TOTAL RECEIPTS	5,358,000,000	(171,000,000)	5,187,000,000	5,090,400,000	96,600,000	98%
PAYMENTS						
Use of goods and services	15,000,000	0	15,000,000	1,968,056	13,031,944	13%
Transfers to Other Government Units	5,198,000,000	(121,000,000)	5,077,000,000	4,995,000,000	82,000,000	98%
Other grants and transfers	120,000,000	(50,000,000)	70,000,000	70,000,000	0	100%
Acquisition of Assets	25,000,000	0	25,000,000	24,851,040	148,960	99%
TOTAL PAYMENTS	5,358,000,000	(171,000,000)	5,187,000,000	5,091,819,096	95,180,904	98%
Surplus/Deficit	0	0	0	(1,419,096)	1,419,096	

Notes

- Underutilization in Use of Goods and Services of 13% was due to long procurement process.

The entity financial statements were approved on 30/9/2019 and signed by:


Principal Secretary
Name: Micah Pkopus Powon, CBS


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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019	2019	2019	2019	
	Ksh	Ksh	Ksh	Ksh	Ksh
Prog 1: Accelerated ASAL Development					
Sub-programme 1: Asal Development	292,638,408	184,809,749	477,448,157	453,169,156	24,279,001
Sub-programme 2: Drought Management	5,813,938,859	(132,483,777)	5,681,455,082	5,599,060,082	82,395,000
Prog 2: General Administration and support Services.					
Sub-programme 1. Administrative services	237,567,924	(17,290,854)	220,277,070	214,727,017	5,550,053
Sub-programme 2. Information, Communication and Technology	13,223,530	(1,626,643)	11,596,887	12,125,963	(529,076)
Sub-programme 3. Finance and planning services	35,162,201	(7,447,186)	27,715,015	27,562,762	152,253
TOTAL	6,392,530,922	25,961,289	6,418,492,211	6,306,644,980	111,847,231

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Development of The Asals. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

XI. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

During the year ended 30th June 2019, 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 payments 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.

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **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 consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to **Ksh 10,174,387** compared to **Ksh 10,899,114** in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

XI. SIGNIFICANT ACCOUNTING POLICIES(CONTINUED)

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

XI. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2018-2019	2017-2018
				Ksh	Ksh
Grants Received from Bilateral Donors (Foreign Governments)					
(IDA)		Direct payment		1,754,000,000	1,159,303,944
JICA		Direct payment		48,000,000	92,141,570
TOTAL				1,802,000,000	1,251,445,514

The above grants are direct payments made by donors to beneficiaries to Arid and Semi- Arid and Lands.

2 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Ksh	Ksh
Total Exchequer Releases for quarter 1	587,866,715	1,701,656,601
Total Exchequer Releases for quarter 2	1,222,785,400	2,141,934,191
Total Exchequer Releases for quarter 3	913,803,200	2,183,970,024
Total Exchequer Releases for quarter 4	1,780,218,340	1,523,154,900
Total	4,504,673,655	7,550,715,716

During the year the department was to receive **Ksh 6,418,492,211** however it only received **Ksh 6,306,673,655**.

3. Other Receipts

Description	2018-2019	2017-2018
	Ksh	Ksh
Other receipts not classified elsewhere	0	101,000
Total	0	101,000

There were no other receipts on the financial year 2018/2019.

XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Ksh	Ksh
Basic salaries of permanent employees	94,309,408	98,927,892
Personal allowances paid as part of salary	60,021,848	50,977,063
Total	154,331,256	149,904,955

5. USE OF GOODS AND SERVICES

	2018 -2019	2017-2018
	Ksh	Ksh
Utilities, supplies and services	1,370,519	668,408
Communication, supplies and services	10,438,117	2,412,219
Domestic travel and subsistence	34,913,728	31,436,775
Foreign travel and subsistence	6,052,320	2,087,810
Printing, advertising and information supplies & services	2,143,094	573,933
Rentals of produced assets	63,017,472	76,210,040
Training expenses	14,925,246	3,396,206
Hospitality supplies and services	30,905,914	6,091,083
Specialized materials and services	2,500,567	989,642
Office and general supplies and services	15,009,087	3,738,087
Other operating expenses	51,788,815	626,504,173
Routine maintenance – vehicles and other transport equipment	4,658,235	5,007,742
Routine maintenance – other assets	11,741,909	1,112,734
Fuel, oil and lubricants	7,422,779	6,839,820
Total	256,887,800	767,068,671

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Ksh	Ksh
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list		
Current grants to Semi-autonomous government Agencies (2630100)	582,060,062	838,550,071
Capital grants to Government Agencies and other levels of Government (2630200)	484,000,000	380,000,000
Other capital grants and transfer (2640500)	4,511,000,000	3,240,500,000
TOTAL	5,577,060,062	4,459,050,071

The figure **Ksh 5,577,060,062** comprises of **Ksh 3,823,060,062** transferred to SAGAs through exchequer from treasury and **Ksh 1,754,000,000** which was direct payment to beneficiaries through National Drought management authority (NDMA) fund and was captured as AIA.

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

Description	Recurrent	Development	Total
	Ksh	Ksh	Ksh
Transfers to SAGAs and SCs			
National Drought Management Authority	582,060,062	3,241,000,000	3,823,060,062
NDMA AIA		1,754,000,000	1,754,000,000
TOTAL	582,060,062	4,995,000,000	5,577,060,062

The total amount transferred to NDMA through exchequer was **Ksh 3,845,060,062** the amount has been confirmed with the recipient entity (see attached appendix). The amount **Ksh 3,845,060,062** comprises **Ksh 22,000,000** which was charged from other grants and transfers and **Ksh 3,823,060,062** from Grants and transfers to other government entities.

XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	Ksh	Ksh
Emergency relief and refugee assistance	199,800,000	3,289,532,111
Drought contingency	70,000,000	111,641,570
Membership subscription	0	250,000
Total	269,800,000	3,401,423,681

Description	Recurrent	Development	Total
	Ksh	Ksh	Ksh
Transfers to SAGAs and SCs			
National Drought Management Authority	0	22,000,000	22,000,000
ECORAD AIA		48,000,000	48,000,000
TOTAL		70,000,000	70,000,000

Emergency relief and refugee assistance relate to payment of relief food supplied to hunger stricken areas amounting to **Ksh.199,800,000**. The amount **Ksh.70,000,000** comprises of **Ksh 22,000,000** transferred to NDMA through exchequer and **Ksh.48,000,000** direct transfer as AIA to ECORAD project.

8. SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	ksh	ksh
Social security benefits in cash and in kind(gratuity)	0	7,569,650
Total	0	7,569,650

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XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Ksh	Ksh
Refurbishment of Buildings		3,998,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Office Furniture and General Equipment	3,546,519	800,265
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery	142,000	204,100
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Research, Studies, Project Preparation, Design & Supervision	44,877,344	12,031,938
Rehabilitation of Civil Works		
Acquisition of Intangible Assets		
Total	48,565,862	17,034,303

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017-2018
				Ksh	Ksh
Central Bank of Kenya, 1000384228, Recurrent Kes- State Department For Development of The Asals	Ksh	Recurrent		626	1,907
Central Bank of Kenya, 1000384239, Development Kes- State Department For Development of The Asals	Ksh	Development		28,049	208,992
Central Bank of Kenya, 1000384247, Deposit Kes- State Department For Development of The Asals	Ksh	Deposits		10,174,387	10,899,114
Total				10,203,062	11,110,013

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10B: CASH IN HAND

	2018-2019	2017-2018
	Ksh	Ksh
Cash in Hand – Held in domestic currency	0	0
Total	0	0

Cash in hand should also be analysed as follows:

	2018-2019	2017-2018
	Ksh	Ksh
Headquarters	0	0
Total	0	0

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

All the standing and temporary imprests were surrendered.

12. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Ksh	Ksh
Deposits	10,174,387	10,899,114
Total	10,174,387	10,899,114

These are retention money that is retained by the State Department on behalf of third parties that offered services to the State Department.

13. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Ksh	Ksh
Bank accounts	11,110,013	44,152,241
Cash in hand	0	70,432
Account receivables	0	0
Accounts payable	(10,899,114)	(17,401,800)
Total	210,899	26,820,873

These are balances as at 30th June 2018.

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XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
Adjustments on bank account balances	(210,899)	(26,820,873)
Total	(210,899)	(26,820,873)

The adjustments relate to the balances as at **30th June 2018**. It comprised of **Ksh.1,907** for Recurrent and **Ksh 208,992** for Development. The monies were recovered by treasury at the beginning of the financial year 2018/2019.

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department for Development of The Asals.

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

Related party transactions:

	2018-2019	2017-2018
	Ksh	Ksh
Key Management Compensation	9,182,256	9,182,256
Transfers to related parties		
Transfers to SCs and SAGAs	3,845,060,062	3,483,550,071
Transfers to Counties	0	133,560,662
Total Transfers to related parties	3,845,060,062	3,617,110,733
Transfers from related parties		
Transfers from the Exchequer	4,504,673,655	7,550,715,716
Total Transfers from related parties	4,504,673,655	7,550,715,706

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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XII. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. OTHER IMPORTANT DISCLOSURES

16.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2018-2019	2017-2018
	Ksh	Ksh
Supply of goods	0	200,579,981
Supply of services	15,172,530	32,297,600.25
Total	15,172,530	232,877,581.20

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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17. PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Preparation of financial statements outside IFMIS	The auto bank reconciliations had not been finalized in the system. Which showed a discrepancies in Financial assets and liabilities.	Irene Mbogo Assistant Accountant General	Not resolved	30/10/2019
2.	Inaccuracies in the Financial Statements	Difference noted between financial statements figures and ledger figures.	Stella Moraa Principal Accountant.	Resolved	
3.	Emergency relief and assistance	Documentation for distribution to beneficiaries availed to be availed by the sub county commissioners for audit.	Vincent Matioli Deputy Secretary	Not resolved	31/12/2019
4.	Unsupported Ecorad project	All Ecorad project document are at Jica offices for audit.	Dr. Monicah Kinuthia Director	Not Resolved	30/11/2019
5.	Unaccounted for NDMA AIES.	The amount Ksh 19,500,000 queried was part of the transfer to NDMA and it has been accounted for.	Stella Moraa Principal Accountant	Resolved	
6.	Discrepancies in Relief foodstuff receipts and distribution to beneficiaries.	The Department to correct the anomalies.	Vincent Matioli Deputy Secretary	Not Resolved	30/11/19

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2019

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)
7.	Use of goods and services. Maintenance of motorvehicles not supported. Documents missing should be availed.	Documents missing should be availed	Benard Suyianka Supplier chain Officer	Not Resolved	31/11/2019
8.	Uncleared pending bills amounting Kshs 116,113,212 inherited from devolution.	The pending bills were taken to be handed to department of devolution. Since the function was transferred to devolution.	John Mose Chief Finance Officer	Not Resolved	30/10/2019
9.	Acquisition of Assets- expenditure incurred in respect of Wajir Sewerage Project.	The process was done satisfactorily.	Irene Mbogo AAG	Not Resolved	30/11/2019
10.	Disposal of motor vehicles from Western Kenya community project	The vehicles were approved for disposal and the process is ongoing. Some of the vehicles have been disposed.	Paul Koros Deputy Secretary Administration	Resolved	30/10/2019


Principal Secretary
Name: Micah Pkopus Powon, CBS


Assistant Accountant General
Name: Irene Mbogo
ICPAK Member .6867

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Supply of services						
ALOUKIK INVESTMENTS	13,912,420			13,912,420		Lack of exchequer
SAKU GUEST HOUSE	1,060,400			1,060,400		Lack of exchequer
SAKU GUEST HOUSE	199,710			199,710		Lack of exchequer
Sub-Total						
Grand Total	15,172,530			15,172,530		

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Ksh) 2017-2018	Additions during the year 2018-2019(Ksh)	Disposals during the year (Ksh)	Total
Buildings and structures	36,180,850	0		36,180,850
Transport equipment				
Office equipment, furniture and fittings	3,239,931	3,546,519		6,836,450
ICT Equipment, Software and Other ICT Assets	204,100			204,100
Other Machinery and Equipment		142,000		142,000
Heritage and cultural assets				
Intangible assets	15,252,715	44,877,344		60,130,059
Total	54,877,596	48,565,862	0	103,493,459

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.

