

REPUBLIC OF KENYA



Enhancing Accountability

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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR REGIONAL AND
NORTHERN CORRIDOR DEVELOPMENT**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

30 SEP 2019

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**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT**

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019

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

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Regional and Northern Corridor Development was formed by Executive Order No. 1 of June 2018 (Revised) under the Ministry of East African Community (EAC) and Regional Development. At cabinet level, the State Department is represented by the Cabinet Secretary for the Ministry of East African Community (EAC) and Regional Development who is responsible for the general policy and strategic direction of the State Department.

Vision Statement

“A Champion on Regional Integration matters for Sustainable Development”

Mission Statement

“To Deepen and widen East African Integration and enhance regional development for improved livelihoods for all Kenyans”

Mandate

- Coordination of Regional Development Authorities
- Monitoring and Evaluation of the Implementation of Northern Corridor Development

Core Values

To realize the Vision and Mission, the Ministry will be guided by the following core values.

- **Customer focus and Results-Oriented**
Results will legitimize the existence and effectiveness of the Ministry by reinforcing behaviour that engenders top performance of the workforce to the satisfaction of stakeholders
- **Innovativeness and creativity**
The Ministry operates in a dynamic environment and shall embrace best practice and continuous innovation in all its activities to ensure effectiveness and efficiency
- **Integrity**
The Ministry’s business will be conducted with transparency, accountability, trustworthiness, commitment and objectivity.
- **Teamwork and Respect for Diversity**
The pivotal and central role of the Ministry renders itself to teamwork and will be sustained by embracing the value chain principle that guarantees internal connectivity and seamless service to external stakeholders.
- **Equity and fairness**
The Ministry undertakes to recognize and promote the rights of and be impartial to all stakeholders and serve all without discrimination.

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- **Professionalism**

High professionalism will be maintained through continuous skills development, training and accountability.

(b) Key Management

The State Department for Regional and Northern Corridor Development day-to-day management is under the following key organs:

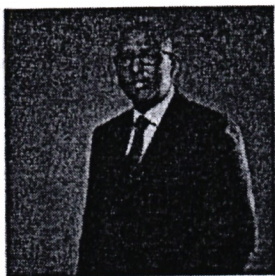
- Regional Development and
- Northern Corridor.

(c) Fiduciary Management

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

No.	Designation	Name
1.	Principal Secretary/Accounting Officer	Margaret W. Mwakima PhD, CBS
2.	National Coordinator	Kipngetich Arap Korir
3.	Ag. Director Regional Development	Maina Kiondo
4.	Assistant Accountant General	CPA Benson M. Kinyua
6.	Assistant Internal Auditor General	CPA Simon Nyaga Njogu
7.	Principal Supply Chain Management Officer	Samuel Ndirangu
8.	Principal Finance Officer	CPA Joseph Muthee Kimani

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**Hon. Adan Mohamed, EGH,
 Cabinet Secretary, Ministry
 of East African Community &
 Regional Development**

Hon. Adan Mohamed is the Cabinet Secretary for East African Community & Regional Development. He previously served as the Cabinet Secretary for Industry, Trade & Cooperatives from 2013 to 2018, as well as the Acting Cabinet Secretary for the Ministry of Agriculture, Livestock and Fisheries for a year in 2015. Prior to his appointment to serve in the Public Service, he was the Chief Administrative Officer for Barclays Africa, with responsibility for ten (10) Barclay's Bank subsidiaries in Africa.

He has served in many other capacities both in private and public sector in Kenya, including: Chairman of Kenya Bankers Association, Member of the Kenya National Economic and Social Council (NESC), and as the Council Chairman of Jomo Kenyatta University of Agriculture and Technology (JKUAT) amongst others.

Hon. Mohamed received Presidential recognition and was bestowed the Elder of the Golden Hearts (EGH) Award for his leading role and distinguished service in both the private and public sector.



**Margaret W. Mwakima PhD,
 CBS
 Principal Secretary, Ministry
 of East African Community &
 Regional Development**

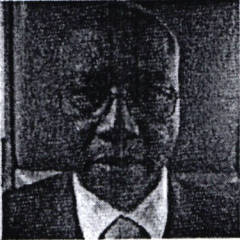

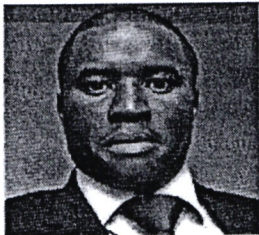

Dr. Margaret W. Mwakima is the Principal Secretary, Ministry of East African Community and Regional Development. She previously served as the Principal Secretary for Natural Resources as well as State Department for Tourism and Wildlife from 2018 to 2019.

As a Sustainable Development professional, Dr. Mwakima has served in many other capacities as the Managing Director for Afro Sayari Limited, Vice chair Kenya Wildlife Service Board of Trustees and Board Member of Eco Tourism Kenya.



Dr. Mwakima has recently been nominated to chair the thematic working group that will guide Kenya's agenda on Climate Change mitigation and resilience towards implementation of Sustainable Development Goals (SDG) 14.

Dr. Mwakima received a Presidential recognition award, Chief of the Order of the Burning Spear (CBS) for her transformative leadership in the Public Sector Social economic development.

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 <p>Kipngetich Arap Korir National Coordinator</p>	<p>Mr Kipngetich Arap Korir is the National Coordinator Northern Corridor Integration Project in the State Department for Regional and Northern Corridor Development. He holds an MBA, a Bachelor of Commerce (Accounting Option) and a Post-Graduate Diploma in Computer Science all from University of Nairobi. He is a Certified Public Accountant (CPA) and a Certified Public Secretary (CPS). He has vast experience in private and public sector.</p>
 <p>Maina Kiondo Ag. Director Regional Development</p>	<p>Mr Maina Kiondo is the Acting Director Regional Development for the State Department for Regional and Northern Corridor Development. He holds an MBA (Project Management option) from Kenyatta University and a Bachelor of Science in Agriculture from University of Nairobi. He is also a Project Management professional certified by Project management Institute and a member of Animal Production Society of Kenya. He is also an alternate director to the PS for State Department at Ewaso Ng'iro North Development Authority.</p>
 <p>CPA Benson M. Kinyua Assistant Accountant General</p>	<p>CPA Benson Mureithi Kinyua is the Head Accounts Unit, State Department for Regional and Northern Corridor Development. He holds an MSC in commerce, finance and accounting and Bcom in Accounting and Finance. CPA Benson is a member of Institute of Certified Public Accountants of Kenya (ICPAK) in good standing. He has vast experience in Accounting in the civil service for the last 16 years. He is also an alternate director to the PS for State Department at Lake Basin Development Authority.</p>
 <p>CPA Simon Nyaga Njogu Assistant Internal Auditor General</p>	<p>CPA Simon Nyaga Njogu is the head of Internal Audit unit in the State Department for Regional and Northern Corridor Development. He is a holder of BA in Business Administration and a member of Institute of Certified Public Accountant of Kenya (ICPAK) in good standing. He has 14 years of experience in internal auditing in the civil service.</p>

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 <p>CPA Joseph Muthee Kimani Principal Finance Officer</p>	<p>CPA Joseph Muthee Kimani is the Principal Finance Officer in the State Department for Regional and Northern Corridor Development. He has served in the Civil Service for 16 years, 15 of which he has served in the Ministry of Education as a School Auditor. He holds a Bcom in Finance from Kimathi University and a member of Institute of Certified Public Accountant of Kenya (ICPAK) in good standing. He is an alternate director to the PS for State Department at Ewaso Ng'iro South Development Authority.</p>
 <p>Mr Samuel Ndirangu Principal Supply Chain Management Officer</p>	<p>Mr Samuel Ndirangu is the head of Supply Chain Management Service Unit in State Department for Regional and Northern Corridor Development. He is a holder of BA for Economics and Business. He is a holder of a CIPS professionally, a member of KISM and KIM and has a Diploma in Purchasing and Supplies Management. He has 15 years of experience in Public Procurement particularly in areas of Strategy, Contract Management and Binding process having worked in various government ministries and departments.</p>

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(d) Fiduciary Oversight Arrangements

The State Department has Fiduciary Oversight responsibility over the entity operations and has ensured adequate systems and processes of accountability, risk management and controls are in place. The Key Management Committee with Fiduciary Oversight responsibility was as follows;

Public Finance Management Standing

The Ministry has established a Public Finance Management Standing Committee to provide strategic guidance to the entity on public finance management matters. The Standing Committee comprises of the following members—

- (a) Dr Margaret W. Mwakima, the Principal Secretary/Accounting Officer as chairperson of the Standing Committee;
- (b) Justine Nelima Ag. Director of Administration as a member
- (c) Benson M. Kinyua Head, Accounts Unit, State Department for Regional and Northern Corridor Development as a member
- (d) Samuel Ndirangu, Head, Supply Chain Management Unit, State Department for Regional and Northern Corridor Development as a member
- (e) Joseph Muthee Kimani, Head, Finance Unit, State Department for Regional and Northern Corridor Development as a Member/ Secretary
- (f) Solomon Odudo, Head Internal Audit Unit State Department for East African Community as a member
- (g) Maureen Oganga, Head, Accounts Unit, State Department for East African Community as a member
- (h) Joseph Ndewa Mumo, Head, Finance Unit, State Department for East African Community as a Member/ Secretary
- (i) Charles Mulandi, Head, Supply Chain Management Unit, State Department for East African Community as a member

The Standing Committee was generally be responsible for: -

- (a) Ensuring that there is prioritization on resources allocated for the smooth implementation of the State Departments mission, strategy, goals, risk policy plans and objectives;
- (b) Regularly reviewing, monitoring budget implementation and advice on the State Departments accounts, major capital expenditures and reviewing performance and strategies at least on a quarterly basis;
- (c) Identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the State Departments;
- (d) Reviewing on a regular basis the adequacy and integrity of the State Departments internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines;
- (e) Establishing and implementing a system that provides necessary information to the stakeholders including stakeholder communication policy for the entity in line with Article 35 of the Constitution;
- (f) Monitoring the effectiveness of the corporate governance practices under which the State Departments operates and propose revisions as may be required, from time to time;

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- (g) Monitoring timely resolution of audit issues; and
- (h) Any other matter referred to it from time to time by the Cabinet Secretary.

Audit Committee

The Ministry is in the process of constituting an Audit Committee

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(e) State Department Headquarters

CO-OP Bank House Building, 18th Floor
Haile Selassie Avenue
P.O. Box 8846-00200
Nairobi, Kenya

State Department Contacts

Telephone: +254-20-2245741/2211614/2245752
Mobile: 0729111108/0733208888
E-mail: ps@meac.go.ke
Website: www.meac.go.ke

(f) State Department Bankers

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

(g) Independent Auditors

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

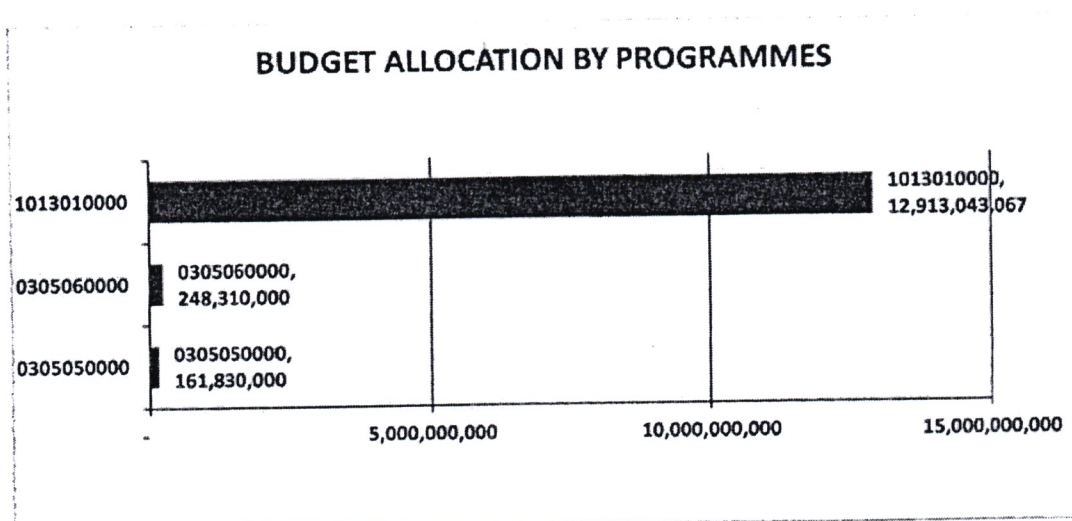
(h) Principal Legal Adviser

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

II. FOREWORD BY THE CABINET SECRETARY

KEY ACHIEVEMENTS

The State Department utilized 80% per cent of the recurrent budget and 62% of development budget in the financial year ended 30th June 2019 to carry out its mandate. The mandate of the state department being coordination of Regional Development Authorities (RDAs), monitoring and evaluation of the implementation of Northern Corridor Development and providing secretarial service during ministerial and head of states summit meetings.



