

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY PAPERS LAID	
<b>REPORT</b> 13 FEB 2019	DAY Wednesday
TABLED BY: Hon. Aden Duale, MP LOM	BY: Helima Suleiman

PARLIAMENT  
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**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
THE TEACHERS SERVICE COMMISSION  
VOTE 1064**

**FOR THE YEAR ENDED  
30 JUNE 2018**



# TEACHERS SERVICE COMMISSION



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## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
30 JUNE 2018

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

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## I. KEY COMMISSION INFORMATION AND MANAGEMENT

### (a) Background information

Teachers Service Commission is established under Article 237 of the Constitution of Kenya. The mandate of the Commission is buttressed by the TSC Act 2012 to perform teacher management functions.

#### **Vision**

To be a transformative teaching service for quality education.

#### **Mission**

To professionalize the teaching service for quality education and development.

The Commission's corporate vision is to be a transformative teaching service for quality education.

The mission is to professionalise the teaching service for quality education and development.

### (b) Key Oversight Team

The overall governance of the Commission rests with the Chairperson, the Deputy Chairperson and seven other members who oversee the execution of the programs of the Commission. The Commission has established the following five governance committees with specific Terms of Reference to assist in the execution of its mandate. These are Audit Committee, Human Resource Committee, Field Services Committee, Strategy and Innovation Committee and Finance Committee.

### (c) Key Management Directorates

The Commission's operations were carried out under the following Directorates during the period under review:

- Administration
- Accounts
- Finance
- Human Resource Management and Development
- Teacher Management
- Internal Audit
- Information Communication Technology

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30 June 2018 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>
1. Secretary/CEO	Dr Nancy Njeri Macharia
2. Deputy Secretary/CEO	Mr. S.M.Kavisi, OGW
3. Director -Finance	Mr. Cheptumo Ayabei
4. Director -HRM & D	Mrs. Josephine M. Maundu
5. Ag. Director -Teacher Management	Mrs. Mary Rotich
6. Ag. Director -Administration	Mr. Ibrahim Mumin Gedi, OGW
7. Ag. Director -Accounts	Ms. Grace W. Ngure
8. Ag. Director -Internal Audit	Mr. Charles Mahugu
9. Ag. Director -ICT	Mr. Benjamin Magira

**(e) Fiduciary Oversight Arrangements**

**Roles of Audit Committee:** The Committee offers assurance to the Board that all financial and non-financial internal control and risk management functions are operating effectively and reliably. It also offers independent review of the Commission's reporting functions to assure the integrity of its financial reports in compliance with legislative and regulatory requirements.

**(f) Headquarters**

TEACHERS SERVICE COMMISSION  
TSC House,  
Kilimanjaro Road,  
Upper Hill,  
Nairobi, Kenya

**(g) Contacts**

Private Bag -00100  
Nairobi.  
Telephone: (254) 020 289 2000  
E-mail: [info@tsc.go.ke](mailto:info@tsc.go.ke)  
Website: [www.tsc.go.ke](http://www.tsc.go.ke)

**(h) Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue  
Box 60000 - 00200  
Nairobi, Kenya

**2. National Bank of Kenya**

National Bank of Kenya Building  
Harambee Avenue  
Box 41862 - 00200  
Nairobi, Kenya

**(i) Independent Auditors**

Auditor-General  
Anniversary Towers, University Way  
Box 30084 - 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
Box 40112 - 00200  
Nairobi, Kenya

## II. MEMBERS OF THE COMMISSION

**Dr. Lydia N. Nzomo, CBS**

### **Commission Chairperson**



Dr. Lydia N. Nzomo is the chairperson of the Commission. She took the oath of office as the Chairperson on 9<sup>th</sup> December, 2014. She holds a PhD in educational psychology from Kenyatta University, Masters of Arts Degree in Counselling psychology from United States International University (USIU) and a Bachelors of Arts degree with a Diploma in Education option from University of Nairobi. In addition, she has undertaken several courses in Education Management and Administration both locally and internationally.

Before joining the Commission, she served as the Director/CEO Kenya Institute of Curriculum Development. She had previously served as Senior Deputy Secretary and as the CS/CEO in acting capacity at TSC. She has a wealth of experience in Administration Management, Education and Curriculum development and implementation.

Dr Nzomo is a fellow of the Africa Federation of Teaching Regulatory Authority (AFTRA) and Chairperson of the Forum for Chairpersons of the Constitutional Commissions and Independent Offices.

### **Vice Chairperson**

**Cleopas Tirop, OGW**



Commissioner Cleopas Tirop is the Vice Chair of the Commission from 10<sup>th</sup> December, 2014. He was appointed a member of the Teachers Service Commission on 14<sup>th</sup> April, 2013.

He holds a Master of Education (Education Administration and Planning) from University of Nairobi and a Bachelor's Degree in Education (B.Ed.) from Kenyatta University.

He has a wealth of experience in education having been a school Principal at Kapsabet Boys' and Nairobi School among others. He was also the National Chairman of Kenya Secondary Schools Heads Association (KSSHA). Commissioner Tirop is a fellow of the Africa federation of Teaching Regulatory Authority (AFTRA).

He oversees implementation of the Collective Bargaining Agreement between the Commission and the teachers' Unions as well as job Evaluation by Salaries and Remuneration Commission (SRC) for members of the Secretariat staff. He also coordinates research activities of the Commission.

**Commissioner Dr Salome Gichura, OGW**



Dr. Gichura was Ag. Chairperson of the Commission from 12<sup>th</sup> August 2013 to 9<sup>th</sup> December 2014. She was appointed a member of the Teachers Service Commission on 6<sup>th</sup> August, 2013. Dr. Gichura is the Chair of the Human Resource Committee, and a member of the Strategic and Innovations Committee of the Commission. She oversees the implementation of the Management Study for Secretariat Staff.

She holds a PhD in Education management (UK), Master's Degree in Education Administration (Kenyatta University), Bachelor of Education Degree (University of Nairobi), Post graduate Diploma in Education Planning and Administration (IIEP, UNESCO, Paris) in addition to various professional certificates.

She previously served as the Director of Higher Education in the Ministry of Education, Science and Technology. She also served as the education attaché for Kenya in the UK accredited to the Commonwealth Secretariat on all matters related to Education.

**Commissioner Saadia Abdi Kontoma, OGW**



Commissioner Kontoma was appointed a member of the Teachers Service Commission on 6<sup>th</sup> August, 2013. She oversees the formulation and the review of the Commission's policies. She is a member of the Field Services and Strategy and Innovations Committees of the commission

She holds a Masters of Education (E.C.E.) from University of Nairobi, Bachelor's Degree in Education (E.C.E) from Kenyatta University

She has a wealth of experience in teaching service for over 20 years. She taught in various public and private Kenyan Universities. She previously served in various Non-Governmental Organizations in Education Sector including Forum of African Women Education Kenya Chapter (FAWEK).

**Commissioner Albert Fred Ekirapa**



Commissioner Ekirapa was appointed member of the Teachers Service Commission on 20<sup>th</sup> March 2015. He oversees the Commission's Statutory Mandate of ensuring compliance with the teaching standards. In addition, he is a member of both the Audit Committee and Human Resource Committee.

At the time of appointment he was Senior Deputy Director of Education (Directorate of Secondary and Tertiary Education) in the Ministry of Education, Science and Technology.

He holds a masters Degree in Education Administration from the University of Nairobi and a Bachelor's Degree in Education from Kenyatta University.

He joined the Public Service Commission in 2001 as an assistant Director of Education. He also served for 15 years as a teacher in various schools where he rose through the ranks to the position of Principal.

**Commissioner Beatrice Marengo Adu**



Commissioner Adu was appointed member of the Teachers Service Commission on 20<sup>th</sup> March, 2015. She is the Chairperson of the Finance Committee and a member of the Human Resource Committee of the Commission. In addition, she represents the Commission in the Superannuation and coordinates Commissioners welfare.

She previously served under the Public Service Commission in various capacities, including: Education Officer, Senior Education Officer, and Provincial Director of Education in Kisumu County. She holds a Bachelor's of Arts Degree from University of Nairobi and has undertaken various professional courses. She initially worked for the Teachers Service Commission for eight years as a teacher, where she served in various schools.

**Commissioner Kinoti Imanyara**



Commissioner Imanyara was appointed member of the Teachers Service Commission on 20<sup>th</sup> March, 2015. He is the Chairman of the Field Services Committee. He is also a member of the Human Resource Committee of the Commission. He oversees the Commission's mandate in regards to the Disciplinary control over teachers and Secretariat Staff, ensuring optimal utilization of human resources in the teaching service.

At the time of his appointment, he was the TSC County Director Nyeri County and National Chairman of the TSC County Directors.

He holds a Bachelor's Degree in Education from University of Nairobi and a Diploma in Pharmaceutical Technology from Penn Foster Career School in USA. He has also undergone training at Strathmore University on the Art of leadership in Educational Institutions.

He began his career at Karaba Secondary School and later taught in various institutions, and rose through the ranks to the position of Chief Principal at Egoji Teachers Training College.

**Commissioner Mbarak Twahir, FKIM**



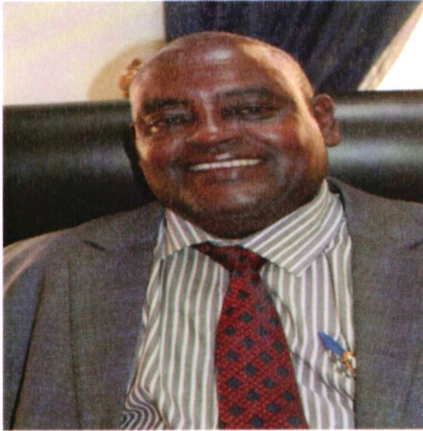
Commissioner Twahir was appointed member of the Teachers Service Commission on 20<sup>th</sup> March, 2015. He is the Chairman of Strategy and Innovation Committee and member of the Finance Committee of the Commission. He oversees the implementation of Performance Contracting and Performance Appraisal for teachers and Secretariat staff.

At the time of his appointment, he was the Director of Performance management in the Ministry of Devolution and Planning.

He holds a Masters of Education degree (Science Education) from University of Leeds and a Bachelor's of Education Degree (B.Ed. Science) from the University of Nairobi. He also holds an advance Diploma in Education Studies from University of Leeds and a Diploma in Special Education from the County of Copenhagen in Denmark

He started his teaching career at Aga Khan Secondary in Mombasa. He also served as a Municipal Education Officer, Mombasa County, Provincial Director of Education in charge of Nairobi, Senior Deputy Director – Department of Basic Education and Director of Field Services Ministry of Education.

**Commissioner Tache Bansa Golo**



He was appointed member of the Teachers Service commission on 20<sup>th</sup> March, 2015. He is a member of both the Finance Committee and Field Services Committee of the Commission; he also oversees the Commission's authority on legal issues.

At the time of his appointment he was a member of National Executive Committee of Kenya Red Cross Society. Prior to this he was the Vice Chairperson National gender & Equality Commission. He has also served as the Chairman Board of Directors, Ewaso Nyiro Development Authority. A teacher by profession, he has taught in various schools and rose through the ranks to the position of school principal.

He holds a Bachelor's Degree from catholic University of Eastern Africa and has undergone training on corporate governance, Administration and management of schools.

### III. THE SECRETARY TO THE COMMISSION



**Dr Nancy Njeri Macharia, CBS  
Secretary/Chief Executive Officer**

She was appointed to the position on 1 July 2015. She holds a Master of Education (M.Ed.) degree from the University of Bristol (UK) and Bachelor of Education degree (B. Ed) from Kenyatta University.

She has undergone training both locally and internationally in Corporate Governance, Public Procurement, Policy Formulation, Information and Communication Technology (ICT), Proactive Management and Business Excellence models. She is a member of Public Administration Management (KAPAM) and the Institute of Directors. She has worked in the Education sector for more than 29 years.

**IV. MANAGEMENT TEAM**



**Dr Nancy Njeri Macharia, CBS  
Secretary/Chief Executive Officer**

She was appointed to the position on 1 July 2015. She holds a Master of Education (M.Ed.) degree from the University of Bristol (UK) and Bachelor of Education degree (B. Ed) from Kenyatta University.

She has undergone training both locally and internationally in Corporate Governance, Public Procurement, Policy Formulation, Information and Communication Technology (ICT), Proactive Management and Business Excellence models. She is a member of Public Administration Management (KAPAM) and the Institute of Directors. She has worked in the Education sector for more than 29 years.



**Mr S.M. Kavisi, OGW  
Ag. Deputy Secretary/ Chief Executive Officer**

He holds a Bachelor of Education degree from the University of Nairobi and Executive Masters of Business Administration from ESAMI in Collaboration with Maastricht School of Management (Netherlands).

He has served in the field as a Deputy Head Teacher and Head Teacher of large secondary schools. He has also served as a secretariat staff in the rank of Senior Staffing Officer, Chief Staffing Officer, Principal Coordinator Post Primary, Senior Deputy Secretary (Teacher Management), Director of Administration Services and now Acting Deputy Commission Secretary.



**CPA Cheptumo Ayabei  
Director (Finance)**

He holds a Master of Science degree in Finance and Banking, University of Stirling United Kingdom, Bachelor of Education degree from Kenyatta University, Certified Public Accountant of Kenya (CPAK), Certificate in Public Finance and Accounts from University of Connecticut and Stratlyclyde University Scotland UK and is a member of Institute of Certified Public Accountants of Kenya (ICPAK).

He worked at the Ministry of Education as Assistant Secretary – Finance for 9 years before joining the Commission in 1999 as a Finance Officer.



**Mrs Josephine M. Maundu**  
**Director (Human Resource Management and Development)**

She holds a Masters of Business Administration degree in Human Resource Management from Kenyatta University, Bachelor of Arts Degree from University of Nairobi and Post-graduate Diploma in Human Resource from institute of Human Resource Management.

She was employed as Human Resource Officer in 1986 and progressed in her career up to the current position of Director Human Resource Management and Development.

She is a member of Institute of Human Resource Management {IHRM}.



**Mr Ibrahim Mumin Gedi, OGW**  
**Director (Administration)**

Mr. Mumin holds a Master of Education (M.Ed.) degree in Education Management and Policy Studies from University of Bristol and a Bachelor of Education from the University of Sterling (UK). He has attended various management courses both locally and abroad that include; Strategic Planning and Management at the University of Witwatersrand (South Africa), a programme on Developing Strategic Skills for Organizational Development (London), an Advanced Training Programme in Educational Planning and Management (UNESCO- Paris), Strategic Development Programme (Kenya Institute Of Administration) and Pro-Active Business Excellent Models (Eastern and Southern Management Institute).

He joined the Commission in 1983 and served as a teacher in various schools before appointment as an Education Officer and later as District Inspector of Schools. He joined the TSC Secretariat in 1999 and was later appointed to head Human Resource Development Division. Prior to his current appointment, he was the Senior Deputy Director in charge of Administration and now Director (Administration Services)



**Mary C. Rotich (Mrs)**  
**Director (Field Services)**

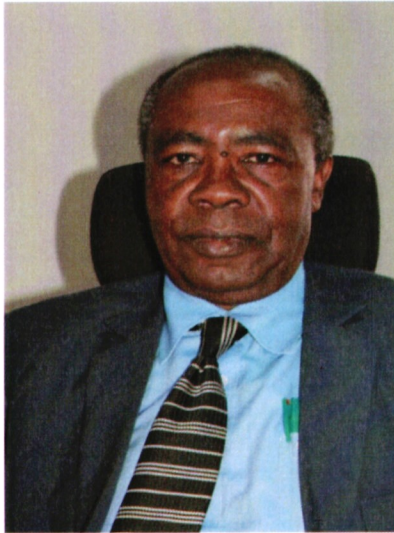
Mrs. Rotich holds Master of Education (M.Ed.) in Management and Policy Studies from The University of Bristol (UK), Bachelor of Education (B.Ed.) from Kenyatta University, Professional Development Certificate in African Leadership in ICT (ALICT).

She joined the Commission 28 years ago as a graduate teacher of Geography and Economics. She was later deployed to the secretariat as a staffing officer rose through the ranks to the current position of Director (Field Services).



**CPA Grace W. Ngure**  
**Ag. Director (Accounts)**

She holds a Masters in Business Administration (MBA) in Finance and Banking degree from Moi University Eldoret. She is a Certified Public Accountant (CPAK) and is a member of Institute of Certified Public Accountants of Kenya (ICPAK) and Association of Women Accountants of Kenya (AWAK). She served in Salaries Division for 15 years before deployment to Accounts Division as Assistant deputy Director in 2007. She was appointed to head the Accounts Directorate in 2012. She worked in the private sector for 3 years before joining the Commission in 1991.



**Mr. Charles G. Mahugu**  
**Ag. Director (Internal Audit)**

Mr. Mahugu holds a Bachelor of Commerce in Financial Accounting and Auditing from Bombay University (India) and also a Member of Institute of Internal Auditors (IIA) (Kenya Chapter).

He joined the Commission 25 years ago from the level of Auditor 1 and has risen through the ranks to the current position of Ag. Director (Internal Audit).

Has attended various Management courses among them: - Fraud and Investigations Prevention - (Kenya Institute of Administration), Business Excellent Module (Eastern & Southern Africa Management Institute), Strategic Planning & Development (Eastern & Southern Africa Management Institute) & Development of Institutional Risk Management (ARC) Njoro.



**Mr. Benjamin Magira**  
**Ag. Director (ICT)**

Mr. Magira holds a Bachelor of Science (BSc) Degree in Information Technology from Jomo Kenyatta University of Agriculture and Technology (JKUAT), Higher Diploma and Diploma from the Institute for the Management of Information Systems (UK).

He has attended various local and international work-related management courses and seminars. He was appointed to the current position in 2018.

He joined the Commission in December 1999 and has risen through the ranks of ICT Officer, Senior ICT Officer and Chief ICT Officer. He has been involved in implementation of various projects within the Commissions ICT Directorate.

## V. CHAIRPERSON'S STATEMENT



I am delighted to present the Annual Report and the Financial Statement of the Teachers Service Commission for the period 2017-2018. The preparation and presentation of the report is in line with Article 254 of the Kenya Constitution.

The Commission successfully implemented the first phase of the Collective Bargaining Agreement (CBA) (2017-2021) with the teachers' trade unions with effect from 1<sup>st</sup> July 2017 where all teachers benefitted from the revised salary award

at a cost of Ksh.15.74billions. In line with that, a Career Progression Guidelines for the teaching service was also developed and put into operation with effect from 8<sup>th</sup> November, 2017. The guidelines replaced the existing schemes of service for non-graduate, graduate, technical teachers and lecturers.

During the period, the Commission launched the Teacher Professional Development (TPD) Policy Framework. TPD is linked to career progression and will require teachers to take up a teaching certificate periodically to ensure their skills and competencies are kept relevant and current.

It is worth to note that the Commission continued to comply with all statutory obligations. In compliance with the Government Circular No.3/2009 from the National Treasury and the Mwongozo Code of Governance for State Corporations, an Institutional Risk Management Policy and Framework was developed and implemented.

I am pleased to announce that the Commission initiated the process of delocalization of principals and primary school head teachers. Delocalization is aimed at achieving national cohesion and integration in the teaching service. During the year, 3,000 primary school head teachers, 59 heads of special institutions and 1,174 Post Primary principals were transferred to institutions outside their home counties. This is in addition to all newly recruited primary school teachers being posted outside their county of birth.

In order to improve service delivery of decentralized functions, the Commission continued to strengthen its operations. We were able to allocate 212 laptops to the Counties and Sub-County offices. Further, 26 motor vehicles and 248 motorcycles were allocated to facilitate movement and monitoring of school activities in the field. The Commission also acquired land to construct offices in Kwale, Machakos, Tana River, Kitui and Kiambu Counties. The decentralization of hearing of discipline cases in the counties has drastically reduced the number of pending discipline cases. During the 2017/2018 contract period, a total 804 discipline cases were registered, out of which 499 cases were finalized within an average period of 2-3 months, translating to 61.3%.

I sincerely wish to register our appreciation to the Government, various state and non-state institutions, partners and stakeholders for the invaluable support throughout this period.

I wish to state the Commission's commitment to executing its mandate in line with our mission and vision.

My profound gratitude goes out to the Commissioners, the Management and staff of the Teachers Service Commission for their dedication and great effort to achieve all this during the year.



**DR LYDIA NZOMO, CBS**  
**CHAIRPERSON**  
**Date: 27.09.2018**

## VI. REPORT OF THE CHIEF EXECUTIVE OFFICER



I am honoured to present the Teachers Service Commission Annual Report and Financial Statements for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018. The report highlights the overall performance and the strides made in fulfilling the Commission's mandate during the period.

The Commission's approved budget was Kshs.218,378,457,400 with Kshs.216,999,000,000 being compensation to employees and Kshs,1,236,457,400 for operations and maintenance. This was financed by the exchequer at Kshs.217, 861,457,400 and Appropriation in Aid of Kshs.517, 000,000.

