




Enhancing Accountability

 THE NATIONAL ASSEMBLY REPORT LAID	
DATE: 24 NOV 2020	
DAY: TUESDAY	
TABLED BY:	Leedygta Hlayute
CLERK-AT THE-TABLE:	OF H.F.O

PARLIAMENT
OF KENYA
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THE AUDITOR-GENERAL

ON

**TECHNICAL ASSISTANCE TO ENHANCE
THE CAPACITY OF THE
PRESIDENT'S DELIVERY UNIT
(ADB GRANT NO.5500155012902)**

**FOR THE TWO (2) MONTHS
PERIOD ENDED
30 JUNE, 2019**



**PROJECT NAME: TECHNICAL ASSISTANCE TO ENHANCE THE CAPACITY OF THE
PRESIDENT'S DELIVERY UNIT.**

IMPLEMENTING ENTITY: THE PRESIDENCY.

PROJECT GRANT/CREDIT NUMBER P-KE-K00-005.

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE TWO MONTHS ENDED
JUNE 30, 2019**

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Technical Assistance to Enhance the Capacity of the President's Delivery Unit,

Objective: The key objective of the project is to enhance the capability of the president's delivery unit to drive implementation of the targeted big four (B4),

Address: The project headquarters office is at State House, Nairobi (city), and Nairobi County, Kenya.

The address of its registered office is:
P.O BOX 40530-00100
NAIROBI

Contacts: The following are the project contacts

Telephone: (254) (020)2227436
E-mail: pdu@president.go.ke
Website: www.president.go.ke

1.2 Project Information

Project Start Date:	The project start date is 01-07-2018
Project End Date:	The project end date is 31-05-2020
Project Manager:	The project manager is Mr Andrew Wakahiu
Project Sponsor:	The project sponsor is African Development Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the The Presidency-State House.
Project number	P-KE-K00-005
Strategic goals of the project	The strategic goals of the project are as follows: (i) Strengthen the delivery-tracking and advisory support function of the PDU with technical assistance and training for the selected pillars of the B4, Namely, food security and manufacturing. (ii) Improve knowledge sharing and communication.

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Achievement strategic goals of	The project management aims to achieve the goals through the following means: (i) Support preliminary work and consultation on target setting (ii) Design and updating of credible delivery plans and trajectories for the Big 4 pillars (iii) Establish and fine tune delivery tracking routines Overhaul the executive dashboard
Other important background information of the project	The Big 4 agenda called for a step change in delivery on the ground. The project is specifically intended to strengthen the delivery tracking, advisory and relationship management functions of PDU to support implementation of flagship projects and engage proactively with line ministries and the counties.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) PDU's limited capacity to effectively fulfill its expanded role of monitoring the delivery of the Big 4 Agenda at national and county level. (ii) Lack of specialized skills in areas of focus for the Big 4 to be able to manage delivery tracking, support and problem solving.
Project duration	The project started on 1st July 2018 and is expected to run until 30 June 2020

1.4 Bankers

The following are the bankers for the current year:



- (i) Central Bank Of Kenya
Haile Selassie Avenue
P.O Box 60000
City Square 00200
Nairobi, Kenya

1.5 Auditors


The project is audited by the Auditor General
Kenya National Audit
Anniversary Towers, University way
P.O Box 30084-00100
Nairobi, Kenya

Roles and Responsibilities


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Names	Title designation	Key qualification	Responsibilities
 Andrew Wakahiu	Head, Delivery	<ul style="list-style-type: none"> • Bachelor of Business Management, Sales and Marketing, Moi University • Chartered Institute of Arbitrators 	<ul style="list-style-type: none"> • Overall project leadership, coordination, and management of the project.
 Lee Kyonze	Dashboards and ICT Systems Expert	<ul style="list-style-type: none"> • Master of Information Technology Management, University of Sydney • Bachelor of Science in Computer Science, University of Nairobi 	<ul style="list-style-type: none"> • Develop and maintain robust information system(s) and dashboards to support multilevel reporting covering the county, regional and national development committees. • Support the M&E activities related to priority projects and programs of MDAs for the achievement of the Big Four agenda. • Ensure relevant updates to the priority programs are carried out for effective reporting.

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 <p>Mungai Munene</p>	<p>Delivery Lead</p>	<ul style="list-style-type: none"> • Master of Science in Sustainable Urban Development at Oxford University in London, United Kingdom • Bachelor of Science in Mechanical Engineering at University of Nairobi 	<ul style="list-style-type: none"> • Project Management Office (PMO) - Team Lead overseeing delivery of the Big Four (4) Agenda • Core Secretariat of the NDICCC and NDITC Committees • Coordination of roll-out of priority projects and preparation of regular progress reports to Chief of Staff • Primary Liasion between office of Chief of Staff and Big Four Implementing agencies • Project Management, Tracking and Coordination of all Committees formed in Executive Order Number 1 of 2019
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 <p>Byron Buyu</p>	<p>Delivery Expert</p>	<ul style="list-style-type: none"> • Master of Science Governance, Peace and Security Studies • Bachelor of Technology of Electrical and communication Engineering 	<ul style="list-style-type: none"> • Works closely with the Permanent secretary of Infrastructure, Housing, Public works and Maritime and relevant MDAs to track the delivery of B4 flagships under the 4 pillars • Participates in preliminary work and consultations on Target Setting and Design of credible Delivery Plans and Trajectories for the Big 4 pillars • Ensures accurate and validated delivery tracking information is uploaded to the Executive Dashboard in a timely manner and in the required formats in GPRS • Works Closely with National development Implementation Committee to follow up on National projects
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 <p>Terry Kiunge Ramadhani</p>	<p>Delivery Expert</p>	<ul style="list-style-type: none"> • Masters of Business Administration- University of Liverpool • Bachelors of Education – Kenyatta University • Prince 2 Certification 	<ul style="list-style-type: none"> • Mapped to line Ministries and Agencies (MDA'S) tasked with implementation of the Big 4 Agenda. • Primary focus is tracking delivery, facilitating problem solving and • Training implementing agencies on pertinent areas are they arise in as far as problem solving is concerned. • Validating implementation progress and • Assessing the impact of the Big 4 on the ground
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Humfrey Ngunjiri
 Wambu

Senior Director,
 Delivery

- Msc Computer Information Systems
- Bsc Computer Science
- Certified Public Accountant
- Project Management (Prince II)



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- Co-ordinate within the Region, using a multi-sectoral approach, the implementation of National Government Programmes and Projects.
- Monitor, verify and evaluate the progress of National Government Projects and Programmes and identify and suggest solutions for bottlenecks that hinder the implementation of National Government Development Programmes and Projects within the Region.
- Identify and suggest solutions for bottlenecks that hinder the implementation of National Government Development Programmes and Projects within the Region.
- Manage relationships between all MDAs and SAGAs who have operations within the Region. Prepare bi-weekly progress reports to the National Development Implementation Technical Committee on the implementation status of National Government Development Programmes and Projects within the Region.
- Advise the National Development Implementation Technical Committee on identified priority National Government

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	<p>Delivery Expert</p>	<ul style="list-style-type: none"> • BA International Relations • MSc International Development • MPA Public Administration 	<ul style="list-style-type: none"> • Collaborate closely with Kenya's 8 Regional Commissioners and 47 County Commissioners on the effective delivery of development programs • Liaise with the Cabinet Secretaries, Principal Secretaries and Senior Advisors and Technical Experts in the Ministries of Water and Sanitation; Environment and Forestry; Lands and Physical Planning; Agriculture, Fisheries Livestock and Irrigation on the progress of priority projects and debottlenecking of the same. • Contribute to the realization of the President's Legacy programme encapsulated in the Big 4 Agenda: Food Security; Universal Healthcare; Manufacturing and Affordable Housing • Ensure accurate and validated delivery tracking information is uploaded to the GPRS Executive Dashboard in a timely manner and in the required formats • Provide technical support in the development and implementation of
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 <p>Nixon Githuku Nganga</p>	<p>Communications and Knowledge Expert</p>	<ul style="list-style-type: none"> • M.A, Communications and Media • PGD Mass Communication • B.ED (Linguistics and Literature) 	<ul style="list-style-type: none"> • Undertake a communication needs assessment and prepare and implement a communication strategy for PDU
 <p>Laura Mutindi</p>	<p>Sector Expert</p>	<ul style="list-style-type: none"> • - Master of Science Project Management at Edith Cowan University in Perth, Australia • - Bachelors of International Business and Marketing at Edith Cowan University in Perth, Australia • Bachelors of Construction Management at University of Nairobi 	<ul style="list-style-type: none"> • Project Management Office (PMO) - Team Member overseeing delivery of the Big Four (4) Agenda • Core Secretariat of the NDICCC and NDITC Committees • Coordination of roll-out of priority projects and preparation of regular progress reports to Chief of Staff • Primary Liaison between Office of Chief of Staff and Big Four Implementing agencies • Project Management, Tracking and Coordination of all Committees formed in Executive Order Number 1 of 2019