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ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Drought Management Authority	Drought management	Micah Pkopus Powon,CBS	3,845,060,062	yes

STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS
Reports and Financial Statements
For the year ended 30th June, 2019

ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance Comparison Report

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0.00	1,802,000,000.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	1,802,000,000.00	0.00	0.00
1320000 Grants from International Organisations	0.00	1,802,000,000.00	0.00	0.00
2110101 Basic Salaries - Civil Service	94,309,408.30	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	94,309,408.30	0.00	0.00	0.00
2110301 House Allowance	33,278,999.65	0.00	0.00	0.00
2110309 Special Duty Allowance	1,199,999.70	0.00	0.00	0.00
2110312 Responsibility Allowance	749,999.30	0.00	0.00	0.00
2110313 Entertainment Allowance	2,399,999.15	0.00	0.00	0.00
2110314 Transport Allowance	14,753,702.30	0.00	0.00	0.00
2110315 Extrenuous Allowance	4,313,826.10	0.00	0.00	0.00
2110317 Domestic Servant Allowance	515,460.00	0.00	0.00	0.00
2110318 n Practising Allowance	1,359,900.05	0.00	0.00	0.00
2110320 Leave Allowance	1,449,961.55	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	60,021,847.80	0.00	0.00	0.00
2110000 Wages and Salary Contributions	154,331,256.10	0.00	0.00	0.00
2210101 Electricity	1,370,518.90	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	1,370,518.90	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,847,149.40	0.00	0.00	0.00
2210202 Internet Connections	2,463,767.25	0.00	0.00	0.00
2210203 Courier & Postal Services	127,200.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	10,438,116.65	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,036,268.70	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	8,844,573.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	14,348,943.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	683,943.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	34,913,727.70	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,998,454.80	0.00	0.00	0.00
2210402 Accommodation	1,427,471.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	2,569,394.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	57,000.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	6,052,319.80	0.00	0.00	0.00
2210502 Publishing & Printing Services	161,760.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,981,334.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,143,094.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	63,017,472.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	63,017,472.00	0.00	0.00	0.00
2210701 Travel Allowance	2,369,389.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,369,550.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	1,314,000.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	2,669,356.40	0.00	0.00	0.00
2210706 Book Allowance	330,832.70	0.00	0.00	0.00
2210710 Accommodation Allowance	2,733,190.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	4,138,927.70	0.00	0.00	0.00
2210700 Training Expenses	14,925,245.80	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	12,687,949.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	18,217,964.60	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210800 Hospitality Supplies and Servi	30,905,913.60	0.00	0.00	0.00
2211001 Medical Drugs	761,160.00	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	237,800.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,501,607.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	2,500,567.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	11,698,701.50	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,745,465.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	564,920.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	15,009,086.50	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	7,422,778.75	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	7,422,778.75	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	5,776,000.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	231,200.00	0.00	0.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	42,109,125.25	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	3,390,890.00	0.00	0.00	0.00
2211328 Counselling Services	281,600.00	0.00	0.00	0.00
2211300 Other Operating Expenses	51,788,815.25	0.00	0.00	0.00
2210000 Goods and Services	240,487,655.95	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,658,235.20	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	4,658,235.20	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,968,056.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	808,941.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	142,000.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	3,258,500.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	4,136,866.00	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	1,427,546.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	11,741,909.00	0.00	0.00	0.00
2220000 Routine Maintenance	16,400,144.20	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	582,060,061.50	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	582,060,061.50	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	454,000,000.00	0.00	0.00	0.00
2630203 Capital Grants to Other levels of government	30,000,000.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	484,000,000.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	1,066,060,061.50	0.00	0.00	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	221,799,999.85	0.00	0.00	0.00
2640203 Drought Contingency	48,000,000.00	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	269,799,999.85	0.00	0.00	0.00
2640502 Capital Transfer to Individual	515,000,000.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	3,996,000,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	4,511,000,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	4,780,799,999.85	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,855,088.50	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	691,430.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,546,518.50	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	142,000.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111100 Purchase of Specialised Plant, Equipment and Machinery	142,000.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	9,510,565.90	0.00	0.00	0.00
3111403 Research	5,432,282.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	29,934,496.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	44,877,343.90	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	48,565,862.40	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	2,691,613,732.10	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	2,691,613,732.10	0.00	0.00
6530000 Recurrent Bank Accounts	0.00	2,691,613,732.10	0.00	0.00
6540101 Ministry HQ Development Bank A	2,946,875,513.00	0.00	0.00	0.00
6540100 Development Bank Accounts	2,946,875,513.00	0.00	0.00	0.00
6540000 Development Bank Accounts	2,946,875,513.00	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	396,027,578.90	0.00	0.00	0.00
6580100 Cash in Hand	396,027,578.90	0.00	0.00	0.00
6580000 Cash in Hand	396,027,578.90	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.05	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.05	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.05	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	10,174,387.10	0.00	0.00
7310100 General Deposits Items	0.00	10,174,387.10	0.00	0.00
7310000 Deposits	0.00	10,174,387.10	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
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
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)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.65	0.00	0.00
7380100	0.00	0.65	0.00	0.00
7380000 Withholding Taxes	0.00	0.65	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	1,091,740.65	0.00	0.00
7390100 System Required Liabilities	0.00	1,091,740.65	0.00	0.00
7399999 Cash Clearing A/c	0.00	639,994,556.45	0.00	0.00
7399900	0.00	639,994,556.45	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	641,086,297.10	0.00	0.00
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	4,504,673,655.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,504,673,655.00	0.00	0.00
9910000 Provisions	0.00	4,504,673,655.00	0.00	0.00
Total	9,649,548,071.95	9,649,548,071.95	0.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

MINISTRY OF DEVOLUTION & ASALS

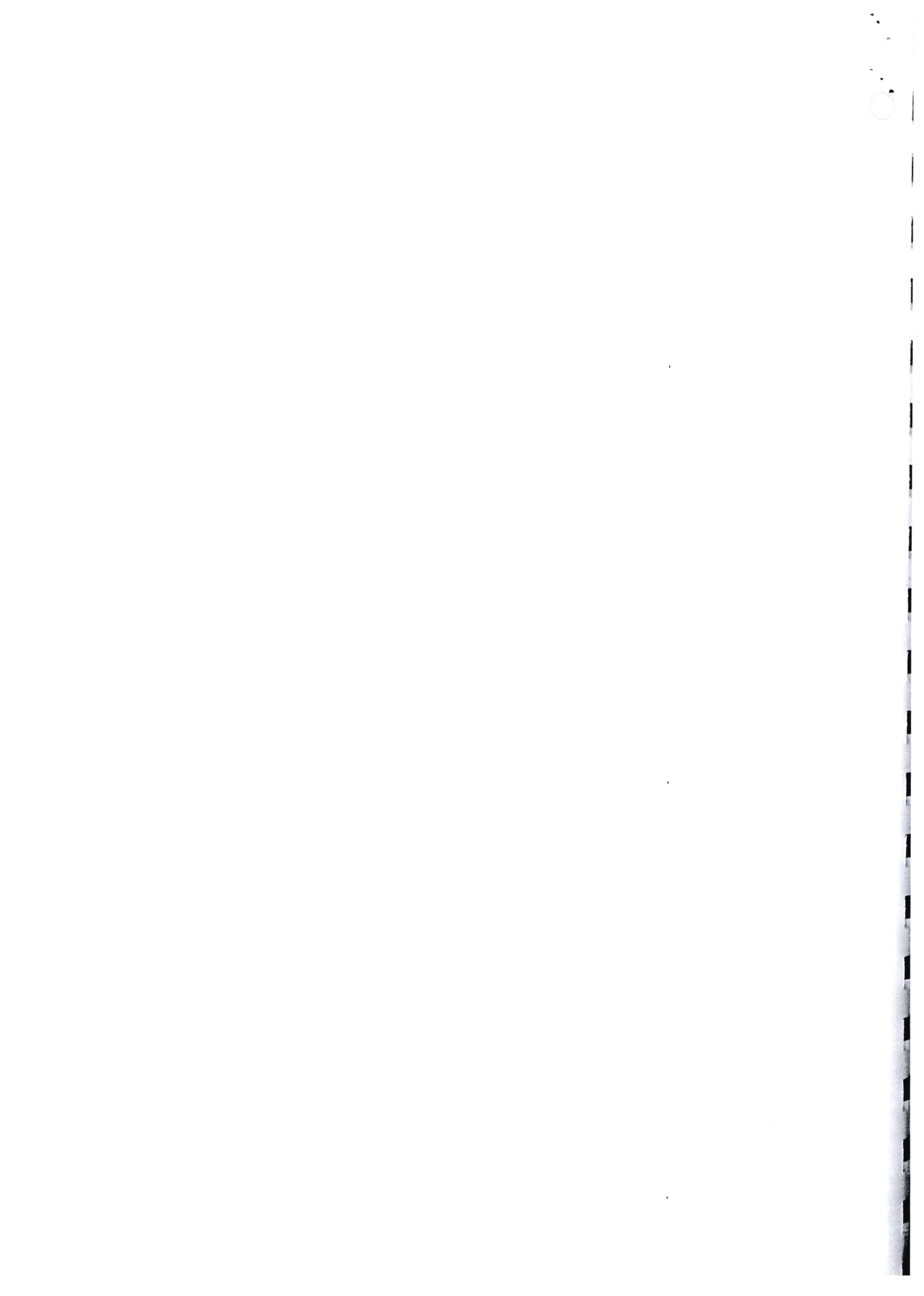
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

DEVELOPMENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2019

F.O. 30		Shs.	Cts.	Shs.	cts
Balance as per Bank Statement					7,640,547.10
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)		522,612,498.25		(522,612,498.25)
2	Receipts in Bank Statement not recorded in Cash Book		-		
Add: 3	Payments in Bank Statement not recorded in Cash Book		-		
4	Receipts in Cash Book not recorded in Bank Statement.....		515,000,000.00		515,000,000.00
Balance as per Cash Book					28,048.85
Prepared by:	<i>Samson O. Olando</i>	Sign	<i>[Signature]</i>	Date	<i>10/7/2019</i>
Designation	<i>ACCE II</i>				
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
Approved by:		Sign	<i>[Signature]</i>	Date	<i>10/7/2019</i>
Designation					

PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

30-6-2019	SARA MAUTA	562,800.00
30-6-2019	PS SDDA	165,200.00
30-6-2019	PS SDDA	229,500.00
30-6-2019	PS SDDA	343,913.00
30-6-2019	NDMA	515,000,000.00
30-6-2019	SAUDA SHARIF	7,500.00
30-6-2019	MWANAJUMA WARAKA	7,500.00
30-6-2019	ELIZABETH NDONYE	7,500.00
30-6-2019	GUYO KHALAKE	7,500.00
30-6-2019	EUNICE MATHENGE	7,500.00
30-6-2019	STEPHEN CHEGE	7,500.00
30-6-2019	ZAITUNA MUHAMED	7,500.00
30-6-2019	EPHANTUS WARUINGE	30,000.00
30-6-2019	ATIC TOURS	97,702.00
30-6-2019	KSG ECORAD	461,500.00
30-6-2019	AFRICAN TOUCH SAFARIS	20,700.00
30-6-2019	KALYA INVESTMENT LTD	796,551.70
30-6-2019	KALYA INVESTMENT LTD TAX	43,448.30
30-6-2019	KEELUS RESORT LTD	796,551.70
30-6-2019	KEELUS RESORT LTD TAX	43,448.30
30-6-2019	FGEE TECH LTD	1,866,260.00
30-6-2019	FGEE TECH LTD TAX	101,796.00
30-6-2019	SEASONAL GUEST HOUSE	976,127.25
30-6-2019	SHAMZ HOTELN LTD	971,508.60
30-6-2019	SHAMZ HOTELN LTD TAX	52,991.40
	TOTALS	522,612,498.25