Key accomplishments achieved during the period include; registration of 39,102 teachers, recruitment of 17,709 teachers who included 8,700 recruited to facilitate 100 per cent transition from primary to secondary schools and promotion of 17,762 teachers to various grades.

The Commission successfully implemented the first phase of the Collective Bargaining Agreement (CBA) (2017-2021) with effect from 1<sup>st</sup> July 2017. All teachers benefitted from the revised salary award which was done at a cost of Ksh.15.74billions. In line with that, Career Progression Guidelines for the teaching service was also developed and put into operation with effect from 8<sup>th</sup> November, 2017. The guidelines replaced the existing schemes of service for non-graduate, graduate, technical teachers and lecturers.

It is worth to note that the Commission continued to play a key role in the implementation of Secondary Education Quality Improvement Project (SEQIP). The project aims at reducing teacher shortage in science subjects, Mathematics and English in targeted Sub-counties by allocating 10 percent of the annual teacher recruitment to schools in the targeted areas and ensuring their retention. During the year, 500 teachers were recruited and posted to project schools in 30 Counties.

Although the Commission realised these achievements, some emerging issues affected the optimal attainment of its mandate. Key among them was the 75 per cent reduction in some of the budget items in the Operation and Maintenance budget. Despite the challenges, the Commission was able to accomplish a fair share of its performance contract targets and programmes.

Finally, I wish to thank the Chairperson and the Commissioners for their strategic leadership and direction and the Secretariat Staff for their commitment and hard work that made it possible for the Commission to effectively deliver on its mandate.

  
**DR NANCY NJERI MACHARIA, CBS**  
**SECRETARY/CHIEF EXECUTIVE**  
**Date: 27.09.2018**

## VII. CORPORATE GOVERNANCE STATEMENT

The Members and Management of Teachers Service Commission are committed to maintaining and demonstrating the highest standards of corporate governance in order to achieve long term value to our primary and key stakeholders while taking into account the interest of other parties. The Commission has continued to abide with the laws and statutory regulations in its endeavour to offer effective service delivery

The employees of the Commission are guided by the Code of Conduct approved by the Commission and policies that are formulated from time to time.

### **The Commission**

The Commission comprises of a Chairperson, Vice Chairperson and seven other members appointed in accordance with the constitution and the Teachers Service Commission Act, 2012. They possess qualification and a wide range of expertise and experience that enable them to effectively contribute in their respective capacities as members. They are appointed by the President through a competitive process.

The Commission Secretariat is headed by a Commission Secretary who is also its Chief Executive and the Accounting Officer. She implements the decisions of the Commission.

### **Duties of the Members**

The Members provide strategic direction, leadership and oversight to the Secretariat ensuring policies and practices are in place to implement governance and effective control over the Commission's assets and operations.

The Commissioners meet regularly to continually review and monitor the Commission's progress with respect to strategic direction and operational effectiveness.

In this regard, the Commission has established the following governance committees with special mandates to assist in the execution of its programmes.

**Audit Committee Membership**

- |                              |                            |
|------------------------------|----------------------------|
| 1. Rogers Kinoti M'Ariba     | Chairperson                |
| 2. Kenneth M. Juma           | Member                     |
| 3. Comm. Albert Fred Ekirapa | Member                     |
| 4. Patrick W. Owiti          | Member (National Treasury) |
| 5. Charles G. Mahugu         | Secretary                  |

**Human Resource Committee Membership**

- |                                  |             |
|----------------------------------|-------------|
| 1. Comm. Dr. Salome Gichura, OGW | Chairperson |
| 2. Comm. Kinoti Imanyara         | Member      |
| 3. Comm. Beatrice Adu            | Member      |
| 4. Comm. A. F. Ekirapa           | Member      |
| 5. Dr Nancy Njeri Macharia       | Secretary   |
| 6. Ibrahim Mumin Gedi, OGW       | Member      |
| 7. J.M. Maundu                   | Member      |
| 8. CPA Cheptumo Ayabei           | Member      |
| 9. Mary Rotich                   | Member      |
| 10. Benjamin Magira              | Member      |

**Field Services Committee Membership**

- |                                   |           |
|-----------------------------------|-----------|
| 1. Comm. Kinoti Imanyara          | Chairman  |
| 2. Comm. Saadia Abdi Kontoma, OGW | Member    |
| 3. Comm. Tache Bansa Gollo        | Member    |
| 4. Dr Nancy Njeri Macharia        | Secretary |
| 5. S.M. Kavisi, OGW               | Member    |
| 6. J.M. Maundu                    | Member    |
| 7. Mary Rotich                    | Member    |
| 8. Ibrahim Mumin Gedi, OGW        | Member    |
| 9. Alex Cheruiyot                 | Member    |

### **Finance Committee Membership**

1. Comm. Beatrice Adu	Chairperson
2. Comm. Tache G. Bonsa	Member
3. Comm. Mbarak Twahir, FKIM	Member
4. Dr Nancy Njeri Macharia	Secretary
5. J.M. Maundu	Member
6. CPA Cheptumo Ayabei	Member
7. Mary Rotich	Member
8. CPA Grace W. Ngure	Member
9. Ibrahim Mumin Gedi, OGW	Member
10. Benjamin Magira	Member

### **Strategy and Innovation Committee Membership**

1. Comm. Mbarak Twahir, FKIM	Chairman
2. Comm. Dr Salome Gichura, OGW	Member
3. Comm. Saadia Abdi Kontoma, OGW	Member
4. Dr Nancy Njeri Macharia	Secretary
5. S.M. Kavisi, OGW	Member
6. J.M. Maundu	Member
7. Mary Rotich	Member
8. Ibrahim Mumin Gedi, OGW	Member
9. Benjamin Magira	Member

### **Committee on Terms and Conditions of Service for Teachers**

The Committee was appointed in 2012 to serve for a three-year term. Its term expired in 2015. However, the Commission has a four years running CBA with teachers that is currently operational (2017-2021).

### **Ad hoc Committees**

The Committees are constituted as and when need arises.

## VIII. CORPORATE SOCIAL RESPONSIBILITY STATEMENT

The Commission takes ultimate responsibility for Corporate Social Responsibilities (CSR) and is committed to developing and implementing appropriate policies while adhering to a fundamental commitment to create and sustain long term value for teachers and all stakeholders.

We recognize that our social, environmental and ethical conduct has an important impact to our clients. We, therefore, take our CSR seriously and are committed to advancing our policies and systems to ensure we address and monitor all aspects of CSR that are relevant to our mandate. These include good ethical behaviour, concern for employees' health and safety, care for the environment and community involvement.

We strive to maintain a productive and open dialogue with all parties who may have an interest in our activities including; key stakeholders, suppliers and employees. We conduct regular customer satisfaction surveys and actively encourage feedback from our employees.

There is an elaborate programme through our Wellness section to provide information, education and psychosocial support on HIV and AIDS and Voluntary Counselling and Testing (VCT) services to our employees and members of the community. We are reviewing our CSR strategy with a view of expanding it to benefit more teachers and the community in general.

### **TSC Corporate Social Responsibility (2017-2018)**

In 2017/2018 the Commission participated in charitable activities to support less privileged members of the community as a way of giving back to the society. Specifically, the Commission donated Kshs.1 million to Moi Girls Nairobi following the fire tragedy that burned one of the dormitories on 1<sup>st</sup> September, 2017.

During the year 2017/2018 the Commission sponsored the following activities;

#### **Health and fitness club**

In November 2017 the Health and Fitness Club participated in Standard Chartered Marathon whereby the Commission sponsored the club with Ksh. 80,000. In May 2018 the Commission also donated Kshs. 493,000 to the Mater Heart Run which was a national event.

### **Muslim Association & Christian Union**

During the month of Ramadhan in 2018 the Muslim Association paid a visit and donated food stuff to Good Hope Markazil Banatil Islamic Center (children's home) at Kariobangi South as a way of supporting the less privileged.

### **Netball club**

Netball club is one of the clubs in TSC-Mwalimu Welfare Association. The clubs' objective is to promote physical fitness and enhance team spirit among TSC Secretariat staff. In the month of June 2018 the club participated fully in the national Ushirika day celebration which was held at Railways Club Nairobi.

## IX. REPORT OF THE COMMISSIONERS

The Chairperson and members of the Commission wish to submit their report together with the un-audited financial statements for the year ended 30 June 2018 which show the state of the Commission's affairs.

### Principal activities

The principal activities of the Commission

- (a) To register trained teachers;
- (b) To recruit and employ registered teachers;
- (c) To assign teachers employed by the Commission for service in any public school or Institution;
- (d) To promote and transfer teachers;
- (e) To exercise disciplinary control over teachers;
- (f) To terminate the employment of teacher;
- (g) Review the standards of education and training of persons entering the teaching service;
- (h) Review the demand for and the supply of teachers; and
- (i) Advise the national government on matters relating to the teaching profession.

### Results

The results of the entity for the year ended 30 June 2018 are set out on page 26.

### Commissioners

The Commissioners who served during the year are shown on page 5.

### Auditors

The Auditor-General is responsible for the statutory audit of the Commission.

By Order of the Commission.



**DR NANCY NJERI MACHARIA, CBS**  
**SECRETARY/CHIEF EXECUTIVE**

**Date: 27.09.2018**

## X. STATEMENT OF COMMISSIONERS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and Section 40 of the Teachers Service Commission Act, 2012 require the Commissioners to prepare financial statements in respect of the Commission, which give a true and fair view of the state of affairs at the end of the financial year and the operating results for that year. The Commissioners are also required to ensure that the Commission keeps proper accounting records which disclose with reasonable accuracy the financial position of the Commission. They are also responsible for safeguarding the assets of the Commission.

The Commissioners are responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended on 30 June 2018. This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity.
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- iv) Safeguarding the assets of the Commission.
- v) Selecting and applying appropriate accounting policies.
- vi) Making accounting estimates that are reasonable in the circumstances.

The Commissioners accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TSC Act, 2012. The Commissioners are of the opinion that the financial statements give a true and fair view of the state of Commission's transactions during the financial year ended 30 June 2018, and of the financial position as at that date. The Commissioners further confirm the completeness of the accounting records maintained, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Commissioners to indicate that the Teachers Service Commission will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The financial statements were approved by the Commission on 27.09.2018 and signed on its behalf by;



**DR NANCY NJERI MACHARIA, CBS  
SECRETARY/ CHIEF EXECUTIVE**

**Date: 27.09.2018**



**DR LYDIA N. NZOMO, CBS  
CHAIRPERSON**

**Date: 27.09.2018**

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE TEACHERS SERVICE COMMISSION VOTE 1064 FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Teachers Service Commission set out on pages 26 to 47 which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Teachers Service Commission as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and the Teachers Service Commission Act, 2012

#### Basis for Qualified Opinion

##### 1. Stores and Cash Losses

Note 9 to the financial statements reflects accounts receivables balance of Kshs.271,058,723 as at 30 June 2018. The figure of Kshs.271,058,723 includes unrecoverable losses of stores and cash losses amounting to Kshs.10,487,516 and Kshs.2,928,398 respectively, which as previously reported occurred between the years 1988 and 2000. The matter was investigated and the Director of Public Prosecutions directed the suspect to be charged with the offence of stealing by person employed in the Public Service contrary to Section 280 of the penal code. A review of the matter during the year under review indicates that the suspect was charged and the case is pending and that although the case was set for hearing on 19 March 2018, it was adjourned to 25 July 2018. The management has however, indicated that their legal officer is following up on the matter to ensure that it is finalized as soon as possible

In addition, included in the receivables balance of Kshs.271,058,723 is a long outstanding Pay As You Earn (PAYE) amount of Kshs.68,802,494 still outstanding which was paid to

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*Report of the Auditor-General on the Financial Statements of Teachers Service Commission Vote 1064 for the year ended 30 June 2018*

Kenya Revenue Authority (KRA) on account of former teachers who deserted their jobs and their salaries were returned to the Commission. Available information indicate that KRA carried out an audit on the PAYE amount and as a result adjusted the figure downwards from Kshs.128,392,939 to Kshs.46,060,915 as at 30 June 2017. A review of the matter in February 2018 revealed that the Commission had received a refund of Kshs.46,057,935 from KRA on 23 February 2018 and that it has sought authority to write-off the un-recoverable balance of Kshs.68,802,494 from the National Treasury on 10 April 2017 and a reminder on 30 January 2018. A review of the matter in 2017/2018 indicates that the balance of Kshs.68,802,494 is still outstanding. The National Treasury responded to the letters from the Commission on 6 March 2018 and advised on the procedures to be followed when writing off losses. The Commission wrote back on 11 July 2018 to the Principal Secretary, National Treasury requesting for authority to write-off the un-recoverable balance with the outlined procedure and additional evidence. However, no response from Treasury was availed for audit review as at the date of this report in the month of December 2018.

In the circumstances, it has not been possible to confirm the full recoverability of the accounts receivables balance of Kshs.271,058,723 for the year ended 30 June, 2018.

## **2. Property, Plant and Equipment Schedule**

As reported in the previous years, the property, plant and equipment schedule balance of Kshs.3,662,965,318 under Annexure XX as at 30 June 2018 includes Kshs.88,096 being the residual value of one (1) motor vehicle procured in 2004 at a cost of Kshs.2,085,869. A review of the matter in January 2018 revealed that the vehicle had earlier been taken and auctioned by the auctioneers after obtaining a duplicate log book No.20063490279 from KRA. Although the commission repossessed the vehicle, a case is pending before a court of law. A review of the matter in 2017/18 indicate that, to date the plaintiff has yet to set down the suit for hearing hence the Commission has prepared an application to dismiss the suit for want of prosecution. However, no outcome of the case has been presented for audit review as at the date of this report in the month of December 2018.

In the circumstances, it has not been possible to confirm that the property plant and equipment schedule balance of Kshs.3,662,965,318 under Annexure XX as at 30 June 2018 is fairly stated.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in

the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

## Other Matter

### 1. Budgetary Control and Performance

The Commission had a total budget of Kshs.218,378,458 comprising of Kshs.143,000,000 for development and Kshs.218,235,458,000 for recurrent votes respectively. The budget absorption in the Commission was as follows: -

ITEM	Budget 2017-2018	Actual Expenditure 2017/2018	Under Absorption	% Absorption
	Kshs'000'	Kshs '000'	Kshs'000'	
Recurrent	218,235,458	217,086,880	1,148,578	99%
Development	143,000	5,013	137,987	4%
<b>Grand Total</b>	<b>218,378,458</b>	<b>217,091,893</b>	<b>1,286,565</b>	99%

From the above analysis, the Commission underutilized the budget on development funds by 96%. The management has however, explained that the development funds were provided in the 4<sup>th</sup> quarter of 2017/18 financial year through a supplementary budget. The disbursement was credited into the TSC main development account on 14 May 2018 and transferred to the SEQIP project account on 11 June 2018. Therefore, the under absorption of development funds was caused by lack of a budget line from the beginning of the financial year 2017/2018 which hindered the carrying out of the project activities as per financial year 2017/2018 approved budget and work plans.

#### 1.1 Recurrent Vote

The Commission had an annual recurrent budget of Kshs.235,235,458 against actual expenditure of Kshs.217,086,880 in the statement of comparative budget and actual amounts for the financial year ended 30 June 2018 indicating an absorption of 99% as detailed below:

ITEM	Budget 2017-2018	Actuals 2017-2018	Under Absorption	% Absorption
	Kshs '000'	Kshs'000'	Kshs'000'	
Compensation of employees	216,999,000,	216,088,554	910,446	100%
Use of goods and services	717,450	657,027	60,423	92%
Acquisition of Assets	519,008	341,299	177,709	66%
<b>Grand Total</b>	<b>218,235,458</b>	<b>217,086,880</b>	<b>1,148,578</b>	<b>99%</b>

From the above analysis, the Commission underutilized the budget on acquisition of assets by 34%. The under absorption of the approved budget is an indication of activities not implemented by the Commission which implies non delivery of goods and services to the Kenya citizens for the year ended 30 June 2018. Therefore, the stakeholders did not obtain full value for their resources.

#### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

##### Conclusion

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

#### REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

##### Conclusion

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

#### Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**24 December 2018**


**XII. STATEMENT OF RECEIPTS AND PAYMENTS**

**TEACHERS SERVICE COMMISSION  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2017/2018 Kshs '000'	2016/2017 Kshs '000'
<b>RECEIPTS</b>			
Transfers from National Treasury	1	216,910,063	190,544,600
Proceeds from Sale of Assets	2	934	410
Other Revenues	3	515,725	491,520
<b>TOTAL REVENUES</b>		<b>217,426,722</b>	<b>191,036,530</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	216,088,554	189,761,656
Use of goods and services	5	657,027	863,609
SEQIP Project Expenses	6	5,013	-
Acquisition of Assets	7	341,299	261,443
<b>TOTAL PAYMENTS</b>		<b>217,091,893</b>	<b>190,886,709</b>
<b>SURPLUS/DEFICIT</b>		<b>334,829</b>	<b>149,820</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27 September 2018 and signed by:

  
**DR NANCY NJERI MACHARIA**  
**COMMISSION SECRETARY/CEO**  
**Date: 27.09.2018**


  
**CPA CHEPTUMO AYABEI**  
**DIRECTOR (FINANCE)**  
**ICPAK NUMBER: 8372**  
**Date: 27.09.2018**


**XIII. STATEMENT OF FINANCIAL POSITION**

**TEACHERS SERVICE COMMISSION  
STATEMENT OF ASSETS & LIABILITIES  
AS AT 30 JUNE 2018**

	Note	2017/2018 Kshs '000'	2016/2017 Kshs '000'
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	2,032,184	1,838,941
Cash Balances	8B	51	-
<b>Total Cash And Cash Equivalents</b>		<b>2,032,235</b>	<b>1,838,941</b>
Accounts Receivables	9	271,059	2,217,700
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,303,294</b>	<b>4,056,642</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables	10	790,017	2,878,194
<b>NET FINANCIAL ASSETS</b>		<b>1,513,277</b>	<b>1,178,448</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	1,178,448	1,028,628
Surplus/Deficit for the year		334,829	149,820
<b>NET FINANCIAL POSITION</b>		<b>1,513,277</b>	<b>1,178,448</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27 September 2018 and signed by:

  
**DR NANCY NJERI MACHARIA**  
**COMMISSION SECRETARY/CEO**  
**Date: 27.09.2018**

  
**CPA CHEPTUMO AYABEI**  
**DIRECTOR (FINANCE)**  
**ICPAK NUMBER: 8372**  
**Date: 27.09.2018**

**XIV. STATEMENT OF CASH FLOWS**

**TEACHERS SERVICE COMMISSION  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2017/2018 Kshs '000'	2016/2017 Kshs '000'
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	216,910,063	190,544,600
Other Revenues	2	515,725	491,520
		<b>217,425,788</b>	<b>191,036,120</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	216,088,554	189,761,656
Use of goods and services	5	657,027	863,609
Transfers to Other Government Units	6	5,013	-
		<b>216,750,594</b>	<b>190,625,266</b>
<b>Adjusted for:</b>			
Changes in receivables		1,946,642	7,034,056
Changes in payables		(2,088,177)	(6,495,845)
<b>Net cash flow from operating activities</b>		<b>533,659</b>	<b>949,065</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	3	934	410
Acquisition of Assets	7	(341,299)	(261,443)
<b>Net cash flows from Investing Activities</b>		<b>(340,365)</b>	<b>(261,033)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>193,294</b>	<b>688,032</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>1,838,941</b>	<b>1,150,910</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,032,235</b>	<b>1,838,941</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27 September 2018 and signed by:



**DR NANCY NJERI MACHARIA**  
**COMMISSION SECRETARY/CEO**  
**Date: 27.09.2018**



**CPA CHEPTUMO AYABEI**  
**DIRECTOR (FINANCE)**  
**ICPAK NUMBER: 8372**  
**Date: 27.09.2018**

## XV. BUDGET EXECUTION - RECURRENT

## Budget execution - Recurrent - FY 2017/18

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Budget	% of
	a Ksh.'000'	b Ksh.'000'	c=a+b Ksh.'000'	d Ksh.'000'	e=d-c Ksh.'000'	Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	201,418,458	16,300,000	217,718,458	216,767,780	950,678	100%
Proceeds from Sale of Assets	475,000	42,000	517,000	516,659	341	100%
<b>Total Receipts</b>	<b>201,893,458</b>	<b>16,342,000</b>	<b>218,235,458</b>	<b>217,284,439</b>	<b>951,019</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	200,699,000	16,300,000	216,999,000	216,088,554	910,446	100%
Use of goods and services	626,450	91,000	717,450	657,027	60,423	92%
Acquisition of Assets	568,008	(49,000)	519,008	341,299	177,709	66%
<b>Grand Total</b>	<b>201,893,458</b>	<b>16,342,000</b>	<b>218,235,458</b>	<b>217,086,880</b>	<b>1,148,578</b>	<b>99%</b>
Surplus/Deficit	-	-	-	197,559	(197,559)	