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 <p>Dr. Victoria Ndibo</p>	<p>Sector Expert</p>	<p>PhD Organizational Learning and Leadership at Teachers College in Colombia University, New York USA</p> <ul style="list-style-type: none"> • M.A. Social-Organizational Psychology at Teachers Collage in University of Colombia, New York USA • Global Executive Masters of Business Administration (GEMBA) at USIU in Nairobi 	<ul style="list-style-type: none"> • Project Management Office (PMO) - Team Member overseeing delivery of the Big Four (4) Agenda; • Core Secretariat of the NDICCC and NDITC Committees; • Coordination of roll-out of priority projects and preparation of regular progress reports to Chief of Staff; • Primary Liaison between Office of Chief of Staff and Big Four (4) implementing agencies • Project Management, Tracking and Coordination of all Committees formed in Executive Order Number 1 of 2019
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 <p>Patrick K. Ngatia</p>	<p>Delivery Expert</p>	<ul style="list-style-type: none"> • Master of Arts • Environmental planning and Management • Bachelor of Science Biology 	<p>Work closely with the Regional Commissioners, County Commissioners, or relevant MDAs and SAGAS to track the big 4 and national flagship projects.</p> <ul style="list-style-type: none"> • Design monitoring, evaluation and assessment tool for use in project verification for delivery. <p>Ensure accurate and timely reporting to decision makers to ensure effective interventions.</p> <ul style="list-style-type: none"> • Conduct training sessions/delivery labs, for MDA and county officials • Undertake gap analysis and identify training and mentoring needs for MDAs and County governments charged with implementation of B4 flagships under the two pillars.
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 <p>Sylvia Kwamboka Ong'ondi</p>	<p>Delivery Expert</p>	<ul style="list-style-type: none"> • MSc. Management – University of Leeds, UK • BSc. Electrical & Electronics Engineering – University of Nairobi • PRINCE2 Practitioner 	<ul style="list-style-type: none"> • Work closely with the Principal Secretaries of MDAs to track the delivery of Big 4 projects • Participate in preliminary work and consultations on target Setting and Design of credible Delivery plans and trajectories • Ensure accurate and validated delivery tracking information is uploaded to the Executive dashboard in a timely manner • Conduct training sessions and delivery labs for MDAs • Work closely with the National Development Implementation Committee to follow up on National projects
 <p>Francis M. Muia</p>	<p>Project Accountant</p>	<ul style="list-style-type: none"> • MBA-Strategic Management • Bcom-Finance • CPA(K) • Member of the Institute of Certified Public Accountants of Kenya • Senior Management Course 	<ul style="list-style-type: none"> • Processing of all payments and imprests related to the project • Maintaining the projects cash book • Reconciliation of the project accounts • Preparation of statutory reports and financial statements • Response to audit queries

1.6 Funding summary

The Project is for duration of 20 Months from 01-07-2018 to 31-05-2020 with an approved budget of Afdb USD 1,800,000 equivalent to Kshs 175,944,000 and GOK counterpart funding of USD 881,400

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equivalent to Kshs 86,153,912 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30-06- 2019)		Undrawn balance to date (30-06- 2019)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)(USD)</i>	<i>(A')</i>	<i>(B)(USD)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
AFDB	1,800,000	175,944,000	585,572	58,522,084	1,214,428	117,421,916
GOK Counterpart Funding	881,400	86,153,912	0	0	881,400	86,153,912
Total	2,681,400	262,097,912	585,572	58,522,084	2,095,828	203,575,828

1.7 Summary of Overall Project Performance:

- The Presidents Delivery Unit as the secretariat to committees established by The Executive Order No. 1 of 2019 has to date provided support in tracking priority programmes, prepared monthly progress reports with the coordination of MDA's, SAGA's, Regional Commissioners and County commissioners and resolved numerous bottlenecks that would otherwise have impacted the outcome of the projects. This included resolving 136 issues raised at the national committees. In addition, the Project has so far conducted 7 training sessions on delivery tracking targeting staff of the PDU and National Government Administrative Officers in the Counties.
- Disbursements for the project have lagged behind due to numerous administrative challenges hence leading to low absorption rates currently standing at 34.5%. However, funds received so far have contributed greatly to the achievement of some of the project objectives. A notable challenge was lack of inclusion of the funding for this project in the National Budget, as required by the Public Financial Management Act. This was because the Project became effective after the 2018-19 Budget had already been approved. Funding was then included in the supplementary budget and approved by parliament.

1.8 Summary of Project Compliance:

As highlighted in 1.7 above, a major non-compliance issues was the lack of inclusion of the funding for the project in the National Budget as summarised below:

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Key Issue	Corrective action/ Mitigation measure	Comments
Funding for this Project was not included in the National Budget, as required by the Public Financial Management Act. This was because the Project became effective after the 2018-19 Budget had already been approved	Funding has been included in the supplementary budget 2 and was approved by parliament.	This led to notable delays in the project and has led to low absorption levels.

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1.9 Summary of Overall Project Performance:

- Budget performance against actual amounts for current year and for cumulative to-date,
- Physical progress based on outputs, outcomes and impacts since project commencement,
- Comment on value-for-money achievements,
- Indicate the absorption rate for each year since the commencement of the project.
- List the implementation challenges and recommended way forward.

1.10 Summary of Project Compliance:

- Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- Include consequences suffered on account of non-compliance or likely to be suffered
- Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance

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2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** (use the correct title designation) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangement 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 Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

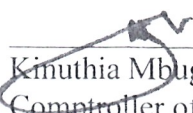
The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2019, and of the Project's financial position as at that date. The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

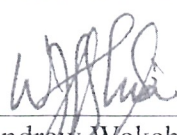
The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements


The Project financial statements were approved by the The State House Comptroller and the *Project Coordinator* for Technical Assistance to Enhance the Capacity of the President's Delivery Unit **project** on 30-09-2019 and signed by them.


Kinuthia Mbugua, CBS, OGW
Comptroller of State House

Date: 30-09-2019

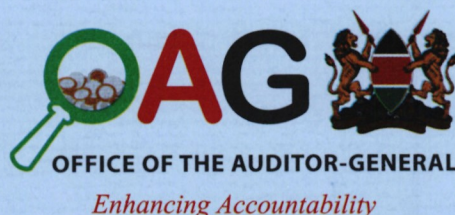

Andrew Wakahiu
Project Coordinator

Date: 30-09-2019


Francis M. Muia
Project Accountant
ICPAK Member No. 12346
Date: 30-09-2019

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON TECHNICAL ASSISTANCE TO ENHANCE THE CAPACITY OF THE PRESIDENT'S DELIVERY UNIT (ADB GRANT NO.5500155012902) FOR THE TWO (2) MONTHS PERIOD ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project set out on pages 19 to 37, which comprise the statement of financial assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the two (2) months period 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, Section 35 of the Public Audit Act, 2015 and the Grant Agreement No.5500155012902 dated 7 August, 2018 between the Republic of Kenya and the African Development Bank. 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, the financial statements present fairly, in all material respects, the financial position of Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project as at 30 June, 2019, and of its financial performance and its cash flows for the two months period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Grant Agreement.

In addition, the special account statement presents fairly, transactions for the year, and the closing balance has been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project 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 opinion.

