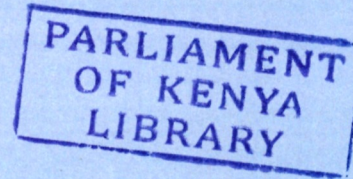
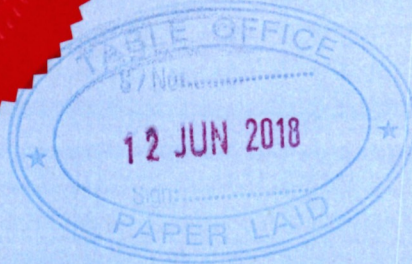


REPUBLIC OF KENYA

*Paper laid by the
leader of majority Party
mjif
12/6/2018*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

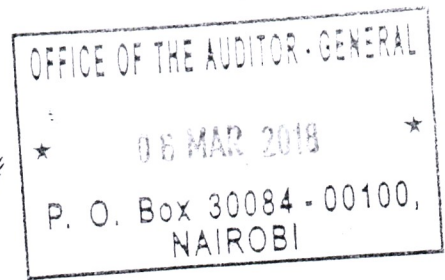
ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF PLANNING
AND STATISTICS**

**FOR THE YEAR ENDED
30 JUNE 2017**

**MINISTRY OF DEVOLUTION AND
PLANNING**





**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS**

REPORTS AND FINANCIAL STATEMENTS

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

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

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MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
Reports and Financial Statements
For the year ended June 30th, 2017

I. KEY MINISTRY OF DEVOLUTION AND PLANNING INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry was formed through Presidential Executive order No. 1 of April 2013 and No. 2 of May 2013 by merging formerly the Ministry of Planning, National Development and Vision 2030, Ministry of Gender, Children and Social Development, Ministry of Special Programmes, Ministry of State for Public Service, Ministry of Local Government, Ministry of State for Development of Northern Kenya and Other Arid Lands and the Ministry of Youth Affairs and Sports and some state departments from the former Office of the Prime Minister i.e. Public Service Transformation State department and Performance Contracting State department. Before May 2016, the Ministry consisted of two State Departments: Planning and Devolution.

As constituted vide Executive Order No. 1 of 2016, the Ministry of Devolution and Planning consists of three State Departments: Planning and Statistics, Devolution, and Special Programmes.

The State Department for Planning and Statistics is charged with National and Sectorial Development Planning; National Statistics Management; Monitoring and Evaluation of Economic Trends; Liaison with Economic Commission for Africa; National Census and Housing Survey; National Government Constituency Development Fund; Population Management services; Coordination of Implementation and Monitoring and Evaluation of Sustainable Development Goals (SDGs); Coordination of Regional Development Authorities and Public Benefit Organizations.

In addition, the mandate includes the functions of the twelve (12) affiliated Semi –Autonomous Government Agencies. These include: New Partnership for Africa Development (NEPAD); National Council for Population and Development (NCPD); Kenya Institute of Public Policy Research and Analysis (KIPPRA); Kenya National Bureau of Statistics (KNBS); National Government Constituency Development Fund Board (NGCDF); Tana and Athi Rivers Development Authority (TARDA); Lake Basin Development Authority (LBDA); Kerio Valley Development Authority (KVDA); Ewaso Ng’iro North Development Authority (ENNDA); Ewaso Ng’iro South Development Authority (ENSDA); Coast Development Authority (CDA) and NGO Coordination Board.

At cabinet level, the Ministry is represented by the Cabinet Secretary for Ministry of Devolution and Planning who is responsible for the general policy and strategic direction.

(b) Key Management

The State Department of Planning and Statistics comprises six Departments namely:

- Macroeconomic Planning and International Cooperation;
- Economic Development Coordination;

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- Enablers Coordination;
- Infrastructure, Science, Technology and Innovation;
- Social and Governance; and
- Monitoring and Evaluation

(c) Fiduciary Management

The Key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Devolution and Planning	Festus Mwangi Kiunjuri, EGH, MGH
2.	Principal Secretary, State Department For Planning and statistics	Irungu Nyakera, CBS
3.	Principal Accountant, Head of Accounting Unit	John M. Bogonko, CPA(K)
4.	Chief Finance Officer	Samuel Chimoto

(d) Fiduciary Oversight Arrangements

Ministerial Audit Committee

The Committee shall assist the Accounting Officer by providing oversight responsibilities relating to governance, accountability, risk management and transparency in the Ministry through:

- (i) Supporting the Accounting Officer in discharging responsibilities provided for in Public Financial Management Act, 2012 and other enabling Acts of Parliament.
- (ii) Enhancing efficiency and effectiveness in operations and service delivery.
- (iii) Assisting the Accounting Officer in identifying priorities for action in line with respective strategic plans and performance contracts.
- (iv) Providing means of gaining assurance on the Ministry and the effectiveness of the internal control systems that are in place.
- (v) Contributing to the fight against corruption and prevention of frauds.

Duties and Oversight Responsibilities

Duties and responsibilities of the Ministerial Audit Committee encompass issues relating to compliance with internal controls, financial reporting and governance and include;

- i. Evaluating adequacy of management procedures with regard to risk management, control and governance.
- ii. Reviewing and approving the Internal Audit charter and Annual Audit work plan.
- iii. Reviewing Internal and External audit findings and recommendations and proposing necessary action.

- iv. Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics.
- v. Initiating special audit/investigating on any allegations, concerns and complains regarding corruption, lack of accountability and transparency in consultation with the Accounting officer.
- vi. Any other duties and responsibilities as assigned by the Accounting Officer.

Ministerial Budget Committee

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

- i. To review and consider the cash flows plans.
- ii. To review the utilization of the cash limits and consider any changes as may be required.
- iii. To review the utilization of the donor funds voted for the Ministry.
- iv. To advise the Accounting Officer on the challenges related to the budget implementation.
- v. To review and recommend the reallocation of expenditures.
- vi. To review and approve the submission of the expenditure returns, IPPDs, pending bills and A-I-A returns for the Ministry and recommends actions to be taken.
- vii. To participate in Sector Working Groups.
- viii. To prepare budget in consultation with the Heads of State departments.

Ministerial Human Resource Management Advisory Committee

This is the committee charged with responsibilities of taking care of Human Resources needs. The duties include:

- i. Promotions of officers in job Group A-P.
- ii. Confirmation in appointment.
- iii. Disciplinary matters.
- iv. Re-designation of officers from one cadre to another.
- v. Surcharge of officers found to have misused government resources.

Ministerial Training Committee

This is the committee that is charged with the responsibility of Human Resources Development needs. The duties include:

- i. Overall coordination of the training function in the Ministry.
- ii. Preparation and implementation of the Ministerial training plan.
- iii. Induction of newly appointed officers.
- iv. Bonding of officers on long term training.

MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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For the year ended June 30th , 2017

(e) Ministry Headquarters

P.O. Box 30005-00100
Treasury Building
Harambee Avenue
Nairobi, Kenya

(f) Ministry Contacts

Telephone: (254) – (0)20-218475
E-mail: psplanning@devolutionplanning.go.ke
Website: www.devolutionplanning.go.ke

(g) Ministry Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FOREWORD BY THE CABINET SECRETARY

The Ministry of Devolution and Planning is responsible for policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030. The Ministry is also responsible for management of devolution affairs and making devolution work through capacity building and providing technical assistance to counties in terms of strengthening operational structures and preparation of integrated county development plans. In addition, the Ministry supports improvement of emergency and humanitarian responses to natural and man-made disasters as well as facilitating fast-tracking of the development of the Arid and Semi-Arid Lands regions.

The State Department for Planning and Statistics is charged with National and Sectorial Development Planning; National Statistics Management; Monitoring and Evaluation of Economic Trends; Liaison with Economic Commission for Africa; National Census and Housing Survey; National Government Constituency Development Fund; Population Management services; Coordination of Implementation and Monitoring and Evaluation of Sustainable Development Goals (SDGs); Coordination of Regional Development Authorities and Public Benefit Organizations.

The following are the key strategic objectives of the State Department for Planning and Statistics

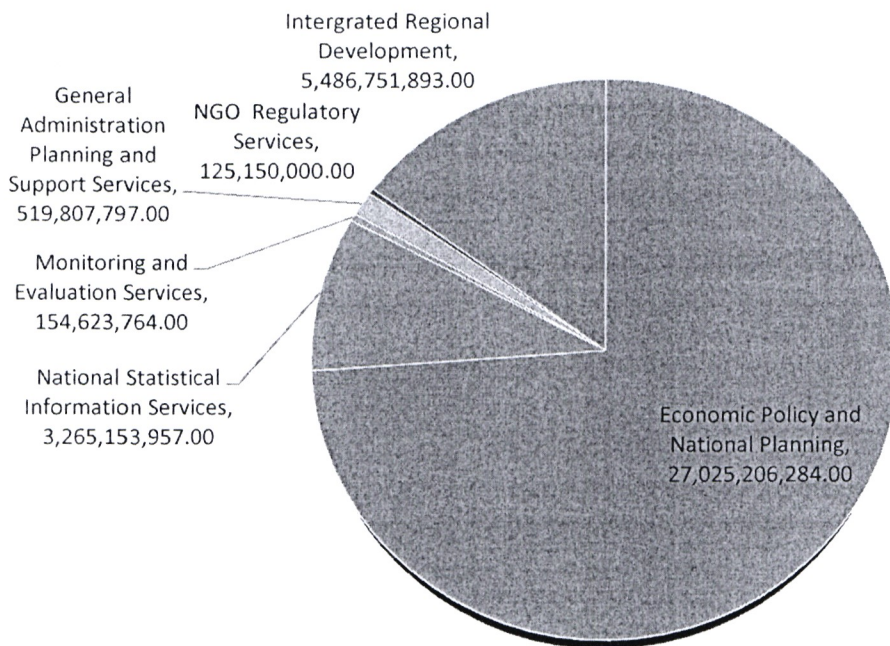
1. To strengthen policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030;
2. To enhance production and dissemination of quality official statistics for policy formulation, research, planning and monitoring socio-economic development;
3. To improve tracking of implementation of development policies, strategies, and programmes and projects; and
4. To plan, co-ordinate, implement and manage basin-wide integrated development programmes, projects and public investments.

BUDGET ALLOCATION

In the Financial Year 2016/17, the State Department for Planning and Statistics had an approved Gross Budget of Kshs. **36,250,693,695** which was made up of **Kshs. 5,384,829,891** and **Kshs. 31,191,863,804** for both Recurrent and Development vote respectively. Out of the gross allocation, the Ministry spent **Kshs. 34,913,975,952 representing** an absorption rate of **95 %**.

The state Department of Planning and Statistics expended the above resources under the following programmes and Sub-programmes;

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I. Programme 1: Economic Policy and National Planning

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Vision 2030. The programme comprise of the following six sub-programmes. This programme was allocated **Kshs. 27,025 million** and has several sub-programmes which include:

- i. Sub-programme 1.1: National and County Economic Planning and Coordination Services
- ii. Sub-programme 1.2: Community Development
- iii. Sub-programme 1.3: Economic policy planning and regional integration
- iv. Sub-programme 1.4: Policy Research
- v. Sub-programme 1.5: Socioeconomic Policy and Planning
- vi. Sub-programme 1.6: Population Management Services

II. Programme 2: National Statistical Information Services

The objective of this programme is to provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. This programme was allocated **Kshs. 3,265** and has two sub-programmes which include:

- i. Sub-programme 2.1: Censuses and Surveys
- ii. Sub-Programme 2.2: Surveys

III. Programme 3: Monitoring and Evaluation Services

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated **Kshs. 155 million** and has one sub-programme, namely;

- i. Sub-programme 3.1: National Integrated Monitoring and Evaluation

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IV. Programme 4: NGO Regulatory Services

The objective of this programme is to regulate NGO services in Kenya. This programme was allocated **Kshs. 125 million** and has one sub-programme, namely;

- i. Sub-programme 4.1: NGO Regulatory Services

V. Programme 5: Integrated Regional Development

The objective of this programme is to ensure equitable national socio-economic development through sustainable utilization of basin based resources. This programme was allocated **Kshs. 5,487 million**.

VI. Programme 6: General Administration, Planning and Support Services-for State Department of Planning

The objective of this programme is to provide leadership, support services and policy direction for effective service delivery. This programme was allocated **Kshs. 519 million** and has three sub programmes, which include:

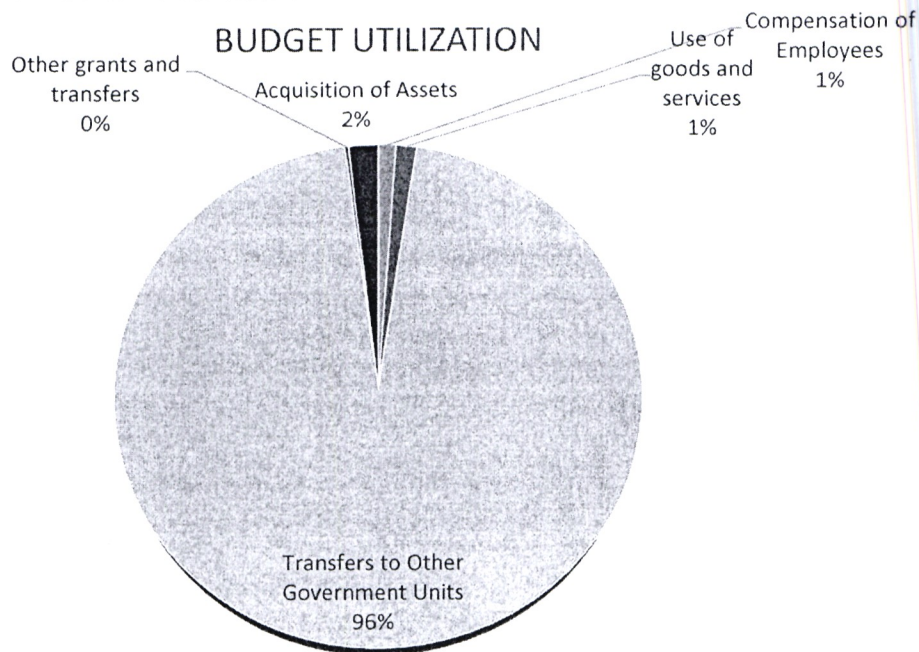
- i. Sub-programme 6.1: Human Resource and Support Services
- ii. Sub-programme 6.2: Financial Management Services
- iii. Sub-programme 6.3: Information Communication Services

Budget Utilisation

The State Department spent **KShs. 34,913,975,952** against an approved budget of **KShs. 36,576,693,695** representing absorption of **95%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Expense Item	Approved Budget	Actual Payments	Variance
	Allocation		
	KShs	KShs	KShs
Compensation of Employees	445,086,122	388,899,718	56,186,403.65
Use of goods and services	573,442,133	457,696,560	115,745,573.40
Transfers to Other Government Units	33,964,720,856	33,323,844,395	640,876,460.65
Other grants and transfers	93,643,633	75,432,409	18,211,224.15
Acquisition of Assets	1,499,800,951	668,102,870	831,698,081.10
Total Payments	36,576,693,695	34,913,975,952	1,662,717,743

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Key Achievements of the Ministry in 2016/2017:

1. Drafted the Third MTP of the Kenya Vision 2030;
2. Developed and disseminated County Integrated Development Plan and Annual Development Plan Guidelines;
3. Prepared and launched the SDGs Roadmap for Kenya;
4. Prepared and disseminated MDGs analytical report;
5. Prepared the first SDGs Voluntary National Report for Kenya;
6. Developed induction/training curriculum agenda 2030;
7. Conducted two assessments of EEP selected projects at the County level – to establish resilience and robustness of EEP projects and assess their capacities to inform roll-out in all the other counties;
8. Developed an Electronic Social Intelligence Reporting (e-SIR) dashboard as a tool for engaging ‘duty bearers’ and ‘claim holders’ in ensuring more equitable social development on a E-SIR real-time basis;
9. Implemented socio economic empowerment projects under PALWECO programme;
10. Conducted the Project Completion review (PCR) for Community Empowerment and Institutional Support Project (CEISP) as well as carrying out an assessment of the 135 Sub County Information and Documentation Centres;
11. Prepared Project Implementation Manual (PIM), Fiduciary Manuals; Annual Work Plan and established a unit for the National Agricultural and Rural Inclusive Growth Project (NARIG);
12. Rolled out e-promise M&E component;
13. Prepared and disseminated CIMES guidelines;

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14. Finalized the APRM Country Review;
15. Prepared and disseminated 136 policy Research Papers and Reports ;
16. Prepared 18 plans of Actions/policy briefs/documents to implement Population Policy;
17. Conducted 22 surveys and reports produced and disseminated
18. Undertook activities that aim at preventing of HIV and AIDS infections such as sensitization on behavior change, promoting condoms use, mainstreaming of HIV and AIDS in the planning process and submission of quarterly reports to NACC;
19. Prepared annual Economic Survey, Annual Statistical Abstract, monthly leading economic indicators, quarterly GDP reports, CPI, PPI;
20. Monitoring and Evaluation Policy developed and disseminated;
21. Undertook programs and projects under the integrated regional development;
22. Tracked implementation progress of 30% public procurement to youth, women and PWDs and prepared quarterly report; Undertook sensitization for Youth, Women and PWDs at the State Department level;
23. Prepared Public Expenditure Review report;
24. Prepared bi-annual status of economy reports;
25. Prepared the Annual Progress Report on implementation of the second Medium Term Plan for the year ending June 2016;
26. Enhanced competency development by developing and implementing intervention programs as per the ministerial training plan, implementing Performance Appraisal System for all staff, and assessment of career progression;
27. The ministry established complaints handling and management infrastructure in the ministry and conducted training on the use of Complaints Management Information Systems (CMIS);
28. Strengthened MTEF budget process by co-convening the MTEF Sector Working Groups;
29. Enhanced frequency of Monitoring and Evaluation reporting on National and Devolved programs and projects;
30. Strengthened macroeconomic modeling and forecasting capacity of the Ministry through capacity building;
31. Strengthened capacity to coordinate Government representation and participation at national, regional and international economic forums within the framework of Tokyo International Cooperation for Africa's Development (TICAD); South-South Cooperation; Economic and Social Council (ECOSOC); African Caribbean and Pacific (ACP); Economic Commission for Africa (ECA); and Economic Partnership Agreements (EPAs);
32. Conducted several policy researches and surveys on topical issues in collaboration with stakeholders;
33. Automated the Department's processes through diversification of policy documents dissemination methods in websites and print and electronic media to enhance citizens' ownership of development policies;
34. Mainstreamed gender, youth and Persons with Disabilities aspects in policy, planning and budgeting; and
35. Fulfilled performance contract commitments to downstream institutions.

**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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Emerging Issues/Challenges

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

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programs. In addition, this leads to accumulation of pending bills negatively impacting on delivery of services.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- iii. **Inadequate office space:** There is acute challenge of office accommodation and equipments, where the state department lacks office space to accommodate its officers.

**Hon. Mwangi Kiunjuri EGH, MGH
Cabinet Secretary**

Date

**III. STATEMENT OF STATE DEPARTMENT FOR PLANNING AND STATISTICS
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 State department for Planning and Statistics shall prepare financial statements in respect of that State Department for Planning and Statistics. 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 Planning and Statistics is responsible for the preparation and presentation of the State Department for Planning and Statistics financial statements, which give a true and fair view of the state of affairs of the State Department for and as at the end of the financial year ended on June 30, 2016. 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 state department of planning; (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 State department ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

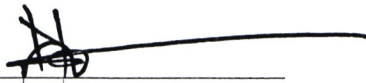
The Accounting Officer in charge of the State Department for Planning and Statistics accepts responsibility for the state department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the state department's financial statements give a true and fair view of the state of state department's transactions during the financial year ended June 30, 2017, and of the state department's financial position as at that date. The Accounting Officer charge of the State Department for Planning and Statistics further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the state department'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 Planning and Statistics confirms that the state department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the state department'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 state department'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.

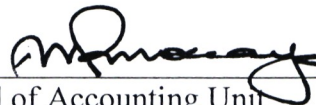
MINISTRY OF DEVOLUTION AND PLANNING
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For the year ended June 30th , 2017

Approval of the financial statements

The State Department's financial statements were approved and signed by the Accounting Officer on 29 September 2017.



Principal Secretary
Name: Irungu Nyakera CBS



Head of Accounting Unit
Name: John M Bogonko
ICPAK Member Number: 5445

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF PLANNING AND STATISTICS FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of State Department of Planning and Statistics set out on pages 14 to 59, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent, development and 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1. Trial Balance and Financial Statements

(i). The first trial balance as at 30 June 2017 provided for audit reflected a credit balance of Kshs. 38,202,648,535 which did not agree with the debit balance of Kshs. 36,524,054,642. Subsequently, the trial balance was amended to have the debit and debits agreeing but the movement between the two trial balances has not been explained. In addition, the account balances reflected in the amended trial balance does not agree with the balances reflected in the financial statements. No reasons have been given for the variances or a reconciliation of the balances reflected in the two records provided for audit review.

(ii). The comparative surplus of Kshs. 1,877,590,910 under 2015/2016 financial year shown in the statement of receipts and payments does not agree with the comparative surplus (2015/2016) in the statement of assets and liabilities which is reflected as a debit of Kshs. 1,820,184,001. Consequently, the accuracy of the financial statements is doubtful.