DR NANCY NJERI MACHARIA

COMMISSION SECRETARY/CEO

Date: 27.09.2018



CPA CHEPTUMO AYABEI

DIRECTOR (FINANCE)

ICPAK NUMBER: 8372

Date: 27.09.2018

**XVI. BUDGET EXECUTION - DEVELOPMENT****Budget execution - Development - FY 2017/18**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a Ksh.'000'	b Ksh.'000'	c=a+b Ksh.'000'	d Ksh.'000'	e=c-d Ksh.'000'	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases - Development	118,000	(118,000)	-	-	-	
Exchequer releases - SEQIP	-	143,000	143,000	142,283	717	99%
<b>Total Receipts</b>	<b>118,000</b>	<b>25,000</b>	<b>143,000</b>	<b>142,283</b>	<b>717</b>	<b>99%</b>
<b>Payments</b>						
SEQIP Project Expenses	-	143,000	143,000	5,013	137,987	4%
Acquisition of Assets	118,000	(118,000)	-	-	-	-
<b>Grand Total</b>	<b>118,000</b>	<b>25,000</b>	<b>143,000</b>	<b>5,013</b>	<b>137,987</b>	<b>4%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,270</b>	<b>(137,270)</b>	

  
DR NANCY NJERI MACHARIA

COMMISSION SECRETARY/CEO

Date: 27.09.2018

  
CPA CHEPTUMO AYABEI

DIRECTOR (FINANCE)

ICPAK NUMBER: 8372


Date: 27.09.2018

**XVII. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**  
**Budget execution - Recurrent & Development Combined - FY 2017/18**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a Ksh.'000'	b Ksh.'000'	c=a+b Ksh.'000'	d Ksh.'000'	e=c-d Ksh.'000'	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	201,536,458	16,325,000	217,861,458	216,910,063	951,395	100%
Proceeds from Sale of Assets	475,000	42,000	517,000	516,659	341	100%
<b>Total Receipts</b>	<b>202,011,458</b>	<b>16,367,000</b>	<b>218,378,458</b>	<b>217,426,722</b>	<b>951,736</b>	<b>100%</b>
<b>Payments</b>						
Compensation of Employees	200,699,000	16,300,000	216,999,000	216,088,554	910,446	100%
Use of goods and services	626,450	91,000	717,450	657,027	60,423	92%
SEQIP Project Expenses	-	143,000	143,000	5,013	137,987	4%
Acquisition of Assets	568,008	(49,000)	519,008	341,299	177,709	66%
<b>Grand Total</b>	<b>201,893,458</b>	<b>16,485,000</b>	<b>218,378,458</b>	<b>217,091,893</b>	<b>1,286,565</b>	<b>99%</b>
<b>Surplus/Deficit</b>	<b>118,000</b>	<b>(118,000)</b>	<b>-</b>	<b>334,829</b>	<b>(334,829)</b>	

  
**DR NANCY NJERI MACHARIA**  
**COMMISSION SECRETARY/CEO**

**Date: 27.09.2018**

  
**CPA CHEPTUMO AYABEI**  
**DIRECTOR (FINANCE)**

**ICPAK NUMBER: 8372**

**Date: 27.09.2018**

## XVIII. SIGNIFICANT ACCOUNTING POLICIES

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

### a. Statement of compliance and basis of preparation

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

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

### b. Reporting Entity

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

- i) Kenya Secondary Education Quality Improvement Project (SEQIP)*
- ii) Kenya Primary Education Development (PRIEDE) project*

### c. Reporting Currency

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission and all values are rounded to the nearest one thousand Kenya Shillings.

### d. Significant Accounting Policies

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

#### a) Recognition of Receipts

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

#### i) Transfers from the Exchequer

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

**ii) Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from Commission on 3<sup>rd</sup> parties, rental income, disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**i) Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of Goods and Services**

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

**iii) 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 the Commission and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**e. In-kind contributions**

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

**f. Cash and Cash Equivalentents**

Cash and cash equivalentents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and at National Bank of Kenya as at the end of the financial year.

## SIGNIFICANT ACCOUNTING POLICIES

### **g. 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.

### **h. Accounts Payable**

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

### **i. Pending Bills**

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

### **j. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

### **k. Comparative Figures**

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

**l. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2018.

**m. Errors**

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

**XIX. NOTES TO THE FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**1 EXCHEQUER RELEASES**

<b>Description</b>	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Total Exchequer Releases for quarter 1	52,123,254,133	45,453,000,000
Total Exchequer Releases for quarter 2	54,362,709,000	47,406,200,000
Total Exchequer Releases for quarter 3	50,717,957,895	48,006,755,200
Total Exchequer Releases for quarter 4	59,706,142,043	49,678,644,800
<b>TOTAL</b>	<b>216,910,063,071</b>	<b>190,544,600,000</b>

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Receipts from the Sale of Vehicles and Transport Equipment	933,999	410,000
<b>TOTAL</b>	<b>933,999</b>	<b>410,000</b>

**3 OTHER REVENUES**

	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Interest Received	8,836,670	8,688,957
Rental income collected as AIA	6,548,348	2,846,246
Receipts from Administrative Fees and Charges - Collected as AIA	500,340,457	479,234,586
Other Receipts Not Classified Elsewhere (Donations)	-	750,000
<b>TOTAL</b>	<b>515,725,475</b>	<b>491,519,789</b>

**XIX. NOTES TO THE FINANCIAL STATEMENTS (Cont)**

**4 COMPENSATION OF EMPLOYEES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic Salaries - Permanent Employees	136,877,627,340	120,925,491,321
Basic Wages - Contractual Employees	7,431,700	6,613,356
Personal Allowances paid as part of Salary	69,957,333,493	59,943,600,606
Personal Allowances paid as Reimbursements	92,717,441	29,020,387
Employer Contributions to Staff Pensions Schemes	787,540,055	549,658,425
Employer Contributions to Compulsory National Social Security Schemes	7,313,937	7,379,467
Employer Contributions to Compulsory Health Insurance Schemes	8,358,590,532	8,299,892,926
<b>TOTAL</b>	<b>216,088,554,496</b>	<b>189,761,656,488</b>

**5 USE OF GOODS AND SERVICES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, Supplies and Services	36,113,493	34,253,077
Communication, Supplies and Services	36,811,972	80,133,492
Domestic Travel and Subsistence, and Other Transportation Costs	161,712,296	130,323,036
Foreign Travel and Subsistence, and other transportation costs	3,180,299	14,693,751
Printing , Advertising and Information Supplies and Services	15,692,079	5,564,463
Rentals of Produced Assets	39,108,768	33,170,897
Training Expenses	36,951,545	85,866,519
Hospitality Supplies and Services	44,644,282	25,456,934
Insurance Costs	78,591,132	292,445,106
Specialized Materials and Supplies	3,727,709	4,139,413

Office and General Supplies and Services	15,874,135	17,223,313
Fuel Oil and Lubricants	54,135,977	27,112,005
Other Operating Expenses	55,833,552	51,586,990
Routine Maintenance - Vehicles	53,089,634	24,629,538
Routine Maintenance - Other Assets	21,560,200	37,010,473
<b>TOTAL</b>	<b>657,027,073</b>	<b>863,609,418</b>

**5B.** In the amounts of Domestic travel, Foreign travel, Communication Supplies and services Ksh.161,712,296.35 , Ksh.3,180,299.15, Ksh.36,811,971.80 respectively includes amounts used by Commissioners Ksh.1,990,732 for foreign travel, Ksh.5,444,600.00 for domestic travel and Ksh.1,080,000 for airtime.

**6 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Transfers to National Government entities		
SEQIP Expenses	5,012,735	
<b>TOTAL</b>	<b>5,012,735</b>	<b>-</b>

**7 ACQUISITION OF ASSETS**

	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Refurbishment of Buildings	44,226,917	25,794,179
Purchase of Vehicles and Other Transport Equipment	197,001,189	137,551,990
Purchase of Office Furniture and General Equipment	11,991,954	6,873,308
Purchase of ICT Equipment	88,079,137	91,223,976
<b>TOTAL</b>	<b>341,299,196</b>	<b>261,443,453</b>

**XIX. NOTES TO THE FINANCIAL STATEMENTS (Cont)**

**8A Bank Accounts**

Name of Bank, Account No. & currency	Type of Account	2017-2018 Kshs	2016-2017 Kshs
<i>National Bank of Kenya-Secretariat A/C No.01001005707400</i>	Reccurent	15,778,723	15,778,723
<i>National Bank of Kenya-Teachers A/C No.01001000905000</i>	Reccurent	1,325,639,531	1,002,031,086
Central Bank of Kenya A/C No. 1000181117	Reccurent	5,944,678	262,204,645
<i>National Bank of Kenya A/C No.01377083109304</i>	Fixed Deposit	528,640,754	519,804,084
Central Bank of Kenya - PRIEDE A/C No. 1000291133	Project	19,877,465	39,122,499
<i>Central Bank of Kenya - SEQIP A/C No.1000370882</i>	Project	136,303,900	-
<b>Total</b>		<b>2,032,185,050</b>	<b>1,838,941,037</b>

**8B Cash in hand**

	2017-2018 Kshs	2016-2017 Kshs
Cash in Hand – Held in domestic currency	2,054	459
Cash in Hand – Held in domestic currency	48,900	-
<b>TOTAL</b>	<b>50,954</b>	<b>459</b>

**Cash in hand should also be analyzed as follows:**

	2017-2018 Kshs	2016-2017 Kshs
Headquarters, Teachers Service Commisson, Cashoffice	2,054	459
Headquarters, Teachers Service Commisson, Cashoffice	48,900	-
<b>TOTAL</b>	<b>50,954</b>	<b>459</b>

**XIX. NOTES TO THE FINANCIAL STATEMENTS (Cont)**

**9 Accounts Receivables**

<i>Description</i>	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Domestic Debtors & Advances	10,467,062	8,747,624
Government Imprests	431,813	474,158
Other Receivables & Clearance Account	260,159,848	2,207,786,690
Withholding Taxes	-	691,755
<b>TOTAL</b>	<b>271,058,723</b>	<b>2,217,700,227</b>

**10 Accounts Payables**

	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Other Liabilities	686,952,770	2,255,231,208
Agency Accounts	61,481,041	80,480,027
AP Liabilities	41,583,729	542,482,347
<b>TOTAL</b>	<b>790,017,540</b>	<b>2,878,193,582</b>

**11 BALANCES BROUGHT FORWARD**

	<b>2017-2018 Kshs</b>	<b>2016-2017 Kshs</b>
Bank accounts	1,838,941,037	1,150,889,467
Cash in hand	459	20,515
Receivables	2,217,700,227	9,251,756,550
Payables	(2,878,193,582)	(9,374,038,822)
<b>TOTAL</b>	<b>1,178,448,141</b>	<b>1,028,627,710</b>

**XX. PPE SCHEDULE 2017-2018**

	<b>COST 01.07.2017</b>	<b>ADDITIONS</b>	<b>DISPOSALS</b>	<b>COST 30.06.2018</b>
	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
LAND	1,000,000,000	-	-	1,000,000,000
BUILDING	1,227,839,993	44,226,917	-	1,272,066,910
MOTOR VEHICLES	498,911,039	197,001,189	(7,782,221)	688,130,007
FURNITURE AND OFFICE EQUIPMENTS	425,810,088	11,991,954	-	437,802,042
COMPUTER AND OTHER ICT EQUIPMENTS	510,404,198	88,079,137	-	598,483,335
<b>TOTAL</b>	<b>3,662,965,318</b>	<b>341,299,197</b>	<b>(7,782,221)</b>	<b>3,996,482,294</b>

**XXI. PROGRESS ON FOLLOW UP OF AUDITOR’S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor in their letter and the management comments. Focal persons have been nominated to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Ref No. on external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Time frame
1	<p><b>Stores and Cash Losses</b></p> <p>Note 8 to the financial statements reflects receivables – outstanding imprest and clearance accounts balance of Ksh.2,217,700,000 as at 30 June 2017. The figure of Kshs. Ksh.2,217,700,000 includes unrecoverable losses of stores and cash losses amounting to Kshs.10,487,516 and Kshs.2,928,398 respectively, which as previously reported occurred between the years 1988 and 2000. The matter was investigated and the Director of Public Prosecutions directed the suspect to be charged with the offence of stealing by person employed in the Public Service contrary to Section 280 of the penal code. A review of the matter during the year under review indicates that the suspect was charged and the case is pending and that although the case was set for hearing on 19 March 2018, it was adjourned to 25 June 2018.</p>	<p><b>Loss of Stores Ksh. 10,487,516</b></p> <p>(i) These were losses occasioned by theft of stores which the Commission followed up and the suspect was charged at the Kibera Law Courts vide O.B. NO.46/3/6/2013 with the offence of stealing by person employed in public service contrary to section 280 of the penal code.</p> <p>(ii) In response to the Commission’s letter Ref: TSC/LS/004/Acc/10 /45 dated 21/ 3/2018 enquiring on the progress of the case, the prosecuting officer – Kibera Law Courts vide letter Ref: KBR/ODPPP/1 dated 21/3/2018 replied that the case is ongoing and the last hearing date was on 19<sup>th</sup> March, 2018 when it was adjourned to 25<sup>th</sup> July, 2018. Though the Commission does not have control over the progress of the case, our legal officer is following up on the matter to ensure that it is finalized as soon as possible.</p>	SDD LEGAL	In Progress	

Ref No. on external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Time frame
		<p><b>Cash Losses Ksh. 2,928,398</b></p> <p>(i) These were cash losses which occurred in the period 1988-2000 and the Commission followed up the matter in the Courts over several years culminating with the Investigating Officer's letter Ref: CID/IB/SEC/4/3/1/A/VOL.II I/64 dated 5/9/2014 indicating the insurmountable challenges in charging the culprits.</p> <p>(ii) The Commission recommended for write off in the meeting held on 24/ 9/15 and has subsequently sought for the National Treasury's approval vide letter Ref: TSC/FIN/32/VOL.IX/34 dated 9/ 6/17, followed with a reminder Ref: TSC/FIN/60/VOL.IV/109 dated 30/ 1/18 before recognizing the write off in our books. The National Treasury vide their letter Ref: AG/3/149/Vol.1/ (47) dated 6<sup>th</sup> March, 2018 responded and advised on the procedure to be followed when writing off losses and the Commission vide letter Ref: TSC/FIN/60/VOL.V/5 dated 4<sup>th</sup> July, 2018 followed the outlined procedure and attached additional evidence as requested.</p>			

Ref No. on external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Time frame
	<p>In addition, included in the balance of Ksh.2,217,700,000 is a long outstanding Pay As You Earn (PAYE) amount of Kshs.128,392,939 which was paid to Kenya Revenue Authority (KRA) on account of former teachers who deserted their jobs and their salaries were returned to the Commission. Available information indicate that KRA carried out an audit on the PAYE amount and as a result adjusted the figure downwards to Kshs.46,060,915 as at 30 June 2017. A review of the matter in February 2018 revealed that the Commission had received a refund of Kshs.46,057,935 from KRA on 23<sup>rd</sup> February 2018 and that it has sought authority to write-off the un-recoverable balance of Kshs.68,802,494 from the National Treasury. It is not clear if National Treasury will grant the authority.</p> <p>In the circumstances, it has not been possible to confirm the recoverability of the accounts receivables – outstanding imprest and clearance accounts figure of Ksh.2,217,700,000 for the year ended 30 June, 2017.</p>	<p><b>Refund of PAYE Ksh. 128,392,939</b></p> <p>(i) The Commission and Kenya Revenue Authority auditors held a meeting on 26/2/2016 to agree on the modalities of verifying the records and documents that supported the claim.</p> <p>(ii) As provided under section 59 of the tax Procedures Act 2015, KRA audited the original claim of Kshs. 128,392,939 on 24/3/2016 and the claim was revised downwards to Kshs.46,060,915 vide their letter dated 9/8/2016. The Commission received the refund of Kshs.46,057,935.35 on 23/2/2018 from KRA vide their letter dated 1/3/2018.</p> <p>(iii) The Commission has also sought approval for the write off of the un-recoverable balance of Kshs. 68,802,494.55 from the National Treasury vide letter Ref:TSC/FIN/32/VOL.IX/25 dated 10/4/17, followed with a reminder Ref: TSC/FIN/60/VOL.IV/109 dated 30/ 1/18. The National Treasury vide their letter Ref: AG/3/149/Vol.1/ (47) dated 6<sup>th</sup> March, 2018 responded and advised on the procedure to be followed when writing off losses and the Commission vide letter Ref:TSC/FIN/60/VOL.V/5</p>			

Ref No. on external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Time frame
		dated 4 <sup>th</sup> July, 2018 followed the outlined procedure and attached additional evidence as requested.			
2	<p><b>Property, Plant &amp; Equipment</b> As reported in the previous years, the property, plant and equipment schedule balance of Kshs.3,662,965,318 under Annexure XVIII as at 30 June 2017 includes kshs.88,096 being the residual value of one (1) motor vehicle procured in 2004 for a total cost of Kshs.2,085,869. A review of the matter in January 2018 revealed that the vehicle had earlier been taken and auctioned by the auctioneers after obtaining a duplicate log book No. 20063490279 from KRA. Although the Commission repossessed the vehicle, a case is pending before a court of law as at the date of this report and the outcome is known.</p>	<p>Revaluation of the Motor Vehicle registration KAR 246L- Nissan Urvan whose net book value was Ksh. 88,096 by the Ministry of Public Works &amp; Infrastructure is as follows:</p> <p>The vehicle was repossessed from auctioneers. The original log book was submitted to KRA on 30/6/2011 to verify the rightful owner upon their request vide letter ref: KRA/RTD/TRANS-DUP/10027/0-11 dated 13/6/2011. The case is ready for hearing after parties exchanged all pleadings.</p> <p>However, crucial documents filed by the Plaintiff are missing from the Court file and consequently, on 24<sup>th</sup> September, 2014 the Court directed that the documents be replaced forthwith. To date, the Plaintiff is yet to set down the suit for hearing hence the Commission (Defendant) has prepared an application to dismiss the suit for want of prosecution.</p>	Director Administrative Services	In Progress	



**DR NANCY NJERI MACHARIA**  
**COMMISSION SECRETARY/CEO**

**Date: 27.09.2018**



**CPA CHEPTUMO AYABEI**  
**DIRECTOR (FINANCE)**

**ICPAK NUMBER: 8372**

**Date: 27.09.2018**

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

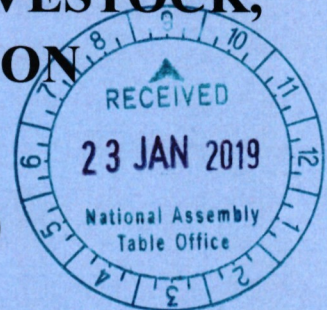
**THE FINANCIAL STATEMENTS OF  
MINISTRY OF AGRICULTURE, LIVESTOCK,  
FISHERIES AND IRRIGATION**

**FOR THE YEAR ENDED  
30 JUNE 2018**

**STATE DEPARTMENT OF FISHERIES  
AND THE BLUE ECONOMY**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 FEB 2019	DAY: Wednesday
TABLED BY: Hon. Aden Duale, MP Lom	
CLERK-AT-THE-TABLE: Hadim Suleman	

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**MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES  
STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

### I. KEY ENTITY INFORMATION AND MANAGEMENT

#### (a) Background information

The State Department for Fisheries was created vide Executive Order No.1/2016 under the Ministry of Agriculture, Livestock & Fisheries. At the Cabinet level the entity is represented by the Cabinet Secretary of the Ministry of Agriculture, Livestock and Fisheries, who is responsible for the general policy and strategic direction of the entity. The State Department is comprised of General Administration Department and three technical directorates which are: - Policy Research and Regulations; Fisheries Resource Development and Marketing; and Aquaculture Technology Development. There is also the Kenya Marine and Fisheries Research Institute (KMFRI) a semi-autonomous research institution under the State Department, mandated to undertake research in marine and freshwater fisheries, aquaculture, environment and ecological studies for sustainable exploitation of fisheries resources.

#### (b) Key Management

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

- The Principal Secretary;
- Directorate of Aquaculture Technology Development;
- Directorate of Fisheries Policy Research and Regulations; and
- Directorate of Fisheries Resource Development and Marketing.

#### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Prof. Micheni Japhet Ntiba, CBS
2.	Director General - Kenya Fisheries Service	Mrs. Susan Imende
3.	Director of Fisheries Resource Development and Marketing	Ms Lucy Obungu
4.	Director of Aquaculture Technology Development	Sammy Macharia
5.	Ag.Principal Accounts Controller	CPA. Henry Ondara
6.	Chief Finance Officer	CPA. Jim Maina Chira
7.	Director Human Resource Management	Mr. Sylvester Bolo

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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**(d) Fiduciary Oversight Arrangements**

**- Audit and Finance Committees**

The State Departments' Audit Committee has been active vide Treasury Circular No.16/2005 dated 4<sup>th</sup> October, 2005 before introduction of PFM Act, 2012. However, during the period under review (2017/2018), the PFM Regulations covering the State Departments' Audit Committee has been finalised and approved by Parliament for effective application as required.