Key Audit Matters

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

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 standard requires that I plan and perform the audit to obtain assurance about whether 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the African Development Bank, I report based on the audit that:

- i. The Project's funds have been used in accordance with the conditions of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the Grant Agreement and the Bank's rules and procedures;
- iii. Necessary supporting documents, records and accounts have been kept in respect of all Project activities; and
- iv. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exists.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project 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 Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project 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 Project to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Technical Assistance to Enhance the Capacity of the President's Delivery Unit Project 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

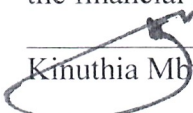
11 November, 2020

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED
 30TH JUNE 2019

	Note	2018/2019		2017/2018		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
AFDB Grant For Direct Payments	8.3	31,477,321	0	0	0	31,477,321
AFDB Grant to the special account	8.4	27,044,763	0	0	0	27,044,763
TOTAL RECEIPTS		58,522,084	0	0	0	58,522,084
PAYMENTS						
Compensation of employees	8.7	0	0	0	0	0
Purchase of goods and services	8.8	20,436,640	0	0	0	20,436,640
Direct payments	8.9	31,477,321	0	0	0	31,477,321
Acquisition of non-financial assets	8.10	0	0	0	0	
Transfers to other government entities	8.11	0	0	0	0	0
Other grants and transfers and payments	8.12	0	0	0	0	0
TOTAL PAYMENTS		51,913,961	0	0	0	51,913,961
SURPLUS/(DEFICIT)		6,608,123	0	0	0	6,608,123

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


 Kinuthia Mbugua CBS, OGW

Comptroller of State House
 Date: 3


 Andrew Wakahiu

Project Cordinator
 Date:


 Francis M. Muia

Project Accountant
 ICPAK Membership
 Number 12346
 Date:

Direct payments where for payment of consultancy services. A total of kshs. 31,477,321 was received for the payment of consultants and the same was used to pay inform of Direct Payments Hence there was no surplus or deficit.

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
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 For the two months ended 30th June, 2019

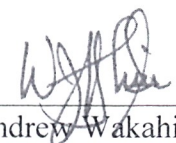
5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2019

	Note	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.13.A	6,608,123	00
Cash Balances	8.13.B	00	00
Cash Equivalents (short-term deposits)	8.13.C		00
Total Cash and Cash Equivalents		6,608,123	00
Accounts receivables – Imprest and Advances	8.14	00	00
TOTAL FINANCIAL ASSETS		6,608,123	00
REPRESENTED BY			
Fund balance b/fwd.	8.15	00	00
Prior year adjustments	8.16	00	00
Surplus/(Deficit) for the year		6,608,123	00
NET FINANCIAL POSITION		6,608,123	00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-09-2019 and signed by:


 Kinuthia Mbugua CBS, OGW

Comptroller of State House
 Date:


 Andrew Wakahiu

Project Cordinator
 Date:


 Francis M. Muia

Project Accountant
 ICPAK Membership
 Number 12346
 Date:

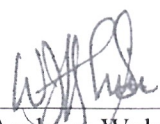
Technical Assistance to Enhance the Capacity of the President's Delivery Unit
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6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2019

	Note	2018-2019 KShs	2017-2018 KShs
Receipts for operating activities			
Transfer from Government entities	8.3	0	0
Proceeds from domestic and foreign grants	8.4	0	0
Miscellaneous receipts	8.6	0	0
Payments for operating activities			
Purchase of goods and services	8.8	(51,913,961)	0
Other grants and transfers	8.12	0	0
Adjustments during the year	8.16	0	0
Net cash flow from operating activities		(51,913,961)	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.10	0	0
Net cash flows from Investing Activities		0	0
CASHFLOW FROM BORROWING ACTIVITIES			
Grant from AFDB	8.5	58,522,084	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		6,608,123	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		6,608,123	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30-09- 2019 and signed by:


 Kinuthia Mbugua CBS, OGW
 Comptroller of State House
 Date:


 Andrew Wakahiu
 Project Cordinator
 Date:


 Francis M. Muia
 Project Accountant
 ICPAK Membership
 Number 12346
 Date:

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
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 For the two months ended 30th June, 2019

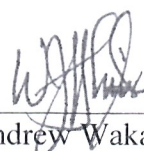
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities						
Proceeds from domestic and foreign grants						
Proceeds from borrowings AFDB	58,522,084	0	58,522,084			
Miscellaneous receipts						
Total Receipts	58,522,084		58,522,084			
Payments						
Compensation of employees	0	0	0			
Purchase of goods and services	51,913,961	0	51,913,961			
Social security benefits	0	0	0			
Acquisition of non-financial assets	0	0	0			
Transfers to other government entities	0	0	0			
Other grants and transfers	0	0	0			
Total Payments	51,913,961	0	51,913,961			

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.


 Kinuthia Mbugua CBS, OGW

Comptroller of State House
 Date:


 Andrew Wakahiu

Project Coordinator
 Date:


 Francis M. Muia

Project Accountant
 ICPAK Membership
 Number 12346
 Date:

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

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

8.1.2. Reporting entity

The financial statements are for the Project Technical Assistance To Enhance The Capacity Of The President's Delivery Unit under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

• **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 Project recognises all payments when the event occurs and the related cash has actually been paid out by the Project.

• **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 consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

• **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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. The stock of debt is disclosed as an annexure to the consolidated financial statements.

- **Acquisition of fixed assets**

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

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

c) In-kind donations

In-kind contributions are donations that are made to the Project 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 Project 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.

d) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for 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 part deposits

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is 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.

f) 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 Project 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognized as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

h) Third party payments

Included in the receipts and payments, are payments made on its behalf by 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 column in the statement of receipts and payments.

During the year Kshs 0 billion being loan disbursements were received in form of direct payments from third parties.



SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

j) Comparative figures

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

k) Subsequent events

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

l) 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.

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3. RECEIPTS FROM GOVERNMENT OF KENYA

These represent counterpart funding and other receipts from government as follows:

	2018/19	2017/18	Cumulative to-date(from inception)
	KShs	KShs	
<i>Counterpart funding through Ministry xxx</i>			
Counterpart funds Quarter 1	0	0	0
Counterpart funds Quarter 2	0	0	0
Counterpart funds Quarter 3	0	0	0
Counterpart funds Quarter 4	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>

The counterpart funding from the Government of Kenya was not available for the year ending 30-06-2019. The same will be factored in the 2019/2020 budget.

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 For the two months ended 30th June, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 2 months to 30 June 2019 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2018/19	2017/18
			KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (AFDB)	14-05-2019	585,572	27,044,763	31,477,321	0	58,522,084	0
Total		585,572	27,044,763	31,477,321		58,522,084	0

The direct payment grants of Kshs. 31,477,321 represent payments for consultancy services done directly by the donor on behalf of the project.

**Technical Assistance to Enhance the Capacity of the President's Delivery Unit
Reports and Financial Statements
For the two months ended 30th June, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.5. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 2 months to 30th June 2019 we received funding from development partners in form of loan negotiated by the National Treasury donors as detailed in the table below:

8.6. MISCELLANEOUS RECEIPTS

There were no miscellaneous receipts during the period.

8.7. PURCHASE OF GOODS AND SERVICES

	2018-2019			2017-2018	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	kshs	Kshs		KShs
Domestic travel and subsistence	2,511,100	0	2,511,100	0	2,511,100
Foreign travel and subsistence	0	0	0	0	0
Training payments	13,323,300	0	13,323,300	0	13,323,300
Hospitality supplies and services	4,602,240	0	4,602,240	0	4,602,240
Contracted Professional Services	0	31,477,321	31,477,321	0	31,477,321
Total	<u>20,436,640</u>	<u>0</u>	<u>51,913,961</u>	<u>0</u>	<u>51,913,961</u>

This is the breakdown of actual expenditure on goods and services as provided in the statement of receipts and payments.

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8. ACQUISITION OF NON-FINANCIAL ASSETS

	2018/2019			2017/2018	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of buildings	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	0	0	0	0	0
Total	0	0	0	0	0

During the period, there were no acquisition of non-financial assets.

