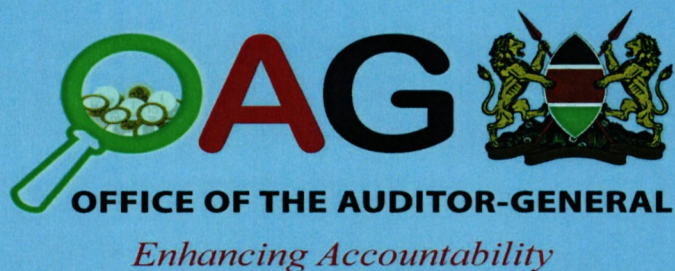


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REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR DEVOLUTION

FOR THE YEAR ENDED
30 JUNE, 2020



**STATE DEPARTMENT OF DEVOLUTION
(National Governments Entity)**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Devolution and Planning formed through Presidential Executive Order No. 1 of April 2013 and No. 2 of May 2013 by merging the former Ministry of Planning, National Development and Vision 2030, Ministry of Gender, Children and Social Development, Ministry of Special Programmes/Ministry of State for Public Service, Ministry of Local Government, Ministry of State for Development of Northern Kenya and Other Arid Lands and the Ministry of Youth Affairs and Sports and some departments from the former Office of the Prime Minister i.e. Public Service Transformation Department and Department and Performance Contracting Department. The ministry has two State Departments namely: State Department of Devolution; and State Department of ASAL each headed by a Principal Secretary.

Executive Order No. 1. of 2013 created State Department of Devolution which existed to spearhead devolution process, implement special programmes, and Coordinate development of ASALs. This was however changed through executive order No.1 of 2018 which established State Department of Devolution with the key focusing on devolution policy, intergovernmental relations and capacity building and technical assistance to county governments and management, monitoring and evaluation of devolution affairs and management of emergency relief. The State Department of Devolution is mandated to coordinate implementation of devolution programmes in line with the Constitution of Kenya and the various devolution legislations including; County Government Act 2012; Intergovernmental relations Act 2012; Urban Areas and Cities Act 2011; Transition to devolved government Act 2012; and Public Finance Management Act 2012.

The State Department of Devolution is composed of three technical Departments namely: Management of Devolution, Capacity building & Technical Support and Intergovernmental Relations. The Department works closely with other ministries and departments as well as county governments to ensure effective provision of technical support in devolution services.

At cabinet level, the State Department is represented by the Cabinet Secretary for the Ministry of Devolution and ASAL who is responsible for the general policy and strategic direction of the state department

The Executive Order No. 1 of 2018 gives the following mandate to the State Department of Devolution:

- Management, monitoring and evaluation of Devolution Affairs
- Devolution policy
- Intergovernmental Relations
- Capacity Building and Technical Support to counties
- Relief food management and humanitarian emergency response.

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The State Department of Devolution also oversees;

- The National and County Governments Coordinating Summit,
- The Intergovernmental Steering Committee
- The Intergovernmental Relations Technical Committee (IGRTC)
- The Council of Governors (CoG)

VISION

To be a centre of excellence in the management of Devolution and intergovernmental relations for high quality of life for all Kenyans.

MISSION

To provide leadership, In the Management of Devolution affairs, Harmonious Intergovernmental relations and enhanced Capacities for implementation of Devolve System of Governance.

CORE VALUES

The SDD upholds the following core values:

- (i) Accountability and transparency
- (ii) Professionalism and ethical practices
- (iii) Teamwork and passion for results
- (iv) Honesty and integrity
- (v) Innovativeness and creativity
- (vi) Efficiency and effectiveness
- (vii) Mutual respect, participatory approach and inclusiveness
- (viii) Customer centred service
- (ix)

Strategic objectives

- (i) To strengthen capacities of County Governments to implement devolved system of governance.
- (ii) To strengthen Intergovernmental Relations
- (iii) To ensure effective management of Devolution affairs

(b) Key Management

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

- Management of Devolution Affairs,
- Capacity building and Technical support
- Intergovernmental Relations
- Administration

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name	Date
1.	Accounting Officer	Mr. Charles T.Sunkuli , CBS	July 2018 to date
5.	Director Administration	Edward Mwangi Irungu, OGW	2015 To June 2020
6.	Secretary Administration	Kula Hache	Feb 2018 To Date
7.	Chief Finance Officer	CPA Osano Nyangara	Sept 2018 To April 2020
	Chief Finance Officer	CPA Sarah Kerandi	April 2020 to Date
10.	Asst.Acc.General	CPA Lucy Kamau	June 2018-To 23 RD Dec,2019
11	Asst.Acct.General	CPA Johnson Njuguna	24 th Dec.2019 To Date

(d) Fiduciary Oversight Arrangements

The Ministry is under fiduciary oversight of the following institutions
Human resource advisory committee (HRAC), Members.

No.	Designation	Name	Position
1.	Accounting Officer	Mr. Charles T. Sunkuli CBS	Chairperson
2.	Secretary Administration	Ms. Kula Hache	Alt.Chair Person
3.	Director HRM&D	Mr Silas M. Gitari	Secretary
4.	Secretary Relief	Mr. Isaac Githui	Member
5.	Director Policy And Research	Mr. James Mwanzia	Member
6.	Director Devolution Affairs	Mr. Jeremiah Nyaberi	Member
7.	Director Devolution Affairs	Mr. Alfonso Munyali	Member
8.	Director Capacity Building	Mr. Kennedy Nyambati	Member
9.	Director Relief &Rehabilitation	Mr. Philip Tarus	Member
10.	Director Community Mobilisation	Mr. Omar salat	member
11.	Senior Deputy Director SCM	Ms. Caroline Wachira	Member
12.	Deputy director IGR	Mr. Patrick Karanja	Member
13.	Chief Finance Officer	Ms. Sarah Kerandi	Member

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14.	Senior Deputy State Counsel	Mr. Jackson Mwangi	Member
15.	Assistant Accountant General	Mr. Johnson Njuguna	Member

Audit and finance committee activities

Parliamentary committee activities

In parliament the Ministry is under the oversight of Parliamentary Accounts Committee on issues of financial management and on operations under the oversight of Senate Devolution Committee.

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THE SENIOR MANAGEMENT OF THE STATE DEPARTMENT FOR DEVOLUTION



**Hon. Eugene Wamalwa,
EGH
Cabinet Secretary
Ministry of Devolution and
ASALs**

Hon. Eugene L. Wamalwa, EGH He is the immediate former Cabinet Secretary for Water and Irrigation. He has also served as the Minister for justice, National Cohesion and Constitutional Affairs from 2011 to 2013 during President Kibaki's second term in office.



**Hon. Abdul Bahari Ali
Chief Administrative
Secretary**

Hon. Abdul Bahari Ali, is the current Chief Administrative Secretary, Ministry of Devolution and ASAL. He joins the Ministry from the Ministry of Labour and Social Protection, where he served for two years since his appointment on 26th February, 2018 as a Chief Administrative Secretary.

Hon. Bahari hails from Isiolo County and is a two-term Member of Parliament for Isiolo South Constituency. He also served in the Pan African Parliament, based in South Africa, during his first tenure as Member of Parliament for Isiolo South.

Before joining politics, he served as the Industrial Relations Manager, Kenya Airways and Firestone East, Africa, He has also served as the Chairman, Tana and Athi River Development Authority.



**Mr. Charles T. Sunkuli, CBS.
Principal Secretary, State
Department for Devolution,**

Mr. Charles T. Sunkuli, CBS, is the current Principal Secretary, State Department for Devolution, Ministry of Devolution and ASAL. He has previously served as the Principal Secretary, Ministry of Environment and Forestry, a position he held from December, 2015 to February, 2018.

Prior to his appointment as the Principal Secretary, Mr. Sunkuli worked with Ewuaso Ng'iro South River Development Authority (ENSDA) where he rose through the ranks to become the Managing Director from 2010-2016.

He has a wealth of experience in Public Service spanning over 18 years. Mr. Sunkuli is an experienced management strategist with a solid background in Administration, Planning, Management and Leadership.

STATE DEPARTMENT OF DEVOLUTION
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(e) Entity Headquarters

P.O. Box 30004
Teleposta Building
Kenyatta Avenue
Nairobi, KENYA

Entity Contacts

Telephone: (254) 0202250645
E-mail: info@Devolution.go.ke
Website: www.Devolutionasals.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

Auditor General
Kenya National Audit Office
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

STATE DEPARTMENT OF DEVOLUTION
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2. FORWARD BY THE CABINET SECRETARY



Hon. Eugene Wamalwa, EGH
CABINET SECRETARY

The Ministry of Devolution and ASAL was established in January 2019 following the restructuring of the Government. It consists of two State Departments; Devolution and ASAL, both of which formed part of the defunct Ministry of Devolution and Planning from April 2013 to January, 2018. The Ministry is in charge of the Management of Devolution affairs and ASAL.

In the financial year 2019/20 the State Department for Devolution had a gross budget of **5.25B** which was made up of **Ksh2.43B** for recurrent vote and **Kshs2.81. B** for Development vote.

The Recurrent budget for the year was **96%** utilised while the Development budget was **81%** utilised bringing the total utilisation to **88%**. The absorption of less than 100% was as a result of failure by county governments to fully utilize KDSP funds

Key performance highlights

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilisation Variance
Total Receipts	5,251,670,662	4,669,339,785	582,330,877	89%
Total Payments	5,251,670,662	4,599,321,299	652,349,363	88%
Surplus(deficit)	0	70,018,486		

KEY ACHIEVEMENTS

The State Department for Devolution was able to implement its programme during the year under review despite the challenges in operations brought by the outbreak of Covid-19 pandemic.

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The main achievements during this period are as follows:

The implementation of the Agro-processing projects under the Instrument for Devolution Advice and Support (IDEAS) Programme supported by European Union in the 15 counties is current ongoing with the completion level of 80% is targeted at the end of the current financial year. By the end of FY 2019-2020, the completion level was at 60%. The projects are expected to be completed in FY 2020-2021. The total disbursement to the counties to date in support of implementation to the value additional projects is KSh.987.7 million.

The ministry also coordinated the development of deed for the transfer of functions to National Government from Nairobi City County as well as conducting public participation on the same in all Nairobi sub-counties.

A Policy on establishment and Operationalization of Regional Economic blocs was developed. It is awaiting cabinet approval. This is expect to provide a framework for implementation of programmes that covers more than one county government.

We further developed Draft Regulations on County Government ACT-2012 and Intergovernmental Relations ACT -2012. The Regulations are ready for public participation which is expected to be conducted in the Financial Year 2020/21. The regulations are expected to provide clarity in the implementation of the two Acts

Another achievement is the development of the Draft Disaster Risk Management Policy and Bill. The two documents are awaiting cabinet approval

We conducted third external Annual Capacity and Performance Assessment (ACPA) in all 47 Counties to inform Capacity needs in counties and assess performance in the key result area of planning, financial management, human resource as well as environmental and social safeguards.

A review of the National Capacity Building Framework (NCBF) was undertaken to identify the current capacity gaps in both National and County Governments. The framework is expected to be finalized and implemented in FY 2020/21

A Capacity Building workshop for County Public Service Board Members, County Directors, Chairmen's, and Chief Officers was undertaken with a view to enhancing and improving Human Resource Management at the Counties

Verification and Documentation of Assets and Liabilities for the defunct local Authorities in all 47 Counties was finalized and is awaiting valuation, registration and transfer. The process of identification and registration of the assets of the transferred functions from National Government

STATE DEPARTMENT OF DEVOLUTION
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was also started but could not be finalized within the expected timeline due to covid-19 interruption and inadequate finance

The Ministry distributed relief food to over 1,000,000 Persons in Seven (7) Food insecure Persons in ASAL Counties;

The Intergovernmental Framework for Implementation of National Government Project in Counties was also developed. This is an essential framework to ensure successful implementation of National Government programmes and projects especially the Big Four projects

A Framework for establishment of Intergovernmental Units in both National and County Governments was finalized and we further developed Draft Regulations for Intergovernmental Sector Forums.

We finalized publishment of State Department for Devolution Strategic Plan (2018-2022) and developed the Ministry's Strategic Plan

EMERGING ISSUES

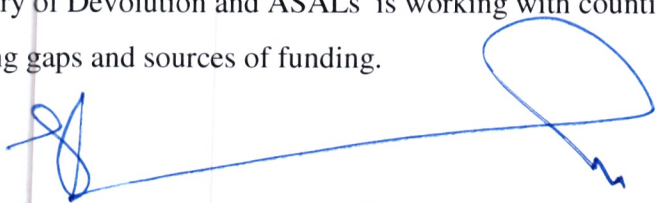
Funding challenges for counties

Intergovernmental relation issues

Inadequate capacity at the county level

Implementation challenges and way forward

The counties continue to face challenges of inadequate funding for their programmes. However ministry of Devolution and ASALs is working with counties and development partners to identify the funding gaps and sources of funding.



Hon. Eugene Wamalwa, EGH
Cabinet Secretary-Ministry of Devolution and Asal

3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity performance against predetermined objectives.

The key development objectives of the *State Department for Devolution's 2018-2022* plan are to:

- a) Strengthen the Provision of Capacity and Technical Support for Improved Service Delivery at County Level
- b) Strengthen the Policy and legal framework for Management of the Devolved System of Government
- c) Strengthen Cooperation, Coordination and Consultation for Sustainable Intergovernmental Relations
- d) Monitor and Evaluate Implementation of Devolution affairs
- e) Operationalize Interventions to Enhance the Coordination and Management of Special Programmes
- f) Save Lives and Livelihoods of People Affected by Disasters.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objective

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MDA Program	Objective	Outcome	Indicator	Performance
Capacity building and Technical Assistance	To Strengthen the Provision of Capacity and Technical Support for Improved Service Delivery at County Level	Enhanced provision of capacity building and provision of technical assistance to county governments	Reviewed National Capacity building Framework No. of Counties supported to develop/ funded to implement capacity building plans	National Capacity Building Framework was reviewed in FY 2019/2020 All the 47 counties supported
Instrument for Devolution Advice and Support (IDEAS)	Promote Local Economic Development (LED) and Investment in Counties	Enhanced LED in County Governments	No. of Counties funded to implement LED projects	Fifteen (15) counties were funded through funding support from European Union to implement LED projects. A total of seventeen (17) projects were supported
Policy and Legal Reviews	To strengthen the Policy and legal framework for Management of the Devolved System of Government			

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Intergovernmental Relations	To Strengthen Cooperation, Coordination and Consultation for Sustainable Intergovernmental Relations	Improved relations between the two levels of government	Inter-governmental sector forums regulations Inter-governmental units at guidelines Framework for implementation of the Big Four and other national government programmes at the counties	Inter-governmental sector forums regulations was finalized Inter-governmental units guidelines were finalized Implementation of the Big Four Framework was finalized
Management of Devolution Affairs	To Monitor and Evaluate Implementation of Devolution affairs	Improved accountability and knowledge management	Assessment report on services delivery in Counties	Baseline survey on service delivery indicators was carried out in 15 Counties
Relief assistance programme	To Save Lives and Livelihoods of People Affected by Disasters	Safeguarded lives and livelihoods of People affected by disasters	No. of Counties supported with relief food No. of beneficiaries of relief assistance	Twenty three (23) counties were provided with relief assistance xx persons received relief assistance in FY 2019/2020

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

State Department for Devolution exists to support Devolution and the county governments to ensure that there is improved service delivery at the local level. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the Devolution pillars: putting the Citizen first, delivering relevant technical support and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

Sustainability strategy and profile -

Environmental performance

The State Department has continued to support environmental performance and specifically such as climate change and the State Department was participated in The 2019 Climate Action Summit and Twenty Fifth Session Conference of Parties (COP 25). Although the State Department does not directly participate in matters of environment, the State Department has continued to support the implementation of various environmental aspect and building capacity in county government.

To this end the Ministry has engaged services of expert in environmental and social safeguards to ensure environmental concerns are integrated in the implementation of infrastructural projects. On international front, the State Department is the member of the Building Climate Resilience for Urban (BCRUP) secretariat mandated to ensure climate change initiatives are localized at county governments. The biggest challenge in realization of this objective is lack of sub-national (county governments) financing framework.

To address this concern, the State Department together with The National Treasury and Ministry of Environment are in the process of finalization of proposed Financing Locally-Led Climate Action Program (FLLCAP). This is Performance for Result (PforR) programme aimed at supporting implementation of the locally identified climate change initiatives by county governments. The financing of this project by the World Bank will mobilize resources for financing BCRUP initiative and build a decentralized/ sub-national climate change financing framework which was identified as missing link in combating climate change by county governments. The State Department will provide the lead role in coordinating capacity building and provision of technical support in the project implementation

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Community Engagements-

The State Department for Devolution has continued to provide community support during various calamities. Provision of Emergency Relief for Flood, Drought and other Natural calamities victims cannot be overemphasized. More and more Kenyans are affected by disasters like droughts, floods, landslides and most recent, the Corona Virus pandemic which has disrupted livelihood and require relief support. This has however been affected by lack of budgetary provision during the MTEF process. The current trend of provision for relief only through Supplementary Budgets is not sustainable as statistics have proved that annual emergency provisions are required. It is therefore critical that enough funds are provided to the State for Devolution to enable fulfil its mandate of managing disaster emergencies effectively.

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5. STATEMENT OF STATE DEPARTMENT FOR DEVOLUTION MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the (*State Department for Devolution*) is responsible for the preparation and presentation of the State Department for Devolution's financial statements, which give a true and fair view of the state of affairs of the State Department for Devolution for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Devolution; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for Devolution; (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 Devolution*) accepts responsibility for the State Department for Devolution'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 for Devolution's financial statements give a true and fair view of the state of State Department for Devolution's transactions during the financial year ended June 30, 2020, and of the State Department for Devolution's financial position as at that date. The Accounting Officer charge of the (*State Department for Devolution*) further confirms the completeness of the accounting records maintained for the State Department for Devolution, which have been relied upon in the preparation of the State Department for Devolution's financial statements as well as the adequacy of the systems of

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
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internal financial control.

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

Approval of the financial statements

The State Department for Devolution's financial statements were approved and signed by the Accounting Officer on 28th September 2020.



Principal Secretary

Name: Charles T.Sunkuli, CBS



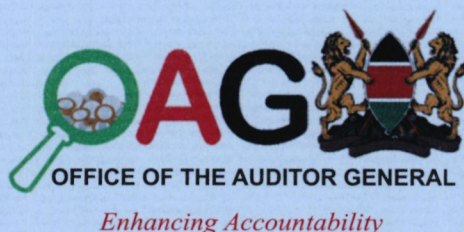
Principal Accounts Controller

Name: Johnson Njuguna

ICPAK Member Number: 7626

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR DEVOLUTION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Devolution set out on pages 18 to 41, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Devolution as at 30 June, 2020, 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. Unaccounted for District Suspense

The statement of assets and liabilities reflects an accounts receivables (outstanding imprests, district suspense, salary advance) balance of Kshs.60,178,070 as at 30 June, 2020. As disclosed in Note 9 to the financial statements, the balance comprises of district suspense of Kshs.60,124,820 and salary advances of Kshs.253,250. Although Management explained that the district suspense of Kshs.60,124,820 balance related to Authority to Incur Expenditure (AIE) issued to various Deputy County Commissioners (DCC) to meet the cost of transporting relief food to various regions across the Country, supporting documents by way of requisitions and evidence of receipt of the funds by the DCCs were not availed for audit review. Further, no explanations were provided for the delays in the surrender of the AIEs.

Under the circumstances, the accuracy, existence and full recoverability of the reported accounts receivables balance of Kshs.60,178,070 as at 30 June, 2020 could not be ascertained.

2. Unsupported Grants and Transfers to Other Government Entities

The statement of receipts and payments reflects an amount of Kshs.1,858,800,000 in respect of transfers to other government units. As disclosed in Note 5 to the financial statements, the balance includes other grants amounting to Kshs.1,410,000,000 being Kshs.30,000,000 transferred directly by the National Treasury to each of the forty-seven (47) County Governments under the Kenya Devolution Support Program (KDSP). However, only twenty-five (25) Counties confirmed receipt of the funds totalling to Kshs.750,000,000 leaving out transfers to twenty-two (22) Counties amounting to Kshs.660,000,000 unconfirmed. Whereas the requisite conditions for disbursement include commitment letters, approved annual capacity building plans, demonstration of satisfactory implementation of the previous year's disbursements and demonstration of adherence to the capacity building plans, no documentary evidence was availed for audit review to confirm that respective Counties had fulfilled the conditions prior to the disbursements.

Consequently, the accuracy and validity of the transfers to other government entities expenditure of Kshs.1,858,800,000 could not be confirmed.

3. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers of Kshs.1,363,294,349 which, as disclosed under Note 6 to the financial statements, is in respect of emergency relief and refugee assistance. However, the amount includes Kshs.1,479,210 incurred on printing and stationeries thus overstating the expenditure. Further, documents provided revealed that relief commodities were delivered to the Deputy County Commissioners but details of the actual beneficiaries were not availed for audit review. It was, therefore, not possible to confirm whether the relief and assistance was received by the intended beneficiaries.

Consequently, the accuracy and validity of other grants and transfers of Kshs.1,363,294,349 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.5,251,670,662 and Kshs.4,669,339,785 respectively, resulting to an under-funding of Kshs.583,330,877 or 11% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.5,251,670,662 and Kshs.4,599,321,298 respectively, resulting to an under-expenditure of Kshs.653,542,543 which occurred mainly under transfers to other government units. The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

Note 17.1 and Note 17.2 to the financial statements reflects pending bills totalling Kshs.6,735,297,709 comprised of pending accounts payables of Kshs.3,467,119,693 and other pending payables of Kshs.3,268,178,016 respectively. Management has not provided an explanation for non-payment of the pending bills. Failure to settle bills during the year to which they relate distorts the financial statements for the year and adversely affects the provisions of the subsequent year to which they have to be charged.

3. Unresolved Prior Year Audit Matters

As disclosed under progress on follow up of prior years' auditor's recommendation section, some of the audit matters reported in the previous financial years remained unresolved as at 30 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,064,133,915 which, as disclosed under Note 4 to the financial statements, includes other operating expenses of Kshs.917,731,873. The following matters were, however, noted:

1.1. Consultancy Contracts

This expenditure includes two (2) payments totaling to Kshs.70,786,929 for consultancy services for the development of Kenya Devolution Support Program (KDSP) Management Information System (MIS) and Annual Capacity Building and Performance Assessment (ACPA) at Kshs.24,963,929 and Kshs.45,823,000 during the financial years 2018/19 and 2019/20 respectively. However, the following anomalies were noted:

- i) No documentary evidence inform of tender documents and contract were provided to confirm the method used to procure and award the contracts. Consequently, the adherence to the requirements of Article 227(1) of the Constitution of Kenya which provides that when a State organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective could not be confirmed.
- ii) There is no evidence of terms of reference for the two contracts having been approved by the KDSP Joint Steering Committee as required by the KDSP financing agreement and Part 27 of the program appraisal document of the project documents.
- iii) KDSP MIS consultancy was for the development of a Management Information System in the forty-seven (47) counties and had a commencement date of 26 February, 2018 and a contract period of twenty-four (24) months to 25 February, 2020. As at the time of audit in December, 2020 which was ten (10) months after the lapse of the contract period, there was no documentary evidence by way of reporting dashboards, certificates of completion as well as inspection and acceptance reports availed for audit verification to confirm completion.

From the foregoing, it was not possible to confirm if value for money was obtained from the expenditure of Kshs.70,786,929 on the two (2) consultancies.

1.2. Procurements Outside the IFMIS e-Procurement Module

Included in the other operating expenses of Kshs.917,731,873 is expenditure amounting to Kshs.364,246,316 for goods and services procured outside the IFMIS e-procurement module as evidenced by diverse professional opinions availed in support of the quotations. Consequently, the State Department was in breach of the Executive Order No. 6 of 6 March, 2015 that directed all MDAs including State Corporations and Public Universities to immediately migrate their procurement systems to the e-Procurement platform developed by The National Treasury.

In view of the foregoing, it was not possible to confirm fairness in award of tenders and whether the Government received value for money for the expenditure totalling Kshs.364,246,316.

1.3. Replenishment of Stores

Included in the other operating expenses of Kshs.917,731,873 are purchases amounting to Kshs.49,863,200 made against a requisition for replenishment of stores originated by the Officer in Charge of stores and approved by the Senior Finance Officer on 21 June, 2019. However, there was no documentary evidence in the form of counterfoil receipts and issue vouchers availed for audit verification to confirm that the various items of furniture and computers were received and to whom they were issued.

In absence of the delivery and issue documents, it was not possible to confirm the propriety and validity of the expenditure of Kshs.49,863,200.

1.4. Lack of Budget for Kenya Devolution Support Programme (KDSP)

The other operating expenditure of Kshs.917,731,873 was spent under Kenya Devolution Support Programme (KDSP) without a budget in contravention to Part 32 and 64 of the program appraisal document and Section 53(2) of the Public Procurement and Asset Disposal Act, 2015. These Sections require the Accounting Officer to prepare an annual procurement plan within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

1.5. Unsupported Expenditure on Air Tickets

Included in other operating expenses figure of Kshs.917,731,316 are payments for purchase of air tickets amounting to Kshs.60,285,800 made to various suppliers. However, documentary evidence of travel including boarding passes and certificates of inspection and acceptance were not provided for audit verification to confirm receipt of the tickets and also authenticate that the utilization of the funds was for the benefit of the State Department.

In absence of the supporting documentation, it was not possible to confirm the propriety and validity of the expenditure of Kshs.60,285,800 on purchase of air tickets.

2. Irregular Payment of Acting Allowance

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.312,215,099 under compensation of employees which include an amount of Kshs.118,423,887 in respect of personal allowance paid as part of salary. The latter balance includes an amount of Kshs.629,602 paid to an officer appointed the Secretary, Relief, Rehabilitation and Mobilization Affairs on 7 November, 2019 in an acting capacity. However, the appointment was backdated to 5 July, 2017 which was more than two years in contravention of Section C.14(1) of the Public Service Commission – Human Resource Policies and Procedures Manual,

2016 which provides that acting allowance will not be payable to an officer for more than six (6) months. The officer has been in acting capacity for a period exceeding four (4) years.

To the extent, the State Department was in breach of the Law.