**- Parliamentary Committee activities**

The Ministry handled various issues both at the National Assembly and the Senate of Parliament:

**National Assembly – Agriculture and Co-operatives Committee**

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

**Senate**

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

**(e) Entity Headquarters**

P.O. Box 58187  
Kilimo House  
Cathedral Road  
Nairobi, KENYA

**(f) Entity Contacts**

Telephone: (254) 2716103/85  
E-mail: [psfisheries@kilimo.go.ke](mailto:psfisheries@kilimo.go.ke)

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

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Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

### **(g) Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Moi Avenue  
P.O Box 48400 - 00100  
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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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**II. FORWARD BY THE CABINET SECRETARY**

The State Department for Fisheries, carrying the Ministry of Agriculture, Livestock & Fisheries strategic plan of ensuring sustainable utilization of fisheries resources in natural water bodies and farmed fishing was allocated budget amounting to kshs 2,236,170,913 in the financial year 2017/2018.

The Kenya Coastal Development project which is funded by the World Bank and it is under the State Department of Fisheries failed to utilize kshs 527million due to delay in approval of the second half year work plan by the funder.

This impacted to the overall State Department budget performance which is at Kshs 1,955,358,919, at 87% performance.

The Annual Financial Statements (AFS) provide a detailed assessment of the composition, allocation, and utilisation of funds covering the period 2017/2018 Financial Year. The Annual Financial Statements assess the extent to which targets set were achieved and the underlying reasons for non-achievement of some targets. The information contained in this report was extracted from records relating to budget implementation as well as through discussions with key staff involved in programme implementation during the review period

The key achievements during the year under review are:

1. Enactment of Fisheries Management bill 2015.
2. Development of Tilapia and Catfish seed standards.
3. Construction of Offshore Patrol Vessel (100% Hull completion & Full completion of Superstructure and Helideck)
4. Completion of Fisheries mini-processing plants.
5. Construction and Establishment of Fish quality control Laboratories among others]

Emerging issues are:

1. Newly enacted Fisheries Management Act, 2016 implementation.
2. Increased mandate to include Fisheries and Blue Economy.
3. Increased surveillance and protection against deep sea illegal, unregulated and unregistered fishing.

Challenges:

1. Inadequate funding for the implementation of the new Fisheries Act, 2016 and increased mandate covering Fisheries and Blue Economy.
2. Disaggregated office locations.
3. Inadequate staff and training in Blue Economy

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

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

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### III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

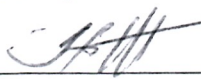
The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

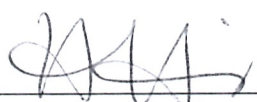
The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the *State Department for Fisheries and the Blue Economy* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

#### Approval of the financial statements

The *State Department for Fisheries and the Blue Economy* financial statements were approved and signed by the Accounting Officer on 30 Sep 2018.

  
Principal Secretary  
Prof. Micheni Japhet Ntiba, CBS

  
Principal Accounts Controller  
Henry Ondara ICPAK M/ No:10292

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION - STATE DEPARTMENT OF FISHERIES AND THE BLUE ECONOMY FOR THE YEAR ENDED 30 JUNE 2018

#### Qualified Opinion

I have audited the accompanying financial statements of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy set out on pages 7 to 31, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation account – 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 have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Presentation and Disclosure of Proceeds from Foreign Borrowings

The statement of receipts and payments for the year ended 30 June, 2018 reflects a nil amount under proceeds from foreign borrowings. However, the special accounts statements reflect payments relating to two projects under the Kenya Marine Fisheries Research Institute amounting to Kshs.62,012,285.18 as detailed below:

Project Name	Credit/Grant No.	Amount in US \$	Amount in Kshs.
Kenya Marine Fisheries & Social Economic Development Project	Cr. V1310-KE	199,950	20,186,952.00
Kenya Coastal Development Project	TF 097578	46,494	4,814,918.64

*Report of the Auditor-General on the Financial Statements of Ministry of Agriculture, Livestock, Fisheries and Irrigation - State Department of Fisheries and the Blue Economy*

Project Name	Credit/Grant No.	Amount in US \$	Amount in Kshs.
Kenya Coastal Development Project	Cr. 4801-KE	357,544.44	37,010,414.54
<b>Total</b>			<b><u>62,012,285.18</u></b>

A review of available records revealed that the whole amount of Kshs.62,012,295.18 was received by the State Department of Fisheries and the Blue Economy. However, an amount of Kshs.40,000,000 only out of the sub-total of Kshs.41,825,333.18 was transferred to Kenya Marine Research Institute for the Kenya Coastal Development Project. As disclosed under Note 5 to the financial statements, it was transferred as a grant (Government Counterpart Funds). The remainder of Kshs.1,825,333.18 due to the Project was spent on activities unrelated to the Project activities.

In addition, the amount Kshs.20,186,952 due to a new Project Kenya Marine Fisheries & Social Economic Development Project, was spent by the Ministry apparently due to lack of the Project's Bank Account. No satisfactory reason has been given for failure to open an account on behalf of the project.

## **2. Acquisition of Assets**

The statement of receipts and payments reflects an amount of Kshs.116,378,882 under acquisition of assets. However, this amount differs with the corresponding amount of Kshs.37,732,780 disclosed under Note 8 to the financial statements. No explanation has been given for the differences and the accuracy of the amount reflected cannot therefore be confirmed.

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

### **Key Audit Matters**

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting

Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of the State Department 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.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

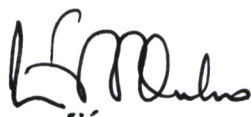
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I

conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**28 December 2018**

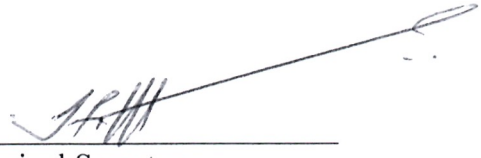
**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY****Reports and Financial Statements**

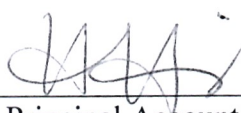
For the year ended June 30, 2018 (Kshs)

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018	2016-2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	2,169,912,905	3,959,934,238
Proceeds from Foreign Borrowings	2	0	266,351,071
<b>TOTAL RECEIPTS</b>		<b>2,169,912,905</b>	<b>4,226,285,309</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	275,233,528.00	237,217,605
Use of goods and services	4	358,032,164.40	322,128,272
Transfers to Other Government Units	5	1,379,048,665	2,301,730,476
Other grants and transfers	6	17,000,000.00	3,881,245
Social Security Benefits	7	12,588,971.00	0
Acquisition of Assets	8	116,378,882.00	1,344,617,684
<b>TOTAL PAYMENTS</b>		<b>2,158,282,210.40</b>	<b>4,209,575,462</b>
<b>SURPLUS/DEFICIT</b>		<b>11,630,694.60</b>	<b>16,709,847</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 sep 2018 and signed by:

  
Principal Secretary  
Prof. Micheni Japhet Ntiba, CBS


  
Ag. Principal Accounts Controller  
Henry Ondara  
ICPAK M/ No:10292


**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
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**For the year ended June 30, 2018 (Kshs)**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2017-2018	2016-2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	48,528,794	54,048,843
Cash Balances	9B	25,434	8,923
<b>Total Cash and cash equivalent</b>		<b>48,554,228</b>	<b>54,057,766</b>
Accounts receivables – Salary Advance	10	87,557.75	218,600
<b>TOTAL FINANCIAL ASSETS</b>		<b>48,641,786.75</b>	<b>54,276,366</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	11	36,782,521	20,406,277
<b>NET FINANCIAL ASSETS</b>		<b>11,859,274.75</b>	<b>33,870,089</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	33,870,089	16,056,123
Prior year adjustment	13	(33,641,508.60)	1,104,119
Surplus/Deficit for the year		11,630,694.35	16,709,847
<b>NET FINANCIAL POSITION</b>		<b>11,859,274.75</b>	<b>33,870,089</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 Sep 2018 and signed by:

  
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 Prof. Micheni Japhet Ntiba, CBS

  
 Ag. Principal Accounts Controller  
 Henry Ondara  
 ICPAK M/No:10292

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**


**Reports and Financial Statements**

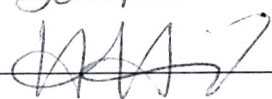
**For the year ended June 30, 2018 (Kshs)**

**VI. STATEMENT OF CASH FLOWS**

		2017-2018	2016-2017
		Kshs	Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	2,169,912,905.00	3,959,934,238
Transfers from Other Government Entities		0	0
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(275,233,528.00)	(237,217,605)
Use of goods and services	4	(357,901,133.00)	(322,128,272)
Subsidies		0	0
Transfers to Other Government Units	5	(1,379,048,665)	(2,301,730,476)
Other grants and transfers	6	(17,000,000)	(3,881,245)
Social Security Benefits	7	(12,588,971)	0
<b>Total payments for operating expenses</b>		<b>(2,041,772,297.00)</b>	<b>(2,864,957,598)</b>
<b>Adjusted for:</b>			
Changes in receivables			(1,070,805)
Changes in payables		16,507,275.40	39,847
PY Adjustment		(33,641,508.60)	(1,104,119)
<b>Net cash flow from operating activities</b>		<b>110,875,344.00</b>	<b>1,097,111,717</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(116,378,882.00)	(1,344,617,864)
<b>Net cash flows from Investing Activities</b>		<b>(116,378,882.00)</b>	<b>(1,344,617,864)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings		0	266,351,071
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>266,351,071</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(5,503,538)</b>	<b>18,844,924</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>54,057,766</b>	<b>35,212,842</b>
<b>Cash and cash equivalent at END of the year</b>		<b>48,554,228</b>	<b>54,057,766</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 Sep. 2018 and signed by:

  
 Principal Secretary  
 Prof. Micheni Japhet Ntiba, CBS

  
 Ag. Principal Accounts Controller  
 Henry Ondara  
 ICPAK M/No: 10292

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**


**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 %
Exchequer releases	2,970,300,000.00	-734,129,087.00	2,236,170,913.00	2,169,912,905.00	66,258,008.00	97%
<b>TOTAL RECEIPTS</b>						
<b>PAYMENTS</b>						
Compensation of Employees	139,150,000.00	156,122,960.00	295,272,960.00	275,233,528.00	20,239,432.00	93%
Use of goods and services	288,540,427.00	104,368,663.00	392,909,090.00	358,032,164.40	34,876,925.60	91%
Transfers to Other Government Units	671,000,000.00	751,000,000.00	1,422,000,000.00	1,379,048,665.00	41,049,335.00	97%
Other grants and transfers	3,000,000.00	14,000,000.00	17,000,000.00	17,000,000.00	0	100%
Social Security Benefits	1,172,835.00	11,416,136.00	12,588,971.00	12,588,971.00	0	100%
Acquisition of Assets	386,297,453.00	-288,821,895.00	97,475,558.00	116,378,882.00	(18,903,324.00)	119%
Other Payments						
<b>TOTAL</b>	<b>1,489,160,715.00</b>	<b>748,085,864.00</b>	<b>2,237,246,579.00</b>	<b>2,158,282,210.40</b>	<b>78,964,368.60</b>	<b>96%</b>

i. Over expenditure in the acquisition of asset was due to budget cuts that resulted to negative balances

The changes between the original and final budget are as a result of reallocations within the budget.

The State Department for Fisheries and the Blue Economy financial statements were approved on 30 sep 2018 and signed by:

  
Principal Secretary  
Prof. Micheni Japhet Ntiba, CBS

  
Principal Accounts Controller  
Henry Ondara  
ICPAK M/No: 10292

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements


For the year ended June 30, 2018 (Kshs)


### VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
<b>RECEIPTS</b>						
Exchequer releases	2,056,300,000.00	-134,105,891.00	1,922,194,109.00	1,908,468,953.00	13,725,156.00	
<b>TOTAL RECEIPTS</b>	<b>2,056,300,000.00</b>	<b>-134,105,891.00</b>	<b>1,922,194,109.00</b>	<b>1,908,468,953.00</b>	<b>13,725,156.00</b>	
<b>PAYMENTS</b>						
Compensation of Employees	139,150,000.00	145,616,320.00	284,766,960.00	275,233,528.00	9,532,972.00	97%
Use of goods and services	204,769,027.00	52,333,083.00	257,102,110.00	233,559,895.40	23,542,214.60	90.8%
Transfers to Other Government Units	671,000,000.00	671,000,000.00	1,342,000,000.00	1,339,048,665.00	3,049,335.00	99.8%
Other grants and transfers	3,000,000.00	14,000,000.00	17,000,000.00	17,000,000.00	0	100%
Social Security Benefits	1,172,835.00	11,416,136.00	12,588,971.00	12,588,971.00	0	100%
Acquisition of Assets	13,068,853.00	74,594,971.00	87,663,824.00	5,059,378.00	82,850,548.00	5%
<b>TOTAL</b>	<b>1,032,160,715.00</b>	<b>968,960,510.00</b>	<b>2,001,121,225.00</b>	<b>1,882,490,437.40</b>	<b>118,630,787.60</b>	<b>94%</b>

The changes between the original and final budget are as a result of reallocations within the budget.

The State Department for Fisheries and the Blue Economy financial statements were approved on 30<sup>th</sup> Sep. 20 18 and signed by:

  
 Principal Secretary  
 Prof. Micheni Japhet Ntiba. CBS

  
 Ag. Principal Accounts Controller  
 Henry Ondara  
 ICPAK M/No: 10292

**SIJIAI DEPAKIMENI FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

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 %
<b>RECEIPTS</b>						
Exchequer releases	914,000,000.00	-600,023,196.00	313,976,804.00	261,443,952.00	52,532,852.00	83%
<b>TOTAL RECEIPTS</b>	<b>914,000,000.00</b>	<b>-600,023,196.00</b>	<b>313,976,804.00</b>	<b>261,443,952.00</b>	<b>52,532,852.00</b>	
<b>PAYMENTS</b>						
Compensation of Employees		10,506,000.00	10,506,000.00	0	0	0%
Use of goods and services	83,771,400.00	52,035,580.00	135,806,980.00	124,472,269.00	11,334,711.00	92%
Interest payments						
Subsidies						
Transfers to Other Government Units	0	80,000,000.00	80,000,000.00	40,000,000.00	40,000,000.00	50%
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	373,228,600.00	-285,564,776.00	87,663,824.00	111,319,504.00	(23,655,680.00)	127%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTAL PAYMENTS</b>	<b>457,000,000.00</b>	<b>-143,023,196.00</b>	<b>313,976,804.00</b>	<b>275,791,773.00</b>	<b>38,185,031.00</b>	<b>88%</b>

i. *Over expenditure in the acquisition of asset was due to budget cuts that resulted to negative balances.*  
The State Department for Fisheries and the Blue Economy financial statements were approved on 30<sup>th</sup> 20 18 and signed by:

  
Principal Secretary  
Prof. Micheni Japhet Ntiba, CBS

  
Principal Accounts Controller  
Henry Ondara ICPAK M/ No:10292

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

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

Programme/Sub-programme	Original Budget 20xx Kshs	Adjustments Kshs	Final Budget 20xx Kshs	Actual on comparable basis Date, 20xx Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
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**X. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the *State Department for Fisheries and the Blue Economy* ). The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**• Tax Receipts**

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

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

---

### SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

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

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

- **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

---

**SIGNIFICANT ACCOUNTING POLICIES**

• **Repayment of Borrowing (Principal Amount)**

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

• **Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Third Party Payments**

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

**7. Cash and Cash Equivalents**

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

**Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxxx.

There were no other restrictions on cash during the year.

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

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### SIGNIFICANT ACCOUNTING POLICIES

#### 8. Accounts Receivable

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

#### 9. Accounts Payable

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

#### 10. Pending Bills

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

#### 11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

#### 12. Comparative Figures

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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

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

**1 EXCHEQUER RELEASES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	381,155,697.00	561,954,590.00
Total Exchequer Releases for quarter 2	193,032,756.00	1,685,5000.00
Total Exchequer Releases for quarter 3	909,956,900.00	423,300,000.00
Total Exchequer Releases for quarter 4	685,767,552.00	1,289,179,648.00
<b>Total</b>	<b>2,169,912,905.00</b>	<b>3,959,934,238.00</b>

*The budgeted exchequer for the financial year was KES 2,236,170,913 whereas actual exchequer receipts were KES 2,169,912,905 leaving a balance of KES 66,258,008 unutilised.*

**2 PROCEEDS FROM FOREIGN BORROWINGS**

	2017-2018	2016-2017
	Kshs	Kshs
Foreign Borrowing - Direct Payments	0	266,351,071.00
<b>Total</b>	<b>0</b>	<b>266,351,071.00</b>

**3 COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	152,764,159.00	143,514,789.00
Basic wages of temporary employees	13,825,953.00	3,407,375.00
Personal allowances paid as part of salary	108,643,416.00	90,295,441.00
<b>Total</b>	<b>275,233,528</b>	<b>237,217,605</b>

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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

**4 USE OF GOODS AND SERVICES**

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	5,385,568.00	1,535,936.00
Communication, supplies and services	5,481,313.00	12,159,718.00
Domestic travel and subsistence	66,624,345.00	36,643,201.00
Foreign travel and subsistence	5,687,224.00	26,513,438.00
Printing, advertising and information supplies & services	1,158,435.00	6,590,497.00
Rentals of produced assets	0	0
Training expenses	8,039,457.00	34,949,149.00
Hospitality supplies and services	54,837,030.00	33,827,485.00
Specialized materials and services	46,248,306.40	28,777,685.00
Office and general supplies and services	7,393,649.00	11,356,502.00
Other operating expenses	28,880,229.00	51,861,799.00
Routine maintenance – vehicles and other transport equipment	11,658,223.00	6,522,842.00
Routine maintenance – other assets	1,056,434.00	2,129,602.00
Operations of national fisheries offices at the district AIES	115,581,951.00	69,260,418.00
<b>Total</b>	<b>358,032,164.40</b>	<b>322,128,272.00</b>

*(The amount for fuel and lubricant is included in other operating expenses)*

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

Description	2017 -2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
<b>See attached list</b>	194,228,053.00	69,260,418.00
<b>TOTAL</b>	<b>194,228,053.00</b>	<b>69,260,418.00</b>

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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

Description	Recurrent Kshs	Development Kshs	Total Kshs	2016-2017 Kshs
<b>Transfers to SAGAs and SCs</b>				
KMFRI	1,300,352,400	40,000,000.00	1,340,352,400	2,301,730,476
KFS	23,715,415	0	23,715,415	0
FMA	10,077,250	0	10,077,250	0
KFAC	4,903,600	0	4,903,600	0
<b>TOTAL</b>	<b>1,339,048,665</b>	<b>40,000,000.00</b>	<b>1,379,048,665</b>	<b>2,301,730,476</b>

**6 OTHER GRANTS AND TRANSFERS**

Explanation	2017 -2018 Kshs	2016 -2017 Kshs
Membership dues and subscriptions to international organizations	17,000,000.00	3,881,245.00
<b>Total</b>	<b>17,000,000.00</b>	<b>3,881,245.00</b>

*(These are payments to IWC (International Whaling Commission))*

**7 SOCIAL SECURITY BENEFITS**

Explanation	2017 -2018 Kshs	2016 -2017 Kshs
Government pension and retirement benefits	12,588,971	0
<b>Total</b>	<b>12,588,971.00</b>	<b>0</b>

*(The payment was paid as gratuity to the principal secretary)*

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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

**8 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	7,747,895.00	513,070.00
Refurbishment of Buildings	1,508,305.00	387,893.00
Construction and Civil Works	2,970,600.00	323,815,639.00
Purchase of Office Furniture and General Equipment	1,306,638.00	10,351,652.00
Purchase of Specialized Plant, Equipment and Machinery	6,377,400.00	17,277,335.00
Purchase of vehicles and other transport equipment.	0	966,951,495.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	251,400.00
Research, Studies, Project Preparation, Design & Supervision	17,821,942.00	25,069,380.00
<b>Sub-total</b>	<b>37,732,780.00</b>	<b>1,344,617,864.00</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	0	
Domestic Public Financial Institutions	0	
Foreign financial Institutions operating Abroad	0	
Other Foreign Enterprises	0	
Foreign Payables - From Previous Years	0	
<b>Sub-total</b>	<b>0</b>	
<b>Total</b>	<b>37,732,780</b>	<b>1,344,617,864.00</b>

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs)**

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

**9A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Developme nt, deposit e.t.c	Exc rate (if in foreign currency)	2017 -2018	2016 -2017
				Kshs	Kshs
Central Bank of Kenya, 1000302925 , Recurrent Kes- state department fisheries and blue economy	ksh	Recurrent		58,379	95,754
Central Bank of Kenya, 1000302976, Development Kes – state department fisheries and blue economy	ksh	Developmen t		11,687,894	33,546,812
Central Bank of Kenya, 1000302984, Deposits Kes – state department fisheries and blue economy	ksh	Deposits		36,782,521	20,406,277
<b>Total</b>				<b>48,528,794</b>	<b>54,048,843</b>

**9B: CASH IN HAND**

	2017 -2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	25,434	8,923
<b>Total</b>	<b>25,434</b>	<b>8,923</b>

**Cash in hand should also be analysed as follows:**

	2017 -2018	2016 -2017
	Kshs	Kshs
State Department For Fisheries (Maji House)	25,434	8,923
<b>Total</b>	<b>25,434</b>	<b>8,923</b>

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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

**10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	0	218,600
Salary advances	87,557.75	
District suspense	0	
Clearance accounts	0	
<b>Total</b>	<b>87,557.75</b>	<b>218,600</b>

**11. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	36,782,521	20,406,277
<b>Total</b>	<b>36,782,521</b>	<b>20,406,277</b>

*[Accounts payable relate to contractors retention money and salary deduction pending the process to the beneficiaries]*

**12. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	54,048,843	35,098,230
Cash in hand	8,923	114,612
Accounts Receivables	218,600	1,289,405
Accounts Payables	(20,406,277)	(20,446,124)
<b>Total</b>	<b>33,870,089</b>	<b>16,056,123</b>

*[Provide short appropriate explanations as necessary]*

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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

**13. PRIOR YEAR ADJUSTMENTS**

Description of the error	2017-2018 Kshs	2016 -2017 Kshs
Adjustments on bank account balances	33,641,508.60	1,104,119
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others ( <i>specify</i> )		
	<b>33,641,508.60</b>	<b>1,104,119</b>

*(Bank balances as per closure of financial year that were recovered by National Treasury)*

**14. 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 Fisheries and the Blue Economy*)

- 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.