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.9. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts (Note 8.13A)	6,608,123	0
Cash in hand (Note 8. 13B)	0	0
Cash equivalents (short-term deposits) (Note 8.13C)	0	0
Total	6,608,123	0

The project has One number of project account spread within the project implementation area and - number of foreign currency designated accounts managed by the National Treasury as listed below:

8.13. A Bank Accounts

Project Bank Accounts

	2018/19	2017/18
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	0	0
Kenya Commercial Bank [A/c No.....]	0	0
Co-operative Bank of Kenya [A/c No.....]	0	0
Others (<i>specify</i>)	0	0
Total Foreign Currency balances	0	0
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000411627]	6,608,123	0
Kenya Commercial Bank [A/c No.....]	0	0
Co-operative Bank of Kenya [A/c No.....]	0	0
Others (<i>specify</i>)	0	0
Total local currency balances	6,608,123	0
Total bank account balances	6,608,123	0

**Technical Assistance to Enhance the Capacity of the President's Delivery Unit
Reports and Financial Statements
For the two months ended 30th June, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2019 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	2018/19	2017/18
	KShs	KShs
(i) A/C Name [A/c No 1000411627]		
Opening balance	0	0
Total amount deposited in the account	27,044,763	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>20,436,640</u>	<u>0</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>6,608,123</u>	<u>0</u>

The Special Deposit Account reconciliation statement has been attached as Appendix iv to support these closing balances.

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.10. OUTSTANDING IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2019</i>	<i>Balance 2018</i>
Total	0	0	0	0	0

8.11. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Total	0	0

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.12. PRIOR YEAR ADJUSTMENT

	2018/19	2017/18
	KShs	KShs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Receivables - Outstanding Imprests	0	0
	0	0
Total	<u>0</u>	<u>0</u>

There were no prior year adjustments in the period.

9. OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	0	0	0
Total	0	0	0	0

9.2 PENDING STAFF PAYABLES (See Annex 2B)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

**Technical Assistance to Enhance the Capacity of the President's Delivery Unit
Reports and Financial Statements
For the two months ended 30th June, 2019**


9.3 OTHER PENDING PAYABLES

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0)	0
Total	0	0	0)	0

**Technical Assistance to Enhance the Capacity of the President's Delivery Unit
Reports and Financial Statements
For the two months ended 30th June, 2019**

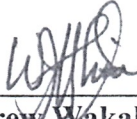
10. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The project started its operations in this financial year so there are no auditor's recommendations.



Kinuthia Mbugua CBS, OGW
Comptroller of State House

Date



Andrew Wakahiu
Project Coordinator

Date

Technical Assistance to Enhance the Capacity of the President's Delivery Unit
 Reports and Financial Statements
 For the two months ended 30th June, 2019

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from foreign grants (AFDB)	58,522,084	51,913,961	6,608,123	89	Late disbursements
Proceeds from borrowings	0	0	0	0	
Miscellaneous receipts	0	0	0	0	
Total Receipts	58,522,084	51,913,961	6,608,123	89	
Payments					
Purchase of goods and services	27,044,763	20,436,640	6,608,123	76	Lengthy procurement procedures
Direct payments	31,477,321	31,477,321	0	100	
Total payments	58,522,084	51,913,961	6,608,123	89	

Explain all variance below 90% and above 100%

- (i) The budget utilization difference was occasioned by the late disbursement of funds as well as lengthy procedures in opening of the bank account and also on purchase of goods and services, the long procurement cycle involved made us not to fully utilize the budget.

Technical Assistance To Enhance The capacity Of The President's Delivery Unit Project
Reports and Financial Statements
For the two months ended 30th june, 2019
Statement of Budget Performance
For the year ended June 30, 2019

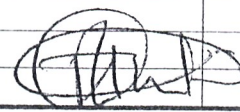
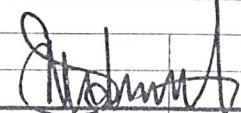
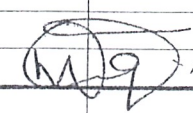
ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

There were no assets acquired in the period

11. APPENDICES

- i. Payments as at 30th June,2019
- ii. Bank Reconciliations
- iii. Board of survey Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)

REPUBLIC OF KENYA

	F.O. 51
	Date ...1st July, 2019
Report of the Board of Survey on the Cash and Bank Balances of TECHNICAL ASSISTANCE TO ENHANCE THE CAPACITY OF PRESIDENT DELIVERY UNIT CASH BOOK as at the close of business on 30TH JUNE 2019 .	
The Board, consisting of - <i>(Names and official titles)</i>	
CHAIRMAN	- Eng. Richard Githaiga Thitai Principal Supt. Engineer
MEMBER	- Daudi Kipkoech Cheporor Supply Chain Mgt. Officer
MEMBER	- Margaret Nyambura Githaiga Assistant Secretary
assembled at the office of CASHIER - ACCOUNTS DEPARTMENT at 10.00 am (time) on the 1ST JULY 2019 and the following cash was produced:-	
NotesSh. 0.00
SilverSh. 0.00
CopperSh. 0.00
Cheques (as per details on reverse)Sh. 0.00
	0.00
It was observed that cheques amounting to Sh ----- cts----- had been on had 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 2019 .	
Cash on handSh. 0.00
Bank BalanceSh. 6,608,123.00
	6,608,123.00
The Bank Certificate of Balance showed a sum of Sh.----- Cts ----- standing to the credit of the account.	
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.	
RICHARD GITHAIGA THITAI	
<i>Chairman</i>	
DAUDI KIPKOECH CHEPOROR	
<i>Member</i>	
MARGARET NYAMBURA GITHAIGA	
Date 1ST JULY 2019	<i>Member</i>

Results 1 - 2 of 2

Run Date: 16/07/2019 Run Time: 10:55:10
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000388088

ACCOUNT TITLE : ENHANCE DELIV. CAPACITY OF THE PDU
 30/06/2019

STATEMENT PERIOD: From 01/07/2018 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			0.00		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	23/10/2018	FT18296HW1PW	FUNDING	0.00	270,610.00
2	01/03/2019	FT190603J95X	PA 121402	-270,610.00	0.00
CLOSING BALANCE :					0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM		More Options
		Clear Selection Find
Account	equals	1000388088
Statement From	equals	20180701
Statement To	equals	20190630
TAM.E.STMT.OF.ACCT.EPRM		

CENTRAL BANK OF KENYA
 16 JUL 2019
 Confirmed:.....*[Signature]*.....

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 / 08:54:49

AFRICAN DEVELOPMENT BANK
Page : 1

LIST OF CATEGORY/TRANCHES

Source of Finance : 5500 Middle Inc Countries Fund	Project Id : P-KE-K00-005	Old Loan No :
Country : KE - Kenya	Date Approved : 18.07.2018	Amount Approved : UAC 1,200,000.00
Loan Number : 5500155012902	Date Signed : 07.08.2018	Amount Signed : UAC 1,200,000.00
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT	Effective date : 07.08.2018	Amount cancelled : UAC 0.00
Borrower Name : 9900015281 GOVERNEMENT OF KENYA	Closing Date : 31.08.2020	Amount reactivated : UAC 0.00
Executive Agency Nam : 9900000200 MINISTRY OF FINANCE		Undisbursed Amount : UAC 784,721.51

#	C/T code	Title	CURR.	Amount Allowed	Total disbursed	In process	Undisbursed Amount	Amount uncommitted
1	001	GOODS	UAC	16,000.00	0.00	0.00	16,000.00	16,000.00
2	003	SERVICES	UAC	1,034,400.00	221,576.58	0.00	812,823.42	126,005.91
3	004	OPERATING COST	UAC	149,600.00	0.00	0.00	149,600.00	149,600.00

Title	CURR.	Balance to Justify
SPECIAL ACCOUNT	UAC	193,701.91

Exit the Screen

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 /

STATEMENT OF CONFIRMED DISBURSEMENTS
Period From : 01.07.2019 To : 31.07.2019

AFRICAN DEVELOPMENT BANK
Page: 0001

Company Name : Middle Inc Countries Fund
Country Name : Kenya
Loan Number : 5500155012902 - P-KE-K00-005
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT
Borrower Name : 9900015281 GOVERNEMENT OF KENYA
Date Signed : 07.08.2018
Executing Agency : 9900000200 MINISTRY OF FINANCE