3. Routine Maintenance - Vehicles and Other Assets

The statement of receipts and payments reflects an expenditure of Kshs.1,064,133,914 under use of goods and services which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.6,535,992 in respect of routine maintenance - vehicles and other transport equipment. However, included in the routine maintenance - vehicles and other transport equipment expenditure is Kshs.1,876,001 issued to an officer as standing imprest of Kshs.100,000 and reimbursed eighteen (18) times. However, examination of supporting documents revealed use of imprest to make purchases that did not meet the thresholds for low-value procurements, carrying out procurement work that should ordinarily be done by procurement professionals and for activities that had not been included in the approved Procurement Plan. The State Department was therefore in breach of Regulation 91(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that imprest is issued to officers who in the course of duty are required to make payments which cannot conveniently be made through the cash office of a government entity or bank account.

Under the circumstances, the validity and propriety of the expenditure of Kshs.1,876,001 included in expenditure on routine maintenance - vehicles and other assets of Kshs.6,535,992 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 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

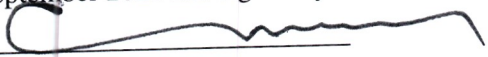
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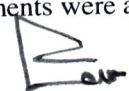
STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

2. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	938,102,713
Exchequer releases	2	4,669,339,784	41,902,912,679
Other Receipts	-	-	-
TOTAL RECEIPTS		4,669,339,784	42,841,015,392
PAYMENTS			
Compensation of Employees	3	312,215,099	247,437,832
Use of goods and services	4	1,064,133,915	1,511,465,264
Transfers to Other Government Units	5	1,858,800,000	38,823,570,187
Other grants and transfers	6	1,363,294,349	808,216,937
Acquisition of Assets	7	877,936	1,428,194,349
TOTAL PAYMENTS		4,599,321,299	42,818,884,569
SURPLUS/DEFICIT		70,018,486	22,130,823

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Devolution financial statements were approved on 28th September 2020 and signed by:


Principal Secretary
Name: Charles T. Sunkuli, CBS


Principal Accounts Controller
Name: Johnson Njuguna
ICPAK Member Number: 7626

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

3. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	52,384,145	52,735,170
Cash Balances	8B	1,466,005	1,041,398
Total Cash and cash equivalent		53,850,150	53,776,568
Accounts receivables – Outstanding Imprests ,District suspense,salary advance	9	60,178,070	22,083,520
TOTAL FINANCIAL ASSETS		114,028,220	75,860,088
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	22,044,915	52,658,544
NET FINANCIAL ASSETS		91,983,305	23,201,544
REPRESENTED BY			
Fund balance b/fwd	11	23,201,544	2,034,746
Prior year adjustment	12	1,236,724	964,026
Surplus/Deficit for the year		70,018,485	22,130,823
NET FINANCIAL POSITION		91,983,305	23,201,543

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Devolution financial statements were approved on 28th September 2020 and signed by:


Principal Secretary
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Principal Accounts Controller
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STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

4. STATEMENT OF CASH FLOWS

		2019-2020	2018 -2019
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	938,102,713
Exchequer Releases	2	4,669,339,785	41,902,912,679
		4,669,339,785	42,841,015,392
Payments for operating expenses			
Compensation of Employees	3	312,215,099	247,437,832
Use of goods and services	4	1,064,133,915	1,511,465,264
Transfers to Other Government Units	5	1,858,800,000	38,823,570,187
Other grants and transfers	6	1,363,294,349	808,216,937
		4,598,443,363	41,390,690,220
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	13	(38,094,550)	(21,420,000)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	14	(30,613,629)	19,131,498
Prior Year Adjustments	12	(1,236,724)	(964,026)
Net cash flow from operating activities		951,518	1,447,072,644
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	-	-	-
Acquisition of Assets	7	(877,936)	(1,428,194,349)
Net cash flows from Investing Activities		(877,936)	(1,428,194,349)
CASH FLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		73,582	18,878,295
Cash and cash equivalent at BEGINNING of the year	11	53,776,567	34,898,272
Cash and cash equivalent at END of the year	11	53,850,150	53,776,567

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Devolution financial statements were approved on 28th September 2020 and signed by:


Principal Secretary
Name: Charles T.Sunkuli, CBS


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STATE DEPARTMENT OF DEVOLUTION

Reports and Financial Statements For the year ended June 30, 2020

5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget kshs- a	Adjustments kshs- b	Final Budget kshs- c=a+b	Actual on Comparable Basis kshs- d	Budget Utilization Difference kshs- e=c-d	% of Utilization kshs-f=d/c %
RECEIPTS						
Exchequer releases	7,904,016,683	(2,651,152,841)	5,251,670,662	4,669,339,785	583,330,877	89%
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	7,904,016,683	(2,651,152,841)	5,251,670,662	4,669,339,785	583,330,877	89%
PAYMENTS						
Compensation of Employees	133,700,000	187,500,000	321,200,000	312,215,099	8,984,901	97%
Use of goods and services	1,050,657,150	146,314,929	1,196,972,079	1,064,133,914	132,838,164	89%
Transfers to Other Government Units	6,696,309,533	3,038,626,000	2,321,498,583	1,858,800,000	462,698,583	80%
Other grants and transfers	12,750,000	1,399,250,000	1,412,000,000	1,363,294,349	48,705,651	97%
Acquisition of Assets	10,600,000	(9,406,820)	1,193,180	877,936	315,244	74%
Other Payments	-	-	-	-	-	-
TOTAL PAYMENTS	7,904,016,683	(2,651,152,841)	5,251,670,662	4,599,321,298	653,542,543	88%
Surplus/ Deficit	0	0	0	70,018,487	(70,211,666)	

- I. The underutilisation under transfers relates to KDSP grants which is only given to counties that meet the strict eligibility criteria. Most counties didn't qualify hence the low absorption.
- II. The reallocation was as a result of supplementary budget cuts where the funds were moved by the national treasury to other ministries and departments

The State Department for Devolution financial statements were approved on 28th September 2020 and signed by:



Principal Secretary
Name: Charles T. Sunkuli, CBS



Principal Accounts Controller
Name: Johnson Njuguna
ICPAK Member Number: 7626

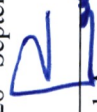
STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	503,016,750	1,929,948,509	2,432,965,259	2,376,194,091	56,771,168	98%
Transfers from Other Government Entities			-		-	-
Other Receipts			-		-	-
TOTAL RECEIPTS	503,016,750	1,929,948,509	2,432,965,259	2,376,194,091	56,771,168	98%
PAYMENTS						
Compensation of Employees	133,700,000	187,500,000	321,200,000	312,215,099	8,984,901	97%
Use of goods and services	157,216,750	150,755,329	307,972,079	259,006,374	48,965,705	84%
Interest payments						
Transfers to Other Government Units	188,750,000	201,850,000	390,600,000	390,600,000	0	100%
Other grants and transfers	12,750,000	1,399,250,000	1,412,000,000	1,363,294,349	48,705,651	97%
Acquisition of Assets	10,600,000	(9,406,820)	1,193,180	877,936	315,244	74%
Other Payments			-		-	-
TOTAL PAYMENTS	503,016,750	1,929,948,509	2,432,965,259	2,325,993,758	106,971,501	96%
Surplus/Deficit	0	0	0	50,200,333	(50,200,333)	

- I. Use of goods and services-the under utilization was as a result of unaccounted AIES given to the counties for relief food transport totalling 31,390,738, and kshs 15M for Devolution conference which was not held in the year due to COVID-19
- II. The reallocation within the budgets was as a result of supplementary budget by the National Treasury)
- State Department for Devolution financial statements were approved on 28th September 2020 and signed by:


Principal Secretary
Name: Charles T.Sunkuli, CBS


Principal Accounts Controller
Name: Johnson Njuguna
ICPAK Member Number:7626

STATE DEPARTMENT OF DEVOLUTION

Reports and Financial Statements

For the year ended June 30, 2020

7. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	7,400,999,933	(4,581,101,350)	2,819,898,583	2,293,145,694	526,752,889	81%
Other Receipts			-		-	-
TOTAL RECEIPTS	7,400,999,933	(4,581,101,350)	2,819,898,583	2,293,145,694	526,752,889	81%
PAYMENTS						
Use of goods and services	893,440,400	(4,440,400)	889,000,000	805,127,541	83,872,460	92%
Transfers to Other Government Units	6,507,559,533	(4,576,660,950)	1,930,898,583	1,468,200,000	462,698,583	76%
TOTAL PAYMENTS	7,400,999,933	(4,581,101,350)	2,819,898,583	2,273,327,541	546,571,043	81%
Surplus/Deficit	0	0	0	19,818,153	(19,818,154)	

I. Transfers to other government units was due to few counties qualifying for KDSP LEVEL 2 grants.

II. The changes in original budget and final budget was due to supplementary budget cut by the treasury

The State Department for Devolution financial statements were approved on 28th September 2020 and signed by:



Principal Secretary

Name: Charles T. Sunkuli, CBS



Principal Accounts Controller

Name: Johnson Njuguna

ICPAK Member Number: 7626

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

8. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020	Adjustments	Final Budget 2020	Actual on comparable basis Date, 2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1 :Devolution Services	2,881,890,164.00		2,881,890,164.00	2,815,496,340	66,393,824
SP 1-management of Devolution affairs	134,355,595.00		134,355,595.00	132,236,814	2,118,780
SP2-intergovernmental relations	412,996,745.00		412,996,745.00	403,693,821	9,302,923
SP3-capacity building	2,334,537,824.00		2,334,537,824.00	2,279,565,703	54,972,120
Programme2:Special initiatives	1,546,021,397.00		1,546,021,397.00	1,474,786,924	71,234,473
SP1:Relief & rehabilitation	1,546,021,397.00		1,546,021,397.00	1,474,786,924	71,234,473
SP2:Resettlement & Reconstruction	0.00		0.00	0	0
SP3:Drought Management	0.00		0.00		
Programme3:General Administration, Planning and Support Services	824,952,281.00		824,952,281.00	309,038,034	515,914,246
SP1: Human Resource and Support Services	318,719,446.00		318,719,446.00	298,421,411	20,298,035
SP2: Finance Management Services	505,507,122.00		505,507,122.00	10,090,559	495,416,563
SP3: Information Communication and Technology	725,713.00		725,713.00	526,064.00	199,649
Grand total	5,252,863,842		5,252,863,842	4,599,321,298	653,542,543

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

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

9. 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 of Devolution*. The financial statements encompass the reporting State Department for Devolution as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by then State Department for Devolution: *Kenya Devolution Support Program(KDSP)*

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 State Department for Devolution for all the years presented.

a) Recognition of Receipts

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

. Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

. Transfers from the Exchequer

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

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
For the year ended June 30, 2020

- **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 State Department for Devolution or by the beneficiary.

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

During the year ended 30th June 2020, 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 State Department for Devolution recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Devolution.

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

- **Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal

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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 State Department for Devolution and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 20, there were no restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

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10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

STATE DEPARTMENT OF DEVOLUTION
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10. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2019-2020 Kshs	2018-2019 Kshs
Grants Received from Multilateral Donors (International Organisations)					
IDEAS			-		938,102,713

(This is a conditional grant given by EU to 15 counties in FY 2018-19. in the current year 2019-2020 the grants were not given because the grant period had ended).

2 EXCHEQUER RELEASES

Description	2019-2020 Kshs	2018-2019 Kshs
Total Exchequer Releases for quarter 1	172,214,735	1,634,102,279
Total Exchequer Releases for quarter 2	1,487,290,421	6,685,491,100
Total Exchequer Releases for quarter 3	571,764,598	12,455,890,200
Total Exchequer Releases for quarter 4	2,438,070,030	21,127,429,100
Total	4,669,339,784	41,902,912,679

(The Ministry did not receive all the budgeted exchequer)

3 COMPENSATION OF EMPLOYEES

	2019-2020 Kshs	2018-2019 Kshs
Basic salaries of permanent employees	188,078,751	152,464,095
Basic wages of temporary employees	5,712,461	
Personal allowances paid as part of salary	118,423,887	94,973,737
Personal allowances paid as reimbursements	-	-
Total	312,215,099	247,437,832

STATE DEPARTMENT OF DEVOLUTION

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	-	230,000
Communication, supplies and services	2,949,981	5,403,010
Domestic travel and subsistence	13,850,594	51,982,897
Foreign travel and subsistence	233,587	3,409,000
Printing, advertising and information supplies & services	2,711,250	2,321,300
Rentals of produced assets	87,499,104	71,935,921
Training expenses	5,101,537	10,321,551
Hospitality supplies and services	8,539,937	74,350,739
Insurance costs	-	-
Specialized materials and services	6,232,270	6,192,400
Office and general supplies and services	3,932,113	42,161,730
Other operating expenses	917,731,873	1,224,027,481
Routine maintenance – vehicles and other transport equipment	6,535,992	9,517,751
Routine maintenance – other assets	1,993,000	3,136,718
Fuel Oil and lubricants	6,822,676	6,474,747
Total	1,064,133,914	1,511,465,264

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	390,600,000	545,860,000
See attached list		
Capital grants to government agencies and other level of Government 2630200	58,200,000	33,343,462,000
Transfers to other levels of Government - Counties		
See attached list		
OTHER Grants 2640500	1,410,000,000	4,934,248,187
TOTAL	1,858,800,000	38,823,570,187

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

Description	Recurrent	Development	2019-2020	2018-2019
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Council of governors	103,000,000	58,200,000	161,200,000	545,860,000
IGRTC	287,600,000	-	287,600,000	287,600,000
Transfers to County Governments				
county governments-KDSP	-	1,410,000,000	1,410,000,000	4,934,248,187
Transfers to Projects-GoK counterpart funding				
	-	-	-	-
Transfer to CDF				38,535,970,187
TOTAL	390,600,000	1,468,200,000	1,858,800,000	38,823,570,187

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

6 OTHER GRANTS AND TRANSFERS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Emergency relief and refugee assistance	1,363,294,349	808,216,937
Total	1,363,294,349	808,216,937

(The grants relates to relief food and non-food items given to citizens affected by disasters)

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7 ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	90,380	2,574,200
Purchase of Furniture and Institutional Equipment	-	30,000
Purchase of Office Furniture and General Equipment	787,556	912,080
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	5,198,310
Research, Studies, Project Preparation, Design & Supervision	-	
Acquisition of Strategic Stocks and commodities	-	1,419,479,759
Sub-total	877,936	1,428,194,349
Total	877,936	1,428,194,349

(The Ministry did not Purchase any Financial Assets In the period under review.)

8 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 87038023,KShs RECURRENT.	KSHS	REC	1	1,471,416	24,023
Central Bank of Kenya, 87056980,KShs DEVELOPMENT	KSHS	DEV	1	28,396,692	52,603
Central Bank of Kenya, 87134823,KShs DEPOSIT	KSHS	DEP	1	8,920,592	24,359,732
Central Bank of Kenya, 30861002,KShs IDEAS		PROJECT	1	13,595,445	28,298,812
Total				52,384,145	52,735,170

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8B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,466,005	1,041,398
Cash in Hand – Held in foreign currency	-	-
Total	1,466,005	1,041,398

Cash in hand should also be analyzed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
Headquarters, Teleposta building, Cash office	1,466,005	1,041,398
TOTAL	1,466,005	1,041,398

cash count certificates for each account is attached to the financial statements

STATE DEPARTMENT OF DEVOLUTION**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (Continued)****9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS, SALARY ADVANCE, DISTRICT SUSPENSE**

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	0	118,700
Salary advances	53,250	
District suspense	60,124,820	21,964,820
Clearance accounts		-
Total	60,178,070	22,083,520

10. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Deposits	8,920,592	24,359,732
IDEAS	13,124,323	28,298,812
System liabilities	-	
TOTAL	22,044,915	52,658,544

Deposit relates to funds held on behalf of third parties

IDEAS funds relates to money held for the project which has separate financial statements

11. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	52,735,170	34,050,501
Cash in hand	1,041,398	847,771
Receivables - Outstanding Imprests, district suspense,	22,083,520	663,520
Payables – Deposits	(52,658,544)	(33,527,046)
Total	23,201,544	2,034,746

STATE DEPARTMENT OF DEVOLUTION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Adjustments on bank account balances	52,735,170	(76,626)	52,658,544
Adjustments on cash in hand	1,041,398	(1,041,398)	0.00
Adjustments on payables	52,658,544	-	52,658,544
Adjustments on receivables	22,083,520	(118,700)	21,964,820
Others (<i>specify</i>)			
TOTAL	128,518,632	(1,236,724)	127,281,908

13. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	118,700	118,700
Imprest issued during the year (B)	160,056,060.14	0
Imprest surrendered during the Year (C)	157,436,091.14	0
Net changes in account receivables D= A+B-C	2,619,969	118,700

14. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	24,359,732	24,430,731
Deposit and Retentions held during the year (B)	0.00	0
Deposit and Retentions paid during the Year (C)	15,439,140	0
Net changes in account receivables D= A+B-C	8,920,592	24,359,732

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15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the (*State Department for Devolution*)

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

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation-CS,CAS,PS	35,082,616	34,143,988
Transfers to related parties		
Transfers to other MDAs-SD OF CROP	-	1,533,966,822
Transfers to COG,IGRTC,CDF	448,800,000	33,889,322,000
Transfers to Development Project-MTAP	-	934,248,187
Transfers to County Governments	1,410,000,000	4,000,000,000
Total Transfers to related parties	1,858,800,000	40,357,537,009
Transfers from related parties		
Transfers from the Exchequer	4,669,349,784	41,902,912,679
Total Transfers from related parties	4,669,349,784	41,902,912,679

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16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of civil works	2,700,712	-	2,700,712	-
Supply of goods	223,099,190	6,944,898.00	223,099,190	6,944,898.00
Supply of services	3,241,319,791	11,062,633.30	3,241,319,791	11,062,633.30
Total	3,467,119,693	18,007,531.30	3,467,119,693	18,007,531.30

16.2: OTHER PENDING PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	105,000,000	-	-	105,000,000
Amounts due to County Government entities	2,929,909,303	-	-	2,929,909,303
Spenco Kenya limited	233,268,713	-	-	233,268,713
Total	3,268,178,016			3,268,178,016

16.3 . KENYA DEVOLUTION SUPPORT PROGRAM FOR RESULTS (KDSP Pfr)

Included in the financial statements is an amount of Kshs 832,000,000, under other operating expenses related to the KDSP as outlined below:

Year	Budgeted	Actual	Variance
	Kshs.	Kshs.	Kshs.
2018/19	833,597,126	677,690,459	155,906,667
2019/20	832,000,000	816,022,104	15,977,896

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**11. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S
RECOMMENDATIONS**

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

	Reference No. on the external audit report	Issues raised/ Basis of opinion	Management comments	Focal Point person to resolve the issue (Name and designation)	Time frame to resolve the issue
1.	Unexplained Adjustments	Movement of proceeds from sale of assets amounting to Ksh. 407,200 and bank balances of Ksh. 34,050,501 not explained	The adjustments were explained and supporting documents have been provided	Head Accounting Unit	Resolved
2.	Cash and Cash Equivalents	IDEAS balance of Ksh.9,503,514, processed as single adjustment under cash and cash equivalent not accounted for in the Financial Statement	IDEAS is presented separately and appears as a disclosure in the State Department's financial statements	Head Accounting Unit	Resolved
3.	Accounts Receivable	Outstanding Ksh.544,820.00 in respect to district suspense and Ksh.118,700 relating to imprest for FY 2015/16 is yet to be accounted for, therefore giving doubt on recovery	District suspense and outstanding follow up ongoing imprest of kshs 118,700 fully paid in May 2019.	Head Accounting Unit	Dec 2020
4.	Prior Year Adjustments	Adjustment of Ksh.37,987,738 in respect of current year Ksh.180,997,512.00 in respect of previous year not provided for audit verification	Details of the prior year adjustment provided and necessary supporting documents provided	Head Accounting Unit	Resolved

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	Reference No. on the external audit report	Issues raised/ Basis of opinion	Management comments	Focal Point person to resolve the issue (Name and designation)	Time frame to resolve the issue
5.	Pending Bills	Movement of pending bills from Ksh.3,296,627,373 to Ksh.105,951,359 is not explained	Historical pending bills Kshs.. 3,296,627,373 IBEC has adopted the report as prepared by the County Assets and Liability Committee (CALC)	PS ,IGRTC, IBEC, NT	Dec 2020
		Assets acquired amounting to Ksh.19,208,963 under KDSP not disclosed as there was no fixed assets register in place	Asset register developed	Secretary Administration	Resolved.
		Pending bills to suppliers and staff amounting to Ksh.78,805,453, Ksh.728,271.00,and Ksh.26,981,088 respectively not settled in the year they occurred	Pending bills cleared in 2018/19 FY except a balance of kshs.199,520.00 due to tax issues in IFMIS	PS	On going
6.	Deposits	Difference between deposit register, deposit bank account and payments made to Ministry of Local Government which was non-existent during time of transfer of the funds not explained.	Reconciliation of the Kshs.419,600,821 provided, the amount of Kshs.179,004 explained and cash banking of Kshs.4,850,363 clarified	Head Accounting Unit	Resolved
7.	Compensation to Employees	No explanation/approval for the expenditure beyond the budget	The explanation and documentation provided	CFO, Head Accounting Unit	Resolved

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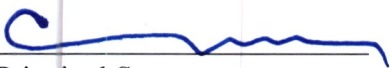
	Reference No. on the external audit report	Issues raised/ Basis of opinion	Management comments	Focal Point person to resolve the issue (Name and designation)	Time frame to resolve the issue
8.	Proceeds from Domestic and Foreign Grants	Grants amounting to Ksh.48,819,253.00 from EU IDEAS programme was receipted by Makueni County on 16th July 2018, which does not relate to the financial year under review and Ksh.2,409,101 differs with amount disbursed by EU for IDEAS which was Ksh.19,897,500 and receipted amount Ksh.17,488,399 in IDEAS bank account.	National Treasury gave instructions for funds to be accounted in the year ending June 2018.	Head Accounting Unit	Resolved
9.	Transfer to Other Government Entities	Amounts transferred to other Government entities and the amounts reported by the agencies differing as follows IDEAS project Ksh.17,488,399 and Ksh.25,000,000 Council of Governors.	The differences have been explained and supported	Head Accounting Unit	Resolved
10.	Hospitality	The amount of Ksh.6, 940,000 paid to officers as committee and task force allowance while undertaking their normal duties.	Activities undertaken were beyond the officers routine duties necessitating appointment of committees by the accounting officer	PS	Resolved
11.	Other Operating Expenses – Unsupported Expenditure	No supporting document to support Ksh.25,000,000 and adjustment of Ksh.14,497,552	Adjustment in the ledger to cater for cancelled invoices. Analysis provided	Head Accounting Unit	Resolved

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	Reference No. on the external audit report	Issues raised/ Basis of opinion	Management comments	Focal Point person to resolve the issue (Name and designation)	Time frame to resolve the issue
12.	Disbursement to Council of Governors Secretariat (COG) and Intergovernmental Relations Technical Committee (IGRTC)	No supporting legal backing/document for Establishment of Council of Governors as IGRTC is mandated by Intergovernmental Relations Act, Section 17 to be the secretariat of the Council	Justification for the dual existence of the COG and IGRTC provided	PS ,IGRTC, COG	May 2020
13.1	Statements of Receipts and Receipts	Documentation confirming receipt of kshs.48,819,253 from the European Union to the county Government indicates that the funds were received after the closure of the financial year (July 2108)	Acknowledgement of receipt by Makueni County provided	Programme Coordinator IDEAS	Resolved
13.2	Other Grants and Transfers and Payments	No record on utilization of the funds by recipient county	Acknowledgement of receipt by Makueni County provided	Programme Coordinator IDEAS	Resolved
13.3	The Proceeds from Domestic and Foreign Grants	No supporting document for to confirm disbursement by donor (EU) and receipt by Makueni County	Acknowledgement of receipt by Makueni County provided	Programme Coordinator IDEAS	Resolved
13.4	Unauthorized Expenditure	Unauthorized expenditure amounting to Ksh.2,466,584	The management has ensured that from the current financial year (2019/2020) the expenditure falls within the budget line of the EU budget	Programme Coordinator IDEAS	Resolved

Guidance Notes:

- (i) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


Principal Secretary


Principal Accounts Controller

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12. ANNEXURE

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE-PENDING BILLS FY 2019/2020

S/NO	SUPPLIER OF GOODS AND SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO- DATE	OUTSTANDING BALANCE 2020	OUTSTANDING G BALANCE 2019	COMMENTS
	SUPPLY OF SERVICES	A	B	C	D=A-C		
1.	NORTHWOOD AGENCIES LIMITED	1,527,760.00	09-03-2019	0.00	1,527,760.00	0.00	
2.	PRIMATE TOURS	113,400.00	29/08/2019	0.00	113,400.00	0.00	
3.	LUKENYA GEATWAY	210,000.00	31/12/2019	0.00	210,000.00	0.00	
4.	INTERFLIGHT VENTURES	169,180.00	25/03/2019	0.00	169,180.00	0.00	
5.	LAICO REGANCY HOTEL	816,000.00	08-09-2019	0.00	816,000.00	0.00	
6.	PRIMATE TOURS	36,750.00	20/3/2020	0.00	36,750.00	0.00	
7.	KAYLEAF TOURS &TRAVEL LIMITED	38,970.00	12-04-2019	0.00	38,970.00	0.00	
8.	INTERFLIGHT VENTURES	468,700.00	14/06/2019	0.00	468,700.00	0.00	
9.	HOTEL WATERBUCK LIMITED	569,500.00	16-07-2019	0.00	569,500.00	0.00	
10.	MASADA HOTEL	162,100.00	30- 06-2020	0.00	162,100.00	0.00	
11.	MASADA HOTEL	301,750.00	30-06-2020	0.00	301,750.00	0.00	
12.	MASADA HOTEL	1,119,000.00	22-11-2019	0.00	1,119,000.00	0.00	
13.	MASADA HOTEL	512,000.00	12-06-2019	0.00	512,000.00	0.00	
14.	BURCHS RESORT NAIVASHA LIMITED	1,243,200.00	01-05-2020	0.00	1,243,200.00	0.00	
15.	PRIME TOURS	157,900.00	10-12-2019	0.00	157,900.00	0.00	
16.	WORLD BAY AGENCIES	52,750.00	03-10-2020	0.00	52,750.00	0.00	

