

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 24 NOV 2020 **OF** TUESDAY

TABLED  
BY:

*Leader of the Majority*

CLERK  
THE T

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR  
PUBLIC SERVICE**

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



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**STATE DEPARTMENT FOR PUBLIC SERVICE**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

The Ministry of Public Service, Youth and Gender was created under the re-organization of the National Government in November 2015. The re-organization placed the then Directorate of Public Service Management, Directorate of Youth Affairs and the State Department for Gender Affairs under the Ministry. The Executive Order No. 1 of June 2018 (Revised) created three (3) State Departments in the Ministry namely: State Department for Public Service; State Department for Youth; and State Department for Gender.

The Ministry is headed by the Cabinet Secretary, Prof. Margaret Kobia, Ph.D, MGH, who is responsible for the general policy and strategic direction of Public Service, Youth and Gender Affairs. The State Departments for Youth and Gender are each administered by a Principal Secretary while State Department for Public Service is administered by a Principal Administrative Secretary/Accounting Officer.

The State Departments under the Ministry are as outlined below:

- (i) The State Department for Youth administered by Mr. Julius Korir.
- (ii) The State Department for Gender Affairs administered by Hon. Safina Kwekwe.
- (iii) The State Department of Public Service administered by Mrs. Mary W. Kimonye, MBS.

The accompanying financial statements constitute the financial statements of the State Department for Public Service.

### **Vision**

A transformed public service for a high quality of life for all Kenyans.

### **Mission**

To provide policy leadership for public service transformation.

### **Core Values**

The State Department shall uphold the following core values in service delivery:

- (i) **Integrity:** We shall observe high moral and ethical standards.
- (ii) **Professionalism:** We shall demonstrate competence in the discharge of our duties.
- (iii) **Equity and Equality:** We will demonstrate fairness and impartiality in service provision to all.
- (iv) **Innovativeness:** We are committed to being creative by exploring new ways and provide latitude for growth by all.
- (v) **Patriotism:** We will be driven by commitment to uphold national cohesion, loyalty to the organization and the Republic.
- (vi) **Citizen-centric:** We shall be committed to consultations and participation to ensure responsiveness to the needs and aspirations of citizens.

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
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**the year ended June 30, 2019**

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**Strategic Objectives**

The strategic objectives of the State Department are to:

- (i) Transform the Public Service to be a responsive, citizen centered and quality service delivery;
- (ii) Entrench performance management in the public service through performance contracting;
- (iii) Strengthen capacity of National and County governments for efficient and effective delivery of State mandate and functions;
- (iv) Strengthen Human Resource management and development; and
- (v) Facilitate career planning and succession management.

**Mandate**

The mandate of the State Department broadly covers issues of public service management. In addition, the State Department has interlinked functions with affiliated Institutions, Constitutional Commissions and Independent offices that include the Kenya School of Government; Huduma Kenya Secretariat; and the Public Service Commission.

**Functions**

The Functions of the State Department include:

- (i) Public Sector Reforms and Transformation including operational standards and process engineering;
- (ii) Co-ordination of Huduma Centres; Government Human Resource Information Systems and Services;
- (iii) Public Service Performance Management and Monitoring;
- (iv) Internship and Volunteer Policy for Public Service;
- (v) Government Payroll Policy and Standards; Shared Services;
- (vi) Research Development and Public Service Delivery Innovations;
- (vii) Public Service Career Planning and Development; and
- (viii) Counselling Policy and Services;

**(b) Key Management**

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

- (i) Directorate of Human Resource Management;
- (ii) Directorate of Human Resource Development;
- (iii) Directorate of Management Consultancy Services;
- (iv) Administration Directorate and Support Services Units; and
- (v) Huduma Kenya Secretariat.

**(b) Fiduciary Management**

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

Designation		Name
1.	Cabinet Secretary	Prof. Margaret Kobia, Ph.D, MGH
2.	Chief Administrative Secretary	Hon. Rachel W. Shebesh
3.	Principal Administrative Secretary	Mrs. Mary W. Kimonye, MBS
4.	Secretary, Huduma Kenya	Mr. Dennis Mutuku
5.	Secretary, Management Consultancy Services	Ms. Wangari Ndia
6.	Ag. Secretary, Human Resource Development	Mr. Simon Angote, OGW
7.	Secretary, Human Resource Management Policy	Mrs. Mary Maungu
8.	Secretary, Administration	Mr. Muktar Abdi

**(c) Entity Headquarters**

P.O. Box 30050 – 00100  
 Harambee House  
 Nairobi, Kenya

**(d) Entity Contacts**

Telephone: (254) 2227411  
 Telex: 23125  
 Website: [www.psyg.go.ke](http://www.psyg.go.ke)

**(e) Independent Auditors**

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

**(f) Principal Legal Adviser**

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

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
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**(g) Bankers**

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

**II. FORWARD BY THE CABINET SECRETARY**

**BUDGET ALLOCATION**

In the financial year 2018/19 the State Department for Public Service had a gross budget of **Kshs.7,491,750,203** which was made up of **Kshs.6,330,112,340** and **Kshs.1,161,637,863** for recurrent and development budget respectively.

The State Department was to expend the gross budget of **Kshs.7,491,750,203** under the following two programmes:

**I. Programme 1: Public Service Transformation**

The objective of this programme is to transform the Public Service for quality and efficient service delivery. This programme was allocated **Kshs.2,539,234,426** representing 34% of the budget. A total of **Kshs.2,426,324,047** was spent under the following sub programme:

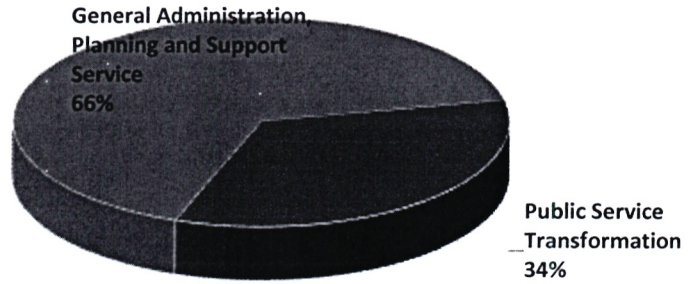
- a) Sub-programme SP 2.1: Human Resource Management.
- b) Sub-programme SP 2.2: Human Resource Development
- c) Sub-programme SP 2.3: Management Consultancy Services
- d) Sub-programme SP 2.4: Huduma Kenya Secretariat
- e) Sub-programme SP 2.5: Public Sector Reforms

**II. Programme 2: General Administration, Planning and Support Services**

The objective of this programme is to enhance operational efficiency in the achievement of the mandate of the State Department. This programme was allocated **Kshs.4,952,515,777** representing 66% of the budget. A total of **Kshs.4,506,924,781** was spent under the following sub programmes:

- a) Sub-programme 3.1: Human Resource and Support Services
- b) Sub-programme 3.2: Financial Management Services
- c) Sub-programme 3.3: Information Communication Services

**BUDGET ALLOCATION BY PROGRAMMES**



**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

**Key Performance Highlights**

Below is an overview of the financial performance for the year ended 30<sup>th</sup> June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Current Year Performance against Prior Year**

	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>		
<b>TOTAL REVENUES</b>	<b>6,933,248,828</b>	<b>-</b>
<b>PAYMENTS</b>		
<b>TOTAL PAYMENTS</b>	<b>6,932,250,495</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>	<b>998,333</b>	<b>-</b>

**Financial Performance Summary**

**Actual Performance against Budget for Year Ended to 30<sup>th</sup> June 2019**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b		e=c-d	f=d/c %
<b>RECEIPTS</b>						
Total Receipts	6,371,148,671	1,120,601,532	7,491,750,203	6,933,249,428	558,500,775	93%
<b>Payments</b>						
Grand Total	6,371,148,671	1,120,601,532	7,491,750,203	6,932,250,495	559,499,707	93%
Surplus/Deficit	-	-	-	998,933	(998,932)	

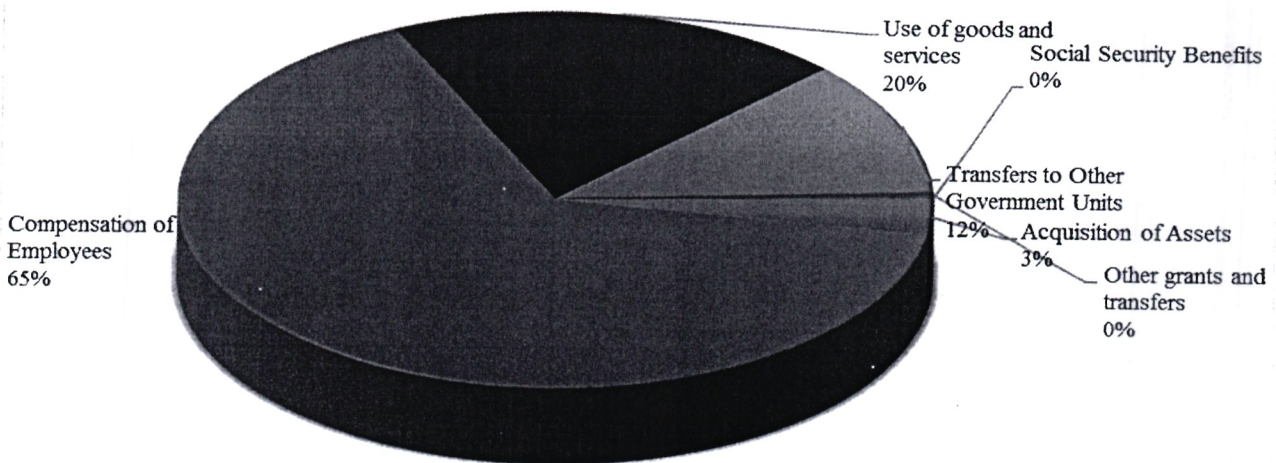
Actual receipts by the State Departments stood at 7% below budget while actual payments were 7% below budget. This is attributable to under issue of exchequer and underutilisation of budget allocation mostly in acquisition of assets, use of goods and services and social security benefits.

**Budget Utilisation (Payments)**

The State Department spent **Kshs.6,932,250,495** against an approved budget of **Kshs.7,491,750,203** representing absorption of **93%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	4,511,140,519	4,509,133,840	2,006,679
Use of goods and services	1,647,720,235	1,366,359,069	281,361,166
Transfers to Other Government Units	893,074,344	805,224,344	87,850,000
Other grants and transfers	29,985,320	29,908,177	77,143
Social Security Benefits	6,602,343	4,384,062	2,218,281
Acquisition of Assets	403,227,442	217,241,003	185,986,439
<b>Total Payments</b>	<b>7,491,750,203</b>	<b>6,932,250,495</b>	<b>559,499,708</b>

**Budget Utilisation as Per Economic Items**



It is noted that 65% of the State Department's budget was utilized on compensation of employees while 19.7% was utilized on goods and services. Transfer to other Government Units and acquisition of assets accounted for 11.6% and 3.1% respectively whereas other grants & transfers and social security benefits accounted for only 0.4% and 0.1% respectively.

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

**Key Performance Highlights (Continued)**

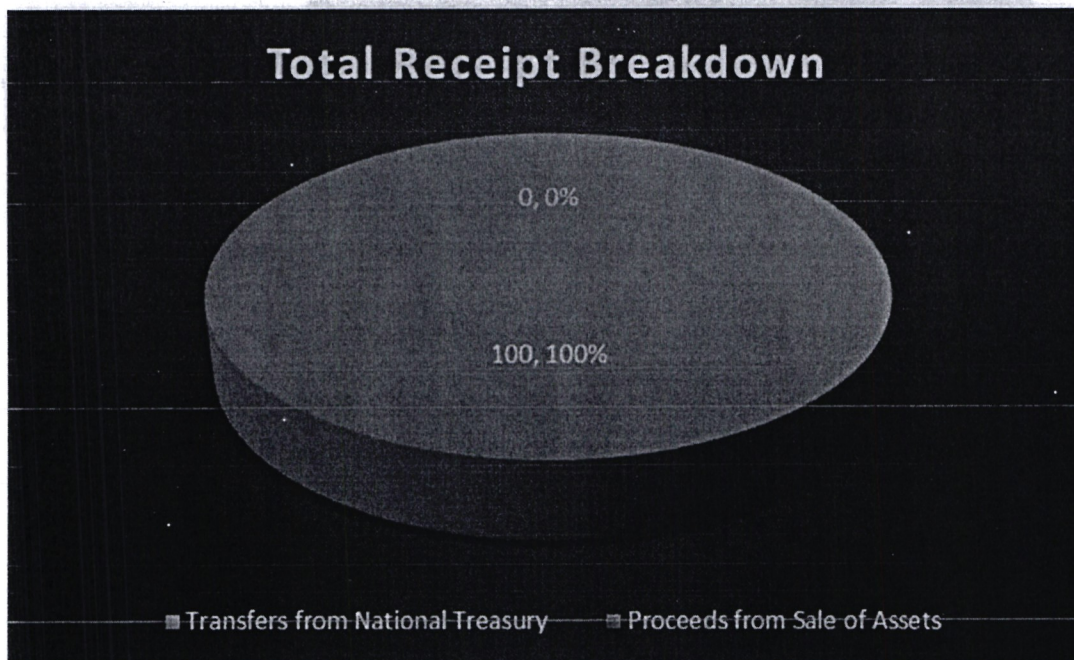
**Receipts**

The State Department's receipts mainly comprise of exchequer releases from The National Treasury, proceeds from domestic and foreign grants and other receipt sources including proceeds from sale of assets.

The total receipts for FY 2018/2019 stood at Kshs.6.933 Million, representing 93% of the Kshs.7.492 Million budgeted.

**Total Receipts Breakdown**

	Approved Budget Allocation	Actual Payments	Variance
Receipts	KShs	KShs	KShs
Proceeds from Domestic and Foreign Grants	-	-	-
Transfers from National Treasury	7,400,900,203	6,932,957,428	467,942,775
Proceeds from Sale of Assets	90,850,000	292,000	90,558,000
Other Receipts	-	-	-
<b>Total Receipts</b>	<b>7,491,750,203</b>	<b>6,933,249,428</b>	<b>558,500,775</b>





STATE DEPARTMENT FOR PUBLIC SERVICE  
Reports and Financial Statements For  
the year ended June 30, 2019



*Launch of Huduma Kiosk*



*H.E the President accompanied by the Cabinet Secretary and other guests during the official opening of Africa Public Service Day celebrations in Kenya*



*Head of Public Service, CS, PS and PAS among others, during the official closing of Africa Public Service Day celebrations in Kenya*

### **Implementation challenges**

1. Human resource capacity constraint: Some divisions were grossly understaffed and this affected the delivery of services as per the agreed timelines.
2. Financial constraints: Inadequate funding and untimely disbursement of exchequer for budgeted funds hampered successful implementation of the planned programmes and projects.
3. Inadequate office space: This led to unfavourable work environment for the officers and inhibited implementation of the internship/industrial attachment and apprenticeships programme in the State Department.

### **Recommendations and way forward**

1. Human resource capacity constraint: The State department will continue to implement its Human Resource Plan in the FY 2019/20.
2. Financial constraints: Prioritization of programmes/projects and activities through proper budgeting and mobilization of resources from development partners.
3. Inadequate office space: Sharing offices among the staff as well as exploring the possibility of buying/building a housing facility to adequately accommodate the whole Ministry in one location.

*Sign*

*Cabinet Secretary*

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

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**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

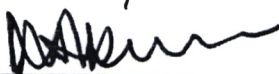
The Accounting Officer in charge of the *State Department for Public Service* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 *State Department for Public Service* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department for Public Service* 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.

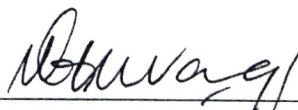
The Accounting Officer in charge of the *State Department for Public Service* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

**Approval of the Financial Statements**

The *entity's* financial statements were approved and signed by the Accounting Officer on 30/9/2019.



Principal Administrative Secretary/  
Accounting Officer  
Mary W. Kimonye (Mrs), MBS



Principal Accountant  
CPA George W. Mwangi  
ICPAK Member Number: 12802

# REPUBLIC OF KENYA

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Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC SERVICE FOR THE YEAR ENDED 30 JUNE, 2019**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Public Service set out on pages 6 to 22, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, the statement of cash flows and the 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Public Service 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. Unsupported Cash and Cash Equivalents**

As disclosed under Note 9A to the financial statements, the statement of assets and liabilities reflects an amount of Kshs.99,332,002 in respect of cash and cash equivalents which includes Kshs.281,361 relating to recurrent account. The bank reconciliation for the recurrent account reflects several transactions in relation to payments in cashbook not in bank statements amounting to Kshs.397,979,021 which do not bear crucial details such as dates and reference numbers. Further, the bank reconciliation contains unexplained transfers without details totalling to Kshs.3,312,995 reflected as receipts in cashbook not in bank statement and whose details like source of the receipts and the date cleared in the bank statement were not provide for audit review.

Consequently, the accuracy and completeness of the reported amount for cash and cash equivalents of Kshs.99,332,002 as at 30 June, 2019 could not be confirmed.

## **2. Unreconciled Accounts Payables - Deposits**

The statement of assets and liabilities and Note 11 to the financial statements reflects accounts payables of Kshs.98,531,269 relating to deposit and AIE balance received from the State Department for Information Communications and Technology (ICT). The State Department for Public Service received Kshs.189,621,513 through AIE No. B046854. However, a letter dated 23 August, 2019 sent to the Principal Secretary, State Department for ICT shows that Kshs.143,435,585 had been expensed as at 30 June, 2019 leaving a balance of Kshs.46,185,928 unspent. However, analysis of the accounts payables shows that the State Department for Public Service spent Kshs.107,952,821 compared to the actual expenditure reported of Kshs.143,435,585 by the State Department for ICT leading to a variance of Kshs.35,482,764 which has not been explained or reconciled.

## **3. Communication, Supplies and Services-Procurement of Fixed Data Internet Services**

The statement of receipts and payment together with Note 4 to the financial statements reflects a total amount of Kshs.1,366,359,069 for use of goods and services which includes an amount of Kshs.131,593,740 relating to communication, supplies and services. The State Department entered into a contract with an internet service provider for provision of Wide Area Network Links and Internet Services for the Huduma Centres, Huduma Kenya Secretariat and Huduma Data Centres across the Country at a monthly contract sum of Kshs.5,759,168 and for a period of two (2) years starting on 6 June, 2017 to 5 June, 2019. However, the following anomalies were noted in relation to the payments:

### **3.1 Internet Provision (January 2018 to March 2018)**

A payment of Kshs.17,351,071 was made to an internet service provider on 30 June, 2019 for provision of internet services for the invoice period from January to March, 2018. The invoice from the service provider was raised and issued on 27 December, 2017 and should therefore have formed a charge to the financial year 2017/2018. This amount was not disclosed in the list of pending bills for the year ended 30 June, 2018 and hence was not part of the budget for the financial year ending 30 June, 2019. No evidence of approval of re-allocation of budget was provided for audit verification.

Further, according to the contract documents, the agreed monthly sum for provision of internet services was set at Kshs.5,759,168 all totalling to Kshs.17,277,504 per quarter, whereas the computed quarterly charge as per the invoice attached is Kshs.17,351,071 resulting to an overpayment of Kshs.73,567 for that period.

### **3.2 Internet Provision April 2019 to June 2019**

Examination of payments to the same service provider showed that an amount of Kshs.17,762,964 was paid through payment voucher No.4 on 30 June, 2019 for services provided during the period from April to June, 2019. The contract documents explicitly

provided that the end date for provision of the services was 5 June, 2019. However, invoice No.3102003 dated 2 April, 2019 was for the whole month of June, 2019, including the twenty-five (25) days after the expiry of the contract period, resulting into a payment without a contract of Kshs.4,736,790.

Further, according to the contract document, the agreed monthly sum was set at Kshs.5,759,168 whereas the computed monthly charge as per the invoice attached was Kshs.5,920,988 resulting to an overpayment of Kshs.161,820 per month all totalling to Kshs.485,460 during the contract period.