Amount Signed : UAC 1,200,000.00
Total Disbursed : UAC 415,278.49
Cancellations : UAC 0.00
Undisbursed Amount: UAC 784,721.51
Disbursement Ratio: 34.61
Closing Date : 31.08.2020

Application Data			Approval Data			Disbursement Data					
Value Date	Number	Curr.	Amount	Curr.	Amount	Curr.	Amount	Equiv in Ln Cur	Ex. Rate	LDV Reference	Beneficiary name
08.07.2019						UAC		19,339.43			
08.07.2019	DP N00002	USD	26,800.00	USD	26,800.00	USD	26,800.00	19,339.43	0.72162	1/KE/2019/60995	LAURA MUTINDI MUMO
08.07.2019						UAC		24,535.10			
08.07.2019	DP N00003	USD	34,000.00	USD	34,000.00	USD	34,000.00	24,535.10	0.72162	1/KE/2019/60996	PETER MUNGAI MUNENE
08.07.2019						UAC		19,339.43			
08.07.2019	DP N00004	USD	26,800.00	USD	26,800.00	USD	26,800.00	19,339.43	0.72162	1/KE/2019/60997	VICTORIA MUENI NDIBO
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00005	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/60998	SYLVIA KWAMBOKA ONG'ONDI
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00006	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/60999	TERRY KIUNGE RAMADHANI
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00007	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61000	POLYCARP OTIENO ONYANGO
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00008	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61001	PETER K. KITHEKA
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00010	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61002	NIXON GITHUKU NGANGA
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00011	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61003	PATRICK K. NGATIA
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00013	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61004	LEE KYONZE
08.07.2019						UAC		9,207.88			
08.07.2019	DP N00014	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61005	KATRA SAMBILI
08.07.2019						UAC		9,207.88			

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 /

STATEMENT OF CONFIRMED DISBURSEMENTS
Period From : 01.07.2019 To : 31.07.2019

AFRICAN DEVELOPMENT BANK
Page: 0002

Company Name : Middle Inc Countries Fund
Country Name : Kenya
Loan Number : 5500155012902 - P-KE-K00-005
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT
Borrower Name : 9900015281 GOVERNEMENT OF KENYA
Date Signed : 07.08.2018
Executing Agency : 9900000200 MINISTRY OF FINANCE

Amount Signed : UAC 1,200,000.00
Total Disbursed : UAC 415,278.49
Cancellations : UAC 0.00
Undisbursed Amount: UAC 784,721.51
Disbursement Ratio: 34.61
Closing Date : 31.08.2020

Application Data			Approval Data			Disbursement Data					
Value Date	Number	Curr.	Amount	Curr.	Amount	Curr.	Amount	Equiv in Ln Cur	Ex. Rate	LDV Reference	Beneficiary name
08.07.2019	DP NO0015	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61006	HUMPHREY NGUNJIRI WAMBUGU
08.07.2019						UAC		9,207.88			
08.07.2019	DP NO0016	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61007	HON. BONFACE KINOTI GATOBI
08.07.2019						UAC		9,207.88			
08.07.2019	DP NO0017	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,207.88	0.72162	1/KE/2019/61008	BYRON ALUOCH BUYU
24.07.2019						UAC		11,269.17			
24.07.2019	DP NO0009	USD	15,950.00	USD	15,590.00	USD	15,590.00	11,269.17	0.72285	1/KE/2019/61688	DR. ANN MUTHONI KIBE
24.07.2019						UAC		9,223.52			
24.07.2019	DP NO0012	USD	12,760.00	USD	12,760.00	USD	12,760.00	9,223.52	0.72285	1/KE/2019/61689	JUSTUS KARIUKI MATE
24.07.2019						UAC		4,843.07			
24.07.2019	DP NO0018	USD	6,700.00	USD	6,700.00	USD	6,700.00	4,843.07	0.72285	1/KE/2019/61690	LAURA MUTINDI MUMO
24.07.2019						UAC		6,144.19			
24.07.2019	DP NO0019	USD	8,500.00	USD	8,500.00	USD	8,500.00	6,144.19	0.72285	1/KE/2019/61691	PETER MUNGAI MUNENE
24.07.2019						UAC		4,843.07			
24.07.2019	DP NO0020	USD	6,700.00	USD	6,700.00	USD	6,700.00	4,843.07	0.72285	1/KE/2019/61692	VICTORIA MUENI NDIBO
24.07.2019						UAC		2,305.88			
24.07.2019	DP NO0021	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61693	SYLVIA KWAMBOKA ONG'ONDI
24.07.2019						UAC		2,305.88			
24.07.2019	DP NO0022	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61694	TERRY KIUNGE RAMADHANI
24.07.2019						UAC		2,305.88			
24.07.2019	DP NO0023	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61695	POLYCARP OTIENO ONYANGO
24.07.2019						UAC		2,305.88			
24.07.2019	DP NO0024	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61696	PETER K. KITHEKA

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 /

STATEMENT OF CONFIRMED DISBURSEMENTS
Period From : 01.07.2019 To : 31.07.2019

AFRICAN DEVELOPMENT BANK
Page: 0003

Company Name : Middle Inc Countries Fund
Country Name : Kenya
Loan Number : 5500155012902 - P-KE-K00-005
Project Title : MIC-TAP-PRESIDENT DELIVERY UNIT
Borrower Name : 9900015261 GOVERNEMENT OF KENYA
Date Signed : 07.08.2018
Executing Agency : 9900000200 MINISTRY OF FINANCE

Amount Signed : UAC 1,200,000.00
Total Disbursed : UAC 415,278.49
Cancellations : UAC 0.00
Undisbursed Amount: UAC 784,721.51
Disbursement Ratio: 34.61
Closing Date : 31.08.2020

Application Data			Approval Data			Disbursement Data					
Value Date	Number	Curr.	Amount	Curr.	Amount	Curr.	Amount	Equiv in Ln Cur	Ex. Rate	LDV Reference	Beneficiary name
24.07.2019						UAC		2,305.88			
24.07.2019	DP N00028	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61699	LEE KYONZE
24.07.2019						UAC		2,305.88			
24.07.2019	DP N00029	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61700	KATRA SAMBILI
24.07.2019						UAC		2,305.88			
24.07.2019	DP N00031	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61701	HON. BONFACE KINOTI GATOBI
24.07.2019						UAC		2,305.88			
24.07.2019	DP N00032	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61702	BYRON ALUOCH BUYU
24.07.2019						UAC		2,305.88			
24.07.2019	DP N00027	USD	3,190.00	USD	3,190.00	USD	3,190.00	2,305.88	0.72285	1/KE/2019/61703	PATRICK K. NGATIA
TOTAL LOAN UAC								221,576.58			

LIST OF CONTRACTS PER LOAN

Source of Finance : 5500 Middle Inc Countries Fund	Project Id : P-KE-K00-005	Old Loan No :
Country : KE - Kenya	Date Approved : 18.07.2018	Amount Approved : UAC 1,200,000.00
Loan Number : 5500155012902	Date Signed : 07.08.2018	Amount Signed : UAC 1,200,000.00
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT	Effective date : 07.08.2018	Amount cancelled : UAC 0.00
Borrower Name : 9900015241 GOVERNEMENT OF KENYA	Closing Date : 31.08.2020	Amount reactivated : UAC 0.00
Executive Agency Nam : 9900000200 MINISTRY OF FINANCE		Undisbursed Amount : UAC 784,721.51