RECEIPT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

30-06-2019	EXCHEQUER NOTIFICATION 19186N5MVX	515,000,000.00
	TOTAL	515,000,000.00

FO 30

MINISTRY OF DEVOLUTION AND ASALS

STATE DEPARTMENT FOR THE DEVELOPMENT OF ASALS

RECCURENT ACCOUNT BANK RECONCILIATION STATEMENT AS AT 30.6.2019

CBK RECURRENT A/CCT NO 1000384228

		Shs.	Cts.
Balance as per Bank Statement			737,007.65
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)	58,438,785.70	(58,438,785.70)
2	Receipts in Bank Statement not recorded in Cash Book		
Add: 3	Payments in Bank Statement not recorded in Cash Book		
4	Receipts in Cash Book not recorded in Bank Statement.....	57,702,404.00	57,702,404.00
Balance as per Cash Book			625.95
Prepared by:	Samsone Njando	Sign	[Signature]
Designation	ACCT II	Date	10/7/2019
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
Approved by:		Sign	[Signature]
Designation		Date	10/7/2019

PAYMENT IN CASHBOOK NOT RECORDED IN BANK STATEMENT		
30-06-2019	MAY DEDUCTION KENASA	2,800.00
30-06-2019	JANE KIMANI	30,000.00
30-06-2019	KELLEN MUTEMBEI	30,000.00
30-06-2019	EVERLYNE KILONZO	30,000.00
30-06-2019	A GICHUNE	30,000.00
30-06-2019	S WANJA	30,000.00
30-06-2019	Z MOMANYI	30,000.00
30-06-2019	ICPAK	11,200.00
30-06-2019	DELILAH KERUBO	39,200.00
30-06-2019	BENARD KIINGA	25,000.00
30-06-2019	LAWRENCE ARINGO	19,600.00
30-06-2019	ESTHER KATHAMBI	8,000.00
30-06-2019	GUYO HALAKHE	10,000.00
30-06-2019	MARY OGWE	10,000.00
30-06-2019	JOSEPH OGOLA	20,000.00
30-06-2019	SARAH MURUGU	10,000.00
30-06-2019	IRENE OJWANG	10,000.00
30-06-2019	SARAH MURUGU	10,000.00
30-06-2019	MOSES SAISI	10,000.00
30-06-2019	ZAKINA ASMAN	10,000.00
30-06-2019	SARAH MURUGU	20,000.00
30-06-2019	CATHERINR GIKIRU	20,000.00
30-06-2019	EVA MIANO	9,819.00
30-06-2019	M WARAKA	10,000.00
30-06-2019	E GATHAMBI	10,000.00
30-06-2019	E GATHAMBI	10,000.00
30-06-2019	C AKINYI	20,000.00
30-06-2019	E ATSALI	20,000.00
30-06-2019	M NYAKAKO	10,000.00
30-06-2019	M MBITHE	10,000.00
30-06-2019	SARAH MURUGU	20,000.00
30-06-2019	S MUNYIRI	15,000.00
30-06-2019	Z MOMANYI	30,000.00
30-06-2019	N NGIGE	7,000.00
30-06-2019	CATHERINR GIKIRU	20,000.00
30-06-2019	EVERLYNE KILONZO	15,000.00
30-06-2019	D RONO	10,000.00
30-06-2019	IRENE MAHINGE	100,000.00
30-06-2019	RWAMOSI COMPANY LTD	696,982.75
30-06-2019	RWAMOSI COMPANY LTD TAX	38,017.25
30-06-2019	LAWRENCE ARINGO	22,533.00
30-06-2019	CATHERINR GIKIRU	25,329.00
30-06-2019	COLLETA MAWEU	60,732.00
30-06-2019	ANTONETTE KAMAU	23,761.00
30-06-2019	ROSE OCHIEL	37,190.00
30-06-2019	SARAH ALOO	19,196.00

30-06-2019	SARAH MURUGU	37,190.00
30-06-2019	HULDAH OGOTI	57,275.00
30-06-2019	NATIONAL BANK	96,677.95
30-06-2019	BANK OF BARODA	37,190.25
30-06-2019	BARCLAYS BANH	780,653.70
30-06-2019	CO-RPERATIVE BANK	479,772.75
30-06-2019	EQUITY BANK	1,025,887.60
30-06-2019	KCB	580,712.40
30-06-2019	MIDDLE EAST BANK	33,755.25
30-06-2019	STAND CHARTTERD	85,882.70
30-06-2019	FOSA	166,810.85
30-06-2019	FOSA	33,755.25
30-06-2019	FOSA	9,535.50
30-06-2019	FOSA	47,126.30
30-06-2019	SARAH MURUGU	150,000.00
30-06-2019	M NYAKAKO	10,000.00
30-06-2019	REX KIOSK	140,772.00
30-06-2019	MARK MJAMBILI	44,250.00
30-06-2019	MARK MJAMBILI	46,000.00
30-06-2019	S CHEGE	30,000.00
30-06-2019	E MIANO	10,000.00
30-06-2019	M MBITHE	10,000.00
30-06-2019	S CHEGE	30,000.00
30-06-2019	M BAYA	15,000.00
30-06-2019	M MUKETI	50,000.00
30-06-2019	SILAS ROTINO	33,600.00
30-06-2019	MOSES SAISI	10,000.00
30-06-2019	RUTH KIBAARA	4,500.00
30-06-2019	EVERLYNE KILONZO	15,000.00
30-06-2019	G WANGARE	10,000.00
30-06-2019	PATRICAI SHITA	10,000.00
30-06-2019	NYOKABI	69,356.40
30-06-2019	R KISYULA	50,000.00
30-06-2019	R KISYULA	50,000.00
30-06-2019	PATRICAI SHITA	10,000.00
30-06-2019	A KAMAU	5,000.00
30-06-2019	SAUDA IBRAHIM	10,000.00
30-06-2019	M WARAKA	10,000.00
30-06-2019	M MUKETI	50,000.00
30-06-2019	E MATHENGE	10,000.00
30-06-2019	R OCHIEL	10,000.00
30-06-2019	A KAMAU	5,000.00
30-06-2019	PENINAH NZAU	30,000.00
30-06-2019	E KABIRO	10,000.00
30-06-2019	V SIMWA	208,400.00
30-06-2019	P NZAU	20,000.00
30-06-2019	P TUITAI	10,000.00

30-06-2019	KSG YAMO	92,220.00
30-06-2019	M MJAMBILI	453,600.00
30-06-2019	Q OMOLO	50,000.00
30-06-2019	M GATHUKA	595,000.00
30-06-2019	V JOSEPH	67,200.00
30-06-2019	A MIGWI	26,620.00
30-06-2019	Z MOMANYI	30,000.00
30-06-2019	GUYO HALAKHE	491,400.00
30-06-2019	S MURAGURI	409,500.00
30-06-2019	S MBUGUA	396,900.00
30-06-2019	I MBOGO	120,000.00
30-06-2019	R KIBAARA	100,000.00
30-06-2019	C AKINYI	60,000.00
30-06-2019	S OJWANG	60,000.00
30-06-2019	M MJAMBILI	60,000.00
30-06-2019	J AREBA	120,000.00
30-06-2019	C GIKIRU	120,000.00
30-06-2019	B KIINGA	120,000.00
30-06-2019	S MATIVO	60,000.00
30-06-2019	P KOROS	60,000.00
30-06-2019	H KIMARO	60,000.00
30-06-2019	L NGAITHE	150,000.00
30-06-2019	M MUNGAI	120,000.00
30-06-2019	P SHITAMBASI	80,000.00
30-06-2019	S OLANDO	60,000.00
30-06-2019	S MAIYO	60,000.00
30-06-2019	S MAUTA	120,000.00
30-06-2019	E GATHAMBI	60,000.00
30-06-2019	T EMONDE	100,000.00
30-06-2019	S OKUMU	60,000.00
30-06-2019	M WAMJERI	60,000.00
30-06-2019	J MAINA	120,000.00
30-06-2019	L NGAITHE	15,000.00
30-06-2019	B SIUYANKA	15,000.00
30-06-2019	S MATIVO	15,000.00
30-06-2019	C WAROTJHE	15,000.00
30-06-2019	S ROTINO	15,000.00
30-06-2019	S KANYARU	15,000.00
30-06-2019	J MKALA	15,000.00
30-06-2019	E MIANO	15,000.00
30-06-2019	J KAMAU	15,000.00
30-06-2019	S OMBOGI	15,000.00
30-06-2019	M MBITHE	15,000.00
30-06-2019	A KAROKI	126,000.00
30-06-2019	WAITHAKA	15,000.00
30-06-2019	L NGAITHE	12,000.00
30-06-2019	A MWANGI	12,000.00

30-06-2019	A KAMU	30,000.00
30-06-2019	E ATSALI	30,000.00
30-06-2019	G HALAKHE	15,000.00
30-06-2019	N WARAKA	15,000.00
30-06-2019	P VAATI	15,000.00
30-06-2019	J MIRITI	15,000.00
30-06-2019	S SHARIF	15,000.00
30-06-2019	Z MOHAMED	7,500.00
30-06-2019	JAMES MUTUA	30,000.00
30-06-2019	P LOMERESIA	30,000.00
30-06-2019	M KWARAMOI	30,000.00
30-06-2019	P VAATI	30,000.00
30-06-2019	W ACHOLA	30,000.00
30-06-2019	S MBURU	30,000.00
30-06-2019	M NYAKAKO	45,000.00
30-06-2019	H NASHIPAI	45,000.00
30-06-2019	J KORIR	45,000.00
30-06-2019	E KABIRU	45,000.00
30-06-2019	J NDUNGU	45,000.00
30-06-2019	R KIBET	45,000.00
30-06-2019	J MUGO	45,000.00
30-06-2019	I MAHINGE	60,000.00
30-06-2019	D KITUM	60,000.00
30-06-2019	G NGOGE	60,000.00
30-06-2019	M MUKETI	60,000.00
30-06-2019	MAY DEDUCTION KCB	29,500.00
30-06-2019	JUNE DEDUCTION MOW	28,000.00
30-06-2019	WARUINGE	781,200.00
30-06-2019	COMMUTATION TAX	805,917.50
30-06-2019	JOSEHINE	30,000.00
30-06-2019	JEB MOTORS	374,568.95
30-06-2019	JEB MOTORS TAX	20,431.05
30-06-2019	SKYTOP AGENCIES	682,758.60
30-06-2019	SKYTOP AGENCIES TAX	37,241.40
30-06-2019	CYNAM	1,062,068.95
30-06-2019	CYNAM TAX	57,931.05
30-06-2019	G WANGARE	10,000.00
30-06-2019	Z ASMAN	10,000.00
30-06-2019	E MATHENGE	10,000.00
30-06-2019	L ARINGO	30,000.00
30-06-2019	A MUINDI	120,000.00
30-06-2019	P NZAU	434,000.00
30-06-2019	MORAGI ANTO	208,620.70
30-06-2019	MORAGI ANTO TAX	11,379.30
30-06-2019	ESENAI TRAVEL	56,800.00
30-06-2019	GINE MOTORS	165,000.00
30-06-2019	L NAIVASHA	639,375.00