### **3.3 Internet Service Provision (April 2018 to March 2019)**

Two (2) invoices dated 27 December, 2017 and 2 April, 2019 were raised and issued by the service provider to Huduma Kenya Secretariat for payment for the periods of service from January to March, 2018 and from April to June, 2019 respectively. The billing for the period between March 2018 and April 2019 was not provided. There was no evidence to show that the same was either paid or the amount was included in the pending bills as at 30 June, 2019.

### **3.4 Internet Service Provision (April 2019 to June 2019)**

The State Department on 6 June, 2017 entered into a contract with another internet service provider for provision of Wide Area Network Links and Internet Services for the Huduma Centres, Huduma Kenya Secretariat and Huduma Data Centres across the Country at a monthly contract sum of Kshs.4,958,276 and for a period of two (2) years starting from 6 June, 2017 to 5 June, 2019. The payment of Kshs.14,874,828 was made on 30 June, 2019 in respect of the period from April, to June, 2019. However, the vendor issued an undated tax invoice for the period 1 April, 2019 to 30 June, 2019 which included a demand for payment for the whole month of June, 2019 including twenty five (25) days after the expiry of contract period on 5 June, 2019, resulting to an overpayment of Kshs.4,131,897. No extension of the contract to cover this period was provided for audit review.

## **4. Unsupported Routine Maintenance - Hire of Motor Vehicles**

Note 4 to the financial statements reflects an amount of Kshs.6,292,001 in respect of routine maintenance- vehicles and other transport equipment. The amount includes a payment of Kshs.1,472,000 for hire of twelve (12) cars for four (4) days. However, the contract between the State Department and the service provider detailing the rate payable per day for different vehicles was not attached to support the payment. As a result, it was not possible to ascertain whether the correct rates were charged, and that the vehicles requested and provided were as per requisition. Further, no accountable records showing or indicating the number of cars hired, vehicle engine capacity and registration numbers were availed for audit verification. Further, evidence of service delivery in form of certification of services rendered by the firm was not provided for audit verification.

Consequently, the accuracy, completeness and authenticity of the expenditure amounting to Kshs.1,472,000 incurred on hire of motor vehicles could not be confirmed.

#### **5. Unsupported Expenditure on Africa Public Service Day Celebrations (APSD)**

As disclosed under Note 4 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,366,359,069 under use of goods and services which includes an amount of Kshs.148,998,412 in respect of hospitality supplies and services. Information available indicates that on 22 May, 2019, the National Treasury granted the State Department for Public Service authority to access funds amounting to Kshs.101,454,747 meant for the African Public Service Day celebrations. The funds were budgeted under Headquarters Administrative Services - DPSM in the revised recurrent expenditure estimates for 2018/2019 financial year. However, out of the budget of Kshs.101,454,747 for the African Public Service Day (APSD) only Kshs.8,132,883 can be traced to the ledger for hospitality, supplies and services. The balance of Kshs.93,321,864 has not been accounted for or reconciled.

#### **6. Unapproved Expenditure on Purchase of ICT Equipment**

Review of the office and general expenses ledger shows that the State Department incurred an expenditure of Kshs.22,975,592 on acquisition of ICT equipment. The expenditure includes amounts of Kshs.12,513,000, Kshs.4,183,000 and Kshs.6,279,592 charged to office and general supplies, other operating expenses and routine maintenance – other assets respectively. The expenditure ought to have been charged to the correct account code under acquisition of assets and proper authority sought from the State Department for ICT which procures all ICT equipment for MDAs and other public sector institutions. No explanation has been provided for the non-compliance with the reporting framework and government directive on harmonization of procurement of ICT equipment.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Public Service 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**

### **Pending Bills**

As disclosed under Notes 13.1 to the financial statements, the State Department for Public Service had pending bills totalling Kshs.195,553,371, as at 30 June, 2019, that were not settled during the year 2018/2019 but were instead carried forward to 2019/2020. Failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged.

## **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 matter(s) 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**

#### **Hospitality Supplies and Services**

##### **1. Supply of Branded Shirts with Kitenge Decorations - Ankara Fabric**

On 26 June, 2019, the State Department paid a supplier Kshs.1,379,312 for supplying branded shirts with kitenge decoration - Ankara for use during the 7<sup>th</sup> Continental African Public Service Day (APSD) celebrations which was to take place from 21 June, 2019. The professional opinion approved on 30 May, 2019 shows that the event took place between 21 and 23 June, 2019 while the delivery note No.2490 and S13 No.9091023 receiving the four hundred (400) branded T-shirts show that they were delivered and received at the stores on 27 August, 2019 and 28 August, 2019 approximately two months after the event had taken place. This is a clear indication that the promotional materials did not serve the intended purpose and hence it was not possible to confirm whether there was value for money on the expenditure. Further, the payment of Kshs.1,379,312 was made before the delivery, verification, inspection and acceptance of the materials.

##### **2. Non- Maintenance of a Fixed Assets Register**

The statement of receipts and payments reflects Kshs.217,241,003 under acquisition of assets. However, the State Department has not provided the fixed asset register as at 30 June, 2019 in contravention of Section 143(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to maintain a register of assets under his or her control or possession.

### **3. Construction and Civil Works**

As analyzed under Note 8 to the financial statements, the statement of receipts and payments reflects a figure of Kshs.217,241,003 under acquisition of assets which includes Kshs.155,177,023 in relation to construction and civil works. However, the following anomalies were noted relating to the expenditure;

#### **3.1 Renovation Works to Fourth and Fifth Floors at Harambee House**

On 20 April, 2015, the State Department entered into a contract for renovation and rehabilitation works on 4<sup>th</sup> and 5<sup>th</sup> floor Harambee House at a contract sum of Kshs.43,745,412 with a completion period of three (3) months starting April, 2015. Examined documents show that as at 22 January, 2016, the contractor was not at site and the works were not completed. The delay in completion resulted to a request for authority to extend the contract period which were granted twice. The first request for fifty-six (56) weeks to 31 August, 2016 and another for eighty-eight (88) weeks from 31 August, 2016 to 10 April, 2018. No explanation was provided for extension of a contract with initial period of twelve (12) weeks and extension of one hundred and forty-four (144) weeks even though there was no change in scope of the project.

Further, a downward variation was discussed and agreed by both parties from Kshs.43,745,412 to Kshs.39,756,931. Examination of payment voucher dated 30 June, 2019 of Kshs.28,974,373 paid to the contractor in relation to certificate No.2 dated 25 April, 2018 reveals that the inspection and acceptance certificate attached in support of the payment did not include key details such as contract date, contract title and actual delivery date, which are mandatory for any work certification.

In addition, the undated inspection and acceptance certificate shows that only two (2) officers instead of three (3) officers inspected and certified the works done before payment contrary to Section 48 of Public Procurement and Asset Disposal Act, 2015.

Further, the inspection report issued by the Ministry of Lands, Housing and Urban Development approving payment and the works was inspected and certified as complete by a six (6) member committee comprising of Officers from the State Departments for Public Works and State Department for Public Service as well as the contractor, on 5 April, 2018. A second certificate for the completed works from the State Department for Public Works was issued on 25 April, 2018 but the amount payable under the certificate was not included in the pending bills for the financial year 2017/2018. No explanation has been provided for failure to include the amounts payable in the list of pending bills payable. The approved re-allocation of the funds to enable payment of the amount has not been availed for audit confirmation.

#### **3.2 Proposed Renovation, Refurbishment and Partitioning Works on 12<sup>th</sup> Floor, Harambee House**

The Ministry of Public Service, Youth and Gender Affairs engaged a contractor on 28 February, 2018 for renovations, refurbishment and partitioning works at a contract sum of Kshs.22,306,365 for a period of four (4) weeks from 28 February to 28 March, 2018.

Examination of payment voucher dated 18 March, 2019 shows that the Contractor was paid Kshs.22,306,365 upon certification of practical completion and handing over works through certificate of practical completion dated 14 March, 2018. However, the approval and authority for payment to the Contractor were granted on 18 February, 2018 and 27 February, 2018 respectively, periods before the commencement of the works on 28 February, 2018 and even before the handing over certificate which was issued on 14 March, 2018.

Further, the certificate of practical completion attached in support of the payment, which was issued by a representative from County Works Office, Nairobi County was not dated and thus, it was not possible to ascertain the date on which the works were inspected and confirmed complete.

### **3.3 Unsupported Payment on Refurbishment and Renovation Works at Harambee House**

The Director of Administration through unreferenced Internal Memo, requisitioned for refurbishment and renovation works for 11 Floor, Harambee House on 30 January, 2018 from the Head of Supply Chain Management Unit who in turn sought concurrence with the Principal Secretary through professional opinion dated 28 February, 2018 (under item No.8). The Professional opinion shows that the scope of works requested ranged from removal of old carpet, supply, delivery and fitting of new carpet, supply and fitting of window blinds to the new offices and supply, delivery and fitting of a window.

Examination of payment voucher dated 24 June, 2019 shows that the service provider was paid Kshs.1,378,100 for handling two (2) work items namely hacking of VIP and common washroom and carting away debris at Ksh.682,900 as well as undertaking electrical installation and fitting at Ksh.695,200. The two work items paid for at Ksh.1,378,100 did not match the requisitioned works. No explanation was provided for the changes in the nature of the works billed and paid for as compared to the procurement. Although a Job Card No.009 dated 30 May, 2018 was attached in support to the payment voucher, no tangible evidence was availed for audit verification to show that the works done underwent inspection and acceptance process before payment was made, as required under Section 48 of the Public Procurement and Asset Disposal Act, 2015.

### **4. Office and General Supplies and Services-Supply of Tonners, Envelopes and Spiral Pads**

As disclosed under Note 4 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,366,359,069 under use of goods and services which includes an amount of Kshs.106,223,848 relating to office and general supplies and services. The latter balance includes a payment of Kshs.2,064,000 to a supplier for supply and delivery of various items. The payment was made on 16 June, 2019 while the delivery as per the delivery note and invoice was done on 18 April, 2018. However, it was observed that one officer of the State Department was involved in quotation opening process, receiving of the goods into the stores and issuing of counter receipt voucher

and was also involved in the inspection and acceptance committee in contravention of Section 44(h) of the Public Procurement and Asset Disposal Act, 2015.

Further, analysis of request for quotation forms attached to the payment voucher show that the State Department floated quotations to four (4) suppliers on 12 January, 2018 who in turn quoted prices before the given submission deadline date of 18 January, 2018. However, details in the quotation opening report revealed that the opening Committee violated provisions of Section 78 of the Public Procurement and Asset Disposal Act, 2015 by opening three (3) of the four (4) quotations (No's 1, 3 and 4) on 18 January, 2018 at 9.30 a.m. while quotation No.2 (the winning bidder) was opened on the same day at 10.00 a.m. Further, quotation No.4 was confirmed opened by two (2) committee members contrary to the requirements of Section 44 of the Public Procurement and Assets Disposal Act, 2015 which requires at least three members to be present.

#### **5. Use of Expired Contract to Procure Maintenance of Computer Services**

The State Department procured routine service and preventive maintenance of printers and computers and paid Kshs.1,385,600 through six (6) payments made between February and June, 2019 using a contract whose applicability was set for the year starting from 1 December, 2016 to 30 November, 2017. In the circumstance therefore, the State Department ordered and paid for services using an expired contract.

#### **6. Printing, Advertising and Information Supplies and Services**

Note 4 to the financial statements reflects a figure of Kshs.131,593,746 relating to communication supplies and services. Examination of the ledger for the expenditure indicated that Kshs.27,183,090 was paid to two media houses for provision of advertising services for the recruitment of Chair persons and Members of Commission of Administrative Justice (CAJ), National Gender and Equality Commission (NGEC) and Salaries and Remuneration Commission (SRC) from the month of June to July, 2018. However, no evidence of approval from Government Advertising Agency (GAA) has been provided for audit verification to show that the State Department complied with Treasury Circular No. 09/2015 which requires the advertising entity to seek approval from GAA.

#### **7. Acquisition of Assets - Refurbishment of Buildings**

The statement of receipts and payments together with Note 8 to the financial statements reflect an amount of Kshs.217,241,003 under acquisition of assets which includes Kshs.23,044,901 relating to refurbishment of buildings. The amount includes a payment of Kshs.16,018,636 relating to design, generation of bills of quantities and fit out works for the proposed Garden City Huduma Centre. However, the following anomalies were noted in relation to this payment:

- i.) The State Department procured and shortlisted three (3) building works and Project Management consultants to design and generate bills of quantities as well as undertake fit out works of the proposed Centre. This was subjected to a mini competition in line with the provisions of Section 114(3)(b) of the Public Procurement

and Asset Disposal Act, 2015. The Consultants had a framework contract with the State Department for consultancy and civil works even though the framework contract referred to in this case did not include Garden City as one of the Centres.

- ii.) The construction was being undertaken in a space not owned or leased by Huduma Secretariat but whose availability was based on a Memorandum of Understanding (MOU) between the owners of Garden City Mall and the Secretariat which had no legal backing. The MOU was not enforceable in law as it did not create legal obligations on the part of either the landlord or the secretariat.
- iii.) According to the correspondences attached in support of the payment voucher, the State Department for Public Works, quantities and contracts was to offer oversight services to the project on behalf of the secretariat. However, this role has not been evidenced on key documentary records such as the approved drawings, site visit meeting minutes and the regular project status report. Consequently, it was not possible to confirm that the works done were evaluated, inspected and certified as complete before payment.
- iv.) The detailed bills of quantities generated by the three (3) firms subjected to mini competition pursuant to provisions of Section 114(3)(b) of the Public Procurement and Asset Disposal Act, 2015 were not standardized or approved by the State Department for Public Works for the measurement of work level and quality.
- v.) The invoice was issued on 15 May, 2018 and therefore the amount payable to the Contractor should have formed a charge to the financial year 2017/2018 budget and if not paid should have been declared as a pending account payable as at 30 June, 2018. However, the invoice was not on the list of pending accounts payables totalling Kshs.967,434,264.69 as at 30 June, 2018 and hence was not part of the budget for the financial year ending 30 June, 2019. No evidence of approval of re-allocation of budget was provided for audit verification and therefore rendering the payment unauthorized.

Consequently, the propriety of the refurbishment of building payments totalling Kshs.23,044,901 for the year ended 30 June, 2019 could not be confirmed.

#### **8. Routine Maintenance Other Assets - Construction of Mandera Huduma Centre**

As disclosed in Note 4 of the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,366,359,069 under use of goods and services which includes an amount of Kshs.183,605,977 relating to routine maintenance - other assets. The latter balance includes a payment of Kshs.17,048,582 in respect of construction of Mandera Huduma Centre. The payment represented approximately forty percent (40%) of the contract sum of Kshs.42,621,432. During the financial 2016/2017, the then State Department for Public Service and Youth Affairs had paid a down payment to contractor amounting to Kshs.25,572,858 representing sixty percent (60%) of the contract sum of Kshs.42,621,430.

The management of Huduma Centres had requested for approval to procure qualified building contractors for building works for establishment of six (6) Huduma Centres including Mandera Huduma Centre using the restricted tendering method. Even though, management used the restricted tendering method citing Section 102(1)(b) of the Public Procurement and Asset Disposal Act, 2015, no evidence was provided to demonstrate that there was time pressure or that the costs of evaluation of the tenders would be disproportionate to the value of the goods, works or services to be procured.

Further, the charging of development expenditure for construction of Mandera Huduma Centre to the recurrent account under use of goods and services without proper authority for reallocation is contrary to Section 43 of the Public Finance Management Act, 2012.

### **9. Purchase of Office Furniture and General Equipment**

The statement of receipts and payments reflects a figure of Kshs.217,241,003 under acquisition of assets. Included in the figures is Kshs.13,549,180 relating to purchase of office furniture and general equipment. The figure of Kshs.13,549,180 includes Kshs.10,611,600 paid to a supplier for supply of furniture items. Although the letter requesting for payment by Huduma Kenya Secretariat refers to the amount as pending bills, the same were not disclosed in the list of pending bills for the financial year 2017/2018. Therefore, the authenticity of the payment of Kshs.18,314,430 approved in the letter and which includes the payment Kshs.10,115,600 for the supplier could not be confirmed.

Further, both the invoice and the delivery note are dated 16 May, 2018 but the inspection and acceptance was undertaken on 15 May, 2019. However, no explanation has been provided for appointment of the Inspection and Acceptance Committee, carrying out inspection exercise and taking on charge the goods a year after they were received in contravention of Section 48(3) of the Public Procurement and Asset Disposal Act, 2015.

In addition, the invoice includes supply of two medium colour printers each at a price of Kshs.120,000, totalling to Kshs.240,000 that were not taken on charge at the stores. No explanation has been given for the omission.

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 maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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 audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the 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**

**17 November, 2020**

STATE DEPARTMENT FOR PUBLIC SERVICE  
 Reports and Financial Statements For  
 the year ended June 30, 2019

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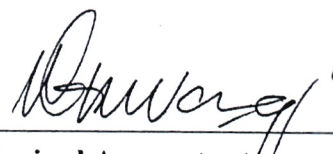
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	6,932,956,828	-
Other Revenues	2	292,000	-
<b>TOTAL REVENUES</b>		<b>6,933,248,828</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	4,509,133,840	-
Use of goods and services	4	1,366,359,069	-
Transfers to Other Government Units	5	805,224,344	-
Other grants and transfers	6	29,908,177	-
Social Security Benefits	7	4,384,062	-
Acquisition of Assets	8	217,241,003	-
<b>TOTAL PAYMENTS</b>		<b>6,932,250,495</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>998,333</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:



Principal Administrative Secretary/  
 Accounting Officer  
 Mary W. Kimonye (Mrs), MBS




Principal Accountant  
 CPA George W. Mwangi  
 ICPAK Member Number: 12802

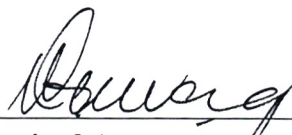
IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	99,109,208	-
Cash Balances	9B	222,794	-
<b>Total Cash And Cash Equivalents</b>		<b>99,332,002</b>	-
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	197,600	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>99,529,602</b>	-
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	11	98,531,269	-
<b>NET FINANCIAL ASSETS</b>		<b>998,333</b>	-
<b>REPRESENTED BY</b>			
<b>Surplus/Deficit for the year</b>		<b>998,333</b>	-
<b>NET FINANCIAL POSITION</b>		<b>998,333</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:



Principal Administrative Secretary/  
 Accounting Officer  
 Mary W. Kimonye (Mrs), MBS



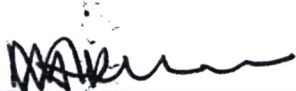
Principal Accountant  
 CPA George W. Mwangi  
 ICPAK Member Number: 12802

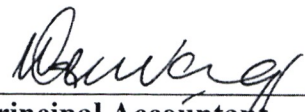
STATE DEPARTMENT FOR PUBLIC SERVICE  
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V. STATEMENT OF CASH FLOW

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	6,932,956,828	-
Other Revenues	2	292,000	-
		<b>6,933,248,828</b>	-
<b>Payments for operating expenses</b>			
Compensation of Employees	3	4,509,133,840	-
Use of goods and services	4	1,366,359,069	-
Transfers to Other Government Units	5	805,224,344	-
Other grants and transfers	6	29,908,177	-
Social Security Benefits	7	4,384,062	-
		<b>6,715,009,492</b>	-
<b>Adjusted for:</b>			
Changes in receivables		(197,600)	-
Changes in payables		98,531,269	-
<b>Net cashflow from operating activities</b>		<b>316,573,005</b>	-
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(217,241,003)	-
<b>Net cash flows from Investing Activities</b>		<b>(217,241,003)</b>	-
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>99,332,002</b>	-
<b>Cash and cash equivalent at BEGINNING of the year</b>		-	-
<b>Cash and cash equivalent at END of the year</b>		<b>99,332,002</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:

  
 Principal Administrative Secretary/  
 Accounting Officer  
 Mary W. Kimonye (Mrs), MBS

  
 Principal Accountant  
 CPA George W. Mwangi  
 ICPAK Member Number: 12802

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	6,280,298,671	1,120,601,532	7,400,900,203	6,932,957,428	467,942,775	94%
Other Receipts	90,850,000	-	90,850,000	292,000	90,558,000	0%
<b>Total Receipts</b>	<b>6,371,148,671</b>	<b>1,120,601,532</b>	<b>7,491,750,203</b>	<b>6,933,249,428</b>	<b>558,500,775</b>	<b>93%</b>
<b>Payments</b>						
Compensation of Employees	4,094,840,519	416,300,000	4,511,140,519	4,509,133,840	2,006,678	100%
Use of goods and services	1,076,739,530	570,980,705	1,647,720,235	1,366,359,069	281,361,166	83%
Transfers to Other Government Units	903,074,344	(10,000,000)	893,074,344	805,224,344	87,850,000	90%
Other grants and transfers	29,985,320.00	-	29,985,320	29,908,177	77,143	100%
Social Security Benefits	6,602,343.00	-	6,602,343	4,384,062	2,218,281	66%
Acquisition of Assets	259,906,615	143,320,827	403,227,442	217,241,003	185,986,439	54%
<b>Grand Total</b>	<b>6,371,148,671</b>	<b>1,120,601,532</b>	<b>7,491,750,203</b>	<b>6,932,250,495</b>	<b>559,499,707</b>	<b>93%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>998,933</b>	<b>(998,932)</b>	

**Notes**

- The State Department was split at the end of first quarter causing delays in processing of payments at the beginning of second quarter.
- The second Supplementary Budget was loaded late causing delays in processing of payment.
- Not all Exchequers Request were released.