Code Contract	Beneficiary. Contract Ref	Category	Lot	CURR.	Amount	Amendement	Total Contract Value	Amount disbursed	Amount undisbursed	Outstanding RG
9900053940 5000055722	PETER MUNGAI MUMENE PMO/001/2018	SERVICES	01	USD	170,000.00	0.00	170,000.00	42,500.00	127,500.00	0.00
9900053941 5000055723	LEE KYONZE PDU/IT/001/2018	SERVICES	02	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053942 5000055724	NIXON GITHUKU NGANGA PDU/CKE/001/2018	SERVICES	03	USD	63,800.00	0.00	63,800.00	12,760.00	51,040.00	0.00
9900053944 5000055725	HON. BONFACE KINOTI GATOBI PDU/DE/002/2018	SERVICES	11	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053945 5000055726	SYLVIA KWAMBOKA ONG'ONDI PDU/DE/003/2018	SERVICES	10	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053946 5000055727	POLYCARP OTIENO ONYANGO PDU/DE/004/2018	SERVICES	08	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053947 5000055728	PETER K. KITHEKA PDU/DE/005/2018	SERVICES	09	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053948 5000055729	TERRY KIUNGE RAMADHANI PDU/DE/011/2018	SERVICES	07	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053949 5000055730	PATRICK K. NGATIA PDU/DE/006/2018	SERVICES	06	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053950 5000055731	DR. ANN MUTHONI KIBE PDU/DE/001/2018	SERVICES	05	USD	63,800.00	0.00	63,800.00	15,590.00	48,210.00	0.00
9900053951 5000055732	JUSTUS KARIUKI MATE PDU/DE/008/2018	SERVICES	04	USD	63,800.00	0.00	63,800.00	12,760.00	51,040.00	0.00
9900053952 5000055734	HUMPHREY NGUNJIRI WAMBUGU PDU/DE/007/2018	SERVICES	03	USD	63,800.00	0.00	63,800.00	12,760.00	51,040.00	0.00

Exit the Screen

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 / 08:54:49

AFRICAN DEVELOPMENT BANK
Page : 2

LIST OF CONTRACTS PER LOAN

Source of Finance : 5500 Middle Inc Countries Fund	Project Id : P-KE-K00-005	Old Loan No :
Country : KE - Kenya	Date Approved : 18.07.2018	Amount Approved : UAC 1,200,000.00
Loan Number : 5500155012902	Date Signed : 07.08.2018	Amount Signed : UAC 1,200,000.00
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT	Effective date : 07.08.2018	Amount cancelled : UAC 0.00
Borrower Name : 9900015281 GOVERNEMENT OF KENYA	Closing Date : 31.08.2020	Amount reactivated : UAC 0.00
Executive Agency Nam : 9900000200 MINISTRY OF FINANCE		Undisbursed Amount : UAC 784,721.51

Code Contract	Beneficiary Contract Ref	Category	Lot	CURR.	Amount	Amendement	Total Contract Value	Amount disbursed	Amount undisbursed	Outstanding RG
9900053953 5000055735	BYRON ALUOCH BUYU PDU/DE/009/2018	SERVICES	02	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053954 5000055736	KATRA SAMBILI PDU/DE/010/2018	SERVICES	01	USD	63,800.00	0.00	63,800.00	15,950.00	47,850.00	0.00
9900053992 5000055769	VICTORIA MUENI NDIBO PMO/003/2018	SERVICES	12	USD	134,000.00	0.00	134,000.00	33,500.00	100,500.00	0.00
9900053991 5000055770	LAURA MUTINDI MUMO PMO/002/2018	SERVICES	13	USD	134,000.00	0.00	134,000.00	33,500.00	100,500.00	0.00

Summary In Loan Currency					
Amount	UAC	925,359.35	Amount Disbursed	UAC	224,089.70
Amendment	UAC	0.00	Amount Un Disbursed	UAC	701,269.66
Total Contract Value	UAC	925,359.35	Outstanding RG	UAC	0.00

Exit the Screen

BANQUE AFRICAINE DE DEVELOPPEMENT
Date : 05.08.2019 / 08:54:49

AFRICAN DEVELOPMENT BANK
Page : 1

LIST OF CATEGORY/TRANCHES

Source of Finance : 5500 Middle Inc Countries Fund	Project Id : P-KE-K00-005	Old Loan No :
Country : KE - Kenya	Date Approved : 18.07.2018	Amount Approved : UAC 1,200,000.00
Loan Number : 5500155012902	Date Signed : 07.08.2018	Amount Signed : UAC 1,200,000.00
Project Title : MIC-TAF-PRESIDENT DELIVERY UNIT	Effective date : 07.08.2018	Amount cancelled : UAC 0.00
Borrower Name : 9900015281 GOVERNMENT OF KENYA	Closing Date : 31.08.2020	Amount reactivated : UAC 0.00
Executive Agency Nam : 9900000200 MINISTRY OF FINANCE		Undisbursed Amount : UAC 784,721.51

#	C/T code	Title	CURR.	Amount Allowed	Total disbursed	In process	Undisbursed Amount	Amount uncommitted
1	001	GOODS	UAC	16,000.00	0.00	0.00	16,000.00	16,000.00
2	003	SERVICES	UAC	1,034,400.00	221,576.58	0.00	812,823.42	126,005.91
3	004	OPERATING COST	UAC	149,600.00	0.00	0.00	149,600.00	149,600.00

Title	CURR.	Balance to Justify
SPECIAL ACCOUNT	UAC	193,701.91

Exit the Screen

THE PRESIDENCY NAIROBI

DEV(TACPDU)-101 RECONCILIATION FOR THE MONTH OF JUNE 2019
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30/06/2019

<u>DATE</u>	<u>CHEQNO DETAILS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
25/06/2019	60000088 TRUPHOSA AWUOR	49,000.00	
25/06/2019	60000090 PHIAEAS MWANGI	37,800.00	
25/06/2019	60000089 BONIFACE GATOBU	77,600.00	
24/06/2019	60000075 CASHBOOK O/C	0.05	
	TOTALS	<u>164,400.05</u>	

THE PRESIDENCY NAIROBI

DEV(TACPDU)-101 RECONCILIATION FOR THE MONTH OF JUNE 2019
RECEIPTS IN BANKSTATEMENT NOT IN CASHBOOK AS AT 30/06/2019

<u>DATE</u>	<u>CHEQNO DETAILS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
		NIL	

THE PRESIDENCY NAIROBI

DEV(TACPDU)-101 RECONCILIATION FOR THE MONTH OF JUNE 2019
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30/06/2019

<u>DATE</u>	<u>CHEQNO DETAILS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
25-Jun-19	60000072 Lake Naivasha Resort Limited	0.05	

THE PRESIDENCY NAIROBI

DEV(TACPDU)-101 RECONCILIATION FOR THE MONTH OF JUNE 2019
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30/06/2019

<u>DATE</u>	<u>CHEQNO DETAILS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
		NIL	

TECHNICAL ASSISTANCE TO ENHANCE THE CAPACITY OF THE PDU

Appendix 1

Payment as at 30th June, 2019

TECHNICAL ASSISTANCE TO ENHANCE THE CAPACITY OF THE PDU

PROJECT NO: P-KE-KOO-005.

S/NO	DATE	PAYEE	IB NO.	DETAILS	AMOUNT (KSHS)
1	14/05/2019	JOHN MUITA	60000001	Being payment of subsistence allowance while to Mombasa on official duties for 9 officers 1. 26th April to 28th April 2. 30th April to 5th May 2019 The Officers were attending Consultative meetings at the Kenya Ports Authority, Cargo area and SGR Mombasa Terminal	396,200.00
2	14/05/2019	PRISCAH KARU	60000002	Being payment of subsistence allowance for 4 Project management officers to Mombasa for monitoring and evaluation of various Big 4 Projects in Mombasa from 25th April to 4th May.	644,000.00
3	14/05/2019	BANCY WANUYU	60000003	Being payment of subsistence allowance while to Kiambu and Muranga counties to attend CDICC Meetings from 15th to 30th April 2019	105,000.00
4	14/05/2019	HUMPHREY WAMBUGU	60000004	Being payment of subsistence allowance for 2 officers while in Nairobi Regions from 15th to 30th May 2019	175,000.00
5	14/05/2019	PATRICK K NGATTA	60000005	Being payment of subsistence allowance 2 officers while to coast, North Eastern and Eastern regions from 15th to 30th April 2019 Delivery tracking and attending RDICC meetings	197,400.00
6	14/05/2019	LARRY MULOMI	60000006	Being payment of subsistence allowance for 2 officers while to Kitui, Machakos and Makueni Counties from 24th to 30th April attending CDICC and Delivery tracking	154,000.00
7	14/05/2019	JAMES K IKAMATI	60000007	Being payment of subsistence allowance for 2 officers while to Wajir, Mandera and Garissa counties for delivery tracking and attending CDICC	154,000.00
8	14/05/2019	LINUS KOSGEI	60000008	Being payment of subsistence allowance for 5 officers while on 1. Official duties to Mombasa on 12th May to 22nd May 2019 2. Official Duties to Nyanza, Western and Rift Valley Regions on 15th to 30th April 2019	490,000.00
9	14/05/2019	MELCHIZEDECK OCHENGO	60000009	Being payment of subsistence allowance For 2 officers while to Migori, Kisii and Nyamira Counties from 24th to 30th April for delivery tracking and CDICC roles	154,000.00