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16	PRIMATE TOURS	66,800.00	27-08-2019	0.00	66,800.00	0.00	
17	ATTIC TOURS AND TRAVEL LIMITED	26,335.00	24-12-2019	0.00	26,335.00	0.00	
18	MOMBASA BEACH HOTEL	600,000.00	15/11/2029	0.00	600,000.00	0.00	
19	NORTH WOOD AGENCIES	1,064,540.00	29/03/2019	0.00	1,064,540.00	0.00	
20	PRIMATE TOURS	67,200.00	09/03/2020	0.00	67,600.00	0.00	
21	JAVAN TOURS & TRAVEL	53,200.00	17-01-2029	0.00	53,200.00	0.00	
22	NYALI BEACH HOLIDAY RESORT	619,137.95	08-08-2020	0.00	619,137.95	0.00	
23	BETIMES OFFICE EQUIPMENT	196,060.35	19-06-2020	0.00	196,060.35	0.00	
	CHAMBAI SAFARIS	234,000.00	07-09-2019	0.00	234,000.00	0.00	
24	THE PRIDE INN PARADISE BEACH RESORT	636,000.00	27-08-2019	0.00	636,000.00	0.00	
	SUB-TOTAL	11,062,633.30			11,062,633.30		
	SUPPLY OF GOODS						
1	NONSTOP MERCHANTS	1,150,000.00	30/06/2020	0.00	1,150,000.00	0.00	
2	HILLROY MERCHANTS	606,000.00	28/04/2020	0.00	606,000.00	0.00	
3	TAYNE AGENCIES	399,000.00	04-06-2020	0.00	399,000.00	0.00	
4	CHUNWELL ENTERPRISES	1,239,810.00	27/04/2020	0.00	1,239,810.00	0.00	
5	VADASHI AGENCIES	570,000.00	23/04/2020	0.00	570,000.00	0.00	
6	KELVIN LOGIC INVESTMENT	794,000.00	28/04/2020	0.00	794,000.00	0.00	
7	THE RMAE LIMITED	1,297,950.00	20-06-2020	0.00	1,297,950.00	0.00	
8	TOPPERS YOUNG VENTURE	460,638.00	18-06-2020	0.00	460,638.00	0.00	
9	MFI DOCUMENTS SOLUTIONS LIMITED	427,500.00	13-06-2020	0.00	427,500.00	0.00	
	SUB-TOTAL	6,944,898.00			6,944,898.00		
	GRAND -TOTAL	18,007,531.30			18,007,531.30		

STATE DEPARTMENT OF DEVOLUTION
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ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Amounts due to National Govt Entities		a	b	c	d=a-c		
Kenya Railways Corporation	Kenya railways debt on purchase of land for muthurwa market	105,000,000			105,000,000	105,000,000	
1.							
2.							
Sub-Total		105,000,000			105,000,000	105,000,000	
Amounts due to County Govt Entities							
County Governments	CILOR debts of former local authorities	2,929,909,303			2,929,909,303	2,929,909,303	
Sub-Total		2,929,909,303			2,929,909,303	2,929,909,303	
Amounts due to Third Parties							
3. Spenco Kenya Limited	Laying of sewerage line in Mombasa.	233,268,713			233,268,713	233,268,713	
4.							
Sub-Total		233,268,713			233,268,713	233,268,713	
Grand Total		3,268,178,016			3,268,178,016	3,268,178,016	

STATE DEPARTMENT OF DEVOLUTION
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Buildings and structures		90,380	0	0	90380
Transport equipment	4,915,000		0	0	4,915,000
Office equipment, furniture and fittings	31,938,243	787,556		0	32,725,799
ICT Equipment	16,050,000	0	0	0	16,050,000
Machinery and Equipment	0	0	0	0	0
Total	52,903,243	877,936	-	-	53,781,179

STATE DEPARTMENT OF DEVOLUTION
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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE (State Department for Devolution)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1.	Instrument For Devolution Support(IDEAS)	Supporting Local Economic Projects In 15 Counties	Charles T. Sunkuli	No
2.	Kenya Devolution Support Program(KDSP)	Capacity Building In The Counties	Charles T. Sunkuli	Yes

STATE DEPARTMENT OF DEVOLUTION
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ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR DEVOLUTION

Ref	SC, SAGA or Public Fund's name	Principal activity of State Department for Devolution	Accounting Officer	Amount transferred during the year	Inter-State Department for Devolution reconciliations done?(yes/no)
1.	Council of governors	Coordination Of Devolution Affairs	Ms.Jacline Mogeni	161,200,000	Yes
2.	IGRTC	Intergovernmental Relations	Mr.Peter Lelei	287,600,000	Yes

STATE DEPARTMENT OF DEVOLUTION
Reports and Financial Statements
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ANNEX 7- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance Comparison Report

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	178,288,518.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	178,288,518.00
1320000 Grants from International Organisations	0.00	0.00	0.00	178,288,518.00
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	188,078,751.20	0.00	152,464,094.75	0.00
2110100 Basic Salaries - Permanent Employees	188,078,751.20	0.00	152,464,094.75	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	5,712,461.20	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	5,712,461.20	0.00	0.00	0.00
2110301 House Allowance	65,427,372.35	0.00	53,463,099.45	0.00
2110302 Horaria	0.00	0.00	0.00	0.00
2110309 Special Duty Allowance	1,885,756.70	0.00	265,870.40	0.00
2110310 Top-up Allowance	0.00	0.00	9,676,294.75	0.00
2110311 Transfer Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	566,387.10	0.00	435,200.00	0.00
2110313 Entertainment Allowance	1,894,432.25	0.00	949,200.00	0.00
2110314 Transport Allowance	16,300,751.05	0.00	13,162,141.55	0.00
2110315 Extraneous Allowance	1,105,533.00	0.00	674,738.20	0.00
2110317 Domestic Servant Allowance	253,692.90	0.00	218,400.00	0.00
2110318 n Practising Allowance	1,292,798.75	0.00	550,000.00	0.00
2110320 Leave Allowance	5,697,162.95	0.00	5,578,792.75	0.00
2110336 Car Purchase Allowance	24,000,000.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	118,423,887.05	0.00	94,973,737.10	0.00
2110000 Wages and Salary Contributions	312,215,099.45	0.00	247,437,831.85	0.00
2210101 Electricity	0.00	0.00	230,000.00	0.00
2210102 Water and Sewerage Charges	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	230,000.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,717,525.00	0.00	5,338,010.25	0.00
2210202 Internet Connections	143,976.00	0.00	5,000.00	0.00
2210203 Courier & Postal Services	88,480.00	0.00	60,000.00	0.00
2210200 Communication, Supplies and Services	2,949,981.00	0.00	5,403,010.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,501,334.00	0.00	27,295,040.25	0.00
2210302 Accommodation - Domestic Travel	5,471,000.00	0.00	8,722,665.25	0.00
2210303 Daily Subsistence Allowance	3,790,260.00	0.00	16,634,191.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	88,000.00	0.00	20,000.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	13,850,594.00	0.00	52,671,896.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	40,500.00	0.00	2,491,160.00	0.00
2210402 Accommodation	131,000.00	0.00	249,580.00	0.00
2210403 Daily Subsistence Allowance	62,087.00	0.00	346,266.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	233,587.00	0.00	3,087,006.00	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	254,000.00	0.00	63,600.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,665,549.50	0.00	1,578,700.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	791,700.00	0.00	312,000.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	2,711,249.50	0.00	1,954,300.00	0.00
2210603 Rents and Rates - Non-Residential	87,499,104.30	0.00	71,935,923.00	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	0.00	0.00
2210699 Rentals of Produced Assets- Others	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	87,499,104.30	0.00	71,935,923.00	0.00
2210701 Travel Allowance	1,262,484.00	0.00	269,875.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	692,760.00	0.00	417,620.00	0.00
2210704 Hire of Training Facilities and Equipment	539,160.00	0.00	504,120.00	0.00
2210706 Book Allowance	72,800.00	0.00	0.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	846,880.00	0.00	8,006,360.00	0.00
2210711 Tuition Fees Allowance	1,687,453.00	0.00	1,123,580.00	0.00
2210700 Training Expenses	5,101,537.00	0.00	10,321,555.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,295,587.00	0.00	51,227,993.00	0.00
2210802 Boards, Committees, Conferences and Seminars	6,244,350.00	0.00	23,122,746.00	0.00
2210805 National Celebrations	0.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	8,539,937.00	0.00	74,350,739.00	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210900 Insurance Costs	0.00	0.00	0.00	0.00
2211001 Medical Drugs	1,249,733.75	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	1,234,880.95	0.00	1,192,400.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	5,000,000.00	0.00
2211009 Education and Library Supplies	1,649,730.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211015 Foods and Rations	1,218,465.30	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	879,460.00	0.00	0.00	0.00
2211020 Uniform and Clothing Allowances	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	6,232,270.00	0.00	6,192,400.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,740,713.00	0.00	43,549,040.00	0.00
2211102 Supplies and Accessories for Computers and Printers	0.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	191,400.00	0.00	91,900.00	0.00
2211100 Office and General Supplies and Services	3,932,113.00	0.00	43,640,940.00	0.00
2211201 Refined Fuels and Lubricants for Transport	4,887,675.70	0.00	6,464,742.00	0.00
2211203 Refined Fuels and Lubricants -- Other	1,935,000.00	0.00	10,000.00	0.00
2211200 Fuel Oil and Lubricants	6,822,675.70	0.00	6,474,742.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	5,653,774.40	0.00	721,590.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	255,965.00	0.00	417,020.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	92,793,397.25	0.00	115,610,821.30	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	50,944,053.00	0.00
2211309 Managent Fees	1,324,589.40	0.00	35,597,925.00	0.00
2211310 Contracted Professional Services	122,335.00	0.00	57,905,699.15	0.00
2211311 Contracted Technical Services	805,127,540.50	0.00	710,586,278.10	0.00
2211320 Temporary Committee Expenses	12,454,272.00	0.00	256,907,858.45	0.00
2211322 Bindingof Records	0.00	0.00	0.00	0.00
2211328 Counselling Services	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	917,731,873.55	0.00	1,228,691,245.00	0.00
2210000 Goods and Services	1,055,604,922.05	0.00	1,504,953,756.75	0.00
2220101 Maintenance Expenses - Motor Vehicles	6,535,992.30	0.00	9,517,757.80	0.00
2220100 Routine Maintenance - Vehicles	6,535,992.30	0.00	9,517,757.80	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
220202 Maintenance of Office Furniture and Equipment	1,618,000.00	0.00	2,937,520.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	175,000.00	0.00	199,198.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	200,000.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	1,993,000.00	0.00	3,136,718.00	0.00
2220000 Routine Maintenance	8,528,992.30	0.00	12,654,475.80	0.00
2620118 Commonwealth Secretariat	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	390,600,000.00	0.00	545,860,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	390,600,000.00	0.00	545,860,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	33,286,162,000.00	0.00
2630203 Capital Grants to Other levels of government	58,200,000.00	0.00	57,300,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	58,200,000.00	0.00	33,343,462,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	448,800,000.00	0.00	33,889,322,000.00	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	1,363,294,348.85	0.00	806,737,727.15	0.00
2640203 Drought Contingency	0.00	0.00	0.00	0.00
2640299 Emergency Relief and Ref. - Ot	0.00	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	1,363,294,348.85	0.00	806,737,727.15	0.00
2640501 Capital Transfer to n-Profit	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	1,410,000,000.00	0.00	4,173,287,637.00	0.00
2640500 Other Capital Grants and Trans	1,410,000,000.00	0.00	4,173,287,637.00	0.00
2640000 Other Transfers and Emergency Relief	2,773,294,348.85	0.00	4,980,025,364.15	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	90,380.00	0.00	2,574,200.00	0.00
3110300 Refurbishment of Buildings	90,380.00	0.00	2,574,200.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	30,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	30,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	787,556.00	0.00	912,080.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	787,556.00	0.00	912,080.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	0.00	0.00	5,198,310.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	5,198,310.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	877,936.00	0.00	8,714,590.00	0.00
3120101 Maize and Beans	0.00	0.00	1,419,479,759.00	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	1,419,479,759.00	0.00
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	1,419,479,759.00	0.00
6510268 National Humanitarian Fund	0.00	1,155,855,651.10	0.00	1,155,855,651.10
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	1,155,855,651.10	0.00	1,155,855,651.10
6510000 Special Accounts	0.00	1,155,855,651.10	0.00	1,155,855,651.10
6530101 Ministry HQ Recurrent Bank A/C	0.00	11,650,262,400.60	0.00	9,924,413,857.25
6530111 District - Recurrent Bank A/c	0.00	14,260,274.00	0.00	14,260,274.00
6530113 Rural Livelihood Project	0.00	2,821,242.00	0.00	2,821,242.00
6530100 Recurrent Bank Accounts	0.00	11,667,343,916.60	0.00	9,941,495,373.25
6530000 Recurrent Bank Accounts	0.00	11,667,343,916.60	0.00	9,941,495,373.25
6540101 Ministry HQ Development Bank A	0.00	39,814,328,005.20	0.00	33,868,904,518.95
6540111 District - Development Bank Ac	0.00	65,650,876.00	0.00	65,650,876.00
6540100 Development Bank Accounts	0.00	39,879,978,881.20	0.00	33,934,555,394.95
6541109 Arid and Semi Arid Lands ASAL (MTAP)	0.00	342,057,325.65	0.00	342,057,325.65
6541125 Instruments for Devolution and Support (IDEAS) Project	10,753,469.85	0.00	11,178,625.00	0.00
6541100	10,753,469.85	342,057,325.65	11,178,625.00	342,057,325.65
6540000 Development Bank Accounts	10,753,469.85	40,222,036,206.85	11,178,625.00	34,276,612,720.60
6550101 Ministry HQ Deposit Bank A/C	0.00	313,650,573.95	0.00	298,435,663.10
6550100 Deposit Bank Accounts	0.00	313,650,573.95	0.00	298,435,663.10
6550000 Deposit Bank Account	0.00	313,650,573.95	0.00	298,435,663.10
6580101 Cash	11,188,034,695.15	0.00	10,586,957,906.40	0.00
6580104 Cash in Transit	44,224,881,675.00	0.00	41,415,417,341.55	0.00
6580100 Cash in Hand	55,412,916,370.15	0.00	52,002,375,247.95	0.00
6580000 Cash in Hand	55,412,916,370.15	0.00	52,002,375,247.95	0.00
6710102 Salary Paid in Advance	0.00	199,494.55	0.00	199,494.55
6710103 Salary advance	0.00	428,362.35	95,467.70	0.00
6710100 Debtors & Advances - Employees	0.00	627,856.90	95,467.70	199,494.55
6710000 Domestic Debtors & Advances	0.00	627,856.90	95,467.70	199,494.55
6740101 Prepayment	1,109,400.00	0.00	809,400.00	0.00
6740102 R/D Cheques	112,899,089.95	0.00	110,437,274.25	0.00
6740100 Other Debtors & Pre-payments	114,008,489.95	0.00	111,246,674.25	0.00
6740000 Other Debtors & Pre-payments	114,008,489.95	0.00	111,246,674.25	0.00
6760101 Standing Imprests	9,105,554.50	0.00	9,105,554.50	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	16,445,374.25	0.00	15,175,974.25	0.00
6760100 Imprests	25,550,928.75	0.00	24,281,528.75	0.00
6760000 Government Imprests	25,550,928.75	0.00	24,281,528.75	0.00
6780101 General Suspense A/C	1,566,105,967.05	0.00	1,565,524,667.05	0.00
6780103 District Suspense A/c	155,845,932.90	0.00	116,955,932.90	0.00
6780100 Suspense & Clearance Account	1,721,951,899.95	0.00	1,682,480,599.95	0.00
6780000 Suspense & Clearance Account	1,721,951,899.95	0.00	1,682,480,599.95	0.00
6790102 Receiving Inventory A/C	863,680.00	0.00	863,680.00	0.00
6790100 Other Current System A/cs	863,680.00	0.00	863,680.00	0.00
6790000 Other Current Assets (System r	863,680.00	0.00	863,680.00	0.00
7310101 General Deposits	0.00	10,354,928.00	0.00	10,354,928.00
7310100 General Deposits Items	0.00	10,354,928.00	0.00	10,354,928.00
7310000 Deposits	0.00	10,354,928.00	0.00	10,354,928.00
7320017 Govt. Liability Attachments	0.00	7,710.00	0.00	7,710.00
7320000 Other Liabilities	0.00	7,710.00	0.00	7,710.00
7320101 PAYE	0.00	7,344,895.35	0.00	7,344,895.35
7320102 NHIF	0.00	18,705.70	0.00	18,705.70
7320103 House Rent	700,776.90	0.00	700,776.90	0.00
7320106 NSSF	0.00	373,500.00	0.00	373,500.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
20107 Co-operatives	0.00	28,190.75	0.00	45,085.75
20108 Insurances	38,379.70	0.00	38,379.70	0.00
7320109 Hire Purchases	0.00	1,200.00	0.00	1,200.00
7320111 WCPS	25,205.70	0.00	25,205.70	0.00
7320112 Staff Welfare Associations	32,206.25	0.00	32,206.25	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	209,585.25	0.00	209,585.25
7320115 Save As You Earn (SAYE)	0.00	6,840.00	0.00	6,840.00
7320116 Mortgages / Bank Loans	0.00	749,622.00	0.00	749,622.00
7320117 Govt. Liability Attachments	0.00	1.00	0.00	1.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	16,173,241.05	0.00	15,986,188.35	0.00
7320100 Salary Deductions	16,969,809.60	8,732,540.05	16,782,756.90	8,749,435.05
7320201 Contractors Retention Money	0.00	9,078,691.35	0.00	24,023,531.00
7320200 Other General Liabilities	0.00	9,078,691.35	0.00	24,023,531.00
7320000 Other Liabilities	16,969,809.60	17,818,941.40	16,782,756.90	32,780,676.05
7380101 General Withholding Tax	95,395.00	0.00	95,395.00	0.00
7380102 VAT Withholding	732,932.35	0.00	0.00	83,234.90
7380100	828,327.35	0.00	95,395.00	83,234.90
7380000 Withholding Taxes	828,327.35	0.00	95,395.00	83,234.90
7390101 Inventory AP Accrual	0.00	69,983.40	0.00	559,900.00
7390103 AP Liabilities	39,809,871.15	0.00	40,363,823.15	0.00
7390100 System Required Liabilities	39,809,871.15	69,983.40	40,363,823.15	559,900.00
7399999 Cash Clearing A/c	0.00	4,443,578,463.55	0.00	8,745,968,318.15
7399900	0.00	4,443,578,463.55	0.00	8,745,968,318.15
7390000 System Required Liabilities A/cs	39,809,871.15	4,443,648,446.95	40,363,823.15	8,746,528,218.15
9910101 Provision for Encumbrance	0.00	28,713,344.05	0.00	13,833,344.05
9910100 General Provisions	0.00	28,713,344.05	0.00	13,833,344.05
9910201 Exchequer Releases/ Provisioning Account	0.00	67,846,883,716.70	0.00	63,177,543,932.00
9910200 Exchequer Provisions	0.00	67,846,883,716.70	0.00	63,177,543,932.00
9910000 Provisions	0.00	67,875,597,060.75	0.00	63,191,377,276.05
9999999 Consolidated Fund	63,763,959,437.10	0.00	21,879,660,177.55	0.00
9999900	63,763,959,437.10	0.00	21,879,660,177.55	0.00
9990000 Opening Balance Reserves	63,763,959,437.10	0.00	21,879,660,177.55	0.00
Total	125,706,933,582.50	125,706,933,582.50	117,832,011,753.75	117,832,011,753.75

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

Prepared By: _____

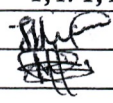
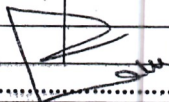
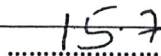
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

				F.O. 30	
REPUBLIC OF KENYA					
MINISTRY OF DEVOLUTION & ASAL					
STATE DEPARTMENT FOR DEVOLUTION					
RECURRENT-136 BANK RECONCILIATION STATEMENT AS AT 30.06.2020					
CBK A/C NO. 1000209828					
		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement					295,906.05
Less:	Payments in Cash Book not recorded in Bank Statement (Unpresented)	395,589,589.35			
2	Receipts in Bank Statement not recorded in Cash Book	-	395,589,589.35	-	395,589,589.35
Add: 3	Payments in Bank Statement not recorded in Cash Book	-			
4	Receipts in Cash Book not recorded in Bank Statement.....	381,665,099.00	381,665,099.00		381,665,099.00
Balance as per Cash Book					1,471,415.70
Prepared By:	JAMES KAMUNYA	Designation:	ACCOUNTANT		
Checked By:	J. KOECH	Designation:	AAG		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
					
Signature		Designation		Date	
				15.7.20	

1. PAYMENT IN CASH BOOK NOT IN BANK STATEMENT:

DATE	REF. NO	DETAILS	AMOUNT Kshs
20/03/2020	CB PG 54	MWALIMU NATIONAL SACCO	49,813.30
05/06/2020	CB PG 76	LAP TRUST	28,235.00
12/06/2020	CB PG 77	JARED AKUMA	100,000.00
30/06/2020	CB PG 84	PASCAL NDOLO	27,300.00
30/06/2020	CB PG 84	JESSE NDEGE	27,300.00
30/06/2020	CB PG 84	ZACHARIA WECHULI	27,300.00
30/06/2020	CB PG 84	CHRISTINE SARAH	131,600.00
30/06/2020	CB PG 84	EUGENE WAMALWA	452,400.00
30/06/2020	CB PG 85	WILIAMS MUTAMBUI	14,700.00
30/06/2020	CB PG 85	EVANS WANGONGI	14,700.00
30/06/2020	CB PG 85	PETER KARANJA	14,700.00
30/06/2020	CB PG 85	JARED MATWERE	29,400.00
30/06/2020	CB PG 85	HILLARY KULUNDA	29,400.00
30/06/2020	CB PG 85	EUGENE WAFULA	29,400.00
30/06/2020	CB PG 85	BEATRICE GUANTAI	29,400.00
30/06/2020	CB PG 85	JACKSON MUKUNJI	29,400.00
30/06/2020	CB PG 85	SAMUEL MARITINI	29,400.00
30/06/2020	CB PG 85	EPHRAEM MIGOSE	29,400.00
30/06/2020	CB PG 85	EUGENE WAMALWA	43,800.00
30/06/2020	CB PG 85	JANET MOSE	63,000.00
30/06/2020	CB PG 85	DAVID WANDILI	76,300.00
30/06/2020	CB PG 85	EVANS WANGONGI	76,300.00
30/06/2020	CB PG 85	WILIAMS MUTAMBUI	76,300.00
30/06/2020	CB PG 85	ASMAN WANABASWA	76,300.00
30/06/2020	CB PG 85	SIMON NDERITU	76,300.00
30/06/2020	CB PG 85	EDWIN WANJALA	76,300.00
30/06/2020	CB PG 85	JOHN KOMEN	76,300.00
30/06/2020	CB PG 85	PETER KARANJA	76,300.00
30/06/2020	CB PG 85	DANIEL MWANGI	76,300.00
30/06/2020	CB PG 85	JACINTA KANOTI	76,300.00
30/06/2020	CB PG 85	DANIEL OKWIRI	84,000.00
30/06/2020	CB PG 85	FREDRICK KANINI	84,000.00
30/06/2020	CB PG 85	REUBEN IUKU	84,000.00
30/06/2020	CB PG 85	JOHNSON NDIGWA	84,000.00
30/06/2020	CB PG 85	GLADYS MOMANYI	84,000.00
30/06/2020	CB PG 85	MONICA CHEPKEMOI	84,000.00
30/06/2020	CB PG 85	JARED AKUMA	100,000.00
30/06/2020	CB PG 85	JARED AKUMA	100,000.00
30/06/2020	CB PG 85	SALIM KUTI	105,000.00

30/06/2020	CB PG 85	PHILIP TARUS	126,000.00
30/06/2020	CB PG 85	CAROLINE WACHIRA	126,000.00
30/06/2020	CB PG 85	LYDIA ODINGA	131,600.00
30/06/2020	CB PG 85	JULIA NDWIGA	131,600.00
30/06/2020	CB PG 85	JAMES TIPIS	172,900.00
30/06/2020	CB PG 86	NCBA	10,051.00
30/06/2020	CB PG 86	FAMILY BANK	10,051.00
30/06/2020	CB PG 86	NCBA	11,056.10
30/06/2020	CB PG 86	FAMILY BANK	11,056.10
30/06/2020	CB PG 86	NBK	18,363.50
30/06/2020	CB PG 86	NBK	20,364.85
30/06/2020	CB PG 86	GEORGE OUKO	30,000.00
30/06/2020	CB PG 86	JANE ONDIEKE	49,000.00
30/06/2020	CB PG 86	ROBERT MUYA	49,000.00
30/06/2020	CB PG 86	CYRUS KARAYA	49,000.00
30/06/2020	CB PG 86	MARTIN NYAMBANE	49,000.00
30/06/2020	CB PG 86	ZABTON MATOKE	49,000.00
30/06/2020	CB PG 86	MARTIN WAWERU	49,000.00
30/06/2020	CB PG 86	TITUS MANGARA	49,000.00
30/06/2020	CB PG 86	CHARLES ABIHA	49,000.00
30/06/2020	CB PG 86	FRIDAH GAKII	49,000.00
30/06/2020	CB PG 86	STELLA MATIRO	49,000.00
30/06/2020	CB PG 86	CATHERINE RINTARI	49,000.00
30/06/2020	CB PG 86	MERCY MUIGAI	49,000.00
30/06/2020	CB PG 86	PAUL NJERE	51,800.00
30/06/2020	CB PG 86	CHARITY MBOGA	84,000.00
30/06/2020	CB PG 86	JANET MWASUSWA	84,000.00
30/06/2020	CB PG 86	GEORGE OUKO	84,000.00
30/06/2020	CB PG 86	EVANS CHELANGA	84,000.00
30/06/2020	CB PG 86	BEN SUYIANKA	84,000.00
30/06/2020	CB PG 86	ANNANTTE MALANDA	84,000.00
30/06/2020	CB PG 86	SAFARI COM LTD	84,000.00
30/06/2020	CB PG 86	CO-OPERATIVE BANK	95,744.50
30/06/2020	CB PG 86	SK BITOK	105,000.00
30/06/2020	CB PG 86	CO-OPERATIVE BANK	105,318.95
30/06/2020	CB PG 86	KCB	120,612.00
30/06/2020	CB PG 86	ISAAC GITHUI	126,000.00
30/06/2020	CB PG 86	KCB	132,673.20
30/06/2020	CB PG 86	EQUITY BANK	184,615.00
30/06/2020	CB PG 86	EQUITY BANK	203,076.50
30/06/2020	CB PG 87	ISIOLO CC	70,000.00