30-06-2019	S MUNYIRI	12,000.00
30-06-2019	S ROTINO	12,000.00
30-06-2019	S CHEGE	12,000.00
30-06-2019	J RITHAA	12,000.00
30-06-2019	J MKALA	12,000.00
30-06-2019	J KAMAU	6,000.00
30-06-2019	E MIANO	6,000.00
30-06-2019	S MATIVO	6,000.00
30-06-2019	M NGIGE	6,000.00
30-06-2019	M KWAM	15,000.00
30-06-2019	P KIMMANI	15,000.00
30-06-2019	J MUTUA	15,000.00
30-06-2019	J MIRITI	15,000.00
30-06-2019	S MBURU	15,000.00
30-06-2019	P VAATI	15,000.00
30-06-2019	W ACHOLA	15,000.00
30-06-2019	H MUGODO	120,000.00
30-06-2019	M MIRINGU	60,000.00
30-06-2019	S CHACHA	60,000.00
30-06-2019	A BABU	60,000.00
30-06-2019	J MOSE	120,000.00
30-06-2019	N NGIGE	100,000.00
30-06-2019	S MURAGURI	60,000.00
30-06-2019	S MUNYIRI	60,000.00
30-06-2019	R TOWITT	60,000.00
30-06-2019	S MUGO	60,000.00
30-06-2019	J YAMO	100,000.00
30-06-2019	A MUINDI	60,000.00
30-06-2019	SAFARICOM LTD	1,005,162.95
30-06-2019	TELKOM KENYA LTD	1,952,527.50
30-06-2019	FGEE TECH LTD	51,510.35
30-06-2019	TELKOM KENYA LTD	7,810,110.00
30-06-2019	TELKOM KENYA LTD TAX	426,006.00
30-06-2019	TELKOM KENYA LTD TAX	106,501.50
30-06-2019	SAFARICOM TAX	54,827.05
30-06-2019	FGEE TECH LTD TAX	2,809.65
30-06-2019	KSG 12 OFFICERS	723,840.00
30-06-2019	KIHBIT	524,160.00
30-06-2019	PRIMATE TOURS	67,600.00
30-06-2019	KPLC	45,676.00
30-06-2019	SAFARICOM LTD	3,107,000.00
30-06-2019	TELKOM KENYA	667,000.00
30-06-2019	D WAMBUGU	30,000.00
30-06-2019	H OGOTO	30,000.00
30-06-2019	S CHEGE	30,000.00
30-06-2019	G NJENGA	30,000.00
30-06-2019	S OMBOGI	30,000.00

30-06-2019	L NAIVASHA TAX	34,875.00
30-06-2019	COMPUTER WAYS	39,072.40
30-06-2019	COMPUTER WAYS	716,327.60
30-06-2019	ATTIC TECH LTD CO TAX	41,244.85
30-06-2019	ATTIC TECH LTD CO	756,155.15
30-06-2019	KSG	97,440.00
30-06-2019	LIBKEN AGENCIES	79,600.00
30-06-2019	JUTHERS INV ESTMENT TAX	94,726.55
30-06-2019	JUTHERS INV ESTMENT	1,736,653.45
30-06-2019	REX KIOSK	408,825.00
30-06-2019	FIBRE TECH	10,344.85
30-06-2019	FIBRE TECH	189,655.15
30-06-2019	BIDA INVESTMENT	9,310.35
30-06-2019	BIDA INVESTMENT	170,689.65
30-06-2019	EGMAX SERVICES	17,919.85
30-06-2019	EGMAX SERVICES	328,530.15
30-06-2019	ANJIE SUPPLIES	383,767.25
30-06-2019	ANJIE SUPPLIES TAX	20,932.75
30-06-2019	BIDVEST MERCHANT	24,784.15
30-06-2019	BIDVEST MERCHANT	454,375.85
30-06-2019	KLINK NETWORK	20,529.30
30-06-2019	KLINK NETWORK	376,370.70
30-06-2019	WAJIR VEGATABLES	1,829,388.25
30-06-2019	WAJIR VEGATABLES	887,227.00
30-06-2019	INTERMASS STATIONARIES	74,347.75
30-06-2019	INTERMASS STATIONARIES	1,363,042.25
30-06-2019	RAYOKA ENTERPRISE	1,166,052.15
30-06-2019	RAYOKA ENTERPRISE	63,602.85
30-06-2019	KPLC	127,688.00
30-06-2019	GARDORS ENTERPRISE	58,216.55
30-06-2019	GARDORS ENTREPRISE	1,067,303.45
30-06-2019	ARELI INVESTMENT LTD	490,110.00
30-06-2019	TAWE ENTERPRISE	102,064.65
30-06-2019	TAWE ENTERPRISE	1,871,185.35
30-06-2019	SUN BEAN COMM	1,815,900.85
30-06-2019	SUN BEAN COMM	99,049.15
30-06-2019	MORAGIE AUTO	12,874.15
30-06-2019	MORAGIE AUTO	236,025.85
30-06-2019	BWELS RESORT	36,206.90
30-06-2019	BWELS RESORT	663,793.10
30-06-2019	SWEET SWEAT LION	11,802.00
30-06-2019	SWEET SWEAT LION	216,370.00
30-06-2019	MAFLEX LTD	1,092,698.30
30-06-2019	MAFLEX LTD	59,601.70
30-06-2019	TAX COMMUTATION	62,640.00
30-06-2019	SELINE OKUMU	30,000.00
30-06-2019	M WARAKA	10,000.00

30-06-2019	KIHBIT	14,560.00
30-06-2019	E MIANO	10,000.00
30-06-2019	N NGIGE	7,000.00
30-06-2019	C AKINYI	20,000.00
30-06-2019	HELLEN MORAA	20,000.00
30-06-2019	C NDWIGA	10,000.00
30-06-2019	S MUNYIRI	15,000.00
30-06-2019	G HALAKHE	10,000.00
30-06-2019	IRENE OJWANG	10,000.00
30-06-2019	E NDONYE	5,000.00
30-06-2019	P NZAU	30,000.00
30-06-2019	S AKWIRI	6,000.00
30-06-2019	P TUITAI	10,000.00
30-06-2019	R OCHIEL	10,000.00
30-06-2019	CONSOLATA NWIGA	10,000.00
30-06-2019	POSTAL CORP	19,152.00
30-06-2019	S IBRAHIM	10,000.00
30-06-2019	TUSKER MATTRESS	1,820.45
30-06-2019	TUSKER MATTRESS	33,374.55
30-06-2019	CYNAM ENTERPRISE	1,062,068.95
30-06-2019	BROADLINK	56,486.90
30-06-2019	BROADLINK	1,035,593.10
30-06-2019	STELAH MORAA	350,000.00
30-06-2019	S MURUGU	350,000.00
30-06-2019	G NGIGE	77,482.10
30-06-2019	SAMWEL MASIAGA	332,000.00
	TOTALS	58,438,785.70

RECEIPT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

30-6-2019	RETURNED RTGS	29,500.00
30-6-2019	RETURNED RTGS	77,482.05
30-6-2019	EXCHEQUER NOTIFICATION	55,794,740.00
30-6-2019	RETURNED RTGS	165,200.00
30-6-2019	RETURNED RTGS	229,500.00
30-6-2019	RETURNED RTGS	343,913.00
30-6-2019	RETURNED RTGS	1,062,068.95
	TOTALS	57,702,404.00

REPUBLIC OF KENYA

MINISTRY OF DEVOLUTION AND ASALS

STATE DEPARTMENT FOR THE DEVELOPMENT OF THE ASALS

DEPOSIT ACCOUNT NO1000384247 BANK RECONCILIATION STATEMENT AS AT 30.6. 2019

		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement				10,174,387.10	
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)				
2	Receipts in Bank Statement not recorded in Cash Book				
Add: 3	Payments in Bank Statement not recorded in Cash Book				
4	Receipts in Cash Book not recorded in Bank Statement.....				
Balance as per Cash Book				10,174,387.10	
Prepared by:	<i>Samsom v. olando</i>	Sign	<i>[Signature]</i>		
Designation	<i>ACL II</i>	Date	<i>10/07/2019</i>		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
Approved by:		Sign	<i>[Signature]</i>		
Designation		Date	<i>10/07/2019</i>		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

REC-STATE DEPT FOR DEV OF THE ASAL

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

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	27,022,067.15
2. Receipts in Bank Statement not yet recorded in Cash Book	818,573.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	1,247,466.75
4. Receipts in Cash Book not yet Recorded in Bank Statement	54,580,320.80
Bank Balance as per Cash Book	27,987,147.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

REC-STATE DEPT FOR DEV OF THE AS.

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

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10000000	10-AUG-18	BARCLAYS BANK KENYA LIMITED	1,190,199.65
10000001	10-AUG-18	NATIONAL BANK	384,019.70
10000002	10-AUG-18	KENYA COMMERCIAL BANK LIMITED	941,667.80
10000003	10-AUG-18	CO-OPERATIVE BANK OF KENYA LTD	995,725.10
10000004	10-AUG-18	EQUITY BANK LIMITED	1,644,877.65
10000005	10-AUG-18	FAMILY BANK LIMITED	18,141.15
10000006	10-AUG-18	MIDDLE EAST BANK KENYA LIMITED	29,467.10
10000007	10-AUG-18	STANDARD CHARTERED BANK HEADQUARTERS	194,621.40
10000008	10-AUG-18	BANK OF BARODA (K) LIMITED	64,144.50
10000009	10-AUG-18	FOSA - UKULIMA SACCO	226,413.70
10000010	10-AUG-18	FOSA - AFYA SACCO	43,975.85
10000011	10-AUG-18	FOSA - JAMII SACCO	17,468.10
10000012	10-AUG-18	CHRISTINE R M EZEKIEL	77,562.40
10000013	24-AUG-18	TOURISM AND WILDLIFE WELFARE	200.00
10000014	24-AUG-18	NATIONAL SOCIAL SECURITY FUND	6,300.00
10000015	24-AUG-18	SHIRIKA SACCO	121,368.00
10000016	24-AUG-18	HARAMBEE SACCO SOCIETY LTD	511,468.50
10000017	24-AUG-18	BARCLAYS BANK KENYA LIMITED	98,774.00
10000018	24-AUG-18	FAULU KENYA LIMITED	5,529.00
10000019	24-AUG-18	KENYA COMMERCIAL BANK LIMITED	486,012.00
10000020	24-AUG-18	CO-OPERATIVE BANK OF KENYA LTD	60,367.00
10000021	24-AUG-18	EQUITY BANK LIMITED	71,331.80
10000022	24-AUG-18	IZWE LOANS KENYA LIMITED	19,573.00
10000023	24-AUG-18	BANK OF AFRICA KENYA LIMITED	55,393.00
10000024	24-AUG-18	PREMIER KENYA LIMITED	20,411.00
10000025	24-AUG-18	BUNGE COOPERATIVE SOCIETY	5,434.00
10000026	24-AUG-18	AFYA SACCO SOCIETY LTD-LOAN DEDUCTIONS	44,598.00
10000027	24-AUG-18	MAGEREZA CO OPERATIVE SOCIETY LIMITED	23,058.00
10000028	24-AUG-18	NEWFORTIS SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	8,350.00
10000029	24-AUG-18	GUSII MWALIMU SACCO LIMITED	3,790.00
10000030	24-AUG-18	MWITO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	53,753.80
10000031	24-AUG-18	WANAANGA SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	13,213.70
10000032	24-AUG-18	UCHAGUZI SACCO SOCIETY LIMITED	6,000.00
10000033	24-AUG-18	LIBERTY LIFE ASSURANCE KENYA LIMITED	35,890.95
10000034	24-AUG-18	KENINDIA INSURANCE COMPANY LIMITED	1,940.00
10000035	24-AUG-18	HAZINA SACCO SOCIETY LTD	630,889.30
10000036	24-AUG-18	ARDHI SACCO SOCIETY LTD	129,654.15
10000037	24-AUG-18	UKULIMA SACCO SOCIETY LIMITED	213,973.90
10000038	24-AUG-18	ASILI SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	13,840.00
10000039	24-AUG-18	TREASURER SHERIA SACCO	35,467.50
10000040	24-AUG-18	SAUTI SACCO	33,556.00
10000041	24-AUG-18	MWALIMU SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	110,558.30
10000042	24-AUG-18	TRANSCOM SACCO LIMITED	11,029.90
10000043	24-AUG-18	BRITISH AMERICAN INSURANCE COMPANY K LIMITED	19,663.85
10000044	24-AUG-18	CORPORATE INSURANCE COMPANY LIMITED	12,352.00
10000045	24-AUG-18	MADISON INSURANCE COMPANY LIMITED DEDUCTIONS	2,300.85
10000046	24-AUG-18	SAHAM ASSURANCE COMPANY Ltd	970.00
10000047	24-AUG-18	INSURANCE CO OF EAST AFRICA	4,052.65