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10	14/05/2019	GERISHOM S WANGIRA	60000010	Being payment of subsistence allowance for 2 officers while to Kisumu, Homabay and Siaya Counties from 24th to 30th April 2019	191,800.00
11	14/05/2019	SUSAN N. PHILLIP	60000011	Being payment of subsistence allowance while to Mombasa County for 4 officers 1.30th April to 10th May 2019 Collecting and validating project data for publicity purposes 2.15th to 30th April 2 officers on duties in Taita Taveta, Mombasa and Kwale counties for delivery tracking	392,000.00
12	14/05/2019	SILVANCE O. OSELE	60000012	Being payment of subsistence allowance while to Kakamega and Bungoma Counties from 24th to 30th April 2019 for delivery tracking and CDICC Meetings	176,400.00
13	14/05/2019	BONIFACE GATOBU	60000013	Being payment of subsistence allowance while to Central and Nairobi regions	126,000.00
14	14/05/2019	LABAN CLIFF ONSERIO	60000014	Being payment of subsistence allowance while to Kisumu County from 30th April to 10th May to Tracking projects and preparing a communication strategy for tracked projects	140,000.00
15	14/05/2019	KHADIA A. MOHAMMED	60000015	Being payment of subsistence allowance while to Bomet, Kericho and Narok Counties on 24th to 30th April for CDICC and Delivery tracking	154,000.00
16	14/05/2019	MICHAEL G. MWANGI	60000016	Being payment of subsistence allowance while to Trans Nzoia, Samburu and Uasin Gishu Counties 24th to 30th April for CDICC and Delivery tracking	154,000.00
17	14/05/2019	JARED O. BUOGA	60000017	Being payment of subsistence allowance while to Marsabit and Isiolo 24th to 30th April for CDICC and Delivery tracking	154,000.00
18	14/05/2019	DERRICK A. LWANGU	60000018	Being payment of subsistence allowance for 2 officers while to Vihiga and Busia Counties from 15th to 30th April tracking projects 24th to 30th April for CDICC and Delivery tracking	154,000.00
19	14/05/2019	LOICE SHUMA	60000019	Being payment of subsistence allowance for 2 officers while to Meru, Tharaka Nithi and Embu Counties 24th to 30th April for CDICC and Delivery tracking	154,000.00
20	14/05/2019	MUMBI WARUI	60000020	Being payment of subsistence allowance while to Mombasa County from 1st May to 4th May 2019 to prepare communication pieces for media publicity	42,000.00
21	14/05/2019	MARTIN K. ROTICH	60000021	Being payment of subsistence allowance for 2 officers while to Turkana, West Pokot and Baringo Counties tracking projects from 15th to 30th April	154,000.00
22	14/05/2019	LOUISA M. MATEMO	60000022	Being payment of subsistence allowance for 2 officers while to Nyandarua, Kirinyaga and Nyeri Counties tracking projects	154,000.00
23	14/05/2019	DUNCAN W. MWARRI	60000023	Being payment of subsistence allowance for 2 officers while to Elgeyo Marakwet and Nandi Counties tracking projects	154,000.00
24	14/05/2019	RICHARD TUTAH	60000024	Being payment of subsistence allowance while to Kajjado, Laikipia and Nakuru Counties from 15th April to 30th April 2019 tracking projects	126,000.00
25	14/05/2019	POLYCARP ONYANGO	60000025	Being payment of subsistence allowance while to Mombasa County from 8th May to 12th May 2019 attending a petroleum forum meant to enhance officers skills in energy sector through experience sharing with various stakeholders in the sector.	67,200.00
26	30/05/2019	SUSAN N. PHILLIP	60000026	Being payment of subsistence allowance for project Management officers (PMO) for Monitoring of Projects In Nyanza	510,300.00

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27	30/05/2019	MARTIN MBOBUA	60000027	Being payment of subsistence allowance while to Narok on project visit tour on 30th may to 2nd June. .	89,600.00
28	30/05/2019	PRISCARH KARU	60000028	Being payment of subsistence allowance while to Narok for 4 officers from 29th may to 1st June 2019 and Kisumu county 2 officers from 20th May to 30th May 2019 technical capacity enhancement for officers.	331,800.00
29	30/05/2019	GEORGINA W. NJOROGI	60000029	Being payment of subsistence allowance while to Naivasha from 8th to 10th may 2019 while attending a knowledge sharing tours	21,000.00
30	30/05/2019	POLYCARP ONYANGO	60000033	Being payment of subsistence allowance while to Naivasha on project tracking at Olkaria project	12,600.00
31	30/05/2019	TIMOTHY KILIMO	60000030	Being payment of subsistence allowance while to Naivasha on project tracking at Olkaria project	10,500.00
32	30/05/2019	JOHN MIRIAM	60000032	Being payment of subsistence allowance while to Tana River, Kilifi and Lamu Counties on 1st 12th may 2019	105,000.00
33	30/05/2019	SULEIMAN NYAGA	60000035	Being payment of subsistence allowance while to Tanariver Kilifi and Lamu Counties	49,000.00
34	30/05/2019	TRUPHOSA AWUOR	60000031	Being payment of subsistence allowance while to Riftvalley, Western and Nyanza Regions from 1st,2,3,4,5,6,8,9,10,11,12th May 2019	138,600.00
35	30/05/2019	STEPHENE NGENE	60000034	Being payment of subsistence allowance while to Riftvalley, Western and Nyanza Regions from 1st,2,3,4,5,6,8,9,10,11,12th May 2019	53,200.00
36	13/06/2019	SUSAN N. PHILIP	60000036	Being payment of subsistence allowance for 4 officers to Mombasa County from 2nd to 11th June with a team to inspect and track flagship projects in Mombasa and offer technical support and training for effective M& E	462,000.00
37	13/06/2019	JOHN MUTTA	60000037	Being payment of subsistence allowance for 4 officers while on officialduties to Kisumu County from 2nd to 11th June 2019 to consolidate,validate data from projects for creating of publicity material to publicise ongoing government Flagship projects in the Region	567,000.00
38	13/06/2019	TIMOTHY KILIMO	60000038	Being payment of subsistence allowance for 14 officers while to official duties to Narok	132,300.00
39	13/06/2019	PRISCARH KARU	60000039	Being payment of subsistence allowance for 4 officers while on officialduties to Kisumu County from 2nd to 11th June 2019 to consolidate,validate data from projects for creating of publicity material to publicise ongoing government Flagship projects in the Region	539,000.00
40	13/06/2019	GEOFFREY MAINA	60000040	Being payment of subsistence allowance for 4 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	102,900.00
41	13/06/2019	MARTIN MBOBUA	60000041	Being payment of subsistence allowance for 4 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	104,700.00
42	13/06/2019	CHALLY KITAVI	60000042	Being payment of subsistence allowance for 5 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	129,900.00