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

 Principal Administrative Secretary/ Accounting Officer Mary W. Kimonye (Mrs), MBS	 Principal Accountant CPA George W. Mwangi ICPAK Member Number: 12802
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STATE DEPARTMENT FOR PUBLIC SERVICE  
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 For the year ended June 30, 2019


VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

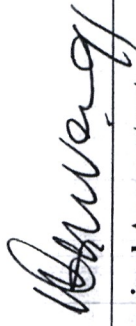
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	5,282,839,312	956,423,028	6,239,262,340.00	6,086,262,340	153,000,000	98%
Proceeds from Sale of Assets	90,850,000		90,850,000.00	292,000	90,558,000	0%
<b>Total Receipts</b>	<b>5,373,689,312</b>	<b>956,423,028</b>	<b>6,330,112,340.00</b>	<b>6,086,554,340</b>	<b>243,558,000</b>	<b>96%</b>
<b>Payments</b>						
Compensation of Employees	4,094,840,519	416,300,000	4,511,140,519.00	4,509,133,841	2,006,678	100%
Use of goods and services	831,149,755	540,123,028	1,371,272,783.00	1,210,138,047	161,134,736	88%
Transfers to Other Government Units	364,301,605	-	364,301,605.00	276,451,605	87,850,000	76%
Other grants and transfers	29,985,320.00	-	29,985,320.00	29,908,177	77,143	0%
Social Security Benefits	6,602,343	-	6,602,343.00	4,384,062	2,218,281	66%
Acquisition of Assets	46,809,770	-	46,809,770.00	39,019,079	7,790,691	83%
<b>Grand Total</b>	<b>5,373,689,312</b>	<b>956,423,028</b>	<b>6,330,112,340.00</b>	<b>6,069,034,811</b>	<b>261,077,529</b>	<b>96%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>17,519,529</b>	<b>(17,519,529)</b>	

Notes

- The State Department was split at the end of first quarter causing delays in processing of payments at the beginning of second quarter.
- The second Supplementary Budget was loaded late causing delays in processing of payment.
- Not all Exchequers Request were released.

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

  
 Principal Administrative Secretary/  
 Accounting Officer  
 Mary W. Kimonye (Mrs), MBS

  
 Principal Accountant  
 CPA George W. Mwangi  
 ICPAK Member Number: 12802

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	997,459,359	164,178,504	1,161,637,863.00	846,695,088	314,942,775	73%
<b>Total Receipts</b>	<b>997,459,359</b>	<b>164,178,504</b>	<b>1,161,637,863.00</b>	<b>846,695,088</b>	<b>314,942,775</b>	<b>73%</b>
<b>PAYMENTS</b>						
Use of goods and services	245,589,775	30,857,677	276,447,452.00	156,221,022	120,226,430	57%
Transfers to Other Government Units	538,772,739	(10,000,000)	528,772,739.00	528,772,739	0	100%
Acquisition of Assets	213,096,845	143,320,827	356,417,672.00	178,221,924	178,195,748	50%
<b>Grand Total</b>	<b>997,459,359</b>	<b>164,178,504</b>	<b>1,161,637,863.00</b>	<b>863,215,685</b>	<b>298,422,178</b>	<b>74%</b>
Surplus/Deficit	-	-	-	(16,520,597)	16,520,597	

**Notes**

- The State Department was split at the end of first quarter causing delays in processing of payments at the beginning of second quarter.
- The second Supplementary Budget was loaded late causing delays in processing of payment.
- Not all Exchequers Request were released.

The entity financial statements were approved on 29/6/2019 and signed by:



**Principal Administrative Secretary/  
Accounting Officer  
Mary W. Kimonye (Mrs), MBS**



**Principal Accountant  
CPA George W. Mwangi  
ICPAK Member Number: 12802**

STATE DEPARTMENT FOR PUBLIC SERVICE  
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 For the year ended June 30, 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference
	30th-2019	Kshs	Kshs	Kshs	30th-2019	Kshs	30th, 2019	Kshs	
<b>General Administration, Planning and Support Service</b>	<b>4,952,515,777</b>		-		<b>4,952,515,777</b>		<b>4,792,722,644</b>	<b>159,793,133</b>	
Human Resource and Support Services	4,869,517,248		-		4,869,517,248		4,772,551,323	96,965,925	
Financial Management Services	81,242,312		-		81,242,312		18,891,776	62,350,536	
Information Communication Services	1,756,217		-		1,756,217		1,109,545	646,672	
<b>Public Service Transformation</b>	<b>2,539,234,426</b>		-		<b>2,539,234,426</b>		<b>2,139,527,851</b>	<b>399,706,575</b>	
Human Resource Management	117,112,477		-		117,112,477		107,134,700	9,977,777	
Human Resource Development	1,073,139,632		-		1,073,139,632		952,546,078	120,593,554	
Management Consultancy Services	69,720,154		-		69,720,154		67,659,413	2,060,741	
Huduma Kenya Service Delivery	1,279,262,163		-		1,279,262,163		1,012,187,660	267,074,503	
<b>TOTAL</b>	<b>7,491,750,203</b>		-		<b>7,491,750,203</b>		<b>6,932,250,495</b>	<b>559,499,708</b>	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury).

## VIII. 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 Public Service*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

### 3. 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)

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
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- **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 30<sup>th</sup> 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 recognised 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.

- **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 Kshs.16,862,576 as indicated on note 11.

There were no other restrictions on cash during the year.

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
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**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 1<sup>st</sup> July 2018 to 30<sup>th</sup> 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 recognized 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.

**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 30<sup>th</sup> 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, there were no errors corrected relating to prior year

**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 PUBLIC SERVICE  
 Reports and Financial Statements For  
 the year ended June 30, 2019

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHEQUER RELEASES**

Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	-	-
Total Exchequer Releases for quarter 2	268,086,200	-
Total Exchequer Releases for quarter 3	4,689,519,600	-
Total Exchequer Releases for quarter 4	1,975,351,028	-
<b>TOTAL</b>	<b>6,932,956,828</b>	-

**2 OTHER REVENUES**

	2018-2019 Kshs	2017-2018 Kshs
Other Receipts Not Classified Elsewhere	292,000	-
<b>TOTAL</b>	<b>292,000</b>	-

**3 COMPENSATION OF EMPLOYEES**

	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	169,011,425	-
Basic wages of temporary employees	186,291,541	-
Personal allowances paid as part of salary	153,830,874	-
Employer Contributions Compulsory national health insurance schemes	4,000,000,000	-
<b>TOTAL</b>	<b>4,509,133,840</b>	-

**4 USE OF GOODS AND SERVICES**

	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	22,454,804	-
Communication, supplies and services	131,593,746	-
Domestic travel and subsistence	45,645,660	-
Foreign travel and subsistence	7,924,460	-
Printing, advertising and information supplies & services	38,806,741	-
Rentals of produced assets	146,814,313	-
Training expenses	75,946,444	-
Hospitality supplies and services	148,998,412	-
Insurance costs	107,500,947	-
Specialised materials and services	29,920,995	-
Office and general supplies and services	106,223,848	-
Other operating expenses	285,003,578	-
Routine maintenance – vehicles and other transport equipment	6,292,001	-
Routine maintenance – other assets	183,605,977	-
Fuel Oil and Lubricants	29,627,143	-
<b>TOTAL</b>	<b>1,366,359,069</b>	-

**5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019 Kshs	2017-2018 Kshs
Recurrent	276,451,605	
Development	528,772,739	
<b>TOTAL</b>	<b>805,224,344</b>	<b>-</b>

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

Description	2018-2019 Kshs
<b>Transfers to SAGAs and SCs</b>	<b>-</b>
Kenya School of Government	764,835,269
Higher Education Loans Board	40,389,075
<b>TOTAL</b>	<b>805,224,344</b>

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

**6 OTHER GRANTS AND TRANSFERS**

	2018-2019 Kshs	2017-2018 Kshs
Scholarships and other educational benefits	29,908,177	
<b>Total</b>	<b>29,908,177</b>	<b>-</b>

**7 SOCIAL SECURITY BENEFITS**

	2018-2019 Kshs	2017-2018 Kshs
Government pension and retirement benefits	4,384,062	
<b>TOTAL</b>	<b>4,384,062</b>	<b>-</b>

*These are gratuities paid to officers who are employed on contractual basis*

**8 ACQUISITION OF ASSETS**

	2018-2019 Kshs	2017-2018 Kshs
Refurbishment of Buildings	23,044,901	-
Construction and Civil Works	155,177,023	-
Purchase of Vehicles and Other Transport Equipment	25,469,899	-
Purchase of Office Furniture and General Equipment	13,549,180	-
<b>TOTAL</b>	<b>217,241,003</b>	<b>-</b>

STATE DEPARTMENT FOR PUBLIC SERVICE

Reports and Financial Statements For  
the year ended June 30, 2019

9A: 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
				Kshs	Kshs
Central Bank of Kenya 1000395567	Kshs	Recurrent	-	281,361.00	-
Central Bank of Kenya 1000395656	Kshs	Development	-	296,578.00	-
Central Bank of Kenya 1000395718	Kshs	Deposit	-	98,531,269.00	-
<b>Total</b>				<b>99,109,208.00</b>	

9B: Cash in Hand

	2018-2019 Kshs	2017-2018 Kshs
Cash in Hand – Held in domestic currency	222,794	-
<b>TOTAL</b>	<b>222,794</b>	<b>-</b>

Cash in hand should also be analysed as follows:

	2018-2019 Kshs	2017-2018 Kshs
Headquarters, Kencom Building, Cash office	222,794	-
<b>TOTAL</b>	<b>222,794</b>	<b>-</b>

10 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	197,600	-
District suspense	-	-
<b>TOTAL</b>	<b>197,600</b>	<b>-</b>

11 ACCOUNTS PAYABLE

	2018-2019 Kshs	2017-2018 Kshs
Deposits & ICT AIE	98,531,269.00	-
<b>Total</b>	<b>98,531,269.00</b>	<b>-</b>

**12 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 Public Service:

- 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 Kshs	2017-2018 Kshs
Transfers to other State Corporations and SAGAs	805,224,344	-

**13 OTHER IMPORTANT DISCLOSURES****13.1 : PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	195,553,371	-
<b>TOTAL</b>	<b>195,553,371</b>	<b>-</b>

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

	2018-2019 Kshs	2017-2018 Kshs
Amounts due to third parties	98,531,269	-
<b>TOTAL</b>	<b>98,531,269</b>	<b>-</b>

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

**14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

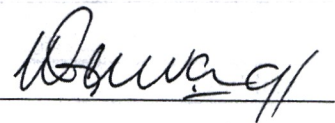
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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

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

  
 \_\_\_\_\_

**Principal Administrative Secretary/  
 Accounting Officer**  
 Mary W. Kimonye (Mrs), MBS

  
 \_\_\_\_\_

**Principal Accountant**  
 CPA George W. Mwangi  
 ICPAK Member Number: 12802

STATE DEPARTMENT FOR PUBLIC SERVICE

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f	
	(Kshs)				(Kshs)	
Buildings and structures	-	-	178,221,924	-	-	178,221,924
Transport equipment	-	-	25,469,899	-	-	25,469,899
Office equipment, furniture and fittings	-	-	13,549,180	-	-	13,549,180
<b>Total</b>	-	-	<b>217,241,003</b>	-	-	<b>217,241,003</b>

**NB:** The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 8 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

**STATE DEPARTMENT FOR PUBLIC SERVICE  
Reports and Financial Statements For  
the year ended June 30, 2019**

**ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR PUBLIC SERVICE**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	NONE			

**ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR PUBLIC SERVICE**

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	Higher Education Loan Board			40,389.075	Yes
3	Kenya School of Government			764.835.269	Yes
				<b>805.224.344</b>	

*See attached Confirmation Letters*

**ANNEX 7 – LIST OF OUTSTANDING IMPREST AND DISTRICT SUSPENSE**

*See attached List*

**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**Reports and Financial Statements For**  
**the year ended June 30, 2019**

**ANNEX 7 - 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

*See attached Annexes*



Appendix II: Inter-entity confirmation letter



REPUBLIC OF KENYA



**THE PRESIDENCY  
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS  
STATE DEPARTMENT FOR PUBLIC SERVICE**

The Director General  
Kenya School of Government  
NAIROBI

The State Department for Public wishes to confirm the amounts disbursed to you in the financial year ended on 30<sup>th</sup> June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Please sign and stamp this form in the space provided and return it to us by 9<sup>th</sup> August 2019.

Confirmation of amounts received by Kenya School of Government – Nairobi Campus as at 30 June 2019							
		Amounts Disbursed by Kenya School of Government – Nairobi Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 <sup>th</sup> June 2018 (KShs) (E)	Difference (KShs) (F)=(D-E)
Ref	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	8/01/2019	80,843,331.00	-	Nil	80,843,331.00		
	15/04/2019	96,203,565.00	-	Nil	96,203,565.00		
	14/05/2019	59,015,634.00	-	Nil	59,015,634.00		
<b>TOTAL</b>		<b>236,062,530.00</b>			<b>236,062,530.00</b>		

I confirm that the amounts indicated above are correct.

Head of Accounts

Name: GEORGE W. MWANGI  
FOR: PRINCIPAL ADMINISTRATIVE SECRETARY/  
ACCOUNTING OFFICER

Signature *George W. Mwangi*

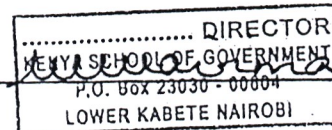
Date 2/8/2019

Yours' Sincerely

Name: Eveline Wakhome

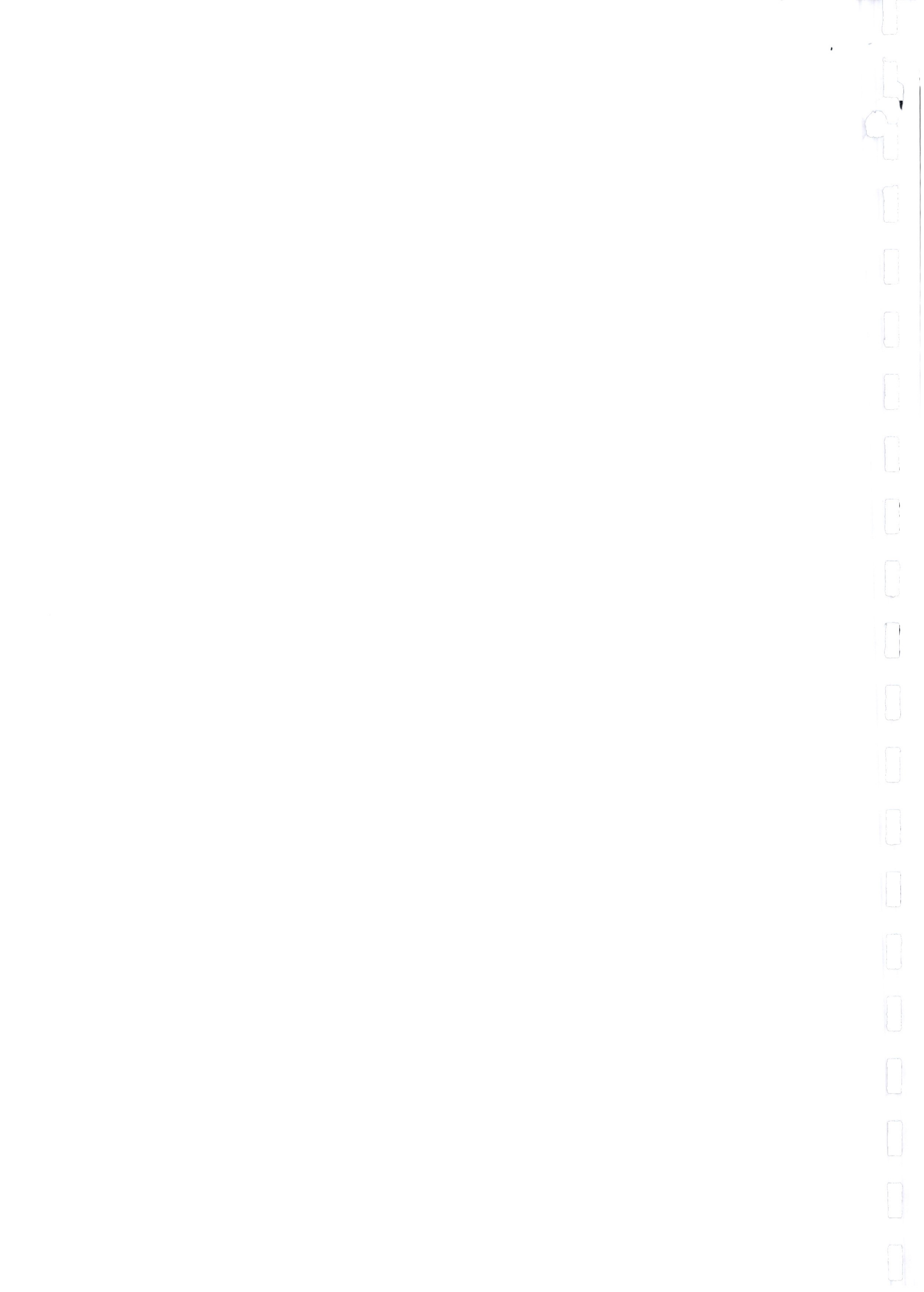
Signature *Eveline Wakhome*

Date: 2/8/2019



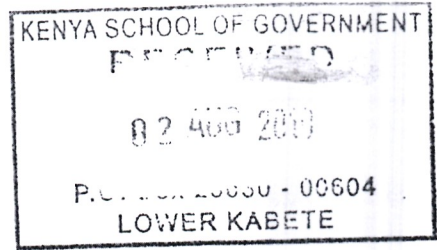
Insert Name of responsible officer and sign

CC: Director General Accounting Services and Quality Assurance, National Treasury



Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



**THE PRESIDENCY  
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS  
STATE DEPARTMENT OF PUBLIC SERVICE**

The Director General  
Kenya School of Government  
NAIROBI

The State Department for Public Service wishes to confirm the amounts disbursed to you as at 30 June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 9<sup>th</sup> August 2019.