30/06/2020	CB PG 87	MIGORI CC	70,000.00
30/06/2020	CB PG 87	MURANGA CC	70,000.00
30/06/2020	CB PG 87	TURKANA CC	200,000.00
30/06/2020	CB PG 87	KALOLENI	200,000.00
30/06/2020	CB PG 87	MALINDI	200,000.00
30/06/2020	CB PG 87	MAGARINI	200,000.00
30/06/2020	CB PG 87	GANZE	200,000.00
30/06/2020	CB PG 87	RABAI	200,000.00
30/06/2020	CB PG 87	TANA DELTA	200,000.00
30/06/2020	CB PG 87	TANA RIVER (DCC GALOLE)	200,000.00
30/06/2020	CB PG 87	BURA	200,000.00
30/06/2020	CB PG 87	SAMBURU EAST	200,000.00
30/06/2020	CB PG 87	SAMBURU CENTRAL	200,000.00
30/06/2020	CB PG 87	SAMBURU NORTH	200,000.00
30/06/2020	CB PG 87	BARINGO NORTH	200,000.00
30/06/2020	CB PG 87	BARINGO CENTRAL	200,000.00
30/06/2020	CB PG 87	MARIGAT	200,000.00
30/06/2020	CB PG 87	MOGOTIO	200,000.00
30/06/2020	CB PG 87	GARISSA	200,000.00
30/06/2020	CB PG 87	LAGDERA	200,000.00
30/06/2020	CB PG 87	FAFI	200,000.00
30/06/2020	CB PG 87	HULUGHO	200,000.00
30/06/2020	CB PG 87	BALAMBALA	200,000.00
30/06/2020	CB PG 87	DADAAB	200,000.00
30/06/2020	CB PG 87	IJARA	200,000.00
30/06/2020	CB PG 87	WAJIR EAST	200,000.00
30/06/2020	CB PG 87	WAJIR NORTH	200,000.00
30/06/2020	CB PG 87	WAJIR SOUTH	200,000.00
30/06/2020	CB PG 87	WAJIR WEST	200,000.00
30/06/2020	CB PG 87	ELDAS	200,000.00
30/06/2020	CB PG 87	TARBAJ	200,000.00
30/06/2020	CB PG 87	HABASWEIN	200,000.00
30/06/2020	CB PG 87	BUNA	200,000.00
30/06/2020	CB PG 88	NYANDO	70,000.00
30/06/2020	CB PG 88	NYAKACH	70,000.00
30/06/2020	CB PG 88	BUNYALA	70,000.00
30/06/2020	CB PG 88	TESO NORTH	70,000.00
30/06/2020	CB PG 88	SAMIA	70,000.00
30/06/2020	CB PG 88	MBITA	70,000.00
30/06/2020	CB PG 88	RACHUONYO NORTH	70,000.00
30/06/2020	CB PG 88	RACHOUNYO SOUTH	70,000.00

30/06/2020	CB PG 88	NDHIWA	70,000.00
30/06/2020	CB PG 88	SUBA	70,000.00
30/06/2020	CB PG 88	BONDO	70,000.00
30/06/2020	CB PG 88	SIAYA	70,000.00
30/06/2020	CB PG 88	UGENYA	70,000.00
30/06/2020	CB PG 88	TRANS NZOIA EAST	70,000.00
30/06/2020	CB PG 88	NYATIKE	70,000.00
30/06/2020	CB PG 88	URIRI	70,000.00
30/06/2020	CB PG 88	AWENDO	70,000.00
30/06/2020	CB PG 88	BUMULA	70,000.00
30/06/2020	CB PG 88	MT. ELGON	70,000.00
30/06/2020	CB PG 88	KIMILI	70,000.00
30/06/2020	CB PG 88	BUNGOMA NORTH (TONGARENI)	70,000.00
30/06/2020	CB PG 88	MANDERA WEST	200,000.00
30/06/2020	CB PG 88	MANDERA CENTRAL	200,000.00
30/06/2020	CB PG 88	MANDERA NORTH	200,000.00
30/06/2020	CB PG 88	BANISA	200,000.00
30/06/2020	CB PG 88	MANDERA EAST	200,000.00
30/06/2020	CB PG 88	LAFEY	200,000.00
30/06/2020	CB PG 88	KOTULO-WAJIR EAST	200,000.00
30/06/2020	CB PG 89	THE INSTITUTE OF DIRECTORS	48,000.00
30/06/2020	CB PG 89	MBOONI EAST	70,000.00
30/06/2020	CB PG 89	MBOONI WEST	70,000.00
30/06/2020	CB PG 89	KATHONZWENI	70,000.00
30/06/2020	CB PG 89	KILUNGU	70,000.00
30/06/2020	CB PG 89	MAKINDU	70,000.00
30/06/2020	CB PG 89	MUKAA	70,000.00
30/06/2020	CB PG 89	LUKUYANI	70,000.00
30/06/2020	CB PG 89	NAVAKHOLO	70,000.00
30/06/2020	CB PG 89	KAKAMEGA SOUTH	70,000.00
30/06/2020	CB PG 89	LUGARI	70,000.00
30/06/2020	CB PG 89	MATUNGU	70,000.00
30/06/2020	CB PG 89	KENYENYA	70,000.00
30/06/2020	CB PG 89	MARAKWET EAST	70,000.00
30/06/2020	CB PG 89	NAIVASHA (MAI MAHIU)	70,000.00
30/06/2020	CB PG 89	TINDERET	70,000.00
30/06/2020	CB PG 89	TRANS MARA WEST (KILGORIS)	100,000.00
30/06/2020	CB PG 89	NAROK EAST	100,000.00
30/06/2020	CB PG 89	POKOT CENTRAL	200,000.00
30/06/2020	CB PG 89	PRIMATE TOURS	251,200.00
30/06/2020	CB PG 89	NCPB	969,182.95

30/06/2020	CB PG 89	NORTHWOODS AGENCIES	1,296,712.00
30/06/2020	CB PG 89	KITES LOGISTICS LTD	1,721,630.00
30/06/2020	CB PG 89	KITES LOGISTICS LTD	1,739,820.00
30/06/2020	CB PG 89	BLACKWOOD LTD	4,997,200.00
30/06/2020	CB PG 89	DUBAI MATRESS LTD	4,997,200.00
30/06/2020	CB PG 89	BRIGHTWAYS LTD	4,997,200.00
30/06/2020	CB PG 89	KIMGEN SUPPLIES LTD	4,997,200.00
30/06/2020	CB PG 89	RH DEVANI LTD	5,000,000.00
30/06/2020	CB PG 89	JUMBO COMMODITIES	9,999,600.00
30/06/2020	CB PG 89	KATUKUYU GRAINS	19,999,200.00
30/06/2020	CB PG 89	RIVER CHANIA MEXICAN FARMS	19,999,200.00
30/06/2020	CB PG 89	GLOBAL AGRO LTD	24,996,400.00
30/06/2020	CB PG 89	PURE COMMODITIES LTD	24,996,400.00
30/06/2020	CB PG 89	NCPB	30,000,640.00
30/06/2020	CB PG 90	W/TAX	465.60
30/06/2020	CB PG 90	W/TAX	561.75
30/06/2020	CB PG 90	W/TAX	663.80
30/06/2020	CB PG 90	W/TAX	844.85
30/06/2020	CB PG 90	W/TAX	3,464.15
30/06/2020	CB PG 90	W/TAX	3,837.00
30/06/2020	CB PG 90	W/TAX	3,992.75
30/06/2020	CB PG 90	W/TAX	3,992.75
30/06/2020	CB PG 90	W/TAX	4,777.90
30/06/2020	CB PG 90	W/TAX	10,009.50
30/06/2020	CB PG 90	W/TAX	10,316.55
30/06/2020	CB PG 90	W/TAX	11,302.00
30/06/2020	CB PG 90	W/TAX	17,257.55
30/06/2020	CB PG 90	W/TAX	17,916.80
30/06/2020	CB PG 90	W/TAX	26,156.90
30/06/2020	CB PG 90	MULTICHOICE LTD	26,539.40
30/06/2020	CB PG 90	TOYOTA KENYA LTD	32,020.25
30/06/2020	CB PG 90	TOYOTA KENYA LTD	37,836.20
30/06/2020	CB PG 90	W/TAX	38,770.40
30/06/2020	CB PG 90	W/TAX	45,941.30
30/06/2020	CB PG 90	MADARA MOTORS	48,155.15
30/06/2020	CB PG 90	JOTO ENTERPRISES	197,457.85
30/06/2020	CB PG 90	CHAMWA MOTORS LTD	218,709.00
30/06/2020	CB PG 90	JEPCO SERVICE LTD	227,587.25
30/06/2020	CB PG 90	JEPCO SERVICE LTD	227,587.25
30/06/2020	CB PG 90	TELKOM KENYA	272,340.10
30/06/2020	CB PG 90	W/TAX	431,016.65

30/06/2020	CB PG 90	ONLINE AGENCIES	570,540.50
30/06/2020	CB PG 90	BEKRI ENTERPRISES	588,043.45
30/06/2020	CB PG 90	REX KIOSK	644,214.00
30/06/2020	CB PG 90	WAJIR VEGETABLES SUPPLIES	983,680.60
30/06/2020	CB PG 90	MOUNTAIN SPOT SUPPLIES	1,021,258.20
30/06/2020	CB PG 90	NAYRAM SUPPLIES	1,490,943.10
30/06/2020	CB PG 90	RH DEVANI LTD	1,500,000.00
30/06/2020	CB PG 90	NORTHWOODS AGENCIES	1,613,040.00
30/06/2020	CB PG 90	NORTHWOODS AGENCIES	1,762,592.00
30/06/2020	CB PG 90	DUBAI MATTRESS LTD	2,209,913.35
30/06/2020	CB PG 90	TANAD TRANSPORTERS	2,618,653.95
30/06/2020	CB PG 90	EQUATORIAL NUT LTD	24,567,948.35
30/06/2020	CB PG 91	W/TAX	4,137.95
30/06/2020	CB PG 91	W/TAX	5,356.90
30/06/2020	CB PG 91	W/TAX	9,281.50
30/06/2020	CB PG 91	W/TAX	17,979.80
30/06/2020	CB PG 91	W/TAX	18,204.60
30/06/2020	CB PG 91	MOMBASA CC	70,000.00
30/06/2020	CB PG 91	NAROK CC	70,000.00
30/06/2020	CB PG 91	HOMA BAY CC	70,000.00
30/06/2020	CB PG 91	EMBU CC	100,000.00
30/06/2020	CB PG 91	WEST POKOT CC	200,000.00
30/06/2020	CB PG 91	KALOLENI	200,000.00
30/06/2020	CB PG 91	MALINDI	200,000.00
30/06/2020	CB PG 91	MAGARINI	200,000.00
30/06/2020	CB PG 91	GANZE	200,000.00
30/06/2020	CB PG 91	RABAI	200,000.00
30/06/2020	CB PG 91	KINANGO	200,000.00
30/06/2020	CB PG 91	MSAMBEWENI	200,000.00
30/06/2020	CB PG 91	MATUGA	200,000.00
30/06/2020	CB PG 91	LUNGALUNGA	200,000.00
30/06/2020	CB PG 91	TAVETA	200,000.00
30/06/2020	CB PG 91	MWATATE	200,000.00
30/06/2020	CB PG 91	VOI	200,000.00
30/06/2020	CB PG 91	WUNDANYI	200,000.00
30/06/2020	CB PG 91	TANA DELTA	200,000.00
30/06/2020	CB PG 91	TANA RIVER	200,000.00
30/06/2020	CB PG 91	BURA	200,000.00
30/06/2020	CB PG 91	SAMBURU EAST	200,000.00
30/06/2020	CB PG 91	SAMBURU CENTRAL	200,000.00
30/06/2020	CB PG 91	SAMBURU NORTH	200,000.00

30/06/2020	CB PG 91	BARINGO NORTH	200,000.00
30/06/2020	CB PG 91	BARINGO CENTRAL	200,000.00
30/06/2020	CB PG 91	MARIGAT	200,000.00
30/06/2020	CB PG 91	VENDOURS SYSTEM	235,862.05
30/06/2020	CB PG 91	LEGEND TRADING COMPANY LTD	305,343.10
30/06/2020	CB PG 91	GOLDEN YEARS SUPPLIES	529,046.50
30/06/2020	CB PG 91	CHAMWA MOTORS LTD	1,024,848.20
30/06/2020	CB PG 91	CHAMWA MOTORS LTD	1,037,663.40
30/06/2020	CB PG 92	KIPKELION	70,000.00
30/06/2020	CB PG 92	NYANDO	70,000.00
30/06/2020	CB PG 92	NYAKACH	70,000.00
30/06/2020	CB PG 92	MOGOTIO	200,000.00
30/06/2020	CB PG 92	GARISSA	200,000.00
30/06/2020	CB PG 92	LAGDERA	200,000.00
30/06/2020	CB PG 92	FAFI	200,000.00
30/06/2020	CB PG 92	HULUGHO	200,000.00
30/06/2020	CB PG 92	BALAMBALA	200,000.00
30/06/2020	CB PG 92	DADAAB	200,000.00
30/06/2020	CB PG 92	IJARA	200,000.00
30/06/2020	CB PG 92	WAJIR EAST	200,000.00
30/06/2020	CB PG 92	WAJIR NORTH	200,000.00
30/06/2020	CB PG 92	WAJIR SOUTH	200,000.00
30/06/2020	CB PG 92	WAJIR WEST	200,000.00
30/06/2020	CB PG 92	ELDAS	200,000.00
30/06/2020	CB PG 92	TARBAJ	200,000.00
30/06/2020	CB PG 92	HABASWEIN	200,000.00
30/06/2020	CB PG 92	BUNA	200,000.00
30/06/2020	CB PG 92	MANDERA WEST	200,000.00
30/06/2020	CB PG 92	MANDERA CENTRAL	200,000.00
30/06/2020	CB PG 92	MANDERA NORTH	200,000.00
30/06/2020	CB PG 92	BANISA	200,000.00
30/06/2020	CB PG 92	MANDERA EAST	200,000.00
30/06/2020	CB PG 92	LAFEY	200,000.00
30/06/2020	CB PG 92	KUTULO (WAJIR EAST)	200,000.00
30/06/2020	CB PG 92	MOYALE	200,000.00
30/06/2020	CB PG 92	NORTH KORR	200,000.00
30/06/2020	CB PG 92	SOLOLO	200,000.00
30/06/2020	CB PG 92	MARSABIT	200,000.00
30/06/2020	CB PG 92	LAISAMIS	200,000.00
30/06/2020	CB PG 92	LOIYANGALANI	200,000.00
30/06/2020	CB PG 92	CHALBI	200,000.00

30/06/2020	CB PG 92	ISIOLO	200,000.00
30/06/2020	CB PG 92	GARBATULLA	200,000.00
30/06/2020	CB PG 92	MERTI	200,000.00
30/06/2020	CB PG 93	JULIA NDWIGA	30,000.00
30/06/2020	CB PG 93	MUHORONI	70,000.00
30/06/2020	CB PG 93	BUNYALA	70,000.00
30/06/2020	CB PG 93	TESO NORTH	70,000.00
30/06/2020	CB PG 93	TESO SOUTH	70,000.00
30/06/2020	CB PG 93	MBITA	70,000.00
30/06/2020	CB PG 93	RACHOUNYO NORTH	70,000.00
30/06/2020	CB PG 93	RACHUONYO SOUTH	70,000.00
30/06/2020	CB PG 93	NDHIWA	70,000.00
30/06/2020	CB PG 93	SUBA	70,000.00
30/06/2020	CB PG 93	BONDO	70,000.00
30/06/2020	CB PG 93	SIAYA	70,000.00
30/06/2020	CB PG 93	UGENYA	70,000.00
30/06/2020	CB PG 93	KWANZA	70,000.00
30/06/2020	CB PG 93	NYATIKE	70,000.00
30/06/2020	CB PG 93	URIRI	70,000.00
30/06/2020	CB PG 93	BUNGOMA SOUTH	70,000.00
30/06/2020	CB PG 93	BUNGOMA EAST	70,000.00
30/06/2020	CB PG 93	NAIVASHA	70,000.00
30/06/2020	CB PG 93	MARAKWET EAST	70,000.00
30/06/2020	CB PG 93	WORLDBAY AGENCIES LTD	73,800.00
30/06/2020	CB PG 93	WORLDBAY AGENCIES LTD	75,980.00
30/06/2020	CB PG 93	NAROK SOUTH	100,000.00
30/06/2020	CB PG 93	WEST POKOT CC	200,000.00
30/06/2020	CB PG 93	POKOT NORTH	200,000.00
30/06/2020	CB PG 93	POKOT CENTRAL	200,000.00
30/06/2020	CB PG 93	POKOT SOUTH	200,000.00
30/06/2020	CB PG 93	KIPKOMO	200,000.00
30/06/2020	CB PG 93	HABIBANI ENTERPRISES	525,513.30
30/06/2020	CB PG 93	ADVENTURE SUPPLIES	881,500.00
30/06/2020	CB PG 93	NCPB	1,599,342.90
30/06/2020	CB PG 93	NCPB	22,000,640.00
30/06/2020	CB PG 94	COM VAT	671.65
30/06/2020	CB PG 94	COM VAT	2,689.65
30/06/2020	CB PG 94	COM VAT	2,725.00
30/06/2020	CB PG 94	COM VAT	4,344.85
30/06/2020	CB PG 94	COM VAT	8,599.15
30/06/2020	CB PG 94	COM VAT	8,615.50

30/06/2020	CB PG 94	COM VAT	10,258.60
30/06/2020	CB PG 94	COM VAT	10,775.85
30/06/2020	CB PG 94	COM VAT	17,603.45
30/06/2020	CB PG 94	COM VAT	20,668.95
30/06/2020	CB PG 94	COM VAT	24,325.60
30/06/2020	CB PG 94	NANCY MUTHEE	25,000.00
30/06/2020	CB PG 94	COM VAT	29,301.70
30/06/2020	CB PG 94	COM VAT	34,137.95
30/06/2020	CB PG 94	COM VAT	34,468.95
30/06/2020	CB PG 94	GOVERNMENT PRINTERS	38,283.35
30/06/2020	CB PG 94	COM VAT	42,189.65
30/06/2020	CB PG 94	COM VAT	66,034.50
30/06/2020	CB PG 94	COM VAT	75,855.55
30/06/2020	CB PG 94	STEGRA HOTEL LTD	153,310.35
30/06/2020	CB PG 94	RENSHAR INVESTMENT	155,325.00
30/06/2020	CB PG 94	COM VAT	168,351.15
30/06/2020	CB PG 94	GELIAN INVESTMENT	247,655.15
30/06/2020	CB PG 94	SEPHMA ENTERPRISES	490,150.85
30/06/2020	CB PG 94	NICA ENTERPRISES	491,084.50
30/06/2020	CB PG 94	WELCAS ENTERPRISES	584,741.40
30/06/2020	CB PG 94	EZAKARINA CO. LTD	614,224.15
30/06/2020	CB PG 94	COM VAT	622,189.60
30/06/2020	CB PG 94	TIABS INVESTMENT	1,003,396.55
30/06/2020	CB PG 94	BLUEDOT SIGNALS	1,178,131.05
30/06/2020	CB PG 94	JEPSCO SERVICE LTD	1,386,558.80
30/06/2020	CB PG 94	FAPEHA LIMITED	1,670,198.30
30/06/2020	CB PG 94	TWERA ENTERPRISES	1,945,862.05
30/06/2020	CB PG 94	SALLIE COMPUTERS SERVICES	1,964,731.05
30/06/2020	CB PG 94	RURAL DISTRIBUTIONS	2,404,809.35
30/06/2020	CB PG 94	TELEPOSTA PENSION SCHEME	3,763,966.50
30/06/2020	CB PG 94	TANAD TRANSPORTERS	4,323,431.00
30/06/2020	CB PG 94	WILBURS ENTERPRISES	9,596,016.85
30/06/2020	CB PG 94	TELEPOSTA PENSION SCHEME	35,464,807.55
30/06/2020	CB PG 95	COM VAT	575.90
30/06/2020	CB PG 95	NCE	23.15
30/06/2020	CB PG 95	KCB	2,923.15
30/06/2020	CB PG 95	COM VAT	3,034.50
30/06/2020	CB PG 95	COM VAT	3,992.75
30/06/2020	CB PG 95	CO-OPERATIVE BANK	4,352.80
30/06/2020	CB PG 95	COM VAT	5,146.55
30/06/2020	CB PG 95	COM VAT	5,942.75

30/06/2020	CB PG 95	EQUITY BANK	8,769.45
30/06/2020	CB PG 95	JULIA NDWIGA	10,000.00
30/06/2020	CB PG 95	COM VAT	11,971.55
30/06/2020	CB PG 95	COM VAT	20,344.85
30/06/2020	CB PG 95	EZEKIEL KIPKIRUI	20,580.00
30/06/2020	CB PG 95	ASMAN WANABASWA	21,000.00
30/06/2020	CB PG 95	EDWIN WANJALA	21,000.00
30/06/2020	CB PG 95	SIMON NDERITU	21,000.00
30/06/2020	CB PG 95	GLADYS KAMUNDA	31,950.00
30/06/2020	CB PG 95	JOTO ENTERPRISES	20,826.10
30/06/2020	CB PG 95	JAMES KARANJA	36,000.00
30/06/2020	CB PG 95	LYDIA ODINGA	36,400.00
30/06/2020	CB PG 95	LYDIA ODINGA	49,000.00
30/06/2020	CB PG 95	GLADYS MOMANYI	50,000.00
30/06/2020	CB PG 95	GLADYS MOMANYI	50,000.00
30/06/2020	CB PG 95	JACINTA KANOTI	51,800.00
30/06/2020	CB PG 95	EUGENE WAMALWA	62,000.00
30/06/2020	CB PG 95	COM VAT	2,275.85
30/06/2020	CB PG 95	ISIOLO LANDMARK	129,724.15
30/06/2020	CB PG 95	PHILIP SUYIA	138,600.00
30/06/2020	CB PG 95	NICHOLAS LEMISO	138,600.00
30/06/2020	CB PG 95	STEPHEN BITOK	150,000.00
30/06/2020	CB PG 95	TWIN FACE SOLUTION	172,965.50
30/06/2020	CB PG 95	JEPSCO SERVICE LTD	227,587.25
30/06/2020	CB PG 95	CHAMWA MOTORS LTD	293,353.45
30/06/2020	CB PG 95	LUMBER SOLUTION	338,736.25
30/06/2020	CB PG 95	CAPITAL INVESTMENT	682,378.45
30/06/2020	CB PG 95	BEZTECH INVESTMENT	1,159,655.15
30/06/2020	CB PG 95	PRO-FLIGHT LTD	1,814,506.00
30/06/2020	CB PG 96	COM VAT	1,218.10
30/06/2020	CB PG 96	COM VAT	1,700.00
30/06/2020	CB PG 96	COM VAT	4,595.70
30/06/2020	CB PG 96	COM VAT	4,656.05
30/06/2020	CB PG 96	COM VAT	5,827.60
30/06/2020	CB PG 96	NHIF	6,800.00
30/06/2020	CB PG 96	COM VAT	11,620.70
30/06/2020	CB PG 96	COM VAT	11,943.95
30/06/2020	CB PG 96	COM VAT	15,258.60
30/06/2020	CB PG 96	AFYA SACCO	20,000.00
30/06/2020	CB PG 96	COM VAT	25,758.60
30/06/2020	CB PG 96	COM VAT	29,284.50

30/06/2020	CB PG 96	COM VAT	41,677.25
30/06/2020	CB PG 96	COM VAT	51,703.45
30/06/2020	CB PG 96	RAPTORS AUTOMOTIVE	69,431.90
30/06/2020	CB PG 96	PAYE	72,291.30
30/06/2020	CB PG 96	RAPTORS AUTOMOTIVE	96,900.00
30/06/2020	CB PG 96	RAPTORS AUTOMOTIVE	261,954.30
30/06/2020	CB PG 96	RAPTORS AUTOMOTIVE	265,393.95
30/06/2020	CB PG 96	MUTHONI MARGARET	303,308.70
30/06/2020	CB PG 96	VIVIENNES SUPPLIES	332,172.40
30/06/2020	CB PG 96	COM VAT	342,786.20
30/06/2020	CB PG 96	COM VAT	399,062.15
30/06/2020	CB PG 96	NAMWOYA ENTERPRISES	662,379.30
30/06/2020	CB PG 96	SAEJU ENTERPRISES	680,806.08
30/06/2020	CB PG 96	MELLABRI LIMITED	869,741.40
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,275,440.00
30/06/2020	CB PG 96	EASTERLY WINDSTRON	1,468,241.40
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,658,500.00
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,658,500.00
30/06/2020	CB PG 96	STARHOTECH LIMITED	1,669,215.50
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,685,250.00
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,713,070.00
30/06/2020	CB PG 96	KITES LOGISTICS LTD	1,976,000.00
30/06/2020	CB PG 96	MARATAPAKASH	2,375,602.75
30/06/2020	CB PG 96	EASTERLY WINDSTRON	2,947,096.55
30/06/2020	CB PG 96	MINIMIX AGENCIES	3,599,659.45
30/06/2020	CB PG 96	AQUILLA TENT MAKERS	19,538,813.80
30/06/2020	CB PG 97	COM VAT	676.10
30/06/2020	CB PG 97	COM VAT	3,262.00
30/06/2020	CB PG 97	COM VAT	4,277.30
30/06/2020	CB PG 97	COM VAT	16,232.75
30/06/2020	CB PG 97	ELIJAH SEBUGHE	17,500.00
30/06/2020	CB PG 97	COM VAT	20,724.15
30/06/2020	CB PG 97	MESHACK OUNDO	24,500.00
30/06/2020	CB PG 97	DAVID CHEBOI	25,300.00
30/06/2020	CB PG 97	COM VAT	25,850.00
30/06/2020	CB PG 97	MARY SEMPEYO	30,000.00
30/06/2020	CB PG 97	COM VAT	34,430.40
30/06/2020	CB PG 97	COM VAT	34,748.30
30/06/2020	CB PG 97	TOYOTA KENYA LTD	38,536.90
30/06/2020	CB PG 97	NCPB	42,339.60
30/06/2020	CB PG 97	CHARLES NDAMBO	50,400.00