Report of the Auditor-General on the Financial Statements of State Department of Planning and Statistics for the year ended 30 June 2017

2. Unsupported Adjustments to the Financial Statements

(i). The financial statements submitted on 30 September 2017 were amended and a revised set of financial statements prepared and re-submitted. However, the movements in the balances noted below were not supported by any documentation making it difficult to confirm the accuracy of the new balances.

COMPONENT	Initial Financial Statements (Kshs.)	Revised Financial Statements (Kshs.)
Bank balance	2,014,472	12,191,813
Outstanding imprest	571,498,282	561,320,941
Fund balance b/f	-	76,081,384
Prior year adjustments	-	(76,081,384)

(ii). In addition, analyses for various expense accounts have unexplained adjustments as shown below that have been processed to agree the balances in the financial statements:

Code	Item	Balance reflected in the Initial accounts analyses Kshs.	Balance in the Revised accounts analyses (Kshs.)	Unexplained adjustment (Kshs.)
2210300	Domestic travel and Subsistence and other transportation costs	63,914,660.65	63,940,860.65	26,200.00
2210600	Rentals of produced assets	40,541,830.55	40,724,530.55	182,700.00
2210700	Training	66,640,854.50	67,072,054.50	431,200.00
2210800	Hospitality supplies and services	83,524,153.55	84,717,653.55	1,193,500.00
2211200	Fuel Oil and Lubricants	29,187,173.00	29,207,173.00	20,000.00
2220100	Routine maintenance -m/vehicle assets	18,639,238.00	18,777,236.00	137,998.00
2220200	Routine maintenance -other assets	6,741,511.85	6,753,793.15	12,281.30
	Membership and subscription	72,453,395	75,432,409	2,979,014
TOTAL				4,982,893

3. Wrong Classification and Charge of Expenses

The following amounts were charged to the wrong items of expenditure accounts for the reasons that the funds in the respective correct accounts had been exhausted. The wrong charging of the expenditure amounts to reallocation. However, authority for reallocation appears not to have been obtained from the National Treasury. No documentary evidence has been provided for audit verification to support the charge of expenditure to the accounts indicated below:

Expenditure Amount Kshs.	Expenditure Account Charged	Correct Account to Have Been Charged
312,295	Domestic Travel	Foreign Travel
8,340,000	Pre-feasibility, feasibility and Appraisal Studies	Printing
350,000	Specialized Material	Hospitality/Training
1,255,700	Other Operating Expenses	Domestic Travel
7,493,645	Construction of buildings	Maintenance of buildings
6,590,000	Construction of buildings	Refurbishment of buildings
494,256	Refurbishment of buildings	Hospitality
417,000	Refurbishment of buildings	Hospitality

4. Membership Dues and Subscriptions to International Organizations

Note 9 to the financial statements discloses that an amount of Kshs. 75,432,409 was paid as membership dues and subscriptions to international organizations for the year ended 30 June 2017. However, relevant payment vouchers and supporting documentation show that a total of Kshs. 78,165,786 was paid as subscriptions, resulting to a difference of Kshs.2,733,377. In addition, there are differences between the amounts recorded in the payment vouchers and the accounts analysis in respect of two payees as detailed below:

Payee	Purpose	Payment Vouchers (Kshs.)	Account Analysis (Kshs.)	Variance between the amount paid as per the PV and figure posted in the account analysis (Kshs.)
African, Caribbean	Kenya's annual contribution	14,635,786	11,573,781	3,062,005

and Pacific Group of States Secretariat (ACP) Secretariat	towards the ACP Secretariat being her membership fee.			
NEPAD Continental Secretariat in South Africa (NEPAD) Secretariat	Kenya's annual contributions towards the NEPAD Secretariat to support its operational activities	10,880,000	8,355,164	2,524,836

No explanations have been provided for the above variances.

5. Variances in Disbursements to Semi-Autonomous Government Agencies (SAGAs)

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government entities amounting to Kshs.33,323,844,396 and as disclosed in Note 8 to the financial statements. However, variances were noted between the amounts disbursed by the State Department and amounts received by two SAGAs during the year under review as indicated below:

Entity	Amount disbursed by Ministry (Kshs)	Amount received by Entity (Kshs.) as per their financial statements	Difference Kshs.
Ewaso Ngiro North Development Authority	248,879,280	276,879,280	28,000,000
Kenya Institute for Public Research and Analysis	301,570,627	322,648,000	21,077,373

No explanation has been provided for the above variances.

6. Utilities Supplies and Services

Disclosed in the financial statements at Note 7 is an amount of Kshs.1,000,000 in respect of the above expenditure item. However, this item is not in the approved budget

estimates for the year ended 30 June 2017. In addition, no supporting documents have been provided for audit examination in respect of the expenditure.

7. Acquisition Assets

The statement of receipts and payments reflects an expenditure of Kshs.668,102,870 on acquisition of assets which, as disclosed in Note 11 to the financial statements includes a total of Kshs.310,830,233 in respect of construction of buildings, refurbishment of buildings and construction and civil works. Information available, however, indicates that the amount of Kshs.310,830,233 was disbursed to projects and Regional Authorities but has been wrongly accounted for under acquisition of assets.

In addition, the construction and civil works expenditure of Kshs. 271,692,590 as disclosed in Note 11 includes amounts of Kshs.10,000,000 in respect of funds disbursed to PALWECO Project and Kshs.10,442,590 in respect of infrastructure and civil works funded by Finland Government all which have no supporting documents. Further, the acquisition of assets expenditure includes an amount of Kshs.269,424,461 for research, studies, project preparation, design and supervision that does not represent any tangible assets because the amount was used mainly to pay the staff per- diems.

8. Proceeds from Foreign Borrowing

As disclosed in Note 3 to the financial statements proceeds from foreign borrowing of Kshs.15,302,899 relate to a direct payment made by a donor on behalf of Kerio Valley Development Authority to a consultant. However, the following matters have been noted about the proceeds and payment:

- (i) The soft loan agreement was made on 28 January 2007 and a further endorsement made on 18 September 2007.
- (ii) The project being funded had a lifespan of four years and had detailed deliverables for each phase up to December 2013.
- (iii) Information available indicates that the consultancy contract was signed on 4 December 2014, which was outside the period of the financing agreement.
- (iv) The payment to the consultant was made in July 2016 which was also outside the agreement timelines.

No amended financing loan agreement has been provided for audit review to confirm the extension of the project execution period, if any. Consequently, the validity of the receipts and expenditure captured in the financial statements cannot be confirmed.

9. District Suspense (AIEs`)

The statement of assets and liabilities as at 30 June 2017 reflects accounts receivable balance of Kshs.561,320,941 which includes as disclosed under Note 13 to the financial statements a district suspense figure of Kshs.557,798,755. The district suspense figure has been explained as the difference between the monies disbursed to various Regional Authorities for drought intervention measures totalling Kshs.700,500,000 and amounts

converted to expenditure. The following anomalies have been noted as regards the disbursement:

- (i) No evidence has been provided to demonstrate approval by Cabinet for the use of Regional Authorities as the vehicles to deliver drought mitigation measures;
- (ii) The basis of allocating funds to various Regional Authorities and the details of the programmes each Regional Authority was to run have not been provided for audit examination; and
- (iii) The Regional Authorities did not confirm the amount of monies received and unaccounted for as at 30 June 2017.

Further, the amounts converted to expenditure comprise Kshs.132,523,904 and Kshs.701,245 in respect of Ewaso Ngiro South Development Authority and Ewaso Ngiro North Development Authority respectively. However, an amount of Kshs. 9,476,096 disbursed to Ewaso Ngiro South Development Authority has not been disclosed either as expenditure or outstanding AIE and has not been supported with any relevant documentation. The exclusion of the figure of Kshs. 9,476,096 from the financial records has not been explained.

10. Cash and Cash Equivalentents

(i) The bank balances of Kshs. 12,191,813 as at 30 June 2017 reflected in the statement of assets and liabilities and disclosed under Note 12A to the financial statements differs from the verified cash book balances as at that date as detailed below:

Account	Balance as per Note 12A Kshs.	Balance as per Cashbook Kshs.	Difference Kshs.
Recurrent	1,693,603	65,786,573.25	64,092,970.25
Development	320,870	63,330,511	63,009,641
Deposits	10,177,341	10,109,514.05	67,826.95

(ii). In addition, trial balance figures for bank balances differs with the balances as per financial statements (Note 12A) as detailed below:

Account	Trial balance Kshs.	Financial Statements Kshs.	Difference Kshs.
Recurrent	1,744,074,553	1,693,603	1,742,380,950

Deposits	0	10,177,341	(10,177,341)
Development	1,000,059,857	320,870	999,738,987

(iii). Further, the bank statement balances as per the reconciliations differ with bank certificate balances provided as detailed below:

Account	Bank Certificate Balance as at 30 th June 2017 Kshs.	Balance reflected in the Bank Reconciliation (balance as per bank certificate) Kshs.	Variance Kshs.
Recurrent	268,399,971.65	1,693,602.60	266,706,369.05
Development	110,449,357.30	320,870.80	110,128,486.50

(iv). additionally, the cash book balance in the reconciliation statement for the deposits account differs with the actual cash book balance as shown below:

Account	Bank Reconciliation Statement Cashbook balance Kshs.	Cashbook Balance as at 30 June 2017 Kshs.	Variance Kshs.
Deposits	10,177,341	10,109,514.05	67,826.95

The above differences have not been reconciled or explained.

11. Bank Reconciliations Statements

(i). The bank balances of Kshs.12,191,813 as disclosed in Note 12 to the financial statements include an amount of Kshs.1,693,603 in respect of recurrent account. However, the reconciliation statement for the recurrent cash book reflects receipts in the bank statement not in cash book of Kshs.2,105,672 out of which Kshs. 116,499.20 were dated July 2017 and therefore relates to 2017/2018 financial year. The statement also reflects payments in the bank statement and not posted in the cashbook amounting to Kshs. 44,349,056.60 out of which Kshs. 3,180,558.80 were dated July 2017 and therefore relate to 2017/2018 financial year. In addition, another payment of Kshs. 9,039,078 was over one month old and no explanation has been provided for the delay in its resolution. Further, the statement reflects receipts in the cash book not in the bank statement totalling Kshs. 34,956,457.95 which include an unexplained adjustment of Kshs.34,769,909.95 in the cash book.

(ii). The bank balances of Kshs. 12,191,813 also include an amount of Kshs. 320,870 in respect of development account. However, the reconciliation statement for the

development cash book also reflects payments in the bank statement but not in the cash book of Kshs.1,291,100.50 all of which were over one month old. The reconciliation statement also reflects receipts in the bank statements not in cash book of Kshs. 5,180,386.00 out of which Kshs, 4,325,950 had been outstanding for one month as of 30 June 2017.

The above anomalies have not been explained.

12. Prior Year Adjustments

Disclosed at Note 16 to the financial statements are prior year adjustments amounting to net of Kshs.76,081,384. However, justification for the prior year adjustments and the documentary evidence to support the figures have not been provided for audit verification. In addition, the prior year adjustments have not been done in line with International Public Sector Accounting Standards which require restatement of all affected prior year balances in the financial statements unless it is impracticable to do so.

13. Pending Bills

Records maintained by the State Department of Planning and as disclosed in Note 18.1 to the financial statements indicate that bills totalling Kshs.26,475,233 were not settled during the year 2016/2017 but were instead carried forward to 2017/2018. Had the bills been paid and the expenditure charged to the accounts for 2016/2017, the statement of receipts and payments for the year ended 30 June 2017 would have reflected a reduced surplus of Kshs. 536,925,074 instead of the amount of Kshs. 563,400,307 now reported.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

14. Fixed Assets Register

The statement of receipts and payments reflects expenditure totalling Kshs. 668,102,870 on acquisition of assets in 2016/2017 which agrees with a summary of fixed assets register at Annex 4 to the financial statements. However, the actual fixed assets register provided for audit verification reflects assets totalling Kshs. 10,997,175 leaving an unexplained balance of Kshs. 657,105,695. No reason has been given for failure to update the fixed assets register.

15. Budget and Budgetary Control

Although the statements of appropriation for recurrent and development financial statements do not reflect excess expenditure above budget at the global level, the itemized budget under use of goods and services reflect over expenditure under domestic travel and routine maintenance of motor vehicle as detailed below:

Item	Actual (Kshs.)	Budget (Kshs.)	Variances (Kshs.)	% Variance
Domestic Travel	63,903,061	53,002,930	10,900,131	21%
Routine maintenance – motor vehicle and other transport facilities	18,777,236	15,870,000	2,907,236	18%

No authority for reallocation of the above expenditure has been provided for audit review though the reported variances exceeded the ceiling of 10%.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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

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

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

My responsibility is to conduct an audit of the State Department's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of State Department of Planning and Statistics in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



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

Nairobi

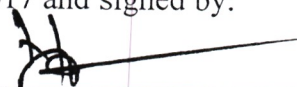
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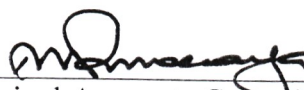
MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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For the year ended June 30th, 2017

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	206,104,198
Exchequer releases	2	35,460,584,001	69,916,161,565
Proceeds from Foreign Borrowings	3	15,302,899	207,515,057
Proceeds from Sale of Assets	4	-	8,705,237
Other Receipts	5	1,489,359	-
TOTAL RECEIPTS		35,477,376,259	70,338,486,057
PAYMENTS			
Compensation of Employees	6	388,899,718	10,608,915,832
Use of goods and services	7	457,696,560	7,425,761,251
Transfers to Other Government Units	8	33,323,844,396	-
Other grants and transfers	9	75,432,409	44,339,150,438
Social Security Benefits	10	-	3,022,091
Acquisition of Assets	11	668,102,870	6,084,045,535
TOTAL PAYMENTS		34,913,975,952	68,460,895,147
SURPLUS/DEFICIT		563,400,307	1,877,590,910

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 29th September 2017 and signed by:


 Principal Secretary
 Name: Irungu Nyakera CBS


 Principal Accounts Controller
 Name: John M Bogonko
 ICPAK Member Number: 5445


MINISTRY OF DEVOLUTION AND PLANNING
 STATE DEPARTMENT FOR PLANNING AND STATISTICS
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 For the year ended June 30th, 2017

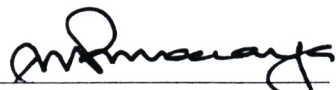
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	12,191,813	335,864,797
Cash Balances	12B	64,893	4,296,189
Total Cash and cash equivalent		12,256,706	340,160,986
Accounts receivables – Outstanding Imprests	13	561,320,941	26,567,358
TOTAL FINANCIAL ASSETS		573,577,647	366,728,344
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	10,177,341	290,646,960
NET FINANCIAL ASSETS		563,400,307	76,081,384
REPRESENTED BY			
Fund balance b/fwd	15	76,081,384	18,674,475
Prior year adjustment	16	(76,081,384)	1,877,590,910
Surplus/Deficit for the year		563,400,306	(1,820,184,001)
NET FINANCIAL POSSITION		563,400,307	76,081,384

Note; See comments on note 12A under notes to financial Statements page 36

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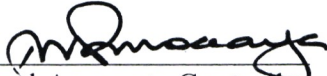
MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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For the year ended June 30th , 2017

VI. STATEMENT OF CASH FLOWS

	Note	2016-2017 Kshs	2015-2016 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	206,104,198
Exchequer Releases	2	35,460,584,001	69,916,161,565
Other Revenues	5	1,489,359	-
		35,462,073,360	70,122,265,763
Payments for operating expenses			
Compensation of Employees	6	388,899,718	10,608,915,832
Use of goods and services	7	457,696,560	7,425,761,251
Transfers to Other Government Units	8	33,323,844,395	-
Other grants and transfers	9	75,432,409	44,339,150,438
Social Security Benefits	10		3,022,091
		34,245,873,082	62,376,849,612
Adjusted for:			
Changes in receivables		(561,320,941)	(19,770,645)
Changes in payables		(280,469,619)	117,398,998
Adjustments during the year	16	(76,081,384)	(1,820,184,001)
Net cash flow from operating activities		324,895,691	6,022,860,503
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	4	-	8,705,237
Acquisition of Assets	11	(668,102,870)	(6,084,045,535)
Net cash flows from Investing Activities		(668,102,870)	(6,075,340,298)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	15,302,899	207,515,057
Net cash flow from financing activities		15,302,899	207,515,057
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(327,904,280)	155,035,262
Cash and cash equivalent at BEGINNING of the year		340,160,986	185,125,724
Cash and cash equivalent at END of the year	12A&B	12,256,706	340,160,986

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 29th September 2017 and signed by:


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ICPAK Member Number: 5445

MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	997,927,800	(753,437,560)	244,490,240	0	244,490,240	0%
Exchequer releases	44,480,649,089	(8,704,768,634)	35,775,880,455	35,460,584,001	315,296,454	99%
Proceeds from Foreign Borrowings	419,000,000	(188,677,000)	230,323,000	15,302,899	215,020,101	7%
Proceeds from Sale of Assets	1,500,000		1,500,000		1,500,000	0%
Other Receipts	324,500,000		324,500,000	1,489,359	323,010,641	0%
Total Receipts	46,223,576,889	(9,646,883,194)	36,576,693,695	35,477,376,259	1,099,317,436	97%
PAYMENTS						
Compensation of Employees	528,953,682	(83,867,560)	445,086,122	388,899,718	56,186,404	87%
Use of goods and services	806,542,067	(233,099,934)	573,442,133	457,696,560	115,745,573	80%
Transfers to Other Government Units	43,073,930,856	(9,109,210,000)	33,964,720,856	33,323,844,395	640,876,461	98%
Other grants and transfers	95,143,633	(1,500,000)	93,643,633	75,432,409	18,211,224	81%
Acquisition of Assets	1,719,006,651	(219,205,700)	1,499,800,951	668,102,870	831,698,081	45%
Other Payments						
Total Payments	46,223,576,889	(9,646,883,194)	36,576,693,695	34,913,975,952	1,662,717,743	95%
Surplus/ Deficit	0	0	0	563,400,307	(563,400,307)	


MINISTRY OF DEVOLUTION AND PLANNING
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED (Continued)

The underutilization in various categories would be explained as follows

- i. On the Proceeds from foreign borrowings an underutilization of 7% was reflected this was due to lack of significant donor funding.
- ii. On the compensation of employees the underutilization was at 87% it was due to the fact that the department did no engage staffs on contract and casual basis while others left the service as their contracts expired notably the advisors to the Cabinet Secretary
- iii. On the use of goods and services the underutilization was at 80 % this was due to delays in procurement processes and slow delivery of invoices to the accounts department to facilitate payment thus the non-payment of the same which are the outstanding pending bills.
- iv. On the item other grants and transfers to other organisation reflected an underutilization of 81 % this are payments made for membership and subscriptions to local and international organisations. The reason of the underutilization was that there were no invoices submitted as the subscriptions were not due as yet in that they operate within a calendar year thus the invoices would be due within the calendar year which would translate to a new financial year.
- v. On the acquisition of assets the underutilization was at 44 % this was due to the delay of submission of expenditure return from various sagas that were issued with AIES in relation to drought mitigation thus the expenditure has not been captured mainly being construction of civil works that falls under acquisition of assets.

The entity financial statements were approved on 29th September 2017 and signed by:


Principal Secretary

Name: Irungu Nyakera CBS


Principal Accounts Controller

Name: John M Bogonko
ICPAK Member Number: 5445

**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,391,330,425	667,499,466	5,058,829,891	4,994,300,000	64,529,891	99%
Proceeds from Sale of Assets	1,500,000	-	1,500,000	-	1,500,000	0%
Other Receipts	324,500,000	-	324,500,000	1,489,359	323,010,641	0%
TOTAL RECEIPTS	4,717,330,425	667,499,466	5,384,829,891	4,995,789,359	389,040,532	93%
PAYMENTS						
Compensation of Employees	391,440,482	14,100,000	405,540,482	387,072,353	18,468,129	95%
Use of goods and services	541,972,667	(110,223,258)	431,749,409	390,518,825	41,230,584	90%
Transfers to Other Government Units	3,682,990,909	766,792,000	4,449,782,909	4,137,527,715	312,255,194	93%
Other grants and transfers	95,143,633	(1,500,000)	93,643,633	75,432,409	18,211,224	81%
Acquisition of Assets	5,782,734	(1,669,276)	4,113,458	3,349,938	763,520	81%
TOTALS PAYMENTS	4,717,330,425	667,499,466	5,384,829,891	4,993,901,240	390,928,652	93%
Surplus/Deficit	0	0	0	1,888,120	(1,888,120)	

Notes

The underutilization in various categories would be explained as follows:


- i. On the item other grants and transfers to other organisation reflected an underutilization of 81 % this are payments made for membership and subscriptions to local and international organisations. The reason of the underutilization was that there

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were no invoices submitted as the subscriptions were not due as yet in that they operate within a calendar year thus the invoices would be due within the calendar year which would translate to a new financial year.