Confirmation of amounts received by Kenya School of Government – Matuga Campus as at 30 June 2019							
Ref	Date Disbursed	Amounts Disbursed by Kenya School of Government – Matuga Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 <sup>th</sup> June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	18/02/2019		20,451,370.00	Nil	20,451,370.00		
	5/07/2019		10,451,369.00	Nil	10,451,369.00		
<b>TOTAL</b>			30,902,739.00		30,902,739.00		

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

Head of Accounts

Name: GEORGE W. MWANGI  
For: PRINCIPAL ADMINISTRATIVE SECRETARY/  
ACCOUNTING OFFICER

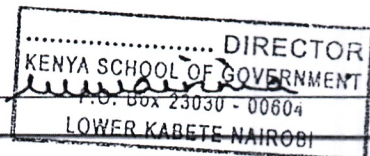
Signature *George W. Mwangi*

Date 2/8/2019

Yours' Sincerely

Name: Eveline Njoroge

Signature *Eveline Njoroge*



Date: 2/8/2019

Insert Name of responsible officer and sign

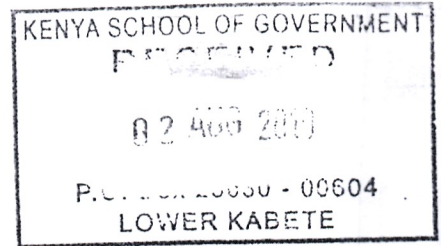
CC: Director General Accounting Services and Quality Assurance, National Treasury

Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



THE PRESIDENCY  
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS  
STATE DEPARTMENT OF PUBLIC SERVICE



The Director General  
Kenya School of Government  
NAIROBI

The State Department for Public Service wishes to confirm the amounts disbursed to you as at 30 June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 9<sup>th</sup> August 2019.

**Confirmation of amounts received by Kenya School of Government – Matuga Campus as at 30 June 2019**

Ref	Date Disbursed	Amounts Disbursed by Kenya School of Government – Matuga Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 <sup>th</sup> June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (Kshs) (D)=(A+B+C)		
	18/02/2019		20,451,370.00	Nil	20,451,370.00		
	5/07/2019		10,451,369.00	Nil	10,451,369.00		
<b>TOTAL</b>			<b>30,902,739.00</b>		<b>30,902,739.00</b>		

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

Head of Accounts

Name: GEORGE W. MWANGI  
For: PRINCIPAL ADMINISTRATIVE SECRETARY/  
ACCOUNTING OFFICER

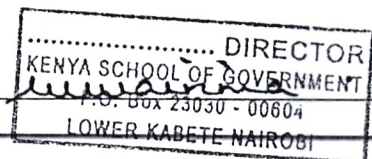
Signature *George W. Mwangi*

Date 2/8/2019

Yours' Sincerely

Name: Eveline Nakhoma

Signature

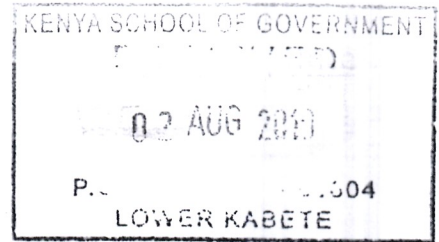


Date: 2/8/2019

Insert Name of responsible officer and sign

CC: Director General Accounting Services and Quality Assurance, National Treasury

Appendix II: Inter-entity confirmation letter



REPUBLIC OF KENYA



**THE PRESIDENCY  
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS  
STATE DEPARTMENT OF PUBLIC SERVICE**

The Director General  
Kenya School of Government  
NAIROBI

The State Department for Public Service wishes to confirm the amounts disbursed to you in the financial year ended on 30<sup>th</sup> June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 9<sup>th</sup> August 2019.

Confirmation of amounts received by Kenya School of Government – Embu Campus as at 30 June 2019							
		Amounts Disbursed by Kenya School of Government – Embu Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 <sup>th</sup> June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
Ref	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	18/02/2019	-	23,500,000.00	Nil	23,500,000.00		
	27/1/2019	-	11,750,000.00	Nil	11,750,000.00		
	5/07/2019	-	11,750,000.00	Nil	11,750,000.00		
<b>TOTAL</b>			47,000,000.00		47,000,000.00		

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

Head of Accounts

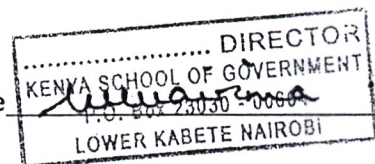
Name: GEORGE W. MWANGI  
FOR: PRINCIPAL ADMINISTRATIVE SECRETARY/  
ACCOUNTING OFFICER  
Date: 2/8/2019

Signature

Yours' Sincerely

Name: Eveline Mahone  
Date: 2/8/2019

Signature



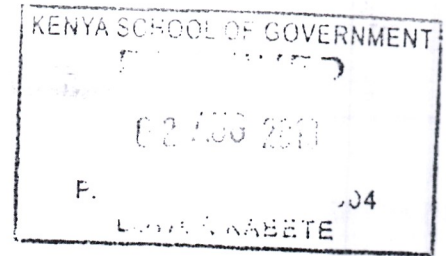
Insert Name of responsible officer and sign  
CC: Director General Accounting Services and Quality Assurance, National Treasury

Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



THE PRESIDENCY  
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS  
STATE DEPARTMENT OF PUBLIC SERVICE



The Director General  
Kenya School of Government  
NAIROBI

The State Department for Public Service wishes to confirm the amounts disbursed to you as at 30 June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 9<sup>th</sup> August 2019.

Confirmation of amounts received by Kenya School of Government – Mombasa Campus as at 30 June 2019							
Ref	Date Disbursed	Amounts Disbursed by Kenya School of Government – Mombasa Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 <sup>th</sup> June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	18/02/2019		200,935,000.00	Nil	200,935,000.00		
	13/05/2019		100,467,500.00	Nil	100,467,500.00		
	5/07/2019		100,467,500.00	Nil	100,467,500.00		
<b>TOTAL</b>			<b>401,870,000.00</b>		<b>401,870,000.00</b>		

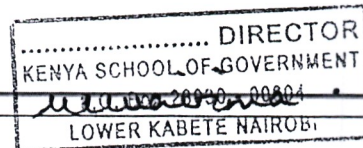
I confirm that the amounts shown above are correct as of the dated indicated.

Head of Accounts  
Name: GEORGE W. MWANGI Signature: *George W. Mwangi*  
For: PRINCIPAL ADMINISTRATIVE SECRETARY/  
ACCOUNTING OFFICER  
Date: 2/8/2019

Yours' Sincerely

Name: Eveline Wathane

Signature



Date: 2/8/2019

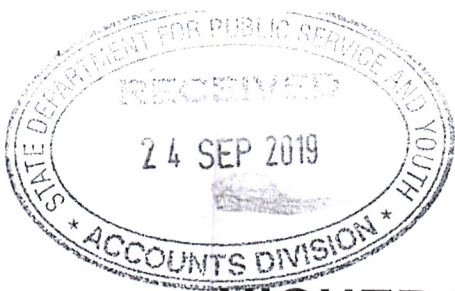
Insert Name of responsible officer and sign  
CC: Director General Accounting Services and Quality Assurance, National Treasury

STATE DEPARTMENT FOR PUBLIC SERVICE

LIST OF PENDING BILLS AS AT 30TH JUNE 2019

S/NO	PAYEE	P.V NO	NATURE OF SUPPLY/SERVICE	AMOUNT (KSH.)	RECURRENT/ DEVELOPEMENT
1	Rejink Enterprises	002682	Goods	985,000.00	Recurrent
2	Patmut General Supplies Ltd	002332	Goods	2,400,000.00	Recurrent
3	Tahiya Group Ltd	002559	Goods	928,000.00	Recurrent
4	Kenya School of Government - Mbsa	002614	Service	1,424,480.00	Recurrent
5	Intersys Connections Limited	002004	Goods	2,100,000.00	Recurrent
6	Kenya School of Government - Mbsa	002619	Service	530,816.00	Recurrent
7	Kenya School of Government -Embu	002616	Service	1,560,000.00	Recurrent
8	Nation Media Group	002500	Service	766,760.00	Recurrent
9	Silver Africa Tours & Safaris Ltd	002647	Service	371,900.00	Recurrent
10	Kenya School of Government - NRB	003961	Service	1,044,000.00	Recurrent
11	Kenya School of Government - Embu	002617	Service	750,000.00	Recurrent
12	Mwon Enterprises	004222	Goods	1,396,500.00	Recurrent
13	Adhoc Holding Limited	001991	Goods	653,000.00	Recurrent
14	Silver Africa Tours & Safaris Ltd	002654	Service	451,580.00	Recurrent
15	Hillamala Investments	002674	Goods	975,000.00	Recurrent
16	Silver Africa Tours & Safaris Ltd	002638	Service	152,655.00	Recurrent
17	Josem Investments	001984	Goods	973,500.00	Recurrent
18	Tasawwar Investments	002685	Goods	117,000.00	Recurrent
19	Rusta Investments	002698	Goods	745,000.00	Recurrent
20	Kenya School of Government	002307	Service	1,044,000.00	Recurrent
21	Celerity Cleaners	002006	Service	937,000.00	Recurrent
22	Lumio Enterprise	002120	Goods	1,134,000.00	Recurrent
23	Tom Mboya Labour College	002613	Service	2,208,000.00	Recurrent
24	Samline Agencies	004037	Goods	1,183,000.00	Recurrent
25	Silver Africa Tours & Safaris Ltd	002643	Service	78,489.00	Recurrent
26	Silver Africa Tours & Safaris Ltd	002305	Service	25,930.00	Recurrent
27	Kenya School of Government - NRB	002555	Service	261,000.00	Recurrent
28	Rotam Cleaning	001997	Service	777,000.00	Recurrent
29	Machakos University	002556	Service	260,000.00	Recurrent
30	Standard Group	002491	Service	571,880.00	Recurrent
31	Royal Media Services Ltd	002661	Service	1,200,000.00	Recurrent
32	Mwireri Maintainers	002142	Goods	710,000.00	Recurrent
33	Celerity Cleaners	002139	Service	534,000.00	Recurrent
34	Zephat Investments	003073	Goods	2,030,000.00	Recurrent
35	Silver Africa Tours & Safaris Ltd	002646	Service	38,950.00	Recurrent
36	Postal Corporation of Kenya	002539	Service	124,465.00	Recurrent
37	Silver Africa Tours & Safaris Ltd	002642	Service	149,556.00	Recurrent
38	Silver Africa Tours & Safaris Ltd	002650	Service	159,130.00	Recurrent
39	Silver Africa Tours & Safaris Ltd	002649	Service	209,350.00	Recurrent
40	Rejink Enterprises	002680	Goods	364,000.00	Recurrent
41	Jomwan Cleaning Services	002624	Service	291,000.00	Recurrent
42	Pixel Creative Limited	002612	Goods	150,100.00	Recurrent
43	Nadiah Investment Limited	0827	Service	1,840,206.00	Recurrent
44	Narit Technologies	0823	Service	2,153,732.00	Recurrent
45	Integrity Cleaning Solution	0824	Service	2,461,061.50	Recurrent
46	Kenma Homecare Services	0840	Service	1,889,400.00	Recurrent
47	Fast Choice Ltd	0956	Goods	6,402,680.00	Recurrent
48	Jalam Supplies	0870	Goods	1,900,750.00	Recurrent

49	Jalam Supplies	0868	Goods	1,905,850.00	Recurrent
50	Kenma Homecare Services	0843	Service	1,889,400.00	Recurrent
51	Jalam Supplies	0866	Goods	1,400,100.00	Recurrent
52	Jalam Supplies	0869	Goods	1,892,150.00	Recurrent
53	Unik Stores	0831	Service	2,251,615.60	Recurrent
54	Doyen Venture Group Ltd	0819	Goods	769,844.00	Recurrent
55	Scotttrade Solution	0951	Goods	139,824.00	Recurrent
56	Patxoft Technologies	0965	Goods	336,820.00	Recurrent
57	Dunatel Enterprises	0940	Goods	698,361.00	Recurrent
58	Mwas Bro Limited	0829	Service	1,470,090.40	Recurrent
59	Mwas Bro Limited	0830	Service	1,470,090.40	Recurrent
60	Colnet Limited	0858	Service	1,408,830.00	Recurrent
61	Doyen Venture Group Ltd	0852	Goods	433,728.00	Recurrent
62	Raceguards Limited	0860	Service	1,872,000.00	Recurrent
63	Guardforce Group Limited	0846	Service	1,785,000.00	Recurrent
64	Hebron Security	0850	Service	1,971,600.00	Recurrent
65	Guardforce Group Limited	0848	Service	1,785,000.00	Recurrent
66	Teleposta Pension Scheme	0811	Service	4,047,560.15	Recurrent
67	Doyen Venture Group Ltd	0818	Goods	310,844.00	Recurrent
68	Lengthy Investment Ltd	908	Goods	502,684.00	Recurrent
69	Raceguards Limited	0862	Service	1,872,000.00	Recurrent
70	Scotttrade Solutions	0893	Goods	78,193.00	Recurrent
71	Dunatel Enterprises	917	Goods	266,858.00	Recurrent
72	Komahill Limited	0820	Goods	315,019.00	Recurrent
73	Hebron Security	0851	Service	1,971,600.00	Recurrent
			<b>Sub-Total</b>	<b>82,258,932.05</b>	
74	Canopy Africa	0960	Goods	4,976,000.00	Development
75	Kaula Company Limited	0959	Goods	2,340,000.00	Development
76	National Construction Authority	681	Service	15,000,000.00	Development
77	Fostar Solution	0803	Goods	2,627,100.00	Development
78	Giwells Limited	0804	Service	9,992,750.00	Development
79	Kaula Company Limited	0958	Goods	2,925,000.00	Development
80	Smart Variety Stores	0969	Goods	4,946,175.00	Development
81	Fast Choice Ltd	0957	Goods	2,336,590.00	Development
82	Elsa Olaf Enterprises	0961	Goods	1,320,000.00	Development
83	Jopesi Limited	0790	Service	8,084,000.00	Development
84	Kanyue & Partners Architects	0411	Service	172,084.85	Development
85	Costraq Consult Ltd	0914	Service	897,471.95	Development
86	Estra Solutions Limited	0915	Service	8,104,684.30	Development
87	Edon Consultants International ltd	903	Service	11,510,747.80	Development
88	Costraq Consult Ltd	0549	Service	36,103,793.60	Development
			<b>Sub-Total</b>	<b>111,336,397.50</b>	
			<b>Grand Total</b>	<b>193,595,329.55</b>	



# HIGHER EDUCATION LOANS BOARD

Tel: 0711052000  
E-mail: contactcentre@helb.co.ke  
Website: www.helb.co.ke

Anniversary Towers  
University Way  
P.O Box 69489-00400  
Nairobi, Kenya

HELB/RR/66278/TRFPS/25

24<sup>th</sup> September, 2019

Principal Administrative Secretary  
State Department for Public Service  
Ministry of Public Service, Youth and Gender Affairs  
P.O. Box 30050-00100  
**NAIROBI.**

**Attn.: George W. Mwangi- Head of Accounts**

Dear Sir,

**RE: CONFIRMATION OF AMOUNTS RECEIVED BY HELB AS AT 30<sup>TH</sup> JUNE 2019**

We wish to confirm the amounts disbursed to the Higher Education Loans Board(HELB) as at 30<sup>th</sup> June 2019 as indicated in the table below.

Confirmation of amounts received by Higher Education Loans Board(HELB) as at 30 <sup>th</sup> June 2019							
		Amounts disbursed by Higher Education Loans Board(HELB) as at 30 <sup>th</sup> June 2019				Amount received by (SAGA/SC/Find /Project as at 30 <sup>th</sup> June 2018(Kshs)(E)	Difference (Kshs) (F)+(D-E)
Ref	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=A+B+C		
	14/08/2018	13,831,875.00	-	Nil	13,831,875.00	13,831,875.00	-
	16/01/2019	16,459,931.00	-	Ni	16,459,931.00	16,459,931.00	-
	29/01/2019	13,831,875.00	-	Nil	13,831,875.00	13,831,875.00	-
	22/05/2019	10,097,269.00	-	Nil	10,097,269.00	10,097,269.00	-
	<b>Total</b>	<b>54,220,950.00</b>		<b>Nil</b>	<b>54,220,950.00</b>	<b>54,220,950.00</b>	<b>-</b>

Kindly acknowledge receipt.

Yours faithfully

**SHEM GICHIMU**  
**CHIEF FINANCE OFFICER**

MN/ew

CC. Director General Accounting Services and Quality Assurance  
The National Treasury  
P.O. Box 30007- 00100  
**NAIROBI.**



ISO 9001:2008 Certified.





**Trial Balance**

Entity: 1213-1213\_State Department for Public Service

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110101 Basic Salaries - Civil Service	169,011,425.25	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	169,011,425.25	0.00	0.00	0.00
2110201 Contractual Employees	152,830,233.80	0.00	0.00	0.00
2110202 Casual Labour - Others	33,461,307.60	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	186,291,541.40	0.00	0.00	0.00
2110301 House Allowance	103,467,437.00	0.00	0.00	0.00
2110303 Acting Allowance	300,000.00	0.00	0.00	0.00
2110305 Prosecutorial and State Counsel Allowance	1,000,000.00	0.00	0.00	0.00
2110307 Hardship Allowance	170,050.00	0.00	0.00	0.00
2110309 Special Duty Allowance	3,546,767.85	0.00	0.00	0.00
2110311 Transfer Allowance	200,000.00	0.00	0.00	0.00
2110312 Responsibility Allowance	926,249.75	0.00	0.00	0.00
2110313 Entertainment Allowance	2,260,866.10	0.00	0.00	0.00
2110314 Transport Allowance	25,948,153.40	0.00	0.00	0.00
2110315 Extreneous Allowance	7,573,706.85	0.00	0.00	0.00
2110317 Domestic Servant Allowance	598,200.75	0.00	0.00	0.00
2110318 n Practising Allowance	845,200.00	0.00	0.00	0.00
2110320 Leave Allowance	4,294,243.05	0.00	0.00	0.00
2110327 Ministerial Allowance	2,700,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	153,830,874.75	0.00	0.00	0.00
2110000 Wages and Salary Contributions	509,133,841.40	0.00	0.00	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	4,000,000,000.00	0.00	0.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	4,000,000,000.00	0.00	0.00	0.00
2120000 Social Contributions	4,000,000,000.00	0.00	0.00	0.00
2210101 Electricity	17,705,136.90	0.00	0.00	0.00
2210102 Water and Sewarage Charges	4,749,666.80	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	22,454,803.70	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	15,682,027.05	0.00	0.00	0.00
2210202 Internet Connections	110,067,865.30	0.00	0.00	0.00
2210203 Courier & Postal Services	5,843,853.95	0.00	0.00	0.00
2210200 Communication, Supplies and Services	131,593,746.30	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	15,693,119.25	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	8,602,629.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	20,724,111.25	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	586,600.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	39,200.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	45,645,659.50	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,024,455.50	0.00	0.00	0.00
2210402 Accommodation	1,319,653.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	2,580,351.60	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	7,924,460.10	0.00	0.00	0.00
2210502 Publishing & Printing Services	36,164,980.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,366,960.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	1,274,801.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	38,806,741.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	146,814,312.75	0.00	0.00	0.00
2210600 Rentals of Produced Assets	146,814,312.75	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220210 Maintenance of Computers, Software, and Networks	33,102,674.10	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	4,922,780.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	183,605,977.35	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>189,897,978.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	276,451,605.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	276,451,605.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	528,772,739.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	528,772,739.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	805,224,344.00	0.00	0.00	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	18,692,072.00	0.00	0.00	0.00
2640103 Educational Allowance	11,216,105.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	29,908,177.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	29,908,177.00	0.00	0.00	0.00
2710101 Early Retirement	1,972,860.65	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	2,411,201.60	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	4,384,062.25	0.00	0.00	0.00
2710000 Social Security Benefits	4,384,062.25	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	23,044,900.70	0.00	0.00	0.00
3110300 Refurbishment of Buildings	23,044,900.70	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	155,177,023.45	0.00	0.00	0.00
3110500 Construction and Civil Works	155,177,023.45	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	25,469,898.90	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	25,469,898.90	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	13,549,180.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	13,549,180.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	217,241,003.05	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	291,999.55	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	291,999.55	0.00	0.00
3520000 Receipts from Sales of Inventories	0.00	291,999.55	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	3,418,943,010.55	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	3,418,943,010.55	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	3,418,943,010.55	0.00	0.00	0.00
6540101 Ministry HQ Development Bank A	0.00	202,405,585.55	0.00	0.00
6540100 Development Bank Accounts	0.00	202,405,585.55	0.00	0.00
6540000 Development Bank Accounts	0.00	202,405,585.55	0.00	0.00
6580101 Cash	0.00	391,478,432.70	0.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	2,283,289,481.95	0.00	0.00	0.00
6580100 Cash in Hand	2,283,289,481.95	391,478,432.70	0.00	0.00
6580000 Cash in Hand	2,283,289,481.95	391,478,432.70	0.00	0.00
6740101 Prepayment	0.00	1,289,332.80	0.00	0.00
6740102 R/D Cheques	0.00	2,730,502.15	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	4,019,834.95	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	4,019,834.95	0.00	0.00
6760101 Standing Imprests	0.00	45,000.00	0.00	0.00
6760103 Temporary Imprests	0.00	258,580.00	0.00	0.00
6760100 Imprests	0.00	303,580.00	0.00	0.00
6760000 Government Imprests	0.00	303,580.00	0.00	0.00
6780101 General Suspense A/C	497,434.80	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	290,057.00	0.00	0.00