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

REC-STATE DEPT FOR DEV OF THE ASAL

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10000048	24-AUG-18	OLD MUTUAL LIFE ASSURANCE COMPANY LIMITED	6,790.00
10000049	24-AUG-18	FAMILY BANK LIMITED	28,182.00
10000050	24-AUG-18	PLATINUM CREDIT LIMITED	4,219.00
10000051	24-AUG-18	LETSHEGO KENYA LIMITED	6,047.00
10000052	24-AUG-18	UNION OF KENYA CIVIL SERVANTS	6,281.35
10000053	24-AUG-18	MAZINGIRA WELFARE AND SPORTS ASSOCIATION	2,300.00
10000054	24-AUG-18	MOW WELFARE AND SPORTS ASS	42,050.00
10000055	24-AUG-18	ARDHI SPORTS WELFARE ASSOCIATION	200.00
10000056	24-AUG-18	IMMIGRATION WELFARE	200.00
10000057	24-AUG-18	WATER WELFARE AND SPORTS ASSOCIATION	6,450.00
10000058	24-AUG-18	TRANSCOM WELFARE ASSOCIATION	4,975.00
10000059	24-AUG-18	MINISTRY OF LABOUR WELFARE ASSOCIATION	11,250.00
10000060	24-AUG-18	STAFF WELFARE ASSOCIATION MINISTRY OF STATE FOR PUBLIC SERVICE MSPS	1,100.00
10000061	24-AUG-18	KENYA NATIONAL SECRETARIES ASSOCIATION	3,200.00
10000062	24-AUG-18	MIPANGO STAFF WELFARE ASSOCIATION	400.00
10000063	24-AUG-18	MEAC STAFF WELFARE	400.00
10000064	24-AUG-18	INCOME TAX WCPS	70,753.50
10000065	24-AUG-18	NATIONAL HOSPITAL INSURANCE FUND	187,150.00
10000066	24-AUG-18	HIGHER EDUCATION LOANS BOARD	18,754.60
10000067	24-AUG-18	KENYA WOMEN FINANCE TRUST	4,756.00
10000068	24-AUG-18	NATIONAL BANK	15,552.30
10000069	24-AUG-18	INCOME TAX PAYE	2,485,144.35
10000070	24-AUG-18	CIVIL SERVANTS HOUSING FUND SCHEME	19,200.00
10000071	24-AUG-18	HOUSING FINANCE CORPORATION	54,651.00
10000072	24-AUG-18	SANLAM LIFE INSURANCE LIMITED	20,896.70
10000073	24-AUG-18	EMU-INYA ENTERPRISES LTD	30,004.00
10000074	24-AUG-18	ARDHI SACCO SOCIETY LTD	48,937.40
10000075	24-AUG-18	JAMII SACCO SOCIETY LIMITED	47,189.00
10000076	24-AUG-18	CIVIL SERVANTS HOUSING FUND SCHEME	49,500.00
10000077	29-AUG-18	MARY ADHIAMBO OGWE	20,000.00
10000078	29-AUG-18	PENINA MUKULU NZAU	20,000.00
10000079	29-AUG-18	MICAH PKOPUS POWON	73,000.00
10000080	29-AUG-18	IRENE WANGU MAHINGE	42,000.00
10000081	29-AUG-18	NANCY MOKORO NGIGE	7,000.00
10000082	29-AUG-18	MICHAEL OMONDI NYAKAKO	10,000.00
10000083	29-AUG-18	SUSAN WANJA MUNYIRI	18,000.00
10000084	29-AUG-18	MARGARET MBITHE MULI	10,000.00
10000085	29-AUG-18	MARGARET MBITHE MULI	10,000.00
10000086	29-AUG-18	ZABLON MOSES MOMANYI	30,000.00
10000087	29-AUG-18	EVERLYNE MWIKALI KILONZO	10,000.00
10000088	29-AUG-18	PETER GITONGA NDERITU	10,000.00
10000089	29-AUG-18	JOSEPH KETA OGOLA	50,000.00
10000090	29-AUG-18	JOSEPH KETA OGOLA	20,000.00
10000091	29-AUG-18	MICAH PKOPUS POWON	187,432.50
10000092	29-AUG-18	KHAMALA KIZITO TEMBA	103,012.50
10000093	29-AUG-18	MAHALON PKATEI MUKET	87,334.50
10000094	29-AUG-18	MAHALON PKATEI MUKET	50,000.00
10000095	29-AUG-18	SIMON NG'ANG'A MBUGUA	347,200.00
10000096	29-AUG-18	MAHALON PKATEI MUKET	42,000.00
10000097	29-AUG-18	EUGENE WAMALWA	187,432.50
10000098	29-AUG-18	IRENE WANGU MAHINGE	100,000.00
10000099	29-AUG-18	EVA GATHIGIA MIANO	10,000.00
10000100	29-AUG-18	CATHERINE MBARI GIKIRU	20,000.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

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

REC-STATE DEPT FOR DEV OF THE ASAL

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

No	Date	Payee	Amount
10000101	29-AUG-18	JOEL MWANGI NDUNGU	
10000102	29-AUG-18	REUBEN KIBET ATODONYANG	24,500.00
10000103	29-AUG-18	MOSES NJAGI MUGO	24,500.00
10000104	29-AUG-18	HELLEN MARAI NASHIPAI	24,500.00
10000105	29-AUG-18	HELLEN MORAA NYANGOTO	24,500.00
10000119	29-AUG-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	15,000.00
10000139	30-AUG-18	NATIONAL HOSPITAL INSURANCE FUND	700,000.00
10000145	30-AUG-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	195,300.00
10000187	30-AUG-18	UKULIMA SACCO SOCIETY LIMITED	14,496.15
10000282	26-SEP-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	225,373.45
10000314	26-SEP-18	SAHAM ASSURANCE COMPANY Ltd	4,963.30
10000444	04-OCT-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	970.00
10000445	04-OCT-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000.00
10000446	04-OCT-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000.00
10000499	18-OCT-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000.00
10000622	30-OCT-18	WATER WELFARE AND SPORTS ASSOCIATION	700,000.00
10000639	30-OCT-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	6,450.00
10000789	21-NOV-18	MAGEREZA CO OPERATIVE SOCIETY LIMITED	5,008.30
10000798	21-NOV-18	HIGHER EDUCATION LOANS BOARD	23,058.00
10000805	21-NOV-18	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	22,190.10
10001039	21-DEC-18	MOW WELFARE AND SPORTS ASS	8,375.95
10001101	09-JAN-19	JOHN NYAOKO MORTE MOSE	51,600.00
10001198	24-JAN-19	MARY ADHIAMBO OGWE	31,500.00
10001204	24-JAN-19	ELIZABETH OWENDI OCHOLI	24,700.00
10001217	24-JAN-19	VELEDINAH MUVENYI JOSEPH	78,400.00
10001219	24-JAN-19	ASMAN ZAKINA ANYANGO	100,800.00
10001245	24-JAN-19	CECILIA AKINYI	10,000.00
10001249	24-JAN-19	EVA GATHIGIA MIANO	24,700.00
10001254	24-JAN-19	PETER GITONGA NDERITU	9,900.00
10001257	24-JAN-19	REUBEN KIBET ATODONYANG	10,000.00
10001261	24-JAN-19	MWANAJUMA RAMA WARAKA	19,600.00
10001266	24-JAN-19	ELIZABETH OWENDI OCHOLI	10,000.00
10001363	31-JAN-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	54,206.00
10001372	31-JAN-19	UKULIMA SACCO SOCIETY LIMITED	7,739.05
10001635	20-FEB-19	MARY ADHIAMBO OGWE	230,362.55
10001669	26-FEB-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	10,000.00
10001864	20-MAR-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	7,050.70
10001967	09-APR-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	7,331.35
10002022	12-APR-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	700,000.00
10002031	12-APR-19	MOSES MASASABI SAISI	
10002043	12-APR-19	GUYO HALAKHE DABASSO	77,200.00
10002044	12-APR-19	EVERLYNE MWIKALI KILONZO	10,000.00
10002076	16-APR-19	ELIZABETH KAMENE NDONYE	15,000.00
		TABITHA WANJIRU RACHEAL	5,000.00
			19,600.00

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 30-JUL-19

REC-STATE DEPT FOR DEV OF THE ASAL

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

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

Cheque		Payee	Amount
No	Date		
10002082	16-APR-19	GEORGE KARIUKI NJENGA	25,200.00
10002091	16-APR-19	JACKLINE PINKY ZALA	50,400.00
10002092	16-APR-19	QUEEN MOLLY OMOLLO	29,400.00
10002098	16-APR-19	HULDAH K OGOTI	63,000.00
10002099	16-APR-19	RUTH MAITHA KIBAARA	63,000.00
10002194	25-APR-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	7,201.35
10002379	28-MAY-19	FLY HIGH AGENCY LIMITED	229,500.00
10002537	04-JUN-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	7,126.35
10002588	18-JUN-19	BARCLAYS BANK KENYA LIMITED	993,780.35
10002589	18-JUN-19	CO-OPERATIVE BANK OF KENYA LTD	855,806.55
10002590	18-JUN-19	FOSA - UKULIMA SACCO	163,174.50
10002591	18-JUN-19	FOSA - AFYA SACCO	15,411.10
10002592	18-JUN-19	FOSA - JAMII SACCO	30,574.10
10002593	18-JUN-19	ARDHI SACCO SOCIETY LTD	27,392.70
10002594	18-JUN-19	KENYA COMMERCIAL BANK LIMITED	662,814.55
10002595	18-JUN-19	FAMILY BANK LIMITED	16,251.95
10002596	18-JUN-19	MIDDLE EAST BANK KENYA LIMITED	29,467.10
10002597	18-JUN-19	STANDARD CHARTERED BANK HEADQUARTERS	116,669.85
10002598	18-JUN-19	BANK OF BARODA (K) LIMITED	64,144.50
10002599	18-JUN-19	NATIONAL BANK	364,631.45
10002600	18-JUN-19	EQUITY BANK LIMITED	1,722,581.10
10002601	18-JUN-19	HAZINA SACCO SOCIETY LTD	20,673.70
10002740	26-JUN-19	INCOME TAX PAYE	2,357,622.60
10002759	26-JUN-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	7,155.50
10002762	27-JUN-19	INCOME TAX WCPS	65,589.50
10002838	30-JUN-19	TELKOM KENYA LIMITED	59,330.00
Total			27,022,067.15

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

Receipts		Amount	
No	Date		
NONREF	24-DEC-18	202 REFUNDS RTGS	15,000.00
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 002715	165,200.00
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 001861	229,500.00
NONREF	09-JUL-19	TRFS Payments /BENM/ PV 002712/1	343,913.00
NONREF	04-OCT-18	202 REFUNDS RTGS	64,960.00
Total			818,573.00