- ii. On the acquisition of assets the underutilization was at 81 % this was due to the delay of submission of expenditure return from various sagas that were issued with AIES in relation to drought mitigation thus the expenditure has not been captured mainly being construction of civil works that falls under acquisition of assets

The entity financial statements were approved on 29th September 2017 and signed by:



Principal Secretary
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**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	997,927,800	(753,437,560)	244,490,240	-	244,490,240	0%
Exchequer releases	40,089,318,664	-9,372,268,100	30,717,050,564	30,466,284,001	250,766,563	99%
Proceeds from Foreign Borrowings	419,000,000	(188,677,000)	230,323,000	15,302,899	215,020,101	7%
Total Receipts -	41,506,246,464	(942,114,560)	31,191,863,804	30,481,586,900	710,276,904	98%
PAYMENTS						
Compensation of Employees	137,513,200	(97,967,560)	39,545,640	1,827,365	37,718,275	5%
Use of goods and services	264,569,400	(122,876,676)	142,372,979	67,177,735	74,514,989	47%
Transfers to Other Government Units	39,390,939,947	(9,876,002,000)	29,514,937,947	29,186,316,681	328,621,266	99%
Acquisition of Assets	1,713,223,917	(217,536,424)	1,495,007,238	664,752,932	830,254,306	44%
Totals	41,506,246,464	(10,314,382,660)	31,191,863,804	29,920,074,713	1,271,108,836	96%
Surplus/Deficit	0	0	0	561,512,187	(561,512,187)	

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IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT (Continued)

Notes

The underutilization in various categories would be explained as follows

- vi. On the Proceeds from foreign borrowings an underutilization of 7% was reflected this was due to lack of significant donor funding.
- vii. On the compensation of employees the underutilization was at 5% it was due to the fact that the department did no engage staffs on contract and casual basis while others left the service as their contracts expired notably the advisors to the Cabinet Secretary
- viii. On the use of goods and services the underutilization was at 47 % this was due to delays in procurement processes and slow delivery of invoices to the accounts department to facilitate payment thus the non-payment of the same which are the outstanding pending bills.
- ix. On the acquisition of assets the underutilization was at 44 % this was due to the delay of submission of expenditure return from various sagas that were issued with AIES in relation to drought mitigation thus the expenditure has not been captured mainly being construction of civil works that falls under acquisition of assets.

The entity financial statements were approved on 29th September 2017 and signed by:



Principal Secretary
Name: Irungu Nyakera CBS



Principal Accounts Controller
Name: John M Bogonko
ICPAK Member Number: 5445

**MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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For the year ended June 30, 2017**

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2017		Adjustments		Final Budget 2017		Actual on comparable basis Date, 2017		Budget utilization difference	
		Kshs		Kshs		Kshs		Kshs		Kshs
Economic Policy and National Planning			0	0	27,025,206,284	26,543,709,536		481,496,748		
Economic Planning and Coordination Services	0		0		169,067,706	151,410,971		17,656,735		
Community Development	0		0		25,309,738,092	25,154,047,826		155,690,266		
Macro-Economic Policy and Regional Integration	0		0		606,626,356	455,617,310		151,009,046		
Policy Research					370,781,487	287,825,817		82,955,670		
Infrastructure, science, technology and innovation					568,992,643	494,807,612		74,185,031		
National Statistical Information Services	0		0		3,265,153,957	3,153,333,296		111,820,661		
Census and Surveys	0		0		826,153,957	739,833,296		86,320,661		
Surveys					2,439,000,000	2,413,500,000		25,500,000		
Monitoring and Evaluation Services	0		0		154,623,764	128,974,632		25,866,932		
National Integrated Monitoring and Evaluation	0		0		154,623,764	128,756,832		25,866,932		
General Administration Planning and Support Services	0		0		519,807,797	468,022,354		51,785,443		
Human Resources and Support Services	0		0		403,041,565	360,121,666		42,919,899		
Financial Management	0		0		98,104,289	92,308,878		5,795,411		
Information Communication Services	0		0		18,661,943	15,591,810		3,070,133		
NGO Regulatory Services	0		0		125,150,000	125,150,000		0		

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NGO Regulatory Services	0	125,150,000	125,150,000	0
Integrated Regional Development	0	5,486,751,893	4,495,003,934	991,747,959
Integrated Basin Based Development	0	5,486,751,893	4,495,003,934	991,747,959
TOTAL	0	36,576,693,695	34,913,975,952	1,662,499,943

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the State Department for Planning and Statistics. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and does not comprise of any development projects implemented by the entity

(List the projects that have been consolidated under this financial statements)

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 20XX, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the 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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

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SIGNIFICANT ACCOUNTING POLICIES

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 2017, this amounted to Kshs. **10,177,341** compared to Kshs. **15,406,587** in prior period.

There were no other restrictions on cash during the year

6. 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.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN BORROWINGS GRANTS

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Proceeds from Domestic and Foreign Borrowings Grants	-	206,104,198
Total	-	206,104,198

2 EXCHQUER RELEASES

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	12,996,740,000	11,271,378,115
Total Exchequer Releases for quarter 2	12,051,578,576	22,315,940,450
Total Exchequer Releases for quarter 3	5,293,099,700	7,061,943,000
Total Exchequer Releases for quarter 4	5,119,165,725	29,264,900,000
Total	35,460,584,001	69,916,161,565

3 PROCEEDS FROM FOREIGN BORROWINGS

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Proceeds from Foreign Borrowings	15,302,899	207,515,057
Total	15,302,899	207,515,057

The payment above relates to a direct payment made on behalf of KVDA by the donor

4 PROCEEDS FROM SALE OF ASSETS

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Receipts from the Sale Plant Machinery and Equipment	-	125,000
Receipts from the Sale of Inventories, Stocks and Commodities	-	8,580,237
Total	-	8,705,237

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5 OTHER REVENUES

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Other Receipts Not Classified Elsewhere	1,489,359	-
Total	1,489,359	-

The receipts were from the sale of tenders which had not been classified elsewhere.

6 COMPENSATION OF EMPLOYEES

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	188,866,602	1,513,957,498
Basic wages of temporary employees	26,327,364	4,034,454,869
Personal allowances paid as part of salary	173,705,752	763,973,575
Employer Contributions Compulsory national health insurance schemes		4,296,529,890
Total	388,899,718	10,608,915,832

7 USE OF GOODS AND SERVICES

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	1,000,000	229,699,694
Communication, supplies and services	14,120,946	99,271,637
Domestic travel and subsistence	63,903,061	170,755,846
Foreign travel and subsistence	26,171,169	87,044,269
Printing, advertising and information supplies & services	17,856,545	47,336,480
Rentals of produced assets	40,724,531	818,334,054
Training expenses	67,072,055	674,352,487
Hospitality supplies and services	84,717,654	288,633,252
Insurance costs		66,032,721
Specialized materials and services	11,165,472	2,864,977,237
Office and general supplies and services	44,964,770	226,048,511
Fuel Oil and Lubricants	29,207,173	678,860,296
Other operating expenses	31,262,157	572,084,767
Routine maintenance – vehicles and other transport equipment	18,777,236	43,457,065
Routine maintenance – other assets	6,753,793	558,872,935
Total	457,696,560	7,425,761,251

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8 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants to Government Agencies and Other Levels of Government of Government -2630100	4,137,527,715	3,467,306,606
Capital Grants to Government Agencies and other Levels of Government-2630200	29,186,316,681	37,916,633,023
Other Capital Grants and Transfers	-	2,791,485,440
TOTAL	33,323,844,395	44,175,425,069

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

DESCRIPTION	Recurrent Kshs	Development Kshs	Total Kshs	2015- 2016 Kshs
Transfers to SAGAs and SCs				
National Council for Population and Development	235,979,269	163,982,965	399,962,234	-
Kenya National Bureau of statistics	1,762,333,296	1,419,000,000	3,181,333,296	-
Constituency Development Fund	-	25,000,000,000	25,000,000,000	-
Lake Basin Development Authority	135,721,717	1,549,250,000	1,684,971,717	-
NEPAD Kenya Secretariat	248,565,000	-	248,565,000	-
Non-Governmental Organization Co-ordination Board	125,150,000	-	125,150,000	-
Kenya Institute for Public Research and Analysis	252,289,810	49,280,817	301,570,627	-
Tana and Athi Rivers Development Authority	191,808,408	199,000,000	390,808,408	-
Kerio Valley Development Authority	427,675,184	126,000,000	553,675,184	-
Ewaso Nyiro North Development Authority	168,879,280	80,000,000	248,879,280	-
Ewaso Nyiro South Development Authority	241,491,291	484,500,000	725,991,291	-
Coast Development Authority	337,634,460	100,000,000	437,634,460	-
Presidential Award	10,000,000	-	10,000,000	-
Direct payments KVDA	-	15,302,899	15,302,899	-
Transfers to Projects-GoK counterpart funding				
National Agricultural And Rural Inclusive Growth Project	-	-	-	-
TOTAL	4,137,527,715	29,186,316,681	33,323,844,396	

We have sent confirmation letters to the recipient entities to confirm the amounts received. The confirmation letters from the entities that have responded have been attached as an Appendix to this financial statements

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9 OTHER GRANTS AND TRANSFERS

EXPLANATION	2016-2017	2015-2016
	Kshs	Kshs
Membership dues and subscriptions to international organizations	75,432,409	129,476,960
Scholarships and other educational benefits	-	34,248,409
Current grants to government agencies and other levels of government	-	
Capital grants to government agencies and other levels of government	-	
Other Capital Grants and Trans	-	
Total	75,432,409	163,725,369

List of beneficiaries of the other grants and transfers relating to the above.

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
African Caribbean and Specific Group Of States Secretariat	11,987,431	-
African Institute for Economic Development and Planning	2,300,000	-
Group Of Fifteen (G)	224,000.00	-
NEPAD Africa's Contribution	60,920,977.85	-
Total	75,432,409	-

10 SOCIAL SECURITY BENEFITS

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Government pension and retirement benefits	-	3,022,091
Total	-	3,022,091

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11 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2016-2017	2015-2016
	Kshs	Kshs
Construction of Buildings	14,846,125	146,600,839
Refurbishment of Buildings	24,291,518	415,560,072
Construction of Roads	-	34,068,369
Construction and Civil Works	271,692,590	120,687,902
Overhaul and Refurbishment of Construction and Civil Works	79,101,203	-
Purchase of Vehicles and Other Transport Equipment	-	23,705,750
Overhaul of Vehicles and Other Transport Equipment	-	11,750,970
Purchase of Office Furniture and General Equipment	663,000	56,696,425
Purchase of Specialized Plant, Equipment and Machinery	2,686,938	2,291,756,041
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	13,460,383
Purchase of Certified Seeds, Breeding Stock and Live Animals	5,397,035	7,777,498
Research, Studies, Project Preparation, Design & Supervision	269,424,461	177,481,594
Rehabilitation of Civil Works	-	2,784,499,692
Sub-total	668,102,870	6,084,045,535
<u>Financial Assets</u>	-	-
Sub-total		
Total	668,102,870	6,084,045,535

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12A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
<i>Central Bank of Kenya, 1000302216 Recurrent</i>	1,693,603	Recurrent	1	1,693,603	20,741
<i>Central Bank of Kenya, 1000302267- Development</i>	320,870	Development	1	320,870	45,197,096
<i>Central Bank of Kenya, 100030228- Deposit</i>	10,177,341	Deposit	1	10,177,341	290,646,960
Total	12,191,813			12,191,813	335,864,797

The bank reconciliation have been attached for both Recurrent and Development bank accounts. The amount disclosed in the deposit bank account (payables) amounting to Kshs 10,177,341.00 has been analysed and attached. (Initially the amounts reflected in the deposit bank account had been erroneously left out and thus the adjustment.)

12B: CASH IN HAND

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	64,893	4,296,189
Cash in Hand – Held in foreign currency	-	-
Total	64,893	4,296,189

Cash in hand should also be analysed as follows:

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Headquarters, National Treasury Building, Cash office	64,893	4,296,189
Other Locations (<i>specify</i>)		
Total	64,893	4,296,189

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13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	3,522,186	26,341,506
District suspense (AIES)	557,798,755	
Clearance accounts		225,852
Total	561,320,941	26,567,358

The breakdown for outstanding imprests is attached as an annex to the notes.

The breakdown for district suspense is attached as an annex to the notes which were AIES issued to other levels of Government relating to drought mitigation. The variance between the earlier reflected figures of Ksh. 571,498,282.00 and Kshs 561,320,941.00 was due to an expenditure disclosed relating AIES.

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>See Annex attached</i>				
Total				

14. ACCOUNTS PAYABLE

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Deposits	10,177,341	290,646,960
Total	10,177,341	290,646,960

15. FUND BALANCE BROUGHT FORWARD

DESCRIPTION	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	335,864,797	181,899,223
Cash in hand	4,296,189	3,226,501
Accounts Receivables	26,567,358	6,796,713
Accounts Payables	(290,646,960)	(173,247,962)
Total	76,081,384	18,674,475

The adjustment was due to the reflection of balance brought forward for the financial year 2015/2016 from the former Ministry of Devolution and Planning that had not been disclosed earlier.

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16. PRIOR YEAR ADJUSTMENTS

DESCRIPTION OF THE ERROR	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	335,864,797	-
Adjustments on cash in hand	4,296,189	-
Adjustments on payables	26,567,358	-
Adjustments on receivables	(290,646,960)	-
Others (<i>specify</i>)	-	(1,820,184,001)
	(76,081,384)	(1,820,184,001)

The adjustment was due to the reflection of balance brought forward for the financial year 2015/2016 from the former Ministry of Devolution and Planning that had not been disclosed earlier.

17. 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 planning and statistics.

- 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:

DESCRIPTION	2016-2017	2015-2016
	Kshs	KShs
Key Management compensation	74,921,700	-
Transfers to the Other Ministries Departments and Agencies-Current Grants	4,137,527,715	-
Transfers to Government Development Projects	-	-
Transfers to the Other Ministries Departments and Agencies-Capital Grants	29,186,316,681	-
Membership Fees and Dues and Subscriptions to International Organizations	75,432,409	-
		-

The key management compensation has been disclosed as above.

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18. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

DESCRIPTION	2016 – 2017	2015 – 2016
	Kshs	Kshs
Supply of goods	17,464,520	
Supply of services	9,010,713	
	26,475,233	

18.2: PENDING STAFF PAYABLES (See Annex 2)

DESCRIPTION	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	NONE	
Middle management		
Unionisable employees		

18.3: OTHER PENDING PAYABLES (See Annex 3)

DESCRIPTION	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	NONE	
Others (<i>specify</i>)		

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19. 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 person to resolve the issue and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Variances between Actual and Budget figures	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014.	State Department for Service and Youth Affairs	The Ministry will report back after the PSASB has taken the appropriate action.	PAC recommendations 2017/2018
1.2	Incomplete Construction Project	A site meeting was held on 20 th September 2013 and the general completion rate was put at 14% of the works. The contract was terminated vide letter MDP/1/3/41 dated 8/11/2013. National Youth Service re-advertised for the construction on 8 th April	NYS	Resolved	PAC recommendations 2017/2018

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		2016.the tendered amount were beyond the budget hence no contract was entered into. The service has ensured that an amount of 50m has been factored in the budget for the financial year 2017/2018			
1.3	Unconfirmed Transfer to other Government Entities	The Ministry has sought the intervention of the PSAS Board National Treasury to have the unbudgeted expenditure taken into account through adjustment in the books of account for the financial year 2013/2014.	State Department for Service and Youth Affairs	The Ministry report will back after the PSASB has taken the appropriate action.	PAC recommendations 2017/2018
2.0	Variance in Disbursements to Semi –Autonomous Government Agencies(SAGAS)	There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on.	State Department for Service and Youth Affairs	The Ministry report will back as a resolved issue	PAC recommendations 2017/2018

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.0	Trial Balance	The State Department has now provided a Trial balance of financial 2015/2016 with comparative figures of financial year 2014/2015 to support the figures in the financial statements.	State Department for Service and Youth Affairs	Resolved	PAC recommendations 2017/2018
4.0	Use of Goods in Services	This State Department would like to clarify that most of these payments made emanated from NYS. Due to the urgent nature of work at NYS most of the goods were ordered by the headquarters for the various stations and units and hence the Payment Vouchers did not contain requisitions. It should however be noted that the Principal Secretary through	State Department for Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Memo Ref. MPD/17/103 of 17 th August 2015 directed the Directors and AIE holders to ensure all procurements followed the correct procedures and the Public Procurement and Disposal Act & Regulations. In effect it was expected that all new procurements should be preceded with a requisition note from the user department. Further, the Principal Secretary formed a committee to scrutinize and verify all pending bills coming from NYS to ensure that only those claims that had all other supporting documents			

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.0	Other Capital Grants and Transfers	attached to the payment vouchers and where necessary physical verification of the goods received were done, are passed for payment.	State Department for Service and Youth Affairs	The Ministry will report back as a resolved issue	PAC recommendations 2017/2018
6.0	Acquisition of Assets	There has been an inter entity reconciliation between the State Department and the SAGAs on the amounts disbursed and the amounts agreed on. The vouchers amounting to the payments made under acquisition of assets were seized by investigating agencies and thus was not availed for audit review	State Department for Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018

COMMISSION ON GOVERNANCE AND ACCOUNTABILITY
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7.0	Cash and Cash Equivalents	The response to be submitted in due course	State Department for Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
8.0	Outstanding Imprests	The amounts relates to imprests issued to officers under State Departments of Public Service and specifically NYS The figure has now been supported as at 30 th June 2016	State Department for Service and Youth Affairs	Resolved	PAC recommendations 2017/2018
9.0	Deposits Retentions and	The details relating to the amounts has been availed to the auditors	State Department for Service and Youth Affairs State Department for Planning and Statistics	Resolved	PAC recommendations 2017/2018

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
10.0	Pending Bills	<p>Most of these pending bills were for NYS and as you are aware there were many firms transacting with NYS that were put under investigations by the investigating agencies i.e. EACC, BFIU/CID and KRA on suspicion of fraudulent payments. It therefore required the NYS and the State Department for Planning as it were to strictly scrutinize the payment vouchers before making payments. To ensure that only genuine claims were paid, the State Department formed a verification</p>	State Department for Public Service and Youth Affairs State	Resolved	PAC recommendations 2017/2018

**MINISTRY OF DEVELOPMENT, PLANNING AND
STATE DEPARTMENT FOR PLANNING AND STATISTICS**
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>committee that scrutinized the payment vouchers and passed for payments only those that were found to be properly supported. The verification process took time and therefore not all the Payment vouchers that had been processed reached the payment point by the closure of the financial year.</p> <p>The unpaid pending bills totaling Kshs.2,505,894,057.00 have now been paid within this financial year by the State Department for Public</p>			

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STATE DEPARTMENT FOR PLANNING AND STATISTICS**
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
11.0	Suspense	Service and Youth which is a successor of the former State Department for Planning. It was however realized that the statement contained error and was hence revised and does not contain the said suspense balance. Revised Financial Statement is forwarded for Audit. The transfer of Kshs.1,750,472,342.00 was an amount of excess exchequer recovered by the National Treasury from Development Exchequer of Kshs.2,943,000,000.00	State Department for Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

**OFFICE OF GOVERNMENT ACCOUNTING AND FINANCE
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		released to the State Department			
12.0	Director Payments NYS	To be submitted in due course	State Department for Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
13.0	Affirmative action social development fund	The state department for Gender responded satisfactory and documents already with the Auditor	State Department for Gender Affairs	Resolved	PAC recommendations 2017/2018
14.0	Budget and Budgetary controls	Underutilization on Receipts and payments against approved budget. The response to be submitted in due course	State Department for Service and Youth Affairs	Not resolved	PAC recommendations 2017/2018
15.0	Non-Compliance with Public finance Management Act, 2012	The Audit committee and internal Audit. The committee was active in that there is the evidence of meetings held in form of minutes for the year 2015/2016	State Department for Service and Youth Affairs	Resolved	PAC recommendations 2017/2018

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Other important disclosures an auditors recommendations attached as an annex.