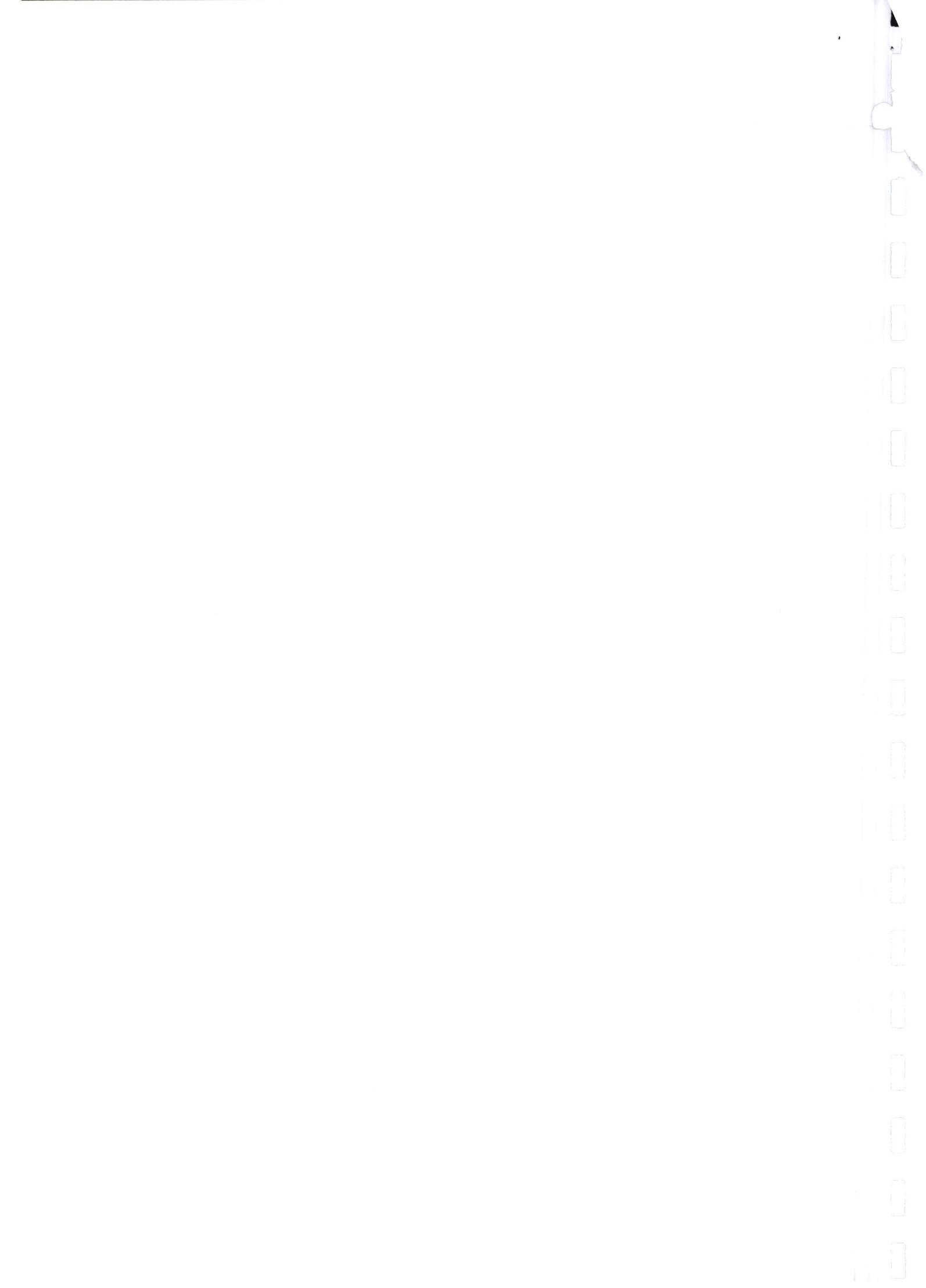
MINISTRY OF PUBLIC SERVICE YOUTH & GENDER  
STATE DEPARTMENT OF PUBLIC SERVICE

Recurrent 1213-BANK RECONCILIATION REPORT AS AT 30ST JUNE 2019

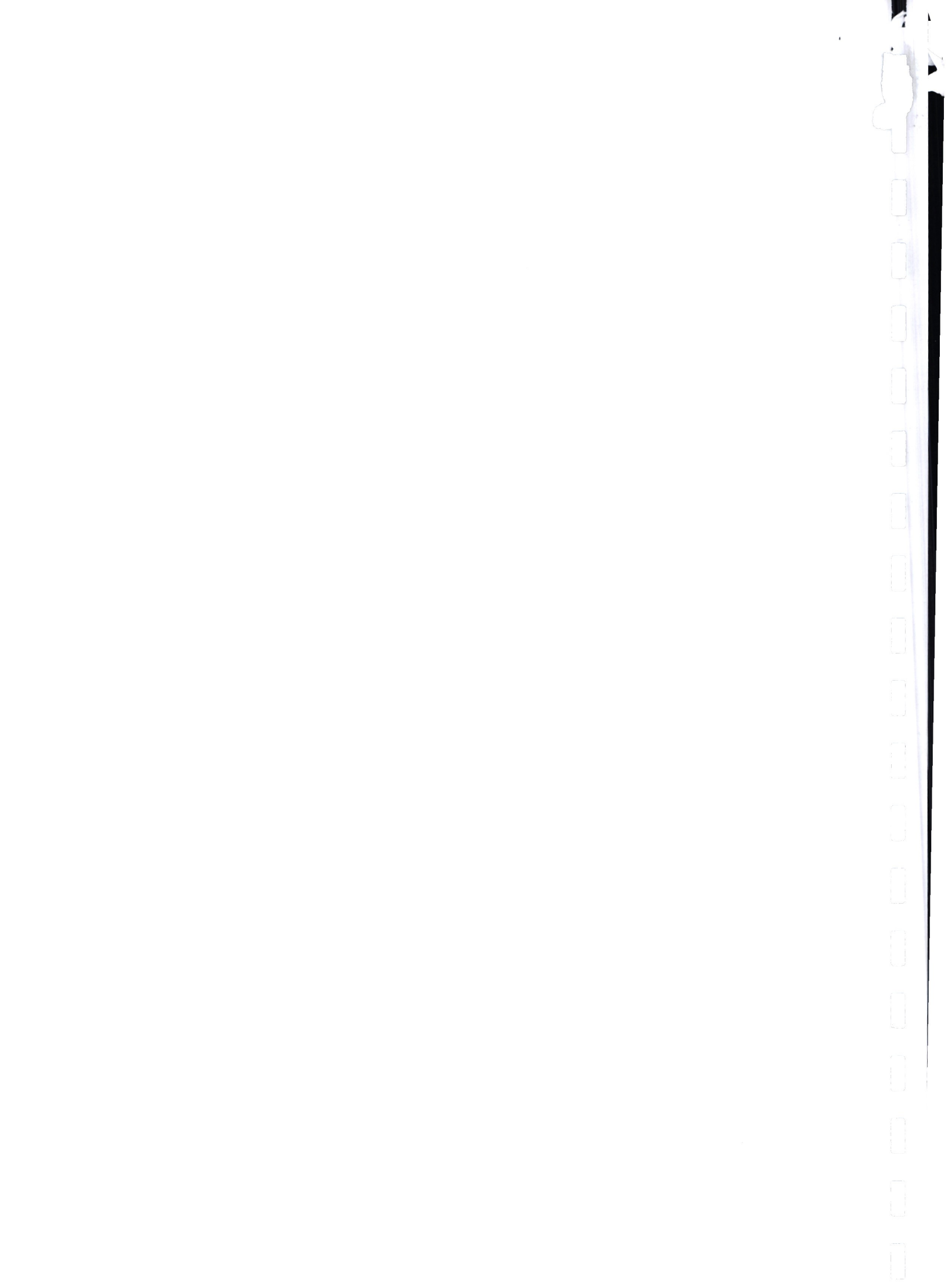
	KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT				
Less 1&2				
1 Payment in cashbook not in bank.	397,979,021.40			
2 Receipts in bank not in Cashbook	243,888.00		398,222,909.40	
<i>Sub-total</i>				
Add: 3 & 4				
3 Payment in Bank not in Cashbook	267,581.00			
4 Receipts in Cashbook not in bank	321,111,135.30			
<i>Sub-total</i>			321,378,716.30	
BANK BALANCE AS PER CASHBOOK				
			281,361.10	

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

Prepared By: COLLINS MUSAUKU Signature: [Signature] Designation: SCO Date: 5/09/2019  
 Name: G.W. MUTHARI Signature: [Signature] Designation: HRM Date: 5/9/19



RECURRENT-1213			
STATE DEPARTMENT OF PUBLIC SERVICE			
RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
AS AT 30TH JUNE 2019			
DATE	RECEIPT NO	PARTICULARS	AMOUNT KSHS
27-Jun-19	FT191908LD	KEZAWA LTD	1,298,189.65
5-Jun-19		EXCHEQUER	317,798,140.00
4-Jun-19	FT19185H467	M.WAMOTO	651,000.00
3-Jul-19	FT1918450313	C. MUEMA	192,000.00
2-Jul-19	FT19183CKBQ1	RUFINA MUTEA	14,000.00
26-Jun-19	3587798	CASH TRANFER	25,100.00
26-Jun-19	3587778	CASH TRANFER	25,100.00
26-Jun-19	3587953	CASH TRANFER	25,100.00
26-Jun-19	3587783	CASH TRANFER	25,100.00
26-Jun-19	3587792	CASH TRANFER	25,100.00
26-Jun-19	3587790	CASH TRANFER	34,920.00
27-Jun-19	FT19157QCNR	PS -SDPS	11,965.15
27-Jun-19	FT191157NJYC	PS -SDPS	49,767.45
28-Jun-19	FTI19168CINCP	TRFS	19,626.35
29-Jun-19	FTI191554	TRFS	19,626.35
27-Jun-19	FT1915580	TRFS	74,700.60
27-Jun-19	FT19168QHMG	PS -SDPS	74,700.60
27-Jun-19	FT19170KCF6	ANN MWANGI	42,000.00
27-Jul-19	FT19176YYDHB	TRANSFER OF FUNDS	412,348.00
27-Jul-19	FT19172SMVFB	TRFS	9,226.80
27-Jul-19	FT19157QDGZ	TRFS	106,560.00
27-Jul-19	FT19157NXRGN	TRFS	106,560.00
27-Jul-19	FT191554N5KM	TRFS	19,626.35
27-Jul-19	FT1915704F19	TRFS	10,508.40
		TRFS	39,989.60
		FOLIO68 OVERCAST OF EXPESSES	180
	<b>TOTAL</b>		<b>321,111,135.30</b>





RECURRENT-1213

STATE DEPARTMENT OF PUBLIC SERVICE

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

AS AT 30 JUNE 2019

D.	DATE	PARTICULARS	AMOUNT KSHS	REMARKS
1	28-Jun-19	JUBILEE INSURANCE	6,725.00	
2	28-Jun-19	H.OMBABA	40,000.00	
3	28-Jun-19	D.SAGAKWA	40,000.00	
4	28-Jun-19	E.ORIOKI	40,000.00	
5	28-Jun-19	S.KINORU	40,000.00	
6	28-Jun-19	JULIANA WAMBUA	48,356.00	
7	28-Jun	F.MUTUA	52,500.00	
			<b>267,581.00</b>	

RECURRENT 1213

MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER

STATE DEPARTMENT OF PUBLIC SERVICE

PAYMENT IN CASHBOOK NOT IN BANK

AS AT 30ST JUNE 2019

	PARTICULARS	AMOUNT		
	JGATHUU	14,000.00		
	P.NDUNGU	750.00		
	BOKOH LIMITED	3,603,448.30		
	P NJUE	30,000.00		
	A ADOYO	19,600.00		
	A ANDOLA	20,000.00		
	A KAGENI	10,000.00		
	A MORAA	18,000.00		
	A MORAA	18,000.00		
	A MORAA	18,000.00		
	A MWAURA	47,550.00		
	A RWINGO	20,000.00		
	A.BACHU	400,000.00		
	A.KAMAU	28,000.00		
	A.KIMEU	14,000.00		
	A.KIPSANG	24,129.00		
	A.KIRINYA	9,090.00		
	A.MUTHINI	200,000.00		*
	A.MWAURA	50,194.00		
	A.NJAGI	42,000.00		
	A.RWINGO	35,567.00		
	AFRISHNE INVE	509,224.15		
	AHONO GREEN GENERAL	2,098,534.50		
	ANNA MORAA	18,000.00		
	B MARIKA	56,495.00		
	B MILAH	50,000.00		
	B NTIKA	50,000.00		
	B NYAGA	49,146.00		
	B VUMILI	5,000.00		
	B. MILAI	157,160.00		
	B.ADIERI	18,166.00		
	B.GITHEYA	32,361.00		
	B.MAINGI	35,567.00		
	B.MALITI	58,401.00		
	B.MILAI H	400,000.00		
	B.NTIKA	25,830.00		
	B.ODIEMBO	28,000.00		
	B.SOITA	57,965.00		
	B.SOITA	400,000.00		
	B.SOUTA	324,000.00		
	B.SUSWA	29,358.00		
	B.SWANYA	67,500.00		
	B.VUTAGWA	5,000.00		
	BEATECH	967,241.40		



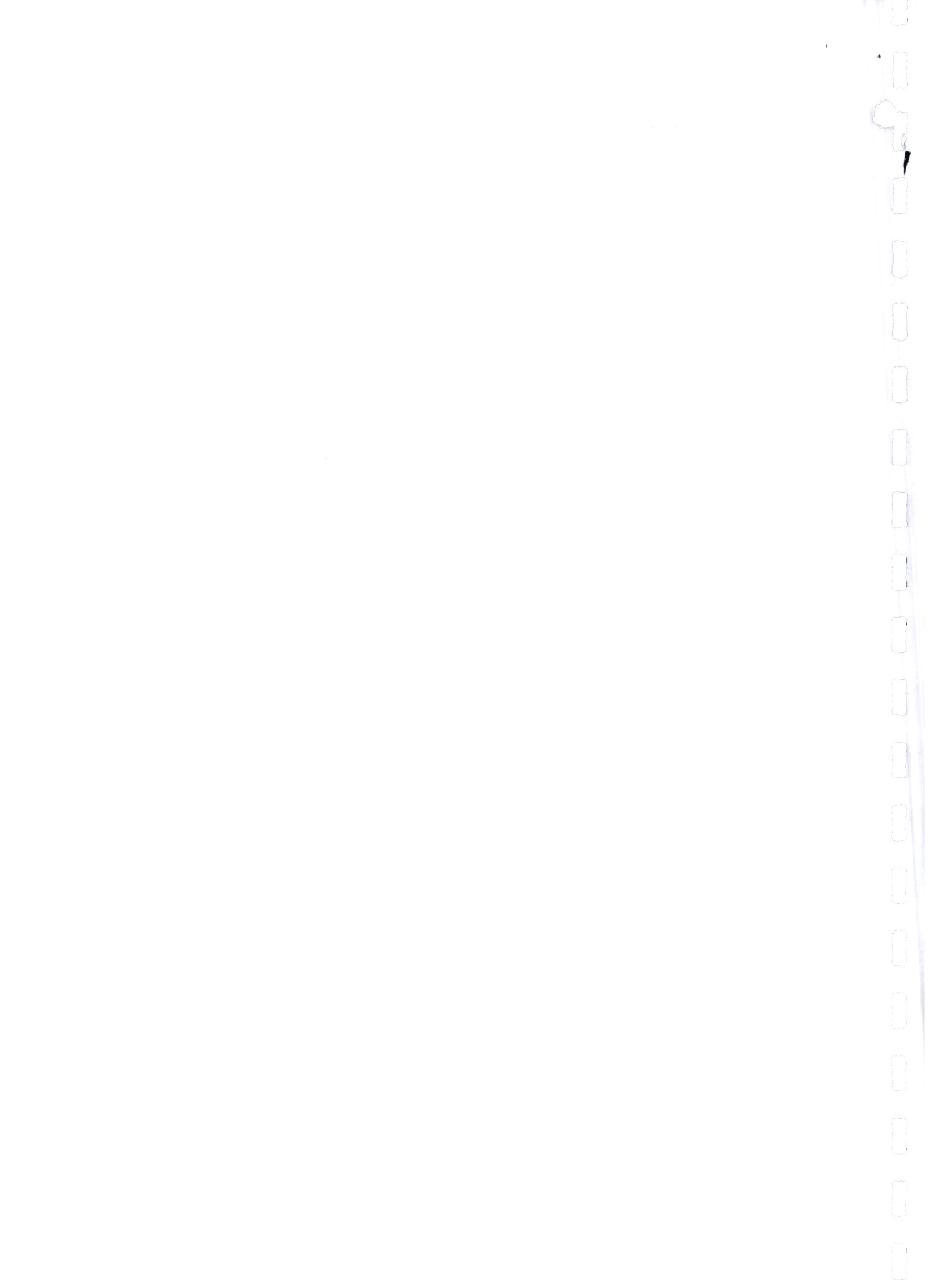
BENRODGERS MILLAI	77,008.00		
C KAMAU	8,000.00		
C KAMAU	8,000.00		
C MATU	20,000.00		
C MATU	20,000.00		
C MUTHAMIA	20,000.00		
C MWANIA	50,000.00		
C WANENE	14,320.00		
C WANENE	15,000.00		
C.GACHUKI	6,069.00		
C.KAARI	43,474.00		
C.KAMAU	8,000.00		
C.KAMAU	8,000.00		
C.KOSGEI	21,893.00		
C.MATU	20,000.00		
C.MATU	14,000.00		
C.MUEMA	64,890.00		
C.MUSANGA	1,557.00		
C.MUTHINI	60,000.00		
C.MWANIA	6,465.00		
C.OSORE	16,640.00		
C.WANENE	15,000.00		
C.WANENE	15,240.00		
C.YEGO	480,000.00		
CAPITAL BEYOD	317,546.30		
CAPITAL BEYOD	405,284.55		
CAPITAL BEYONF	181,279.05		
CAPITAL FM	1,320,000.00		
CATHERINE OSORE	20,000.00		
CEC EAST AFRICA	609,741.40		
CELERITY	253,189.65		
CELERITY	506,379.30		
CELERITY	506,379.30		
CELERITY	889,008.60		
CHARVISHO	1,795,086.20		
CLEOPHAS YEGO	939,168.00		
COLNET	1,335,959.50		
COLNET	1,335,959.50		
COMMISIONER OF VAT	1,967,360.00		
COMMISIONER VAT	1,967,360.00		
COMMISIONER VAT	1,967,360.00		
CONFERENCE CARERS	81,390.00		
CONFERENCE CATERES	391,996.00		
CONFERENCE CATERS	90,034.00		
CONFERENCE CATERS	168,386.00		
CONFERENCE CATERS	59,472.00		
CONFERENCE CATERS	687,586.00		
CONFERENCE CAER	54,870.00		
D KINYUA	52,500.00		
D NJOROGE	15,000.00		