KEY

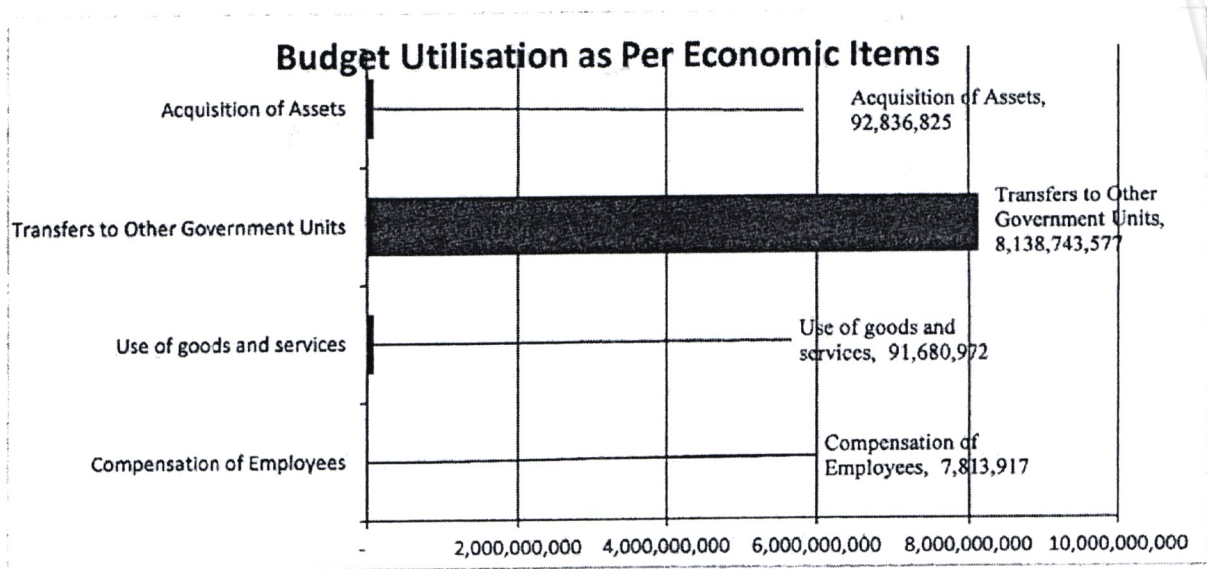
1013010000 – Irrigation Management Services Programme

0305060000 – Management of LAPSSET Corridor programme

0305050000 - Management of Northern Corridor Integration programme

The state Department utilized Kshs, 248,310,000 under the Management of LAPSSET Corridor programme (0305060000), Kshs 161,830,000 under Management of Northern Corridor Integration programme (0305050000), And Kshs 12,913,043,067 under Irrigation Management Services Programme (1013010000).

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The State Department utilized **Kshs 92,836,825.00** on Acquisition of Assets, **Kshs 8,138,734,577.00** on Transfer to Other Government Units (Regional Development Authorities, LAPSSET and KOSFIP), **Kshs 91,680,972.00** and **Kshs 7,813,917.00** on Compensation of Employees

During the period under review, tremendous achievements have been realised in the year under review by the State Department as follows;

- i. Coordinated resource mobilization to facilitate RDAs on the implementation of integrated development projects and investments
- ii. Facilitation of exchequer disbursements to RDAs for the implementations of the integrated development projects and investments.
- iii. Provide technical support to the RDAs.
- iv. Coordinated and oversaw the Regional Development Authorities.
- v. Successfully planted trees with the Regional Development Authorities as per Presidential directive.
- vi. Successfully monitored, evaluated and reported on the implementation of the Northern Corridor Integration Projects (NCIPs)

Emerging Issues:

- i. Overlapping mandates between RDAs and County Governments.
- ii. Uncertainties in sub-regional integration process including fear of loss of national sovereignty and perceived loss of revenues and employment.
- iii. Multiple memberships to regional economic blocs resulting in conflicting policies and protracted decision-making processes
- iv. Slow implementation of council decisions and summit directives affecting the pace of integration in the EAC.

Implementation Challenges, Recommendations and way forward

Challenges:

- i. Institutional Capacity (e.g. Levels of staffing, office accommodation, disability responsive amenities, inadequate movable assets).
- ii. Financial Constraints (low budgetary allocations to the Ministry)
- iii. Inadequate human resource capacity.
- iv. Changing regional dynamics
- v. Inadequate legal and institutional frameworks to govern implementation of Northern Corridor Integration Projects (NCIPs)
- vi. Ineffective business plans by the RDAs hence over reliance on the exchequer
- vii. Overlapping mandate between RDAs and County Governments.

Recommendations:

- i. Additional resources should be provided towards Coordination of Regional Development Authorities and Monitoring and Evaluation of the Implementation of Northern Corridor Development.
- ii. There is needed to adequately fund Publicity and advocacy programmes on Northern Corridor Programmes, benefits and opportunities of the Integration.
- iii. Provide adequate resources to capacity build the Ministry's staff as well as EAC Focal Point officers from Ministries, Counties, Departments and Agencies (MCDAs) to ensure that national interests are secured.

Way Forward:

- i. The Ministry has enhanced sensitization awareness creation programme to stakeholders at the County level.
- ii. The State Department is currently considering the alternative financing mechanism to support the execution of projects and programmes within RDAs

Signed



*Hon. Adan Mohamed
Cabinet Secretary*

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

The Accounting Officer in charge of the State Department for Regional and Northern Corridor Development accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public-Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Regional and Northern Corridor Development further confirms the completeness of the accounting records maintained for the State Department 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 Regional and Northern Corridor Development 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 financial statements were approved and signed by the Accounting Officer on 26/9 2019.



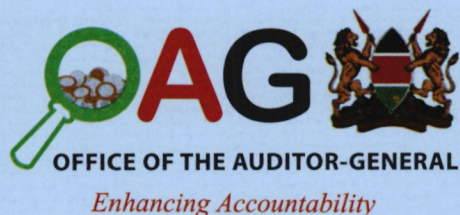
Principal Secretary
Name: Margaret W. Mwakima PhD,CBS



Assistant Accountant General
Name: Benson M. Kinyua
ICPAK Member Number: 7782

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Regional and Northern Corridor Development set out on pages 14 to 32, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Irregular Advance Payment for Kimwarer Multipurpose Dam Development Project

The statement of receipts and payments as at 30 June, 2019, reflects proceeds from foreign borrowing of Kshs.3,666,495,236 out of which Kshs.3,485,500,628 was paid to International Joint Venture firm on 27 September, 2018. The payment, which was effected in the books of the State Department on 2 November, 2018 through journal entries, was an advance for designing, building, and transfer of the proposed Kimwarer Multipurpose Dam Development Project. Available information indicates that this matter is under investigations by the relevant authorities.

2. Unconfirmed Payments for Sigor Wei Wei Integrated Development Project

The statement of receipts and payments reflect receipts from foreign borrowing amounting to Kshs.3,666,495,236 out of which Kshs.180,994,608 was payment in respect of Sigor Wei Wei Integrated Development Project comprising Kshs.173,085,366 paid to

the contractor and Kshs.7,909,242 paid to a supervision consultant firm. The State Department effected the payments of Kshs.180,994,608 in its books on diverse dates during the financial year by processing journal entries. However, there was no evidence from the financier that the payment was indeed made and to whom (details of the relevant bank accounts), to authenticate the receipts from borrowing and the resultant payments.

Further, minutes of an Adhoc Inspection and Acceptance Committee held on 20 February, 2019 indicate that the works were 97% complete but the performance bond was to expire on 28 February, 2019. There was no evidence availed to show that the performance bond was renewed to cover the time extension including defects liability period. In addition, Interim Certificate No. 7 dated 22 August, 2018 for Kshs.67,383,983 does not reflect deduction of retention money of Kshs.3,369,199 in respect of payments to contractors and consultants for the Sigor Wei Wei Integrated Development Project Phase III.

In the circumstances, it has not been possible to confirm the propriety of the expenditure of Kshs.180,994,608 for the project.

3. Unreconciled Grants and Transfers to Other Government Entities

The statement of receipts and payments and Note 5 to the financial statements, reflects transfers to eight (8) other Government entities amounting to Kshs.8,138,743,577. However, confirmation from the respective Agencies revealed variances as follows:

SAGA	Amount Disbursed by the State Department Kshs.	Amount Received by the SAGA Kshs.	Variance Kshs.
Ewaso Ng'iro North River Development Authority	338,129,280	339,535,887	(1,406,607)
Kerio Valley Development Authority-Direct Payment	3,666,495,236	Nil	3,666,495,236

In the circumstances, the accuracy and completeness of the grants and transfer to other Government entities balance of Kshs.8,138,743,577 for the year ended 30 June, 2019, could not be confirmed.

4. Pending Bills

Annex 1- Analysis of Other Pending Payables reflects pending bills totalling Kshs.2,446,331,092. Included in the amount are bills totalling Kshs.2,438,725,299 which had no supporting documents. In the absence of supporting documents, it was not possible to confirm the authenticity of the pending bills amounting to Kshs.2,438,725,299 and whether the bills are a proper charge to public funds. Further, failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged.

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

Key Audit Matters

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

Other Matter

Budget and Budgetary Controls

The State Department for Regional and Northern Corridor Development received Exchequer receipts totalling Kshs.8,338,311,026 against an approved budget of Kshs.13,323,183,067 resulting to a shortfall of Kshs.4,984,872,041 or approximately 37% of the approved budget. Similarly, from the approved budget of Kshs.13,323,183,067, actual expenditure amounted to Kshs.8,331,075,291 resulting to an under expenditure of Kshs.4,992,107,776 or 37% of the approved budget. The under expenditure mainly occurred under compensation of employees, use of goods and services, transfers to other government entities and acquisition of assets. The shortfall in revenue by Kshs.4,984,872,041 and the under expenditure of Kshs.4,992,107,776 implies that the Department did not achieve all the planned goals and objectives.

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 Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Procurement of Goods and Services

1.1 Purchase without Local Purchase Orders and Local Service Orders

Note 4 to the financial statements reflects an expenditure of Kshs.91,680,972 under use of goods and services. Included in this figure is Kshs.1,268,733 relating to procurement of air tickets and repair and servicing of motor vehicles and other assets done without Local Purchase Orders and Local Service Orders. The procurement process was then

regularized by raising the Local Purchase Orders and Local Service Orders long after the goods or services were acquired and the related event had taken place in violation of Section 104(1) of the Public Finance Management Regulations, 2015.