Guidance Notes:

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



Principal Secretary
Irungu Nyakera CBS



Principal Accounts Controller
John M. Bogonko

MINISTRY OF DEVOLUTION AND PLANNING
STATE DEPARTMENT FOR PLANNING AND STATISTICS
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance	Outstanding Balance	Comments
				2017	2016	
	A	B	c	d=a-c		
Supply of goods						
Hen Happy Traders	267,000		-	267,000	-	Late Invoice Delivery
Siver Plate Marketing & Systems	604,980		-	604,980	-	
Tesy Solution	261,000		-	261,000	-	
Boncar Enterprises	3,250,000		-	3,250,000	-	
Chas Investment	1,035,400		-	1,035,400	-	
Davijust Agencies	479,000		-	479,000	-	
Doro Suppliers	587,800		-	587,800	-	
Evaas Investments	675,000		-	675,000	-	
Fairton Agencies Ltd	1,776,100		-	1,776,100	-	Late Invoice Delivery
Hoffina Agencies Ltd	2,266,800		-	2,266,800	-	
Kellint Enterprises	720,000		-	720,000	-	
Noek General Agencies	420,000		-	420,000	-	
Opulence Solutions Ltd	1,250,000		-	1,250,000	-	
Palmatec General	1,100,000		-	1,100,000	-	
Phecynnda Investment	485,000		-	485,000	-	

**MINISTRY OF DEVOLUTION AND PLANNING
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Sonye General Enterprises	450,000		-	450,000	-	
Sustainability International Services	348,640		-	348,640	-	
Tiladome Ltd	539,900		-	539,900	-	
Veko Suppliers	395,200		-	395,200	-	
Zeta Office Products	552,700		-	552,700	-	
Sub-Total	17,464,520		-	17,464,520	-	
Supply of services						
Ride On Agencies	1,996,670		-	1,996,670	-	Late Invoice Delivery
Toyota Kenya Ltd	52,819		-	52,819	-	
Toyota Kenya Ltd	88,805		-	88,805	-	
Toyota Kenya Ltd	83,524		-	83,524	-	
African Touch Safaris Ltd	36,550		-	36,550	-	
African Touch Safaris Ltd	623,600		-	623,600	-	
Ageyz Business Ltd	400,000		-	400,000	-	
Facts Travel Agencies	95,830		-	95,830	-	
Facts Travel Agencies	232,635		-	232,635	-	
Hubaal Travel Agency Ltd	204,000		-	204,000	-	Late Invoice Delivery
Hubaal Travel Agency Ltd	44,700		-	44,700	-	
Hubaal Travel Agency Ltd	44,700		-	44,700	-	
Hubaal Travel Agency Ltd	53,400		-	53,400	-	
Hubaal Travel Agency Ltd	108,140		-	108,140	-	

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Hubaal Travel Agency Ltd	84,290		-	84,290	-	
Hubaal Travel Agency Ltd	263,530		-	263,530	-	
Hubaal Travel Agency Ltd	44,700		-	44,700	-	
Hubaal Travel Agency Ltd	254,600		-	254,600	-	
Hubaal Travel Agency Ltd	41,670		-	41,670	-	
Hubaal Travel Agency Ltd	530,700		-	530,700	-	
Hubaal Travel Agency Ltd	44,700		-	44,700	-	
Ideal Level Agencies	857,760		-	857,760	-	Late Invoice Delivery
International Hotel	417,000		-	417,000	-	
KSG-EMBU	696,000		-	696,000	-	
Ride On Agencies	421,945		-	421,945	-	
Ride On Agencies	45,700		-	45,700	-	
Ride On Agencies	47,555		-	47,555	-	
Ride On Agencies	315,000		-	315,000	-	
Ride On Agencies	47,620		-	47,620	-	
Ride On Agencies	47,740		-	47,740	-	
Ride On Agencies	49,860		-	49,860	-	
Ride On Agencies	43,360		-	43,360	-	
Ride On Agencies	57,750		-	57,750	-	
Ride On Agencies	68,860		-	68,860	-	Late Invoice Delivery
Tom Mboya Labour College	113,000		-	113,000	-	

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Tom Mboya Labour College	452,000		-	452,000	-	
Sub-Total	9,010,713		-	9,010,713	-	
Grand Total	<u>26,475,233</u>		=	<u>26,475,233</u>		

**MINISTRY OF DEVOLUTION AND PLANNING
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
1.		NONE					
2.							
3.							
Sub-Total							
Middle Management							
4.		NONE					
5.							
6.							
Sub-Total							
Unionisable Employees							
7.		NONE					
8.							
9.							
Sub-Total							
Others (specify)							
10.		NONE					
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.		NONE					
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.		NONE					
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.		NONE					
8.							
9.							
Sub-Total							
Others (specify)							
10.		NONE					
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	-		-	
Buildings and structures	-	389,931,436	-	389,931,436
Transport equipment	-		-	-
Office equipment, furniture and fittings	-	663,000	-	663,000
ICT Equipment, Software and Other ICT Assets	-		-	-
Other Machinery and Equipment	-	2,686,938	-	2,686,938
Heritage and cultural assets	-		-	-
Intangible assets	-	274,821,496	-	274,821,496
Total	-	668,102,870	-	668,102,870

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 18 on acquisition of assets during the year.

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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY (insert entity's name)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	National Agricultural and Rural Inclusive Growth Project	Community Improvement	Project Coordinator: Benson K Kimani	No

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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (insert entity's name)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Council for Population and Development			399,962,234	Yes
2	Kenya National Bureau of statistics			3,181,333,296	Yes
3	Constituency Development Fund			25,000,000,000	Yes
4	Lake Basin Development Authority			1,684,971,717	Yes
5	NEPAD Kenya Secretariat			248,565,000	Yes
6	Non-Governmental Organisation			125,150,000	Yes
7	Kenya Institute for Public Research and Analysis			301,570,627	Yes
8	Tana and Athi Rivers Development Authority			390,808,408	Yes
9	Kerio Valley Development Authority			553,675,184	Yes
10	Ewaso Nyiro North Development Authority			248,879,280	Yes
11	Ewaso Nyiro South Development Authority			725,991,291	Yes
12	Coast Development Authority			437,634,460	Yes
13	Presidential Award			10,000,000	Yes
14	Direct payments KVDA			15,302,899	Yes
				33,323,844,396	

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ANNEX 6- RESPONSES TO THE QUALITY REVIEW FEEDBACK

Attached to the document are the explanations for the issues raised in the quality review exercise.

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



Trial Balance

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	0.00		
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00		
1450101 Sundry Revenue	0.00	1,489,359.00	0.00	0.00
1450100 Paid to Exchequer	0.00	1,489,359.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	1,489,359.00	0.00	0.00
1990102 Realized Gain/Loss	0.00	0.00		
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00		
2110101 Basic Salaries - Civil Service	188,866,602.40	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	188,866,602.00	0.00	0.00	0.00
2110201 Contractual Employees	25,927,364.90	0.00		
2110202 Casual Labour - Others	399,999.30	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	26,327,364.20	0.00	0.00	0.00
2110301 House Allowance	94,610,441.40	0.00	0.00	0.00
2110307 Hardship Allowance	90,000.00	0.00	0.00	0.00
2110309 Special Duty Allowance	1,375,998.90	0.00	0.00	0.00
2110311 Transfer Allowance	1,100,000.00	0.00	0.00	0.00
2110312 Responsibility Allowance	699,999.65	0.00	0.00	0.00
2110313 Entertainment Allowance	720,000.00	0.00	0.00	0.00
2110314 Transport Allowance	54,916,469.80	0.00	0.00	0.00
2110315 Extreneous Allowance	750,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	198,000.00	0.00	0.00	0.00
2110320 Leave Allowance	7,070,000.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	12,174,842.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	173,705,752.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	388,899,718.00	0.00	0.00	0.00
2210101 Electricity	275,000.00	0.00	0.00	0.00
2210102 Water and Sewarage Charges	425,000.00	0.00	0.00	0.00
2210104 Electricity expenses(Pending Bills)	300,000.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	1,000,000.00	0.00		
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	11,787,777.05	0.00	0.00	0.00
2210202 Internet Connections	300,000.00	0.00	0.00	0.00
2210203 Courier & Postal Services	2,033,168.90	0.00	0.00	0.00
2210200 Communication, Supplies and Services	14,120,946.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	22,385,369.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	15,444,209.90	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	24,819,747.75	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,118,109.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	135,625.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	63,903,060.70	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	10,419,715.20	0.00	0.00	0.00
2210402 Accommodation	4,413,454.90	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	11,014,718.65	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	173,280.00	0.00	0.00	0.00
2210405 Shipment of Personal and Household Effects	150,000.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	26,171,168.80	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210502 Publishing & Printing Services	7,934,766.60	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	3,204,334.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	700,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	6,017,444.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	17,856,544.60	0.00	0.00	0.00
2210601 Rent of Vehicles	800,000.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	39,518,530.55	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	406,000.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	40,724,530.60	0.00	0.00	0.00
2210701 Travel Allowance	24,577,369.25	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,005,845.50	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	375,000.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	120,000.00	0.00	0.00	0.00
2210706 Book Allowance	5,204,338.00	0.00	0.00	0.00
2210707 Project Allowance	3,631,500.00	0.00	0.00	0.00
2210709 Research Allowance	579,110.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,343,757.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	21,235,001.00	0.00	0.00	0.00
2210712 Trainee Allowance	9,000,133.75	0.00	0.00	0.00
2210700 Training Expenses	67,072,054.50	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	34,234,835.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	43,114,794.55	0.00	0.00	0.00
2210803 State Hospitality Costs	2,579,829.00	0.00	0.00	0.00
2210805 National Celebrations	1,982,778.00	0.00	0.00	0.00
2210808 Purchase of Coffins	83,250.00	0.00	0.00	0.00
2210809 Board Allowance	2,722,167.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	84,717,653.60	0.00	0.00	0.00
2211001 Medical Drugs	937,770.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	749,965.75	0.00	0.00	0.00
2211009 Education and Library Supplies	6,449,186.10	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	3,028,550.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	11,165,471.90	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	24,999,094.50	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	17,362,657.15	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,603,018.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	44,964,769.70	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	22,404,173.00	0.00	0.00	0.00
2211202 Refined Fuels and Lubricants for Production	6,803,000.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	29,207,173.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	1,119,400.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,422,810.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,630,980.00	0.00	0.00	0.00
2211310 Contracted Professional Services	19,088,967.40	0.00	0.00	0.00
2211311 Contracted Technical Services	5,000,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	31,262,157.40	0.00	0.00	0.00
2210000 Goods and Services	432,165,530.00	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	18,777,236.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	18,777,236.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	330,765.65	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	266,930.95	0.00	0.00	0.00
2220205 Maintenance of Buildings and	4,047,034.50	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Stations -- Non-Residential				
2220210 Maintenance of Computers, Software, and Networks	2,109,062.05	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	6,753,793.15	0.00	0.00	0.00
2220000 Routine Maintenance	25,531,029.20	0.00	0.00	0.00
2620104 African Caribbean and Pacific Group of States Secretariat	11,987,431.00	0.00	0.00	0.00
2620106 African Institute for Economic Development and Planning	2,300,000.00	0.00	0.00	0.00
2620129 Group of Fifteen (G)	224,000.00	0.00	0.00	0.00
2620156 NEPAD Africa's Contribution	60,920,977.85	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	75,432,408.90	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	75,432,408.90	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	4,137,527,714.75	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	4,137,527,715.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	29,186,316,680.60	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	*****	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	*****	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	14,846,125.00	0.00	0.00	0.00
3110200 Construction of Building	14,846,125.00	0.00	0.00	0.00
3110301 Refurbishment of Residential Buildings	1,579,827.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	22,711,690.80	0.00	0.00	0.00
3110300 Refurbishment of Buildings	24,291,517.80	0.00	0.00	0.00
3110502 Water Supplies and Sewerage	10,000,000.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	251,250,000.00	0.00	0.00	0.00
3110599 Other Infrastructure and Civil Works	10,442,590.00	0.00	0.00	0.00
3110500 Construction and Civil Works	271,692,590.00	0.00	0.00	0.00
3110602 Overhaul of Water Supplies and Sewerage	79,101,203.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	79,101,203.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	598,000.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	65,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	663,000.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,285,758.90	0.00	0.00	0.00
3111112 Purchase of Software	401,179.10	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	2,686,938.00	0.00	0.00	0.00
3111305 Purchase of tree seeds and seedlings	2,597,035.00	0.00	0.00	0.00
3111399 Purch. of Certified Seeds - Ot	2,800,000.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	5,397,035.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	250,440,286.10	0.00	0.00	0.00
3111499 Research, Feasibility Studies	18,984,175.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	269,424,461.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	668,102,870.00	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	15,302,898.60	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	15,302,898.60	0.00	0.00
5120000 Currency and Deposits,	0.00	15,302,898.60	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Accounts Payable, Clearing Transfers and Other Liabilities				
6530101 Ministry HQ Recurrent Bank A/C	2,188,002.60	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	2,188,002.60	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	2,188,002.60	0.00	0.00	0.00
6540101 Ministry HQ Development Bank A	1,035,982,673.80	0.00	0.00	0.00
6540100 Development Bank Accounts	1,035,982,674.00	0.00	0.00	0.00
6540000 Development Bank Accounts	1,035,982,674.00	0.00	0.00	0.00
6580101 Cash	409,732.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	1,060,222,000.00	0.00	0.00
6580100 Cash in Hand	409,732.00	1,060,222,000.00	0.00	0.00
6580000 Cash in Hand	409,732.00	1,060,222,000.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	3,522,186.00	0.00	0.00	0.00
6760100 Imprests	3,522,186.00	0.00	0.00	0.00
6760000 Government Imprests	3,522,186.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	567,976,096.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	567,976,096.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	567,976,096.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	334,639.00	0.00	0.00
7390100 System Required Liabilities	0.00	334,639.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	1,664,715,637.60	0.00	0.00
7399900	0.00	1,664,715,638.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	1,665,050,277.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	35,460,584,001.00	0.00	0.00
9910200 Exchequer Provisions	0.00	*****	0.00	0.00
9910000 Provisions	0.00	*****	0.00	0.00
Total	36,524,054,642.45	38,202,648,535.20	0.00	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: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	35,460,584,001.00	0.00
TOTAL		35,460,584,001.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	15,302,898.60	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		15,302,898.60	0.00

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	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial 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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
Interest Received		Kshs	Kshs
Profits and Dividends	1410100	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410200	0.00	0.00
Rents on land, houses and buildings	1410300	0.00	0.00
Other Property Income collected as AIA	1410400	0.00	0.00
Sales of Market Establishment	1410500	0.00	0.00
Administrative Fees and Charges	1420100	0.00	0.00
Administrative Fees and Charges collected as AIA	1420200	0.00	0.00
Incidental Sales by Non-Market Establishments	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420400	0.00	0.00
Receipts from Sale of Incidental Goods	1420500	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1420600	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1430100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Current Grants from International NGOs collected as AIA	1440200	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440300	0.00	0.00
Other Voluntary Transfers for Current purposes	1440400	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440500	0.00	0.00
Paid to Exchequer	1440600	0.00	0.00
Receipts Not Classified Elsewhere	1450100	1,489,359.00	0.00
	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
Market/Trade Centre Fee	1541000	0.00	0.00
Vehicle Parking Fees	1550100	0.00	0.00
Housing	1550200	0.00	0.00
Social Premises Use Charges	1560100	0.00	0.00
School Fees	1560200	0.00	0.00
Other Education-Related Fees	1570100	0.00	0.00
Other Education Revenues	1570200	0.00	0.00
Public Health Services	1570300	0.00	0.00
Public Health Facilities Operations	1580100	0.00	0.00
	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,489,359.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	188,866,602.40	0.00
Basic Wages - Temporary Employees	2110200	26,327,364.20	0.00
Personal Allowances paid as part of Salary	2110300	173,705,751.75	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	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		388,899,718.35	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,000,000.00	0.00
Communication, Supplies and Services	2210200	14,120,945.95	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	63,940,860.65	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	26,171,168.75	0.00
Printing, Advertising and Information Supplies and Services	2210500	17,856,544.60	0.00
Rentals of Produced Assets	2210600	40,724,530.55	0.00
Training Expenses	2210700	67,072,054.50	0.00
Hospitality Supplies and Servi	2210800	84,717,653.55	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	11,165,471.85	0.00
Office and General Supplies and Services	2211100	44,964,769.65	0.00
Fuel Oil and Lubricants	2211200	29,207,173.00	0.00
Other Operating Expenses	2211300	31,262,157.40	0.00
Routine Maintenance - Vehicles	2220100	18,777,236.00	0.00
Routine Maintenance - Other Assets	2220200	6,753,793.15	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		457,734,359.60	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	4,137,527,714.75	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	29,186,316,680.60	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		33,323,844,395.35	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	75,432,408.85	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		75,432,408.85	0.00

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	14,846,125.00	0.00
Refurbishment of Buildings	3110300	24,291,517.80	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	271,692,590.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	79,101,203.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	663,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	2,686,938.00	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	5,397,035.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	269,424,461.10	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		668,102,869.90	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,188,002.60	0.00
Development Bank Accounts	6540000	1,035,982,673.80	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		1,038,170,676.40	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	(1,059,812,268.00)	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		(1,059,812,268.00)	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	3,484,386.00	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	567,976,096.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		571,460,482.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/c's	7390000	1,665,050,276.60	0.00
TOTAL		1,665,050,276.60	0.00

25. FUND BALANCES BROUGHT FORWARD

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



Statement of Budget Execution - Recurrent Expenditure

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,994,300,000.00	(4,994,300,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	1,500,000.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	324,500,000.00	0.00	0.00	324,500,000.00	1,489,359.00	323,010,641.00	0.46%
Total		326,000,000.00	0.00	0.00	326,000,000.00	4,995,789,359.00	(4,669,789,359.00)	1532.45%
PAYMENTS								
Compensation of Employees	12	391,440,482.00	0.00	14,100,000.00	405,540,482.00	387,072,353.15	18,468,128.85	95.45%
Use of goods and Services	13	541,972,667.00	0.00	(110,223,258.00)	431,749,409.00	390,518,824.75	41,230,584.25	90.45%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,682,990,909.00	0.00	766,792,000.00	4,449,782,909.00	4,137,527,714.75	312,255,194.25	92.98%
Other Grants and Transfers	16	95,143,633.00	0.00	(1,500,000.00)	93,643,633.00	75,432,408.85	18,211,224.15	80.55%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	5,782,734.00	0.00	(1,669,276.00)	4,113,458.00	3,349,938.00	763,520.00	81.44%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,717,330,425.00	0.00	667,499,466.00	5,384,829,891.00	4,993,901,239.50	(276,570,814.50)	105.86%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1034-State Department For Planning and Statistics
 Current Period: JUL-16 To JUN-17

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00					
2 Social Security Contribution	0.00	0.00	0.00	0.00			
3 Proceeds from Domestic and Foreign Grants	997,927,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases		0.00	(753,437,560.00)	244,490,240.00	0.00	0.00	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	244,490,240.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	30,466,284,001.00	(30,466,284,001.00)	0.00%
7 Proceeds from Foreign Borrowings	419,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	0.00	0.00	(188,677,000.00)	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	230,323,000.00	15,302,898.60	215,020,101.40	6.64%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,416,927,800.00	0.00	(942,114,560.00)	474,813,240.00	30,481,586,899.60	(29,064,659,099.60)	2151.24%
PAYMENTS							
12 Compensation of Employees	137,513,200.00			39,545,640.00	1,827,365.20	37,718,274.80	4.62%
13 Use of goods and Services	264,569,400.00	680,255.00	(122,876,676.00)	142,372,979.00	67,177,734.85	75,195,244.15	47.18%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	39,390,939,947.00	0.00	(9,876,002,000.00)	29,514,937,947.00	29,186,316,680.60	328,621,266.40	98.89%
16 Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18 Finance Costs, including Loan Interest	1,713,223,917.00	(680,255.00)	0.00	1,495,007,238.00	664,752,931.90	830,254,306.10	44.46%
19 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	41,506,246,464.00	0.00	(10,314,382,660.00)	31,191,863,804.00	29,920,074,712.55	11,586,171,751.45	72.09%



Statement of Budget Execution - Development Expenditure

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

STATE DEPARTMENT FOR PLANNING AND STATISTICS

NOTES ON KEY ISSUES NOTED IN THE FINANCIAL REPORT QUALITY

REVIEW:

Please refer to note no. 1 relating to;

i. Payments.

The difference in the payment amount was due to and adjustment made correcting an earlier payment captured as an expenditure in the Imprest suspense account instead of Domestic Travel JE No 8900 see attached copy.

ii. Financial Assets.

The difference reflected between the amounts in the financial statements and amounts on IFMIS report is that the financial report was prepared with the actual amount available as accounts receivables, that is the actual bank accounts balances, cash in hand balances in Recurrent, Development and Deposit votes respectively which can be supported by the bank reconciliations statements and Board of survey forms as at 30th June 2017 attached to the report.

iii. Financial Liabilities.

The difference reflected between the amounts in the financial statements and amounts in the IFMIS report is that the financial report was prepared with the actual amount available as the Payables (Deposits and Retention Money) the same has been analyzed and attached.

Please refer to Note no. 2 relating to;

- i. Confirmation Letters.

Some other levels of government have not yet confirmed the amounts transferred to them in form of current and capital grants but some have now confirmed and the same confirmation letters have been attached.

Please refer to Note no. 3 relating to;

- i. Prior Year Adjustments.

The prior year adjustments relate to the former larger planning that is Public Service and Youth Affairs, Gender and Planning. Since the other departments moved the State department for Planning retained the figures which would have ordinarily been shared among the three Departments.

Please refer to Note no. 4 relating to;

- i. Inconsistency between Printed Estimates and Budget Amounts in the Statement of Appropriation.

There inconsistency in the budget figures has been corrected. Please refer to the summary statements of appropriations on Recurrent and Development combined, Recurrent and Development. **(Pages-17, 19, 21)** in the financial Statements.

Please refer to Note no. 5 relating to;

- i. Missing Bank Reconciliation Report.

The bank reconciliations, board of survey report and bank certificate of the bank balances relating to Recurrent, Development and Deposits have been attached.

Please refer to Note no. 6 relating to;

- i. Unexplained Utilization Differences.

The above unexplained underutilization that were below 90 % has been explained see notes on **pages 18, 19, 20, & 22** of the financial statements.

Please refer to Note no. 7 relating to;

- i. Unreconciled difference under Accounts Receivables

The same has been reconciled and an analysis attached in respect of **Kshs. 3,522,186.00**. The process of clearing the outstanding imprests is still on going so as to clear the outstanding amounts to nil.