30/06/2020	CB PG 97	MOSES MACHARIA	70,000.00
30/06/2020	CB PG 97	MOSES MACHARIA	70,000.00
30/06/2020	CB PG 97	MOSES MACHARIA	70,000.00
30/06/2020	CB PG 97	PHILIP SUYIA	100,800.00
30/06/2020	CB PG 97	REUBEN TARURU	100,800.00
30/06/2020	CB PG 97	JOSEPH SARARA	100,800.00
30/06/2020	CB PG 97	AMOS LEKAKENY	179,200.00
30/06/2020	CB PG 97	ENES MBASI	179,200.00
30/06/2020	CB PG 97	TWERA ENTERPRISES	185,934.00
30/06/2020	CB PG 97	NCPB	234,272.14
30/06/2020	CB PG 97	MULTI-LINE MOTOR	243,804.70
30/06/2020	CB PG 97	NCPB	583,667.48
30/06/2020	CB PG 97	NCPB	600,000.00
30/06/2020	CB PG 97	TRIAM ENTERPRISES	925,267.25
30/06/2020	CB PG 97	TIMO CHEM GENERAL	1,181,275.85
30/06/2020	CB PG 97	NESPRITT ENTERPRISES	1,473,450.00
30/06/2020	CB PG 97	NORTHWOODS AGENCIES	1,478,672.00
30/06/2020	CB PG 97	WALL STREET AGENCY	1,962,531.60
30/06/2020	CB PG 97	LYLOB ENTERPRISES	1,980,651.70
30/06/2020	CB PG 98	COM VAT	20,685.00
30/06/2020	CB PG 98	COM VAT	22,378.45
30/06/2020	CB PG 98	ARWIN GOLD LTD	1,179,045.00
		TOTAL	395,589,589.35

4. RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT:

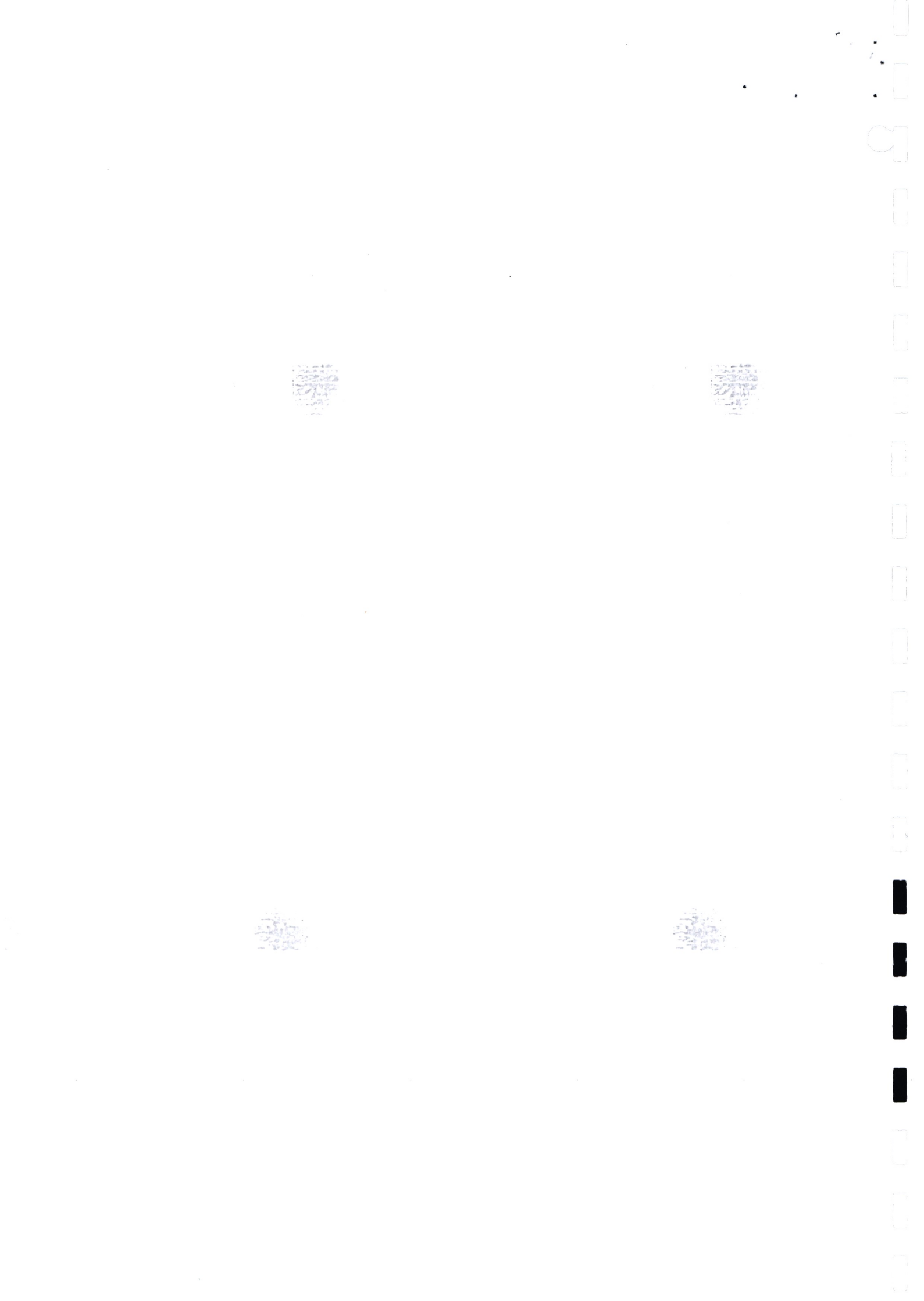
DATE	REF. NO	DETAILS	AMOUNT Kshs.
30/06/2020	CB PG 84	PS SDD CASH BANKED	290,000.00
30/06/2020	CB PG 84	PS SDD CASH BANKED	200,000.00
30/06/2020	CB PG 85	EXCHEQUER ISSUES	381,175,099.00
		TOTAL	381,665,099.00

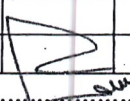
To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Total b/f:									2138600.00	404276062.25
Paul Njeru	Travel & sub.	0-0001-01- 2210310	1649	4181					226000.00	
Mary Karanja	Cater for entertainment in the office of Sec. Dev.	0-0001-01- 2210001	1650	4021					100000.00	
Nancy Adenya	Facilitate officers	0-0004-02- 2211015	1651	3941					100000.00	
Ener Mbarua	Cater for entertainment in p/s office	0-0001-01- 2210802	1652						250000.00	
Total Payments									2296200.00	404276062.25
Balance c/d									1466004.80	1471415.70
									3762204.80	405717477.95
MAURICE OGULLA JOANNE B. MONEKE MOSES MACHARIA										
Elizabeth Kabiru	Travel & sub.	0-0004-01- 2210302	1653	3861					132000.00	
Evans Chelanga	— o —	0-0001-01- 2210704	1654	2784					72800.00	
Paul Mwangi	— o —	0-0001-01- 2210710	1655							
Gladys Kamau	— o —	0-0004-01- 2210302	1655	2474					53400.00	
Elizabeth Wanja	Surrender of T/Imprest	0-0004-01- 2210801	1656	4238					13000.00	
Monica Rurie	Surrender of T/Imprest	0-0001-01- 2211101	1657	2359					30000.00	
Jared Akuma	— o —	0-0012-02- 2210802	1658	3433					173000.00	
Charity Mbugo	Travel & sub.	0-0004-01- 2210302	1659	2431					55400.00	
Pascal Ndolo	— o —	0-0022-01- 2211307	1660	3627					73500.00	
Jackson Mwangi	— o —	0-0004-01- 2210301	1661	3551					129000.00	
Mary Sempayo	— o —	0-0012-01- 2210302	1662	3672					67200.00	
Ellyah Sebugue	— o —	0-0022-01- 2211307	1663	3552					73500.00	
Bonneck Mwangi	— o —	0-0003-01- 2210802	1664	2188					63000.00	
Abubakar Mwatika	Surrender of T/Imprest	0-0004-01- 2220205	1665	3501					30000.00	
Christine Sarah	Surrender of S/Imprest	0-0004-01- 2210802	1666						150000.00	
Loice Kuria	— o —	0-0004-01- 2210301	1667	4258					50000.00	
George Ouko	Surrender of T/ Imprest	0-0003-02- 2220202	1668	4346					20000.00	
Abubakar Mwatika	— o —	0-0001-01- 2220202	1669	4344					25000.00	
Peris Wamuyu	— o —	0-0004-05- 2211320	1670	4263					200000.00	
Philip Kitili	— o —	0-0001-01- 2210201	1671	3509					11000.00	
Peninah Kihika	— o —	0-0004-01- 2210502	1672	3483					84000.00	
Gladys Mwangi	Surrender of T/ Imprest	0-0001-01- 2211101	1673	4394					50000.00	
Edward Ngase	Surrender of T/Imprest	0-0002-01- 2211307	1674	2023					200000.00	
Nancy Muthae	— o —	0-0004-05- 2211320	1675	4397					25000.00	
George Ouko	— o —	0-0001-01- 2211101	1676	3907					28000.00	



GPK (SP)

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.
20	Totals b/f							3762204.80	405747477
								3762204.80	405747477
	Elizabeth Kabira	surrender of imprest	0-379-270- 6760103	1653	3861			132000.00	
	Evans Chalaiga	— " —		1654	2784			72800.00	
	Gladys Kamus	— " —		1655	2474			55400.00	
	Elizabeth Nanza	— " —		1656	4338			13000.00	
	Monica Rurie	— " —		1657	2359			30000.00	
	Jared Akuma	— " —		1658	3433			173000.00	
	Charity Mbugo	— " —		1659	2431			55400.00	
	Pascal Ndolo	— " —		1660	3627			73500.00	
	Jackson Mwangi	— " —		1661	3551			129000.00	
	Mary Sempeyo	— " —		1662	3672			67200.00	
	Elijah Sebuyne	— " —		1663	3552			73500.00	
	Ronnetta Manyibe	— " —		1664	2188			63000.00	
	Akubaka Mutabaku	— " —		1665	2501			30000.00	
	Christine Sarah	— " —		1666	4348			150000.00	
	Lance Kuria	— " —		1667	4258			50000.00	
	Sarah Wako	— " —		1668	4346			30000.00	
		— " —		1669	4344			25000.00	
		— " —		1670	4263			200000.00	
		— " —		1671	3509			11000.00	
		— " —		1672	3483			84000.00	
		— " —		1673	4394			50000.00	
		— " —		1674	2023			200000.00	
		— " —		1675	4297			25000.00	
		— " —		1676	3907			28000.00	



				F.O. 30	
REPUBLIC OF KENYA					
MINISTRY OF DEVOLUTION & ASALS					
STATE DEPARTMENT FOR DEVOLUTION					
DEVELOPMENT-136 BANK RECONCILIATION STATEMENT AS AT 30.06.2020					
CBK A/C NO. 1000209828					
		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement				73,172	00.00
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)	154,191,908.45			
2	Receipts in Bank Statement not recorded in Cash Book		154,191,908.45	-	154,191,908.45
Add: 3	Payments in Bank Statement not recorded in Cash Book				
4	Receipts in Cash Book not recorded in Bank Statement.....	109,416,240.35			109,416,240.35
Balance as per Cash Book				28,396,691.90	
Prepared By:	JAMES KAMUNYA	Designation:	ACCOUNTANT		
Checked By:	J. KOECH	Designation:	AAG		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
		AAG		15.07.2020	
Signature		Designation		Date	



1. PAYMENTS IN CASH-BOOK NOT IN BANK STATEMENT

DATE	REF. NO	DETAILS	AMOUNT Kshs
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 4	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
30/6/2020	CB PG 15	MARTIN KIMANI WAWERU	18,900.00
30/6/2020	CB PG 15	MEGGIE FATUMA MASHENGU	18,900.00
30/6/2020	CB PG 15	MERCY WANGARI MUIGAI	18,900.00
30/6/2020	CB PG 15	JOSEPH WEITARA SARARA	18,900.00
30/6/2020	CB PG 15	PHILIP A TEEKWA	18,900.00
30/6/2020	CB PG 15	RONNECE SONYE MANYIBE	18,900.00
30/6/2020	CB PG 17	VERONICA JEMIMA KIOKO	223,200.00
30/6/2020	CB PG 17	ALFONSO KATHEKA MUNYALI	226,800.00
30/6/2020	CB PG 17	JEREMIAH ICHWARA NYABERI	226,800.00
30/6/2020	CB PG 17	KULA HALKANO HACHE	226,800.00
30/6/2020	CB PG 17	KENNEDY NYAMBATI	226,800.00
30/6/2020	CB PG 17	MUGAMBI SILAS GITARI	226,800.00
30/6/2020	CB PG 17	JOHNSON WAITHAKA NJUGUNA	189,000.00
30/6/2020	CB PG 17	KAKUI POIRE	189,000.00
30/6/2020	CB PG 18	ENES NAKALILA MBASU	151,200.00
30/6/2020	CB PG 18	RICHARD ONGERA MOTANYA	88,200.00
30/6/2020	CB PG 18	JOSEPH WEITARA SARARA	88,200.00
30/6/2020	CB PG 18	PATRICK MUREITHI MWANGI	88,200.00
30/6/2020	CB PG 18	MICHAEL OBUNDE ODHIAMBO	88,200.00
30/6/2020	CB PG 18	PAUL MUTHOI KIMATHI	88,200.00
30/6/2020	CB PG 18	RICHARD OGAMBA MOGAMBI	88,200.00
30/6/2020	CB PG 18	STEPHEN KIPKOECH BITOK	189,000.00
30/6/2020	CB PG 18	JANE JEPKEMOI KIROP	189,000.00
30/6/2020	CB PG 18	MARGARET AKIRING OSILI	189,000.00
30/6/2020	CB PG 18	SARAH KEMUNTO KERANDI	189,000.00
30/6/2020	CB PG 19	MBEGA ELIJAH BEBORAH	29,400.00
30/6/2020	CB PG 19	ELIZABETH WANZA MUTIE	29,400.00
30/6/2020	CB PG 19	JAMES NDUNGU KARANJA	29,400.00
30/6/2020	CB PG 19	EDWARD MANOGO NGASE	29,400.00
30/6/2020	CB PG 19	JANE KAMBUI MWANGI	29,400.00
30/6/2020	CB PG 19	EDNA GAKII MUNGIRIA	29,400.00
30/6/2020	CB PG 19	JANE JEPKEMOI KIROP	50,400.00
30/6/2020	CB PG 19	MOSES MACHARIA MWANGI	50,400.00
30/6/2020	CB PG 19	KIPRONOH KOECH JOSEPH	50,400.00
30/6/2020	CB PG 19	CATHERINE WANJIRU MWITHIGA	50,400.00
30/6/2020	CB PG 19	MARY KEMUNTO BOSIRE	50,400.00
30/6/2020	CB PG 19	JACINTA SIMALO TEEKA	50,400.00
30/6/2020	CB PG 19	VERONICA JEMIMA KIOKO	50,400.00

30/6/2020	CB PG 19	CATHERINE GATWIRI RINTARI	50,400.00
30/6/2020	CB PG 19	KAKUI POIRE	63,000.00
30/6/2020	CB PG 19	AGNES NDUNGU KARIUKI	63,000.00
30/6/2020	CB PG 19	JOHNSON WAITHAKA NJUGUNA	63,000.00
30/6/2020	CB PG 19	ALFONSO KATHEKA MUNYALI	75,600.00
30/6/2020	CB PG 19	JEREMIAH ICHWARA NYABERI	75,600.00
30/6/2020	CB PG 19	KULA HALKANO HACHE	75,600.00
30/6/2020	CB PG 19	MUGAMBI SILAS GITARI	75,600.00
30/6/2020	CB PG 19	CALEB MUSIAMBO BULILI	189,000.00
30/6/2020	CB PG 19	PATRICK OGOLLA OJWANG	189,000.00
30/6/2020	CB PG 19	Kayleaf Tours And Travel Limited	23,750.00
30/6/2020	CB PG 19	GEOTIDE SAFARIS LIMITED	26,410.00
30/6/2020	CB PG 19	PRIMATE TOURS	33,400.00
30/6/2020	CB PG 19	PRIMATE TOURS	33,400.00
30/6/2020	CB PG 19	PRIMATE TOURS	36,750.00
30/6/2020	CB PG 19	GEOTIDE SAFARIS LIMITED	49,500.00
30/6/2020	CB PG 19	PRIMATE TOURS	50,200.00
30/6/2020	CB PG 19	PRIMATE TOURS	51,200.00
30/6/2020	CB PG 19	PRIMATE TOURS	59,870.00
30/6/2020	CB PG 19	ATTIC TOURS AND TRAVEL LIMITED	76,895.00
30/6/2020	CB PG 19	ANGANI TOURS AND TRAVEL LIMITED	103,415.00
30/6/2020	CB PG 19	PARMENAS ORWA NDIEGE	151,200.00
30/6/2020	CB PG 19	MILLICENT THANJI MUIRU	168,000.00
30/6/2020	CB PG 19	GEOTIDE SAFARIS LIMITED	518,500.00
30/6/2020	CB PG 19	Kayleaf Tours And Travel Limited	849,510.00
30/6/2020	CB PG 19	PRIMATE TOURS	1,123,750.00
30/6/2020	CB PG 20	GEOTIDE SAFARIS LIMITED	20,475.00
30/6/2020	CB PG 20	GEOTIDE SAFARIS LIMITED	30,185.00
30/6/2020	CB PG 20	ATTIC TOURS AND TRAVEL LIMITED	34,200.00
30/6/2020	CB PG 20	Kayleaf Tours And Travel Limited	39,000.00
30/6/2020	CB PG 20	PRIMATE TOURS	67,800.00
30/6/2020	CB PG 20	GEOTIDE SAFARIS LIMITED	70,000.00
30/6/2020	CB PG 20	ATTIC TOURS AND TRAVEL LIMITED	166,205.00
30/6/2020	CB PG 20	Worldbay Agencies Limited	240,580.00
30/6/2020	CB PG 20	TEL WATERBUCK LIMITED	461,896.55
30/6/2020	CB PG 20	PRIMATE TOURS	635,800.00
30/6/2020	CB PG 20	Kayleaf Tours And Travel Limited	921,013.00
30/6/2020	CB PG 20	NATIONAL OIL CORPORATION OF KENYA	3,000,000.00
30/6/2020	CB PG 20	ENGLISH POINT MARINA	731,221.55
30/6/2020	CB PG 20	MEDIAMAX NETWORK LIMITED	342,000.00
30/6/2020	CB PG 20	LAICO REGENCY HOTEL	368,780.15
30/6/2020	CB PG 20	STANDARD GROUP LIMITED	400,277.60
30/6/2020	CB PG 20	TRFS Payments	1,344.85
30/6/2020	CB PG 20	TRFS Payments	3,103.45
30/6/2020	CB PG 20	TRFS Payments	3,415.50
30/6/2020	CB PG 20	TRFS Payments	3,965.50
30/6/2020	CB PG 20	TRFS Payments	6,000.00

30/6/2020	CB PG 20	TRFS Payments	6,469.85
30/6/2020	CB PG 20	TRFS Payments	7,022.40
30/6/2020	CB PG 20	TRFS Payments	8,103.45
30/6/2020	CB PG 20	TRFS Payments	12,828.45
30/6/2020	CB PG 20	TRFS Payments	14,580.00
30/6/2020	CB PG 20	TRFS Payments	18,611.20
30/6/2020	CB PG 20	TRFS Payments	22,974.15
30/6/2020	CB PG 21	SIMON JOSEPH OCHIENG	420,000.00
30/6/2020	CB PG 21	NKERE, Mr. DOUGLAS PASHET NTAINE	420,000.00
30/6/2020	CB PG 21	CATHERINE MUNANYE MUIMI	420,000.00
30/6/2020	CB PG 21	KENNEDY OLE KEREI	420,000.00
30/6/2020	CB PG 21	MARTIN GOGA ANYANGO	420,000.00
30/6/2020	CB PG 21	RONALD WANJALA JUMBE	420,000.00
30/6/2020	CB PG 21	NYERE, Mr. DOUGLAS PASHET NTAINE	378,000.00
30/6/2020	CB PG 22	SIMON JOSEPH OCHIENG	378,000.00
30/6/2020	CB PG 22	RONALD WANJALA JUMBE	378,000.00
30/6/2020	CB PG 22	MARTIN GOGA ANYANGO	378,000.00
30/6/2020	CB PG 22	KENNEDY OLE KEREI	378,000.00
30/6/2020	CB PG 22	CATHERINE MUNANYE MUIMI	378,000.00
30/6/2020	CB PG 22	JOSEPH WANDERI KIHARA	88,200.00
30/6/2020	CB PG 22	MERCY WANGARI MUIGAI	88,200.00
30/6/2020	CB PG 22	MOSES AMOKE MBEKE	107,100.00
30/6/2020	CB PG 22	PAUL MUTHOI KIMATHI	107,100.00
30/6/2020	CB PG 22	RONNECK SONYE MANYIBE	107,100.00
30/6/2020	CB PG 22	MARY SEMPEYO	151,200.00
30/6/2020	CB PG 22	MOSES MACHARIA MWANGI	151,200.00
30/6/2020	CB PG 22	EVANS KIMUTAI CHELANGA	151,200.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	35,000.00
30/6/2020	CB PG 23	SILVER AFRICA TOURS AND SAFARIS LIM	37,950.00
30/6/2020	CB PG 23	Ragwa Travels Limited	83,784.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	84,800.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	95,030.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	97,700.00
30/6/2020	CB PG 23	MERCY MUTHONI MAINA	16,800.00
30/6/2020	CB PG 23	ATTIC TOURS AND TRAVEL LIMITED	71,055.00
30/6/2020	CB PG 23	Kayleaf Tours And Travel Limited	77,900.00
30/6/2020	CB PG 23	GREMONGI INVESTMENT	701,984.50
30/6/2020	CB PG 23	Cape Verde Holdings Limited	837,310.35
30/6/2020	CB PG 23	SALROSE INVESTMENTS	1,703,120.70
30/6/2020	CB PG 23	MANUEL GENERAL ENTERPRISES AND SUPP	1,078,282.75
30/6/2020	CB PG 23	DRUWAN ENTERPRISES	2,893,241.40
30/6/2020	CB PG 23	ATTIC TOURS AND TRAVEL LIMITED	42,082.00
30/6/2020	CB PG 23	TRFS Payments	21,052.65
30/6/2020	CB PG 23	OCHIENG SIMON JOSEPH	400,000.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	44,670.00
30/6/2020	CB PG 23	GEOTIDE SAFARIS LIMITED	53,130.00
30/6/2020	CB PG 24	GEOTIDE SAFARIS LIMITED	35,000.00

30/6/2020	CB PG 24	NKERE, Mr. DOUGLAS PASHET NTAINE	199,554.00
30/6/2020	CB PG 24	MARTIN GOGA ANYANGO	199,554.00
30/6/2020	CB PG 24	SIMON JOSEPH OCHIENG	171,294.00
30/6/2020	CB PG 24	YUSUF KIMUTAI KIBET	171,294.00
30/6/2020	CB PG 24	TRFS Payments	3,865.50
30/6/2020	CB PG 24	TRFS Payments	20,767.25
30/6/2020	CB PG 24	TRFS Payments	22,413.80
30/6/2020	CB PG 24	TRFS Payments	10,896.55
30/6/2020	CB PG 24	TRFS Payments	12,629.30
30/6/2020	CB PG 24	TRFS Payments	42,920.00
30/6/2020	CB PG 25	TRFS Payments	1,750.00
30/6/2020	CB PG 25	TRFS Payments	2,800.00
30/6/2020	CB PG 25	TRFS Payments	3,439.65
30/6/2020	CB PG 25	TRFS Payments	3,982.75
30/6/2020	CB PG 25	TRFS Payments	5,440.00
30/6/2020	CB PG 25	TRFS Payments	5,905.15
30/6/2020	CB PG 25	TRFS Payments	7,293.10
30/6/2020	CB PG 25	TRFS Payments	13,396.55
30/6/2020	CB PG 25	TRFS Payments	13,525.85
30/6/2020	CB PG 25	TRFS Payments	16,379.30
30/6/2020	CB PG 25	TRFS Payments	22,413.80
30/6/2020	CB PG 25	TRFS Payments	23,456.90
30/6/2020	CB PG 25	TRFS Payments	26,017.25
30/6/2020	CB PG 25	SWEET LAKE RESORT	99,750.00
30/6/2020	CB PG 25	BETIMES OFFICE EQUIPMENT	196,060.35
30/6/2020	CB PG 25	GREEN HILLS HOTEL	159,600.00
30/6/2020	CB PG 25	Fina Gardens Resort Limited	227,017.25
30/6/2020	CB PG 25	GOLDEN YEARS SUPPLIES	289,581.60
30/6/2020	CB PG 25	BLUEDOT SIGNALS ENTERPRISE	336,594.85
30/6/2020	CB PG 25	Lake Naivasha Resort Limited	415,706.90
30/6/2020	CB PG 25	MFI DOCUMENT SOLUTIONS LIMITED	427,500.00
30/6/2020	CB PG 25	BERTHER INVESTMENTS	624,051.70
30/6/2020	CB PG 25	BEZMON ENTERPRISES	655,598.30
30/6/2020	CB PG 25	MOMBASA CONTINENTAL RESORT	763,603.45
30/6/2020	CB PG 25	WORLD POINT SUPPLIERS	770,974.15
30/6/2020	CB PG 25	MOE DELIVERIES LIMITED	933,620.70
30/6/2020	CB PG 25	PRIDEINN PARADISE BEACH RESORT	1,277,586.20
30/6/2020	CB PG 25	PRIDEINN PARADISE BEACH RESORT	1,337,043.10
30/6/2020	CB PG 25	PRIDEINN PARADISE BEACH RESORT	1,482,982.75
30/6/2020	CB PG 26	TRFS Payments	2,413.80
30/6/2020	CB PG 26	TRFS Payments	2,465.50
30/6/2020	CB PG 26	TRFS Payments	3,759.50
30/6/2020	CB PG 26	TRFS Payments	7,884.85
30/6/2020	CB PG 26	TRFS Payments	11,103.45
30/6/2020	CB PG 26	TRFS Payments	21,052.65
30/6/2020	CB PG 26	TRFS Payments	28,241.40
30/6/2020	CB PG 26	TRFS Payments	31,034.50