1.2 Payment without Invoices

Payments relating to repair and maintenance of motor vehicle and other assets amounting to Kshs.1,197,425 were made without Invoice, pre/post mechanical inspection and job card for work done. The missing documents were raised much later after the services had been completed in order to regularize the process and in breach of Section 104(1) of the Public Finance Management Regulations, 2015.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in 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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of an Audit Committee

During the year under review, the State Department operated without an Audit Committee, contrary to Section 73(5) of the Public Finance Management Act, 2012 which requires every National Government entity to establish an Audit Committee to provide oversight over management activities, ensuring the integrity of the Department's financial information, enhancing systems of controls, monitoring and review of the internal audit process and ensuring that risk management systems are in place.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the State Department's 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 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


16 December, 2020


STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS			
RECEIPTS			
Exchequer releases	1	4,671,815,790	0
Proceeds from Foreign Borrowings	2	3,666,495,236	0
TOTAL RECEIPTS		8,338,311,026	0
PAYMENTS			
Compensation of Employees	3	7,813,917	0
Use of goods and services	4	91,680,972	0
Transfers to Other Government Units	5	8,138,743,577	0
Acquisition of Assets	6	92,836,825	0
TOTAL PAYMENTS		8,331,075,291	0
SURPLUS		7,235,735	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 20/9/19 2019 and signed by:


 Principal Secretary
 Name: Margaret W. Mwakima PhD,CBS

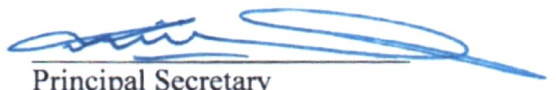

 Assistant Accountant General
 Name: Benson M. Kinyua
 ICPAK Member Number: 7782

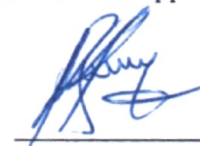
STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	7,236,735	0
Cash Balances	7B	0	0
Total Cash and cash equivalent		7,236,735	0
Accounts receivables – Outstanding Imprests	8	0	0
TOTAL FINANCIAL ASSETS		7,236,735	0
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	1,000	0
NET FINANCIAL ASSETS		7,235,735	0
REPRESENTED BY			
Fund balance b/fwd		0	0
Prior year adjustment		0	0
Surplus for the year		7,235,735	0
NET FINANCIAL POSITION		7,235,735	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 26/9/2019 2019 and signed by:


 Principal Secretary
 Name: Margaret W. Mwakima PhD,CBS

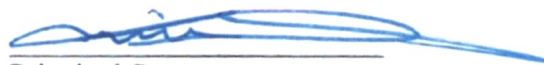

 Assistant Accountant General
 Name: Benson M. Kinyua
 ICPAK Member Number: 7782

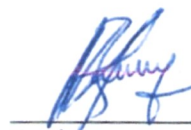
STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

Exchequer Releases	1	4,671,815,790	0
Payments for operating expenses			
Compensation of Employees	3	7,813,917	0
Use of goods and services	4	91,680,972	0
Transfers to Other Government Units	5	8,138,743,577	0
Adjusted for:			
Changes in Payables	9	1,000	0
Net cash flow from operating activities		(3,566,421,676)	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	92,836,825	0
Net cash flows from Investing Activities		(92,836,825)	0
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	3,666,495,236	0
Net cash flow from financing activities		3,666,495,236	0
NET INCREASE IN CASH AND CASH EQUIVALENT		7,236,735	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		7,236,735	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 26/9/ 2019 and signed by:


 Principal Secretary
 Name: Margaret W. Mwakima PhD, CBS


 Assistant Accountant General
 Name: Benson M. Kinyua
 ICPAK Member Number: 7782

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Charge/Basis	Under-Utilization Difference	Utilization
RECEIPTS						
Exchequer releases	5,078,275,490	666,115,949	5,744,391,439	4,671,815,790	1,072,575,649	81%
Proceeds from Foreign Borrowings	9,104,000,000	(1,958,499,372)	7,145,500,628	3,666,495,236	3,479,005,392	51%
Proceeds from Sale of Assets (AIA)	750,000	6,250,000	7,000,000	0	7,000,000	0%
Other Receipts (AIA)	126,750,000	299,541,000	426,291,000	0	426,291,000	0%
TOTAL RECEIPTS	14,309,775,490	(986,592,423)	13,323,183,067	8,338,311,026	4,984,872,041	
PAYMENTS						
Compensation of Employees	9,345,572	3,115,191	12,460,763	7,813,917	4,646,846	63%
Use of goods and services	66,426,390	34,364,422	100,790,812	91,680,972	9,109,840	91%
Transfers to Other Government Units	13,526,574,171	(1,056,784,201)	12,469,789,970	8,138,743,577	4,331,046,393	65%
Acquisition of Assets	707,429,357	32,712,165	740,141,522	92,836,825	647,304,696	13%
TOTAL PAYMENTS	14,309,775,490	(986,592,423)	13,323,183,067	8,331,075,291	4,992,107,775	
Surplus				7,235,735		

1. Proceeds from sale of assets and other receipts 0%; this was budgeted as appropriation in Aid under Regional Development Authorities (RDAs). These amounts are supposed to be reported directly by the RDAs to The National Treasury.
2. Proceeds from foreign borrowing of 51%; this was due to underutilization of Proceed from foreign borrowing which are paid directly by the National Treasury.
3. Compensation of Employee 63%; The State Department was established in the financial year 2018/2019 and the employees were compensated under the State Department for East African Community which has an established Human Resource unit until when the State Department will have its own human resource unit for IPPD purposes. The above amounts were transferred to State Department for East Africa Affairs to cater for compensation of employees.
4. Transfer to other Government units 65%; the under expenditure was due to non-release of exchequer and underutilization of Proceeds from Foreign Borrowings.

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
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5. Acquisition of Assets of 13%; The underutilization was due to pending bill for the Lake Basin Development Authority mall which has not been funded by The National Treasury due to outstanding issues on acquisition by LBDA of the Loan owed to co-operative bank and non-funding of some project due to a joint verification report conducted by a team from The National Treasury and the State Department.
6. The State Department had a net reduction of Supplementary budget of **Kshs (175,077,708)**

The State Department financial statements were approved on 26/9/ 2019 and signed by:



Principal Secretary
Name: Margaret W. Mwakima PhD, CBS



Assistant Accountant General
Name: Benson M. Kinyua
ICPAK Member Number: 7782

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

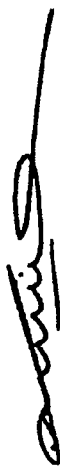
	Original Budget	Amendment	Actual Budget	Actual Expenditure	Actual Balance	Percentage of Budget Utilized
RECEIPTS						
Exchequer releases	899,332,627	962,615,949	1,861,948,576	1,854,115,790	7,832,786	100%
Proceeds from Sale of Assets (AIA)	750,000	6,250,000	7,000,000	0	7,000,000	0%
Other Receipts (AIA)	126,750,000	299,541,000	426,291,000	0	426,291,000	0%
TOTAL RECEIPTS	1,026,832,627	1,268,406,949	2,295,239,576	1,854,115,790	441,123,786	
PAYMENTS						
Compensation of Employees	9,345,572	3,115,191	12,460,763	7,813,917	4,646,846	63%
Use of goods and services	66,426,390	34,364,422	100,790,812	91,680,972	9,109,840	91%
Transfers to Other Government Units	939,624,171	1,148,215,171	2,087,839,342	1,654,548,341	433,291,001	79%
Acquisition of Assets	11,436,494	82,712,165	94,148,659	92,836,825	1,311,833	99%
TOTAL PAYMENTS	1,026,832,627	1,268,406,949	2,295,239,576	1,846,880,055	448,359,520	
Surplus				7,235,735		


Notes

1. Proceeds from sale of assets and other receipts 0%; this was budgeted as appropriation in Aid under RDAs. These amounts are supposed to be reported directly by the RDAs to The National Treasury.
2. Compensation of Employee 63%; The State Department was established in the financial year 2018/2019 and the employees were compensated under the State Department for East African Community which has an established Human Resource unit until when the State Department will have its own human resource unit for IPPD purposes. The above amounts were transferred to State Department for East Africa Affairs to cater for compensation of employees.
3. Transfer to other Government units 79%, the under expenditure was due to the effect of the AIA of Kshs 433,291,000 which is reported directly by RDAs to the National Treasury.
4. The State Department had additional Supplementary budget of Kshs 121,422,292

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

The State Department financial statements were approved on 26/9/ 2019 and signed by:


Principal Secretary
Name: Margaret W. Mwakima PhD, CBS


Assistant Accountant General
Name: Benson M. Kinyua
ICPAK Member Number: 7782

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
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For the year ended June 30, 2019


X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


RECEIPTS									
Exchequer releases	4,178,942,863	(296,500,000)	3,882,442,863	2,817,700,000	1,064,742,863	73%			
Proceeds from Foreign Borrowings	9,104,000,000	(1,958,499,372)	7,145,500,628	3,666,495,236	3,479,005,392	51%			
TOTAL RECEIPTS	13,282,942,863	(2,254,999,372)	11,027,943,491	6,484,195,236	4,543,748,255				
PAYMENTS									
Transfers to Other Government Units	12,586,950,000	(2,204,999,372)	10,381,950,628	6,484,195,236	3,897,755,392	63%			
Acquisition of Assets	695,992,863	(50,000,000)	645,992,863	0	645,992,863	0%			
TOTAL PAYMENTS	13,282,942,863	(2,254,999,372)	11,027,943,491	6,484,195,236	4,543,748,255				
Surplus				0					

1. Proceeds from foreign borrowing of 51%; this was budgeted as appropriation in Aid under RDAs. These amounts are reported directly by the RDAs to The National Treasury.
2. Transfer to other Government Units of 63%; The underutilization was due to pending bill for the Lake Basin Development Authority mall which has not been funded by The National Treasury due to outstanding issues on acquisition by LBDA of the Loan owed to cooperative bank and non-funding of some project due to a joint verification report conducted by a team from The National Treasury and the State Department.
3. The State Department had a reduction of Supplementary budget of **Kshs 296,500,000**

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

The State Department financial statements were approved on 26/9 / 2019 and signed by:


Principal Secretary
Name: Margaret W. Mwakima PhD, CBS

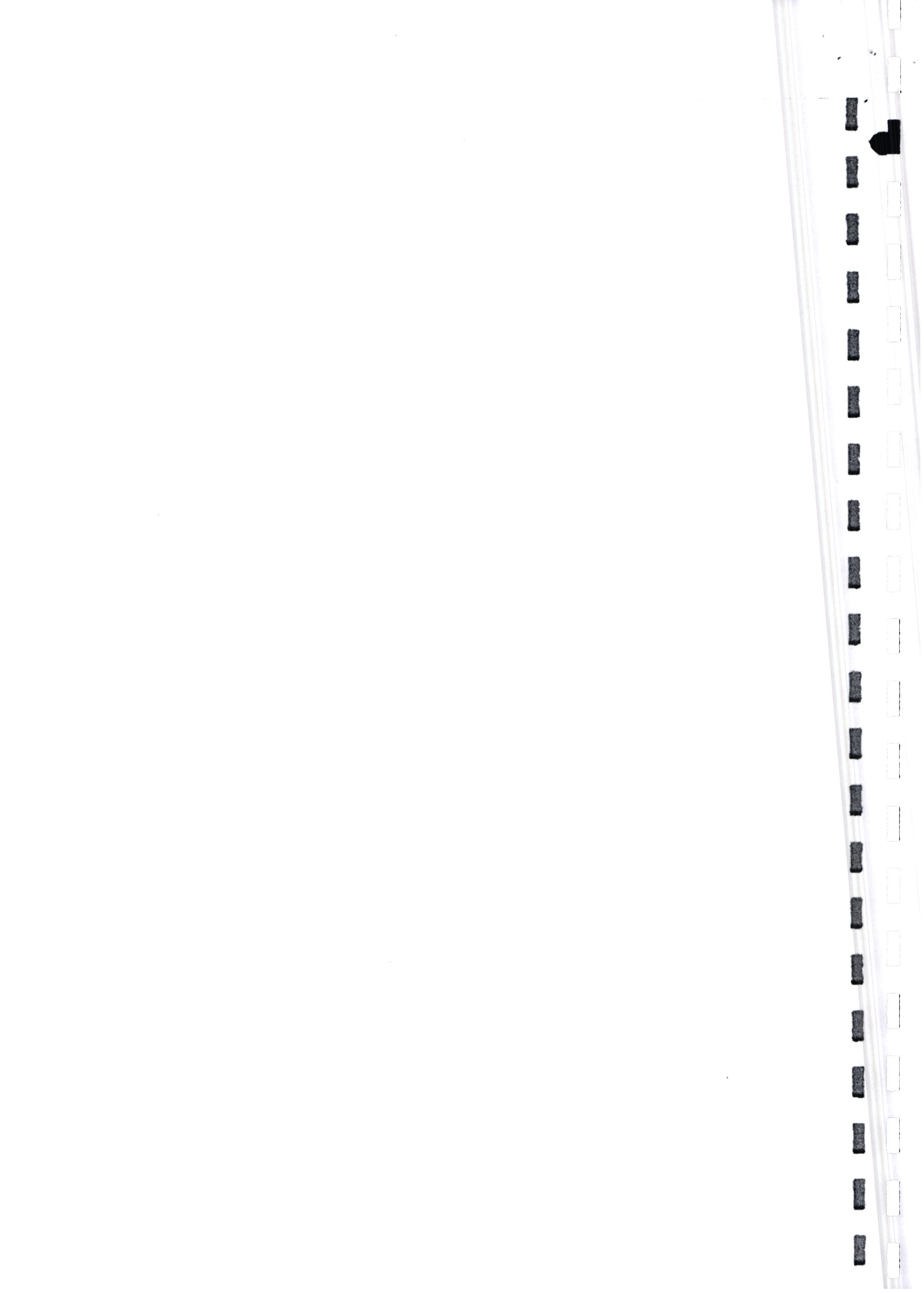

Assistant Accountant General
Name: Benson M. Kinyua
ICPAK Member Number: 7782

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

0305000000	340,140,000	70,000,000	410,140,000	407,490,516	2,649,484
0305050000	91,830,000	70,000,000	161,830,000	159,180,516	2,649,484
0305060000	248,310,000	0	248,310,000	248,310,000	0
1013000000	13,969,635,490	(1,056,592,423)	12,913,043,067	7,923,584,775	4,989,458,292
1013010000	13,969,635,490	(1,056,592,423)	12,913,043,067	7,923,584,775	4,989,458,292
Grand Total	14,309,775,490	(986,592,423)	13,323,183,067	8,331,075,291	4,992,107,776



XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis 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 Regional and Northern Corridor Development. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development project implemented by the entity:

- Kimira Oluch Small Holder Farm Improvement Project in Homa Bay

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

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.

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
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For the year ended June 30, 2019

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 criterion is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

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. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, there were no restrictions on cash.

6. Accounts Receivable

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

7. 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.

8. 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 State Department 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.

9. Budget

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

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

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

10. Comparative Figures

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

11. Subsequent Events

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

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

12. Errors

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

During the year, there were no errors that were corrected.

13. 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 REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2019

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	KSh	KSh
Total Exchequer Releases for quarter 1	682,522,830	-
Total Exchequer Releases for quarter 2	1,729,550,160	-
Total Exchequer Releases for quarter 3	1,014,500,000	-
Total Exchequer Releases for quarter 4	1,245,242,800	-
Total	4,671,815,790	-

We received KShs 4,671,815,790 Exchequer against budgeted figure of KShs 6,177,682,439 which included KShs. 7,000,000 and Kshs. 426,291,000 from proceeds of sale of assets and other receipts respectively which was to be collected as A.I.A by the RDAs

2 PROCEEDS FROM FOREIGN BORROWINGS

Description	2018-2019	2017-2018
	KSh	KSh
Foreign Borrowing - Direct Payments	3,666,495,236	0
Total	3,666,495,236	0

This was a direct payment by The National Treasury from funds borrowed from Italian Government by Kerio Valley Development Authority to cater for Kimwarer Multi – Purpose Dam project and Sigor Wei Wei Phase 3 Irrigation Project

3 COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	KSh	KSh
Basic salaries of permanent employees	7,813,917	0
Total	7,813,917	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

Communication, supplies and services	2,389,427	-
Domestic travel and subsistence	23,110,132	-
Foreign travel and subsistence	15,963,144	-
Printing, advertising and information supplies & services	1,223,469	-
Training expenses	2,975,426	-
Hospitality supplies and services	30,436,432	-
Specialized materials and services	617,400	-
Office and general supplies and services	8,759,475	-
Fuel Oil and Lubricants	2,866,900	-
Routine maintenance – vehicles and other transport equipment	2,590,289	-
Routine maintenance – other assets	748,878	-
Total	91,680,972	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants to National Government Agencies	1,654,548,341	
Capital Grants to National Government Agencies	6,484,195,236	
TOTAL	8,138,743,577	

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

Transfers to SAGAs			
Lake Basin Development Authority	206,841,717	344,500,000	551,341,717
LAPSSET corridor Development Authority	248,310,000	0	248,310,000
Tana and Athi Rivers Development Authority	345,808,409	314,200,000	660,008,409
Coast Development Authority	244,442,460	264,750,000	509,192,460
Ewaso Ngiro North Development Authority	193,879,280	144,250,000	338,129,280
Ewaso Ngiro South Development Authority	278,691,291	679,000,000	957,691,291
Kerio Valley Development Authority	136,575,184	384,000,000	520,575,184
Kerio Valley Development Authority- Direct Payments made by The national Treasury from Foreign Borrowings	0	3,666,495,236	3,666,495,236
Transfers to Project-GoK counterpart funding			
Kimira Oluch Small Holder Farm Improvement Project in Homa Bay	0	687,000,000	687,000,000
TOTAL	1,654,548,341	6,484,195,236	8,138,743,577

We have confirmed these amounts with the recipient SAGAs and Project and attached these confirmations as Appendices to this financial statement.

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	52,475,730	-
Purchase of Office Furniture and General Equipment	30,949,597	-
Purchase of Specialized Plant, Equipment and Machinery	9,411,498	-
Total	92,836,825	-

7A: Bank Accounts

Name of Bank Account No. & Currency	Amount in bank account Kshs	End Use wherein 2018-2019 Development 2018-2019	2018-2019	2017-2018
			Kshs	Kshs
Central bank of Kenya, Recurrent Account No. 1000384816 Kshs	7,236,735	Recurrent	7,236,735	-
Central bank of Kenya, Development Account No.1000384832 Kshs	0	Development	0	-
Central bank of Kenya, Deposit Account No.1000384859 Kshs	0	Deposit	0	-
Central bank of Kenya, CBK 165 Account No.1000384875 Kshs	0	CBK 165	0	-
Total	7,236,735		7,236,735	-

9. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Deposits	1,000	-
Total	1,000	-

This was a non-refundable amount received for sale of bid documents for bonded stores. The exercise was later called off and the Bidder could not be traced for the refund.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. 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 Regional and Northern Corridor Development

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

Related party transactions:

Key Management Compensation	0	-
Transfers to related parties		
Transfers to other MDAs	0	-
Transfers to SAGAs	3,785,248,341	-
Transfers to Development Project	687,000,000	-
Total Transfers to related parties	4,472,248,341	-
Transfers from related parties		
Transfers from the Exchequer	4,671,815,790	-
Total Transfers from related parties	4,671,815,790	-

Key management were compensated from the State Department for East African Community which was managing the payroll for the entire Ministry

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF OTHER PENDING PAYABLES

		a	b	c	d=a-c		
Kimira Oluch Small Holder Irrigation Scheme							
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	14,021,395			14,021,395	14,021,395	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	18,027,752			18,027,752	18,027,752	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	47,694,910			47,694,910	47,694,910	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	68,977,619			68,977,619	68,977,619	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	150,406,616			150,406,616	150,406,616	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	101,648,067			101,648,067	101,648,067	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	107,615,749			107,615,749	107,615,749	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	74,411,433			74,411,433	74,411,433	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	28,126,080			28,126,080	28,126,080	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	9,137,378			9,137,378	9,137,378	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	15,032,452			15,032,452	15,032,452	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	33,312,578			33,312,578	33,312,578	

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 for the year ended June 30, 2019

M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	39,414,642			39,414,642	39,414,642	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	79,481,531			79,481,531	79,481,531	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	44,439,594			44,439,594	44,439,594	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	35,701,410			35,701,410	35,701,410	
M/s Teenica Y Proyectos, S.A (TYPSA)Spain	Nandi Forest Multipurpose Dam	6,808,308			6,808,308	6,808,308	
M/s SMEC(Australia)	Magwagwa Multipurpose Dam	21,403,045			21,403,045	21,403,045	
M/s Egis International (France) in Consortium with ISL, SCP, Egis Bceon Kenya and CAS Consultant LTD	High Grands Falls Dam	96,594,160			96,594,160	96,594,160	
M/S Naqsh Tarsim Milad Consulting Engineers (P.J.S.CO)Iran	Arrow Multipurpose Dam	222,860,156			222,860,156	222,860,156	
M/S Consulting Engineering Service (India) Private Limited	Mwachene Dam	304,477,546			304,477,546	304,477,546	
M/s Teenica Y Proyectos, S.A (TYPSA)Spain	Low Ewaso Ngiro South Multipurpose Dam	919,747,768			919,747,768	919,747,768	
M/S African Touch Safaris Limited	Pending bill- Air ticketing	5,034,795			5,034,795	5,034,795	These were Historical Pending bills transferred to the Ministry as a result of creation of the new state department for RNCD in June 2018. Awaiting Conclusion of verification exercise compliance

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2019

							with TNT circular No. 4/2018.
M/S Nation Media Group	Pending bill- Adverti sing	1,956,108			1,956,108	1,956,108	
Sub-Total		2,446,331,092			2,446,331,092	2,446,331,092	
Grand Total							

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

[REDACTED]					
Transport equipment	-	52,475,729	0	0	52,475,729
Office equipment, furniture and fittings	-	30,949,598	0	0	30,949,598
Purchase of Specialized Plant, Equipment and Machinery	-	9,411,498	0	0	9,411,498
Total		92,836,825	0	0	92,836,825

The balance as at the end of the year is the cumulative cost of all assets bought by the State Department and ties with note 6 on acquisition of assets during the year.