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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**15. OTHER IMPORTANT DISCLOSURES**

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

<b>Description</b>	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	2,199,263.80	0
Construction of civil works	376,600	4,811,106
Supply of goods	4,255,350	4,802,113
Supply of services	15,560,087.20	3,698,275
	<b>22,391,301</b>	<b>13,311,494</b>

**15.2: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2017 -2018</b>	<b>2016 -2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	0	
Amounts due to Entity entities	0	
Amounts due to third parties	0	
Others ( <i>specify</i> )	0	2,000,000
	<b>0</b>	<b>2,000,000</b>

# STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY

## Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

### 16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

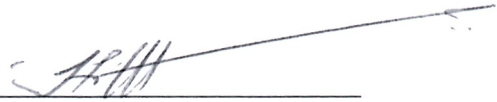
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

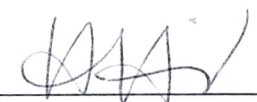
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	None	N/A	N/A	N/A	N/A

All issues raised by the external auditor were addressed and cleared through management response provided to the auditor during the financial report. The table above is therefore not applicable.

#### **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  
Prof. Micheni Japhet Ntiba, CBS

  
Principal Accounts Controller  
Henry Ondara  
ICPAK M/ No:10292

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
	A	B	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

As per attached schedule

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.						2,000,000	
11.							
12.							
	Sub-Total					2,000,000	
	Grand Total					2,000,000	

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land				
Buildings and structures	473,126,136	18,226,800.00		491,352,936.00
Transport equipment	2,866,563,878			2,866,563,878.00
Office equipment, furniture and fittings	10,152,900	1,306,638.00		11,459,538.00
ICT Equipment, Software and Other ICT Assets	5,104,120			5,104,120.00
Other Machinery and Equipment	19,142,547	75,323,502.00		94,466,049.00
Heritage and cultural assets				-
Intangible assets	178,596,909	21,521,942.00		200,118,851.00
<b>Total</b>	<b>3,552,686,399</b>	<b>116,378,882.00</b>		<b>3,669,065,281.00</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**

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For the year ended June 30, 2018 (Kshs)

**ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (State Department for Fisheries and the Blue Economy)**

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	Kisumu	Regional fisheries coordination activities	Principal Secretary		
	Turkana	Regional fisheries coordination activities	Principal Secretary		
	Mombasa	Regional fisheries coordination activities	Principal Secretary		
	Sagana/kiganjo	Regional fisheries coordination activities	Principal Secretary		

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**STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs)**

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**ANNEX 7- REPORTS GENERATED FROM IFMIS**

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

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



TABLE I - SUMMARY OF STALLED PROJECT DETAILS

Project Details	Reported No of Projects	Kshs 'million			Implementation Stage	Kshs 'million		Outstanding Project Costs as at June 2018
		Estimated Project Cost		Financing		Actual cumulative expenditure to June 2018		
		Total Funding	GoK				Foreign	
1132 State Department for Sports	5	43,841	43,841	-	-	3,843	39,998	
1134 State Department for Heritage	-	-	-	-	-	-	-	
National Museum	6	806	806	-	-	64	743	
1152 State Department for Energy	1	8,809	3,609	5,200	39%	5,618	3,191	
1162 State Department for Livestock	21	6,369	6,369	-	-	1,870	4,499	
1165 State Department for Crop Development	4	43,024	38,342	4,682	-	6,021	37,003	
1168 State Department for Agricultural Research	-	-	-	-	-	-	-	
KARLO	3	1,309	950	359	-	702	607	
1166 State Department for Fisheries, Aquaculture & the Blue Economy	193	5,538	5,538	-	-	1,351	4,186	
1167 State Department for Irrigation	6	1,710	1,710	-	-	674	1,036	
Nation Irrigation Board	1	1,565	1,565	-	-	958	608	
1173 State Department for Cooperatives	3	10,227	10,227	-	-	45	10,182	
1177 State Department for Trade	-	-	-	-	-	-	-	
1178 State Department for Industrialization	5	1,344	396	948	-	472	872	
1184 State Department for Labour	9	3,833	641	3,192	-	131	3,702	
1165 State Department for Social Protection	-	-	-	-	-	-	-	
1192 State Department for Mining	-	-	-	-	-	-	-	
1193 State Department for Petroleum	-	-	-	-	-	-	-	
1200 Ministry of Tourism and Wildlife	-	-	-	-	-	-	-	
1211 State Department for Public Service and Youth	-	-	-	-	-	-	-	
1212 State Department for Gender	-	-	-	-	-	-	-	
1221 State Department for East African Community	-	-	-	-	-	-	-	
1222 State Department for Regional and Northern Corridor Development	6	4,860	2,071	2,789	-	656	4,204	
Coast Development Authority	1	2,300	2,300	0	10%	195	2,105	
Kerio Valley Development Authority (DEVELOPMENT)	4	51,800	11,800	40,000	-	288	51,512	
Ewaso Ng'iro North River Basin Development Authority (ENNDA)	1	397	397	-	20%	79	317	
LBDA Regional Housing Development Project	1	34	34.00	-	27%	9	25	
1252 State Law Office and Department of Justice	37	3,468	3,468	-	-	1,383	2,084	
116 The Judiciary	-	-	-	-	-	-	-	
1274 Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	
1297 Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	
203 Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	
204 Parliamentary Service Commission	-	-	-	-	-	-	-	
2071 Public Service Commission	-	-	-	-	-	-	-	
2091 Teachers Service Commission	-	-	-	-	-	-	-	
2111 Auditor General	-	-	-	-	-	-	-	
<b>Totals</b>	<b>545</b>	<b>365,935</b>	<b>286,974</b>	<b>78,961</b>		<b>72,495</b>	<b>293,440</b>	

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ANNEX I: STALLED PROJECT DETAILS										
Sno.	Project Name	Kshs 'million			Timeline		Implementation Stage to June 2018 %	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	GOK	Financing Foreign	Start Date	End Date		Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	
<b>INFRASTRUCTURAL SECTOR</b>										
<b>DI092 State Department for Transport</b>										
1	Reallocation Unit at Kibera & Mukuru	12,037.0	8,037.0	4,000.0	10-01-13	31/12/2016	90	8,158.9	3,878.1	Stalled: The contractors have withdrawn from site due to non-payment. The outstanding pending bill amounts to Ksh. 3.8 billion for construction works and refunds of VAT (i.e. Kshs. 1.5 billion on Housing, Works, and Infrastructure on Railway Reserve Land, Kshs. 0.5 billion on additional costs risks and Kshs. 1.7 billion as VAT respectively).
2	Embakasi Land Fencing Works	31.7	31.7		N/A	N/A	0	0.0	31.7	Stalled: The project stalled due to delays in obtaining development approvals from the County Government of Nairobi (then called Nairobi City Council). The works have now been re-scoped and the process of obtaining approvals is underway.
3	Transport Data Centre	130.0	130.0			30/9/2015	95	94.0	36.0	Stalled: The total project cost was Kshs. 130 M and there were items that needed to be considered of Kshs. 16 M. The project was expected to be completed by 30th September 2015. However, the project delayed because of financial inadequacy for training, equipment licensing renewal and to take care of the recommended items of Kshs. 16 M.
4	Nanyuki Airstrip (Civil)	399.0	399.0		24/11/2014	22/8/2016	42	142.7	256.3	Suspended: Contract terminated in August 2016. Out of court negotiations between KAA & the contractor ongoing.
5	Rehabilitation of Wajir Airport (Apron, Runway, Taxiways, security road and Access Road).	819.3	819.3		05-08-17	28/12/2019	15	127.1	692.2	Suspended: KDF recalled this project for re-scoping of the works; the exercise is complete and the PS - Defence, has been notified of the same to advise on the way forward. Advanced Payment: 81,900,000 & PCT: 46,170,000
6	Tseikuru Airstrip	76.0	76.0		10-05-15	07-05-16	85	50.0	26.0	Suspended: The Project has cost emanating from the contractor (NYS); they demanded an extra KES 25m to finalise the works. The next phase of works will be undertaken once land for expansion is acquired from Kiui County Government. An initial survey has been undertaken with the involvement of the County Government. The report is shortly being shared with the National Land Commission for advise on appropriateness of the process so far carried out.
7	Voi Ikanga Airstrip	240.6	240.6		01-05-15	05-05-16	90	227.5	13.1	Suspended: The project has boundary dispute with locals. The arbitral process with the contractor due to delays in works execution is ongoing.
8	Wagadud Airstrip	609.2	609.2		19/5/2016		0		609.2	Suspended: Designs for the project are complete. Security assessment is being done to implement the project.

Sno.	Kshs 'million	Estimated Project Cost		Financing		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
		Total Funding	GoK	Foreign	Start Date	End Date	%				
9		8.9	8.9		30/7/2014	24/12/2014	40				Suspended; Due to change of business case, the project was terminated. The designs for an administration building within the site (which will incorporate the stalled building), are complete. The building will be executed once a budget is available, and will accommodate all airport staff (including other government agencies)
10		64,745.4	64,745.4		12-03-13	12-04-16	5	4,310.9	60,434.5		Abandoned; Project put on hold
	<b>TOTAL FOR VOTE</b>	<b>79,097.0</b>	<b>75,097.0</b>	<b>4,000.0</b>				<b>13,114.2</b>	<b>65,982.8</b>		
	<b>Ministry of Energy</b>	8,809	3,609	5,200	Jul-13	Dec-21	39%	5,618	3,191		Termination of the contractor and litigation
1	Lessos - Tororo	8,809	3,609	5,200			0	5,618	3,191		
	<b>Total</b>										
	<b>State Department of Housing and Urban Development</b>										
	<b>Kenya Building Research Centre (KBRC)</b>										
	Mapping, truthing, Verification, Validation, Publishing and										
1	Gazettement of Building Materias in Kenya (phase 1- Coast region	47.00	47.00		2014/15	2018/19	50%	17.00	30.00		The project was not funded for the FY 2015/16 2016/17
	<b>Metropolitan Development</b>										
	Rehabilitation of selected roads in Gikomba				10th, July 2012	9th, May 2014	57%				Inaccessible site due to illegal occupation by traders on project roads hence contractor not being able to execute the works.
2		570.91	570.91					330.43	240.48		Lack of budget
3	Reconstruction of the Road linking Githurai 44 to Githurai 45 and construction of access to Thika Greens	278.85	278.85		5th, January 2013	1st, December 2014	85%	231.36	47.49		
	<b>National Housing Corporation</b>										
	Kisumu Kanyakwar Ph. II				27th, November 2014	42,736.00	0.08				The works were suspended by the contractor. Discussions are ongoing to resolve outstanding issues. Internally funded by the corporation
4		2,165.16	2,165.16					227.02	1,938.13		
	<b>Housing</b>										
	Proposed completion of Lukenya Trunk Sewer line in Mavoko Machakos County-MOLHUD/HD/22/2014-2015	31.94	31.94	Nil	4th, March 2015	4th, January 2016	60%	7.81	24.13		Suspended; Way leave challenges funding Inadequate
5											
6	Proposed 4.5km Trunk sewer line at Makutano , Meru Town- Meru County	72.69	72.69	Nil	16th, July 2015	30th, June 2016	65%	36.88	35.81		Suspended; Way leave challenges

Sno.	Project Cost Total Funding	Kshs 'million		Timeline		Implement ation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as as June 2018	Remarks/Reasons for stalled projects
		Gok	Foreign	Start Date	End Date				
<b>UDD</b>									
7	21.8	21.8	0	01-Oct-12	01-Oct-13	33%	7.09	14.73	Not completed due to lack of fund
8	23.6	23.6	0	02-Jul-12	02-Oct-13	30%	6.97	16.65	Not completed due to lack of fund
9	21.7	21.7	0	03-Sep-12	04-Oct-13	27%	5.83	15.89	Not completed due to lack of fund
10	23.6	23.6	0	01-Mar-11	05-Mar-13	24%	5.76	17.84	Not completed due to lack of fund
11	22.7	22.7	0	02-Jul-12	06-Oct-13	26%	5.82	16.88	Not completed due to lack of fund
12	19.4	19.4	0	01-Mar-11	07-Mar-13	34%	6.59	12.79	Not completed due to lack of fund
13	16.7	16.7	0	01-Mar-11	08-Mar-13	12%	1.92	14.75	Not completed due to lack of fund
14	22.4	22.4	0	01-Mar-11	09-Mar-13	25%	5.62	16.75	Not completed due to lack of fund
15	17.0	17.0	0	01-Mar-11	10-Mar-13	7%	1.25	15.71	Not completed due to lack of fund
16	20.6	20.6	0	02-Jul-12	11-Jul-13	30%	6.25	14.36	Not completed due to lack of fund
17	19.1	19.1	0	01-Oct-12	12-Oct-13	25%	4.84	14.27	Not completed due to lack of fund
18	23.0	23.0	0	01-Mar-11	13-May-13	31%	7.15	15.85	Not completed due to lack of fund
19	19.0	19.0	0	01-Oct-12	14-Oct-13	32%	6.00	13.00	Not completed due to lack of fund
20	21.0	21.0	0	01-Oct-12	15-Oct-13	19%	4.00	17.00	Not completed due to lack of fund
21	20.0	20.0	0	01-Mar-11	16-May-13	30%	6.00	14.00	Not completed due to lack of fund
22	22.6	22.6	0	01-Mar-11	17-May-13	30%	6.88	15.70	Not completed due to lack of fund
23	22.0	22.0	0	01-Mar-11	18-Oct-13	20%	4.40	17.60	Not completed due to lack of fund
24	23.0	23.0	0	01-Oct-12	19-Oct-13	28%	6.50	16.50	Not completed due to lack of fund
25	20.8	20.8	0	01-Sep-10	20-Sep-13	31%	6.36	14.42	Not completed due to lack of fund
26	21.5	21.5	0	03-Sep-12	21-Oct-13	28%	6.00	15.50	Not completed due to lack of fund
27	165.0	165.0	0	03-Sep-12	22-Sep-13	85%	140.25	24.75	Not completed due to lack of fund
28	22.3	22.3	0	01-Sep-10	23-Sep-13	28%	6.12	16.13	Not completed due to lack of fund
29	18.9	18.9	0	02-Jul-12	24-Jul-13	13%	2.47	16.40	Not completed due to lack of fund
30	21.1	21.1	0	01-Mar-11	25-May-13	26%	5.50	15.55	Not completed due to lack of fund
31	22.3	22.3	0	03-Sep-12	26-Sep-13	25%	5.57	16.71	Not completed due to lack of fund
32	21.1	21.1	0	02-Jul-12	27-Jul-13	21%	4.43	16.64	Not completed due to lack of fund
33	290.0	290.0	0	20/11/2012	23/09/2016	25%	73.48	216.52	Not completed due to lack of funds ( there has been no budget allocation in 2016/2017, 2017/2018 and 2018/2019.
<b>Total</b>	<b>4,148.48</b>	<b>4,148.48</b>					<b>1,199.57</b>	<b>2,948.91</b>	

Sno.	Estimated Project Cost		Kshs 'million		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure as of June 2018	Kshs 'million Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
	Total Funding	GoK	Financing		Start Date	End Date				
			Foreign	%						
<b>D1095 State Department for Public Works</b>										
1	719.7	719.7	0	0	31-07-09	15-07-20	86%	475.81	243.89	Budget Constraint
2	267.1	267.1	0	0	11-02-10	15-04-19	70%	117.50	149.60	Budget Constraint
3	2,111.1	2,111.1	0	0	12-01-10	30-08-19	97%	2,048.33	62.77	Budget Constraint
4	396.6	396.6	0	0	08-02-11	05-09-21	65%	253.09	143.51	Budget Constraint
5	1,212.4	1,212.4	0	0	12-08-12	01-07-20	47%	519.13	693.27	Budget Constraint
6	747.3	747.3	0	0	12-01-12	22-04-20	42%	149.77	597.53	Budget Constraint
7	767.6	767.6	0	0	03-05-12	30-06-19	87%	653.90	113.70	Budget Constraint
8	699.6	699.6	0	0	01-04-12	30-07-18	92%	627.10	72.50	Budget Constraint
9	812.7	812.7	0	0	12-01-12	12-09-18	95%	763.27	49.43	Budget Constraint
10	27.0	27.0	0	0	09-05-16	28-11-18	100%	22.70	4.30	Funds allocated to clear a Pending Bill
11	508.6	508.6	0	0	17-05-10	30-12-18	100%	485.50	23.10	Funds allocated to pay Final Account
12	450.0	450.0	0	0	03-05-16	30-06-20	5%	3.30	446.70	Funds allocated to clear a Pending Bill
13	1,085.3	1,085.3	0	0	05-09-09	30-09-18	100%	1,044.63	40.70	Funds allocated to honour a court award
14	92.0	92.0	0	0	30-03-10	20-09-18	100%	85.61	6.39	Funds allocated to honour a court award
15	1,584.5	1,584.5	0	0	01-05-12	01-05-12	100%	1,250.00	334.52	Budget Constraint
16	740.0	740.0	0	0	01-08-17	30-01-20	5%	250.00	490.00	Budget Constraint
17	1,250.0	1,250.0	0	0	01-08-17	15-01-20	5%	550.00	700.00	Budget Constraint
<b>TOTALS</b>										
	13,471.6	13,471.6						9,299.6	4,171.9	
<b>D1095 State Department for Public Works</b>										
<b>ESP District Headquarters</b>										
1	50.4	50.4	0	0	03-03-10	03-05-20	60%	30.0	20.4	Low Budget Ceiling
2	74.2	74.2	0	0	03-03-10	03-05-20	40%	30.0	44.2	Low Budget Ceiling
3	61.2	61.2	0	0	03-03-10	23-04-20	71%	37.5	23.7	Low Budget Ceiling
4	40.3	40.3	0	0	03-03-10	25-04-20	84%	33.9	6.4	Low Budget Ceiling
5	42.0	42.0	0	0	03-03-10	25-04-20	95%	35.0	7.0	Low Budget Ceiling
6	59.2	59.2	0	0	03-03-10	30-04-20	51%	30.0	29.2	Low Budget Ceiling
7	44.4	44.4	0	0	03-03-10	03-05-20	68%	30.0	14.4	Low Budget Ceiling
8	50.3	50.3	0	0	03-03-10	17-04-19	70%	40.6	9.7	Low Budget Ceiling
9	38.4	38.4	0	0	03-03-10	25-04-20	78%	30.0	8.4	Low Budget Ceiling
10	44.4	44.4	0	0	03-03-10	25-04-21		30.0	14.4	Low Budget Ceiling
11	58.9	58.9	0	0	03-03-10	25-04-21		28.9	30.0	Low Budget Ceiling
12	54.9	54.9	0	0	03-03-10	25-04-21		23.7	31.2	Low Budget Ceiling
13	75.4	75.4	0	0	03-03-10	25-04-21		37.7	37.7	Low Budget Ceiling