Please refer to Note no. 8 relating to;

- i. Unsupported District Suspense.

In the Statement of Assets, under accounts receivables included was an amount of **Kshs. 557,798,755** relating to district suspense being AIES disbursed to other levels of government on drought mitigation. The breakdown of the same amount has been provided and attached.

Please refer to Note no. 9 relating to;

- i. Unsupported Accounts Payables.

An amount of **Kshs. 10,177,341** included in the Statement of Assets as accounts payables has been analyzed and attached.

Please refer to Note no. 10 relating to;

- i. Incomplete Financial Statement Disclosures.

The progress report on auditor's recommendations has been attached.

ii. Key Management Compensation.

The amount relating to the above compensation has been reflected in the financial statements. **(See page 37)**

iii. Bank Reconciliation Report.

Manual bank reconciliation reports have been attached.

iv. Other transfers to other Levels of Government- NEPAD.

An amount of **Kshs. 47,000.00** (KSHS. Forty Seven Thousand Only) was remitted to the State Department for Planning and Statistics as an excess payment of current grant. The aforesaid amount was reflected as a receipt in the Departments Bank Account as on 19/07/2017. The amount reflected **Kshs. 1,693,602.60** in the Financial Statements includes the **Kshs. 47,000.00** received from NEPAD.

The same amount was transferred in full **Kshs. 1,693,602.60** from the State Department for Planning and Statistics Recurrent Account by Ministry of finance on the 23/08/2017.

Attached is the bank statement for information.

JOURNAL VOUCHER

Copy to JE FOLDER MODP - state Department for Planning and Statistics.

Details of Transaction

Being JE for adjustment of an error capture as expenditure in the suspense account instead of expenditure item.

ORIGINATED BY

[Signature]
Signature

30/06/2017
Date
Designation

Date

AUTHORIZED BY

[Signature]
Signature

CA

Designation

Date

DEBIT ENTRY

Vote	Head/Subhead	Item			AMOUNT	
Account No.	Vch. No.	Station	Date	Sh.	cts.	
P. 1034	0001-01					2210303
-0001-01-2210303	8900			37800	00	

CREDIT ENTRY

Vote	Head/Subhead	Item			AMOUNT	
Account No.	Vch. No.	Station	Date	Sh.	cts.	
R 1034	244-8720					6760103
244-8720-6760103	8900			37800	00	

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

20 July, 2017

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

CERTIFICATE OF BALANCES

Customer : 131147 STATE DEPARTMENT PLANNING & STATISTICS

Balance Date: 30-Jun-17

Account No	Account Name		Balance
1000302216	REC- STATE DEPARTMENT PLANNING & STATISTICS	KES	268,399,971.65
1000302267	DEV- STATE DEPARTMENT PLANNING & STATISTICS	KES	110,449,357.30
1000302283	DEP- STATE DEPARTMENT PLANNING & STATISTICS	KES	10,177,340.90
1000302305	CBK165- STATE DEPARTMENT PLANNING & STATISTICS	KES	0.00
1000304316	NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND	KES	10,150,490.65
1000307544	CAPACITY DEVELOPMENT PROGRAMME	KES	0.00
1000307552	COMMUNITY EMPOWERMENT AND INSTITUTIONAL SUPPORT PROJECT	KES	370,624.60
1000309528	NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT	KES	25,544,833.00
1000314017	STATE DEPT. - PLANNING , STATISTICS	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION

Date 3rd July, 2017

Report of the Board of Survey on the Cash and Bank Balances of Recurrent 1034

A/C No. 1000302216

as at the close of business on 30th June, 2017

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

Benson Kimani - Director, ECDC - Chairman

Bonface Muhati - SAS Member

Jonathan Mutunga - Human Resource Management - Member

Lucy Kinyua - Accountant I - Member

assembled at the office of Cashier

at 9.00 am (time) on the 3rd July, 2017

and the following cash was produced:

Notes	Sh.	64850-00
Silver	Sh.	43-00
Copper	Sh.	-
Cheques (as per details on reverse)	Sh.	-
		64893-00

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	Sh.	64893-00
Bank Balance	Sh.	65786573-00
		65851466-25

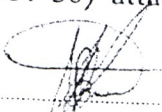
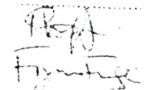
The Bank Certificate of Balance showed a sum of Sh. 268399,971-65 cts. (Sh. cts.)

standing to the credit of the account on 30th June, 2017

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.

Benson Kimani
Bonface Muhati
Jonathan Mutunga
Lucy Kinyua

Date 3rd July, 2017


Chairman

Members of the Board

Members of the Board

Date 3rd July, 2017

Report of the Board of Survey on the Cash and Bank Balances of Development 1034
A/C No. 1000302267

as at the close of business on 30th June 2017

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

Benson Kimani	-	Director	-	ECDC	-	Chairman
Bonface Muhati	-	SAS	-			Member
Jonathan Mutunga	-	Human Resource Management	-			Member
Lucy Kinyua	-	Accountant I	-			Member

assembled at the office of Cashier

at 9.00 am (time) on the 3rd July 2017 and the following cash was produced:

Notes	Sh.	Nil
Silver	Sh.	Nil
Copper	Sh.	Nil
Cheques (as per details on reverse)	..	Sh.	Nil
			<u>Nil</u>

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2017

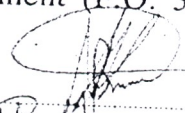
Cash on hand	Sh.	Nil
Bank Balance	Sh.	63,330511- 00
			<u>63,330511- 00</u>

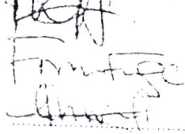
The Bank Certificate of Balance showed a sum of Sh. 110,449357- 30 cts. (Sh. cts.)

standing to the credit of the account on 30th June 2017

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.

- Benson Kimani
- Bonface Muhati
- Jonathan Mutunga
- Lucy Kinyua


Chairman


Members of the Board

Date 3rd July, 2017

Date 3rd July, 2017

Report of the Board of Survey on the Cash and Bank Balances of Deposit 1034

A/C 1000302283

as at the close of

business on 30th June 2017

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

Benson Kimani - Director, ECDC - Chairman

Bonface Muhati - SAS - Member

Jonathan Mutunga - Human Resource Management - Member

Lucy Kinyua - Accountant I - Member

assembled at the office of Cashier

at 9.00 am (time) on the 30th June 2017

and the following cash was produced:

Notes	Sh. -
Silver	Sh. -
Copper	Sh. -
Cheques (as per details on reverse) ..	Sh. -
	Nil

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2017

Cash on hand	Sh. -
Bank Balance	Sh. 10,109,514-05
	10,109,514-05

The Bank Certificate of Balance showed a sum of Sh. 10,177,340-90

cts. (Sh. cts.)

standing to the credit of the account on 30th June 2017

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.

Benson Kimani

Bonface Muhati

Jonathan Mutunga

Lucy Kinyua

Chairman

Members of the Board

Date 3rd July, 2017

Date 3rd July, 2017

Report of the Board of Survey on the Cash and Bank Balances of NARIG PROJECT
A/C No. 1000309528

as at the close of
business on 30th June 2017, 19.....

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

Benson Kimani - Director - ECDC - Chairman

Bonface Muhati - SAS - Member

Jonathan Mutunga - Human Resource Management - Member

Lucy Kinyua - Accountant I - Member

assembled at the office of Cashier

at 9.00 am (time) on the 3rd July, 2017, 19.....
and the following cash was produced:

Notes	Sh. Nil
Silver	Sh. Nil
Copper	Sh. Nil
Cheques (as per details on reverse) ..	Sh. Nil
	<u>Nil</u>

It was observed that cheques amounting to Sh. N/A cts. had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2017, 19.....

Cash on hand	Sh. Nil
Bank Balance	Sh. 25184833-00
	<u>25184833-00</u>

The Bank Certificate of Balance showed a sum of Sh. (Sh. cts.)

standing to the credit of the account on 30th June, 2017, 19.....

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.

Benson Kimani
Bonface Muhati
Jonathan Mutunga
Lucy Kinyua

Chairman

Date 3rd July 2017

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 19/07/2017 TO 19/07/2017

Rundate : 18/08/2017

Runtime : 11:02:33

Customer Number : 131147

Account Number : 1000302216

Account Name : REC-STATE DEPT.FOR PLANNING,STATIST(KES)

Opening Balance : 1646602.6

No	Trn Date	Value Date	Reference No	15th Details	Dr Amt	Cr Amt	Balance
1	19/07/2017	19/07/2017	FT172009DN28	Inward RTGS Payment MT 103	0.00	47,000.00	1,693,602.60
				COOPERATIVE BANK OF KENYA LTD., THE			
				/ROC/RETURN OF FUNDS-4TH QUARTER			
Totals					0.00	47,000.00	
Closing Balance							1,693,602.60



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 20/07/2017 TO 20/07/2017

Rundate : 22/09/2017

Runtime : 08:16:45

Customer Number : 131147

Account Number : 1000302267

Account Name : DEV-STATE DEPT.FOR PLANNING,STATIST(KES)

Opening Balance : 8469.8

No	Trans Date	Value Pa	Reference No	Details	amt	Cr	Dr	Balance
1	20/07/2017	20/07/2017	F. 91CZFK0	Inward TGS Payment MT 103	0.00	312,400.00		320,869.80
				KENYA COMMERCIAL BANK LIMITED				
				/ROC/DSA SUBJECT				
Totals					0.00	312,400.00		
Closing Balance								320,869.80



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2017 TO 30/06/2017

Rundate : 22/09/2017

Runtime : 08:14:03

Customer Number : 131147

Account Number : 1000302283

Account Name : DEP-STATE DEPT.FOR PLANNING,STATIST(KES)

Opening Balance : 10397340.9

No	Part Date	Value Date	Reference No	Details	Debit	Credit	Balance
1	21/06/2017	21/06/2017	FT: YR1KV	Outward Payment MT 103	220,000.00	0.00	10,177,340.90
				0030000017			
				STATE DEPT. FOR PLANNING, STATIST (KES) 59005			
				lead time construction ex			
				0030000017			

BANK RECONCILIATION STATEMENT DEVELOPMENT JUNE 2017

PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT: (APPENDIX I)

CHQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs	REMARKS
CB FOLIO 01	29/09/2016	P.Nyongesa		
FOLIO 02	12/10/2016	M.Nyabega	182,000.00	Adjustment in the Cashbook
FOLIO 09	03/01/2017	VAT	25,200.00	Adjustment in the Cashbook
CB FOLIO 09	03/01/2017	VAT	13,312.25	Adjustment in the Cashbook
CB FOLIO 09	03/01/2017	VAT	18,837.65	Adjustment in the Cashbook
CB FOLIO 09	03/01/2017	VAT	60,244.15	Adjustment in the Cashbook
CB FOLIO 17	09/05/2017	Hubal Agencies	6,291.20	Adjustment in the Cashbook
CB FOLIO 21	31/05/2017	O.Adipo	31,170.00	Adjustment in the Cashbook
CB FOLIO 22	05/06/2017	D.Ongwen	30,000.00	Adjustment in the Cashbook
CB FOLIO 25	22/06/2017	vat	51,500.00	Adjustment in the Cashbook
CB FOLIO 25	22/06/2017	vat	34,293.00	Adjustment in the Cashbook
CB FOLIO 25	22/06/2017	S.Kinyanjui	10,995.25	Adjustment in the Cashbook
CB FOLIO 27	23/06/2017	Medot Enterprises	42,000.00	Adjustment in the Cashbook
CB FOLIO 27	23/06/2017	vat	679,724.15	Adjustment in the Cashbook
CB FOLIO 29	27/06/2017	J.Kiprimo	32,327.60	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	Quanta Frontier	100,000.00	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	830,689.65	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	KSG-Nairobi	45,310.35	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	129,800.00	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	7,080.00	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	340,862.05	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	25,564.95	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	vat	149,100.00	Adjustment in the Cashbook
CB FOLIO 31	30/06/2017	Casting Error	149,100.00	Adjustment in the Cashbook
			4,254.80	Adjustment in the Cashbook
TOTAL			2,850,557.05	

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)				
CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
FT170047JLCL	04/01/2017	Local cash bulk deposit		
FT170183W37T	18/01/2017	Reversal of Funds	573,900.00	Adjustment in the Cashbook
FT17051XD72M	20/02/2017	Daniel Okelele Ochudi KCB	573,150.00	Adjustment in the Cashbook
FT7058VWQ59	27/02/2017	Narig Ecd workshop	69,200.00	Invalid Bank Account
FT1712205QPS	02/05/2017	S.Mutinda	2,958,500.00	Refund to SDPS
FT17135X8VOP	15/05/2017	L.Apondi	84,000.00	Adjustment in the Cashbook
FT17181SKF25	30/06/2017	Equity Bank	67,200.00	Adjustment in the Cashbook
			854,436.00	Adjustment in the Cashbook
TOTAL			5,180,386.00	

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)				
CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
FT162916HJ7F	17/10/2016	James K Maina		
FT17003CI7W3	03/01/2017	Alice Njoki Ndungu	627,047.00	Adjustment in the Cashbook
FT17086N9110	27/03/2017	Palwaco	78,400.00	Adjustment in the Cashbook
FT170932G2KI	03/04/2017	S.Mueli	0.50	Overpayment in Bank
FT17159K475X	08/06/2017	Hubaal Agency	147,000.00	Adjustment in the Cashbook
FT17167HZQBN	16/06/2017	VAT(Digital Space Solutions)	328,400.00	Adjustment in the Cashbook
FT171852RSZZ	16/06/2017	Dairy Training Institute	3.00	Adjustment in the Cashbook
			110,250.00	Adjustment in the Cashbook
TOTAL			1,291,100.50	

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)				
REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
CB FOLIO 14	30/03/2017	Dairy Training Institute		
CB FOLIO 28	22/06/2017	Exchequer issue	449,482.75	Adjustment in the Cashbook
			69,300,000.00	TO REVERSE
TOTAL			69,749,482.75	

BANK RECONCILIATION STATEMENT RECURRENT JUNE 2017

PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT (APPENDIX I)

REMARKS

C/B Fol.09	04.05.2017	Tax	10,762.20	Adjustment in cash book.	
C/B Fol.09	04.05.2017	L.Obidha	34,773.00	Adjustment in cash book.	
C/B Fol.09	04.05.2017	Morendat Conf	597,500.00	Adjustment in cash book.	
C/B Fol.09	04.05.2017	J.Kinuthia	220,000.00	Adjustment in cash book.	
C/B Fol.09	04.05.2017	J.Mwandoto	50,400.00	Adjustment in cash book.	
C/B Fol.12	09.05.2017	KIM	98,146.55	Adjustment in cash book.	
C/B Fol.15	12.05.2017	HFCK	49,799.15	Adjustment in cash book.	
C/B Fol.15	12.05.2017	S.Kimani	5,000.00	Adjustment in cash book.	
C/B Fol.15	12.05.2017	WCPS	5,320.70	Adjustment in cash book.	
C/B Fol.16	15.05.2017	Harambee sacco	801,907.70	Adjustment in cash book.	
C/B Fol.16	15.05.2017	Pan Africa	59,861.60	Adjustment in cash book.	
C/B Fol.16	15.05.2017	Britam	31,080.00	Adjustment in cash book.	
C/B Fol.17	17.05.2017	Mashinani Welfare Ass	300.00	Adjustment in cash book.	
C/B Fol.17	17.05.2017	R.Kwamboka	122,779.00	Adjustment in cash book.	
C/B Fol.19	19.05.2017	Rex Kiosk	186,700.00	Adjustment in cash book.	
C/B Fol.19	19.05.2017	J.Basweti	99,988.00	Adjustment in cash book.	
C/B Fol.19	19.05.2017	B.Thuo	67,200.00	Adjustment in cash book.	
C/B Fol.23	31.05.2017	Toyota Kenya	83,991.65	Adjustment in cash book.	
C/B Fol.23	31.05.2017	A.Njoki	84,000.00	Adjustment in cash book.	
C/B Fol.23	31.05.2017	Gina Motors	98,010.00	Adjustment in cash book.	
C/B Fol.23	31.05.2017	P.Mbogo	12,600.00	Adjustment in cash book.	
C/B Fol.23	31.05.2017	Postal corporation	1,896.55	Adjustment in cash book.	
C/B Fol.23	31.05.2017	Tax	103.45	Adjustment in cash book.	
C/B Fol.24	31.05.2017	Tax	9,053.25	Adjustment in cash book.	
C/B Fol.26	05.06.2017	Gimco Ltd	686,647.50	Adjustment in cash book.	
C/B Fol.26	05.06.2017	Tax	37,453.50	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Hubaal Ltd	328,400.00	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Gina Motors	295,862.05	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Gina Motors	131,305.85	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Tax	7,162.15	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Tax	86,569.65	Adjustment in cash book.	
C/B Fol.27	05.06.2017	Tax	12,370.35	Adjustment in cash book.	
C/B Fol.28	08.06.2017	JKUAT	90,000.00	Adjustment in cash book.	
C/B Fol.29	08.06.2017	J.Muriuki	42,000.00	Adjustment in cash book.	
C/B Fol.29	08.06.2017	J.Kinuthia	25,200.00	Adjustment in cash book.	
C/B Fol.30	08.06.2017	M.Wambui	79,890.00	Adjustment in cash book.	
C/B Fol.30	08.06.2017	Tax	13,448.30	Adjustment in cash book.	
C/B Fol.30	08.06.2017	J.Mbuthi	79,200.00	Adjustment in cash book.	
C/B Fol.30	08.06.2017	M.Mathenge	12,600.00	Adjustment in cash book.	
C/B Fol.31	08.06.2017	R.Ondima	84,000.00	Adjustment in cash book.	
C/B Fol.31	08.06.2017	R.Ondima	105,700.00	Adjustment in cash book.	
C/B Fol.32	12.06.2017	BOA	9,900.70	Adjustment in cash book.	
C/B Fol.32	12.06.2017	Harambee sacco	9,459.60	Adjustment in cash book.	
C/B Fol.32	12.06.2017	Jamii sacco	12,264.80	Adjustment in cash book.	
C/B Fol.33	12.06.2017	Izwe loans	11,166.00	Adjustment in cash book.	
C/B Fol.34	12.06.2017	Provident Fund	31,411.80	Adjustment in cash book.	
C/B Fol.34	12.06.2017	Tax	2,746.25	Adjustment in cash book.	
C/B Fol.39	14.06.2017	I.Kamande	8,464.00	Adjustment in cash book.	
C/B Fol.39	15.06.2017	Tax	3,839.15	Adjustment in cash book.	
C/B Fol.40	15.06.2017	Tax	29,482.75	Adjustment in cash book.	
C/B Fol.40	15.06.2017	Tax	14,622.40	Adjustment in cash book.	
C/B Fol.41	15.06.2017	Tax	97,241.40	Adjustment in cash book.	
C/B Fol.42	19.06.2017	S.Karau	24,500.00	Adjustment in cash book.	
C/B Fol.42	19.06.2017	R.Karanu	19,600.00	Adjustment in cash book.	
C/B Fol.42	19.06.2017	Tax	56,529.30	Adjustment in cash book.	
C/B Fol.43	19.06.2017	Tax	205,307.60	Adjustment in cash book.	
C/B Fol.43	19.06.2017	Tax	111,985.95	Adjustment in cash book.	
C/B Fol.43	19.06.2017	Tax	93,377.90	Adjustment in cash book.	
C/B Fol.44	19.06.2017	J.Amboko	8,000.00	Adjustment in cash book.	
C/B Fol.44	19.06.2017	E.Kiprop	49,860.00	Adjustment in cash book.	
C/B Fol.44	19.06.2017	M.Wambui	81,900.00	Adjustment in cash book.	
C/B Fol.44	19.06.2017	J.Imiamba	10,000.00	Adjustment in cash book.	