**ANNEX 3 –LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR REGIONAL
 NORTHERN CORRIDOR DEVELOPMENT**

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT Reports and Financial Statements For the year ended June 30, 2019					
1	Kimira Oluch Small Holder Farm Improvement Project in Homa Bay	To improve income levels in a sustainable manner for 3000 rural households in Homa Bay County through improved agricultural productivity for poverty reduction and improved livelihood	Eng. Nelson Kibet Korir	No	

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

1	LAPSSET corridor Development Authority	Transport infrastructure project of Lamu port- South Sudan- Ethiopia	Silvester Kasuku	248,310,000	Yes
2	Lake Basin Development Authority	Plan and co- ordinate the implementation of development projects in the Lake Victoria Basin	Dr. Raymond Omollo	551,341,717	Yes
3.	Tana and Athi Rivers Development Authority	Plan and co- ordinate the implementation of development projects in Tana and Athi Rivers Basins	Steven G. Ruimuku	660,008,409	Yes
4	Coastal Development Authority	Plan and co- ordinate the implementation of development projects in Coastal Regions	Dr. Mohammed Keinan Hassan	509,192,460	Yes
5	Ewaso Ng'iro North Development Authority	Plan and co- ordinate the implementation of development projects in Ewaso Ng'iro North and Catchment areas	Josiah Willie Mulwa	338,129,280	Yes
6	Ewaso Ng'iro South Development Authority	Plan and co- ordinate the implementation of development projects in Ewaso Ng'iro south and Catchment areas	Mr. Sammy Naporos	957,691,291	Yes
7	Kerio Valley Development Authority	Plan and co- ordinate the implementation of development projects Kerio Valley areas of operations	Mr. Sammy Naporos	520,575,184	Yes
	Kerio Valley Development Authority- Direct Payments made by The national Treasury from Foreign Borrowings	Plan and co- ordinate the implementation of development projects Kerio Valley areas of operations	Mr. Sammy Naporos	3,666,495,236	Yes
	Kimira Oluch Small Holder Farm Improvement Project in Homa Bay – Project GoK counterpart fund	To improve income levels in a sustainable manner for 3000 rural households in Homa Bay County through improved agricultural productivity for poverty reduction and improved livelihood	Eng. Nelson Kibet Korir	678,000,000	Yes

ANNEX 5- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS are 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

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 26-JUL-19

REC-STATE DEPARTMENT FOR REGIONAL AND N

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000384816

Balance as per bank certificate	7,236,734.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	7,236,734.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 2 of 2

From Date : 01-JUL-18 To : 26-JUL-19

REC-STATE DEPARTMENT FOR REGIONAL AND

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000384816

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

Cheque		Payee	Amount
No	Date		
		Total	

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

Receipts		Amount
No	Date	
		Total

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

Cheque		Amount
No	Date	
		Total

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

Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 26-JUL-19
Bank : Central Bank of Kenya , Branch : Haile Selassie ,

DEV-STATE DEPARTMENT FOR REGIONAL AND N
Account Number : 1000384832

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 26-JUL-19

DEV-STATE DEPARTMENT FOR REGIONAL AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384832

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

Cheque		Payee	Amount
No	Date		
		Total	

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

Receipts		Amount
No	Date	
		Total

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

Cheque		Amount
No	Date	
		Total

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

Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 26-JUL-19

DEP-STATE DEPARTMENT FOR REGIONAL AND N

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384859

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 26-JUL-19

DEP-STATE DEPARTMENT FOR REGIONAL AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384859

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

Cheque		Payee	Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :



STATEMENT OF RECEIPTS AND PAYMENTS
Entity: 1222-State Department for Regional and Northern Corridor
Development
Current Period: JUL-18 To JUN-19
Compars With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,671,815,790.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Procaeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	3,666,495,236.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		8,338,311,026.00	0.00
PAYMENTS			
Compensation of Employees	12	7,813,916.75	0.00
Use of goods and Services	13	91,680,972.25	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,138,743,576.50	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	92,836,825.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,331,075,291.05	0.00
SURPLUS/DEFICIT		7,235,734.95	0.00

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

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

Date: _____
Date: _____
Date: _____





Trial Balance

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110100 Basic Salaries - Permanent Employees	7,813,916.75	0.00	0.00	0.00
2110000 Wages and Salary Contributions	7,813,916.75	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,389,426.85	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	23,110,132.40	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	15,963,144.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,223,469.50	0.00	0.00	0.00
2210700 Training Expenses	2,975,426.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	30,436,432.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	617,400.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	8,759,474.50	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	2,866,900.00	0.00	0.00	0.00
2210000 Goods and Services	88,341,805.25	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	2,590,289.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	748,878.00	0.00	0.00	0.00
2220000 Routine Maintenance	3,339,167.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,654,548,340.50	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	6,484,195,236.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt Units	8,138,743,576.50	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	52,475,729.90	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	30,949,597.55	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	9,411,498.10	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	92,836,825.55	0.00	0.00	0.00
4110500 Other Domestic Lending and On-Lending	0.00	0.00	0.00	0.00
4110000 Domestic Lending and On-lending	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	3,666,495,236.00	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	3,666,495,236.00	0.00	0.00
6530100 Recurrent Bank Accounts	1,372,455,717.00	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	1,372,455,717.00	0.00	0.00	0.00
6540100 Development Bank Accounts	2,240,500,000.00	0.00	0.00	0.00
6540000 Development Bank Accounts	2,240,500,000.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	3,605,718,962.05	0.00	0.00
6580000 Cash in Hand	0.00	3,605,718,962.05	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	1,000.00	0.00	0.00
7310000 Deposits	0.00	1,000.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,671,815,790.00	0.00	0.00
9910000 Provisions	0.00	4,671,815,790.00	0.00	0.00
Total	11,944,031,008.05	11,944,031,008.05	11,944,031,008.05	11,944,031,008.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position
Entity: 1222-State Department for Regional and Northern Corridor Development
Current Period: JUL-18 To JUN-19
Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	3,612,955,717.00	0.00
Cash Balances	22B	(3,605,718,982.05)	0.00
Total Cash And Cash Equivalents		7,236,734.95	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		7,236,734.95	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	1,000.00	0.00
NET FINANCIAL ASSETS		7,235,734.95	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		7,235,734.95	0.00
NET FINANCIAL POSITION		7,235,734.95	0.00

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

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

Date: _____
Date: _____
Date: _____





STATEMENT OF CASH FLOW

Entity: 1222-State Department for Regional and Northern Corridor Development
 Current Period: JUL-18 To JUN-19
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,671,815,790.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	7,813,916.75	0.00
Use of goods and Services	13	91,680,972.25	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,138,743,576.50	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		1,000.00	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(3,566,421,675.50)	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	92,836,825.55	0.00
Net Cash Flow From Investing Activities	B	(92,836,825.55)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	3,666,495,236.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	3,666,495,236.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	7,236,734.95	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	7,236,734.95	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1222-State Department for Regional and Northern Corridor Development
 Current Period: JUL-18 To JUN-19
 Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,671,815,790.00	0.00
TOTAL		4,671,815,790.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	3,666,495,236.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		3,666,495,236.00	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	7,813,916.75	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		7,813,916.75	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	2,389,426.85	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	23,110,132.40	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	15,963,144.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	1,223,469.50	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	2,975,426.00	0.00
Hospitality Supplies and Servi	2210800	30,436,432.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	617,400.00	0.00
Office and General Supplies and Services	2211100	8,759,474.50	0.00
Fuel Oil and Lubricants	2211200	2,866,900.00	0.00
Other Operating Expenses	2211300	0.00	0.00
Routine Maintenance - Vehicles	2220100	2,590,289.00	0.00
Routine Maintenance - Other Assels	2220200	748,878.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		91,680,972.25	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,654,548,340.50	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	6,484,195,236.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		8,138,743,576.50	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	52,475,729.90	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	30,949,597.55	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	9,411,498.10	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		82,836,825.55	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,372,455,717.00	0.00
Development Bank Accounts	6540000	2,240,500,000.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		3,612,955,717.00	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,605,718,982.05	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		3,605,718,982.05	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

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

24. ACCOUNTS PAYABLE

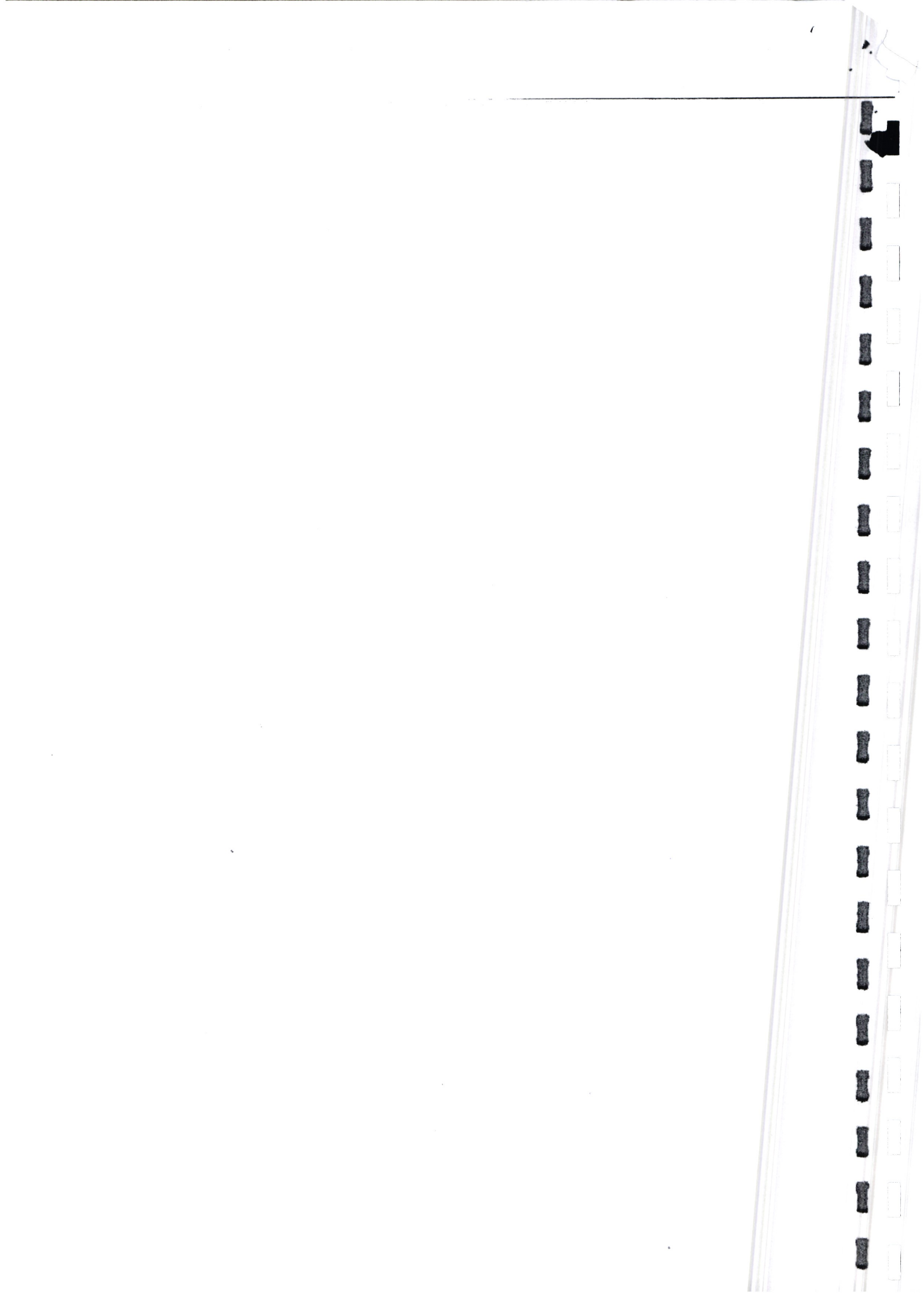
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	1,000.00	0.00
Other Liabilities	7320000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		1,000.00	0.00

25. FUND BALANCES BROUGHT FORWARD

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

26. PRIOR YEAR ADJUSTMENTS

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





Statement of Budget Execution
 Entity - 1222- State Department for Regional and Northern Corridor Development
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants	4	0.00	0.00	0.00	0.00	4,671,815,790.00	(4,671,815,790.00)	0.00%
Exchequer releases	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Entitles	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	7	9,104,000,000.00	0.00	(1,958,499,372.00)	7,145,500,628.00	3,666,495,236.00	3,479,005,392.00	51.31%
Proceeds from Foreign Borrowings	8	750,000.00	0.00	6,250,000.00	7,000,000.00	0.00	7,000,000.00	0.00%
Proceeds from Sales of Assets	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	11	126,750,000.00	0.00	299,541,000.00	426,291,000.00	0.00	426,291,000.00	0.00%
Other Receipts	11	9,231,500,000.00	0.00	(1,652,708,372.00)	7,578,791,628.00	8,338,311,026.00	(759,519,398.00)	110.02%
Total								
PAYMENTS								
Compensation of Employees	12	9,345,572.25	0.00	3,115,190.75	12,460,763.00	7,813,916.75	4,646,846.25	62.71%
Use of goods and Services	13	66,426,390.00	0.00	34,364,422.00	100,790,812.00	91,680,972.25	9,109,839.75	90.96%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	13,526,574,171.00	0.00	(1,056,784,201.00)	12,469,789,970.00	8,138,743,578.50	4,331,046,393.50	65.27%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	92,836,825.55	647,304,696.45	12.54%
Acquisition of Assets	18	707,429,357.25	0.00	32,712,164.75	740,141,522.00	0.00	740,141,522.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		14,309,775,490.50	0.00	(986,592,423.50)	13,323,183,067.00	8,331,075,291.05	4,992,107,775.95	62.53%