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	Gok	Foreign	Start Date	End Date			Outstanding Project Costs as of June 2018		
14	Fafi	59.1	59.1	0	03-03-10	25-04-21	40.0	19.1	Low Budget Ceiling		
15	Kilungu	49.6	49.6	0	03-03-10	25-04-21	30.0	19.6	Low Budget Ceiling		
16	Kyuso	39.5	39.5	0	03-03-10	25-04-21	30.0	9.5	Low Budget Ceiling		
17	Kipipiri	67.0	67.0	0	03-03-10	17-04-21	30.0	37.0	Low Budget Ceiling		
18	Nyeri South	72.0	72.0	0	03-03-10	18-04-21	30.0	42.0	Low Budget Ceiling		
19	Nandi South	44.8	44.8	0	03-03-10	10-04-21	30.0	14.8	Low Budget Ceiling		
20	Njoro	42.0	42.0	0	03-03-10	23-04-21	30.0	12.0	Low Budget Ceiling		
21	Kisumu Town West	53.9	53.9	0	03-03-10	18-04-21	31.3	22.6	Low Budget Ceiling		
22	Nyati	52.7	52.7	0	03-03-10	25-04-20	12.7	40.0	Low Budget Ceiling		
23	Wajir South	45.0	45.0	0	03-03-10	18-04-21	15.0	30.0	Low Budget Ceiling		
24	Kirinyaga West	52.0	52.0	0	03-03-10	15-04-21	34.5	17.5	Low Budget Ceiling		
25	Marakwet east	45.2	45.2	0	03-03-10	26-04-21	30.0	15.2	Low Budget Ceiling		
26	Mandera North	54.0	54.0	0	03-03-10	18-04-21	30.8	23.2	Low Budget Ceiling		
27	Buraya District HQ	54.0	54.0	0	03-03-10	25-04-21	30.0	24.0	Low Budget Ceiling		
<b>Total</b>	<b>1,424.8</b>	<b>1,424.8</b>	<b>-</b>				<b>821.6</b>	<b>603.2</b>			

Sno.	Kshs 'million	Estimated Project Cost		Financing		Timeline		Implementation Stage	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
		Total Funding	GoK	Foreign	%	Start Date	End Date				
<b>GECA- GENERAL ECONOMIC AND COMMERCIAL SECTOR</b>											
<b>D1174 State Department for Trade</b>											
1		6,053	6,053	0	07-01-14	30/06/2019		18	6,035	Impression designs were done with support of public works Ministry but no finalised due to lack of Budgetary allocation	
2		3,802	3,802	0	07-01-14	30/06/2019		18	3,784	Impression designs were done with support of public works Ministry but no finalised due to lack of Budgetary allocation	
3		372	372	0	01-07-15	30-06-21		9	363	Affected by austerity measures in Fys 2016/17&2017/18 with no subsequent allocation in FY 2018/19	
	<b>Total for Vote</b>	<b>10,227</b>	<b>10,227</b>	<b>0</b>				<b>45</b>	<b>10,182</b>		
<b>1173 State Department for Cooperatives</b>											
1		1,565	1,565	0	2015/16	2019/20	Stalled	957.5	607.5	lack of funds due to ceiling	
	<b>Total</b>	<b>1,565</b>	<b>1,565</b>	<b>0</b>				<b>958</b>	<b>608</b>		
<b>D1103 State Department for Regional &amp; Northern Corridor Development</b>											
1		396.65	396.65	0	1982	2024		79.330	317.32	Limited funding and delayed payments of various certificates made the project stall in 1992	
	<b>Total</b>	<b>396.65</b>	<b>396.65</b>	<b>-</b>				<b>79.33</b>	<b>317.32</b>		
<b>Ewaso Ng'iro North River Basin Development Authority (ENNDA)</b>											
1		1,450	1,450	-	2005	2025	5	25	1,425	In 2016/17 Kshs 325 million allocated for implementation of the project was reallocated to water pans, 2017/18 received only Kshs 8 Million and not funded in 2018/19	
2		5,000	5,000	-	2015	2022	2	10	4,990	Lack of funds, Not financed since 2018/19	
3		350	350	-	2013	2018	70	250	100	Lack of funds, Not financed since 2016/17	
4		45,000	5,000	40,000	2013	2018	2	3	44,997	The funds allocated for the project for in FY 2016/17 for preliminary works was reallocated in a bid to complete ongoing projects. The project has not received funding since then.	
	<b>Total</b>	<b>51,800</b>	<b>11,800</b>	<b>40,000</b>				<b>288</b>	<b>51,512</b>		

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018 %	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Total Funding	Gok	Financing Foreign	Start Date	End Date		Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	
<b>Coast Development Authority</b>										
1	1034104500 Integrated Fruit and Honey Processing	326	326	-	2012	2019	61%	197.75	128.25	Budget Cuts and low development budget Ceilings
2	Wananchi Cottages	300	300	-	2012	2020	16%	48.00	252.00	Budget Cuts and low development budget Ceilings
3	1034107600 Boji Farmers Irrigation Project	145	145	-	2011	2020	9%	12.88	132.12	Budget Cuts and low development budget Ceilings
	<b>Total</b>	<b>771</b>	<b>771</b>	<b>-</b>				<b>258.63</b>	<b>512.37</b>	
<b>Coast Development Authority</b>										
	Lake Chaila Water Resources Integrated Development Project	3,289.0	500.0	2,789.0	2,012	2,020	ongoing	83.0	3,206.0	Lack of funds; Low development budget ceiling and the project promoted through PPP
1	Milk Processing Plant	72.0	72.0	-	2,014	2,020	stalled	1.5	70.5	Lack of Funds; Low development budget ceilings
2	Promotion of Sustainable Mineral Exploration and processing- Coral blocks Production	728.0	728.0	-	2,012	2,022	ongoing	313.0	415.0	Lack of funds; Low development budget ceiling
3		<b>4,089.0</b>	<b>1,300.0</b>	<b>2,789.0</b>				<b>397.5</b>	<b>3,697.5</b>	
<b>Kerio Valley Development Authority (DEVELOPMENT)</b>										
1	Cherangany Watershed Conservation Programme	2,300	2,300	-	2010/2011	2020/21	10%	195	2,105	Project not funded in 2018/2019
	<b>Total for Vote</b>	<b>2,300</b>	<b>2,300</b>					<b>195</b>	<b>2,105</b>	

Sno.		Kshs 'million			Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
		Estimated Project Cost	Financing		Start Date	End Date				
			Total Funding	GoK						
	<b>AGRICULTURE, LIVESTOCK, LANDS, SECTOR</b>									
	<b>Vote: State Department of Agricultural Research</b>									
	<b>State Corporations Name: Kenya Agricultural and Livestock Research Organisation (KALRO)</b>									
1	Equipping of Tea Research and Development Factory/Plant	710	710	-	01-07-14	30-06-19	343	367	Equipping of Tea Research and Development Factory that is built and complete	
2	Equip the modular aflatoxin plant and laboratory at KALRO Katumani for production of aflatoxin for control aflatoxin.	159	40	119	11-11-14	30-06-19	119	40	Additional equipment to have it commissioned as the Plant is built and complete	
3	Construction and equipping of dairy resource center, and the milk research and processing plant	440	200	240	01-07-15	30-06-19	240	200	Construction was funded by World bank bank the facility has not been commissioned due to lack of equipments	
	<b>Sub totals</b>	<b>1,309</b>	<b>950</b>	<b>359</b>			<b>702</b>	<b>607</b>		
	<b>1162 State Department for Livestock.</b>									
1	Isinya(Kajiado) Tannery-ESP	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Kajiado County Government	
2	Bungoma Tannery-ESP	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Kajiado County Government	
3	Wote(Makueni)	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Kajiado County Government	
4	Mogotio(Baringo)Tannery-ESP	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Baringo County Government	
5	Wajir tannery-ESP	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Wajir County Government	
6	Garrissa Tannery-ESP	75	75 Nil		1 <sup>st</sup> July, 2010	30 <sup>th</sup> June 2011	25	50	Devolved to Garissa County Government	
7	Isiolo Slaughter House-ESP	505	505 Nil		1 <sup>st</sup> July, 2007		184	321	Devolved to Isiolo County Government	
8	West Pokot Slaughter House-ESP	420	420 Nil		1 <sup>st</sup> July, 2007		103	317	Devolved to West Pokot County Government	

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
		Estimated Total Funding	GoK	Foreign	Start Date	End Date				
9	Wajir Slaughter House-ESP	429	429	Nil	6th July, 2007		26	110	319	Devolved to Wajir County Government
10	Garissa Slaughter House-ESP	446	446	Nil	1 <sup>st</sup> July, 2007		22	99	347	Devolved to Garissa County Government
	<b>Total</b>	<b>2,250.00</b>	<b>2,250.00</b>					<b>646.00</b>	<b>1,604.00</b>	
<b>1162 State Department for Livestock.</b>										
1	Construction of learning facilities (New Site) at AHITI	360	360		07.07.2012	30.06.2022	On-going	143	217	No funds allocated on all construction and refurbishment projects
2	Construction and refurbishment of Infrastructure at AHITI	266	266		07.07.2012	30.06.2022	On-going	117	149	No funds allocated on all construction and refurbishment projects
3	Construction and refurbishment of Infrastructure at AHITI	249	249		12.08.2012	30.09.2022	On-going	99	150	No funds allocated on all construction and refurbishment projects
4	Disease Free Zones Program.	1700	1700		27.08.2013	30.06.2024	On-going	450	1250	No funds allocated on all construction and refurbishment projects
5	Construct & refurbish facilities -Meat Training Institute Athi	160	160		20.09.2012	30.12.2021	On-going	96	64	No funds allocated on all construction and refurbishment projects
6	Construct & Refurbish facilities-Pastoral Training Centre at Gifitu	150	150		18.07.2012	30.08.2020	On-going	113	37	No funds allocated on all construction and refurbishment projects
7	Construction and refurbishment at Dairy Training Institute-Naivasha	307	307		09.08.2013	28.12.2022	On-going	68.75	238.25	No funds allocated on all construction and refurbishment projects
8	Construct & Refurbish- Regional Pastoral Training Centre-Narok	40	40		01.07.2016	31.12.2019	On-going	24	16	No funds allocated on all construction and refurbishment projects
9	National Bee keeping Institute	122	122		15.08.2013	30.12.2020	On-going	87.5	34.5	No funds allocated on all construction and refurbishment projects
10	Leather Science Institute	626	626		15.08.2013	30.06.2023	On-going	12.5	613.5	No funds allocated on all construction and refurbishment projects
11	Kiboko Zoological and efficacy trial Centre	139	139		15.08.2014	30.12.2022	On-going	13.5	125.5	No funds allocated on all construction and refurbishment projects
	<b>TOTAL For VOTE</b>	<b>4,119</b>	<b>4,119</b>	<b>0</b>				<b>1,224</b>	<b>2,895</b>	
<b>D1165 STATE DEPARTMENT FOR CROP DEVELOPMENT</b>										
1	Cane Testing Units	3400	3400	0	01-07-17	31/6/2021	On going	1600	1800	Was ongoing with internally generated funds. Budget ceiling did allow inclusion

Sno.	Estimated Project Cost	Kshs 'million		Timeline		Actual cumulative expenditure as of June 2018	Kshs 'million Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	
		Financing		Date					Implementation Stage to June 2018
		Total Funding	GoK	Foreign	Start Date				
2	133	133	0	01-07-16	31/6/2021	1	132	Started with internally generated funds. Budget ceiling did not allow inclusion	
3	39,000	34,719	4,281	2008	30-06-21	4,300	34,700	Budget ceiling	
4	491	90	401	02-02-12	30-06-24	119.7	371.3	Phase I-100% completed, Phase II commences in 2018. Not funded as phase 2 documents were not ready. Documents are now ready	
<b>Totals</b>	<b>43,024</b>	<b>38,342</b>	<b>4,682</b>			<b>6,020.70</b>	<b>37,003.30</b>		
<b>D1112 Ministry of Lands</b>									
	500	500		1/7/14	6/30/22	32	468	Reduction in Development Ceiling	
Renovation of Land Registries	4,950	4,950		1/7/14	9/1/22	3,218	1,732	Reduction in Development Ceiling	
Survey, Inspection & Maintaining of National & International Boundaries	550	550		1/7/11	6/30/22	162	388	Reduction in Development Ceiling	
Infrastructure Improvement at the Kenya Institute of Surveying and Mapping (Hostels/Dining Hall)	<b>6,000</b>	<b>6,000</b>				<b>3,412</b>	<b>2,588</b>		
<b>Total</b>									

Sno.	Project Cost Total Funding	Kshs 'million		Timeline		Implement ation Stage to June 2018 %	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	
		Gok	Foreign	Start Date	End Date					
<b>WATER, IRRIGATION AND ENVIRONMENT SECTOR</b>										
<b>D1107 State Department for Water Services</b>										
<b>NATIONAL WATER CONSERVATION AND HARVESTING AUTHORITY</b>										
1	Badassa Dam	3,587	3,587	-	Jun-09	Dec-11	50	2,054	1,533	Excessive foundation grouting works variation
2	Umaa Dam	2,770	2,770	-	Jan-09	Jan-11	45	1,189	1,581	Contractual dispute arose on extension of time in year 2010 which culminated in stalling of construction works and arbitration
	<b>Total</b>	<b>6,357</b>	<b>6,357</b>	<b>-</b>			<b>95</b>	<b>3,243</b>	<b>3,114</b>	
<b>LAKE VICTORIA NORTH WATER SERVICES BOARD</b>										
3	Nzola Cluster Phase II – Lot I (Kakamega Town) - New Maraba sewerage system	2,685	385	2,300	08-Aug-08	07-Aug-12	92	2400	285	The project was constructed to completion except Maraba sewerage system which was stopped following a stop order issued by the National Environmental Tribunal in January, 2010 following complaints by one land owner who petitioned the tribunal as he envisaged that the project will degrade the value of land in the area. At the time of stoppage, 9 out of 22 Km of sewer lines had been laid and earth works for the ponds was going on. Land for the ponds and sewer lines way leaves had been acquired. The project was co-financed by the Gok and Kfw which withdrew its support for the project in 2014.
<b>LAKE VICTORIA SOUTH WATER SERVICES BOARD</b>										
4	Rongo Water Supply Project	80	80	-	Nov-11	Jun-12	53	32	48	Lack of Adequate Funding
5	Kegati water project	120	120	-	Oct-10	Jun-11	75	68	52	Lack of Adequate Funding
6	East Uyoma Water Supply	35	35	-	Nov-11	Jun-12	35	3	32	Lack of Adequate Funding
7	West Uyoma Water Supply	70	70	-	Jul-09	Jun-10	90	42	28	Lack of Adequate Funding
	<b>Total</b>	<b>305</b>	<b>305</b>	<b>-</b>			<b>253</b>	<b>145</b>	<b>160</b>	
	<b>Total 1107</b>	<b>9,347</b>	<b>7,047</b>	<b>2,300</b>			<b>440</b>	<b>5,788</b>	<b>3,559</b>	
	<b>State Department for Water Services</b>	<b>5,758</b>	<b>2,423</b>	<b>3,335</b>			<b>-</b>	<b>3,901</b>	<b>1,857</b>	
<b>TANA WATER SERVICES BOARD</b>										
1	Mathira Community Water	380	-	380	June 2015	Dec 2017	60	225	155	Lack of Funding
2	Maau Water Supply Distribution Network, Sewerage and ID	900	-	900	June 2016	Dec 2017	100	400	500	Lack of Funding
	<b>Total TWSSB</b>	<b>1,280</b>	<b>-</b>	<b>1,280</b>				<b>625</b>	<b>655</b>	

Sno.	Project Name	Kshs 'million		Timeline		Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
		Estimated Project Cost	Financing	Date	Implementation Stage				
									Total Funding
<b>TANATHI WATER SERVICES BOARD</b>									
3	Masinga Cluster Water Supply Project	270	-	270	17-Jan	20-Jan	139	Inadequate funding. The contract was approved at 270 million but the GoK only funded 139million during the FY 2015/16. The deficit to complete the project is 131 million but no allocation in FY 2018/19.	
3	Migwani Water Supply project	200	-	200	15-May	20-May	100	Inadequate funding. The contract was approved at 200 million but the GoK only funded 100million during the FY 2014/15. The deficit to complete the project is 100 million but no allocation in FY 2018/19.	
4	<b>TOTAL TAWSB</b>	<b>470</b>	<b>-</b>	<b>470</b>			<b>239</b>	<b>231</b>	
<b>WATER SERVICES TRUST FUND</b>									
5	Upscaling Basic Sanitation for the Urban Poor (UBSUP)- Baringo	1,013	300	713	Jul-11	Dec-18	881	132	Budget capture omission
6	Support to Water and Sanitation Services for the ASAL Area	670	613	57	Dec-14	Dec-18	529	141	Budget Capture Omission
7	Support to equitable Access to quality water, basic sanitation	2,325	1,510	815	Oct 2014	Jun-19	1,627	698	Budget Capture Omission
	<b>D1104 State Department for Irrigation - Total of 193 projects</b>	<b>4,008</b>	<b>2,423</b>	<b>1,585</b>			<b>3,037</b>	<b>971</b>	
County	<b>Project Name</b>								
Baringo	Barwesa	93.0	93.0	-	2011	2022	23.0	70.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Baringo	Mogotto Equator	73.0	73.0	-	2012	2022	3.0	70.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Kaboson	60.0	60.0	-	2012	2022	6.0	54.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Memodo	41.0	41.0	-	2012	2022	1.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bomet	Kapsimbir	93.0	93.0	-	2012	2022	3.0	90.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Sitabicha	45.0	45.0	-	2012	2022	5.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chepkuyi	54.0	54.0	-	2011	2022	10.0	44.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.	Project Name	Kshs 'million			Timeline		Implement action Stage to June 2018 %	Actual cumulative expenditure to June 2018	Outstanding Project Costs as June 2018	Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	Gok	Foreign	Start Date	End Date				
Bungoma	Matsi	60.0	60.0	-	2011	2022	35	20.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Namasanda	35.0	35.0	-	2011	2022	40	13.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chepkarai	15.0	15.0	-	2011	2022	35	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Masuno	40.0	40.0	-	2011	2022	70	25.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Lukhoma	34.0	34.0	-	2011	2022	30	10.0	24.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Chebich	50.0	50.0	-	2012	2022	5	2.0	48.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Bungoma	Kamusinde	30.0	30.0	-	2011	2022	30	8.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Namatenga	15.0	15.0	-	2011	2022	40	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Mudemb/Rumbwa	15.0	15.0	-	2011	2022	40	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Nandikinya	25.0	25.0	-	2011	2022	20	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Neeela	15.0	15.0	-	2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Akatogoriot	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Sisenya	18.0	18.0	-	2011	2022	50	8.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Samia Fruits	23.0	23.0	-	2011	2022	35	8.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Sekunya	30.0	30.0	-	2011	2022	30	8.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Busia	Majenje	45.0	45.0	-	2011	2022	25	10.0	35.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.	Estimated Project Cost	Kshs 'million		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
		Total Funding	Financing		Start Date					End Date
			GoK	Foreign						
Egges Marand	65.0	65.0	-	2011	2022	15	10.0	55.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Korober	80.0	80.0	-	2011	2022	19	15.0	65.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Egges Marand	27.0	27.0	-	2012	2022	7	2.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Chemenengir	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kondabiliet	90.0	90.0	-	2011	2022	72	65.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Embu	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Garissa	18.0	18.0	-	2011	2022	17	3.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Garissa	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Garissa	15.0	15.0	-	2012	2022	10	1.5	13.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Garissa	22.5	22.5	-	2011	2022	56	12.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	35.0	35.0	-	2011	2022	14	5.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	30.0	30.0	-	2011	2022	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	26.0	26.0	-	2011	2022	42	11.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	35.0	35.0	-	2011	2022	66	23.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	25.0	25.0	-	2011	2022	20	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Homabay	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution	