30/6/2020	CB PG 26	TRFS Payments	1,800,679.75
30/6/2020	CB PG 26	TRFS Payments	1,387.95
30/6/2020	CB PG 26	TRFS Payments	4,034.50
30/6/2020	CB PG 26	Outward RTGS Payment MT 102	8,491.40
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	17,500.00
30/6/2020	CB PG 26	GOLDEN YEARS SUPPLIES	194,684.50
30/6/2020	CB PG 26	Ragwa Travels Limited	39,800.00
30/6/2020	CB PG 26	Astorian Grand Hotel limited	76,655.15
30/6/2020	CB PG 26	PRIDEINN PARADISE BEACH RESORT	137,586.20
30/6/2020	CB PG 26	THE RIVERBED AGENCIES	140,534.50
30/6/2020	CB PG 26	JAMES KAMUNYU NGUGI	184,800.00
30/6/2020	CB PG 26	ELIZABETH WATHERA KABIRU	184,800.00
30/6/2020	CB PG 26	SARAH KEMUNTO KERANDI	189,000.00
30/6/2020	CB PG 26	KIRAGU WACHIRA	199,320.25
30/6/2020	CB PG 26	JEREMIAH ICHWARA NYABERI	226,800.00
30/6/2020	CB PG 26	PHILIP KIPRONO TARUS	226,800.00
30/6/2020	CB PG 26	VERONICA JEMIMA KIOKO	268,800.00
30/6/2020	CB PG 26	ALFONSO KATHEKA MUNYALI	277,200.00
30/6/2020	CB PG 26	KULA HALKANO HACHE	277,200.00
30/6/2020	CB PG 26	JANE JEPKEMOI KIROP	537,600.00
30/6/2020	CB PG 26	JAMES KAMUNYU NGUGI	588,000.00
30/6/2020	CB PG 26	IZAAK WALTON INN	176,896.55
30/6/2020	CB PG 26	SOVEREIGN HOTEL LTD	214,290.50
30/6/2020	CB PG 26	IZAAK WALTON INN	226,034.50
30/6/2020	CB PG 26	BAMBURI BEACH HOTEL	229,965.50
30/6/2020	CB PG 26	TRFS Payments	245,689.65
30/6/2020	CB PG 26	Kayleaf Tours And Travel Limited	307,290.00
30/6/2020	CB PG 26	PRIDEINN PARADISE BEACH RESORT	632,896.55
30/6/2020	CB PG 26	KENYA SCHOOL OF GOVERNMENT- LOWER K	831,060.00
30/6/2020	CB PG 26	MOMBASA CONTINENTAL RESORT	1,060,838.80
30/6/2020	CB PG 26	MOMBASA CONTINENTAL RESORT	1,309,525.85
30/6/2020	CB PG 26	Nyali Beach Holiday Resort Limited	1,609,758.60
30/6/2020	CB PG 26	DR. LINDA MUSUMBA And CO.	1,768,965.50
30/6/2020	CB PG 26	TRFS Payments	2,844.85
30/6/2020	CB PG 26	TRFS Payments	4,034.50
30/6/2020	CB PG 26	TRFS Payments	5,080.40
30/6/2020	CB PG 26	TRFS Payments	11,077.60
30/6/2020	CB PG 26	TRFS Payments	12,315.50
30/6/2020	CB PG 26	TRFS Payments	14,689.65
30/6/2020	CB PG 26	TRFS Payments	16,758.60
30/6/2020	CB PG 26	TRFS Payments	18,917.25
30/6/2020	CB PG 26	TRFS Payments	29,879.30
30/6/2020	CB PG 26	CAROLINE MUKALABAYI IMBAYI	33,600.00
30/6/2020	CB PG 26	TRFS Payments	50,758.60
30/6/2020	CB PG 26	CHARLES TALENGO SUNKULI	54,600.00
30/6/2020	CB PG 26	GARDEN HOTEL MACHAKOS LIMITED	79,112.05
30/6/2020	CB PG 26	PRIDEINN PARADISE BEACH RESORT	162,096.20

30/6/2020	CB PG 26	RIDTEQUE COMPANY LIMITED	223,675.85
30/6/2020	CB PG 26	TOYOTA KENYA LIMITED	385,842.85
30/6/2020	CB PG 26	TREZA BWANZO	400,000.00
30/6/2020	CB PG 26	SUNBEAM COMPUTER SYSTEMS EA LIMITED	484,008.60
30/6/2020	CB PG 26	JANTECH EXPRESS LIMITED	961,000.00
30/6/2020	CB PG 26	TOYOTA KENYA LIMITED	14,004,310.35
30/6/2020	CB PG 26	TRFS Payments	1,295.50
30/6/2020	CB PG 26	TRFS Payments	1,380.35
30/6/2020	CB PG 26	TRFS Payments	4,501.05
30/6/2020	CB PG 26	TRFS Payments	5,172.40
30/6/2020	CB PG 26	TRFS Payments	5,224.15
30/6/2020	CB PG 26	TRFS Payments	6,301.70
30/6/2020	CB PG 26	TRFS Payments	6,551.70
30/6/2020	CB PG 26	TRFS Payments	7,403.95
30/6/2020	CB PG 26	TRFS Payments	7,500.00
30/6/2020	CB PG 26	TRFS Payments	8,081.40
30/6/2020	CB PG 26	TRFS Payments	9,568.95
30/6/2020	CB PG 26	TRFS Payments	10,862.05
30/6/2020	CB PG 26	TRFS Payments	10,948.30
30/6/2020	CB PG 26	TRFS Payments	11,501.70
30/6/2020	CB PG 26	TRFS Payments	14,706.90
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	26,350.00
30/6/2020	CB PG 26	CONSOLATA NZULA MBITHI	29,400.00
30/6/2020	CB PG 26	PRIMATE TOURS	29,950.00
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	30,185.00
30/6/2020	CB PG 26	ATTIC TOURS AND TRAVEL LIMITED	30,436.00
30/6/2020	CB PG 26	TRFS Payments	32,586.20
30/6/2020	CB PG 26	TRFS Payments	37,917.00
30/6/2020	CB PG 26	TRFS Payments	38,737.95
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	41,000.00
30/6/2020	CB PG 26	TRFS Payments	48,500.00
30/6/2020	CB PG 26	TRFS Payments	68,351.70
30/6/2020	CB PG 26	Ragwa Travels Limited	76,080.00
30/6/2020	CB PG 26	TRFS Payments	77,456.90
30/6/2020	CB PG 26	TRFS Payments	118,932.00
30/6/2020	CB PG 26	BUNGOMA COUNTY REVENUE FUND	137,543.70
30/6/2020	CB PG 26	Mara Frontier Hotel Limited	162,155.15
30/6/2020	CB PG 26	RONALD WANJALA JUMBE	172,456.35
30/6/2020	CB PG 26	PRIMATE TOURS	195,300.00
30/6/2020	CB PG 26	Ragwa Travels Limited	335,000.00
30/6/2020	CB PG 26	TRFS Payments	379,146.00
30/6/2020	CB PG 26	TRFS Payments	396,440.00
30/6/2020	CB PG 26	TRFS Payments	401,163.60
30/6/2020	CB PG 26	TRICEMA ENTERPRISES	621,103.45
30/6/2020	CB PG 26	INTERMASS STATIONERS AND PRINTERS	719,870.70
30/6/2020	CB PG 26	AGMOND INTERNATIONAL	815,480.00
30/6/2020	CB PG 26	SILVER AFRICA TOURS AND SAFARIS LIM	978,000.00

30/6/2020	CB PG 26	Jarkim Merchants	1,008,310.35
30/6/2020	CB PG 26	TRFS Payments	6,896.55
30/6/2020	CB PG 26	TRFS Payments	9,740.00
30/6/2020	CB PG 26	TRFS Payments	10,241.40
30/6/2020	CB PG 26	TRFS Payments	11,896.55
30/6/2020	CB PG 26	TRFS Payments	12,006.90
30/6/2020	CB PG 26	TRFS Payments	12,568.95
30/6/2020	CB PG 26	TRFS Payments	13,092.50
30/6/2020	CB PG 26	TRFS Payments	13,369.50
30/6/2020	CB PG 26	TRFS Payments	14,896.55
30/6/2020	CB PG 26	TRFS Payments	16,034.50
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	17,500.00
30/6/2020	CB PG 26	TRFS Payments	17,525.85
30/6/2020	CB PG 26	TRFS Payments	17,689.00
30/6/2020	CB PG 26	TRFS Payments	19,172.40
30/6/2020	CB PG 26	TRFS Payments	20,583.60
30/6/2020	CB PG 26	TRFS Payments	21,282.75
30/6/2020	CB PG 26	TRFS Payments	21,379.30
30/6/2020	CB PG 26	TRFS Payments	23,534.50
30/6/2020	CB PG 26	TRFS Payments	25,220.70
30/6/2020	CB PG 26	PRIMATE TOURS	31,800.00
30/6/2020	CB PG 26	PRIMATE TOURS	32,800.00
30/6/2020	CB PG 26	PRIMATE TOURS	33,800.00
30/6/2020	CB PG 26	PRIMATE TOURS	34,500.00
30/6/2020	CB PG 26	PRIMATE TOURS	34,800.00
30/6/2020	CB PG 26	SILVER AFRICA TOURS AND SAFARIS LIM	40,900.00
30/6/2020	CB PG 26	SILVER AFRICA TOURS AND SAFARIS LIM	42,800.00
30/6/2020	CB PG 26	SILVIA KANYAA VUNDI	63,000.00
30/6/2020	CB PG 26	PRIMATE TOURS	72,200.00
30/6/2020	CB PG 26	LAICO REGENCY HOTEL	73,842.50
30/6/2020	CB PG 26	TRFS Payments	74,284.90
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	74,670.00
30/6/2020	CB PG 26	GEOTIDE SAFARIS LIMITED	88,000.00
30/6/2020	CB PG 26	ATTIC TOURS AND TRAVEL LIMITED	89,805.00
30/6/2020	CB PG 26	Worldbay Agencies Limited	111,890.00
30/6/2020	CB PG 26	SILVER AFRICA TOURS AND SAFARIS LIM	158,410.00
30/6/2020	CB PG 26	JOTO ENTERPRISES	178,681.25
30/6/2020	CB PG 26	MOMBASA CONTINENTAL RESORT	220,334.50
30/6/2020	CB PG 26	Fina Gardens Resort Limited	236,533.95
30/6/2020	CB PG 26	HOTEL WATERBUCK LIMITED	294,827.60
30/6/2020	CB PG 26	LONGVIEW SUITES	297,775.85
30/6/2020	CB PG 26	GOODs GUYS AUTO SPARES	310,080.00
30/6/2020	CB PG 26	ESMA ENTERPRISES	359,198.30
30/6/2020	CB PG 26	JAYVANE INVESTMENTS	373,448.30
30/6/2020	CB PG 26	ATTIC TOURS AND TRAVEL LIMITED	407,095.00
30/6/2020	CB PG 26	LAICO REGENCY HOTEL	422,026.05
30/6/2020	CB PG 26	NATION MEDIA GROUP LIMITED	449,435.15

30/6/2020	CB PG 26	Toppers Young Ventures Co. Limited	460,638.60
30/6/2020	CB PG 26	DENALIS MERCHANTS LIMITED	545,431.05
30/6/2020	CB PG 26	ATTIC TOURS AND TRAVEL LIMITED	587,845.00
30/6/2020	CB PG 26	Nyali Beach Holiday Resort Limited	619,137.95
30/6/2020	CB PG 26	JOKLIYN INVESTMENTS	631,422.40
30/6/2020	CB PG 27	Lake Naivasha Resort Limited	658,939.65
30/6/2020	CB PG 27	Chronic Drugs Medical Scheme Limite	720,423.00
30/6/2020	CB PG 27	PRIMATE TOURS	754,050.00
30/6/2020	CB PG 27	LUKENYA GETAWAY	781,720.60
30/6/2020	CB PG 27	Kimsherju Enterprises	828,773.10
30/6/2020	CB PG 27	OTEL METWA OSCAR	921,000.00
30/6/2020	CB PG 27	WALSAMIS GENERAL COMPANY LIMITED	955,241.40
30/6/2020	CB PG 27	ELNASA EAST AFRICA LIMITED	1,183,732.75
30/6/2020	CB PG 27	Famlink Health Services Limited	1,277,586.20
30/6/2020	CB PG 27	RANGERS RESTAURANT NAROK	1,857,413.80
30/6/2020	CB PG 27	CHAMBAI SAFARI HOTEL	2,208,062.05
30/6/2020	CB PG 27	Kamindo Limited	3,380,676.30
30/6/2020	CB PG 27	SUN AFRICA HOTELS	4,415,043.10
30/6/2020	CB PG 27	ANDY ADAMS LIMITED	7,203,774.00
30/6/2020	CB PG 27	TRFS Payments	14,655.15
30/6/2020	CB PG 27	MONICA WAMBUI RUIRIE	33,600.00
30/6/2020	CB PG 27	GEOTIDE SAFARIS LIMITED	140,000.00
30/6/2020	CB PG 27	MANUEL GENERAL ENTERPRISES AND SUPP	393,103.45
30/6/2020	CB PG 27	EVANS KIMUTAI CHELANGA	475,000.00
30/6/2020	CB PG 27	CHAMWA MOTORS limited	555,180.00
30/6/2020	CB PG 27	CHAMBAI SAFARI HOTEL	583,758.60
30/6/2020	CB PG 27	JAYVANE INVESTMENTS	678,103.45
30/6/2020	CB PG 27	KATMA ENTERPRISES	684,393.10
30/6/2020	CB PG 27	JAYVANE INVESTMENTS	716,431.05
30/6/2020	CB PG 27	LUMBER SOLUTIONS	746,273.50
30/6/2020	CB PG 27	CHAMWA MOTORS limited	762,062.50
30/6/2020	CB PG 27	Madisa Investments Limited	849,103.45
30/6/2020	CB PG 27	MELCARE ENTERPRISES	913,965.50
30/6/2020	CB PG 27	KAIGI ENTERPRISES	998,974.15
30/6/2020	CB PG 27	BEKRIS A ENTERPRISES	73,266.40
30/6/2020	CB PG 27	ANTELA INVESTMENTS	1,213,117.25
30/6/2020	CB PG 27	soland enterprises LIMITED	1,218,620.70
30/6/2020	CB PG 27	Gpp Consulting Limited	1,411,413.10
30/6/2020	CB PG 27	JOTO ENTERPRISES	1,437,579.30
30/6/2020	CB PG 27	PRIMATE TOURS	32,800.00
30/6/2020	CB PG 27	GEOTIDE SAFARIS LIMITED	81,205.00
30/6/2020	CB PG 29	KIPRONOH KOECH JOSEPH	618,800.00
30/6/2020	CB PG 29	EVANS KIMUTAI CHELANGA	630,000.00
30/6/2020	CB PG 29	JACINTA SIMALO TEEKA	688,800.00
30/6/2020	CB PG 29	MBEGA ELIJAH BEBORAH	828,800.00
30/6/2020	CB PG 29	MARY KEMUNTO BOSIRE	890,400.00
30/6/2020	CB PG 30	PERIS WAMUYU WANGOMBE	50,400.00

30/6/2020	CB PG 30	SALIM HAMISI KUTI	63,000.00
30/6/2020	CB PG 30	JAMES KAMUNYU NGUGI	189,000.00
30/6/2020	CB PG 30	REUBEN THUKU NGUGI	33,600.00
30/6/2020	CB PG 30	JUDITH AKINYI NYADIMO	33,600.00
30/6/2020	CB PG 30	KORIR KIPROTICH	33,600.00
30/6/2020	CB PG 30	JACKSON OUMA OWUOR	33,600.00
30/6/2020	CB PG 30	ENES NAKALILA MBASU	33,600.00
30/6/2020	CB PG 30	MERCY WANJIKU KARANJA	33,600.00
30/6/2020	CB PG 30	LESLEY ATAMBA KHAYADI	42,000.00
30/6/2020	CB PG 30	JACKSON NJATHI MWANGI	42,000.00
30/6/2020	CB PG 30	EMMY ALIVIDZA K M'MBWANGA	42,000.00
30/6/2020	CB PG 30	KENNEDY OLE KEREI	42,000.00
30/6/2020	CB PG 30	PETER SIBALE MUSAKHI	42,000.00
30/6/2020	CB PG 30	MARTIN GOGA ANYANGO	42,000.00
30/6/2020	CB PG 30	ELIZABETH AYUYO OUMA	50,400.00
30/6/2020	CB PG 27	SILVER AFRICA TOURS AND SAFARIS LIM	63,986.00
30/6/2020	CB PG 28	RIDTEQUE COMPANY LIMITED	1,092,827.60
30/6/2020	CB PG 28	LALIX TECHNOLOGIES	1,341,465.50
30/6/2020	CB PG 31	KEVIN MUKUI	85,000.00
30/6/2020	CB PG 31	JACKSON NJATHI MWANGI	85,000.00
30/6/2020	CB PG 31	TREZA BWANZO	162,729.30
30/6/2020	CB PG 31	TREZA BWANZO	287,000.00
30/6/2020	CB PG 31	SIMON JOSEPH OCHIENG	287,000.00
30/6/2020	CB PG 31	CHAMBAI SPRINGS HOTEL LIMITED	293,844.85
30/6/2020	CB PG 31	NODARY INVESTMENTS	702,868.95
30/6/2020	CB PG 31	ZIKMAN INVESTMENTS	826,991.40
30/6/2020	CB PG 31	YELLOW TIP ENTERPRISES	835,344.85
30/6/2020	CB PG 31	ZIMMA STATIONERS	1,275,620.70
30/6/2020	CB PG 31	INTERMASS TECHNOLOGIES EA LIMITED	1,572,289.65
30/6/2020	CB PG 31	RANGERS RESTAURANT NAROK	1,857,413.80
30/6/2020	CB PG 31	MOSES MACHARIA MWANGI	100,000.00
30/6/2020	CB PG 31	PRIDEINN PARADISE BEACH RESORT	617,172.40
30/6/2020	CB PG 31	Street Diamond	670,732.75
30/6/2020	CB PG 32	BEYOND HORIZON WAX	970,965.50
30/6/2020	CB PG 32	ELISON COMPANY LIMITED	987,918.10
30/6/2020	CB PG 32	Melcotich Limited	1,134,840.50
30/6/2020	CB PG 32	PECAR INVESTMENTS	1,622,337.95
30/6/2020	CB PG 32	ROKEMAH INVESTMENTS	1,694,816.40
30/6/2020	CB PG 32	HORIZON BUSINESS SOLUTIONS LTD	1,852,158.00
		TOTAL	154,191,908.45

4. RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT.

DATE	REF. NO	DETAILS	AMOUNT
02/07/2020	FT20184NPR54	Exchequer issue	106,449,988.60
06/07/2020	FT20188HK6N3	Local Cash Deposit Bulk	29,400.00
08/07/2020	FT20190866KM	Returned RTGS Payment	427,500.00
08/07/2020	FT201905KZLM	Returned RTGS Payment	619,137.95
08/07/2020	FT20190VHBNW	Returned RTGS Payment	1,857,413.80
10/07/2020	FT20192QKQHR	PRIMATE TOURS DOUBLE PAYMENT OF PV NO 4064	32,800.00
TOTAL			109,416,240.35



DEVELOPMENT PAYMENTS

F.O. 26 (Small)

Amount Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
	Trails b/f								1,542,833.76	140
Horizon Tax	Supply & delivery of furniture	1-1016 p.1 22/11/11	1916	4239	9709	65.50	X		932,000.00	00
VAT	Tax				1703	4.50	X		988,000.00	00
Ken Business	Consultancy services	— 0 —	1917	4249	1252	158.00	X			
VAT	Tax				9743	2.00	X		194,964.00	00
Ken Comp. Ltd	Supply & delivery of stationery	— 0 —	1918	4237	9829	18.10	X			
VAT	Tax				1733	1.90	X		100,525.00	00
Ken Comp. Ltd	Supply & delivery of stationery	— 0 —	1919	4057	1134	840.50	X			
VAT	Tax				199	1.50	X		1,154,750.00	00
Ken Comp. Ltd	Supply & delivery of stationery	— 0 —	1920	415	3949	16.70	X			
VAT	Tax				2973	3.60	X		172,455.00	00
Ken Comp. Ltd	Supply & delivery of furniture & equipment	— 0 —	1921	4038	1622	337.95	X			
VAT	Tax				2846	2.05	X		1,650,800.00	00
Ken Machan	Refund Air CAK	— 0 —	1922	4141			X		1,000,000.00	00
SDD	Cash Banking from Intake Tax Refund		1924					497,000.00		00
VAT	KRA/Tax (Intake)	11016 p.1 22/11/11							497,000.00	00
(Kula Hache)	Cash Banking from Kula Hache sum of KUP	O/R D-0185512						175,100.00		00
Refund of Receipt	Ported twice (Folio 32 p.17)	1924-40126-0185512							175,100.00	00
Hache	Reversal of Receipt & Surrender posted twice (D-0185512)							175,100.00		00
Kenya Getaway	Provision of Conference facilities	11016 p.1 22/11/11	1929	4146	7817	20.00				
VAT	Tax				1371	4.40			79,543.50	00
Ken Merchants	Supply of Electric Equipment	11016 p.1 22/11/11	1930		1008	310.35				
VAT	Tax				1768	9.65			1,020,000.00	00
Ken Tours	Air Tickets	11016 p.1 22/11/11	1908	4064					328,000.00	00
Ken Tax	Tax		0947	1194					307,638.00	00
Ken	Adjustment of understated balance b/f Folio 8 (6/20/2008)								300,000.00	00
Ken	Adjustment of overstated balance b/f folio 17 VII								0.00	00
Ken	Adjustment of overstated balance b/f folio 20 VII								300.00	00
Ngoce	Adjustment of understated amount PV. No. 1193-4054								300.00	00
Vundi	Cash Banking from KUP	O/R D-0185523						294,000.00		00
Ken	Adjustment of understated total payments PV. No. 1193-4054	11016 p.1 22/11/11							54,600.00	00
Ken COM VAT	Tax								4034.50	00
Ken	Adjustment of totals understated PV No. 1193-4054								17,000.00	00
Vundi	Ken		1645	1					63,000.00	00
Total payments								429,306.90	1,654,987.40	80
Balance c/d								Nil	283,966.90	90
								429,306.90	1,941,465.86	70

MAURICE OGOLLA

JOANNE B. MONEHE

MOSES NACHARIA

GPK (SP) 12

RECEIPTS

[illegible]

REPUBLIC OF KENYA

MINISTRY OF DEVOLUTION & PLANNING

STATE DEPARTMENT FOR DEVOLUTION

DEPOSIT - 136 BANK RECONCILIATION STATEMENT AS AT 30.06.2020
CBK A/C NO. 1000212616

	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement					8,920,591.90	
Less: Payments in Cash Book not recorded in Bank Statement (Unpresented Cheques)		-				
2 Receipts in Bank Statement not recorded in Cash Book		-		-		-
Add: Payments in Bank Statement not recorded in Cash Book		-				
4 Receipts in Cash Book not recorded in Bank Statement.....		-		-		-
Balance as per Cash Book					8,920,591.90	
Prepared By:	JAMES KAMUNYA	DESIGNATION:ACCOUNTANT				
Checked By:	J.KOECH	DESIGNATION:AAG				
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement						

.....
Signature

.....
AAG
Designation

.....
15.07.2020
Date



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA



STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2020 TO 13/07/2020

Rundate : 13/07/2020

Runtime : 14:48:10

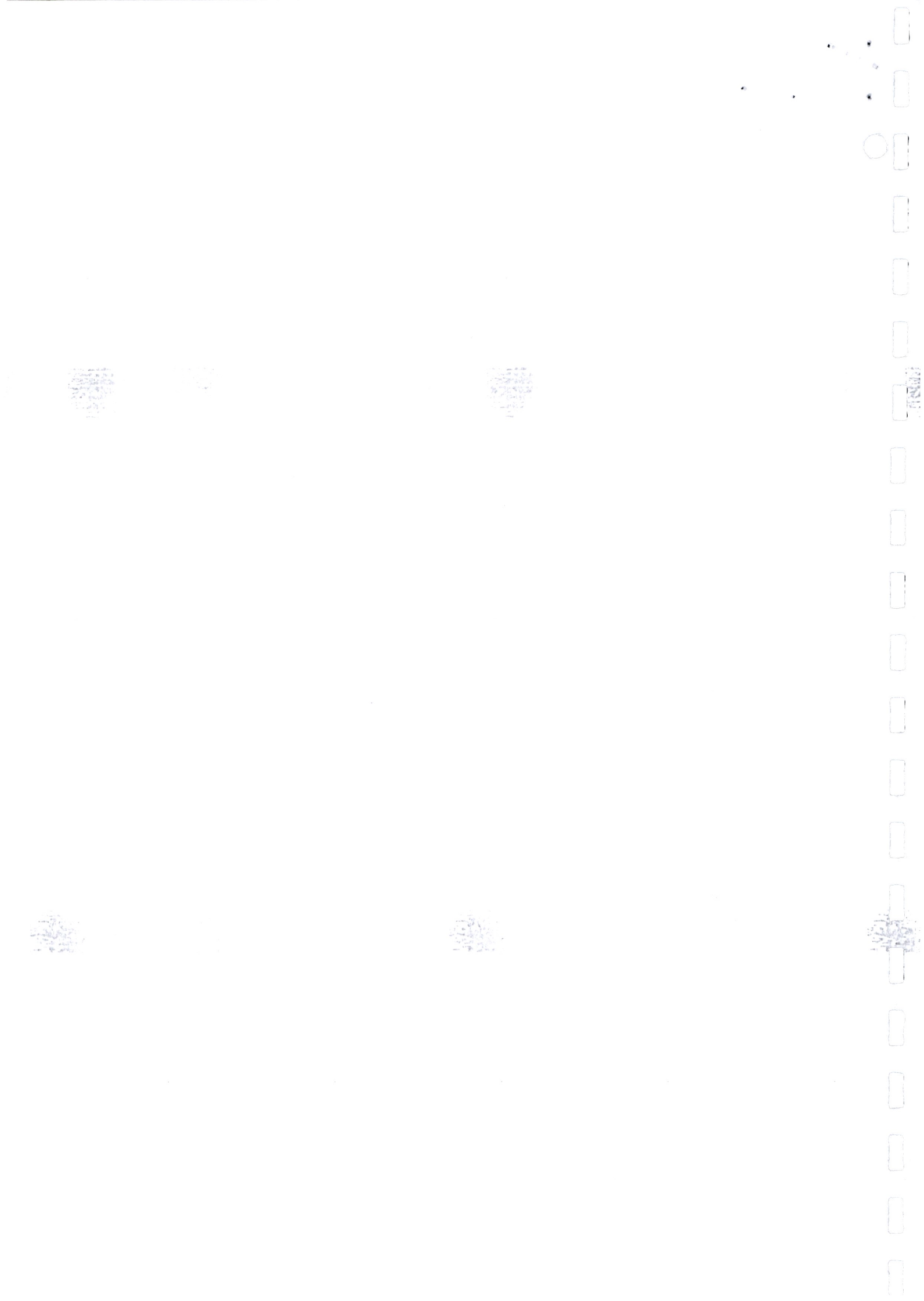
Customer Number : 122548

Account Number : 1000212616

Account Name : DEP-STATE DEPARTMENT FOR DEVOLUTION(KES)