C/B Fol.45	21.06.2017	M.Gitau	8,400.00	Adjustment in cash book.
C/B Fol.45	21.06.2017	D.Andwati	25,200.00	Adjustment in cash book.
C/B Fol.45	21.06.2017	Tax	99,005.00	Adjustment in cash book.
C/B Fol.45	21.06.2017	D.Ongwen	10,000.00	Adjustment in cash book.
C/B Fol.45	21.06.2017	Eritech Ent	35,000.00	Adjustment in cash book.
C/B Fol.46	21.06.2017	Jema Garage	7,603.45	Adjustment in cash book.
C/B Fol.48	21.06.2017	I.Njuguna	39,130.00	Adjustment in cash book.
C/B Fol.50	23.06.2017	P.Zaweria	37,513.00	Adjustment in cash book.
C/B Fol.51	23.06.2017	E.Wangalwa	9,196.00	Adjustment in cash book.
C/B Fol.53	23.06.2017	L.Okumu	58,881.00	Adjustment in cash book.
C/B Fol.54	25.06.2017	O.Ochieng	12,605.00	Adjustment in cash book.
C/B Fol.55	27.06.2017	Tax	23,534.50	Adjustment in cash book.
C/B Fol.55	27.06.2017	Tax	43,862.05	Adjustment in cash book.
C/B Fol.55	27.06.2017	Rafiki Micro	42,645.00	Adjustment in cash book.
C/B Fol.55	27.06.2017	S.Nguluu	103,000.00	Adjustment in cash book.
C/B Fol.56	27.06.2017	Integrity Services	997,586.20	Adjustment in cash book.
C/B Fol.56	27.06.2017	Tax	54,413.80	Adjustment in cash book.
C/B Fol.56	27.06.2017	Postal Corporation	94,552.60	Adjustment in cash book.
C/B Fol.56	27.06.2017	Prosumer Enterprises	294,439.65	Adjustment in cash book.
C/B Fol.56	27.06.2017	Tax	16,060.35	Adjustment in cash book.
C/B Fol.56	27.06.2017	Prosumer Enterprises	990,948.30	Adjustment in cash book.
C/B Fol.56	27.06.2017	Tax	37,683.60	Adjustment in cash book.
C/B Fol.56	27.06.2017	Africa Capacity	334,750.00	Adjustment in cash book.
C/B Fol.56	27.06.2017	ACP Secretariat	2,649,705.00	Adjustment in cash book.
C/B Fol.56	27.06.2017	E.Ndami	30,000.00	Adjustment in cash book.
C/B Fol.57	27.06.2017	R.Omondi	30,000.00	Adjustment in cash book.
C/B Fol.58	28.06.2017	P.Majau	42,000.00	Adjustment in cash book.
C/B Fol.58	28.06.2017	T.Murere	18,900.00	Adjustment in cash book.
C/B Fol.60	28.06.2017	Tax	81,517.25	Adjustment in cash book.
C/B Fol.60	28.06.2017	Tax	23,324.50	Adjustment in cash book.
C/B Fol.60	28.06.2017	African Touch	35,595.00	Adjustment in cash book.
C/B Fol.60	28.06.2017	D.Mutea	14,700.00	Adjustment in cash book.
C/B Fol.61	28.06.2017	F.Natse	35,000.00	Adjustment in cash book.
C/B Fol.61	28.06.2017	Govt. Printer	48,400.00	Adjustment in cash book.
C/B Fol.61	28.06.2017	Prosumer Enterprises	793,322.85	Adjustment in cash book.
C/B Fol.66	29.06.2017	K.Njeri	33,600.00	Adjustment in cash book.
C/B Fol.66	29.06.2017	K.Onyancha	14,700.00	Adjustment in cash book.
C/B Fol.66	29.06.2017	D.Mutea	8,400.00	Adjustment in cash book.
C/B Fol.67	30.06.2017	Gimco Ltd	31,200.15	Adjustment in cash book.
C/B Fol.67	30.06.2017	Toyota Kenya	70,641.80	Adjustment in cash book.
C/B Fol.67	30.06.2017	Gimco Ltd	29,213.90	Adjustment in cash book.
TOTAL			13,106,871.70	

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK (APPENDIX II)

	DATE	DETAILS	AMOUNT(Kshs.)	REMARKS
	02.05.2017	TRFS Payments	15,000.00	Adjustment in cash book.
	22.05.2017	Dairy Training Inst. Naivasha	133,750.00	Adjustment in cash book.
	25.05.2017	HFCK	15,955.60	Incomplete ben. details
FT17156F7	05.06.2017	TRFS Payments	15,000.00	Adjustment in cash book.
FT17158HJWKZ	07.06.2017	Danson Kamanda	69,664.20	Invalid a/c
FT171672KF9Q	16.06.2017	Henry Munene	30,000.00	Invalid a/c
FT17179B28YR	28.06.2017	TRFS Payments	15,000.00	Adjustment in cash book.
FT17179B28YR	28.06.2017	TRFS Payments	1,694,803.20	Adjustment in cash book.
	13.07.2017	Danson Kamanda	69,499.20	Adjustment in cash book.
	19.07.2017	Co-op Bank	47,000.00	Returned 4th quarter funds
TOTAL			2,105,672.20	

PAYMENTS IN THE BANK STATEMENT NOT IN CASH BOOK (APPENDIX III)

REF NO	DATE	DETAILS	AMOUNT(Kshs.)	REMARKS
40003807	09.05.2017	TRFS Payments	7,433,378.15	Adjustment in cash book.
40003954	23.05.2017	Ride on Agencies	1,255,700.00	Adjustment in cash book.
40003981	24.05.2017	Nancy Nyabuti	350,000.00	Adjustment in cash book.
40004056	02.06.2017	African Capital	2,519.00	Adjustment in cash book.
40004092	02.06.2017	Madison Ins	3,541.95	Adjustment in cash book.
40004073	02.06.2017	Transcom sacco	3,990.00	Adjustment in cash book.
40004086	02.06.2017	Kenya Post Office	6,000.00	Adjustment in cash book.

40004050	02.06.2017	Saham Ins	6,456.30	Adjustment in cash book.
40004061	02.06.2017	Emu inya	14,636.00	Adjustment in cash book.
40004029	02.06.2017	gina motors	98,010.00	Adjustment in cash book.
40004023	02.06.2017	k.s.g	133,100.00	Adjustment in cash book.
40003809	05.06.2017	TRFS Payment	72,000.00	Adjustment in cash book.
40001975	05.06.2017	TRFS Payment	75,500.00	Adjustment in cash book.
40004126	05.06.2017	toyota kenya	83,991.65	Adjustment in cash book.
40004118	06.06.2017	Animal Production	100.00	Adjustment in cash book.
40004084	06.06.2017	SWA Labour	790.00	Adjustment in cash book.
40004078	06.06.2017	SWA DPM	850.00	Adjustment in cash book.
40004117	06.06.2017	MASHINANI	2,300.00	Adjustment in cash book.
0040004089	06.06.2017	pan african insurance	48,731.80	Adjustment in cash book.
0020000406	13.06.2017	ELKANAH MUTURI	27,180.00	Adjustment in cash book.
40004296	13.06.2017	M.Wambui	79,890.00	Adjustment in cash book.
0040003448	14.06.2017	Kerio Valley Dev	29,668,796.00	Adjustment in cash book.
0040004299	15.06.2017	Majau P.Nthiomi	42,000.00	Adjustment in cash book.
0040004365	15.06.2017	TRFS Payment	70,500.00	Adjustment in cash book.
0040004441	15.06.2017	N.S.S.F	1,900.00	Adjustment in cash book.
0040004348	16.06.2017	FOSA HARAMBEE	9,459.60	Adjustment in cash book.
0040004357	16.06.2017	BANK OF AFRICA	9,900.00	Adjustment in cash book.
0040003280	16.06.2017	TRFS Payment	11,637.95	Adjustment in cash book.
0040004373	20.06.2017	MASHINANI	2,300.00	Adjustment in cash book.
0040004360	20.06.2017	K.B.C	53,848.80	Adjustment in cash book.
0040004423	20.06.2017	JAMII SACCO	72,264.80	Adjustment in cash book.
0040000658	22.06.2017	K.S.G	130,350.00	Adjustment in cash book.
0040004623	28.06.2017	toyota kenya	6.00	U/stated in c/b
0040001842	28.06.2017	TRFS Payment	92,610.00	Adjustment in cash book.
0040004517	28.06.2017	TRFS Payment	94,552.60	Adjustment in cash book.
0040004626	28.06.2017	K.I.C.C	475,200.00	Adjustment in cash book.
FT171804DFPY	29.06.2017	PA.110389	450.00	Adjustment in cash book.
FT171804DFPY	29.06.2017	PA.110389	342,355.00	Adjustment in cash book.
0040005131	30.06.2017	TRFS Payment	56,529.30	Adjustment in cash book.
0040005125	30.06.2017	W/holding Tax	93,372.90	Adjustment in cash book.
0040005017	30.06.2017	DELVIN MORAA	240,000.00	Adjustment in cash book.
PA110394	03.07.2017	Bank commission	450.00	Adjustment in cash book.
PA110392	03.07.2017	Bank commission	450.00	Adjustment in cash book.
PA110391	03.07.2017	Bank commission	450.00	Adjustment in cash book.
PA110390	03.07.2017	Bank commission	450.00	Adjustment in cash book.
40005153	03.07.2017	Tax	34,788.10	Adjustment in cash book.
40005132	03.07.2017	Tax	45,310.35	Adjustment in cash book.
40005309	04.07.2017	Tax	0.40	U/stated in c/b
40005312	04.07.2017	Tax	16,060.35	Adjustment in cash book.
40005378	04.07.2017	Tax	20.65	U/stated in c/b
40005093	04.07.2017	S.Karau	24,500.00	Adjustment in cash book.
40004481	04.07.2017	Gimco Ltd	29,213.90	Adjustment in cash book.
40005134	04.07.2017	Quana Frontier Techn	830,689.65	Adjustment in cash book.
40005480	05.07.2017	Tax	0.20	U/stated in c/b
40004808	05.07.2017	F.Murigi	7,635.00	Adjustment in cash book.
40004739	05.07.2017	E.Wangalwa	9,196.00	Adjustment in cash book.
40005345	05.07.2017	M.Kivuva	21,385.00	Adjustment in cash book.
40005327	05.07.2017	Gimco Ltd	31,200.00	Adjustment in cash book.
40004871	05.07.2017	S.Momanyi	37,710.00	Adjustment in cash book.
40004763	05.07.2017	P.Zaweria	45,880.00	Adjustment in cash book.
40004654	05.07.2017	Edwin Kiprop	49,860.00	Adjustment in cash book.
40005326	05.07.2017	Eritech Ent	55,000.00	Adjustment in cash book.
40004828	05.07.2017	L.Obidha	58,581.00	Adjustment in cash book.
40005356	05.07.2017	D.Ongwen	61,500.00	Adjustment in cash book.
40005280	05.07.2017	toyota kenya	70,641.80	Adjustment in cash book.
40005271	05.07.2017	Computer Society	75,350.00	Adjustment in cash book.
40005188	05.07.2017	M.Karanja	81,900.00	Adjustment in cash book.
40004508	05.07.2017	toyota kenya	0.95	U/stated in c/b
40001643	05.07.2017	KSG	92,400.00	Adjustment in cash book.
40005303	05.07.2017	On behalf of Staff	927,365.20	Adjustment in cash book.
40005413	06.07.2017	Tax	2,732.00	Adjustment in cash book.
40004563	06.07.2017	Tax	17,981.90	Adjustment in cash book.
40005490	06.07.2017	Tax	54,413.80	Adjustment in cash book.

40005358	06.07.2017	Tax	81,517.25	Adjustment in cash book.
40005315	06.07.2017	KPLC	0.70	U/stated in c/b
40005410	07.07.2017	Tax	4,593.35	Adjustment in cash book.
40005429	07.07.2017	Rafiki Deposit	42,645.00	Adjustment in cash book.
40005448	07.07.2017	KEZIAH RUTH NJERI	45,200.00	Adjustment in cash book.
40004624	07.07.2017	toyota kenya	50,348.70	Adjustment in cash book.
40004257	07.07.2017	Gina motors	0.20	U/stated in c/b
FT171804DFPY	07.07.2017	PA110393	264,077.85	U/stated in c/b
40005517	10.07.2017	Tax	10,859.50	Adjustment in cash book.
TOTAL			44,349,056.60	

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT.(APPENDIX IV)

REF NO		DETAILS	AMOUNT(ksh)	REMARKS
C/B Fol.28	05.06.2017	Dickson Andwati	3,000.00	Adjustment in cash book.
C/B Fol.11	09.05.2017	D.Andwati	3,000.00	Adjustment in cash book.
C/B Fol.18	16.05.2017	KSG	133,100.00	Adjustment in cash book.
C/B Fol.30	08.06.2017	D.Answati	6,000.00	Adjustment in cash book.
C/B Fol.39	14.06.2017	Adj.overcast clsng bal.fol,88	23,900.00	Adjustment in cash book.
C/B Fol.41	15.06.2017	Undercast on clsng bal.fol.27	300.00	Adjustment in cash book.
C/B Fol.61	28.06.2017	Rafiki Deposit	17,248.00	Adjustment in cash book.
C/B Fol.65	28.06.2017	Adj.undercast clsng bal.fol,62	34,769,909.95	Adjustment in cash book.
TOTAL			34,956,457.95	

BANK RECONCILIATION STATEMENT DEVELOPMENT JUNE 2017

PAYMENTS IN THE CASH BOOK NOT IN BANK STATEMENT: (APPENDIX I)

C/C OR REF NO	DATE	DETAILS	AMOUNT Kshs	REMARKS
CB FOLIO 01	29/09/2016	P.Nyongesa	182,000.00	
CB FOLIO 02	12/10/2016	M.Nyabega	25,200.00	
CB FOLIO 09	03/01/2017	VAT	13,312.25	
CB FOLIO 09	03/01/2017	VAT	18,837.65	
CB FOLIO 09	03/01/2017	VAT	60,244.15	
CB FOLIO 09	03/01/2017	VAT	6,291.20	
CB FOLIO 09	03/01/2017	Difference	9.40	
CB FOLIO 17	09/05/2017	Hubal Agencies	31,170.00	
CB FOLIO 21	31/05/2017	O.Adipo	30,000.00	
CB FOLIO 21	31/05/2017	Difference	15,000.00	
CB FOLIO 22	05/06/2017	D.Ongwen	51,500.00	
CB FOLIO 23	15/06/2017	Digital Space Solutions	280,000.00	
CB FOLIO 25	22/06/2017	Ann Nyakobi	855,000.00	
CB FOLIO 25	22/06/2017	VAT	45,000.00	
CB FOLIO 25	22/06/2017	Robman Enterprises	628,706.90	
CB FOLIO 25	22/06/2017	vat	34,293.00	
CB FOLIO 25	22/06/2017	Prosumer E	379,262.95	
CB FOLIO 25	22/06/2017	vat	20,687.05	
CB FOLIO 25	22/06/2017	Hinotech Ventures	7,106,042.65	
CB FOLIO 25	22/06/2017	vat	387,602.35	
CB FOLIO 25	22/06/2017	Unicorp Ventures	380,000.00	
CB FOLIO 25	22/06/2017	vat	20,000.00	
CB FOLIO 25	22/06/2017	Unicorp Ventures	570,000.00	
CB FOLIO 25	22/06/2017	vat	30,000.00	
CB FOLIO 25	22/06/2017	Namtech Tech	1,068,953.45	
CB FOLIO 25	22/06/2017	Vat	58,306.55	
CB FOLIO 25	22/06/2017	River Bird Agencies	851,030.15	
CB FOLIO 25	22/06/2017	Vat	46,419.85	
CB FOLIO 25	22/06/2017	Yitmab Logistics	5,044,327.60	
CB FOLIO 25	22/06/2017	Hayami Enterprises	201,579.25	
CB FOLIO 25	22/06/2017	vat	10,995.25	
CB FOLIO 25	22/06/2017	Wonderjoy	13,420,000.00	
CB FOLIO 25	22/06/2017	S.Kinyanjui	42,000.00	
CB FOLIO 25	22/06/2017	S.Kimote	443,200.00	
CB FOLIO 25	22/06/2017	M.Kimani	156,800.00	
CB FOLIO 25	22/06/2017	R.Achieng	20,000.00	
CB FOLIO 25	22/06/2017	B.Oyoo	156,800.00	
CB FOLIO 25	22/06/2017	M.Duglas	56,000.00	
CB FOLIO 26	23/06/2017	F.B.Were	250,200.00	
CB FOLIO 26	23/06/2017	Dairy Training	110,250.00	
CB FOLIO 26	23/06/2017	Facts Travel	137,680.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	176,600.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	43,700.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	187,570.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	44,700.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	106,600.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	141,670.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	174,000.00	
CB FOLIO 26	23/06/2017	Hubaal Agency	156,650.00	
CB FOLIO 26	23/06/2017	D.Wabete	44,800.00	
CB FOLIO 26	23/06/2017	H.Wamathai	54,800.00	
CB FOLIO 26	23/06/2017	H.Mwaura	84,800.00	
CB FOLIO 26	23/06/2017	S.Kinyanjui	44,800.00	
CB FOLIO 26	23/06/2017	J.Mwaniki	312,400.00	
CB FOLIO 26	23/06/2017	Ride On Agencies	394,170.00	
CB FOLIO 26	23/06/2017	Ride On Agencies	1,996,670.00	
CB FOLIO 26	23/06/2017	Ride On Agencies	737,280.00	
CB FOLIO 26	23/06/2017	D.Kiboi	168,000.00	
CB FOLIO 26	23/06/2017	E.Wamalwa	134,400.00	
CB FOLIO 26	23/06/2017	M.Kimari	134,400.00	
CB FOLIO 26	23/06/2017	M.Nyambega	75,600.00	

CB FOLIO 26	23/06/2017	A.M.Murithi	78,400.00	
CB FOLIO 26	23/06/2017	A.Welime	201,600.00	
CB FOLIO 26	23/06/2017	D.Kiboi	252,000.00	
CB FOLIO 26	23/06/2017	P.Nyongeso	252,000.00	
CB FOLIO 26	23/06/2017	M.Mwangi	113,400.00	
CB FOLIO 26	23/06/2017	B.Oyoo	134,400.00	
CB FOLIO 26	23/06/2017	P.Nyamusi	37,800.00	
CB FOLIO 26	23/06/2017	W.Nyaosi	166,200.00	
CB FOLIO 26	23/06/2017	R.Achieng	631,600.00	
CB FOLIO 26	23/06/2017	T.Gathage	37,800.00	
CB FOLIO 26	23/06/2017	A.Ratemo	252,000.00	
CB FOLIO 26	23/06/2017	N.ollinga	37,800.00	
CB FOLIO 27	23/06/2017	S.Machuka	302,400.00	
CB FOLIO 27	23/06/2017	M.Githinji	201,600.00	
CB FOLIO 27	23/06/2017	Cynaki Agencies	930,258.60	
CB FOLIO 27	23/06/2017	VAT	50,741.40	
CB FOLIO 27	23/06/2017	Hubaal Agency	721,295.00	
CB FOLIO 27	23/06/2017	Medot Enterprises	679,724.15	
CB FOLIO 27	23/06/2017	vat	37,075.85	
CB FOLIO 27	23/06/2017	Indica Ltd	455,172.40	
CB FOLIO 27	23/06/2017	Intergrity Services	706,465.50	
CB FOLIO 27	23/06/2017	vat	38,534.00	
CB FOLIO 27	23/06/2017	S.Machuka	163,800.00	
CB FOLIO 27	23/06/2017	D.Kiboi	136,000.00	
CB FOLIO 27	23/06/2017	E.Wamalwa	109,000.00	
CB FOLIO 27	23/06/2017	M.Kimari	109,000.00	
CB FOLIO 27	23/06/2017	Z.Nderitu	109,000.00	
CB FOLIO 27	23/06/2017	P.Njuguna	109,000.00	
CB FOLIO 27	23/06/2017	I.Ijaka	63,700.00	
CB FOLIO 27	23/06/2017	M.Nyambe	109,000.00	
CB FOLIO 27	23/06/2017	M.Kibuchi	109,000.00	
CB FOLIO 27	23/06/2017	Touchlink	310,086.20	
CB FOLIO 27	23/06/2017	vat	16,913.80	
CB FOLIO 27	23/06/2017	Teklinks Ltd	592,672.40	
CB FOLIO 27	23/06/2017	vat	32,327.60	
CB FOLIO 27	23/06/2017	Liam Solutions	498,840.50	
CB FOLIO 27	23/06/2017	vat	27,209.50	
CB FOLIO 27	23/06/2017	Dotcom Enterprises	386,185.35	
CB FOLIO 27	23/06/2017	vat	21,064.65	
CB FOLIO 27	23/06/2017	Niebsco. Ltd	362,715.50	
CB FOLIO 27	23/06/2017	vat	19,784.50	
CB FOLIO 27	23/06/2017	Viewseal Agencies	462,758.60	
CB FOLIO 27	23/06/2017	Digital Space Solutions	937,844.85	
CB FOLIO 27	23/06/2017	vat	51,155.15	
CB FOLIO 29	27/06/2017	J.Kiprimo	100,000.00	
CB FOLIO 29	27/06/2017	E.Nandwa	66,300.00	
CB FOLIO 31	30/06/2017	D.Kiboi	207,030.00	
CB FOLIO 31	30/06/2017	S.Machuka	265,122.00	
CB FOLIO 31	30/06/2017	S.Machuka	37,800.00	
CB FOLIO 31	30/06/2017	A.Ijaka	14,700.00	
CB FOLIO 31	30/06/2017	D.Nyasio	434,700.00	
CB FOLIO 31	30/06/2017	B.Oyoo	408,100.00	
CB FOLIO 31	30/06/2017	Quanta Frontier	830,689.65	
CB FOLIO 31	30/06/2017	vat	45,310.35	
CB FOLIO 31	30/06/2017	KSG-Nairobi	129,800.00	
CB FOLIO 31	30/06/2017	vat	7,080.00	
CB FOLIO 31	30/06/2017	Jusan Suppliers	6,249,137.95	
CB FOLIO 31	30/06/2017	vat	340,862.05	
CB FOLIO 31	30/06/2017	Golf Hotel	182,068.95	
CB FOLIO 31	30/06/2017	vat	9,931.05	
CB FOLIO 31	30/06/2017	K.C.B leadership	468,691.05	
CB FOLIO 31	30/06/2017	vat	25,564.95	
CB FOLIO 31	30/06/2017	ENNDA	28,000,000.00	
CB FOLIO 31	30/06/2017	Ride On Agencies	335,680.00	