Statement of Budget Execution
Entity: 1222-State Department for Regional and Northern Corridor Development
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1222-State Department for Regional and Northern Corridor Development
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d*100%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	1,854,115,790.00	(1,854,115,790.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	750,000.00	0.00	6,250,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	126,750,000.00	0.00	299,541,000.00	426,291,000.00	426,291,000.00	426,291,000.00	0.00%
Total		127,500,000.00	0.00	305,791,000.00	433,291,000.00	1,854,115,790.00	(1,420,824,790.00)	427.91%
PAYMENTS								
Compensation of Employees	12	9,345,572.25	0.00	3,115,190.75	12,460,763.00	7,813,918.75	4,646,846.25	62.71%
Use of goods and Services	13	66,426,390.00	0.00	34,364,422.00	100,790,812.00	91,680,972.25	9,109,839.75	90.96%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	939,624,171.00	0.00	1,148,215,171.00	2,087,839,342.00	1,654,548,340.50	433,291,001.50	79.25%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	11,436,494.25	0.00	82,712,164.75	94,148,659.00	92,836,825.55	1,311,833.45	98.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,026,832,627.50	0.00	1,268,406,948.50	2,295,239,576.00	1,846,880,055.05	448,359,520.95	80.47%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1222-State Department for Regional and Northern Corridor Development
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1222 State Department for Regional and Northern Corridor Development
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d*%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants	4	0.00	0.00	0.00	0.00	2,817,700,000.00	(2,817,700,000.00)	0.00%
Exchequer releases	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Entities	7	9,104,000,000.00	0.00	(1,958,499,372.00)	7,145,500,628.00	3,666,495,236.00	3,479,005,392.00	51.31%
Proceeds from Foreign Borrowings	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts		9,104,000,000.00	0.00	(1,958,499,372.00)	7,145,500,628.00	6,484,195,236.00	661,305,392.00	90.75%
Total								
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	12,586,950,000.00	0.00	(2,204,999,372.00)	10,381,950,628.00	6,484,195,236.00	3,897,755,392.00	62.46%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	695,992,863.00	0.00	(50,000,000.00)	645,992,863.00	0.00	645,992,863.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		13,282,942,863.00	0.00	(2,254,999,372.00)	11,027,943,491.00	6,484,195,236.00	4,543,748,255.00	58.80%



Statement of Budget Execution - Development Expenditure
Entity: 1222-State Department for Regional and Northern Corridor Development
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**Budget Execution by Programme and Economic Classification**Entity: 1222-State Department for Regional and Northern Corridor Development
Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0305000000		East African Affairs and Regional Integration	410,140,000.00	407,490,516.40	2,649,483.60
	2210000	Goods and Services	65,510,988.00	64,197,091.85	1,313,896.15
	2220000	Routine Maintenance	2,170,353.00	2,146,599.00	23,754.00
	2630000	Grants & Transfer To Other Govt. Units	248,310,000.00	248,310,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	94,148,659.00	92,836,825.55	1,311,833.45
			12,913,043,067.00	7,923,584,774.65	4,989,458,292.35
1013000000					
	2110000	Wages and Salary Contributions	12,460,763.00	7,613,916.75	4,846,846.25
	2210000	Goods and Services	31,904,471.00	24,144,713.40	7,759,757.60
	2220000	Routine Maintenance	1,205,000.00	1,192,568.00	12,432.00
	2630000	Grants & Transfer To Other Govt. Units	12,221,479,970.00	7,890,433,576.50	4,331,046,393.50
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	4110000	Domestic Lending and On-lending	645,992,863.00	0.00	645,992,863.00
		Grand Total	13,323,183,067.00	8,331,075,291.05	4,992,107,775.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes
 Entity: 1222-State Department for Regional and Northern Corridor Development
 Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1222000100			45,570,234.00	33,151,198.15	12,419,035.85
	1013000000		45,570,234.00	33,151,198.15	12,419,035.85
1222000200			367,866,184.00	136,575,184.00	231,291,000.00
	1013000000		367,866,184.00	136,575,184.00	231,291,000.00
1222000300			502,808,409.00	345,808,408.75	157,000,000.25
	1013000000		502,808,409.00	345,808,408.75	157,000,000.25
1222000400			244,841,717.00	206,841,716.75	38,000,000.25
	1013000000		244,841,717.00	206,841,716.75	38,000,000.25
1222000500			285,691,291.00	278,691,290.75	7,000,000.25
	1013000000		285,691,291.00	278,691,290.75	7,000,000.25
1222000600			244,442,460.00	244,442,460.00	0.00
	1013000000		244,442,460.00	244,442,460.00	0.00
1222000700			193,879,281.00	193,879,280.25	0.75
	1013000000		193,879,281.00	193,879,280.25	0.75
1222000800			161,830,000.00	159,180,516.40	2,649,483.60
	0305000000	East African Affairs and Regional Integration	161,830,000.00	159,180,516.40	2,649,483.60
1222000900			248,310,000.00	248,310,000.00	0.00
	0305000000	East African Affairs and Regional Integration	248,310,000.00	248,310,000.00	0.00
1222100100			85,000,000.00	54,250,000.00	30,750,000.00
	1013000000		85,000,000.00	54,250,000.00	30,750,000.00
1222100200			180,000,000.00	90,000,000.00	90,000,000.00
	1013000000		180,000,000.00	90,000,000.00	90,000,000.00
1222100300			133,900,000.00	133,900,000.00	0.00
	1013000000		133,900,000.00	133,900,000.00	0.00
1222100400			80,300,000.00	80,300,000.00	0.00
	1013000000		80,300,000.00	80,300,000.00	0.00
1222100500			100,000,000.00	100,000,000.00	0.00
	1013000000		100,000,000.00	100,000,000.00	0.00
1222100600			231,000,000.00	231,000,000.00	0.00
	1013000000		231,000,000.00	231,000,000.00	0.00
1222100700			85,000,000.00	85,000,000.00	0.00
	1013000000		85,000,000.00	85,000,000.00	0.00
1222100800			500,000,000.00	250,000,000.00	250,000,000.00
	1013000000		500,000,000.00	250,000,000.00	250,000,000.00
1222100900			215,000,000.00	221,994,608.00	(6,994,608.00)
	1013000000		215,000,000.00	221,994,608.00	(6,994,608.00)
1222101000			15,000,000.00	15,000,000.00	0.00
	1013000000		15,000,000.00	15,000,000.00	0.00
1222101100			123,000,000.00	123,000,000.00	0.00
	1013000000		123,000,000.00	123,000,000.00	0.00
1222101200			230,000,000.00	230,000,000.00	0.00
	1013000000		230,000,000.00	230,000,000.00	0.00
1222101300			31,000,000.00	31,000,000.00	0.00
	1013000000		31,000,000.00	31,000,000.00	0.00
1222101400			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101500			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101600			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101800			687,000,000.00	687,000,000.00	0.00
	1013000000		687,000,000.00	687,000,000.00	0.00
1222101900			645,992,863.00	0.00	645,992,863.00
	1013000000		645,992,863.00	0.00	645,992,863.00
1222102000			225,000,000.00	225,000,000.00	0.00
	1013000000		225,000,000.00	225,000,000.00	0.00
1222102100			96,000,000.00	48,000,000.00	48,000,000.00
	1013000000		96,000,000.00	48,000,000.00	48,000,000.00
1222102200			30,000,000.00	30,000,000.00	0.00
	1013000000		30,000,000.00	30,000,000.00	0.00
1222102300			71,000,000.00	71,000,000.00	0.00
	1013000000		71,000,000.00	71,000,000.00	0.00
1222102400			128,750,000.00	128,750,000.00	0.00

	1013000000		128,750,000.00	128,750,000.00	0.00
1222102500			13,000,000.00	13,000,000.00	0.00
	1013000000		13,000,000.00	13,000,000.00	0.00
1222102600			12,500,000.00	12,500,000.00	0.00
	1013000000		12,500,000.00	12,500,000.00	0.00
1222102700			6,971,500,628.00	3,485,500,628.00	3,486,000,000.00
	1013000000		6,971,500,628.00	3,485,500,628.00	3,486,000,000.00
1222102800			138,000,000.00	138,000,000.00	0.00
	1013000000		138,000,000.00	138,000,000.00	0.00
		Grand Total	13,323,183,067.00	8,331,075,291.05	4,992,107,775.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes
Entity: 1222-State Department for Regional and Northern Corridor Development
Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0305000000		East African Affairs and Regional Integration	410,140,000.00	407,490,516.40	2,649,483.60
	0305050000		161,830,000.00	159,180,516.40	2,649,483.60
	0305060000		248,310,000.00	248,310,000.00	0.00
1013000000			12,913,043,067.00	7,923,584,774.65	4,989,458,292.35
	1013010000		12,913,043,067.00	7,923,584,774.65	4,989,458,292.35
		Grand Total	13,323,183,067.00	8,331,075,291.05	4,992,107,775.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





REPUBLIC OF KENYA
MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT

ACCOUNTS UNIT

Telephones: +254-20-2245741/2211614 /245752
 Fax No: +254-20-2229650
 e-mail: ps@meac.go.ke
 website: www.meac.go.ke
 when replying, please quote our reference and date

Co-op Bank House Building
 Haile Selassie Av.
 P.O. Box 8846 – 00200 City Square
 NAIROBI, Kenya

Ref: MRNCD/ACSI/1/ VOL. I

22nd July 2019

Managing Director
Ewaso Ngiro North Development Authority
 P.O Box 203
 Isiolo

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Ewaso Ngiro North Development Authority for the financial year 2018/2019						
Reference Number	Date Disbursed	Amounts Disbursed to Ewaso Ngiro North Development Authority for the FY 2018/2019			Amount Received by ENNDA for the FY 2018/2019 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18240LCQCZ	28/08/2018	48,469,820.25		48,469,820.25	48,469,820.25	- 0.25
FT1829517D4H	22/10/2018	48,469,820.25		48,469,820.25	48,469,820.25	-
FT19056NK8F2	25/02/2019	48,469,820.00		48,469,820.00	48,469,820.00	-



Vision:
 Deepen and widen East African integration for Sustainable Development and improved livelihoods of all Kenyans



FT19122LDOQ6	2/05/2019	48,469,820.00		48,469,820.00	48,469,820	--
FT18299PYDKX	26/10/2018		42,500,000.00	42,500,000.00	42,500,000	--
FT182994P94J	26/10/2018		90,000,000.00	90,000,000.00	90,000,000	--
FT19196H6R&L	15/07/2019		11,750,000.00	11,750,000.00	11,750,000	--
TOTAL		193,879,280.50	144,250,000.00	338,129,280.50	238,129,280	25

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounts Department

Name... FOUZIA HAREB ABDI Sign... [Signature] Date... 8/1/2019



BENSON M KINYUA
Head Accounting Unit

COPY TO:

Director General Accounting Services and Quality Assurance,
The National Treasury.