Sno.	Kshs 'million	Timeline	Implement ation Stage to June 2018	Actual cumulative expenditure as June 2018	Outstanding Project Costs as June 2018	Remarks/Reasons for stalled projects	Estimated Project Cost		Financing		Date						
							Total Funding	Gok	Foreign	Start Date	End Date	%					
Homabay								38.0	38.0	-		2012	2022	5	2.0	36.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo								20.0	20.0	-		2011	2022	25	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo								20.0	20.0	-		2011	2022	40	8.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo								20.0	20.0	-		2011	2022	15	3.0	17.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo								15.0	15.0	-		2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Isiolo								19.5	19.5	-		2011	2022	23	4.5	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado								120.0	120.0	-		2012	2022	8	10.0	110.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado								70.0	70.0	-		2012	2022	10	7.0	63.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado								50.0	50.0	-		2011	2022	20	10.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kajiado								45.0	45.0	-		2011	2022	11	5.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega								90.0	90.0	-		2011	2022	11	10.0	80.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega								14.0	14.0	-		2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega								15.0	15.0	-		2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega								15.0	15.0	-		2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega								15.0	15.0	-		2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.	Kshs 'million		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
	Estimated Project Cost	Financing		Date				
		Total Funding	GoK					
	12.0	12.0	-		%			
Kakamega Mausi	12.0	12.0	-	2011	2022	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega Mungavo	30.0	30.0	-	2011	2022	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega Buchangu	20.0	20.0		2011	2022	5.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega Lukose	20.0	20.0	-	2011	2022	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kakamega Masinjira Drainage	19.0	19.0	-	2011	2022	4.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho Kapsomboch	30.0	30.0	-	2011	2022	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho Magiche	27.0	27.0	-	2011	2022	12.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho Kipsinodet	50.0	50.0		2011	2022	10.0	40.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kericho Masaita	25.0	25.0	-	2011	2022	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Githoito Muiru	26.0	26.0	-	2011	2022	15.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Mbariki Karaya	30.0	30.0	-	2011	2022	7.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Nyamuku	40.0	40.0		2011	2022	15.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Gakoe	30.0	30.0	-	2011	2022	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Gatina	34.0	34.0	-	2011	2022	4.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Njuno	55.0	55.0		2012	2022	5.0	50.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Kiambu Wamoro	35.0	35.0		2011	2022	12.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Total Funding	GOK	Financing Foreign	Start Date	End Date			Implementation Stage to June 2018	Outstanding Project Costs as of June 2018	
Kilifi	Zia Ra Wari	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kilifi	Uhai Markano	25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kilifi	Madoviani	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kirinyaga	Kranukungu	43.0	43.0	-	2011	2022	42	18.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Nyangoko	15.0	15.0	-	2011	2022	27	4.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Glorious-Engeli	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Gesabakwa Rikendo	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Bogalenga	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Iyabe Youth Group	10.0	10.0	-	2011	2022	20	2.0	8.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisii	Gesonso	17.0	17.0	-	2011	2022	12	2.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisumu	Chiga	45.0	45.0	-	2011	2022	16	7.0	38.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisumu	Kabayi	14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisumu	Giko	15.0	15.0	-	2011	2022	17	2.5	12.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisumu	Kadu	15.0	15.0	-	2011	2022	47	7.0	8.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kisumu	Alungo	35.0	35.0	-	2012	2022	6	2.0	33.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kitui	Mutomo	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	

Sno.	Kshs 'million		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
	Estimated Project Cost	Financing		Date				
		Total Funding	GoK					
Kitui West	20.0	20.0	-	2011	2022	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kitui Nzama Kuu	22.0	22.0	-	2011	2022	4.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Waga	25.0	25.0	-	2011	2022	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Phuni	30.0	30.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Mwabuga	23.0	23.0	-	2011	2022	6.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Kibaoni	24.0	24.0	-	2011	2022	7.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Mabesheni	27.5	27.5	-	2011	2022	5.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Burani	30.0	30.0	-	2011	2022	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Msambweni	32.0	32.0	-	2011	2022	7.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Twi	15.0	15.0	-	2011	2022	2.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Patanani	24.0	24.0	-	2011	2022	6.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Kwale Mpepeni	24.0	24.0	-	2012	2022	1.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Laikipia Gatiu/Muthaiga	20.0	20.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Laikipia Pesi	45.0	45.0	-	2013	2022	2.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Laikipia Mutaro	45.0	45.0	-	2011	2022	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Lamu Vumbe Conservancy	14.0	14.0	-	2011	2022	4.0	The Department was not allocated funds for completion of the projects after the advent of devolution	

Sno.	Kshs 'million	Timeline	Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	Estimated Project Cost	Financing		Date	Implement	Actual	Outstanding		
							Total Funding	Gok	Foreign	Start Date	End Date	%	Project Costs	Project Costs	
Lamu							13.0	13.0	-	2011	2022	23	3.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Lamu							14.0	14.0	-	2011	2022	29	4.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos							43.0	43.0	-	2011	2022	12	5.0	38.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos							15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Machakos							13.0	13.0	-	2012	2022	8	1.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							14.0	14.0	-	2011	2022	21	3.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							24.0	24.0		2011	2022	17	4.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							20.0	20.0		2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							30.0	30.0		2011	2022	47	14.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Makueni							18.0	18.0		2011	2022	44	8.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera							25.0	25.0	-	2011	2022	40	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera							12.0	12.0	-	2011	2022	17	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera							15.0	15.0	-	2011	2022	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Mandera							16.0	16.0	-	2012	2022	6	1.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.		Kshs 'million		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects		
		Estimated Project Cost		Financing						Date	%
		Total Funding	GoK	Foreign	Start Date						
Mandera	Malbe	21.0	21.0	-	2012	2022	1.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Mandera	Fincharo	30.0	30.0	-	2011	2022	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Mandera	Tawakal	25.0	25.0	-	2011	2022	10.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Marsabit	Logo Logo	15.0	15.0	-	2011	2022	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Marsabit	Bori	18.0	18.0	-	2011	2022	2.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Marsabit	North Hor	22.0	22.0	-	2012	2022	2.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Marsabit	Laisamis	25.0	25.0	-	2012	2022	2.0	23.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Marsabit	Waltha	21.0	21.0	-	2011	2022	5.0	16.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Meru	Maundu Youth	32.0	32.0	-	2011	2022	17.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Migori	Nyakibondo	11.5	11.5	-	2011	2022	1.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Migori	Riarubere	15.0	15.0	-	2011	2022	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Migori	Mwangaza	26.0	26.0	-	2011	2022	13.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Mombasa	Marimani/Nguu Tatu	16.0	16.0	-	2011	2022	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Mombasa	Madzombani-Mbuu-Marua	25.0	25.0	-	2011	2022	5.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Mombasa	Kibuyu Mimba-Nashukuru	22.0	22.0	-	2012	2022	2.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution		
Muranga	Thathawa	50.0	50.0	-	2011	2022	35.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution		

Sno.		Kshs 'million			Timeline		Implement ation Stage to June 2018	Actual cumulative expenditure as of June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	GOK	Foreign	Start Date	End Date				
Muranga	Gacharu	15.0	15.0	-	2011	2022	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Tetu Milimani	22.0	22.0	-	2011	2022	55	12.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Boror	18.0	18.0	-	2011	2022	39	7.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Kaplarakwa	23.0	23.0	-	2011	2022	13	3.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nakuru	Kilo	35.0	35.0	-	2011	2022	29	10.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Kapkeneroi	20.0	20.0	-	2012	2022	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Tinderet Youth Group	20.0	20.0	-	2011	2022	50	10.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nandi	Kipangege	16.0	16.0	-	2011	2022	38	6.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Nkoron Ole Poson	30.0	30.0	-	2011	2022	33	10.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Transmara Youth Group	15.0	15.0	-	2011	2022	20	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Elangata Entent 11	32.0	32.0	-	2011	2022	22	7.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Shulakino	50.0	50.0	-	2011	2022	60	30.0	20.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Narok	Olopiro	50.0	50.0	-	2011	2022	40	20.0	30.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Nyamage	12.5	12.5	-	2011	2022	20	2.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Geeela	11.0	11.0	-	2012	2022	9	1.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution
Nyamira	Ekerubo-Kahawa	19.0	19.0	-	2011	2022	21	4.0	15.0	The Department was not allocated funds for completion of the projects after the advent of devolution

Sno.	Kshs 'million	Financing		Timeline		Implementation Stage to June 2018	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
		Estimated Project Cost Total Funding	GoK	Foreign	Start Date					End Date
Nyamira	Openda Self Help Group	12.0	12.0	-	2011	2022	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyamira	Ekerubo-Gietai	17.0	17.0	-	2011	2022	7.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyamirau	Ndinda	12.0	12.0	-	2011	2022	2.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyamirau	Baraka	13.0	13.0	-	2011	2022	3.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyamirau	Muthuri	11.0	11.0	-	2011	2022	.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyamirau	Mwihoko Githima	22.0	22.0	-	2011	2022	12.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyeri	Ihwa	40.0	40.0	-	2011	2022	17.5	22.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyeri	Kamoko	45.0	45.0	-	2011	2022	18.0	27.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Nyeri	Nairobi	15.0	15.0	-	2011	2022	3.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Samburu	Kulungu	24.0	24.0	-	2012	2022	2.0	22.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Samburu	Amaiya	30.0	30.0	-	2012	2022	3.0	27.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Siaya	Warianda	28.0	28.0	-	2011	2022	3.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Siaya	Got Kachola	25.0	25.0	-	2012	2022	2.5	22.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Siaya	Alwala	15.0	15.0	-	2011	2022	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Siaya	Simenya	15.0	15.0	-	2011	2022	2.5	12.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Siaya	Omia Mwalo	15.0	15.0	-	2011	2022	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution	

Sno.	Kshs 'million	Timeline	Implementation Stage to June 2018 %	Actual cumulative expenditure as of June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	Estimated Project Cost		Financing		Date	
							Total Funding	Gok	Foreign	Start Date	End Date	
Siaya Kamjabili	13.0	2011	15	2.0	11.0	The Department was not allocated funds for completion of the projects after the advent of devolution	13.0	13.0	-	2011	2022	
Siaya Kamabonvo	15.0	2011	13	2.0	13.0	The Department was not allocated funds for completion of the projects after the advent of devolution	15.0	15.0	-	2011	2022	
Siaya Nyandera	31.0	2011	19	6.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	31.0	31.0	-	2011	2022	
Siaya Omia Youth Group	20.0	2012	10	2.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution	20.0	20.0	-	2012	2022	
Tana Tana Kimorigo	130.0	2011	19	25.0	105.0	The Department was not allocated funds for completion of the projects after the advent of devolution	130.0	130.0	-	2011	2022	
Tana Tana Marodo	70.0	2011	29	20.0	50.0	The Department was not allocated funds for completion of the projects after the advent of devolution	70.0	70.0	-	2011	2022	
Tana Tana Miraru	23.0	2011	22	5.0	18.0	The Department was not allocated funds for completion of the projects after the advent of devolution	23.0	23.0	-	2011	2022	
Tana Tana Burca	25.0	2012	6	1.5	23.5	The Department was not allocated funds for completion of the projects after the advent of devolution	25.0	25.0	-	2012	2022	
Tana River Bohoni Samata	15.0	2011	33	5.0	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	15.0	15.0	-	2011	2022	
Tana River Maroni	13.5	2011	26	3.5	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	13.5	13.5	-	2011	2022	
Tana River Almuikarim	17.0	2011	29	5.0	12.0	The Department was not allocated funds for completion of the projects after the advent of devolution	17.0	17.0	-	2011	2022	
Tusara Miti Sisi Kwa Sisi	78.0	2011	22	17.5	60.5	The Department was not allocated funds for completion of the projects after the advent of devolution	78.0	78.0	-	2011	2022	
Tusara Miti Mwienderi	25.0	2011	42	10.5	14.5	The Department was not allocated funds for completion of the projects after the advent of devolution	25.0	25.0	-	2011	2022	
Tana Nzasa Kipligot	15.0	2012	7	1.0	14.0	The Department was not allocated funds for completion of the projects after the advent of devolution	15.0	15.0	-	2012	2022	
Tana Nzasa Sallama Umbrealla	28.0	2012	5	1.5	26.5	The Department was not allocated funds for completion of the projects after the advent of devolution	28.0	28.0	-	2012	2022	
Tana Nzasa Chepkaiti	30.0	2011	17	5.0	25.0	The Department was not allocated funds for completion of the projects after the advent of devolution	30.0	30.0	-	2011	2022	

Sno.	Kshs 'million		Timeline		Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
	Estimated Project Cost	Financing		Date				Implementation Stage to June 2018
		Total Funding	GoK					
Turkana	48.0	48.0		2013	2022	1.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Uasin Gishu	18.0	18.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Uasin Gishu	17.5	17.5	-	2012	2022	1.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Vihiga	30.0	30.0	-	2012	2022	2.3	The Department was not allocated funds for completion of the projects after the advent of devolution	
Vihiga	16.0	16.0	-	2011	2022	6.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Wajir	25.0	25.0	-	2011	2022	10.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
Wajir	16.5	16.5	-	2012	2022	1.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Wajir	11.5	11.5	-	2011	2022	1.5	The Department was not allocated funds for completion of the projects after the advent of devolution	
Wajir	20.0	20.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
West Pokot	35.0	35.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
West Pokot	40.0	40.0	-	2011	2022	5.0	The Department was not allocated funds for completion of the projects after the advent of devolution	
<b>Totals</b>	<b>5,538</b>	<b>5,538</b>				<b>1,351</b>	<b>4,186</b>	
<b>National Irrigation Board - Stalled projects under the National Expanded Irrigation Programme</b>								
1 Nyanjigi	300.0	300.0	0.0	2012	2015	164.9	135.1 Reduction in budget allocation	
2 Mirchu Munika	500.0	500.0	0.0	2012	2015	189.7	310.3 Reduction in budget allocation	
3 Riamukurwe	330.0	330.0	0.0	2012	2015	170.0	160.0 Reduction in budget allocation	
4 Kimjoga	250.3	250.3	0.0	2013	2015	98.2	152.1 Reduction in budget allocation	
5 Moro Siliwe	147.8	147.8	0.0	2013	2016	35.1	112.7 Reduction in budget allocation	
6 Ngobit	181.8	181.8	0	2014	2015	16.0	165.9 Reduction in budget allocation	
<b>Totals</b>	<b>1,709.9</b>	<b>1,709.9</b>				<b>674.0</b>	<b>1,036.0</b>	

Sno.		Kshs 'million			Timeline		Implementation Stage to June 2018 %	Kshs 'million		Remarks/Reasons for stalled projects
		Estimated Project Cost Total Funding	Gok	Financing Foreign	Start Date	End Date		Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	
	<b>MINISTRY OF ENVIRONMENT AND FORESTRY</b>									
1	Medical waste and hazardous project	2,500	900	1,600	Jul-15	Jun-19	0.4	800	1700	land acquisition has stalled(GOK component)the plant, machinery and feasibility studies are completed. Japanese are ready to begin construction.
	<b>KENYA FOREST SERVICE</b>									
	1106100401 Water Towers Protection and Climate Change Mitigation and Adaptation (WATER)	880	440	440	Jul-16	Dec-19	16.8	148	732	Suspension of the project Component by the the funding agency namely, European Union
	<b>MINISTRY OF ENVIRONMENT AND FORESTRY</b>									
	<b>KENYA FOREST RESEARCH INSTITUTE</b>									
	<b>NEMA</b>									
	Integrated Programme to build resilience to climate change & adaptive capacity of vulnerable communities in Kenya	999			999 2015/2016	2019/2020	Ongoing	386	613	Erroneously omitted
	<b>Total</b>	<b>999</b>		<b>999</b>				<b>386</b>	<b>613</b>	

Sno.	Kshs 'million	Kshs 'million		Timeline		Implementation Stage to June 2018 %	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	
		Estimated Project Cost Total Funding	Financing		Start Date					End Date
			GoK	Foreign						
<b>EDUCATION SECTOR</b>										
<b>State Department for Early Learning and Basic Education</b>										
1	3,966.83	3,967	-	30/09/1985	29/06/2021	68%	2,315	1,652	Inadequate allocation of budgetary resources to the project by the National Treasury	
<b>1065: State Department for University Education and Research</b>										
<b>Kirinyaga University</b>										
1	319	319		Feb-17	Jun-19	19%	61	258	Stalled due to pending invoices of ksh39,141Million Contractor already charging interest on pending invoices. Total funds released to date is Ksh 24,206million	
2	164	164		May-17	Jun-19	17%	28.57	135.58	Stalled due to pending invoices of ksh21,636Million Contractor already charging interest on pending invoices. Total funds released to date is Ksh 6,931million	
<b>Total</b>	<b>483</b>	<b>483</b>					<b>90</b>	<b>394</b>		
<b>Kisii University</b>										
1	984.0	984.0		7/1/2009	2019	47%	490.8	493.2	Inadequate funding	
2	527.3	527.3		7/1/2009	2019	68%	356.1	171.2	Inadequate funding	
3	534.6	534.6		7/1/2009	2019	58%	309.4	225.2	Inadequate funding	
<b>Total</b>	<b>2,045.9</b>	<b>2,045.9</b>					<b>1,156.2</b>	<b>889.7</b>		
<b>Laikipia University</b>										
1	275.0	275.0		01-07-91	30-06-93	100.00	0.8	274	The project stalled as the funding Agency, USAID through the GOK stopped the financing of the said project. The estimated cost of the project may require a new valuation due to time lag	
2	400.76	400.76		07-11-2011	30-04-17	87%	348.04	52.72	The University had factored in the 2018/2019 Proposed Development Budget. However, there was an omission and this project was not included in the Printed estimates	

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018 %	Actual cumulative expenditure as of June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
		Estimated Total Funding	GOK	Financing Foreign	Start Date	End Date				
3	Roads Phase II (Gate & Ancillary Facilities)	31.47	31.47	-	04.05.2015	30-09-16	89%	27.96	3.51	The University had factored in the 2018/2019 Proposed Development Budget. However, there was an omission and this project was not included in the Printed estimates
		<b>707.24</b>	<b>707.24</b>	-	-	-		<b>376.85</b>	<b>330.39</b>	
	<b>Pwani University</b>									
	Library	350	350	-	2013 Feb	2015 -Feb	1	301	49	Non Remittance of allocated development Grants
		349.78	349.78	-	-	-	0.98	300.78	49.00	
	<b>Multimedia University</b>									
1	Gymnasium Building	38.89	-	-	16-08-10	30-08-11	40%	11.14	27.75	Contractors delay and lack of funds
2	Perimeter wall & Gate	204.73	204.73	-	23-02-15	23-12-17	41%	84.73	120.00	Delay by the Contractor and lack of funds to complete the project
3	Lecture Hall and Offices	250.00	250.00	-	04-09-15	31/06/2020	43%	106.98	143.02	Lack of funds to complete the 2nd Phase
	<b>Total</b>	<b>493.62</b>	<b>493.62</b>	-	-	-		<b>202.85</b>	<b>290.77</b>	
	<b>Muranga University</b>									
4	Construction of Hostel BlockI Phase II	113	112.50	-	8-5-16	7/1/17	13	14	98	lack of GOK funding
	Asbestos Removal and Placement	10	10.00	-	6/7/19	6/6/21	18	2	8	lack of GOK funding
	<b>Total</b>	<b>123</b>	<b>122.50</b>					<b>15.98</b>	<b>106.53</b>	
	<b>Egerton University</b>									
1	Construction of Physical Sciences Lab 2 B	233	232.58	-	6/5/15	5/3/16	9	21	211	lack of GOK funding
	<b>South Eastern Kenya University</b>									
1	Construction and Completion of Central Store	20	20.10	-	6/3/15	6/6/18	7	1	19	lack of GOK funding
	<b>Meru University of Science and Technology</b>									
1	Construction of Transport building	15	14.78	-	1/7/15	5-5-19	7	1	14	lack of GOK funding
2	Construction of Perimeter Wall (Main & Town)	20	20.00	-	7/1/17	6/1/18	32	6	14	lack of GOK funding
3	Construction of a Sports fields	283	283.00	-	-	-	16	46	237	Suspended Pending court case
	<b>Total</b>	<b>318</b>	<b>318</b>	-	-	<b>43,590</b>	<b>55</b>	<b>54</b>	<b>264</b>	
	<b>Machakos University</b>									
1	Renovations of Buildings	15	15.00	-	1/9/15	6/6/17	33	5	10	lack of GOK funding
	<b>University of Nairobi</b>									
1	Lower Kabete Halls of Residences phase II (west wing)	643	643.00	-	-	-	30	193	450	Suspended Pending court case

Sno.	Estimated Project Cost	Kshs 'million		Timeline		Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
		Financing		Date					Implementation Stage to June 2018
		Total Funding	GoK	Foreign	Start Date				
<b>Technical University of Mombasa</b>									
1	School of Medicine	213.714	213.714		April-17	Mar-19	97.775	115.939	
2	Air Conditioning (school of medicine)	35.1458	35.1458		April-17	Mar-19	142.194	35.1458	
3	Hostels at Kwale Campus	197	197		April-17	Dec-18	14.52	54.806	
4	Master plan	20	20		March-18	Jun-18	254.49	5.48	
	<b>Total</b>	<b>465.86</b>	<b>465.86</b>					<b>211.37</b>	
<b>University of Kabianga</b>									
1	Proposed Lecture Theatre phase IV	250.00	250.00		22/02/2017	02-01-17	75.07	174.93	
								Budget was submitted but there was no allocation from Treasury	
<b>1064 State Department for Vocational and Technical Training</b>									
1	GOK/ADB Infrastructure Development and facilities upgrading for YPs	117	97.5	19.5	2007	2013	80.7	36.3	
2	North Rift TTI	291.70	291.7	0	July, 2012	November, 2013	208.6	83.1	
3	Wajir TTI	82.3	82.3	0	March, 2012	March, 2013	39.6	42.7	
4	GOK Revitalization of YP Infrastructure	304	304	0	2012	2013	175.3	128.7	
5	Chepareria TTI	49	49	0		March, 2015	49	-	
6	Muranga TTI	261	261.37	0		March, 2015	126.95	134.42	
	<b>Total</b>	<b>1,105.11</b>	<b>1,085.61</b>	<b>19.50</b>			<b>679.89</b>	<b>425.22</b>	
<b>Note: The entire contract sum for Elwak, Balambala, Sigor, Kakrao, Garbatula and Tana River has been paid to Mentoring institutions (TTIs). However, part of the money has not been paid to contractors because the works have not been</b>									