CB FOLIO 31	30/06/2017	Hubaal Agency	176,320.00	
CB FOLIO 31	30/06/2017	Wise Pro Office	341,853.45	
CB FOLIO 31	30/06/2017	vat	18,646.55	
CB FOLIO 31	30/06/2017	Ijoo Merchants	701,724.15	
CB FOLIO 31	30/06/2017	vat	38,275.85	
CB FOLIO 31	30/06/2017	KWS Training	398,274.80	
CB FOLIO 31	30/06/2017	Government Printer	2,733,500.00	
CB FOLIO 31	30/06/2017	vat	149,100.00	
CB FOLIO 31	30/06/2017	Kenafic Diaries	5,974,137.95	
CB FOLIO 31	30/06/2017	Palweco	14,643,025.70	
CB FOLIO 31	30/06/2017	Ride On Agencies	173,400.00	
CB FOLIO 31	30/06/2017	Ride On Agencies	99,476.00	
CB FOLIO 31	30/06/2017	Ride On Agencies	36,650.00	
CB FOLIO 31	30/06/2017	Etile Oil Kenya	330,000.00	
CB FOLIO 31	30/06/2017	vat	18,000.00	
CB FOLIO 31	30/06/2017	Difference	8,478.40	
TOTAL.....			113,513,568.00	

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)

CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
		Overpayment in bank	0.70	over cast in Bank statement
FT170047JLCL	04/01/2017	Local cash bulk deposit	573,900.00	
FT170183W37T	18/01/2017	Reversal of Funds	573,150.00	
FT17051XD72M	20/02/2017	Daniel Okelele Ochudi KCB	69,200.00	Invalid Bank Account
FT7058VWQS9	27/02/2017	Narig Ecd workshop	2,958,500.00	Refund to SDPS
FT171220SQPS	02/05/2017	S.Mutinda	84,000.00	
FT17135X8VOP	15/05/2017	L.Apondi	67,200.00	
FT17181SKF25	30/06/2017	Equity Bank	854,436.00	
TOTAL.....			5,180,386.70	

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)

CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
FT16287VJGJ7	13/10/2016	E Mabiria	37,700.00	
FT162916HJ7F	17/10/2016	James K Maina	627,047.00	
FT17003CI7W3	03/01/2017	Alice Njoki Ndungu	78,400.00	
		Overpayment in bank	0.45	
FT1707628807	17/03/2017	Juliana S Kitavi	37,800.00	
FT17086N9110	27/03/2017	Palwaco	0.50	Overpayment in Bank
FT170932G2KI	03/04/2017	S.Mueli	147,000.00	
FT17109HBBZQ	19/04/2017	Nelson Ollinga	75,600.00	
FT1715636WL6	05/06/2017	S.Muui	213,675.00	
FT17159K47SX	08/06/2017	Hubaal Agency	328,400.00	
FT17167HZQBN	16/06/2017	VAT	14,485.75	
FT1717031QVM	16/06/2017	Digital Space Solutions	265,517.25	
TOTAL:.....			1,825,625.95	

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)

REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
CB FOLIO 14	30/03/2017	Dairy Training Institute	449,482.75	
CB FOLIO 28	22/06/2017	Exechequer issue	69,300,000.00	
TOTAL:.....			69,749,482.75	

**STATE DEPARTMENT FOR PLANNING AND STATISTICS
OUTSTANDING IMPREST AAT 30TH JUNE 2017**

S/NO	NAME	AMOUNT
1	Peter Achili Omuyobe	67,200.00
2	Lilian Wangari Kanyogo	42,000.00
3	Ali Mohamed Yusuf	144,928.00
4	Moses Njuki Wainaina	10,000.00
5	David Otieno Nyasio	67,200.00
6	Bonventure Odhiambo	63,000.00
7	Alex Asena Mahonga	56,000.00
8	Edwin Kiprotich Cheruiyot	31,500.00
9	Jacqueline Adyang	300,300.00
10	Samson Kimathi	30,000.00
11	Moses mwangi Mathenge	12,600.00
12	Ferdinand Wandera	56,000.00
13	Gacheru Geoffrey Mukuria	324,392.00
14	Levina Gregory	53,000.00
15	Samson Otieno	89,800.00
16	Benson Kinyanjui Kimani	84,000.00
17	Lily Onono Atieno	196,400.00
18	Thomas Wambua Mutisya	63,000.00
19	Nicholas Wambua Nthenge	67,200.00
20	Emily Ngendo Boro	76,000.00
21	Michael Mdogo Ndara	12,600.00
22	Kennedy Calvin Nyamao	44,277.00
23	Samuel Mwololo Kimote	78,900.00
24	Nancy Mwenesi Adenya	89,600.00
24	Anthony Wainaina Kunyiha	352,189.00
26	Eric Muthama Kiilu	67,000.00
27	Kepha Mochabo Onyancha	18,900.00
28	Beatrice Njeri Kungu	168,000.00
29	James Mwangi Kirigwi	202,000.00
30	Simon Joseph Ochieng	70,000.00
31	Beatrice Waithira Thuo	600.00
32	Boniface Mwangi	42,000.00
33	Louisa Mukami Matemo	44,800.00
34	Grace Wanderi	67,200.00
35	Anthony John Mukira	67,200.00
36	Peter Mwangi Kamau	84,000.00
37	Samuel Chimoto	78,400.00
38	Phylis Nyamusi Maragia	37,800.00
39	Margaret Wambui Karanja	65,400.00
40	Charles Macharia Githinji	96,800.00
	TOTALS	3,522,186.00

ANALYSIS OF AIES ISSUED IN THE FINANCIAL YEAR 2016/17(DISTRICT SUSPENSE)

SNO	AIE NO.	PAYEE	BUDGET LINE	AMOUNT	TOTAL AIE	CONVERTED TO EXPENDITURE	BALANCE
1	A673920	CDA	1-1034106001-3110602	12,000,000.00			
2	A673929	CDA	1-1034106001-3110602	18,000,000.00			
3	A673913	CDA	1-1034106401-3110502	12,500,000.00	42,500,000.00		42,500,000.00
4	A673038	ENSDA	1-1034106001-3110504	28,000,000.00			
5	A673918	ENSDA	1-1034106001-3110602	50,000,000.00			
6	A673931	ENSDA	1-1034106001-3110602	64,000,000.00	142,000,000.00	132,523,904.00	
7	A673933	LBDA	1-1034106001-3110602	12,000,000.00			
8	A673917	LBDA	1-1034106001-3110602	12,000,000.00	24,000,000.00		24,000,000.00
9	A673914	TARDA	1-1034106001-3110602	80,000,000.00			
10	A673934	TARDA	1-1034106001-3110602	70,000,000.00			
11	A673921	TARDA	1-1034106301-3110502	90,000,000.00			
12	A673922	TARDA	1-1034106001-3110502	50,000,000.00			
13	A673923	TARDA	1-1034106001-3110402	62,000,000.00			
14	A673926	TARDA	1-1034106001-3110504	50,000,000.00	402,000,000.00		402,000,000.00
15	A673932	KVDA	1-1034106001-3110602	18,000,000.00			
16	A673916	KVDA	1-1034106001-3110602	27,000,000.00	45,000,000.00		45,000,000.00
17	A673919	ENNDA	1-1034106001-3110602	27,000,000.00			
18	A673930	ENNDA	1-1034106001-3110602	18,000,000.00	45,000,000.00	701,245.00	44,298,755.00
			TOTALS	700,500,000.00	700,500,000.00	133,225,149.00	557,798,755.00

MINISTRY OF DEVOLUTION AND PLANNING

STATE DEPARTMENT FOR PLANNING

DEPOSIT FUNDS ANALYSIS			
TRANSACTIONS IN F/Y 2015/2016			
BANK BALANCE AS AT 14TH JULY 2016			10,177,341.00
DIRECTORATE OF PLANNING RETENTION			
M/S HANAMAL		KSH	
P.V NO / M.R NO	RETENTION	CUMMULATIVE	TOTAL (KSH)
	2,599,801.10	2,599,801.10	2,599,801.10
M/S KABIRA VENTURES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
	4,857,933.85	4,857,933.85	4,857,933.85
M/S NAMORTUNGA			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
	1,849,651.50	1,849,651.50	1,849,651.50
M/S MWATHO ENTERPRISES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911709	240,486.60	240,486.60	240,486.60
M/S VOLCANIC GENERAL CONTRACTORS			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911941	201,690.00	201,690.00	201,690.00
M/S CRINON ENTERPRISES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
	1,112,819.65	1,112,819.65	
4911688	1,027,293.00	2,140,112.65	
	615,500.00	2,755,612.65	
	32,799.10	2,788,411.75	
	183,885.65	2,972,297.40	
5579715	928,934.00	3,901,231.40	
5579733	1,277,740.00	5,178,971.40	(2,722,813.55)
M/S BRISMA AFRICA			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	

	4911747	17,234.45	17,234.45	17,234.45
M/S JAWIWAX CONSTRUCTION				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911858	67,612.10	67,612.10	67,612.10
M/S JUFEX AUTO HARDWARE				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911736	299,665.55	299,665.55	299,665.55
M/S KAMURI BUILDING CONTRACTORS				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911735	318,591.60	318,591.60	318,591.60
M/S DANTAX ENTERPRISES				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911737	308,630.00	308,630.00	
	329826	508,436.00	817,066.00	817,066.00
M/S JUTIKA GENERAL AGENCIES				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911741	53,391.35	53,391.35	53,391.35
M/S NJIWA TECHNOLOGIES				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911748	101,860.00	101,860.00	101,860.00
M/S SAKIDOM LTD				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911749	234,426.70	234,426.70	234,426.70
M/S OPET ENTERPRISES				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911929	8,443.00	8,443.00	8,443.00
M/S HARMNICON CONTRACTORS				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911932	82,981.55	82,981.55	82,981.55
M/S CHEPTUIYA GENERAL CONTRACTORS				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911933	77,891.20	77,891.20	77,891.20
M/S HASS CONSTRUCTION LTD				
P.V NO / M.R NO		RETENTION	CUMMULATIVE	
	4911934	138,840.00	138,840.00	138,840.00

M/S CRYSTAL TRADING			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911935	101,631.00	101,631.00	101,631.00
M/S GLOBAL WORKS ENGINEERING			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911943	606,995.10	606,995.10	606,995.10
M/S PENDEZA BUILDING CONTRACTORS			
M.R NO	RETENTION	CUMMULATIVE	
5979707	150,848.60	150,848.60	150,848.60
KONGORO ENTERPRISES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
329824	73,113.30	73,113.30	73,113.30
TOTAL PLANNING RETENTION			10,177,341.00

2013/2014 PAC RECOMMENDATIONS STATUS REPORT TO NATIONAL TREASURY

FINANCIAL YEAR	PARAGRAPH NO.	RECOMMENDATION BY PAC	ACTION TAKEN
2013/14	<p>123. Prior Year Matters</p> <p>The Ministry did not provide for all issues as had been raised in the previous Auditor-General's report as required in the template provided by the Public Sector Accounting Standards Board. Only three (3) issues were captured under Note 20 on the progress on follow up of the Auditor's recommendations. No explanation has been provided for failure to comply with the template provided by the Board.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General.</p>
2013/14	<p>124. Trial Balance</p> <p>The balances reflected in the financial statements have not been supported with a consolidated trial balance as at 30th June, 2014. Consequently, the source, accuracy and completeness of the financial statements balances could not be ascertained.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

2013/14	<p>125. Unsupported Comparative figures for 2012/2013</p> <p>The Ministry did not provide a summary by item to support the comparative figures for the previous year. Consequently, the accuracy and completeness of the financial statement balances could not be ascertained.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(ii) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
2013/14	<p>126. Unexplained Variances</p> <p>The figures reflected in the financial statements and the appropriation summary by item for various items are not in agreement. Further, proceeds from domestic and foreign grants and journal entries figure of Kshs 7,627,521,353.00 and the financial statements figure of Kshs 7,621,149,449.00 differed by Kshs 6,371,904.00 that has not been reconciled. Consequently, the accuracy and completeness of the financial statement balances could not be ascertained.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(ii) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
2013/14	<p>127. Variances between Actual and Budget figures</p> <p>The Ministry did not adhere to the budget provisions and no explanations and mitigating measures were provided. Further under the head 103005300 Planning and</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(ii) Current Accounting Officer presented status</p>

	<p>Development – Headquarters, the Ministry spent Kshs. 1,964,426,798.00 as transfer to other Government Units which had not been budgeted for. Consequently, the propriety of the amount could not be confirmed.</p>	<p>report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>report to National Assembly and Auditor General</p>
<p>2013/14</p>	<p>128. Unsupported Assets</p> <p>During the year under review, the Ministry acquired non-financial assets to the tune of Kshs 8,036,371,566.00 against budgeted figure of Kshs. 11,372,218,703 resulting to an under expenditure of Kshs. 3,335,487,137. The various classes were not disclosed as required.</p> <p>Further the supporting schedules showing the date of payment, payment voucher numbers, amounts and purpose were not provided. The Ministry did not prepare the summary of fixed assets register. Consequently, ownership, existence, location of the fixed assets could not be confirmed.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
<p>2013/14</p>	<p>129. Incomplete Construction - Project</p> <p>(a) The Ministry awarded a tender for the Construction of proposed flats at National Youth Service Vocational Training Institute-Industrial area at an estimated cost of Kshs 49,105,721.10. The contract between the Ministry and the contractor was signed on 22nd February, 2013 and was estimated to take 52 weeks from 8th April 2013 to 7th April 2014. The contractor was paid certificate No.1 for Kshs. 7,111,432.26. Physical verification carried on 17th February, 2015 showed that the work was</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

	<p>abandoned at foundation level. Information on site meetings or other management meetings were not provided for audit. This project therefore appears to have stalled.</p> <p>(b) Further the Ministry did not provide the contract documents for the ongoing construction works at the National Youth Service (NYS) Institute of Business. Correspondences from the Contractor indicate that the original contract period expired but there is no evidence whether an extension was given. Consequently, the continued works on the project could not be confirmed.</p>	<p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	
2013/14	<p>130. Unconfirmed Transfer to other Government Entities</p> <p>The financial statements of the Ministry reflect recurrent and development combined transfer to other Government entities of Kshs. 2,871,368,369.00 which was not budgeted. This amount includes Kshs. 2,151,010,210 reflected in the financial statements as transfer to Ministry of Lands, Housing and Urban Development which has not been supported. Consequently, the accuracy of figure could not be confirmed.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
2013/14	<p>131. Outstanding Imprests</p> <p>The cash and cash equivalents balance of KSHS 786,967,051.00 as at 30th June, 2014 includes an amount of Kshs 11,978,581.00 in form of outstanding imprest. Some imprest holders are</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer</p>

	<p>deceased, retired or have been transferred elsewhere, while some officers took large amount of imprest and others had multiple imprests. No reasons have been provided for failure to account for the out-standing imprests.</p>	<p>report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>presented status report to National Assembly and Auditor General</p>
<p>2013/14</p>	<p>132.unanalysed Domestic currency and Domestic Deposits</p> <p>Deposits held in trust show a negative balance of Kshs. 183,522,381 as at 30th June 2014. No analysis or evidence was availed to support the negative balance of Kshs 183,522,381.00. Further, no explanation as to how deposits which are negative, was provided. Consequently accuracy of the deposits could not be confirmed.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
<p>2013/14</p>	<p>133. Cash and Cash Equivalents</p> <p>Recurrent Cashbook Payments in the Cashbook not yet Recorded in the Bank Statement</p> <p>The bank reconciliation statement reflects payments in cashbook not in the bank statement of Kshs 1,905,460,392.60 as at 30th June 2014. No explanation has</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

been provided for failure to record the receipts in the cashbook as at 30th June, 2014. No reason has been provided for failure to update the cashbook with the payments.

Receipts in the Bank Statement not yet Recorded in the Cashbook

The bank reconciliation statement reflects receipts in the bank statement not yet recorded in the cashbook of Kshs 97,946,037.55 as at 30th June, 2014, No reason has been provided for failure to update the cashbook with the receipts.

Payments in the Bank Statement not yet Recorded in the Cashbook

The bank reconciliation statement reflects payments in the bank Statement not yet recorded in the cashbook of Kshs. 98,669,055.910 as at 30th June, 2014. No reason has been given for failure to update the cashbook with the payments

Receipts in Cashbook not yet Recorded in the Bank Statement

The bank reconciliation statement reflects receipts in cashbook not yet recorded in the bank statement of Kshs.1,811,382,066.85 as at 30th June, 2014. No reason has been given for failure to bank the receipts as at 30th June, 2014.

Development Cashbook Payments in Cashbook not yet Recorded in the Bank Statement

The bank reconciliation statement reflects payments in cashbook not in the bank Statement of Kshs. 4,444,546,451.55 as at 30th June, 2014. No explanation has

The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.

	<p>been provided for failure to clear the outstanding items</p> <p>Receipts in the Bank Statement not yet Recorded in the Cashbook</p> <p>The bank reconciliation statement reflects receipts in the bank statement not yet recorded in the cashbook of Kshs 551,579.00. No reason has been provided for failure to record the receipts in the cashbook as at 30th June, 2014.</p> <p>Payments in the Bank Statement not yet Recorded in the Cashbook</p> <p>The bank reconciliation statement reflects payments in the bank statement not yet recorded in the cashbook of Kshs. 37,700,618.00 as at 30th June, 2014. No reason has been provided for failure to update the cashbook with the Payments.</p> <p>Receipts in Cashbook not yet Recorded in the Bank Statement.</p> <p>The bank reconciliation statement reflects receipts in the cashbook not yet recorded in the bank statement of Kshs 4,233,152,021.75 as at 30th June, 2014. No reason has been given for failure to bank the receipts as at 30th June, 2014.</p>	
2013/14	<p>134 .Pending Bills</p> <p>The Ministry reported pending bills amounting to Kshs. 1,113,380,200.65 comprising of Kshs 120,321,544.00, Kshs. 839,292,958.20, Kshs 135,190,012.00 and Kshs.18,575,686.45 for Construction of Civil Works, supply of goods, supply of services, staff payables respectively. However, the list provided for audit review,</p>	<p>(i)The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii)Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion</p> <p>(i)Concerned Accounting Officer prosecuted. (i)Current Accounting Officer presented status report to National Assembly and Auditor General</p>

	<p>totalled Kshs. 4,271,256,913.46 leading to a difference of Kshs 3,157,876,712.81 which was not explained. In addition, important details such as account charged and current status are not included. Further the register for pending bills was not provided and no explanation has been given for the difference between the two figures. Consequently, the accuracy of the pending bills is doubtful.</p>	<p>responsibility of individual errors of omission and commission. The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	
<p>2013/14</p>	<p>135. Cash and Cash Equivalents – Unaccounted for AIEs</p> <p>The cash and cash equivalents balance of Kshs.767,435,450.00 as at 30th June 2014 includes Kshs.142,667,974.00 against imprests and advances which represent Authority to Incur Expenditure (A.I.E.s) issued to various Government Agencies. No explanation has been provided for failure to account for the outstanding balance of Kshs.142,667,974.00. In the circumstances, it has not been possible to confirm the accuracy of cash and cash equivalents of Kshs.767,435,450.00 as at 30th June 2014.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution (ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission. The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted. (i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
<p>2013/14</p>	<p>136. Unvalued Non-Current Assets</p> <p>The statement of financial position reflects an amount of Kshs.2,248,970,109.00 under non-current assets made up on Kshs.834,166,139.00 for commercial trucks, Kshs.165,577,096.00 for small vehicles and Kshs.1,249,226,874.00 for plant and machinery which have not been re-valued while others have not been depreciated. No reason has</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution (ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p>	<p>(i) Concerned Accounting Officer prosecuted. (i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

	<p>been provided by the management for the failure to re-value and depreciate the assets.</p>		
2013/14	<p>137 Receivables</p>	<p>a) Un-cleared Domestic debts</p> <p>The fund's statement of financial position reflects an amount of Kshs. 149,918,975.91 which includes a balance brought forward of Kshs. 92,383,043.59. Although an amount of Kshs. 11,630,000.00 relating to director National Youth Service was transferred to domestic debts. No explanation has been provided as to why the long outstanding balance has not been cleared from the funds records. Consequently, the accuracy and completeness of the domestic debtors balance cannot be ascertained.</p> <p>b) Un-cleared Commercial Debts</p> <p>The statement of financial position reflects an amount of Kshs. 671,153,507.85 relating to Tana road project debt of Kshs 657,345,769.00. An amount of kshs 603,700,824.00 relates to 2012/2013 and earlier years and only Kshs. 16,023,283.00 or 2% of the total commercial debts was paid during the year. No explanation has been provided as to why the balance has not been cleared.</p>	<p>c) Un-authorized lending</p>
			<p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>
			<p>(i)The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii)Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>
			<p>(i)Concerned Accounting Officer prosecuted. (i)Current Accounting Officer presented status report to National Assembly and Auditor General</p>

The amount of Kshs. 124,600,000.00 was borrowed from fund account 1128674548 Kenya commercial Bank Moi Avenue by the Ministry Of Devolution and Planning. The money had not been refunded as at 27th April, 2015. It appears there is no documented policy or authority given to borrow from the fund.