D.NTARAU	157,500.00		
D.OTWOMA	14,000.00		
D.YEYO	14,000.00		
D.KANJI	115,346.00		
D.GACHIENGO	14,000.00		
D.GACHUI	21,893.00		
D.KIMANI	14,056.00		
D.KINYUA	800,000.00		
D.MAGIGE	21,893.00		
D.MAYOYO	18,998.00		
D.MUSAU	200,000.00		
D.MUTAHI	8,000.00		
D.MUTAHI	105,133.00		
D.MUTUKU	28,000.00		
D.NJOROGE	15,000.00		
D.NJOROGE	14,056.00		
D.NTARA	9,021.00		
D.NTARA	14,000.00		
D.NTAUMBU	21,528.00		
D.YEGO	12,950.00		
D.YEGO	80,000.00		
D.YEGO	651,000.00		
DIAMOND	1,033,620.70		
DOYEN	25,129.30		
DOYEN	596,435.15		
DOYEN	800,542.10		
DR.MBIJIWE	14,000.00		
DUNATEL	259,256.70		
DUNATEL	624,507.00		
DUNATEL ENT .	325,990.70		
E.MANDWA	136,000.00		
E.MARANGA	18,820.00		
E.MUNENE	15,000.00		
E.NYAGA	30,000.00		
E.OMOKO	10,000.00		
E.WARUHIO	90,000.00		
E.ADONGO	63,724.15		
E.ADONGO	1,280,172.40		
E.ADONGO	427,500.00		
E.ADONGO	427,500.00		
E.AUMA	22,500.00		
E.BOSIRE	32,361.00		
E.GISORE	17,519.00		
E.GISORE	80,000.00		
E.KACHILWA	20,000.00		
E.KAMAU	32,319.00		
E.KIPKORIR	32,361.00		
E.MBURU	60,000.00		
E.MUKOPI	20,688.00		
E.MUNANE	18,586.00		

E.MUNANIE	14,000.00		
E.MURUIKI	39,060.00		
E.MUTWIRI	28,000.00		
E.NYAGA	30,000.00		
E.NYAGA	80,000.00		
E.OMOKO	71,540.00		
E.SASATIANI	680,000.00		
E.SITATIAN	400,000.00		
E.WARUHI	20,000.00		
E.WARUHIO	38,455.00		
EASTCOM ENTERPRISES	88,000.00		
EASY TECH	275,948.30		
ELISHA AKOBI	40,151.55		
EMMA MAINA	25,900.00		
ENERGY	32,499.00		
ERIC KORIR	939,168.00		
ESAMI	282,800.00		
ESAMI	448,800.00		
EXCEUSOR	2,351,724.15		
F MUTINDA	16,200.00		
F NYAGA	30,000.00		
F. NDAMBIRI	12,852.00		
F.KABATA	27,468.00		
F.KIRARA	15,568.00		
F.KIRJUMBA	200,000.00		
F.MUETI	400,000.00		
F.MUINDE	57,673.00		
F.MUTISYA	42,924.00		
F.NYAGA	8,000.00		
F.NYAGA	30,000.00		
F.NYAGA	400,000.00		
F.NYAGA	32,361.00		
F.OUMA	91,294.00		
F.SHABATI	34,450.00		
FANATECH	720,689.65		
FLEIGH SUP.	2,768,965.50		
FRANKJOS	813,146.55		
G GATOGO	29,890.00		
G GICHAGA	126,000.00		
G IMAI	91,900.00		
G KIMONDO	14,000.00		
G. WESONGA	14,000.00		
G.ASUGA	400,000.00		
G.AYIERA	400,000.00		
G.GATOGO	60,000.00		
G.KIBUBU	20,054.00		
G.KIMBUBU	12,054.00		
G.KIZITO	8,000.00		
G.KIZITO	400,000.00		
G.MWANGI	14,000.00		

G.MWANGI	19,024.00
G.MWANGI	400,000.00
G.NDUNGU	28,000.00
G.OMBASA	21,893.00
G.TONU	32,547.00
G.WACHIRA	26,147.00
GLOBUS	26,500.00
GLOBUS	75,000.00
GLOBUS TOURS	27,000.00
GRACE WANJIKU	17,500.00
GUARDEFOCE GR	1,692,672.40
H OJALA	15,000.00
H.KITONY	4,592.00
H.MWIKALI	10,000.00
H.MWIKALI	13,233.00
H.OJALA	16,640.00
H.OJALLA	15,000.00
H.OMBABA	21,893.00
HEBRON	1,869,620.70
HENPAL ENT.	947,166.40
HILLAMALA INVESTMENT	3,417,586.20
I .MWANGI	30,000.00
I.KENDI	54,847.00
I.MWANGI	26,147.00
I.NJOROGE	24,841.00
INSTOF HRM	226,163.80
INTERCONTINENTAL	134,181.05
INTERGRITY	2,352,730.75
INTERGRITY	2,352,730.75
J .MALIKA	15,000.00
J AWANGA	14,000.00
J GATUA	10,000.00
J MBIJIWE	85,600.00
J MBOHIA	15,000.00
J MESO	14,000.00
J MORAA	50,000.00
J MORAA	50,000.00
J MORAA	50,000.00
J OBARE	14,000.00
J WACHIRA	19,628.00
J WAIRIMU	16,000.00
J WAMBUA	49,610.00
J. MANGO	32,010.00
J.ALWANGA	47,693.00
J.ASIKE	130,420.00
J.GITHU	71,540.00
J.KAMAU	110,012.00
J.KOGO	28,000.00
J.MAINA	18,998.00
J.MAINGI	720,000.00

J.MALIKA	67,500.00		
J.MALIKA	17,240.00		
J.MBATHA	24,108.00		
J.MBIJIWE	80,310.00		
J.MBIJIWE	270,110.00		
J.MUOKI	6,568.00		
J.MUSYOKI	30,345.00		
J.MUTUNGA	13,792.00		
J.MWANGI	21,893.00		
J.MWANZIA	7,028.00		
J.NDUA	3,500.00		
J.NDUA	30,000.00		
J.NDUA	79,995.00		
J.NDUA	80,000.00		
J.NDUA	43,288.00		
J.NKORU	77,200.00		
J.NKORU	26,147.00		
J.NTHGA	20,000.00		
J.NTHIGA	90,000.00		
J.NYALISI	30,933.00		
J.NYALISI	39,933.00		
J.OBARE	77,200.00		
J.OGWELO	60,000.00		
J.OMBAKA	1,800.00		
J.OMONDI	20,688.00		
J.ONYANGO	43,288.00		
J.SANDE	60,000.00		
J.WACHIRA	8,000.00		
J.WAMBUA	28,000.00		
J.WARUI	21,863.00		
J.WASORE	67,500.00		
JALAM	1,556,100.00		
JALAM	1,709,823.00		
JALAM	1,710,800.00		
JALAM	1,710,800.00		
JALAM	1,889,150.00		
JALAM	1,893,600.00		
JANE WACHIRA	41,202.00		
JKUAT	313,200.00		
JOMWANA	275,948.30		
JOPESI	870,991.40		
JOPESI	947,327.60		
JOYDENT	132,758.60		
JOYLES ENTERPRICE	1,306,818.95		
JOYVENAH	1,123,706.90		
JUAZEN	236,272.40		
JUAZEN	236,272.40		
JUAZEN SOL	457,630.35		
JUDITH MANGO	845,978.00		
K.OTIENO	19,698.00		



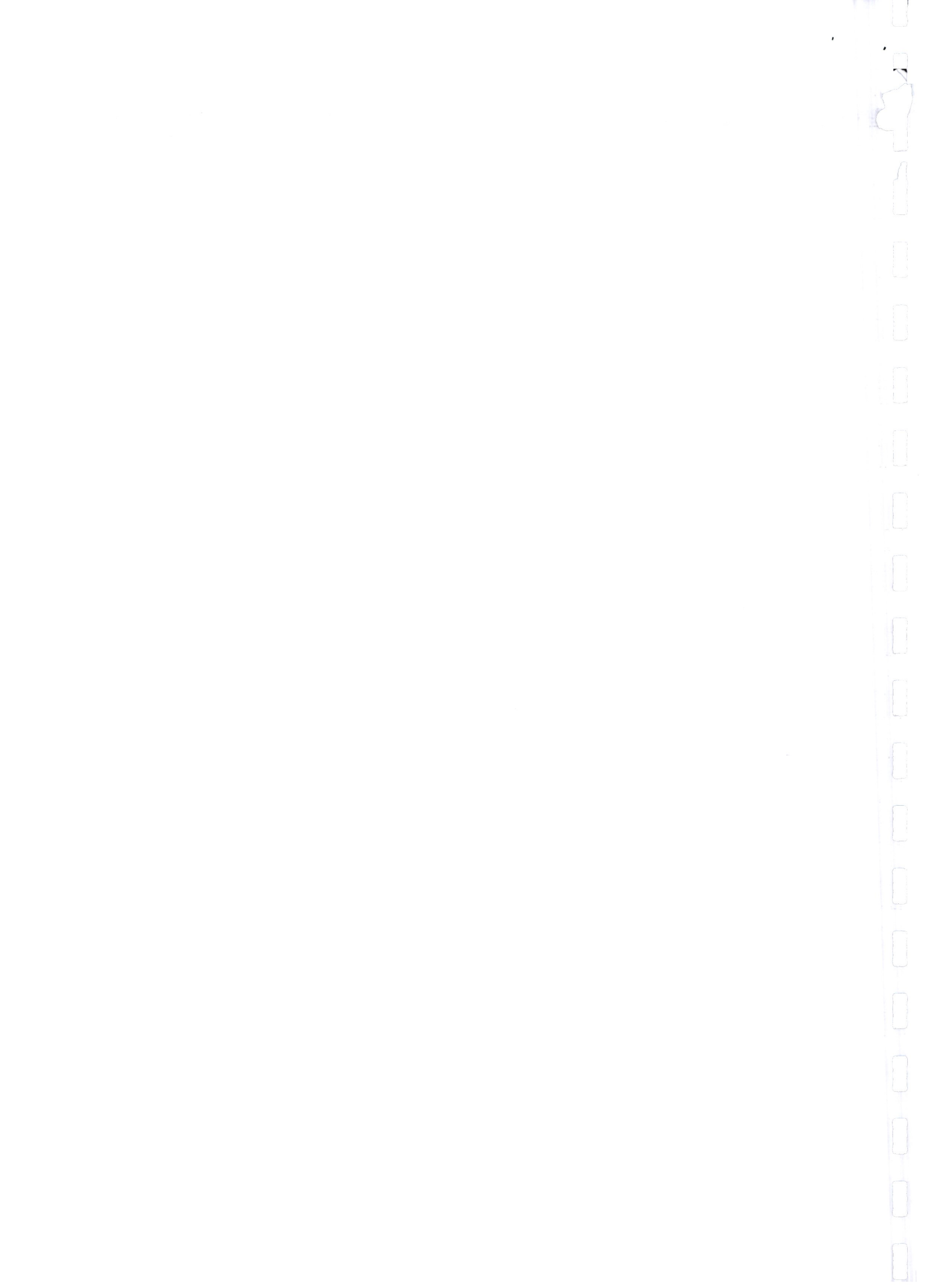
KANGA GEN	682,758.60
KBC	300,000.00
KENMA	1,791,672.40
KENMA	1,791,672.40
KENOL KOBIL	1,000,000.00
KENYA PIPELINE	282,323.30
KENYA POWER	293,965.50
KESAA	1,507,758.60
KEZAWA	1,298,189.65
KICC	1,257,437.35
KICC	7,531,973.10
KOMAHIL	285,263.20
KOMAHIL	373,497.40
KOMAHIL	196,292.15
KOMAHILL	252,348.55
KOMAHILL	317,622.15
KOMAHILL	318,943.10
KOMAHILL	537,000.00
KOMAHILL	573,178.70
KSG	37,456.90
KSG	64,008.60
KSG	118,800.00
KSG	198,000.00
KSG	206,250.00
KSG	309,375.00
KSG	320,043.10
KSG	528,000.00
KSG	1,500,000.00
L MBOGO	380,585.85
L NJENGA	24,000.00
L NJENGA	24,000.00
L NJENGA	24,000.00
L NJENGA	26,000.00
L NJENGA	20,000.00
L NJERI	20,000.00
L NJERU	14,000.00
L OKONGO	87,914.00
L WANJA	24,000.00
L.NJEGNA	24,108.00
L.NJUGUNA	30,000.00
L.OKONGO	80,000.00
L.OKONGO	30,000.00
L.OKONG'O	380,585.85
L.OMOLLO	380,585.85
L.OMOLLO	37,353.00
L.SIOKWA	41,202.00
L.WANJA	1,462,241.40
LADACA ENT.	696,982.75
LEAN	274,154.15
LENGTHY	146,520.95
LENGTHY INV	



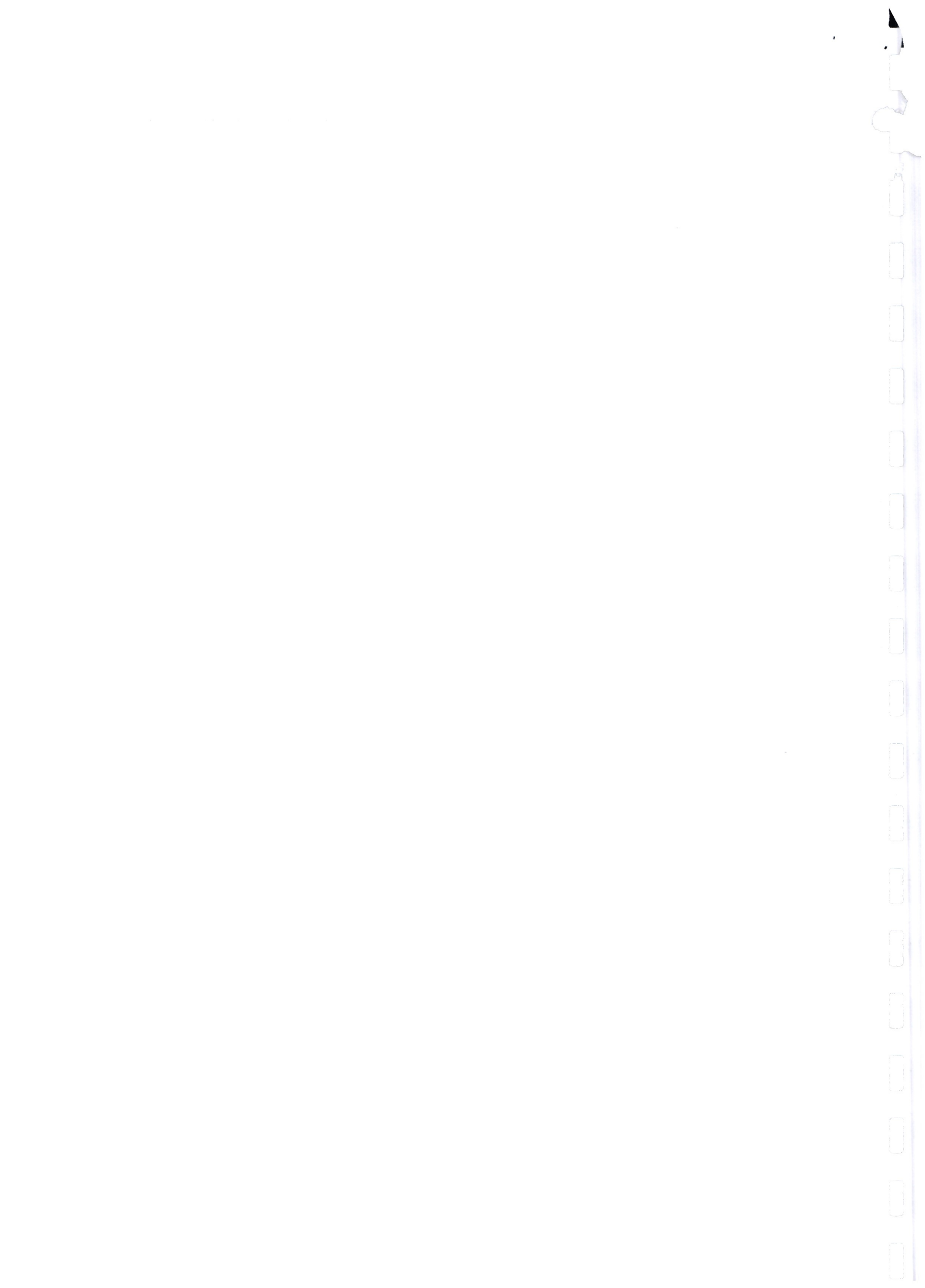
LENTHTY	27,757.95	
LIMPO	1,731,883.60	
LIVEON GEN	1,957,241.40	
M ABDI	50,400.00	
M GACHUHI	20,000.00	
M GACHUHI	20,000.00	
M IMAI	98,900.00	
M KAMAU	14,000.00	
M KILONZO	10,000.00	
M KILONZO	10,000.00	
M LOVI	34,300.00	
M MACHARIA	8,000.00	
M MACHARIA	95,000.00	
M WAMOTHO	651,000.00	
M. ABDALA	14,000.00	
M.ABDALA	10,946.00	
M.ABDI	400,000.00	
M.AWINO	2,290.00	
M.CHIVETSA	60,000.00	
M.GITONE	60,000.00	
M.INGANGA	32,445.00	
M.KARANJA	17,784.00	
M.KAUMUTHO	28,818.00	
M.KAVOCHI	20,000.00	
M.KIMONYE	108,014.00	
M.KIPROTICH	80,000.00	
M.KOBIA	388,080.00	
M.LOVI	11,856.00	
M.LOVI	10,000.00	
M.MACHARIA	8,000.00	
M.MACHARIA	8,000.00	
M.MALONZA	51,912.00	
M.MAUNGU	74,032.00	
M.MUINDE	15,000.00	
M.MUIRU	71,540.00	
M.MUIRU	400,000.00	
M.MUNGAMBI	400,000.00	
M.MWANGI	200,000.00	
M.NDIA	67,694.00	
M.NDIWA	60,000.00	
M.NJOROGE	450,000.00	
M.NJUGUNA	14,000.00	
M.NYAMBURA	17,220.00	
M.ONYANGO	5,156.00	
M.OTIENO	28,287.00	
M.RIUNGU	50,000.00	
M.SITUMA	28,000.00	
M.SIYUMA	8,000.00	
M.WAMOTO	651,000.00	
M.WAMOTO	51,497.00	