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

Cheque		Amount	
No	Date		
10001403	07-FEB-19	Outward KEPSS MT 102 /BENM/ FLY HIGH AGENCY LIMITED PV - 001510	229,500.00
10002940	10-JUL-19	Outward KEPSS MT 102 /BENM/ ZEITUNA TUPI MOHAMED PV 002807	7,500.00
10001588	12-JUL-19	Outward KEPSS MT 102 /BENM/ KENYA SCHOOL OF GOVERNMENT MOMBASA PV-001869	97,440.00
10002938	12-JUL-19	Outward KEPSS MT 102 /BENM/ ARELI	490,110.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

REC-STATE DEPT FOR DEV OF THE ASAL

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

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

Cheque			Amount
No	Date		
10000789	23-NOV-18	INVESTMENTS PV-002761 Outward KEPSS MT 102 /BENM/ MAGEREZA CO OPERATIVE SOCIETY LIMIT PV - 001127	23,058.00
10000836	23-NOV-18	Outward KEPSS MT 102 /BENM/ JAMII SACCO SOCIETY LIMITED PV - 001127	133,660.00
10000810	23-NOV-18	Outward KEPSS MT 102 /BENM/ TREASURER SHERIA SACCO PV - 001127	34,748.75
10000821	23-NOV-18	Outward KEPSS MT 103 /BENM/ LETSHEGO KENYA LIMITED PV - 001127	6,047.00
10000832	23-NOV-18	Outward KEPSS MT 102 /BENM/ KENINDIA INSURANCE COMPANY LIMITED PV - 001127	1,940.00
10000826	23-NOV-18	Outward KEPSS MT 102 /BENM/ IMMIGRATION WELFARE PV - 001127	200.00
10000871	23-NOV-18	Outward KEPSS MT 102 /BENM/ HUDSON ALIGULA MUGODO IMP 3020236	63,000.00
10000844	23-NOV-18	Outward KEPSS MT 102 /BENM/ ROBERT KIBANDI NJOJU IMP 3020249	52,500.00
10000869	23-NOV-18	Outward KEPSS MT 102 /BENM/ N LEONARD NGAITHE IMP 3020232	63,000.00
10000779	23-NOV-18	Outward KEPSS MT 102 /BENM/ BARCLAYS BANK KENYA LIMITED PV - 001127	44,763.00
Total :			1,247,466.75

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

Receipts			Amount
No	Date		
FT19165V68411	14-JUN-19		
FT18277THN6S	04-OCT-18		33,600.00
FT18239BP129	27-AUG-18		64,960.00
FT18239BP129	27-AUG-18		213,973.90
FT19165JPMDJ	14-JUN-19		213,973.90
FT18243GKWLC	31-AUG-18		19,600.00
FT 19165ZKY114	14-JUN-19		12,956,000.00
FT18303SNQV3	31-OCT-18		42,000.00
FT18358FBY86	24-JAN-19		40,607,300.00
FT19165YDY31	14-JUN-19		15,000.00
FT19157TPPTS	06-JUN-19		50,400.00
FT19157RH4CT	06-JUN-19		78,010.00
FT 1916569W49	14-JUN-19		265,903.00
			19,600.00
Total :			54,580,320.80

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 30-JUL-19

DEV-STATE DEPT FOR DEV OF THE ASAL

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
200000125	25-JUN-19	PEREZ PEMA TUITAI	14,000.00
200000126	26-JUN-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	7,500,000.00
200000127	26-JUN-19	NATIONAL DROUGHT MANAGEMENT AUTHORITY	5,500,000.00
200000135	28-JUN-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	343,913.00
200000137	28-JUN-19	PS STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS	165,200.00
Total :			13,523,113.00
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUL-19

DEV-STATE DEPT FOR DEV OF THE ASAL

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

Balance as per bank certificate	28,048.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	13,523,113.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-13,495,064.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



Statement of Financial Position

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	255,261,780.90	0.00
Cash Balances	22B	396,027,578.90	0.00
Total Cash And Cash Equivalents		651,289,359.80	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.05	0.00
TOTAL FINANCIAL ASSETS		651,289,359.85	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	651,260,684.85	0.00
NET FINANCIAL ASSETS		28,675.00	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		28,675.00	0.00
NET FINANCIAL POSITION		28,675.00	0.00

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

Prepared By: _____

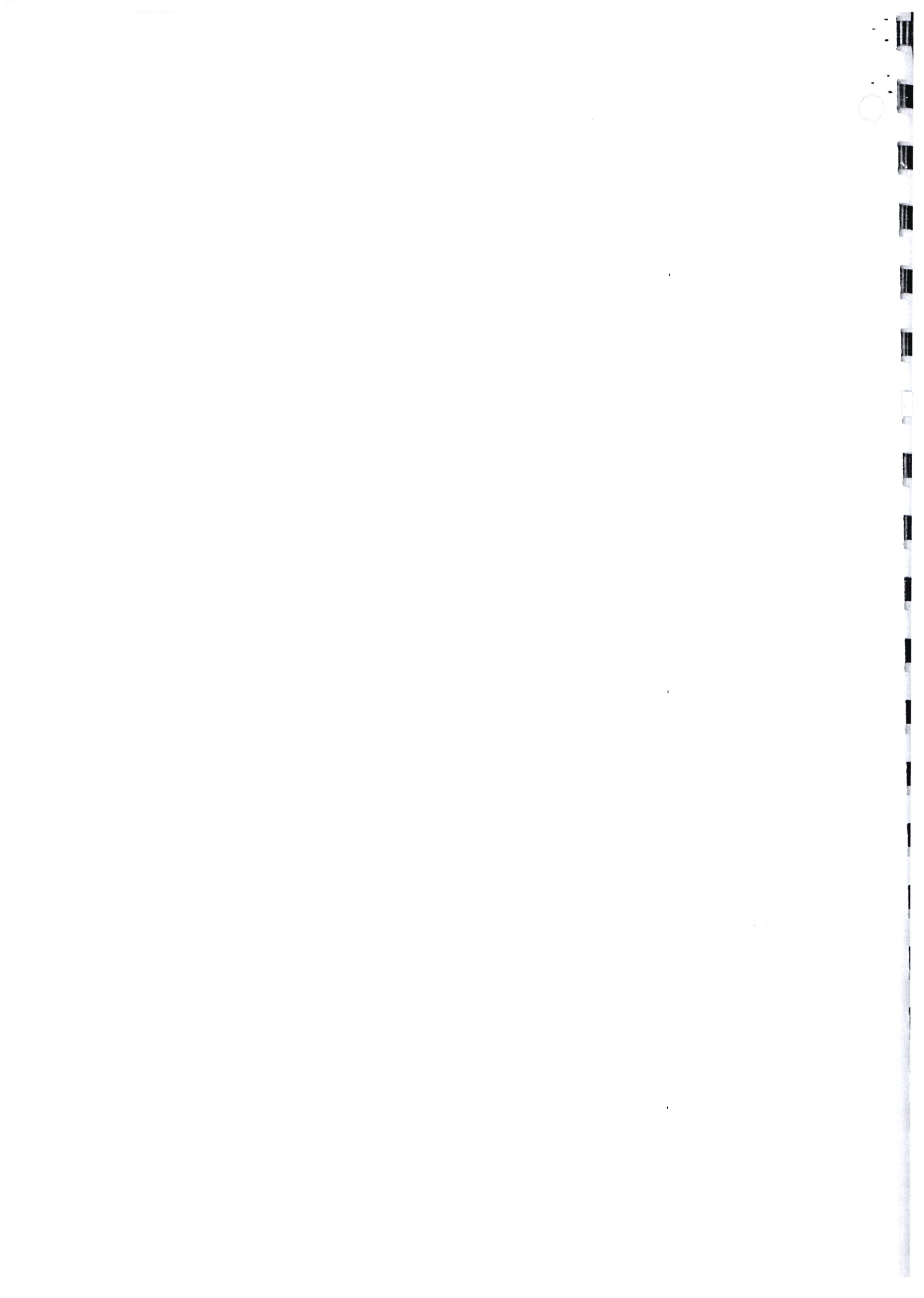
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	1,802,000,000.00	0.00
Exchequer releases	4	4,504,673,655.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	154,331,256.10	0.00
Use of goods and Services	13	256,887,800.15	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,577,060,061.50	0.00
Other Grants and Transfers	16	269,799,999.85	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		651,260,684.80	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	699,855,222.20	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	48,565,862.40	0.00
Net Cash Flow From Investing Activities	B	(48,565,862.40)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	651,289,359.80	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	651,289,359.80	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1035-State Department for Development of the ASAL
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%*
RECEIPTS								
Tax Receipts	1	0.00		0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00		0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	2,538,000,000.00		(736,000,000.00)	1,802,000,000.00	1,802,000,000.00	0.00	100.00%
Exchange releases	4	0.00		0.00	0.00	2,944,900,000.00	(2,944,900,000.00)	0.00%
Transfers from Other Government Entities	5	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%
Proceeds from Foreign Borrowings	7	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%
Reimbursements and Refunds	9	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%
Other Receipts	11	0.00		0.00	0.00	0.00	0.00	0.00%
Total		2,538,000,000.00		(736,000,000.00)	1,802,000,000.00	4,746,900,000.00	(2,944,900,000.00)	263.42%
PAYMENTS								
Compensation of Employees	12	0.00		0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	15,000,000.00		0.00	15,000,000.00	1,968,056.00	13,031,944.00	13.12%
Subsidies	14	0.00		0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	5,198,000,000.00		(121,000,000.00)	5,077,000,000.00	4,995,000,000.00	82,000,000.00	98.38%
Other Grants and Transfers	16	120,000,000.00		(50,000,000.00)	70,000,000.00	70,000,000.00	0.00	100.00%
Social Security Benefits	17	0.00		0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	25,000,000.00		0.00	25,000,000.00	24,851,039.90	148,960.10	99.40%
Finance Costs, including Loan Interest	19	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%
Other payments	21	0.00		0.00	0.00	0.00	0.00	0.00%
Total		5,358,000,000.00		(171,000,000.00)	5,187,000,000.00	5,091,819,095.90	95,180,904.10	98.17%



Statement of Budget Execution - Development Expenditure

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1035- State Department for Development of the ASAL
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	1,559,773.655.00	(1,559,773.655.00)	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%
Total		0.00	0.00	0.00	0.00	1,559,773,655.00	(1,559,773,655.00)	0.00%
PAYMENTS								
Compensation of Employees	12	76,323,938.00	6,800.00	78,323,938.00	154,654,676.00	154,331,256.10	323,419.90	99.79%
Use of goods and Services	13	132,092,486.00	(6,800.00)	138,659,036.00	270,744,722.00	254,919,744.15	15,824,977.85	94.16%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	296,969,429.50	0.00	285,090,652.50	582,060,082.00	582,060,061.50	20.50	100.00%
Other Grants and Transfers	16	0.00	0.00	200,273,516.00	200,273,516.00	199,799,999.85	473,516.15	99.76%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	11,879,607.50	0.00	11,879,607.50	23,759,215.00	23,714,822.50	44,392.50	99.81%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		517,265,461.00	0.00	714,226,750.00	1,231,492,211.00	1,214,825,884.10	16,666,326.90	98.65%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1035-State Department for Development of the ASAL

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0733000000			6,418,492,211.00	6,306,644,980.00	111,847,231.00
	2110000	Wages and Salary Contributions	154,654,676.00	154,331,256.10	323,419.90
	2210000	Goods and Services	265,391,458.00	240,487,655.95	24,903,802.05
	2220000	Routine Maintenance	20,353,264.00	16,400,144.20	3,953,119.80
	2630000	Grants & Transfer To Other Govt. Units	1,116,060,082.00	1,066,060,061.50	50,000,020.50
	2640000	Other Transfers and Emergency Relief	4,813,273,516.00	4,780,799,999.85	32,473,516.15
	3110000	Acquisition of Fixed Capital Assets	48,759,215.00	48,565,862.40	193,352.60
		Grand Total	6,418,492,211.00	6,306,644,980.00	111,847,231.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1035-State Department for Development of the ASAL