(d) Un-reconciled Paymaster General-Ministry of Youth Affairs and Sports (MOYAS) Deposit

As reported in the previous year, the statement of financial position also reflects a PMG-MOYAS Deposit balance of Kshs. 247,530,867 which differs with the balance of Kshs. 17,963,412.00 reflected in the Ministry's deposits cash book by Kshs. 229,567,454.96. The difference has not been reconciled or explained by the management

(e) Cash and cash equivalents
i. Bank Reconciliation

The bank reconciliation statement as at 30th June 2014 reflects payments in cash book not in bank statement of Kshs. 24,214,815.88, receipts in bank statement not in cash book of Kshs. 82,537,462.08, payment in bank statement not in cash book of Kshs. 4,415,648.60 and receipts in cash book not in bank statement of Kshs. 45,844,986.10. No explanation has been provided for failure to clear the long outstanding items.

(ii) Un-reconciled Difference

The statement of financial position reflects a figure of Kshs. 286,178,165 which comprises of MOYAS deposit balance of Kshs. 247,530,867 and cash and bank balance of Kshs. 38,647,298.00 while the statement of cash flows reflects Kshs. 379,233,171. The

	<p>difference of Kshs. 93,055,006.00 has not been explained or reconciled.</p> <p>(f) Sustainability of the Fund The fund reported losses of Kshs. (138,223,445.75) for the year 2013/2014 down from Kshs. (157,811,636.30) in 2012/2013. Further, the fund reported uncollected debts comprising of domestic of Kshs. 149,918,975.91 Commercial debts of Kshs. 671,153,507.85 and borrowings of Kshs. 124,600,000.00 by the Ministry of Planning. The total debt of Kshs. 945,672,483.76 or 27% of the total equity of Kshs. 3,496,393,894.90.</p> <p>(g) Fund Balance The statement of financial position reflects a figure of Kshs. 3,472,241,535 as at 30th June 2014. Further, included in the notes to the statement is prior year adjustment error of Kshs. 39,807,204. No explanation or supporting documents were provided for audit review.</p>		
2013/14	<p>138. WOMEN ENTERPRISE FUND</p> <p>The Fund realized a deficit of Kshs. 121,546,694.00 (2012/2013 – Kshs. 152,229,181.00) during the year under review which brought the accumulated surplus to Kshs. 697,753,923.00 (2012/2013 – Kshs. 819,300,617.00). Though management has indicated that they are lobbying the National Treasury to commit some funds to meet the Fund's operational expenses, no meaningful effort appears to have been made</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

2013/14	<p>139 Receivables from Exchange Transactions</p> <p>The statement of financial position as at 30th June 2014 reflects receivables from exchange transactions balance of Kshs.1,870,296,598.00 which is at variance with the supporting schedules balance of Kshs.1,864,696,598.00 resulting to un-reconciled or explained difference of Kshs.5,600,000.00. Further, the receivables from exchange transactions balance of Kshs.1,870,296,598.00 includes an amount of Kshs.696,573,700.00 loaned to Financial Intermediaries (FI) partners. Included in the loans is an amount of Kshs.64,600,000.00 due from non-performing loans which has been outstanding over the years and the Fund seems unable to recover the same. No evidence has been provided to show the efforts being made to recover these loans. Under the circumstances, it has not been possible to confirm the recoverability of the Kshs.64,600,000.00 and that the receivables balance of Kshs.1,870,296,598.00 is fairly stated as at 30th June 2014.</p>	<p>(i)The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii)Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i)Concerned Accounting Officer prosecuted.</p> <p>(i)Current Accounting Officer presented status report to National Assembly and Auditor General</p>
2013/14	<p>140. Stolen Vehicle GK 661Y</p> <p>COMMUNITY EMPOWERMENT AND INSTITUTIONAL SUPPORT PROJECT (CEISP) P-KE-IZO-001</p> <p>As previously reported in the last financial year, examination and verification of the motor vehicle register and related records revealed that GK A661Y (white) Isuzu D-Max valued at a cost of Kshs.1,611,200.00 was stolen on 8th April 2013 through violent robbery. However there is no documentary evidence to show the</p>	<p>(i)The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii)Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National</p>	<p>(i)Concerned Accounting Officer prosecuted.</p> <p>(i)Current Accounting Officer presented status report to National Assembly and Auditor General</p>

2013/14	measures the Ministry has taken to safeguard the assets of the Project.	Assembley for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.	
2013/14	<p>141. CAPACITY DEVELOPMENT PROGRAMME (CDP) PROJECT No. P-KE- 1ZO-001 GRANT No.2100150015794:</p> <p>The cash and cash equivalents balance of Kshs.136,612,540.00 as at 30th June 2014 reflected in the financial statements differs with the cash book balance of Kshs.137,352,560.35 and certificate of bank balance of Kshs.153,345,872.05. Further, the monthly bank reconciliation statements were not provided for audit verification and the differences between cash book balance, certificate of bank balance and financial statement balance have not been explained or reconciled. In the circumstances, therefore, it was not possible to confirm the accuracy and completeness of the financial statements of the Project for the year ended 30th June 2014.</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>
2013/14	<p>142. Outstanding Imprests:</p> <p>SOUTHERN NYANZA COMMUNITY DEVELOPMENT PROJECT (IFAD LOAN No.620 KE AND 763 KE)</p> <p>The cash and cash equivalents figure of Kshs.275,039 disclosed under note 8.12 includes outstanding imprests and advances of Kshs.222,005 which had not been retired or accounted for at the close of the Project. Although, Management has explained that the defaulters names had been forwarded to the Principal Secretary, Devolution and Planning</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>

	<p>for recovery, the same had not been effected at the close of the Project.</p> <p>143. Irregular Payment of re-location Allowance</p> <p>The Project management paid Kshs.590,000 to its employees as relocation allowance at the end of their contract with the project. A no objection for the payments was sought and approved by the donor. However, the approval was granted contrary to Section 9 of the Project implementation guidelines support for GOK/IFAD funded projects where the allowance applies to only newly recruited Project staff moving to the field at the beginning of the project implementation.</p>	<p>Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	
<p>2013/14</p>	<p>(i) The Director of public prosecutions immediately prosecutes the concerned Accounting Officers for breach of the law in line with Article 226(5) of the Constitution</p> <p>(ii) Current Accounting Officers of the Ministry submit before the National Assembly and the Auditor General a status report on all the audit queries by 30th June 2016. The status report must contain an up to date assets register of the ministry and all agencies under it. The committee will then scrutinize and use the status report to apportion responsibility of individual errors of omission and commission.</p> <p>The committee also notes that a special audit of the accounts of National Youth Service has been finalized by the Auditor General and forwarded to the National Assembly for consideration by Parliamentary Accounts Committee, adoption by the House and implementation by the relevant Government Agencies.</p>	<p>(i) Concerned Accounting Officer prosecuted.</p> <p>(i) Current Accounting Officer presented status report to National Assembly and Auditor General</p>	

LAKE BASIN



DEVELOPMENT

AUTHORITY

KISUMU

P.O. Box 1516-40100

Kanyakwar, off Kakamega Rd.
Landline: 254-020-2023414
Fax: 254-020-2023222
Mobile: 0715682555/0735711933
Email: info@lbda.co.ke;
complaints@lbda.co.ke
Website: www.lbda.co.ke

Our Ref: LBDA/FIN/4 VOL.III

Date: 6th November, 2017

Your Ref: _____

Principal Secretary
State Department of Planning & Statistics
Ministry of Devolution & Planning
P.O. BOX 30005-00100
NAIROBI

Attn: Mr. John Bogonko

Dear Sir,

RE: CONFIRMATION OF AMOUNTS DISBURSED TO LBDA AS AT 30TH JUNE 2017

Reference is made to a letter dated 6th November, 2017 in relation to the above.

We wish to confirm that Kshs. 1,708,971,717.00 was received by us as at 30th June 2017. This is supported by the table attached here below.

Yours faithfully,

Dr. E. A. Atera
AG. MANAGING DIRECTOR



ISO 9001:2008 Certified

Confirmation of amounts Disbursed to Lake Basin Development Authority as at 30 June 2017									
Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Amounts Disbursed to Lake Basin Development Authority as at 30 June 2017			Total (KShs) (E)=(A+B+C)	Amount Received by Lake Basin Development Authority as at 30 June 2017 (F)	Differences (KShs) (G)=(E-F)
				Inter - Ministerial (KShs) (C)	GoK Loan (LBDA Mall) (KShs) (D)	Drought Mitigation (Rehabilitation of Boreholes) (KShs) (D)			
	23/08/2016	33,930,428	-	-	-	33,930,428	33,930,428	NIL	
	26/09/2016	-	49,250,000	-	-	49,250,000	49,250,000	NIL	
	1/11/2016	33,930,429	-	-	12,000,000	33,930,429	33,930,429	NIL	
	24/11/2016	-	-	-	-	12,000,000	12,000,000	NIL	
	23/2017	33,930,429	-	-	-	33,930,429	33,930,429	NIL	
	9/5/2017	33,930,431	-	-	-	33,930,431	33,930,431	NIL	
	12/06/2017	-	-	-	12,000,000	12,000,000	12,000,000	NIL	
	30/6/2017	-	-	-	1,500,000,000	1,500,000,000	1,500,000,000	NIL	
Total		135,721,717	49,250,000	=	1,500,000,000	1,708,971,717	1,708,971,717		

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

Head of Accounts Department

Name CPA FREDRICK WARE Signature 

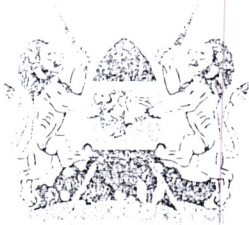
Date 6/11/2017

LAKE BASIN DEVELOPMENT AUTHORITY
P.O. BOX 1516 - 40100 KISUMU, KENYA

TEL: 0202023414 / 0202110593

FAX: 0202023414

EMAIL: info@lbdm.co.ke; lbdm@lbdm.co.ke; gms@lbdm.co.ke



REPUBLIC OF KENYA



TRANSFORMING AFRICA

NEPAD Kenya Secretariat

Liaison House, 4th Floor
State House Avenue
P.O. Box 46270 - 00100
Nairobi, Kenya

Tel: +254 20 2733725/26/42
Fax: +254 20 2733725
Email: info@nepadkenya.org

Ref: NEPAD/3/04/ (17)

06TH NOVEMBER 2017

The Principal Secretary
State Department of Planning and Statistics,
Ministry of Devolution and Planning,
Treasury Building
NAIROBI.

REF: DISBURSMENTS CONFIRMATION FOR FINANCIAL YEAR 2016/2017

In reference to the subject, we wish to confirm that NEPAD Kenya Secretariat received funding from the State Department of Planning and Statistics as per the table below.

Confirmation of amounts *Disbursed to* NEPAD Kenya Secretariat as at 30 June 2017

Reference Number	Date Disbursed	Amounts <i>Disbursed to</i> NEPAD Kenya Secretariat as at 30 June 2017			Total (KShs) (D)=(A+B+C)	Amount <i>Received by</i> NEPAD Kenya Secretariat as at 30 June 2017 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)			
	23/08/2016	51,291,250	-	-	51,291,250	51,291,250	
	18/10/2016	51,291,250	-	-	51,291,250	51,291,250	
	28/12/2016	43,353,000	-	-	43,353,000	43,353,000	
	9/5/2017	51,338,250	-	-	51,338,250	51,338,250 (Returned 47,000)	47,000 returned to State Department of Planning and Statistics
	27/06/2017	51,291,250	-	-	51,291,250	51,291,250	
Total		248,565,000	-	-	248,565,000	248,518,000	47,000(Returned)

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

Head of Accounts Department

for: Miriam Naserian Sindyo

Signature

Principal Secretary

Confirmation of amounts Disbursed to Coast Development Authority as at 30 June 2017							
Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Received by Coast Development Authority as at 30 June 2017 (E)	Differences (KShs) (F)=(D-E)
	23/08/2016	16,985,615	-	-	16,985,615	16,985,615	-
	26/9/2016	-	100,000,000	-	100,000,000	100,000,000	-
	1/11/2016	16,985,615	-	-	16,985,615	16,985,615	-
	2/3/2017	16,985,615	-	-	16,985,615	16,985,615	-
	3/04/2017	269,692,000	-	-	269,692,000	269,692,000	-
	9/5/2017	16,985,615	-	-	16,985,615	16,985,615	-
	5/6/2017	-	-	-	-	-	-
Total		337,634,460	100,000,000	-	437,634,460	437,634,460	-

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

Head of Accounts Department

Name PAWELA NGURU

Signature [Signature]

Date 15/11/2017

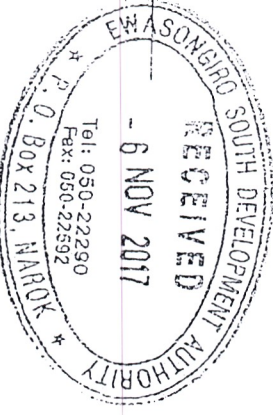
Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Received by Ewaso Ng'iro South Development Authority as at 30 June 2017 (E)	Differences (KShs) (F)=(D-E)
	29/09/2016	34,197,822.75	243,750,000	-	277,947,824		
	1/11/2016	34,197,822	-	-	34,197,822		
	2/3/2017	34,197,822	-	-	34,197,822		
	3/01/2017		100,000,000	-	100,000,000		
	28/04/2017		110,375,000	-	110,375,000		
	12/5/2017	34,197,822	-	-	34,197,822		
	16/5/2017	700,000	-	-	700,000		
	5/6/2017	54,000,000	-	-	54,000,000		
	15/06/2017		30,375,000	-	30,375,000		
	19/6/2017	50,000,000	-	-	50,000,000		
Total		241,491,288.75	484,500,000	=	725,991,290		

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

Head of Accounts Department

Name MARY K. DINDO Signature 

Date 6th November 2017



Confirmation of amounts Disbursed to The National Bureau of Statistics as at 30 June 2017

Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	DATE RECEIVED	Amount Received by The National Bureau of Statistics as at 30 June 2017 (E)	Differences (KShs) (F)=(D-E)
		Amounts Disbursed to The National Bureau of Statistics as at 30 June 2017						
		440,583,324	-	-	440,583,324	23.08.2016	440,583,324	
	28/08/2016	-	25,000,000	-	25,000,000	07.10.2016	25,000,000	
	26/09/2016	-	694,500,000	-	694,500,000	12.10.2016	694,500,000	
	29/09/2016	-	-	-	-	-	-	
	1/11/2016	178,083,324	-	-	178,083,324	10.11.2016	178,083,324	
	1/11/2016	262,500,000	-	-	262,500,000	10.11.2016	262,500,000	
	2/3/2017	178,083,324	-	-	178,083,324	10.03.2017	178,083,324	
	2/3/2017	262,500,000	-	-	262,500,000	10.03.2017	262,500,000	
	20/4/2017	-	347,250,000	-	347,250,000	21.04.2017	347,250,000	
	28/4/2017	-	347,250,000	-	347,250,000	10.05.2017	347,250,000	
	28/4/2017	-	2,500,000	-	2,500,000	10.05.2017	2,500,000	
	28/4/2017	262,500,000	2,500,000	-	265,000,000	13.06.2017	265,000,000	
	9/5/2017	178,083,324	-	-	178,083,324	10.05.2017	178,083,324	
Total		1762,333,296	1,419,000,000	-	3,181,333,296		3,181,333,296	NIL

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

Head of Accounts Department

Name E.N. MURGE Signature _____
 Date 27th Nov 2017

DIRECTOR GENERAL
 NATIONAL BUREAU OF STATISTICS
 P.O. Box 30266, 00100
 NAIROBI - KENYA

Account Name REC-STATE DEPT FOR
PLANNING, STATIST
Account Number 1000302216
Legacy Number

Currency KES
Balance 1,227,638.45
Working Balance 1,227,638.45

STATEMENT OF ACCOUNT
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA,
P.O. BOX 60000-0200,
NAIROBI.

Rundate: 30 NOV 2017
Runtime: 13:49:04
Customer number: 131147

Account number: 1000302216
Account name: REC-STATE DEPT.FOR PLANNING, STATIST-KES
Opening Balance: 15,293,164.80

STATEMENT PERIOD: From 23 AUG 2017 To 23 AUG 2017

No.	Trx. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	23 AUG 2017	23 AUG 2017	FT17235GTVS5	Outward RTGS Payment MT 102 0040005740 STATE DEPT. - PLANNING, STATISTICS CBK KEVIN KIMONDO WATHUTI /REC/0040005740 STD000007	18,900.00	0.00	15,274,264.80
2	23 AUG 2017	23 AUG 2017	FT17235Z6MZG	Outward RTGS Payment MT 102 0040005737 STATE DEPT. - PLANNING, STATISTICS-CBK RAINETTE NDOBOLA MIKISI /REC/0040005737 IMP2943895	113,400.00	0.00	15,160,864.80
3	23 AUG 2017	23 AUG 2017	FT17235M56ZQ	Outward RTGS Payment MT 102 0040005739 STATE DEPT. - PLANNING, STATISTICS CBK WILSON IRUNGU NYAKERA /REC/0040005739 IMP2943985	141,831.00	0.00	15,019,033.80
4	23 AUG 2017	23 AUG 2017	FT172355ZPQ7	Outward RTGS Payment MT 102 0040005738 STATE DEPT. - PLANNING, STATISTICS CBK CAROLINE JEBET KOGEI /REC/0040005738 STD000265	246,000.00	0.00	14,773,033.80
5	23 AUG 2017	23 AUG 2017	FT17235Y5KNX	Outward RTGS Payment MT 103 0040005736 STATE DEPT. - PLANNING, STATISTICS 999999 FLORENCE KARJMI MUGENDI 0040005736 IMP2943900	513,392.00	0.00	14,259,641.80
6	23 AUG 2017	23 AUG 2017	FT1723597J03	Outward RTGS Payment MT 102 0040005699 STATE DEPT. - PLANNING, STATISTICS CBK JULIA NJERI KINUTHIA /REC/0040005699 IMP2943803	811,856.00	0.00	13,447,785.80
7	23 AUG 2017	23 AUG 2017	FT17235YD0YL	Account Transfer	1,693,602.60	0.00	11,754,183.20
Totals					3,538,981.60	0.00	
Closing Balance							11,754,183.20

RECONCILIATION ON FUNDS TRANSFERRED TO SAGAS

SNO	Transfers as per State Department of Planning and Statistics.	Amount (KShs)	Transfer as reported by SAGAs /State Corporations	Amount (KShs)	Difference	Comments
1	The National Council for Population and Development	399,962,234.00	The National Council for Population and Development	399,962,234.00	-	None
2	National Government Affirmative Action Fund	3,181,333,296.00	National Government Affirmative Action Fund	54,233,393.00	(54,233,393.00)	The Saga falls under the State Department for Gender
3	Kenya National Bureau of Statistics	25,000,000,000.00	Kenya National Bureau of Statistics	3,181,333,296.00	-	None
4	Constituency Development Fund	1,684,971,717.00	Constituency Development Fund	25,000,000,000.00	-	None
5	Lake Basin Development Authority	1,708,971,717.00	Lake Basin Development Authority	1,708,971,717.00	(24,000,000.00)	The amount Kshs 24,000,000 reported by the Saga relates to AIEs issued to them for Drought Mitigation.
6	Kenya School of Government	220,868,315.00	Kenya School of Government	220,868,315.00	(220,868,315.00)	The Saga falls under the State Department for Public Service
7	Kenya Vision 2030 Delivery Secretariat	205,751,864.00	Kenya Vision 2030 Delivery Secretariat	205,751,864.00	(205,751,864.00)	The Saga is no longer under this State Department for planning and statistics
8	NEPAD Kenya Secretariat	248,565,000.00	NEPAD Kenya Secretariat	248,518,000.00	47,000.00	The amount Kshs.47,000 was paid back by the saga with an explanation it was an overpayment though the total amount paid to them was per the budget
9	Kenya Institute for Public Research & Analysis	301,570,627.00	Kenya Institute for Public Research & Analysis	270,782,000.00	30,788,627.00	The amount Kshs 30,788,627 paid to Kippra by SDPS relates to Donor funds from IDA credited to the SDPS main Exchequer Account and paid out to the Kippra as the beneficiary.
10	Tana and Athi Rivers Development Authority	390,808,408.00	Tana and Athi Rivers Development Authority	191,808,413.00	198,999,995.00	Kippra is expected to disclose the amount and also reflect the expenditure relating to the amount.
11	Kerio Valley Development Authority	553,675,184.00	Kerio Valley Development Authority	244,675,184.00	309,000,000.00	The Saga did not report on the Capital Grants paid to them amounting to Ksh 199,000,000 The amount Kshs.309,000,000 was an amount paid as a recurrent grant to the saga for Staff rationalization Ref FT171300BNRS



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1034-State Department For Planning and Statistics

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	35,460,584,001.00	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	15,302,898.60	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,489,359.00	0.00
TOTAL RECEIPTS		35,477,376,259.00	0.00
PAYMENTS			
Compensation of Employees	12	388,899,718.00	0.00
Use of goods and Services	13	457,696,560.00	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	33,323,844,395.00	0.00
Other Grants and Transfers	16	75,432,409.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	668,102,870.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		34,913,975,952.00	0.00
SURPLUS/DEFICIT		563,400,306.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

By: _____ Date: _____