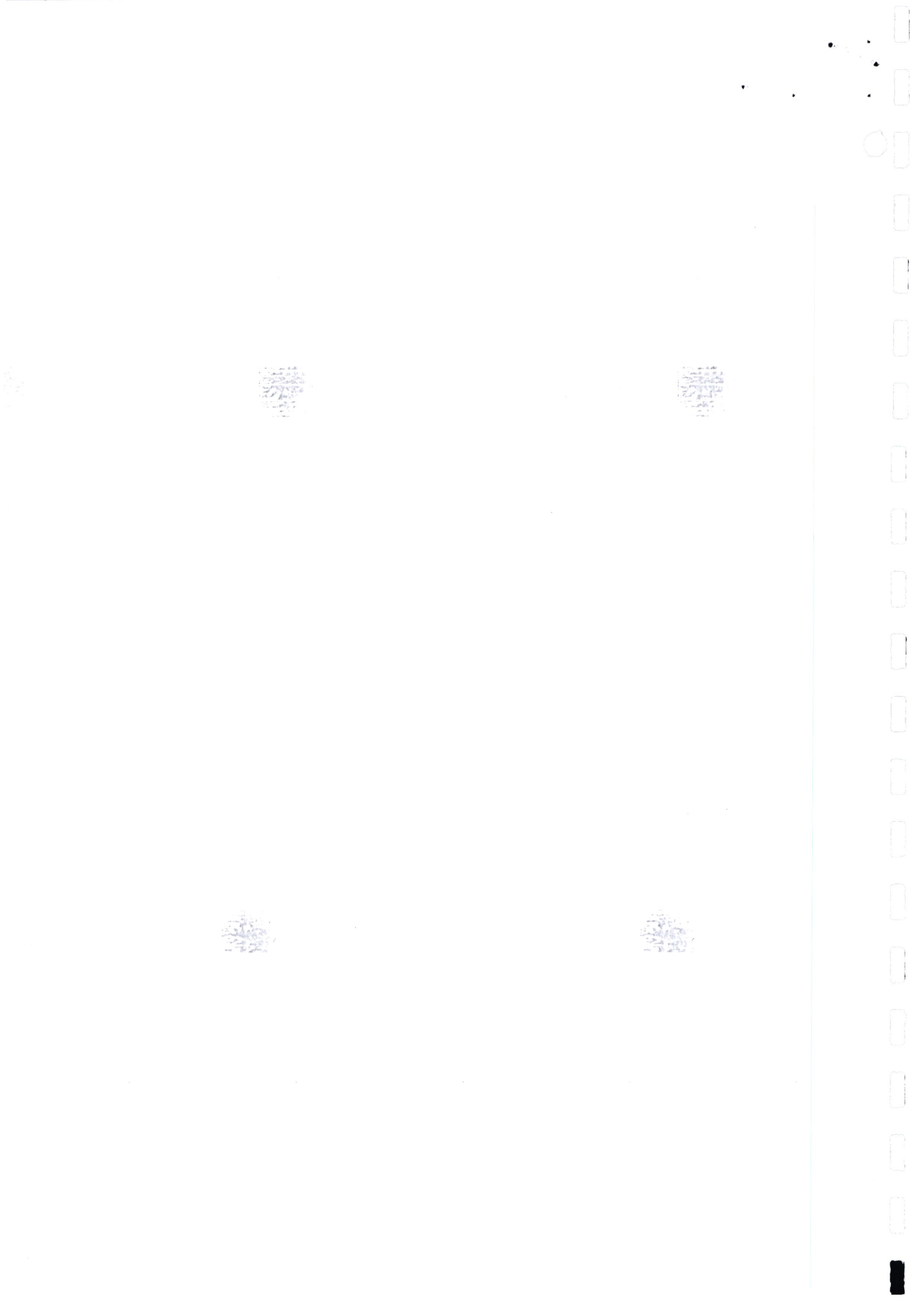
Opening Balance : 9414891.9

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	09/06/2020	09/06/2020	FT20161ZDYJM	TRFS Payments	494,300.00	0.00	8,920,591.90
				0020000138			
				PV NO 3745			
2	07/07/2020	07/07/2020	FT201891TVWZ	TRFS Payments	0.00	396,440.00	9,317,031.90
				Withholding Tax			



GPK (SP)

[illegible]



RECEIPTS

GPK (SP)

[illegible]

RECURRENT

PAYMENTS

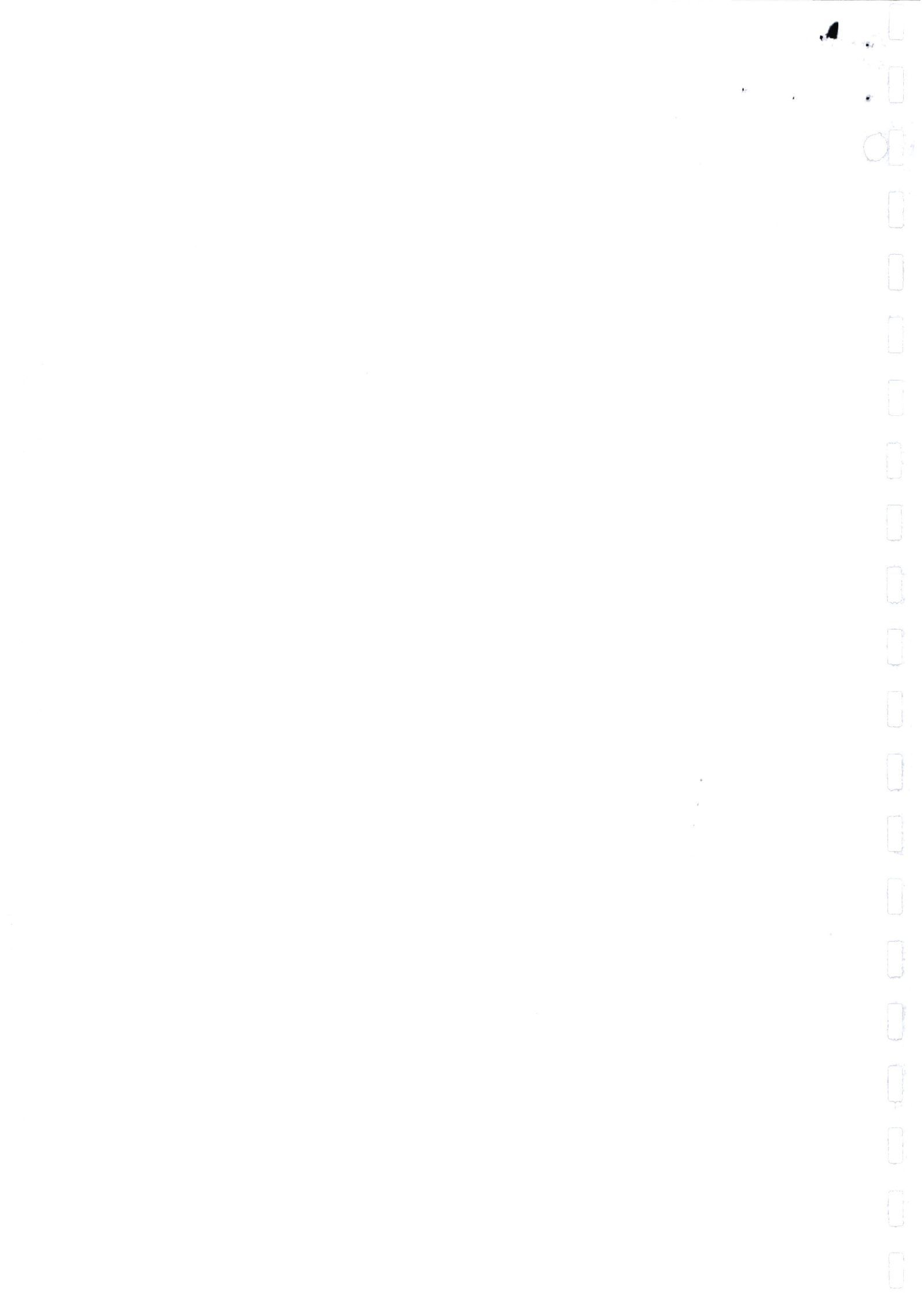
99

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
Total b/f.						2138600.00	404276062.25
Paul Njeru	Travel & sub.	0-0001-01-2210310	1649	4181		✓ 22600.00	
Mercy Karanja	Cater for entertainment in the office of Secy. Dev.	0-0001-01-2210501	1650	4021		- 10000.00	
Nancy Adenya	Facilitate officers.	0-0004-02-2211015	1651	3941		- 100000.00	
Ener Mbarua	Cater for entertainment in p/s office.	0-0001-01-2210502	1652			✓ 25000.00	
Total Payments					34(6)32	2296200.00	404276062.25
Balance c/f						1466004.80	1471415.70
						3762204.80	405747477.95
MAURICE OGULLA							
JOANNE B. MONEKE							
MOSES MACHARIA							
Elizabeth Kabiru	Travel & Sub	0-0004-01-2210702	1653	3861		132000.00	
Evans Chelanga	— o —	0-0001-01-2210704	1654	2784		72800.00	
Lydia Mwangi	— o —	0-0001-01-2210710	1655				
Gladys Kamisa	— o —	0-0004-01-2210302	1656	2474		55400.00	
Elizabeth Wanjau	Surrender of S/Imprest	0-0004-01-2210801	1656	4338		13000.00	
Monica Reurie	Surrender of T/Imprest	0-0001-01-2211101	1657	2359		30000.00	
Jared Akuma	— o —	0-0012-02-2210802	1658	3433		173000.00	
Charity Mbogo	Travel & Sub.	0-0004-11-2210302	1659	2421		55400.00	
Pascal Ndolo	— o —	0-0022-01-2211307	1660	3627		73500.00	
Jackson Mwangi	— o —	0-0004-01-2210301	1661	3551		129000.00	
Mary Sempeyo	— o —	0-0012-01-2210303	1662	3672		67200.00	
Elyah Sebughe	— o —	0-0022-01-2211307	1663	3552		73500.00	
Ronneck Mwangi	— o —	0-0003-01-2210302	1664	2188		63000.00	
Abubakar Mwangi	Surrender of T/Imprest	0-0004-01-2220205	1665	3501		30000.00	
Christine Sarah	Surrender of S/Imprest	0-0004-01-2210802	1666	4348		150000.00	
Loice Kuria	— o —	0-0004-01-2210801	1667	4258		50000.00	
George Duko	Surrender of T/Imprest	0-0003-02-2220202	1668	4346		30000.00	
Abubakar Mwangi	— o —	0-0001-01-2220202	1669	4344		25000.00	
Peris Mwangi	— o —	0-0004-05-2211320	1670	4263		200000.00	
Philip Kitili	— o —	0-0001-01-2210201	1671	3509		11000.00	
Peninah Kihika	— o —	0-0004-01-2210502	1672	3483		84000.00	
Gladys Mwangi	Surrender of S/Imprest	0-0001-01-2211101	1673	4394		50000.00	
Edwards Ngase	Surrender of T/Imprest	0-0022-01-2211307	1674	2023		200000.00	
Nancy Mwangi	— o —	0-0004-05-2211320	1675	4397		25000.00	
George Duko	— o —	0-0001-01-2211101	1676	3907		28000.00	
Totals b/d.						1775800.00	NIL

DEVELOPMENT RECEIPTS

3061220 479306190 19414658670



To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Tals b/f									154783376	40
and Horizon Nax	SUPPLY & Delivery of furniture	1-1016-01-2211311	1916	4239	X	970965	50	X	972000	00
COM VAT	Tax					17034	50	X	988000	00
Horizon Business Sh.	Consultancy Services	—0—	1917	4249	X	1852158	00	X		
COM VAT	Tax					97482	00	X	1949640	00
Elson Comp. Ltd	SUPPLY & Delivery of Stationery	—0—	1918	4287	X	987918	10	X		
COM VAT	Tax					17331	90	X	1005250	00
Delcotch Ltd	SUPPLY & Delivery of Toner	—0—	1919	4057	X	1134840	50	X		
COM VAT	Tax					19909	50	X	1154750	00
KEMAH	SUPPLY & Delivery of Stationery	—0—	1920	4157	X	594816		X		
COM VAT	Tax					29733		X	1724550	00
Pecar Investments	SUPPLY & Delivery of furniture & Equipments		1921	4088	X	1622337	95	X		
COM VAT	Tax					28462	05	X	1650800	00
Moses Macharia	Refund for CPAK	—0—	1922	4141				X	100000	00
PS SDD	Cash Banking from Jantech Tax Refund		1924				49706	90	908	
COM VAT	KRA Tax (Jantech)	1-1016-01-2211311							49706	90
PS SDD (Kuli Hache)	Cash Banking from Kuli Hache surr. of M.P. D/R D-0185518						175100	00		
Reversal of Receipt Posted twice (Folio 32 & 17)	1924-00126-0185518								175100	00
Kuli Hache	Reversal of receipt & Surrender posted twice (D-0185518)						175100	00		
Lukuya Gebway	Provision of Conference facilities	1-1016-01-2211311	1929	4146	X	781720	60			
COM VAT	Tax					13714	40		795435	00
Turkim Merchants	SUPPLY of Electric Equipments	1-1016-01-2211311	1930	4140	X	1008310	35			
COM VAT	Tax					17689	65		1026000	00
Primrose Tours	Air Tickets	1-1016-01-2211311	1906	4064					32800	00
KSG Tax	Tax		0647	1194					307638	00
Adjustment of overstated balance b/f Folio 8 (6/06/2020)									300000	00
Adjustment of overstated balance b/f folio 17 N.I.									0	80
Adjustment of overstated balance b/f folio 80 N.I.									300	00
Edward Ngare	Adjustment of understated amount P.V. No. 1848 Folio 30 N.I.								300	00
Silvia Vandi	Cash Banking Imp. Surrender	D/R D-0185523					29400	00		
Various	Adjustment of understated total payments P.V. No. 1198 & 1240	1-1016-01-2211311	1898	4034					54600	00
Chambai COM VAT	Tax								4034	50
Adjustment of totals understated P.V. No. 0187-01855 Folio 13 N.I.									17000	00
Silvia Vandi	ASA		1648	1					63000	00
Total payments							429306	90	165749894	80
Balance c/d							N.I.		28395691	90
							429306	90	194146586	70

30/6/2020

MAURICE OGOLLA

JOANNE B. MONEHE

MOSES MACHARIA



RECEIPTS

[illegible]

7,2093d



F.O. 26 (Small)

MAURICE	O GOLA
JOANNE B.	MONENE
MOSES	MACHARIA

056023



6th July, 2020

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

CERTIFICATE OF BALANCES

Customer :

122548 STATE DEPARTMENT FOR DEVOLUTION

Balance

Date:

30-Jun-20

Account No	Account Name	Currency	Balance
1000209712	CBK165-STATE DEPT.FOR DEVOLUTION	KES	0.00
1000209763	DEV-STATE DEPARTMENT FOR DEVOLUTION	KES	73,172,360.00
1000209828	REC-STATE DEPARTMENT FOR DEVOLUTION	KES	15,395,906.05
1000212616	DEP-STATE DEPARTMENT FOR DEVOLUTION	KES	8,920,591.90
1000304863	INTER GOVT. RELATIONS TECH. COMM.	KES	27,767,413.20
1000318287	INSTRU FOR DEV. ADVICE SUPPORT PRG	KES	13,595,445.35
1000389408	STRATEGIC FOOD RESERVE FUND	KES	0.00


L. K. KIPSANAI
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


J. W. NASIEKU(MS)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

REPUBLIC OF KENYA

Date 01.07.2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF DEVOLUTION RECURRENT A/C as at the close of
 business on 30TH JUNE, 20 20.

The Board, consisting of (Names and official titles)

1. MAURICE OGOLLA CHAIRMAN

2. JOANNE B. MONENE SECRETARY

3. MOSES NACHARIA MEMBER

assembled at the office of STATE DEPARTMENT OF DEVOLUTION CASH OFFICE
 at 02:00 PM (time) on the 30TH JUNE, 20 20

and the following cash was produced: -

Notes	<u>1,466,000</u>	Sh.	<u>1,466,000.00</u>
Silver	<u>4</u>	Sh.	<u>4.00</u>
Copper	<u>80</u>	Sh.	<u>.80</u>
Cheques (as per details on reverse)		Sh.	<u>1,466,000.80</u>

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

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

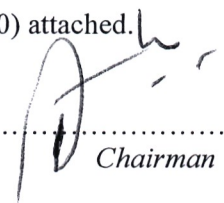
The Cash Book reflected the following balances as at the close of business on the
30TH JUNE, 20 20

Cash on Hand	Sh.	<u>1,466,004.80</u>
Bank Balance	Sh.	<u>1,471,415.70</u>

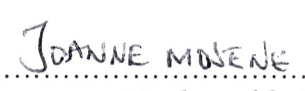
The Bank Certificate of Balance showed a sum of Sh. 15,395,906.05

cts (Sh. 00 Cts 00)
 according to the credit of the account on 30TH JUNE, 20 20

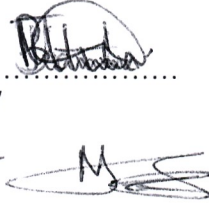
The difference between this figure and the Bank Balance as shown by the Cash Book is
 accounted for in the Bank Reconciliation Statement (F.O. 30) attached.


 Chairman

Date 01.07.2020


 JOANNE MONENE

Members of the Board


 MOSES NACHARIA

REPUBLIC OF KENYA

Date 01.07.2020 STATE DEPT. OF DEVOLUTIONReport of the Board of Survey on the Cash and Bank Balances of 1.07.2020
OF DEVOLUTION ALLbusiness on 30TH JUNE, 2020 as at the close of

The Board, consisting of (Names and official titles)

1. MAURICE OGULLA CHAIRMAN
 2. JOANNE P. MONEKE SECRETARY
 3. MOSES NACHARIA MEMBER

assembled at the office of

at 02:00 PM STATE DEPT. OF DEVOLUTION 20 CASH OFFICE
(time) OF DEVOLUTION

and the following cash was produced: -

Notes	<u>1,466,000</u>	Sh.	<u>14,660,000.00</u>
Silver	<u>4</u>	Sh.	<u>4.00</u>
Copper	<u>80</u>	Sh.	<u>.80</u>
Cheques (as per details on reverse)		Sh.	<u>1,466,000.80</u>

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

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

The Cash Book reflected the following balances as at the close of business on the

20

Cash on Hand	Sh.	<u>1,466,004.80</u>
Bank Balance	Sh.	<u>1,471,415.70</u>

The Bank Certificate of Balance showed a sum of Sh. 15,395,906.05

cts (Sh. 20 Cts 20)
 according to the credit of the account on 30TH JUNE 20 20

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.

Chairman

Date 01.07.2020

JOANNE MONEKE
 Members of the Board

MOSES NACHARIA

GPk (1)

REPUBLIC OF KENYA

Date 01.07.2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF DEVOLUTION DEVELOPMENT A/C. as at the close of
business on 30th JUNE, 2020.

The Board, consisting of (Names and official titles)

1. MAURICE OGOLLA CHAIRMAN.

2. JOANNE B. MONEKE SECRETARY

3. MRS. NACHARIA MEMBER.

assembled at the office of STATE DEPARTMENT OF DEVOLUTION CASH OFFICE
at 02 DEPT (time) on the 20

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the

30th JUNE, 2020.

Cash on Hand	Sh.	NIL
Bank Balance	Sh.	28,396,691.90.
		28,396,691.90.

The Bank Certificate of Balance showed a sum of Sh. 73,172,260/=

cts (Sh. Cts)
according to the credit of the account on 20

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.

Chairman

Date 01.07.2020

JOANNE MONEKE

Members of the Board

MRS. NACHARIA

[illegible]

REPUBLIC OF KENYA

Date 01/07/2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF DEVOLUTION DEPOSIT A/C. as at the close of
 business on 30TH JUNE, 20 20.

The Board, consisting of (Names and official titles)

1. MAURICE OGOLLA CHAIRMAN
 2. JOANNE B. MONEKE SECRETARY
 3. MAURICE MACHARIA MEMBER

assembled at the office of STATE DEPARTMENT OF DEVOLUTION CASH OFFICE
 at 02.00 PM (time) on the 30TH JUNE, 20 20
 and the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the
30TH JUNE, 20 20

Cash on Hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>8,920,591.90</u>

The Bank Certificate of Balance showed a sum of Sh. 8,920,591.90
 cts (Sh. 8,920,591 Cts 90)
 according to the credit of the account on 30TH JUNE 20 20.

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

MAURICE OGOLLA
 Chairman

Date..... 01.07.2020

JOANNE MONEKE
 Members of the Board

MAURICE MACHARIA

REPUBLIC OF KENYA

Date

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF DEVOLUTION DEPOSIT A/C. as at the close of
 business on 30TH JUNE, 20 20.

The Board, consisting of (Names and official titles)

1. MAURICE OGOLLA CHAIRMAN
 2. JOANNE B. MONEKE SECRETARY
 3. MAURICE MACHARIA MEMBER

assembled at the office of STATE DEPARTMENT OF DEVOLUTION CASH OFFICE
 at 02.06.20 (time) on the 20

and the following cash was produced: -

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

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

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

The Cash Book reflected the following balances as at the close of business on the
 _____, 20 _____

Cash on Hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>8,920,591.90</u>

The Bank Certificate of Balance showed a sum of Sh. 8,920,591.90

cts (Sh. 8,920,591 Cts 90)
 according to the credit of the account on 30TH JUNE 20 20.