Vision:
Deepen and widen East African Integration for Sustainable Development and improved livelihoods of all Kenyans





REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS UNIT

Telephones: +254-20-2245741/2211614 /245752
Fax No: +254-20-2229650
e-mail: ps@meac.go.ke
website: www.meac.go.ke
when replying, please quote our reference and date

Co-op Bank House Building
Haile Selassie Av.
P.O. Box 8845 - 00200 City Square
NAIROBI, Kenya

Handwritten note: Kindly compare the table as requested by...

Ref: MRNCD/ACS1/1/ VOL. I

22nd July 2019

Managing Director
Ewaso Ngiro south Development Authority
P.O Box 213-20500
Narok

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Table with 6 columns: Reference Number, Date Disbursed, Recurrent (A), Development (B), Total (C)=(A)+(B), Amount Received by ENSDA for the year 2018/ 19 (D), and Difference (E)=(D)-(C). Rows include FT182422J09H, FT182957ZNF7, and FT190433B2CH.




Vision:
Deepen and widen East African Integration for Sustainable Development and improved livelihoods of all Kenyans



FT19122T3L6F	2/05/2019	65,922,822.50		65,922,822.50	65,922,822.50
FT19184ZS3YX	03/07/2019	15,000,000.00		15,000,000.00	15,000,000.00
FT18297HTKPC	24/10/2018		42,500,000.00	42,500,000.00	42,500,000.00
FT1829763M4W	24/10/2018		112,500,000.00	112,500,000.00	112,500,000.00
FT18297YCL4W	24/10/2018		115,500,000.00	115,500,000.00	115,500,000.00
FT19079D7FK6	20/3/2019		42,500,000.00	42,500,000.00	42,500,000.00
FT19079M052R	20/3/2019		115,500,000.00	115,500,000.00	115,500,000.00
FT19141Y97FG	21/5/2019		138,000,000.00	138,000,000.00	138,000,000.00
FT19169DHX35	18/6/2019		112,500,000.00	112,500,000.00	112,500,000.00
TOTAL		278,691,290.75	679,000,000.00	957,691,290.75	278,691,290.75

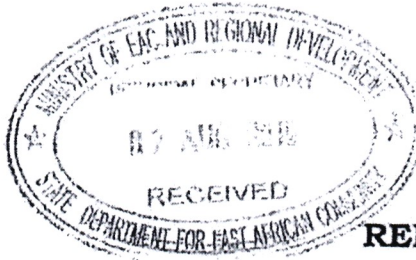
I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements
 Head of Accounts Department

Name: Namiso Jonathan Lujano Sign: [Signature] Date: 02/08/2019


BENSON M KINYUA
 Head Accounting Unit

COPY TO:
 Director General Accounting Services and Quality Assurance,
 The National Treasury.





REPUBLIC OF KENYA

**MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT**

**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT**

ACCOUNTS UNIT

Telephones: +254-20-2245741/2211614 /245752
Fax No: +254-20-2229650
e-mail: ps@meac.go.ke
website: www.meac.go.ke
when replying, please quote our reference and date



Co-op Bank House Building
Haile Selassie Av.
P.O. Box 8846 - 00200 City Square
NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

22nd July 2019

**Managing Director
Lake Basin Development Authority
P.O Box 1516
Kisumu**

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Lake Basin Development Authority for the financial year 2018/2019						
Reference Number	Date Disbursed	Amounts Disbursed to Lake Basin Development Authority for the financial year 2018/ 2019			Amount Received by LBDA for the FY 2018/19 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18240ZDJ6K	28/08/18	47,885,429.00		47,885,429.00	47,885,429	—
FT18312NZM3L	08/11/18	47,885,429.00		47,885,429.00	47,885,429	—
FT19043P39MN	12/02/19	47,885,429.75		47,885,429.75	47,885,429.75	—



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Deepen and widen East African Integration for Sustainable Development and improved livelihoods of all
Kenyans



FT191228Z1RK	02/05/19	47,885,429.00		47,885,429.00	47,885,429	—
FT19184XQ538	03/07/19	15,300,000.00		15,300,000.00	15,300,000	—
FT18347R5YH1	13/12/18		15,500,000.00	15,500,000.00	15,500,000	—
FT18347MJKF9	13/12/18		35,500,000.00	35,500,000.00	35,500,000	—
FT18347BJYL3	13/12/18		115,000,000.00	115,000,000.00	115,000,000	—
FT19080L7QGZ	21/03/19		35,500,000.00	35,500,000.00	35,500,000	—
FT19080HHMBY	21/03/19		115,000,000.00	115,000,000.00	115,000,000	—
FT18347R5YH1	21/03/19		15,500,000.00	15,500,000.00	15,500,000	—
FT1917642TT2	25/06/19		12,500,000.00	12,500,000.00	12,500,000	—
TOTAL		206,841,716.75	344,500,000.00	551,341,716.75	551,341,716.75	—

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head Accounts Department

Name: CPA FREDERIC CHERE Sign:  Date: 21/7/2019



BENSON M KINYUA
Head Accounting Unit

RECEIVED
DIRECTOR GENERAL ACCOUNTING SERVICES AND QUALITY ASSURANCE
THE NATIONAL TREASURY
Nairobi, Kenya
21/07/2019

COPY TO:
Director General Accounting Services and Quality Assurance,
The National Treasury.



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Kenyans





REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS UNIT

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website: www.meac.go.ke
when replying, please quote our reference and date

Co-op Bank House Building
Haile Selassie Av.
P.O. Box 8846 – 00200 City Square
NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

1st August 2019

Managing Director
Kerio valley Development Authority
P.O Box 2660-30100
Eldoret

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Kerio Valley Development Authority for the financial year 2018/ 2019						
Reference Number	Date Disbursed	Amounts Disbursed to Kerio Valley Development Authority for the financial year 2018/ 2019			Amount Received by KVDA for the FY 2018/ 2019 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18260KQ924	17/09/18	34,143,796.00		34,143,796.00	17.09.2018	
FT18295VPZ80	22/10/18	34,143,796.00		34,143,796.00	22.10.2018	
FT19070FJMM9	11/03/19	34,143,796.00		34,143,796.00	11.03.2019	



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FT19148GY4QZ	28/05/19	34,143,796.00		34,143,796.00	28-05-2019	
FT18291F89BB	18/10/18		250,000,000.00	250,000,000.00	18-10-2018	
FT18291M795F	18/10/18		20,500,000.00	20,500,000.00	18-10-2018	
FT182999YQKB	26/10/18		7,500,000.00	7,500,000.00	26-10-2018	
FT1829926YH9	26/10/18		15,000,000.00	15,000,000.00	26-10-2018	
FT18299K1YRB	26/10/18		48,000,000.00	48,000,000.00	26-10-2018	
FT19080P8WLQ	21/03/19		7,500,000.00	7,500,000.00	21-03-2019	
FT19080H0J8M	21/03/19		15,000,000.00	15,000,000.00	21-03-2019	
FT19080XVKKB	21/03/19		20,500,000.00	20,500,000.00	21-03-2019	
Sub Totals		136,575,184.00	384,000,000.00	520,575,184.00		
Direct payments made by the National Treasury from Foreign Borrowing for Kinwarer Multipurpose Dam Project	05/10/2018		3,485,500,628.00	3,485,500,628.00		Kindly let Treasury confirm.
Direct payments made by the National Treasury from Foreign Borrowing for Sigor Wei Wei Phase 3 Irrigation Project	25/09/2018 10/05/2019 10/05/2019		115,305,209.80 31,660,768.10 34,028,630.10	180,994,608.00		Kindly let Treasury confirm.
Grand Totals		136,575,184.00	4,050,495,236.00	4,187,070,420.00		

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements
Head of Accounts Department

Name: JOSHUA MASOTI Sign: [Signature] Date: 10/08/2019

[Signature]
BENSON M KINYUA
Head Accounting Unit

KERIO VALLEY DEVELOPMENT AUTHORITY
P.O. Box 68258 - 00200, NAIROBI
Tel: 020 2713163

COPY TO: Director General Accounting Services and Quality Assurance,
The National Treasury.



Vision:
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Kenyans





REPUBLIC OF KENYA

**MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT**

**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT**

ACCOUNTS UNIT

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when replying, please quote our reference and date

Co-op Bank House Building
Haile Selassie Av.
P.O. Box 8846 – 00200 City Square
NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

22nd July 2019

**Project Manager
Kimira Oluch Small Holder Farm improvement project
P.O Box 293-40300
Homa bay**

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Kimira Oluch Small Holder Farm improvement project for the financial year 2018/ 2019						
Reference Number	Date Disbursed	Amounts Disbursed to Kimira Oluch Small Holder Farm improvement project for the financial year 2018/ 2019			Amount Received by KOSFIP for the FY 2018/ 2019 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18297569 V9	24/10/2018		343,000,000	343,000,000	343,000,000	
FT1914037N YX	20/05/2019		344,000,000	344,000,000	344,000,000	
Total			687,000,000	687,000,000		



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I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounts Department

Name BENSON KINYUA Sign [Signature] Date 1st August 2007



BENSON M KINYUA
Head Accounting Unit

KIMIRA DUCH SMALLHOLDER FARM
IMPROVEMENT PROJECT
P. O. Box 293 - 40300
HOMA-BAY
TEL. 059 - 22322

COPY TO:

Director General Accounting Services and Quality Assurance,
The National Treasury.



REPUBLIC OF KENYA

**MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT**

**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT**

ACCOUNTS UNIT

Telephones: +254-20-2245741/2211614 /245752
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e-mail: ps@meac.go.ke
website: www.meac.go.ke
when replying, please quote our reference and date

Co-op Bank House Building
Haile Selassie Av.
P.O. Box 8846 – 00200 City Square
NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

22nd July 2019

Managing Director
Coast Development Authority
P.O Box 1322-80100
MOMBASA

M. P. ...

Veronica ...
Mrs ...

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Coast Development Authority for the Financial year 2018/ 2019						
Reference Number	Date Disbursed	Amounts Disbursed to Coast Development Authority for the financial year 2018/ 2019			Amount Received by CDA for the FY 2018/ 19 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18240V67L9	28/08/2018	61,110,615.00		61,110,615.00	61,110,615	
FT18295V3YF1	22/10/2018	61,110,615.00		61,110,615.00	61,110,615	
FT19049YNTK7	18/02/2019	61,110,615.00		61,110,615.00	61,110,615	
FT19122D3G27	2/05/2019	61,110,615.00		61,110,615.00	61,110,615	



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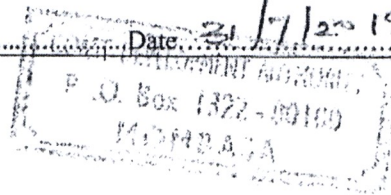
FT18297S118Z	24/10/2018		6,500,000.00	6,500,000.00	6,500,000.00	---
FT18297BN91V	24/10/2018		61,500,000.00	61,500,000.00	61,500,000.00	---
FT18297X89F2	24/10/2018		64,375,000.00	64,375,000.00	64,375,000.00	---
FT19079MCR4X	20/03/2019		64,375,000.00	64,375,000.00	64,375,000.00	---
FT19079SCPW9	20/03/2019		6,500,000.00	6,500,000.00	6,500,000.00	---
FT19183L8J35	02/07/2019		61,500,000.00	61,500,000.00	61,500,000.00	---
	Total	244,442,460.00	264,750,000.00	509,192,460.00	509,192,460.00	---

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounts Department

Name... PAMELA M NGURU ... Sign... [Signature] ... Date... 31/7/2019

[Signature]



BENSON M KINYUA
Head Accounting Unit

COPY TO:
Director General Accounting Services and Quality Assurance,
The National Treasury.