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43	13/06/2019	JOHN MUTA	60000043	Being payment of subsistence allowance for 6 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	128,100.00
44	13/06/2019	JOHN MIRIAM	60000044	Being payment of subsistence allowance for 13 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	361,200.00
45	13/06/2019	LOUISA MUKAMI	60000045	Being payment of subsistence allowance for 13 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	380,100.00
46	13/06/2019	GERISHOM WANGIRA	60000046	Being payment of subsistence allowance for 13 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	367,500.00
47	13/06/2019	MELCHIZEDECK ONGUSO	60000048	Being payment of subsistence allowance for 2 officers to Migori and Nyamira Counties for official duties attending CDICC meetings and validating data.	154,000.00
48	13/06/2019	GERISHOM WANGIRA	60000049	Being payment of subsistence allowance while to Homabay and Siaya Counties from 3rd to 14th June while tracking big four and priority projects within the region.	175,000.00
49	13/06/2019	BANCY WAMUYU	60000050	Being payment of subsistence allowance while to Murang'a County from 3rd to 14th June while 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	107,000.00
50	13/06/2019	HUMPHREY WAMBUGU	60000051	Being payment of subsistence allowance for 2 officers while to Nairobi County to track projects and attend to Regional Impelementation and Cordination Committee functions	231,000.00
51	13/06/2019	PATRICK NGATIA	60000052	Being payment of subsistence allowance for 2 officers to North Eastern, Eastern and Coast Regions from 3rd to 16th June for tracking of Projects, Data Collection for PDU dashboard	243,600.00
52	13/06/2019	LARRY MULOMI	60000053	Being payment of subsistence allowance for 3 officers while to Makueni and Kitui Counties from 3rd to 14th June while tracking projects ,collecting and validating project data for PDU Dash board updates	238,000.00
53	13/06/2019	JAMES IKAMATI	60000054	Being payment of subsistence allowance for 2 officers while to Garissa and Mandera Counties 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	154,000.00
54	13/06/2019	MICHAEL MWANGI	60000055	Being payment of subsistence allowance for 2 while to Samburu and Trans Nzoia Counties 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings	154,000.00
55	13/06/2019	MATHEW NYAMWANGE	60000056	Being payment of subsistence allowance for 14 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking	375,900.00
56	13/06/2019	JARED BUOGA	60000057	Being payment of subsistence allowance while to Marsabit County from 3rd to 10th June tracking projects and attending County Development Implementation coordination committee meetings.	123,200.00
57	13/06/2019	DERRICK LWANGU	60000058	Being payment of subsistence allowance while to Busia County from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	123,200.00

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58	13/06/2019	TRUPHOSA AWUOR	60000059	Being payment of subsistence allowance for 3 officers while to Nyanza, Western and Riftvalley Counties for officers 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	310,800.00
59	13/06/2019	LOICE SHUMA	60000060	Being payment of subsistence allowance for 2 officers while to Meru and Tharaka Nithi Counties from 3rd to 14th June 2019 tracking delivery projects and attending County Development Implementation coordination committee meetings.	154,000.00
60	13/06/2019	JOHN N. MIRYAM	60000061	Being payment of subsistence allowance for 2 officers while to Lamu and Tanariver Counties from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	154,000.00
61	13/06/2019	KHADIDIA A. MOHAMMED	60000062	Being payment of subsistence allowance for 2 officers while in Narok and Bomet counties from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	154,000.00
62	13/06/2019	MARTIN K ROTICH	60000063	Being payment of subsistence allowance for 2 officers while to Turkana and Westpokot Counties 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	154,000.00
63	13/06/2019	LOUISA MUKAMI	60000064	Being payment of subsistence allowance while to Kirinyaga and Nyandarua Counties	154,000.00
64	13/06/2019	DUNCAN MWARIRI	60000065	Being payment of subsistence allowance for 3 officers while to Nandi County from 3rd to 17th June tracking projects and attending County Development Implementation coordination committee meetings.	162,400.00
65	13/06/2019	SILVANCE O. OSELE	60000066	Being payment of subsistence allowance while to Kakamega and Bungoma Counties 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	141,600.00
66	13/06/2019	BONIFACE GATOBU	60000067	Being payment of subsistence allowance while to Central Region 3rd to 10th June tracking projects and attending County Development Implementation coordination committee meetings.	77,600.00
67	13/06/2019	RICHARD TUTAH	60000068	Being payment of subsistence allowance for 2 officers while to Laikipia and Nakuru Counties from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	175,000.00
68	13/06/2019	SUSAN N. PHILLIP	60000069	Being payment of subsistence allowance for 2 officers while to Laikipia and Nakuru Counties from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	333,900.00
69	13/06/2019	ELIUD LELEAI	60000070	Being payment of subsistence allowance 3 officers while to Taita Taveta and Voi Counties from 3rd to 14th June tracking projects and attending County Development Implementation coordination committee meetings.	203,000.00
70	25/06/2019	JULIUS MURTTIHI	60000071	Being payment of subsistence allowance for 3 officer while in Kisumu County official duties at the new Port from 21st June to 26th June 2016.	154,000.00
71	25/06/2019	HUMPHREY WAMBUGU	60000073	Being payment of catering for RDICC workshop to train RDICC Committee on effective delivery tracking tools	140,500.00

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72	25/06/2019	LAKE NAIVASHA RESORT LIMITED	60000072	Being payment of 3 days full board conference for all PDU staff for stock take up meetings on progress on monitoring and evaluation of flagship projects and identifying challenges and opportunities from field teams since march 2019 as well sharing skills necessary for effective tracking ,and publicity of projects	2,560,344.80
73	25/06/2019	COMMISSIONER OF VAT	60000075	Withholding tax	139,655.20
74	25/06/2019	FRANCIS MUTUA	60000074	Being payment of subsistence allowance for 13 officers while to Nakuru for technical enhancement and skills improvement for effective project tracking Being payment or commerce rates offered for regional commissioners, county Commissioners, President's Delivery Unit ,Project Implementation Secretariat The Operationalization Of The Framework For Co-Ordination And Implementation Of National Government Development Programmes And Projects held on February 22nd to 23rd 2019	240,800.00
75	25/06/2019	WINDSOR GOLF HOTEL AND COUNTRY CLUB	60000077	Withholding tax	1,803,848.30
76	25/06/2019	COMMISSIONER OF VAT	60000076	Being payment of subsistence allowance while to Tharaka Nithi and Meru Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	98,391.70
77	25/06/2019	LOICE SHUMA	60000081	Being payment of subsistence allowance while to Tharaka Nithi and Meru Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	105,000.00
78	25/06/2019	KIPROTICH TOROTICH	60000078	Being payment of subsistence allowance while to Murang'a County from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	49,000.00
79	25/06/2019	BANCY WAMUYU	60000080	Being payment of subsistence allowance while to Kirinyaga and Nyandarua Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	107,000.00
80	25/06/2019	LOUISA MUKAMI	60000083	Being payment of subsistence allowance while to Kirinyaga and Nyandarua Counties 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	105,000.00
81	25/06/2019	BONIFACE KINYUA	60000079	Being payment of subsistence allowance while to Narok and Bomet Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	49,000.00
82	25/06/2019	KHADJIA A. MOHAMMED	60000082	Being payment of subsistence allowance while to Narok and Bomet Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	105,000.00
83	25/06/2019	SAMUEL NGIGI	60000084	Being payment of subsistence allowance while to Narok and Bomet Counties from 22nd May to 31st May 2019 for Delivery tracking and CDICC Meetings	49,000.00
84	25/06/2019	JOSEPH WANJAU	60000085	Being payment of subsistence allowance for 4 offices Mombasa County from 10th July to 16th July 2019 for tracking of on going project at Kenya Ports Authority on fastening Cargo logistics	185,500.00
85	25/06/2019	PRICAH KARU	60000086	Being payment of subsistence allowance for 3 officerson official duties to Nyanza, Western and Rift valley Counties from 1st to 17th July 2019 to attend Regional Development Implementation Coordination Committee functions, Track projects within the region and Enhance capacity of PDU and MDA staff in project implementation	455,000.00
86	25/06/2019	WILLIAM WAITTHAKA	60000087	Being payment of subsistence allowance for lead expert while to Mombasa County to follow up on monitoring and evaluation of Flagship projects.	161,700.00

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87	25/06/2019	TRUPHOSAR AWUOR	60000088	Being payment of subsistence allowance for 4 officers while to Narok County for one day project inspection tour	49,000.00
88	25/06/2019	BONIFACE GATOBU	60000089	Being payment of subsistence allowance while to Central Region to attend CDICC meetings and project tracking.	77,600.00
89	25/06/2019	PHINEAS MAINGI	60000090	Being payment of subsistence allowance for 4 officers while to Narok County for one day project inspection tour	37,800.00