Sno.	SOCIAL PROTECTION, LABOUR, CULTURE AND HERITAGE SECTOR	Kshs 'million			Timeline		Implementation Stage to June 2018 %	Actual cumulative expenditure as of June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
		Estimated Project Cost	Gok	Financing	Start Date	End Date				
	<b>State Department for Social Protection -5 stalled projects</b>									
1	Foster care centers in CWSK Kisii	241	241	-	3.3.2014	31-12-21	20%	20	222	No budgetary Allocation
2	Foster care center in CWSK Embu	187	187	-	3.3.2014	31-12-21	15%	27	159	No budgetary Allocation
3	Foster care center in CWSK Bomet	191	191	-	3.3.2014	31-12-21	15%	26	165	No budgetary Allocation
4	Construction of Garissa County Children's Office.	8.5	8.5		2015/16	2019/20	70%	4.25	4.25	The project did not get allocation in FY 2016/17.
5	Construction of round wall perimeter fence wall at Kisumu Children's Remand Home	14.5	14.5		01-08-14	30-06-20	65%	10	4.5	The project did not get allocation in FY 2016/17.
1	Foster care centers in CWSK Nyahuru	228		228	10.3.2014	30-06-21		8.10	220	LACK OF FUNDS
2	Foster care centers in CWSK Turkana	226		226	10.3.2014	31-12-21		8.40	217	LACK OF FUNDS
3	Foster care centers in CWSK Baringo	239		239	3.3.2014	31-12-21		8.00	231	LACK OF FUNDS
4	Improving Housing for OVC families including child-headed Families. 5000 units of 2 bedroomed houses @ Ksh 500,000. A minimum of 20,000 OVC to be reached	2,500		2,500	3.3.2014	31-12-21	6	20.00	2,480	LACK OF FUNDS
	<b>Total</b>	<b>3,833</b>	<b>641</b>	<b>3,192</b>				<b>131</b>	<b>3,702</b>	
	<b>State Department of Heritage and Culture</b>									
	<b>National Museum</b>									
1	Mashujaa Square Phase II	500	500	0	07-01-13	05-01-20	0	0	500	Phase 1 certificate of completion is yet to be released over pending bill of consultancy of Kshs. 32 /million
2	Jaramogi Oginga Mausoleum	118.5	118.5	0	10-01-10	02-01-20	9	22.5	96	No money released from treasury
3	Tseikuru museum	110	110	0	01-01-13	06-01-19	19	20	90	No money released from treasury
4	Fred Kubai Mausoleum	13.5	13.5	0	07-02-10	07-08-12	37	8.5	5	The Mausoleum was completed has never been opened 5 due to lack of an exhibition to showcase
5	Kisumu Exhibition Show Cases Phase II	3.2	3.2	0	08-01-10	06-01-18	50	1.6	1.6	No money released from treasury
6	Rehabilitation of Meru Museum and Njuri Ncheke Phase II	61.15	61.15	0	07-01-11	03-01-19	18.2	11.15	50	No money released from treasury
	<b>Total</b>	<b>806.35</b>	<b>806.35</b>	<b>-</b>				<b>63.75</b>	<b>742.60</b>	
	<b>1132 State Department for Sports</b>									
1	Construction of three National Stadia (Mombasa, Eldoret and Nairobi)	35,000	35,000	-	Aug-15	June 2019	Stalled	150	34,850	Feasibility study done. Lack of funding
2	1132100501 Refurbishment of 7 regional Stadia	2,400	2,400	-	Jul-16	Jun-19		640	1,760	The allocation of ksh 250M was against pending certificates totaling to Kshs 800m.

Sno.	Kshs 'million	Timeline		Implementation Stage	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
		Date					
		Start Date	End Date				
Estimated Project Cost	Financing		%	Kshs 'million	Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
	Total Funding	GoK					
3	859	859	-	13 <sup>th</sup> March, 2013	13-Mar-16	218	The project was scheduled to be completed by March 2016 but has delayed due to budgetary constraints.
4	882	882	-	Sep-14	Jul-17	638	The Kshs. 244M allocated under establishment of the Sports Lottery has been spent to meet the initial set up costs, i.e. staff and office expenses. The Current allocation of Ksh 69.6 Million is not enough to operationalize the Lottery and generate revenue.
	4,700	4,700		Jul-16	Jul-17	2,532	Unfunded due to budgetary constraints. The pending bills relating to completion certificates to date total to Ksh1.4 Billion.
5	43,841	43,841	-			39,998	
<b>1184 STATE DEPARTMENT FOR LABOUR</b>							
1	48.82	48.82	0	01-07-12	30-06-20	42	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
2	300	300	0	01-07-12	30-06-22	139	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
3	47	47	0	01-04-12	30-06-20	25.9	The allocated funds in 2018/19 FY were reallocated during the budget realignment to fund the 'Big Four' initiatives
4	455	0	455	01-07-12	30-06-23	123.9	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
5	493	0	493	01-09-12	30-06-23	141.5	The allocated funds in 2018/19 were reallocated during the budget realignment to fund the 'Big Four' initiatives
	1,343.8	395.8	948.0			472.3	871.5

Sno.	Project Cost	Kshs 'million			Timeline		Implementation Stage to June 2018 %	Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects
		Estimated Total Funding	Gok	Financing Foreign	Start Date	End Date				
<b>PAIR SECTOR</b>										
<b>1071 - The National Treasury</b>										
1	1,093.00	1,093.00			4/1/2015	30/9/2021	stalled	170.24	922.76	Soft ad hardware budget was transferred to MICT but requires budget for consultants
2	984.00	984.00			1/7/2014	30/6/2020	stalled	315.95	668.05	Project being implemented in phases. Installation of CCTV and fire system in three buildings (treasury, Bina and Herufi) pending
3	9,097.00	0.00	9,097.00		1/7/2015	30/6/2021	stalled	2,287.40	6,809.60	The project new arrangement was signed after the budget had been concluded
<b>Total</b>	<b>11,174.00</b>	<b>2,077.00</b>	<b>9,097.00</b>					<b>2,773.59</b>	<b>8,400.41</b>	
<b>GILO SECTOR</b>										
<b>Office of the Attorney General and Department of Justice</b>										
1	34.00	34.00			FY2016/2017	FY2016/2017	27%	9.00	25.00	Lack of budgetary Provision
<b>1261 The Judiciary</b>										
1	367.3	367.3			13-03-17	30-07-18	32%	26.3	341.0	Lack of funds
2	366.8	366.8			17-03-17	17-09-18	15%	21.2	345.6	Lack of funds
3	370.2	370.2			17-03-17	13/3/2019	22%	30.1	340.2	Lack of funds
4	138.0	138.0			13-03-17	13/3/2019	16%	9.8	128.2	Lack of funds
5	130.9	130.9			04-05-17	04-04-19	44%	30.7	100.2	Lack of funds
6	137.8	137.8			04-03-17	07-03-19	22%	16.1	121.7	Lack of funds
7	34.1	34.1			18-05-17	05-05-18	75%	11.2	22.8	Lack of funds
8	10.9	10.9			02-05-17	13/3/2019	75%	5.0	5.9	Lack of funds
9	21.5	21.5			04-04-17	15/10/2018	98%	16.4	5.1	Lack of funds
10	7.5	7.5			31-05-17	07-08-18	95%	3.7	3.8	Lack of funds
11	13.7	13.7			18-08-17	15/11/2017	90%	3.7	10.1	Lack of funds
12	148.3	148.3			15-03-17	14/3/2018	46%	45.2	103.1	Lack of funds
13	143.2	143.2			28-09-17	14/3/2019	7%	10.0	133.2	Lack of funds
14	55.2	55.2			04-12-15	11-04-18	95%	54.9	0.3	Lack of funds
15	252.9	252.9			15-01-15	18/10/2017	98%	202.0	50.9	Lack of funds
16	86.0	86.0			12-01-15	18/10/2017	100%	83.3	2.6	Lack of funds
17	62.1	62.1			19-05-15	17/8/2018	65%	39.4	22.7	Lack of funds
18	107.0	107.0			19-05-15	30/12/2018	50%	90.2	16.9	Lack of funds
19	74.0	74.0			25-10-15	30/12/2018	80%	21.2	52.9	Lack of funds
20	32.7	32.7			09-03-15	18/10/2018	83%	26.3	6.4	Lack of funds

Sno.	Estimated Project Cost		Kshs 'million		Timeline		Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects
	Total Funding	Foreign	GoK	Foreign	Start Date	End Date			
21	81.9		81.9		04-02-15	18/10/2018	69.6	12.3	Lack of funds
22	46.5		46.5		12-02-15	27/6/2018	43.0	3.5	Lack of funds
23	38.1		38.1		23-02-15	27/6/2018	30.7	7.4	Lack of funds
24	81.7		81.7		15-01-13	30/12/2018	53.1	28.6	Lack of funds
25	81.7		81.7		15-01-13	30/12/2018	42.6	39.1	Lack of funds
26	81.7		81.7		15-01-13	30/12/2018	44.4	37.3	Lack of funds
27	100.0		100.0		15-01-13	30/12/2018	50.3	31.3	Lack of funds
28	100.0		100.0		23-01-13	30/12/2018	90.2	9.7	Lack of funds
29	100.0		100.0		23-01-13	30/12/2018	60.1	39.8	Lack of funds
30	51.8		51.8		23-01-13	30/12/2018	60.1	39.8	Lack of funds
31	18.5		18.5		18-11-14	29/6/2018	49.0	2.8	Lack of funds
32	12.8		12.8		17-04-14	30/12/2018	14.3	4.2	Lack of funds
33	9.7		9.7		13-06-15	30/12/2018	11.3	1.5	Lack of funds
34	6.9		6.9		03-11-15	30/12/2018	8.6	1.1	Lack of funds
35	4.7		4.7		04-05-17	19/9/2018	2.6	4.3	Lack of funds
36	9.9		9.9		23-07-17	23-09-17	1.7	3.0	Lack of funds
37	3,467.54		3,467.54		23-07-17	13/10/2017	4.9	5.0	Lack of funds
<b>Totals</b>							1,383.25	2,084.28	Due to lack of funding in FY2018/19

Sno.	Estimated Project Cost Total Funding	Kshs 'million		Timeline		Implementation Stage to June 2018 %	Actual cumulative expenditure to June 2018	Kshs 'million		Remarks/Reasons for stalled projects
		GoK	Financing Foreign	Start Date	End Date			Outstanding Project Costs as of June 2018		
<b>SECURITY/DEFENCE SECTOR</b>										
<b>Ministry of Interior and Coordination of National Government</b>										
<b>P1: POLICING SERVICES</b>										
<b>0601020 SP1.2 Administration Police Services</b>										
<b>1021100400 Construction of Police stations &amp; Housing for Administration Police.</b>										
1	1021100402 Construction of In-patient dispensary at APTC Embakasi	237.6	237.6		1-22-08	07-1-09	60%	19.3	218.3	Inadequate funds
2	1021100416 Construction of two storey lecture halls at APTC Embakasi	12.3	12.3		3-20-07	07-1-09	20%	3.0	9.3	Inadequate funds
3	1021100414 Proposed completion of the additional facilities (mezzanine) at APTC	14.2	14.2		6-12-05	6-16-05	60%	2.1	12.1	Inadequate funds
		211.1	211.1					14.1	197.0	
<b>0602010 SP2.1 Planning, Policy Construction of Regional, County and Sub County offices.</b>										
4	Construction of Suba DCC's office	8.5	8.5		1-7-13	7-5-15	40%	4.2	4.3	Inadequate funds
5	Construction of Bunyala DCCs office	30.0	30.0		1-7-11	30-6-14	85%	25.1	4.9	Inadequate funds
6	Construction of Kimilili DCCs office	34.9	34.9		7-15-13	18-1-15	50%	21.5	13.5	Inadequate funds
7	Construction of Habaswein DCCs office	45.0	45.0		3-9-10	17-4-15	75%	30.0	15.0	Inadequate funds
8	Construction of Kigumo DCCs office	38.0	38.0		3-4-10	30-6-13	84%	32.0	6.0	Inadequate funds
9	Construction of Kipipiri DCCs office	57.8	57.8		7-2-05	7-5-09	86%	30.0	27.8	Inadequate funds
10	Construction of Nyandarua North DCCs office	45.5	45.5		20-10	21-5-12	95%	43.8	1.8	Inadequate funds
11	Construction of Trans Nzola East DCCs office	38.5	38.5		10-1-11	7-4-15	75%	25.0	13.5	Inadequate funds
12	Construction of Nandi South DCCs office	48.5	48.5		28/04/2010	30-6-13	70%	30.0	18.5	Inadequate funds
13	Construction of Tinderet DCCs office	49.4	49.4		12-4-11	7-9-15	75%	35.7	13.7	Inadequate funds
14	Construction of Maara DCCs office	45.0	45.0		11-1-12	7-4-15	42%	12.0	33.0	Inadequate funds
15	Construction of Marani DCCs office	15.0	15.0		10-5-11	30-6-14	30%	3.0	12.0	Inadequate funds
16	Construction of Gucha South DCCs office	50.1	50.1		20/01/2009	30-6-11	95%	42.1	8.0	Inadequate funds
		506.3	506.3					334.3	172.0	
		743.9	743.9					353.6	390.3	
		743.9	743.9					353.6	390.3	
<b>TOTAL</b>		743.9	743.9					353.6	390.3	



Sno.	Project Cost	Kshs 'million		Timeline		Implement ation Stage to June 2018	Actual cumulative expenditure to June 2018	Outstanding Project Costs as of June 2018	Remarks/Reasons for stalled projects	
		Estimated Total Funding	Gok	Financing Foreign	Start Date					End Date
27	Construction of administration block Nyandarua prison	4.5	4.5	-	2009/10	30/6/2012	56%	2.5	2.0	Affected by Budget rationalisation
28	Construction of reception block and armory at Nyandarua prison	5.0	5.0	-	2015/16	30/6/2017	60%	3.0	2.0	Affected by Budget rationalisation
29	Construction of administration block Nyeri medium prison	5.2	5.2	-	06-10-16	30/6/2017	38%	2.0	3.2	Affected by Budget rationalisation
30	Construction of gate lodge, armoury and duty office at Nyeri medium p	4.0	4.0	-	2012/2013	30/6/2014	38%	1.5	2.5	Affected by Budget rationalisation
31	Construction of main renovation of duty office, main store and remanc	3.5	3.5	-	2012/2013	30/6/2014	29%	1.0	2.5	Affected by Budget rationalisation
32	Construction of prisoner's ward at Vihiga prison	5.5	5.5	-	25/5/2016	30/6/2017	27%	1.5	4.0	Affected by Budget rationalisation
33	Construction of ration store at Kakamega main prison	18.0	18.0	-	13-01-16	30/6/2020	17%	3.0	15.0	Affected by Budget rationalisation
34	Construction of storeyed prisoners accommodation wards and adminis	17.9	17.9	-	22/10/2010	30/6/2012	56%	10.0	7.9	Affected by Budget rationalisation
35	Construction of biogas project at Meru main prison	7.6	7.6	-	2015/2014	30/6/2016	66%	5.0	2.6	Affected by Budget rationalisation
36	Construction of women block at Makueni main prison	4.6	4.6	-	01-02-13	30/6/2015	76%	3.5	1.1	Affected by Budget rationalisation
37	Construction of mixed block at Makueni main prison	3.3	3.3	-	19-06-2013	30/6/2014	75%	2.5	0.8	Affected by Budget rationalisation
38	Construction of multipurpose hall at Machakos prison	7.8	7.8	-	13-06-16	30/6/2017	35%	2.8	5.1	Affected by Budget rationalisation
39	Construction of classroom at Kangema prison	2.0	2.0	-	05-04-16	30/6/2017	50%	1.0	1.0	Affected by Budget rationalisation
40	Construction of water line at Marimani prison	3.8	3.8	-	2015/16	30/6/2020	20%	0.8	3.1	Affected by Budget rationalisation
41	Construction of septic tank /sanitation at Marimani prison	2.5	2.5	-	2015-2016	30/6/2016	42%	1.1	1.4	Affected by Budget rationalisation
42	Construction of dining hall at Kisumu max prison	8.1	8.1	-	12-08-17	30/6/2018	31%	2.5	5.6	Affected by Budget rationalisation
43	Construction of sewerage system at Homa Bay prison	5.3	5.3	-	05-05-16	30/6/2020	56%	3.0	2.3	Affected by Budget rationalisation
44	Construction of prisoners multipurpose hall at Kilbos maximum prison	7.5	7.5	-	30/11/2011	30/6/2012	34%	2.5	5.0	Affected by Budget rationalisation
45	Construction of bio-digester plant at Kilbos maximum prison	13.6	13.6	-	06-11-12	30/6/2014	71%	9.6	4.0	Affected by Budget rationalisation
46	Construction of administration block at Siaya prison	4.9	4.9	-	2012/2013	30/6/2014	20%	1.0	3.9	Affected by Budget rationalisation
47	Construction of mixed block at Nanyuki prison	9.5	9.5	-	30/4/2016	30/6/2020	26%	2.5	7.0	Affected by Budget rationalisation
48	Construction of dispensary at Nanyuki prison	7.0	7.0	-	30/4/2016	30/6/2017	36%	2.5	4.5	Affected by Budget rationalisation
49	Construction of remand ward at Soik prison	6.1	6.1	-	04-04-16	30/5/2017	41%	2.5	3.6	Affected by Budget rationalisation
50	Construction of mixed block at Kericho medium prison	5.1	5.1	-	16-07-16	30/6/2018	49%	2.5	2.6	Affected by Budget rationalisation
51	Construction of prisoners ward at Nyamira prison	50.0	50.0	-	2007/2008	30/6/2022	30%	15.0	35.0	Affected by Budget rationalisation
52	Construction of multipurpose hall and kitchen block at Kericho wome	17.5	17.5	-	18-07-2015	30/6/2017	6%	1.0	16.5	Affected by Budget rationalisation
53	Construction of reception block at Kilale women prison	4.5	4.5	-	17/05/2014	30/6/2015	89%	4.0	0.5	Affected by Budget rationalisation
54	Construction of mixed block at Rachuonyo prison	9.0	9.0	-	06-07-14	30/6/2016	56%	5.0	4.0	Affected by Budget rationalisation
55	Construction of biogas at Malindi main	8.2	8.2	-	14/2014	30/6/2016	61%	5.0	3.2	Affected by Budget rationalisation
56	Completion of Hostel at Shimro la Tewa Borslai institution	3.0	3.0	-	2006	30/6/2017	67%	2.0	1.0	Affected by Budget rationalisation
57	Construction of industry workshop at Garissa main prison	9.5	9.5	-	18/2/13	30/6/2020	21%	2.0	7.5	Affected by Budget rationalisation

Sno.	Estimated Project Cost	Kshs 'million		Timeline		Actual cumulative expenditure to June 2018	Kshs 'million Outstanding Project Costs as at June 2018	Remarks/Reasons for stalled projects	
		Financing		Date					Implementation Stage to June 2018
		Total Funding	GoK	Foreign	Start Date				
58	9.5	9.5	-	-	04-06-16	30/6/2020	0.5	9.0 Affected by Budget rationalisation	
59	9.5	9.5	-	-	15-6-2016	30/6/2020	0.5	9.0 Affected by Budget rationalisation	
60	9.5	9.5	-	-	19/01/2015	30/6/2020	0.5	9.0 Affected by Budget rationalisation	
61	10.4	10.4	-	-	25/5/2016	30/6/2019	0.5	9.9 Affected by Budget rationalisation	
<b>Construction of staff houses</b>									
62	22.0	22.0	-	-	05-02-14	30/6/2016	4.0	18.0 Affected by Budget rationalisation	
63	2.8	2.8	-	-	12-01-14	30/6/2015	1.8	1.0 Affected by Budget rationalisation	
64	4.5	4.5	-	-	20-01-2014	30/6/2015	2.0	2.5 Affected by Budget rationalisation	
65	9.2	9.2	-	-	08-05-11	30/6/2013	4.0	5.2 Affected by Budget rationalisation	
66	3.5	3.5	-	-	22/5/2013	30/6/2014	2.0	1.5 Affected by Budget rationalisation	
67	3.2	3.2	-	-	08-10-13	30/6/2014	0.6	2.7 Affected by Budget rationalisation	
68	3.5	3.5	-	-	2012	30/6/2013	2.0	1.5 Affected by Budget rationalisation	
69	228.2	228.2	-	-	2006/2007	30/6/2010	194.3	33.9 Disputes with contractor. Project under further consultations	
70	27.0	27.0	-	-	2007/2008	30/6/2010	2.0	25.0 Affected by Land Dispute	
<b>Total</b>	<b>940.2</b>	<b>940.2</b>					<b>396.9</b>	<b>543.3</b>	
<b>GRAND TOTAL</b>	<b>365,934.8</b>	<b>286,974.3</b>	<b>78,960.5</b>				<b>72,494.8</b>	<b>293,439.9</b>	