Vision:
Deepen and widen East African integration for Sustainable Development and improved livelihoods of all
Kenyans





REPUBLIC OF KENYA
MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT

ACCOUNTS UNIT

Telephones: +254-20-2245741/2211614 /245752
 Fax No: +254-20-2229650
 e-mail: ps@meac.go.ke
 website: www.meac.go.ke
 when replying, please quote our reference and date

Co-op Bank House Building
 Haile Selassie Av.
 P.O. Box 8846 – 00200 City Square
 NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

22ND July 2019

Managing Director
Tana and Athi River Development Authority
P.O Box 47309-00100
Nairobi

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the year Financial Year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by Tana and Athi River Development Authority for the financial year 2018/ 2019						
Reference Number	Date Disbursed	Amounts Disbursed to Tana and Athi River Development Authority for the financial year 2018/ 2019			Amount Received by TARDA for the FY 2018/ 2019 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT182405W9WG	28/08/2018	86,452,102.00		86,452,102.00	86,452,102.00	---
FT18295LYTXW	22/10/2018	86,452,102.25		86,452,102.25	86,452,102.25	---
FT19049YRNW6	18/02/2019	86,452,102.00		86,452,102.00	86,452,102.00	---



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 Kenyans



FT19122QJPM	2/05/2019	86,452,102.50		86,452,102.50	86,452,102.50	---
FT18302SNV1M	29/10/2018		40,150,000.00	40,150,000.00	40,150,000.00	---
FT18302SNV1M	29/10/2018		50,000,000.00	50,000,000.00	50,000,000.00	---
FT18302TYDX5	29/10/2018		66,950,000.00	66,950,000.00	66,950,000.00	---
FT19079KSYS9	20/03/2019		50,000,000.00	50,000,000.00	50,000,000.00	---
FT1907963V52	20/03/2019		66,950,000.00	66,950,000.00	66,950,000.00	---
FT19183YL11M	02/07/2019		40,150,000.00	40,150,000.00	40,150,000.00	---
TOTAL		345,808,408.75	314,200,000.00	660,008,408.75	660,008,408.75	---

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements
 Head of Accounts Department

Name: DAVID KIMAITO Sign: [Signature] Date: 30/07/2019

[Signature]

BENSON M KINYUA
 Head Accounting Unit

COPY TO:
 Director General Accounting Services and Quality Assurance,
 The National Treasury.





85

REPUBLIC OF KENYA
MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND
REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT
ACCOUNTS OFFICE

Telephones: +254-20-2245741/2211614/245752
 Fax No: +254-20-2229650
 e-mail: ps@meac.go.ke
 website: www.meac.go.ke
 when replying, please quote our reference and date

Co-op Bank House Building
 Haile Selassie Av.
 P.O. Box 8846 – 00200 City Square
 NAIROBI, Kenya

Ref: MRNCD/ACS1/1/ VOL. I

15th July 2019

Managing Director
LAPSET Corridor Development Authority
P.O Box 45008-00100
Nairobi

INTER ENTITY TRANSFERS CONFIRMATION LETTER

The state Department of Regional and Northern Corridor Development wishes to confirm the amounts disbursed to you for the financial year 2018/ 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then please sign and stamp this request in the space provided and return it to us by 31st July 2019.

Confirmation of amounts received by LAPSET Corridor Development Authority for the financial year 2018/ 2019						
Reference Number	Date Disbursed	Amounts Disbursed to LAPSET Corridor Development Authority for the financial year 2018/ 2019			Amount Received by LAPSET for the FY 2018/ 19 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT18240VNZY4	28/08/18	62,077,500.00		62,077,500.00	62,077,500.00	0
FT18312L2KT1	08/11/2018	62,077,500.00		62,077,500.00	62,077,500.00	0
FT19043WY06R	12/02/2019	62,077,500.00		62,077,500.00	62,077,500.00	0
FT19122DFPZ5	02/05/2019	62,077,500.00		62,077,500.00	62,077,500.00	0



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 Deepen and widen East African Integration for Sustainable Development and improved livelihoods of all Kenyans



TOTAL		248,310,000.00		248,310,000.00	248,310,000.00	
-------	--	----------------	--	----------------	----------------	--

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements
Head Accounts Department
Name: John Musale Sign: [Signature] Date: 30/07/19



BENSON M KINYUA
Head Accounting Unit

COPY TO:
Director General Accounting Services and Quality Assurance,
The National Treasury.



**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT VOTE 1222**

Date: 15th July, 2019.

Report of the board of survey on the Cash and Bank Balances of **Development Cash Book** as at **30th June, 2019**.

The Board consisting of— (Names and official titles)

JOHN KIPRONO CHELIMO.....CHAIRMAN
WANJIKU MANYATTA PERPETUA.....MEMBER
JOSEPH KIPLANGAT CHIRCHIR..... MEMBER

Assembled at the office of the H.A.U At 11.00 AM on the 15th July 2019.

And the following cash was produced: -

Notes KESNIL.....
Silver KES.....NIL.....

It was observed that cheques amounting to KES.....NIL.....
had been on hand for more than 14 days prior to the date of the survey.
The cash consists of Kenyan currency and does not contain any demonetized coin
or notes.

The Cash Book reflected the following balances as at the close of business on the 30th
June, 2019

Cash on hand. KES.....NIL.....
Bank balance KES.....NIL.....
NIL

The Bank Certificate of Balance showed a sum of**ONE HUNDRED AND
THIRTEEN MILLION, FOUR HUNDRED THOUSAND ONLY**
(KES.....113,400,000.00.....)

Amounting to the credit of the account on...30th June 2019

The difference between this figure and the Bank Balance as shown by the Cash Book
Is accounted for in the bank reconciliation statement (F.O. 30) attached.

Date..15/07/2019..

.....
Chairman

Date..15/07/2019..

.....

Member

Date..15/07/2019..

.....

Member
GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

	Drawer	Date of Cheque	Date received	Amount

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT VOTE 1222

Date: 15th July, 2019.

Report of the board of survey on the Cash and Bank Balances of Recurrent Cash Book
as at 30th June, 2019.

The Board consisting of— (Names and official titles)

JOHN KIPRONO CHELIMO.....	CHAIRMAN
WANJIKU MANYATTA PERPETUA.....	MEMBER
JOSEPH LIPLANGAT CHIRCHIR.....	MEMBER

Assembled at the office of the H.A.U At 11.00 AM on the 15th July 2019.

And the following cash was produced: -

Notes	KESNIL.....
Silver	KES.....NIL.....

It was observed that cheques amounting to KES.....NIL.....
had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th
June, 2019

Cash on hand.	KES.....NIL.....
Bank balance	KES.....7,236,734.95
	<u>7,236,734.95</u>

The Bank Certificate of Balance showed a sum ofONE MILLION, ONE
HUNDRED FORTY EIGHT THOUSAND, ONE HUNDRED AND FORTY FIVE
CENTS EIGHTY ONLY

(KES.....1,148,145.80.....)

Amounting to the credit of the account on...30th June 2019

The difference between this figure and the Bank Balance as shown by the Cash Book
Is accounted for in the bank reconciliation statement (F.O. 30) attached.

Date...15/07/2019.....

.....

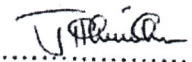
 Chairman

Date...15/07/2019.....

.....


Member

Date...15/07/2019.....

.....


Member

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

	Drawer	Date of Cheque	Date received	Amount

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR
DEVELOPMENT VOTE 1222

Date: 5th July, 2019.

Report of the board of survey on the Cash and Bank Balances of **Deposit Cash Book** as
at 30th June, 2019.

The Board consisting of— (Names and official titles)

JOHN KIPRONO CHELIMO.....	CHAIRMAN
WANJIKU MANYATTA PERPETUA.....	MEMBER
JOSEPH LIPLANGAT CHIRCHIR.....	MEMBER

Assembled at the office of the H.A.U At 11.00 AM on the 5th July 2019.

And the following cash was produced: -

Notes	KESNIL.....
Silver	KES.....NIL.....

It was observed that cheques amounting to KES.....NIL.....
had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th
June, 2019

Cash on hand.	KES.....NIL.....
Bank balance	KES.....NIL.....

The Bank Certificate of Balance showed a sum of

.....NIL.....
(KES.....NIL.....)

Amounting to the credit of the account on...30th June 2019

The difference between this figure and the Bank Balance as shown by the Cash Book
Is accounted for in the bank reconciliation statement (F.O. 30) attached.

Date. 15/07/2019.....

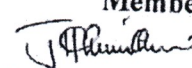
.....

 Chairman

Date. 15/07/2019.....

.....


Date. 15/07/2019.....

Member


Member
GPK (L)

GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

	Drawer	Date of Cheque	Date received	Amount

15th August, 2019

CERTIFICATE OF BALANCES


STATE DEPT FOR REG, NORTH COR DEV


Customer : 138679

Balance Date: 30-Jun-19

Account No Account Name

Account No	Account Name	Currency	Balance
1000384816	REC-STATE DEP FOR REG, NORT COR D	KES	1,148,145.80
1000384832	DEV-STATE DEP FOR REG, NORT COR D	KES	113,400,000.00
1000384859	DEP-STATE DEP FOR REG, NORT COR D	KES	0.00
1000384875	CBK165-STATE DEP FOR REG, NORT C D	KES	0.00


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION

WINDY BOOK MARKET RECURRENT
 NOTE 1222
 PAYMENTS

Sh. cts.		Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
		1093		150000		
		1094		440000		
		1095		240000		
		1096		150000		
		1097		420000		
		1098		50000		
		1099		343900		
		1100		328000		
		1101		366600		
		1102		361900		
		1103		431600		
		1104		323900		
		1105		200000		
		1106		205000		
		1111		4463500		
		1112			30000	
		1113			400000	
		1114			203663	
							154386	
							892995	
							7236734	
							3129730	

CHAIRMAN: JOHN E. CIRELLO 15/07/2019
 MEMBER: J. VAUGHAN M... 15/07/2019
 MEMBER: JOSEPH V. CIRICHI 15/07/2019

Handwritten initials and signatures.



CASH BOOK 21/11/19 DEK 2019

NOTE 1222 PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
21/11	Kotido	1-1222-10251-263021	00023							65000000	
	Kotido	1-1222-10251-263021	00026							42500000	
	Kotido	1-1222-10251-263021	00027							50000000	
	Kotido	1-1222-10251-263021	00028							64375000	
	Kotido	1-1222-10251-263021	00029							66750000	
	Kotido	1-1222-10251-263021	00030							115500000	
	Kotido	1-1222-10251-263021	00031							75000000	
	Kotido	1-1222-10251-263021	00032							15000000	
	Kotido	1-1222-10251-263021	00033							15500000	
	Kotido	1-1222-10251-263021	00034							29500000	
	Kotido	1-1222-10251-263021	00035							35500000	
	Kotido	1-1222-10251-263021	00036							115000000	
										Subtotal	558825000
										Balance c/d	52000000
										Total	562025000
21/11	Kotido	1-1222-10251-263021	00039							244000000	
	Kotido	1-1222-10251-263021	00040							138000000	
										Subtotal	482000000
										Balance c/d	243000000
										Total	506000000
21/11	Kotido	1-1222-10251-263021	00044							112500000	
	Kotido	1-1222-10251-263021	00045							125000000	
	Kotido	1-1222-10251-263021	00046							401500000	
	Kotido	1-1222-10251-263021	00047							615000000	
										Subtotal	2266500000
										Balance c/d	117500000
										Total	2384000000
	CHAMAN	JOHN WIPROVO CHELIMO								05/07/2019	
	MEMBER	WANTIKU MANTASTA PERAGUA								05/07/2019	
	MEMBER	JOSEPH K. CHELIMO								05/07/2019	
21/11	Kotido	1-1222-10251-263021	00048							117500000	
										Subtotal	117500000
										Balance c/d	Nil
										Total	117500000
	CHAMAN	JOHN WIPROVO CHELIMO	15/07/2019								
	MEMBER	WANTIKU MANTASTA PERAGUA	15/07/2019								
	MEMBER	JOSEPH K. CHELIMO	15/07/2019								



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