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0733000000			6,418,492,211.00	6,306,644,980.00	111,847,231.00
	0/33010000		235,459,887.00	210,996,421.35	24,463,465.65
	0733020000		5,923,443,352.00	5,840,969,186.60	82,474,165.40
	0733030000		259,588,972.00	254,679,372.05	4,909,599.95
		Grand Total	6,418,492,211.00	6,306,644,980.00	111,847,231.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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Budget Execution by Heads and Programmes

Entity: 1035-State Department for Development of the ASAL

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
1033000300	0000000000	Default - Non Programmatic	0.00	0.00	0.00
		General Administrative Services - Special Programmes	0.00	(231,345.45)	231,345.45
	0733000000		0.00	(231,345.45)	231,345.45
1035000100			971,903,239.00	960,410,121.55	11,493,117.45
	0733000000		971,903,239.00	960,410,121.55	11,493,117.45
1035000300			259,588,972.00	254,647,108.00	4,941,864.00
	0733000000		259,588,972.00	254,647,108.00	4,941,864.00
1035100100			4,511,000,000.00	4,511,000,000.00	0.00
	0733000000		4,511,000,000.00	4,511,000,000.00	0.00
1035100300			22,000,000.00	22,000,000.00	0.00
	0733000000		22,000,000.00	22,000,000.00	0.00
1035100500			30,000,000.00	30,000,000.00	0.00
	0733000000		30,000,000.00	30,000,000.00	0.00
1035100600			15,000,000.00	1,968,056.00	13,031,944.00
	0733000000		15,000,000.00	1,968,056.00	13,031,944.00
1035101000			504,000,000.00	454,000,000.00	50,000,000.00
	0733000000		504,000,000.00	454,000,000.00	50,000,000.00
1035101200			73,000,000.00	72,851,039.90	148,960.10
	0733000000		73,000,000.00	72,851,039.90	148,960.10
1035101300			32,000,000.00	0.00	32,000,000.00
	0733000000		32,000,000.00	0.00	32,000,000.00
		Grand Total	6,418,492,211.00	6,306,644,980.00	111,847,231.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1035-State Department for Development of the ASAL

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,504,673,655.00	0.00
TOTAL		4,504,673,655.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

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

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities Supplies and Services	2210100	1,370,518.90	0.00
Communication, Supplies and Services	2210200	10,438,116.65	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	34,913,727.70	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	6,052,319.80	0.00
Printing, Advertising and Information Supplies and Services	2210500	2,143,094.00	0.00
Rentals of Produced Assets	2210600	63,017,472.00	0.00
Training Expenses	2210700	14,925,245.80	0.00
Hospitality Supplies and Services	2210800	30,905,913.60	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	2,500,567.00	0.00
Office and General Supplies and Services	2211100	15,009,086.50	0.00
Fuel Oil and Lubricants	2211200	7,422,778.75	0.00
Other Operating Expenses	2211300	51,788,815.25	0.00
Routine Maintenance - Vehicles	2220100	4,658,235.20	0.00
Routine Maintenance - Other Assets	2220200	11,741,909.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		256,887,800.15	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	582,060,061.50	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	484,000,000.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	4,511,000,000.00	0.00
TOTAL		5,577,060,061.50	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	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	269,799,999.85	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		269,799,999.85	0.00

17 Social Security Benefits

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

18 Acquisition of Assets

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

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,691,613,732.10	0.00
Development Bank Accounts	6540000	2,946,875,513.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		5,638,489,245.10	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	396,027,578.90	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		396,027,578.90	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre payments	6740000	0.05	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.05	0.00
TOTAL			

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	10,174,387.10	0.00
Withholding Taxes	7380000	0.65	0.00
System Required Liabilities A/cs	7390000	641,086,297.10	0.00
TOTAL		651,260,684.85	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

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



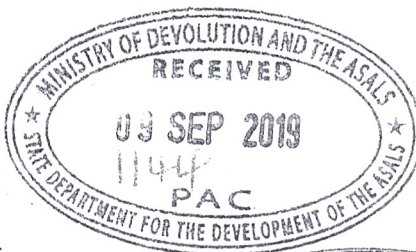


National Drought Management Authority

Email: info@ndma.go.ke
 Fax No.: 254 (20) 2227982
 Telephone: 254 (20) 2227496/2227168
 254 722200656/ 734652220
 When replying please quote:

P.O. Box 53547 - 00200
 NAIROBI
 KENYA

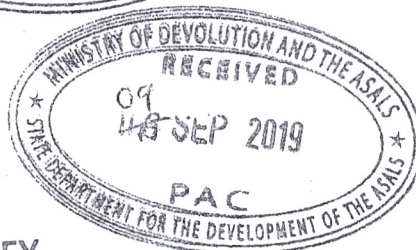
REF. NO.: NDMA/FIN/5/236



September 6, 2019

Do about 3 SEP 19

The Principal Secretary
 State Department for Development of Asal
 Ministry of Devolution and ASAL
 NAIROBI



Att. Head of Accounting Unit

Ref: Transfers Confirmation, 2018- 19FY

The National Drought Management Authority wishes to confirm the amounts received from the State Department as at 30 June 2019 as indicated in the table below.

Confirmation of amounts received by/dispursed to (Insert name of MDA/SAGA/SC/Fund/Project) as at 30 June 2019					Amounts Disbursed/Received by (Insert name of MDA) as at 30 June 2019			/Received by National Drought Management Authority as at 30 June 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
Reference Number/Pv No.	Date Disbursed	Recurrent (KShs) (A)	Reference Number/Pv No.	Date Disbursed	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
3	04/09/2018	148,484,714.75	1478	27/02/2019	50,000,000.00		198,484,714.75	198,484,714.75	NIL
359	06/12/2018	148,484,714.75	2326	20/05/2019	50,000,000.00		198,484,714.75	198,484,714.75	
1454	20/02/2019	139,575,632.00	63	11/10/2018	50,000,000.00		189,575,632.00	189,575,632.00	
2321	06/06/2019	145,515,000.00	6	27/09/2018	50,000,000.00		195,515,000.00	195,515,000.00	
			1479	22/02/2019	7,500,000.00		7,500,000.00	7,500,000.00	
			358	27/02/2019	7,500,000.00		7,500,000.00	7,500,000.00	
			2809	27/06/2019	7,500,000.00		7,500,000.00	7,500,000.00	
			2325	09/04/2019	7,500,000.00		7,500,000.00	7,500,000.00	
			1477	22/02/2019	5,500,000.00		5,500,000.00	5,500,000.00	
			2810	27/06/2019	5,500,000.00		5,500,000.00	5,500,000.00	
			2324	09/04/2019	5,500,000.00		5,500,000.00	5,500,000.00	
			4	27/09/2018	312,000,000.00		312,000,000.00	312,000,000.00	
			5	11/10/2018	312,000,000.00		312,000,000.00	312,000,000.00	
			355	12/11/2018	312,000,000.00		312,000,000.00	312,000,000.00	
			356	12/11/2018	312,000,000.00		312,000,000.00	312,000,000.00	
			1492	09/04/2019	312,000,000.00		312,000,000.00	312,000,000.00	
			1493	27/02/2019	312,000,000.00		312,000,000.00	312,000,000.00	

		2323	20/05/2019	312,000,000.00		312,000,000.00	312,000,000.00
		2322	20/05/2019	312,000,000.00		312,000,000.00	312,000,000.00
		2531	30/06/2019	515,000,000.00		515,000,000.00	515,000,000.00
		357	27/02/2019	5,500,000.00		5,500,000.00	5,500,000.00
TOTALS		582,060,061.50		3,263,000,000.00		3,845,060,061.50	3,845,060,061.50

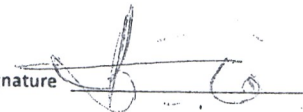
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name

YOSHIAKI BARAJA

Signature



Date

06.09.2019

REPUBLIC OF KENYA

Date 10th July, 2019

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT- 1035

Account No. 1000384247

as at the close of

business on 30th June, 2019

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

- 1. Paul Koros - Chairman
- 2. Dr. Hulda Ogoti - Member
- 3. Mr. Samson Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 10th July, 2019

Notes	(Shs. 00.00
Silver	Shs. 00.00
copper	Shs. NIL
Cheques (as per details on reverse)	Shs. NIL
	<u>00.00</u>

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

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

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

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

Cash on hand	(Shs. 00.00
Bank balance	Shs. 10,174,387.10
	<u>10,174,387.10</u>

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

cts Ten Cents (shs. 10,174,387 cts 10

Standing to the credit of the account on 30th June, 2019

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

Paul M. Koros

Chairman

30/07/19

Hulda Ogoti

10/07/19

Date 10th July, 2019

Samson Olando 10/7/2019



DEPOSIT ANALYSIS 2018-2019 FINANCIAL YEAR			
WESTERN KENYA RETENTION MONEY AS AT 30/06/2019			
No	Particulars	Amount	Amount Paid
1	Jowk Enterprises Ltd	39,084.30	Nil
2	Amaj Ltd	128,481.50	Nil
3	Ambe General Contractors	400,869.38	Nil
4	Arotum	86,145.00	86,144.00
5	Benco Contractors	270,413.00	Nil
6	Broadcore Construction	91,719.70	Nil
7	Citam	128,841.50	Nil
8	Dachi Ltd	255,587.40	255,587.40
9	Davis and Shirtliff	387,585.00	Nil
10	Davis and Shirtliff	153,212.00	Nil
11	Highway Emporium	54,938.90	Nil
12	Highway Emporium	49,171.00	Nil
13	Highway Emporium	332,833.00	Nil
14	Highway Emporium	92,311.00	Nil
15	Jonesmy Construction	112,868.00	Nil
16	Jonesmy Construction	182,120.00	Nil
17	Jonesmy Construction	296,193.50	Nil
18	Keromatt Ltd	1,806,258.90	Nil
19	Keromatt Ltd	347,779.00	Nil
20	Masera	96,837.30	Nil
21	Masera	76,167.90	Nil
22	Mavil Emporium	3,765.30	Nil
23	Mosaic	45,234.20	Nil
24	Mwamogusii Building Contractors	506,149.30	359,761.15
25	Nyamsera Construction	92,406.00	Nil
26	Nyamsera Construction	88,989.40	Nil
27	Open yard developers	724,189.22	Nil
28	Nyamsera Construction	135,693.00	Nil
29	Perfcon Ltd	23,234.80	23,234.80
30	Resco Construction Company	374,005.90	Nil
31	Resco Construction Company	542,740.80	Nil
32	Resco Construction Company	586,519.20	Nil
33	Resco Construction Company	557,651.50	Nil
34	Resco Construction Company	707,938.40	Nil
35	Sharkles Construction	159,118.35	Nil
36	Somu Contractors	28,024.00	Nil
37	Stangen	113,718.30	Nil
38	Transjody	9,554.00	Nil
39	Urban option	242,568.00	Nil
40	Wintech Limited	283,649.20	Nil
41	Wintech Limited	279,298.50	Nil
		10,893,114.45	724,727.35

SUMMARY

PAYEE	AMOUNT
Receipts B/F	10,899,114.45
Total Payments	724,727.35
Balance C/F	10,174,387.10





RECEIPTS

GPK (SP)

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
01/7/18	OPENING	BALANCE						
01/8/18	BALANCE	B/F						
01/5/18	BALANCE	B/F						
01/10/18	ONLINE AC. CLOSURE	-1000302167			FBI			1989811445
01/10/18	BALANCE	B/F						14329811445 10174312140