MACHAKOS	600,000.00
MANTOS ENT	1,307,968.30
Mary Kimonye	707,778.00
MASADA	113,793.10
MERCEILA	214,864.15
MERCEILA	379,746.55
MFI	181,566.00
MFI DOCUMENT	60,500.00
MFI DOCUMENTS	274,810.35
MICOTECH ENTERPRISE	739,275.85
MILAH	22,800.00
MWAS BRO	1,394,051.25
MWAS BRO	1,394,051.25
N MWANGI	18,000.00
N MWANGI	18,000.00
N MWANGI	18,000.00
N WANAKACHA	20,000.00
N. WANAKACHA	400,000.00
N.KAMAU	400,000.00
N.WANAKACHA	23,711.00
NADIAH	1,726,057.40
NADIAH	1,745,022.95
NAMWOYA	557,586.20
NARIT	2,042,332.05
NARIT	2,042,332.05
NATIO MEDIA	12,983,793.10
NATION MEDIA	1,034,484.00
NATIONAL POLICE	2,464,285.00
NEOMATIC	870,638.60
NESHINY	1,875,689.65
NEWWORKS COMPUTERS	2,512,931.05
NHIF	1,100.00
NHIF	1,700.00
NHIF	1,700.00
NHIF	1,700.00
NOVATEX	872,413.80
OSCARIA SUPPLIES	1,323,793.10
P NJAMIU	369,600.00
P NJAMU	15,000.00
P NJERI	15,000.00
P NJUE	15,156.00
P.BOSIRE	57,673.00
P.BOSIRE	400,000.00
P.KAMAU	22,500.00
P.KAMAU	3,892.00
P.KARANJA	10,750.00
P.KARANJA	10,750.00
P.KARANJA	11,648.00
P.MUTHINI	12,000.00
P.NDEDE	400,000.00
P.NDEGWA	400,000.00

P.NJAMIU	8,000.00		
P.NJAMIU	21,893.00		
P.NJUE	30,000.00		
P.NJUE	635,888.00		
P.NJUE	39,221.00		
P.NJUE	400,000.00		
P.NYAMBURA	21,287.00		
P.OGONDA	80,000.00		
P.WAMBUGU	3,883.00		
P.WAMBUI	28,000.00		
PADAGE	663,793.10		
PANICLES ENT.	696,982.75		
PATXOFT	242,168.80		
PATXOFT	603,126.20		
PATXOFT	313,022.05		
PATXOFT	363,614.50		
PATXOFT	656,443.95		
PATXOFT TECH	271,075.10		
PATXOFT TECH	196,156.55		
PAYE	7,188.45		
PAYE	8,596.45		
PAYE	153,345.75		
PAYE	153,345.75		
PETER CHABARI	43,288.00		
PHAREL	68,800.00		
PHITAB	1,530,896.55		
POSOL CORPORATION	117,880.00		
POSTAL	117,107.35		
POSTAL	501,528.90		
POSTAL	605,512.05		
POSTAL	225,993.10		
POSTAL	322,873.70		
POSTAL	370,709.50		
POSTAL	512,353.45		
POSTAL COPORATION	122,525.00		
POSTAL CORPORATION	117,121.55		
POSTAL CORPORATION	138,059.50		
PREIMENT	1,006,594.85		
PROBITY	85,411.20		
PROBITY	101,345.10		
PROBITY	186,756.30		
PROBITY	193,588.60		
PROBITY	226,978.35		
PROBITY	243,202.40		
PROBITY	273,049.40		
PROBITY	446,818.10		
PROBITY	495,231.40		
PROBITY TRADERS	158,411.40		
PROBITY TRADERS	179,923.95		
R ANDOLA	20,000.00		



R ANDOLA	20,000.00
R MAKANDI	44,100.00
R MUTHEI	60,000.00
R NJERI	15,000.00
R OGODA	19,150.00
R.ANDOLA	10,787.00
R.KARIUKI	28,000.00
R.KARIUKI	15,783.00
R.KARIUKI	60,000.00
R.KIOKO	8,000.00
R.KIOKO	14,056.00
R.KIPAIYO	15,000.00
R.MATHENGE	14,595.00
R.MOGIRE	60,000.00
R.MUTEA	14,000.00
R.MUTEA	16,640.00
R.MUTEI	14,000.00
R.MUTEI	21,893.00
R.MUTHAMIA	26,558.00
R.MUTHAMIA	400,000.00
R.OBUSURU	33,845.00
R.OMBULA	19,683.55
R.RUGURU	20,000.00
R.SHEBESH	50,881.00
RACEGUARDE	1,775,172.40
RACEQUADE	1,775,172.40
RAFFAM	317,672.40
REJINK	659,051.70
RESX KIOSK	147,931.05
REX KIOSK	113,527.60
REX KIOSL	666,391.40
ROTAM	736,810.35
ROYAL MEDIAS	1,137,930.20
S ANGOTE	176,400.00
S CHESANG	15,000.00
S KINARO	10,000.00
S OMONDI	14,000.00
S OMONDI	52,000.00
S WAFULA	8,500.00
S.ANGOTE	90,258.00
S.ANGOTE	400,000.00
S.ANGOTE	37,359.00
S.AYOGA	77,200.00
S.GABRIEL	28,000.00
S.IKIAO	35,770.00
S.KAKULU	10,000.00
S.KINORU	10,000.00
S.KINORU	10,000.00
S.KINORU	10,000.00
S.KINORU	9,809.00
S.KIONGA	18,172.00
S.MUTAKI	



S.NAJUMA	1,500.00
S.NAJUMA	1,500.00
S.NDIDA	28,000.00
S.NJAU	400,000.00
S.OCHIRI	60,000.00
S.OMISO	8,918.00
SAFARICOM	14,105,440.80
SAFARICOM	14,105,440.80
SAFARICOM	14,105,440.80
SAIREN VENTURES	1,478,551.70
SALIVATE	1,393,965.50
SANLAM	25,129.80
SCOTRADE	74,148.55
SCOTRADE	128,061.80
SCOTRADE	424,109.75
SCOTRADE	561,307.25
SCOTRADE	672,534.30
SCOTRADE SOL	172,214.50
SILVER AFRICA	16,500.00
SILVER AFRICA	31,600.00
SILVER AFRICA	55,000.00
SILVER AFRICA	74,560.00
SILVER AFRICA	95,133.00
SILVER AFRICA	156,670.00
SILVER AFRICA	187,235.00
SILVER AFRICA	189,520.00
SILVER AFRICA	243,000.00
SILVER AFRICA	256,042.00
SILVER AFRICA	306,192.00
SILVER AFRICA	34,490.00
SILVER AFRICA	46,000.00
SILVER AFRICA	63,990.00
SILVER AFRICA	77,900.00
SILVER AFRICA	139,200.00
SILVER AFRICA	144,990.00
SILVER AFRICA	169,080.00
SIMNET	328,482.75
SMARGIE ENT.	2,294,827.60
SOLVER AFRICA	47,650.00
SPLIEDID	106,307.40
SPLENDID GE	581,935.10
STANDARD	12,793,275.00
STEIMAN	83,520.00
STEIMAN	93,960.00
STEMAIN	93,960.00
SULEST	32,651.05
SULEST	84,855.50
SULEST	184,251.90
SULEST	232,027.95
SULEST	35,897.95



SULEST	154,614.50		
SULEST	424,835.15		
SULEST	459,363.80		
SUP[A SUIT	2,354,568.95		
SYOKWA	10,000.00		
T KAGO	39,109.00		
T KAYO	44,642.00		
T KOGO	30,000.00		
T.GEOFREY	9,800.00		
T.KAGO	30,000.00		
T.KAGO	45,658.00		
T.KAGO	635,888.00		
T.KAGO	39,221.00		
T.KAGO	400,000.00		
T.KUNGU	10,000.00		
T.KUNGU	14,056.00		
T.NDAMBUKI	200,000.00		
T.NDAMBUKI	67,200.00		
TAX	1,370.70		
TAX	1,514.05		
TAX	5,527.90		
TAX	5,628.50		
TAX	6,192.40		
TAX	8,433.50		
TAX	9,814.05		
TAX	10,589.80		
TAX	10,706.85		
TAX	12,326.90		
TAX	12,380.65		
TAX	12,950.00		
TAX	13,209.20		
TAX	13,764.45		
TAX	13,965.50		
TAX	14,141.30		
TAX	14,785.90		
TAX	15,426.70		
TAX	17,073.95		
TAX	17,324.85		
TAX	17,396.90		
TAX	17,611.30		
TAX	17,781.30		
TAX	20,372.60		
TAX	20,713.45		
TAX	22,106.45		
TAX	22,500.00		
TAX	23,133.25		
TAX	24,750.00		
TAX	24,750.00		
TAX	24,961.65		
TAX	25,056.20		

TAX	30,616.75
TAX	32,532.85
TAX	33,027.95
TAX	35,806.05
TAX	39,310.35
TAX	44,353.45
TAX	47,586.20
TAX	52,758.60
TAX	72,870.50
TAX	76,034.50
TAX	92,723.90
TAX	97,913.80
TAX	111,399.95
TAX	128,330.75
TAX	151,034.50
TAX	881,064.00
TAX	1,828,144.00
TAX	2,101,928.40
TAX	1,958.05
TAX	9,887.95
TELEPOSTA	18,017,242.10
TELEPOSTA	38,535,354.00
TELKOM	16,201,548.00
TELKOM K.	16,152,840.00
TFRS	700,000.00
TOTAL KENYA	1,706,896.55
TOYOTA	441,305.80
TURBOTECH	129,618.90
TURBOTECH	194,146.60
TURBOTECH	205,064.85
TURBOTECH	38,153.05
TURBOTECH KENYA	93,300.85
TURBOTECH KENYA	408,173.95
TWERA	547,300.00
UNDERCAST (FOLIO	135,775.85
UNIK STORE	2,126,959.60
UNIK STORES	2,135,152.70
USHURU SACCO	37,490.00
V OCHIENG	14,000.00
V. ACHIENG	91,294.00
V.BIRGEN	200,000.00
V.OCHIENG	400,000.00
V.SAMUEL	60,000.00
VAT	1,780.95
VAT	3,475.85
VAT	4,800.00
VAT	5,089.15
VAT	6,206.90
VAT	6,388.45
VAT	6,480.00



VAT	7,070.10		
VAT	7,241.40		
VAT	8,640.60		
VAT	9,903.60		
VAT	11,185.35		
VAT	11,719.85		
VAT	12,336.20		
VAT	12,887.60		
VAT	13,810.35		
VAT	14,953.85		
VAT	14,989.65		
VAT	15,559.80		
VAT	16,034.50		
VAT	17,327.60		
VAT	17,456.90		
VAT	17,917.25		
VAT	19,833.50		
VAT	22,500.00		
VAT	27,012.60		
VAT	27,775.85		
VAT	31,264.30		
VAT	31,741.90		
VAT	34,064.00		
VAT	35,348.30		
VAT	36,206.90		
VAT	38,275.85		
VAT	40,324.15		
VAT	43,665.90		
VAT	47,508.60		
VAT	48,491.40		
VAT	51,672.40		
VAT	54,905.15		
VAT	69,827.60		
VAT	71,281.05		
VAT	72,206.90		
VAT	76,039.15		
VAT	80,648.30		
VAT	82,241.40		
VAT	92,327.00		
VAT	94,148.60		
VAT	94,466.40		
VAT	95,183.05		
VAT	96,827.60		
VAT	96,827.60		
VAT	104,586.20		
VAT	106,758.60		
VAT	114,465.50		
VAT	116,462.90		
VAT	125,172.40		
VAT	128,275.85		

VAT	137,068.95	
VAT	153,345.75	
VAT	186,413.80	
VAT	196,551.70	
VAT	410,834.90	
VAT	883,720.80	
VAT	982,758.65	
VAT	2,785.90	
VAT	2,081.05	
VAT	4,044.45	
VAT	4,658.80	
VAT	5,798.60	
VAT	7,530.50	
VAT	7,992.05	
VAT	8,068.95	
VAT	9,393.50	
VAT	10,186.70	
VAT	10,559.40	
VAT	10,699.45	
VAT	11,250.00	
VAT	12,887.60	
VAT	13,265.60	
VAT	14,893.60	
VAT	15,015.70	
VAT	15,051.70	
VAT	20,220.50	
VAT	22,264.05	
VAT	23,172.85	
VAT	24,750.00	
VAT	27,946.55	
VAT	30,413.80	
VAT	33,258.60	
VAT	36,683.70	
VAT	51,663.60	
VAT	56,379.30	
VAT	71,343.70	
VAT	76,039.15	
VAT	83,503.45	
VAT	97,727.60	
VAT	97,727.60	
VAT	101,979.30	
VAT	102,310.35	
VAT	116,016.00	
VAT	708,206.90	
VAT	769,387.70	
VAT	769,387.70	
VAT	769,387.70	
VAT DOYEN	17,320.70	
VAT TUSKER	1,992.40	
VATMFI DOCUMENT	3,300.00	



VAYT	37,241.40		
VAYT	61,293.10		
VENIX SUPPLIERS	256,034.50		
VIBRANT	453,750.00		
VIBRANT	453,750.00		
VIBRANT CLEANING	453,750.00		
VIBRANT CLEANING	453,750.00		
VISO ENERGY	600,000.00		
VIVIENNES	157,500.00		
VIVIENNES SUPPLIES	112,000.00		
VIVIENS	210,000.00		
W. LACUNA	701,724.15		
W.KAMAU	8,000.00		
W.KARANJA	6,589.00		
W.MBURU	37,359.00		
W.MUCHITI	28,000.00		
W.MUSEE	8,000.00		
W.MUSEE	52,567.00		
W.NDIA	400,000.00		
W.NYAKWARA	28,000.00		
W.OWINO	60,000.00		
WANA ANGA	41,155.00		
WANJIMA GENERAL	1,917,413.80		
YONA NYAWIR	28,000.00		
Z.CHERUTO	12,406.00		
Z.CHERUTO	14,000.00		
Z.MACHARIA	24,773.00		
Z.NYARERI	18,000.00		
ZIYALE INVESTR	648,051.70		
<b>TOTAL</b>	<b>397,979,021.40</b>		

REPUBLIC OF KENYA F.O. 30  
 MINISTRY OF PUBLIC SERVICE YOUTH & GENDER  
 STATE DEPARTMENT OF PUBLIC SERVICE  
 Development 1213-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2019

		KSH.	CTS	KSH.	CTS
<b>BANK BALANCE AS PER BANK STATEMENT</b>					
Less 1&2					
1 Payment in cashbook not in bank.					
				181,437,618.95	
2 Receipts in bank not in Cashbook					
				<i>Sub-total</i>	181,437,618.95
<b>Add: 3 &amp; 4</b>					
3 Payment in Bank not in Cashbook					
4 Receipts in Cashbook not in bank				177,585,088.00	
				<i>Sub-total</i>	177,585,088.00
<b>BANK BALANCE AS PER CASHBOOK</b>					286,578.20

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

Prepared By COLINS MUSAHA Signature [Signature] Designation CEO Date 5/09/19  
 Name G.W. MURRAY Signature [Signature] Designation HM Date 5/9/19





RECURRENT 1213

MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER

STATE DEPARTMENT OF PUBLIC SERVICE

PAYMENT IN CASHBOOK NOT IN BANK

AS AT 30st JUNE 2019

DATE	VOUCHER N°	PARTICULARS	AMOUNT KSHS	REMARKS
1/6/2019		MERCEIL LTD	396,286.40	
1/6/2019		VAT	21,615.60	
1/6/2019		DIRECTOR KSG MATUGA	10,451,369.00	
1/6/2019		DIRECTOR KSG EMBU	11,750,000.00	
1/6/2019		DIRECTOR KSG MOMBASA	100,467,500.00	
1/6/2019		DIRECTOR KSG BARINGO	12,250,000.00	
1/6/2019		JOPESE LTD	1,439,719.85	
1/6/2019		VAT	78,530.20	
1/6/2019		MWEHA ENTERPRISE	27,475,699.00	
1/6/2019		VAT	1,498,674.50	
1/6/2019		COSTRAQ CONSULTANT	14,389,154.60	
1/6/2019		VAT	800,931.85	
1/6/2019		VAT	418,137.95	
			<b>181,437,618.95</b>	



MINISTRY OF PUBLIC SERVICE YOUTH & GENDER

STATE DEPARTMENT OF PUBLIC SERVICE

Deposit 1213-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2019

	KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT				
Less 1&2				
1 Payment in cashbook not in bank.			107,952,820.20	
2 Receipts in bank not in Cashbook				
<i>Sub-total</i>			107,952,820.20	107,952,820.20
Add: 3 & 4				
3 Payment in Bank not in Cashbook				
4 Receipts in Cashbook not in bank			189,621,513.00	
<i>Sub-total</i>			189,621,513.00	189,621,513.00
BANK BALANCE AS PER CASHBOOK				
			98,531,269.10	

"I certify that I have verified the Bank Balance in the cash book with the bank statement

and that the above reconciliation is correct"

Prepared By CELINA MUKINDI Signature [Signature] Designation SCO Date 5/09/19

Name G. W. MUTWGI Signature [Signature] Designation HTA Date 5/9/19

DEPOSIT 1213

MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER

STATE DEPARTMENT OF PUBLIC SERVICE

PAYMENT IN CASHBOOK NOT IN BANK

AS AT 30TH JUNE 2019

DATE	VOUCHER N°	PARTICULARS	AMOUNT KSHS	REMARKS
			16,844,190.00	
30-Jun-19		TELKOM KENYA	918,774.00	
"		VAT	16,844,190.00	
"		TELKOM KENYA	918,774.00	
"		VAT	14,105,440.80	
"		SAFARICOM LTD	769,387.70	
"		VAT	14,105,440.80	
"		SAFARICOM LTD	769,387.70	
"		TELKOM KENYA	16,844,190.00	
"		VAT	918,774.00	
"		TELKOM KENYA	16,453,602.00	
"		VAT	897,469.20	
"		INTERNET SOLUTION	7,172,000.00	
"		VAT	391,200.00	
		<b>TOTAL</b>	<b>107,952,820.20</b>	







**STATEMENT OF RECEIPTS AND PAYMENTS**  
 Entity: 1213-1213\_State Department for Public Service  
 Current Period: OCT-18 To JUN-19  
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,932,956,828.00	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	291,999.55	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
<b>TOTAL RECEIPTS</b>		<b>6,933,248,827.55</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	4,509,133,841.40	0.00
Use of goods and Services	13	1,366,359,068.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	805,224,344.00	0.00
Other Grants and Transfers	16	29,908,177.00	0.00
Social Security Benefits	17	4,384,062.25	0.00
Acquisition of Assets	18	217,241,003.05	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
<b>TOTAL PAYMENTS</b>		<b>6,932,250,496.35</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>998,331.20</b>	<b>0.00</b>

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

Prepared By: _____	Date: _____
Reviewed By: _____	Date: _____
Approved By: _____	Date: _____



### Statement of Financial Position

Entity: 1213-1213\_State Department for Public Service

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period Kshs	Previous Period Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	3,216,537,425.00	0.00
Cash Balances	22B	1,891,811,049.25	0.00
<b>Total Cash And Cash Equivalents</b>		<b>5,108,348,474.25</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(4,323,414.95)	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,104,025,059.30</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	5,103,081,095.10	0.00
<b>NET FINANCIAL ASSETS</b>		<b>943,964.20</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		998,331.20	0.00
<b>NET FINANCIAL POSITION</b>		<b>998,331.20</b>	<b>0.00</b>

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: 1213-1213\_State Department for Public Service  
 Current Period: OCT-18 To JUN-19  
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3		0.00
Exchequer releases	4	6,932,956,828.00	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
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	4,509,133,841.40	0.00
Use of goods and Services	13	1,366,359,068.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	805,224,344.00	0.00
Other Grants and Transfers	16	29,908,177.00	0.00
Social Security Benefits	17	4,384,062.25	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			0.00
<b>Adjustments during the year</b>		5,107,404,510.05	0.00
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	5,325,351,844.75	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	291,999.55	0.00
Acquisition of Assets	18	217,241,003.05	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(216,949,003.50)	0.00
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	5,108,402,841.25	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		0.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	5,108,348,474.25	0.00

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: 1213-1213\_State Department for Public Service

Current Period: OCT-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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**2 Social Security Contribution**

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

**3 Proceeds from Domestic and Foreign Grants**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	6,932,956,828.00	0.00
<b>TOTAL</b>		<b>6,932,956,828.00</b>	<b>0.00</b>

**5 Transfers from Other Government Entities**

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

**6 Proceeds from Domestic Borrowings**

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

**7 Proceeds from Foreign Borrowings**

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

#### 8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	291,999.55	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 Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>291,999.55</b>	<b>0.00</b>

#### 9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	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 Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