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

[Signature]
 Chairman

Date 01.07.2020

JOANNE MONEKE
 Members of the Board

MAURICE MACHARIA



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	178,288,518.00
Exchequer releases	4	4,669,339,784.70	41,902,912,679.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		4,669,339,784.70	42,081,201,197.00
PAYMENTS			
Compensation of Employees	12	312,215,099.45	247,437,831.85
Use of goods and Services	13	1,064,133,914.35	1,517,608,232.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,858,800,000.00	38,062,609,637.00
Other Grants and Transfers	16	1,363,294,348.85	806,737,727.15
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	877,936.00	1,428,194,349.00
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		4,599,321,298.65	42,062,587,777.55
SURPLUS/DEFICIT		70,018,486.05	18,613,419.45

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: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(53,348,132,878.65)	(45,661,220,783.05)
Cash Balances	22B	55,412,916,370.15	52,002,375,247.95
Total Cash And Cash Equivalents		2,064,783,491.50	6,341,154,464.90
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	1,861,747,141.75	1,818,768,456.10
TOTAL FINANCIAL ASSETS		3,926,530,633.25	8,159,922,921.00
Financial Liabilities			
Accounts Payables - Deposits	24	4,414,214,308.25	8,732,505,082.05
NET FINANCIAL ASSETS		(487,683,675.00)	(572,582,161.05)
REPRESENTED BY			
Fund Balance b/fwd	25	(572,582,161.05)	(596,770,180.50)
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		70,018,486.05	18,613,419.45
NET FINANCIAL POSITION		(502,563,675.00)	(578,156,761.05)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	178,288,518.00
Exchequer releases	4	4,669,339,784.70	41,902,912,679.00
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	312,215,099.45	247,437,831.85
Use of goods and Services	13	1,064,133,914.35	1,517,608,232.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,858,800,000.00	38,062,609,637.00
Other Grants and Transfers	16	1,363,294,348.85	806,737,727.15
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		(4,361,269,459.45)	5,480,662,932.65
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(4,290,373,037.40)	6,927,470,701.10
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	877,936.00	1,428,194,349.00
Net Cash Flow From Investing Activities	B	(877,936.00)	(1,428,194,349.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(4,291,250,973.40)	5,499,276,352.10
Cash and Cash Equivalent at BEGINNING of The Year		6,341,154,464.90	836,303,512.80
Cash and Cash Equivalent at END of The Year	22A+22B	2,064,783,491.50	6,341,154,464.90

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: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

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	178,288,518.00
TOTAL		0.00	178,288,518.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,669,339,784.70	41,902,912,679.00
TOTAL		4,669,339,784.70	41,902,912,679.00

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	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		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	188,078,751.20	152,464,094.75
Basic Wages - Temporary Employees	2110200	5,712,461.20	0.00
Personal Allowances paid as part of Salary	2110300	118,423,887.05	94,973,737.10
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		312,215,099.45	247,437,831.85

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	230,000.00
Communication, Supplies and Services	2210200	2,949,981.00	5,403,010.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	13,850,594.00	52,671,896.50
Foreign Travel and Subsistence, and other transportation costs	2210400	233,587.00	3,087,006.00
Printing , Advertising and Information Supplies and Services	2210500	2,711,249.50	1,954,300.00
Rentals of Produced Assets	2210600	87,499,104.30	71,935,923.00
Training Expenses	2210700	5,101,537.00	10,321,555.00
Hospitality Supplies and Servi	2210800	8,539,937.00	74,350,739.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	6,232,270.00	6,192,400.00
Office and General Supplies and Services	2211100	3,932,113.00	43,640,940.00
Fuel Oil and Lubricants	2211200	6,822,675.70	6,474,742.00
Other Operating Expenses	2211300	917,731,873.55	1,228,691,245.00
Routine Maintenance - Vehicles	2220100	6,535,992.30	9,517,757.80
Routine Maintenance - Other Assets	2220200	1,993,000.00	3,136,718.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,064,133,914.35	1,517,608,232.55

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	390,600,000.00	545,860,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	58,200,000.00	33,343,462,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	1,410,000,000.00	4,173,287,637.00
TOTAL		1,858,800,000.00	38,062,609,637.00

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	1,363,294,348.85	806,737,727.15
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		1,363,294,348.85	806,737,727.15

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	90,380.00	2,574,200.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	30,000.00
Purchase of Office Furniture and General Equipment	3111000	787,556.00	912,080.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	5,198,310.00
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	1,419,479,759.00
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		877,936.00	1,428,194,349.00

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	1,155,855,651.10	1,155,855,651.10
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	11,667,343,916.60	9,941,495,373.25
Development Bank Accounts	6540000	40,211,282,737.00	34,265,434,095.60
Deposit Bank Account	6550000	313,650,573.95	298,435,663.10
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		53,348,132,878.65	45,661,220,783.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	55,412,916,370.15	52,002,375,247.95
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		55,412,916,370.15	52,002,375,247.95

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	627,856.90	104,026.85
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	114,008,489.95	111,246,674.25
Government Imprests	6760000	25,550,928.75	24,281,528.75
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	1,721,951,899.95	1,682,480,599.95
Other Current Assets (System r	6790000	863,680.00	863,680.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		1,863,002,855.55	1,818,976,509.80

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	849,131.80	15,997,919.15
Deposits	7310000	10,354,928.00	10,354,928.00
Withholding Taxes	7380000	(828,327.35)	(12,160.10)
System Required Liabilities A/cs	7390000	4,403,838,575.80	8,706,164,395.00
TOTAL		4,414,214,308.25	8,732,505,082.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(45,661,220,783.05)	(11,165,181,712.55)
Opening Balance Cash	22B	52,002,375,247.95	12,001,485,225.35
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,818,768,456.10	1,788,062,627.55
Opening Balance - Deposits	24	(8,732,505,082.05)	(3,221,136,320.85)
TOTAL		(572,582,161.05)	(596,770,180.50)

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



Statment of Budget Execution - Recurrent Expenditure

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,376,194,090.80	(2,376,194,090.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	2,376,194,090.80	(2,376,194,090.80)	0.00%
PAYMENTS								
Compensation of Employees	12	133,700,000.00	0.00	187,500,000.00	321,200,000.00	312,215,099.45	8,984,900.55	97.20%
Use of goods and Services	13	157,216,750.00	0.00	150,755,329.00	307,972,079.00	259,006,373.85	48,965,705.15	84.10%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	188,750,000.00	0.00	201,850,000.00	390,600,000.00	390,600,000.00	0.00	100.00%
Other Grants and Transfers	16	12,750,000.00	0.00	1,399,250,000.00	1,412,000,000.00	1,363,294,348.85	48,705,651.15	96.55%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	10,600,000.00	0.00	(9,406,820.00)	1,193,180.00	877,936.00	315,244.00	73.58%
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		503,016,750.00	0.00	1,929,948,509.00	2,432,965,259.00	2,325,993,758.15	106,971,500.85	95.60%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

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: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,293,145,693.90	(2,293,145,693.90)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	2,293,145,693.90	(2,293,145,693.90)	0.00%
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	893,440,400.00	0.00	(4,440,400.00)	889,000,000.00	805,127,540.50	83,872,459.50	90.57%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	6,507,559,533.00	0.00	(4,576,660,950.00)	1,930,898,583.00	1,468,200,000.00	462,698,583.00	76.04%
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	0.00	0.00	0.00	0.00	0.00	0.00	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		7,400,999,933.00	0.00	(4,581,101,350.00)	2,819,898,583.00	2,273,327,540.50	546,571,042.50	80.62%



Statement of Budget Execution - Development Expenditure

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,669,339,784.70	(4,669,339,784.70)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	4,669,339,784.70	(4,669,339,784.70)	0.00%
PAYMENTS								
Compensation of Employees	12	133,700,000.00	0.00	187,500,000.00	321,200,000.00	312,215,099.45	8,984,900.55	97.20%
Use of goods and Services	13	1,050,657,150.00	0.00	146,314,929.00	1,196,972,079.00	1,064,133,914.35	132,838,164.65	88.90%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	6,696,309,533.00	0.00	(4,374,810,950.00)	2,321,498,583.00	1,858,800,000.00	462,698,583.00	80.07%
Other Grants and Transfers	16	12,750,000.00	0.00	1,399,250,000.00	1,412,000,000.00	1,363,294,348.85	48,705,651.15	96.55%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	10,600,000.00	0.00	(9,406,820.00)	1,193,180.00	877,936.00	315,244.00	73.58%
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		7,904,016,683.00	0.00	(2,651,152,841.00)	5,252,863,842.00	4,599,321,298.65	653,542,543.35	87.56%



Statement of Budget Execution

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1032-State Department for Devolution

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	(298,435,663.10)	(298,364,663.10)
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	15,214,910.85	71,000.00
Closing Balance	(313,650,573.95)	(298,435,663.10)
Principal Secretary Controller		
Principal Accounts		

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: 1032-State Department for Devolution

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0712000000		Devolution Services	2,881,890,164.00	2,815,496,339.65	66,393,824.35
	2110000	Wages and Salary Contributions	122,442,785.00	120,875,160.20	1,567,624.80
	2210000	Goods and Services	898,022,379.00	833,251,548.55	64,770,830.45
	2220000	Routine Maintenance	2,625,000.00	2,569,630.90	55,369.10
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	448,800,000.00	448,800,000.00	0.00
	2640000	Other Transfers and Emergency Relief	1,410,000,000.00	1,410,000,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0713000000		Special Initiatives	1,546,021,397.00	1,474,786,924.30	71,234,472.70
	2110000	Wages and Salary Contributions	12,113,045.00	11,849,653.00	263,392.00
	2210000	Goods and Services	120,208,352.00	97,633,837.15	22,574,514.85
	2220000	Routine Maintenance	1,700,000.00	2,009,085.30	(309,085.30)
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	1,412,000,000.00	1,363,294,348.85	48,705,651.15
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	3120000	Acquisition of Inventories, Stock and Commodities	0.00	0.00	0.00
0732000000		General Administration, Planning and Support Services	824,952,281.00	309,038,034.70	515,914,246.30
	2110000	Wages and Salary Contributions	186,644,170.00	179,490,286.25	7,153,883.75
	2210000	Goods and Services	169,866,348.00	124,719,536.35	45,146,811.65
	2220000	Routine Maintenance	4,550,000.00	3,950,276.10	599,723.90
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	462,698,583.00	0.00	462,698,583.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,193,180.00	877,936.00	315,244.00
0733000000			0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	5,252,863,842.00	4,599,321,298.65	653,542,543.35

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: 1032-State Department for Devolution

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032000100		Management of Devolution Affairs	134,355,595.00	132,236,814.10	2,118,780.90
	0713000000	Special Initiatives	0.00	0.00	0.00
	0712000000	Devolution Services	134,355,595.00	132,236,814.10	2,118,780.90
	0733000000		0.00	0.00	0.00
	0732000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1032000200		Civic Education	0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032000300		Capacity Building and Technical Assistance	7,337,824.00	6,238,163.25	1,099,660.75
	0732000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0712000000	Devolution Services	7,337,824.00	6,238,163.25	1,099,660.75
1032000400		Headquarters and Administrative Services	332,253,698.00	309,523,034.70	22,730,663.30
	0732000000	General Administration, Planning and Support Services	332,253,698.00	309,523,034.70	22,730,663.30
	0713000000	Special Initiatives	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032000500		Disaster Emergency Response Coordination	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032000600		Arid Resource Management Project	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032000700		Disaster Preparedness and Response	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032000800		Transition Authority Headquarters	0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032000900		Western Kenya Community Driven Development & Flood Mitigation Project	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032001000		Relief and Rehabilitation	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032001100		General Administrative Services - Special Programmes	0.00	(1,000.00)	1,000.00
	0713000000	Special Initiatives	0.00	(1,000.00)	1,000.00
1032001200		Intergovernmental Relations	412,996,745.00	403,208,821.80	9,787,923.20
	0712000000	Devolution Services	412,996,745.00	403,693,821.80	9,302,923.20
	0732000000	General Administration, Planning and Support Services	0.00	(485,000.00)	485,000.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032001300		Family Protection - Street Families	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032001400		Resettlement and Reconstruction	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032002200			1,546,021,397.00	1,474,787,924.30	71,233,472.70
	0713000000	Special Initiatives	1,546,021,397.00	1,474,787,924.30	71,233,472.70
	0732000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1032002300			0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032100100		Natural Resource Management Programme	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100200		Enhancing Community Resilience Against Drought (Ecorad)	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00

1032100300		Kenya Hunger Safety Net Programme	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100400		Western Kenya Community Driven Development & Flood Mitigation Project	0.00	0.00	0.00
	0713000000	Special Initiatives	0.00	0.00	0.00
1032100500		Kenya Rural Development Programme	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100600		KRDP ASAL Drought Contingency Fund Project	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100700		Armed Violence and Small Arms Reduction in Pastoralist Areas	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100800		Kenya Integrated Climate Change Management Project	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032100900		Governance For DRR In Kenya	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032101000		Emergency Response	0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032101100			58,200,000.00	58,200,000.00	0.00
	0712000000	Devolution Services	58,200,000.00	58,200,000.00	0.00
1032101200			0.00	0.00	0.00
	0733000000		0.00	0.00	0.00
1032101300			0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032101400			0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032101600			2,242,000,000.00	2,190,258,467.90	51,741,532.10
	0712000000	Devolution Services	2,242,000,000.00	2,190,258,467.90	51,741,532.10
1032101700		UNDP- support to devolution programme	27,000,000.00	24,869,072.60	2,130,927.40
	0712000000	Devolution Services	27,000,000.00	24,869,072.60	2,130,927.40
1032101800		IDEAS-Instrument for Devolution Advice and support	492,698,583.00	0.00	492,698,583.00
	0732000000	General Administration, Planning and Support Services	492,698,583.00	0.00	492,698,583.00
1032102300			0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
1032102500			0.00	0.00	0.00
	0732000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1032105400			0.00	0.00	0.00
	0712000000	Devolution Services	0.00	0.00	0.00
Grand Total			5,252,863,842.00	4,599,321,298.65	653,542,543.35

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: 1032-State Department for Devolution

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0712000000		Devolution Services	2,881,890,164.00	2,815,496,339.65	66,393,824.35
	0712010000	Management of devolution affairs	134,355,595.00	132,236,814.10	2,118,780.90
	0712020000	Intergovernmental Relations	412,996,745.00	403,693,821.80	9,302,923.20
	0712030000	Capacity building	2,334,537,824.00	2,279,565,703.75	54,972,120.25
	0712050000		0.00	0.00	0.00
0713000000		Special Initiatives	1,546,021,397.00	1,474,786,924.30	71,234,472.70
	0713010000	Relief & Rehabilitation	1,546,021,397.00	1,474,786,924.30	71,234,472.70
	0713020000	Resettlement & Reconstruction	0.00	0.00	0.00
	0713030000	Drought Management	0.00	0.00	0.00
	0713040000		0.00	0.00	0.00
0732000000		General Administration, Planning and Support Services	824,952,281.00	309,038,034.70	515,914,246.30
	0732010000	Human Resource and Support Services	318,719,446.00	298,421,411.40	20,298,034.60
	0732020000	Finance Management Services	505,507,122.00	10,090,559.30	495,416,562.70
	0732030000	Information Communication and Technology	725,713.00	526,064.00	199,649.00
0733000000			0.00	0.00	0.00
	0733010000		0.00	0.00	0.00
	0733020000		0.00	0.00	0.00
		Grand Total	5,252,863,842.00	4,599,321,298.65	653,542,543.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

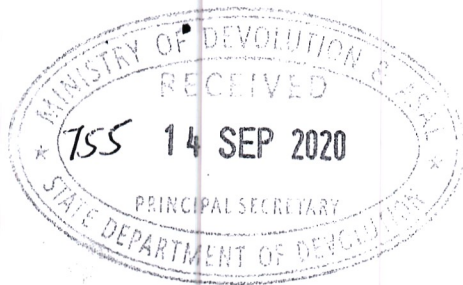
Date: _____

Approved By: _____

Date: _____

Employer (vote): 10606 Devolution and Planning - Devolution

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1988009583	Miss Christine Ndaka	32534215	10,650.00	53,250.00	
1 Vote Totals: 10606 Devolution and Planning - Devolution			10,650.00	53,250.00	

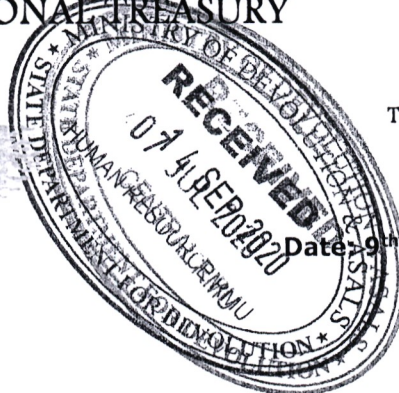


REPUBLIC OF KENYA
THE NATIONAL TREASURY

Telegraphic Address: 22921
Finance – Nairobi
FAX NO. 310833
Telephone: 2252299
When Replying Please Quote

REF. No.AG.3/171 VOL.II/52

Principal Secretary
State Department for Devolution
NAIROBI.



THE NATIONAL TREASURY
P O BOX 30007 - 00100
NAIROBI

Date: 9th September 2020

CONDITIONAL GRANTS RELEASES TO COUNTY GOVERNMENTS FOR THE FY 2019/2020-UNDER STATE DEPARTMENT FOR DEVOLUTION.

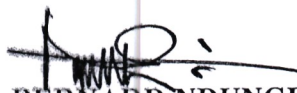
Reference is made to the county Allocation of Revenue Act 2019 (CARA) regarding conditional Grants to County Governments for the FY 2019/2020. Conditional Grants were budgeted under respective National Government Agencies and are released directly to county Governments from National Exchequer, upon approval and authorization by respective MDAs.

Further to your letter Ref MDP/DD/FIN/44 dated 13th February 2020 (copy attached), Treasury disbursed conditional grants for **Kenya Devolution Support Program Level 1** directly to County Governments under the budget of State Department for Devolution on 30.06.2020.

State Department for Devolution. (Vote D1032)

KDSP Level 1 Kshs 1,410,000,000.00

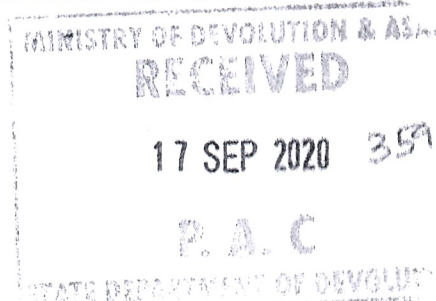
Treasury Order Instructions to CBK Ref No.C/REQ/77/19/20 is attached for your reference.


BERNARD NDUNGU, MBS

DIRECTOR GENERAL - ACCOUNTING SERVICES AND QUALITY ASSURANCE

CC: PS/ NATIONAL TREASURY

DHAN
Note & update to a/c
Secretary file in KDSP file.
22-9-20
18/9





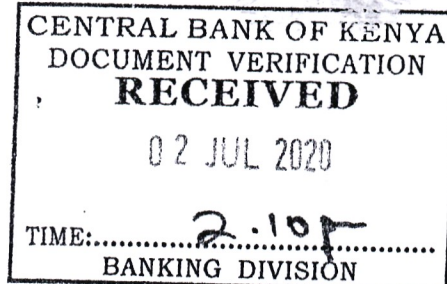
REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

Telegraphic Address: 22921
Finance - Nairobi
FAX NO. 310833
Telephone: 2252299
When Replying Please Quote
Ref. No. C/ REQ: 77/19/20

THE NATIONAL TREASURY
P O BOX 30007 - 00100
NAIROBI

30th June, 2020

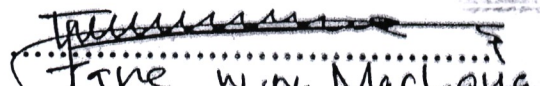
The Deputy Director
Banking Services
Central Bank of Kenya
P. O. Box 60000
NAIROBI.



**TREASURY ORDER FOR ISSUE FROM
THE EXCHEQUER ACCOUNT NO.1000003987**

In terms of Section 17 (5) of The Public Finance Management Act 2012 and in accordance with the grant of Credit No C/REQ: 77/19/20 ON THE EXCHEQUER ACCOUNT by The Controller of Budget, which has been exhibited to you, the Treasury hereby directs and orders the issue of Kshs 1,410,000,000.00 (Say Kenya Shillings One Billion Four Hundred Ten Million Only) out of THE EXCHEQUER for the Credit of the respective Counties Revenue Funds for the Public Service and requests that when the sum shall have been transferred accordingly you will forward this order to The Controller of Budget.


.....
Samuel Wanjugu
AUTHORISED SIGNATORY


.....
J. W. N. Macharia
AUTHORISED SIGNATORY



ISO 9001:2008
Certified.

CODE	A/C	COUNTY TITLE	AMOUNT
4460	1000171561	Baringo	30,000,000.00
4760	1000171545	Bomet	30,000,000.00
4910	1000171518	Bungoma	30,000,000.00
4960	1000171618	Busia	30,000,000.00
4360	1000171723	Elgeyo/Marakwet	30,000,000.00
3660	1000171014	Embu	30,000,000.00
3310	1000171499	Garissa	30,000,000.00
5110	1000171065	Homa Bay	30,000,000.00
3510	1000171715	Isiolo	30,000,000.00
4660	1000171642	Kajiado	30,000,000.00
4810	1000171383	Kakamega	30,000,000.00
4710	1000171677	Kericho	30,000,000.00
4060	1000170646	Kiambu	30,000,000.00
3110	1000170212	Kilifi	30,000,000.00
3960	1000170433	Kirinyaga	30,000,000.00
5210	1000170565	Kisii	30,000,000.00
5060	1000171488	Kisumu	30,000,000.00
3710	1000171111	Kitui	30,000,000.00
3060	1000170697	Kwale	30,000,000.00
4510	1000171626	Laikipia	30,000,000.00
3210	1000171588	Lamu	30,000,000.00
3760	1000170751	Machakos	30,000,000.00
3810	1000170937	Makueni	30,000,000.00
3410	1000171472	Mandera	30,000,000.00
3460	1000170824	Marsabit	30,000,000.00
3560	1000170484	Meru	30,000,000.00
5160	1000171537	Migori	30,000,000.00
3010	1000171235	Mombasa	30,000,000.00
4010	1000171553	Murang'a	30,000,000.00
5310	1000171863	Nairobi City	30,000,000.00
4560	1000171607	Nakuru	30,000,000.00
4410	1000171278	Nandi	30,000,000.00
4610	1000171693	Narok	30,000,000.00
5260	1000170891	Nyamira	30,000,000.00
3860	1000170182	Nyandarua	30,000,000.00
3910	1000171634	Nyeri	30,000,000.00
4210	1000171437	Samburu	30,000,000.00
5010	1000171464	Siaya	30,000,000.00
3260	1000171355	Taita/Taveta	30,000,000.00
3160	1000171332	Tana River	30,000,000.00
3610	1000171037	Tharaka - Nithi	30,000,000.00
4260	1000171596	Trans Nzoia	30,000,000.00
4110	1000171658	Turkana	30,000,000.00
4310	1000171685	Uasin Gishu	30,000,000.00
4860	1000171456	Vihiga	30,000,000.00
3360	1000171448	Wajir	30,000,000.00
4160	1000171577	West Pokot	30,000,000.00
TOTAL			1,410,000,000.00



59

DA

BFA

**MINISTRY OF DEVOLUTION AND ASAL
STATE DEPARTMENT OF DEVOLUTION
OFFICE OF THE PRINCIPAL SECRETARY**

Telposta Towers
Kenyatta Avenue
P.O. Box 30004- 00100
NAIROBI
KENYA

Fax No.: 2217869
Telephone: +254-020-2215246
Web: <http://www.devolution&asals.go.ke>
Email: ps@devolution.go.ke

339
RECEIVED
18 FEB 2020
P.O. Box 30007 - 00100, NAIROBI

16
24 FEB 2020
RECEIVED
NATIONAL TREASURY
DIRECTOR GENERAL
BUDGET & FISCAL
ECONOMIC AFFAIRS
P.O. Box 30007 - 00100
NAIROBI

Ref No: MDP/DD/FIN/44

Dr. Julius Monzi Muia, CBS

Principal Secretary
National Treasury

P.O. Box 30007 - 00100
NAIROBI

Dear PS

**RE: KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP) - CREDIT
NUMBER 57655-KE DISBURSEMENT FOR LEVEL 1 GRANTS TO
2019/20 TO COUNTY GOVERNMENTS**

Reference is made to your letter No. MOF/TE/272/01/B (58) dated 21st January, 2020 regarding the above subject.

The Program Appraisal Document (PAD) requires disbursement to the Counties against DLIs 7 and 8 to be done biannually. Note that the PAD further provides that previous disbursements be fully transferred to the County Governments, before the release of the next disbursement from the Bank.

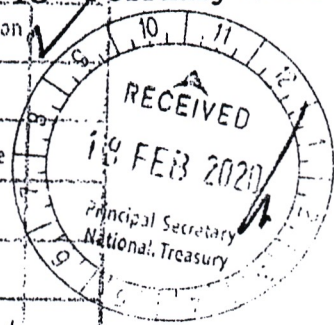
Since the second tranche is due, in this quarter, this is therefore, to request the National Treasury to disburse the entire amount of Kshs 1.41billion to the Counties as per the attached schedule.

Yours


**Charles T. Sunkuli, CBS
PRINCIPAL SECRETARY**

Encl(s)

1. TREASURY DECISION	13 th February 2020
Take Necessary Action	☒
Please See Me	☐
Please Review and Advise	☐
Note	☐
To Keep in View	☐
Noted & Appreciated	☐



CS

17020



COUNCIL OF GOVERNORS

Westlands Delta House 2nd Floor, Waiyaki Way.
P.O. BOX 40401 -00100,
Nairobi.

Tel : (020) 2403314, 2403313
+254 729 777 281
E-mail: info@cog.go.ke

Our Ref: COG/6/36 VOL 14 (20

25th August, 2020

Charles T. Sunkuli, CBS
Principal Secretary
Ministry of Devolution and ASAL
State Department of Devolution
NAIROBI

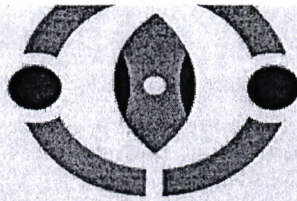
Dear

INTER-ENTITY CONFIRMATION LETTER

We acknowledge receipt of your letter Ref. No. MDP/970/VOL.IV /145 on the above subject matter and whose contents are dully noted.

The Council of Governors wishes to confirm the amounts disbursed to us as at 30th June 2020 is as indicated in the table below;

Confirmation of amounts received by Council of Governors as at 30 th June 2020							
Ref	Amounts Disbursed by State Department of Devolution as at 30 th June 2020					Amount received by (SAGA/SC/Fund project as at 30 th June 2020) Kshs (E)	Differences
	Date Disbursed	Recurrent Kshs (A)	Development Kshs (B)	Inter-Ministerial Kshs (C)	Total (Kshs) (D)=(A+B+C)	Kshs	Kshs
1.	23/08/2019	25,750,000	-	-	25,750,000	25,750,000	-
2.	13/11/2019	25,750,000	-	-	25,750,000	25,750,000	-
3.	06/03/2020	25,750,000	-	-	25,750,000	25,750,000	-
4.	29/06/2020	25,750,000	-	-	25,750,000	22,750,000	-



IGRTC
INTERGOVERNMENTAL
RELATIONS TECHNICAL
COMMITTEE

Consultation, Cooperation & Coordination in Devolution

Email: info@igrtc.go.ke,
igrtc2015@gmail.com **Website:**
www.igrtc.go.ke
When replying please quote:

Parklands Plaza
P.O. Box 44880-00100
NAIROBI

Ref: IGR/FIN/8/1/Vol.1

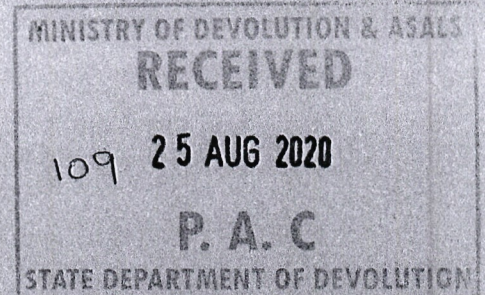
24th August, 2020

The Principal Secretary

State Department for Devolution
Ministry of Devolution for ASAL
P O Box 30004-00100

NAIROBI

Attn: Head Finance Department



RE: INTER-ENTITY CONFIRMATION LETTER

I acknowledge receipt of your letter Ref. MDP/970/A/Vol. IV/144 dated 20th August, 2020 on the above subject matter.

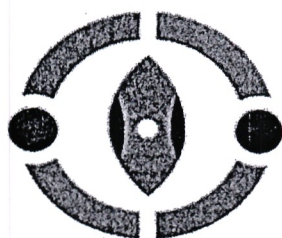
Please find attached our return of all the funds received from State Department of Devolution.

Thank you for your continued support.

Peter Leley
CHIEF EXECUTIVE OFFICER

Secretary
Noted and
file
(JL)
25/8/20

DHM
Noted
tas
27/8
[Signature]



IGRTC

INTERGOVERNMENTAL
RELATIONS TECHNICAL
COMMITTEE

Consultation, Cooperation & Coordination in Devolution

Confirmation of amounts received by IGRTC as at 30th June 2020

		Amounts Disbursed by State Department for Devolution as at 30 th June 2020.				Amount Received by IGRTC as at 30 th June 2019 (Kshs.) E	Differences (Kshs.) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (KShs.) (A)	Developments (Kshs.) (B)	Inter-Ministrial (KShs.) (C)	Total (Kshs) (D)=(A+B+C)		
FT19234W8GC4	22/8/019	68,625,000	-	-	68,625,000	-	-
FT19316P53YN	18/11/019	68,625,000	-	-	68,625,000	-	-
FT20017593XX	17/01/020	68,625,000	-	-	68,625,000	-	-
FT201392B6GR	18/5/020	68,625,000	-	-	68,625,000	-	-
FT20178XQ2BY	26/6/020	13,100,000			13,100,000		
Total		287,600,000	-	-	287,600,000	287,600,000	-

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

Head of Accounts Department.

Name: **JOHN K KIMATHI**

Signature: 

Date: 24-08-2020