REPUBLIC OF KENYA

Date 10th July, 2019

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT- 1035
Account No.1000384239 as at the close of

business on 30th June, 2019

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

1. Paul Koros - Chairman

2. Dr. Hulda Ogoti - Member

3. Mr. Samson Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 10th July, 2019

Notes	(Shs.	<u>00.00</u>
Silver	Shs.	<u>00.00</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
		<u>00.00</u>

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

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

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

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

Cash on hand	(Shs.	<u>00.00</u>
Bank balance	Shs.	<u>7,640,547.10</u>
		<u>7,640,547.10</u>

The Bank Certificate of Balance showed a sum of Shs. Twenty Eight thousand and Forty Eight

cts Eighty Five (shs. 28,048 cts 85)

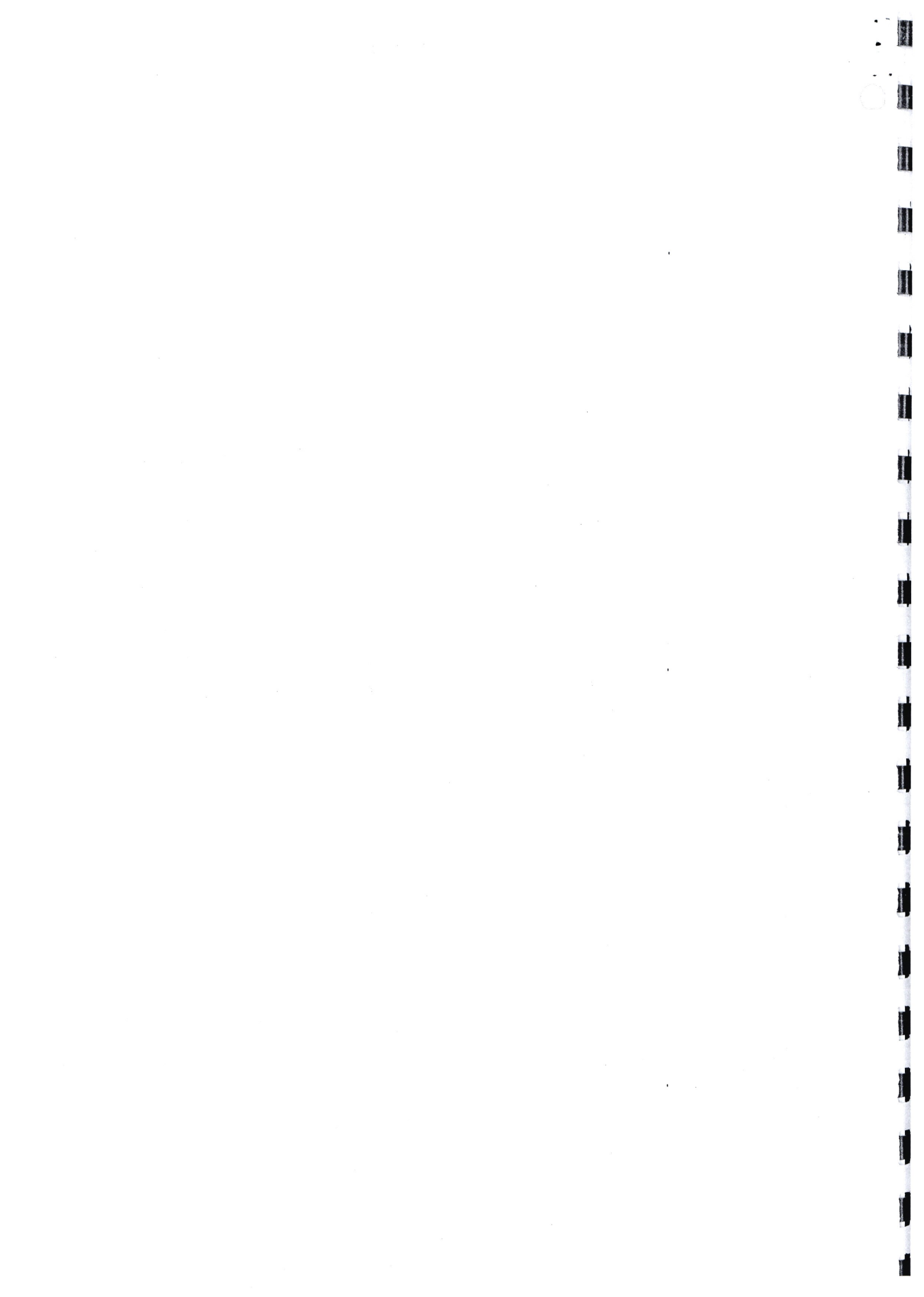
Standing to the credit of the account on 30th June, 2019

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

PAUL M. KOROS
Hulda K. Ogoti

[Signature] 10/7/2019
 Chairman
[Signature] 10/7/2019

Date 10th July, 2019



8	12/07/2019	12/07/2019	FT19193RKL7H	Outward RTGS Payment MT 102	976,127.25	0.00	1,894,308.85
			0200000124				
			STATE DEPT FOR DEV OF THE ASAL:CBK				
			SEASONS GUEST HOUSE AND HOTEL				
			/REC/0200000124				
			PV 002770				
9	12/07/2019	12/07/2019	FT19193NVZYC	Outward RTGS Payment MT 103	1,866,260.00	0.00	28,048.85
			0200000129				
			STATE DEPT FOR DEV OF THE ASAL:999999				
			FGEE TECHNOLOGY LIMITED				
			0200000129				
			PV 002806				
Totals					6,039,892.65	0.00	28,048.85
					Closing Balance		

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Ephraim Wamunge			164						39,050	00
White Town Strand	1-1012-01-3111401		165						97,702	00
KSC - Elond	1-1012-01-3111499		166						461,500	00
Musa Tomb Supers	1-1012-01-3111403		167						29,700	00
Kalya Inva Ltd	1-1012-01-	u	168		796,551	70	-			
" "	" "	"			43,448	30	-		840,000	00
Kelua Resort Ltd	1-1012-3111499		169		796,551	70	-			
"	"	"	"		43,448	30	-		840,000	00
Free Tab. Ltd	1-1006-01-2220201		170		1,866,260	00	-			
"	"	"	"		101,796	00	-		1,968,056	00
Seasonal Guest Hse	1-1012-04-3111401		171						976,127	25
Shang Hotel Ltd	1-1012-01-311401		172		52,991	40	-			
"	"	"	"		971,508	60	-		1,024,500	00
Total payments									5,236,124	48.25
Ball	CP								28,048	85
									5,228,449	507.10

710
88

PAUL M. KOROIS *PK* 10/7/2019
 Huldah K. Cegeta *HKC* 10/7/2019
 SAMSON O. OLANDO *SO* 10/7/2019

REPUBLIC OF KENYA

Date 10th July, 2019

Report of the Board of Survey on the Cash and Bank Balances of RECURRENT- 1035
 Account No.1000384228 as at the close of
 business on 30th June, 2019

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

- 1. Paul Koros - Chairman
- 2. Dr. Hulda Ogoti - Member
- 3. Mr. Samson Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 10th July, 2019

Notes	(Shs. 00.00
Silver	Shs. 00.00
copper	Shs. NIL
Cheques (as per details on reverse)	Shs. NIL
	<u>00.00</u>

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

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

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

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

Cash on hand	(Shs. 00.00
Bank balance	Shs. 737,007.65
	<u>737,007.65</u>

The Bank Certificate of Balance showed a sum of Shs. Six Hundred and Twenty Five

cts Ninety Five (shs. 625 cts 95

Standing to the credit of the account on 30th June, 2019

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

PAUL M. KOROS
Hulda K. Ogoti

[Signature] 10/7/2019
 Chairman

Date 10th July, 2019

[Signature] 10/7/2019





CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O. BOX 60000 - 0200

NAIROBI

Rundate : 17/07/2019

Runtime : 09:49:29

Customer Number : 138661

Account Number : 1000384228

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

STATEMENT PERIOD: FROM 17/07/2019 TO 17/07/2019

Opening Balance : 410108.05

No	Date	Time	Reference No	Description	Dr	Cr	Balance
1	17/07/2019	17/07/2019	FT191988QJRG	Outward RTGS Payment MT 105	77,482.10	0.00	332,625.95
				0010003020			
				STATE DEPT FOR DEV OF THE ASAL:999999			
				GEORGE NGIGI KAMAU			
				0010003020			



				PV NO 02993				
2	17/07/2019	17/07/2019	FT191981RB3F	Outward RTGS Payment MIT 103	332,000.00	0.00	625.95	
				0010003021				
				STATE DEPT FOR DEV OF THE ASAL 999999				
				SAMWEL WAMBURA MASIAGA				
				0010003021				
				PV 002992				
Totals					409,482.10	0.00	625.95	
Closing Balance								



RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
3/26/19	BALANCE B/F						484,810.00	46,525.75
01/07/2019							484,810.00	46,525.75
							—	625.91



PAYMENTS

100

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
John Mungira	0-003-05-221103		1997				15,000.00
John Mungira	0-003-01-2210803		1998				10,000.00
John Mungira	0-003-01-2210801		1999				10,000.00
John Mungira	0-003-01-2210802		2000				5,000.00
John Mungira	0-003-05-2210802		2001				30,000.00
John Mungira	0-003-01-2210801		2002				6,000.00
John Mungira	0-003-01-2210801		2003				10,000.00
John Mungira	0-003-01-2210801		2004				10,000.00
John Mungira	" " "		2005				10,000.00
Postal Corp.	0-003-05-2210201		2006				19,152.00
S. Mungira	0-003-01-2210801		2007				10,000.00
PS SODA	0-003-01-2210802		2008			48,481.00	
John Mungira	0-003-05-2210801		2009		1,820,445		
"	"		"		333,374.55		351,950.00
Cyranice Sater	0-000-00-6740102		2010				1,062,068.95
Broadlink Gen	0-003-01-221101		2011		56,486.90		
"	"		"		1,035,573.10		1,092,080.00
Stella Mungira			2012				350,000.00
Sarah Mungira			2013				350,000.00
George Nyige			2014				77,482.10
Samuel Mungira			2015				332,000.00
Total payments						48,481.00	461,571,881.80
Bank of CD							625,795
						48,481.00	461,523,307.75

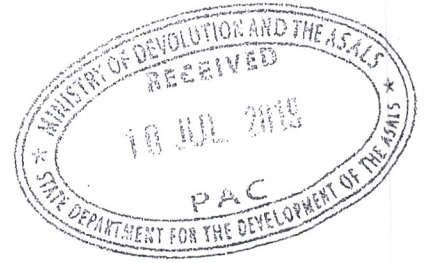
Paul M. KOROIS *[Signature]* 10/7/2019
 Hilda K. OROTA *[Signature]* 10/7/2019
 SAMSON O. DRABO *[Signature]* 10/7/2019



BANK
OF UGANDA
KAMPALA

STATE DEPT
FOR DEV OF THE ASALS
KAMPALA

Halle Belasis Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 349133



*Call her
for you
help
23/6/19*

10th July, 2019

CERTIFICATE OF BALANCES

Customer : 138661

STATE DEPT FOR DEV OF THE ASAL

Balance Date: 30-Jun-19


Account No Account Name

Currency

Balance

Account No	Account Name	Currency	Balance
1000384228	REC-STATE DEPT FOR DEV OF THE ASAL	KES	737,007.65
1000384239	DEV-STATE DEPT FOR DEV OF THE ASAL	KES	7,640,547.10
1000384247	DEP-STATE DEPT FOR DEV OF THE ASAL	KES	10,174,387.10
1000384255	CBK I 65-STATE DEPT FOR DEV OF ASAL	KES	0.00


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION


E.N MOEGI (MRS)
AUTHORISED SIGNATORY
BANKING DIVISION