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
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	169,011,425.25	0.00
Basic Wages - Temporary Employees	2110200	186,291,541.40	0.00
Personal Allowances paid as part of Salary	2110300	153,830,874.75	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	4,000,000,000.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		<b>4,509,133,841.40</b>	<b>0.00</b>

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	22,454,803.70	0.00
Communication, Supplies and Services	2210200	131,593,746.30	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	45,645,659.50	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	7,924,460.10	0.00
Printing , Advertising and Information Supplies and Services	2210500	38,806,741.00	0.00
Rentals of Produced Assets	2210600	146,814,312.75	0.00
Training Expenses	2210700	75,946,444.15	0.00
Hospitality Supplies and Servi	2210800	148,998,411.80	0.00
Insurance Costs	2210900	107,500,947.00	0.00
Specialised Materials and Supp	2211000	29,920,995.00	0.00
Office and General Supplies and Services	2211100	106,223,847.75	0.00
Fuel Oil and Lubricants	2211200	29,627,143.45	0.00
Other Operating Expenses	2211300	285,003,577.60	0.00
Routine Maintenance - Vehicles	2220100	6,292,001.20	0.00
Routine Maintenance - Other Assets	2220200	183,605,977.35	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>1,366,359,068.65</b>	<b>0.00</b>

## 14 Subsidies

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

## 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	276,451,605.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	528,772,739.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>805,224,344.00</b>	<b>0.00</b>

## 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	29,908,177.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>29,908,177.00</b>	<b>0.00</b>

#### 17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,384,062.25	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
<b>TOTAL</b>		<b>4,384,062.25</b>	<b>0.00</b>

#### 18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	23,044,900.70	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	155,177,023.45	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	25,469,898.90	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	13,549,180.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	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	0.00	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
<b>TOTAL</b>		<b>217,241,003.05</b>	<b>0.00</b>

#### 19 Finance Costs, including Loan Interest

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

#### 20 Repayment of Principal on Domestic and Foreign Borrowing

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

**21 Other payments**

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

**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	3,418,943,010.55	0.00
Development Bank Accounts	6540000	202,405,585.55	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
<b>TOTAL</b>		<b>3,621,348,596.10</b>	<b>0.00</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,891,811,049.25	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>1,891,811,049.25</b>	<b>0.00</b>

**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	4,019,834.95	0.00
Government Imprests	6760000	303,580.00	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
<b>TOTAL</b>		4,323,414.95	0.00

**24. ACCOUNTS PAYABLE**

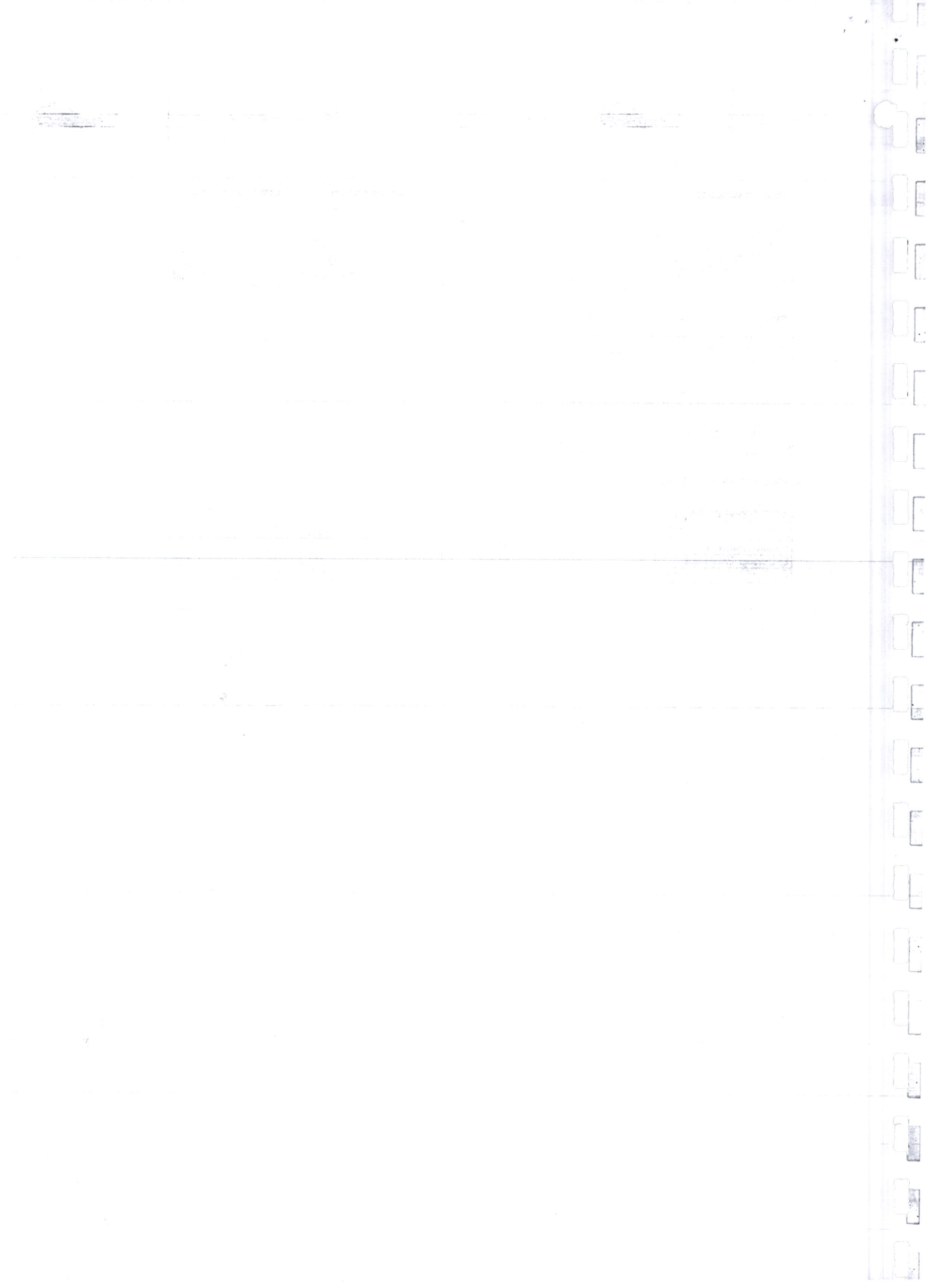
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(3,678,290.30)	0.00
Deposits	7310000	(16,643,116.80)	0.00
Withholding Taxes	7380000	822,712.40	0.00
System Required Liabilities A/cs	7390000	5,122,579,789.80	0.00
<b>TOTAL</b>		5,103,081,095.10	0.00

**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
<b>TOTAL</b>		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
<b>TOTAL</b>		0.00	0.00





**Statement of Budget Execution**

Entity: 1213-1213\_State Department for Public Service

Current Period: OCT-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%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,932,956,828.00	(6,932,956,828.00)	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	45,425,000.00	45,425,000.00	291,999.55	45,133,000.45	0.64%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	45,425,000.00	45,425,000.00	6,933,248,827.55	(6,887,823,827.55)	15263.07%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	651,870,259.50	651,870,259.50	4,509,133,841.40	(3,857,263,581.90)	691.72%
Use of goods and Services	13	0.00	0.00	1,091,471,935.00	1,091,471,935.00	1,366,359,068.65	(274,887,133.65)	125.18%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	441,537,172.00	441,537,172.00	805,224,344.00	(363,687,172.00)	182.37%
Other Grants and Transfers	16	0.00	0.00	14,992,660.00	14,992,660.00	29,908,177.00	(14,915,517.00)	199.49%
Social Security Benefits	17	0.00	0.00	3,301,171.50	3,301,171.50	4,384,062.25	(1,082,890.75)	132.80%
Acquisition of Assets	18	0.00	0.00	257,027,669.50	257,027,669.50	217,241,003.05	39,786,666.45	84.52%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	2,460,200,867.50	2,460,200,867.50	6,932,250,496.35	(4,472,049,628.85)	281.78%



**Statement of Budget Execution**  
Entity: 1213-1213\_State Department for Public Service  
Current Period: OCT-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: 1213-1213 State Department for Public Service  
 Period: OCT-18 TO JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0709000000		<b>General Administration Planning and Support Services</b>	<b>4,592,515,777.00</b>	<b>4,792,552,543.95</b>	<b>159,963,133.05</b>
	2110000	Wages and Salary Contributions	172,713,112.00	171,977,522.40	735,589.60
	2120000	Social Contributions	4,000,000,000.00	4,000,000,000.00	0.00
	2210000	Goods and Services	683,244,771.00	589,731,239.50	93,513,531.50
	2220000	Routine Maintenance	14,459,894.00	11,585,331.10	2,874,562.90
	2710000	Social Security Benefits	6,202,343.00	3,994,062.25	2,218,280.75
	3110000	Acquisition of Fixed Capital Assets	75,895,667.00	15,274,488.70	60,621,178.30
0710000000		<b>Public Service Transformation</b>	<b>2,539,234,426.00</b>	<b>2,139,960,052.40</b>	<b>399,254,373.60</b>
	2110000	Wages and Salary Contributions	338,427,407.00	337,155,519.00	1,271,888.00
	2210000	Goods and Services	649,027,002.00	387,012,050.80	62,014,951.40
	2220000	Routine Maintenance	300,998,578.00	178,312,547.45	122,675,930.55
	2640000	Grants & Transfer To Other Govt. Units	893,074,344.00	805,224,344.00	87,850,000.00
	2640000	Other Transfers and Emergency Relief	29,985,320.00	29,908,177.00	77,143.00
	2710000	Social Security Benefits	400,000.00	400,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	327,331,775.00	201,966,514.35	125,365,260.65
		<b>Grand Total</b>	<b>7,451,750,203.00</b>	<b>6,932,532,596.35</b>	<b>559,217,506.65</b>

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

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



### Budget Execution by Heads and Programmes

Entity: 1213-1213\_State Department for Public Service

Period: OCT-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1213000100			8,721,828.00	8,251,298.45	470,529.55
	0709000000	General Administration Planning and Support Services	8,721,828.00	8,251,298.45	470,529.55
1213000400			114,745,963.00	107,866,213.90	6,879,749.10
	0710000000	Public Service Transformation	114,745,963.00	107,866,213.90	6,879,749.10
1213000700			4,974,610,218.00	4,871,195,205.30	103,415,012.70
	0710000000	Public Service Transformation	112,058,581.00	105,785,635.60	6,272,945.40
	0709000000	General Administration Planning and Support Services	4,862,551,637.00	4,765,409,569.70	97,142,067.30
1213000800			69,720,154.00	67,659,412.50	2,060,741.50
	0710000000	Public Service Transformation	69,720,154.00	67,659,412.50	2,060,741.50
1213000900			97,112,477.00	92,768,360.50	4,344,116.50
	0710000000	Public Service Transformation	97,112,477.00	92,768,360.50	4,344,116.50
1213001000			21,806,415.00	18,891,775.80	2,914,639.20
	0709000000	General Administration Planning and Support Services	21,806,415.00	18,891,775.80	2,914,639.20
1213001100			323,912,530.00	236,062,530.00	87,850,000.00
	0710000000	Public Service Transformation	323,912,530.00	236,062,530.00	87,850,000.00
1213001200			613,774,355.00	586,762,220.05	27,012,134.95
	0710000000	Public Service Transformation	613,774,355.00	586,762,220.05	27,012,134.95
1213001300			94,622,000.00	79,859,995.00	14,762,005.00
	0710000000	Public Service Transformation	94,622,000.00	79,859,995.00	14,762,005.00
1213001400			11,086,400.00	0.00	11,086,400.00
	0710000000	Public Service Transformation	11,086,400.00	0.00	11,086,400.00
1213100100			553,429,227.00	320,076,605.85	233,352,621.15
	0710000000	Public Service Transformation	553,429,227.00	320,076,605.85	233,352,621.15
1213100200			30,902,739.00	30,902,739.00	0.00
	0710000000	Public Service Transformation	30,902,739.00	30,902,739.00	0.00
1213100300			49,000,000.00	49,000,000.00	0.00
	0710000000	Public Service Transformation	49,000,000.00	49,000,000.00	0.00
1213100400			47,000,000.00	47,000,000.00	0.00
	0710000000	Public Service Transformation	47,000,000.00	47,000,000.00	0.00
1213100500			461,305,897.00	401,870,000.00	59,435,897.00
	0709000000	General Administration Planning and Support Services	59,435,897.00	0.00	59,435,897.00
	0710000000	Public Service Transformation	401,870,000.00	401,870,000.00	0.00
1213100700			20,000,000.00	14,366,340.00	5,633,660.00
	0710000000	Public Service Transformation	20,000,000.00	14,366,340.00	5,633,660.00
<b>Grand Total</b>			<b>7,491,750,203.00</b>	<b>6,932,532,696.35</b>	<b>559,217,506.65</b>

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: 1213-1213\_State Department for Public Service

Period: OCT-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0709000000		General Administration Planning and Support Services	4,952,515,777.00	4,792,552,643.95	159,963,133.05
	0709010000	Human Resources and Support Services	4,869,517,248.00	4,772,551,323.15	96,965,924.85
	0709020000	Financial Management Services	81,242,312.00	18,891,775.80	62,350,536.20
	0709030000	Information Communications Services	1,756,217.00	1,109,545.00	646,672.00
0710000000		Public Service Transformation	2,539,234,426.00	2,139,980,052.40	399,254,373.60
	0710010000	Human Resource Management	117,112,477.00	107,134,700.50	9,977,776.50
	0710020000	Human Resource Development	1,073,139,632.00	952,546,077.90	120,593,554.10
	0710030000	Management Consultancy Services	69,720,154.00	67,659,412.50	2,060,741.50
	0710040000	Huduma Kenya Service Delivery.	1,167,203,582.00	906,838,825.90	260,364,756.10
	0710060000		112,058,581.00	105,801,035.60	6,257,545.40
		<b>Grand Total</b>	<b>7,491,750,203.00</b>	<b>6,932,532,696.35</b>	<b>559,217,506.65</b>

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

Prepared By: \_\_\_\_\_

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

Reviewed By: \_\_\_\_\_

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

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

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



REPUBLIC OF KENYA  
STATE DEPARTMENT OF PUBLIC SERVICE

Date: 1-07-2019

Report of the Board of Survey on the Cash and Bank Balances of Recurrent A/C No.1000395567

as at the close of

business on 30/06/2019

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

DR. JACOB MBIJIWE - CHAIRMAN 

STANLEY IKIAO - MEMBER 

ERIC KIRUI - MEMBER 

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1<sup>ST</sup> JULY 2019

Notes	(Shs.	<u>222,600.00</u>
Silver	Shs.	<u>194.00</u>
copper	Shs.	<u>0.35</u>
Cheques (as per details on reverse)	Shs.	<u>-</u>
		<u>222,794.35</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 30<sup>th</sup> June 2019

Cash on hand	(Shs.	<u>222,794.35</u>
Bank balance	Shs.	<u>281,361.10</u>
		<u>504,155.45</u>

The Bank Certificate of Balance showed a sum of Shs.  
cts (shs. 77,125,554 cts 20)

Standing to the credit of the account on 30<sup>th</sup> June 2019


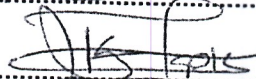
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Dr. Jacob M'bijjiwe

  
Chairman

Stanley Ikiao – Member

Eric Kirui -Member

  
  
Members of the Board

Date 1<sup>st</sup> July 2019



REPUBLIC OF KENYA  
STATE DEPARTMENT OF PUBLIC SERVICE

Date: 1-07-2019

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT A/C No.1000395656

as at the close of

business on 30/06/2019

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

DR. JACOB MBIJIWE - CHAIRMAN  
STANLEY IKIAO - MEMBER  
ERIC KIRUI - MEMBER

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1<sup>ST</sup> JULY 2019

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
		<u><u>NIL</u></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 30<sup>th</sup> June 2019

Cash on hand	(Shs.	<u>NIL</u>
Bank balance	Shs.	<u>296,578.20</u>
		<u><u>296,578.20</u></u>

The Bank Certificate of Balance showed a sum of Shs. 4,139,109 cts 15

Standing to the credit of the account on 30<sup>th</sup> 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.

Dr. Jacob M'bijjiwe

Stanley Ikiao – Member

Eric Kirui -Member

Date 1<sup>st</sup> July 2019

Chairman  
Members of the Board



REPUBLIC OF KENYA  
STATE DEPARTMENT OF PUBLIC SERVICE

Date: 1-07-2019

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT A/C No.1000395718

as at the close of business on 30/06/2019

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

- DR. JACOB MBIJIWE - CHAIRMAN
- STANLEY IKIAO - MEMBER
- ERIC KIRUI - MEMBER

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1<sup>ST</sup> JULY 2019

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

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 30<sup>th</sup> June 2019

Cash on hand	(Shs.	NIL
Bank balance	Shs.	98,531,269.10
		<b>98,531,269.10</b>

The Bank Certificate of Balance showed a sum of Shs. 16,862,576 cts 30

Standing to the credit of the account on 30<sup>th</sup> 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.

Dr. Jacob M'Mbijiwe

Stanley Ikiao – Member

Eric Kirui -Member

Date 1<sup>st</sup> July 2019

*(Signatures)*  
Chairman  
Members of the Board

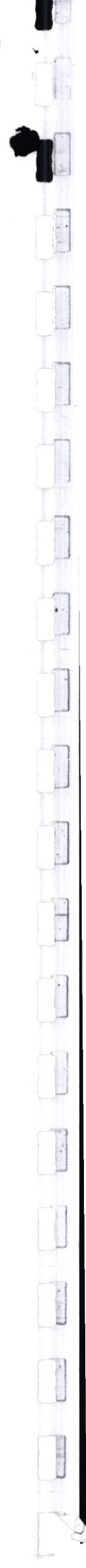


**STATE DEPARTMENT FOR PUBLIC SERVICE**  
**LIST OF UN SURRENDERED IMPRESTS AS AT 30TH JUNE 2019**

S/N	NAME	DATE OF ISSUE	Invoice Num	Amount(Ksh)
1	PETER MULU NDETO	24-Jun-19	IMP3724280	37,000.00
2	HENRY OUNO ONG'AWA	14-Jun-19	IMP3724266	136,000.00
3	CHARLES MACHARIA GITHINJI	5-Apr-19	IMP3653382	24,600.00
				<b>197,600.00</b>

5820

5820



MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER AFFAIRS  
 STATE DEPARTMENT FOR PUBLICSERVICE  
 DEPOSIT FUND ANALYSIS F/Y 2018/2019

NO.	NAME	RETENTION	CUMMULATIVE	GRAND TOTAL
1	M/S CRINON ENTERPRICE			
	P.V/MR NO.			
	4911834	1,249,980.60	1,249,980.60	
	3767808	1,401,595.85	2,651,576.45	
	329804	1,348,046.90	3,999,623.35	
	329807	1,275,000.00	5,274,623.35	
	757912	1,333,705.35	6,608,328.70	6,608,328.70
2	M/S RED EAGLE			
	P.V/MR NO.			
	5579719	2,779,975.55	2,779,975.55	
		1,826,218.40	4,606,193.95	4,606,193.95
3	M/S STANKLEAN COMMERCIAL			
	P.V/MR NO.			
	5579721	2,344,779.00	2,344,779.00	2,344,779.00
4	M/S QALBI ENTERPRISES			
	P,V/MR NO.			
	3587509	2,557,285.80	2,557,285.80	2,557,285.80
5	M/S UTO CREATIONS			
	P.V/MR NO.			
		235,452.15	235,452.15	235,452.15
6	M/S SAMBEAT INVESTMENTS			
	PV/MR NO.			
	3587546	510,537.00	510,537.00	510,537.00
				16,862,576.60
7	ICT AIE	BALANCE		
		81,668,692.80	81,668,692.80	81,668,692.80
	TOTAL			98,531,269.40
	ACTUAL BALANCE			(98,531,269.10)
	DEFFERENCE(OVER PAID)			0.30

(=30)

