

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2021

TABLED BY: Majority Leader
Hon Amos Kimunya
Perpetual Muiya

CLERK-AT-THE-TABLE:

DAY: Thurs

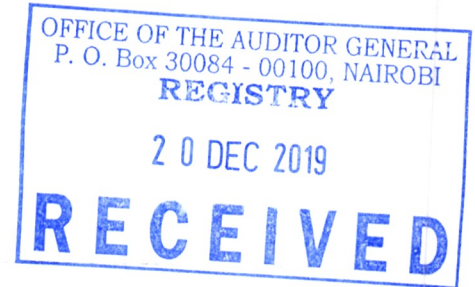
OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR PLANNING

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



**THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING**

REPORTS AND FINANCIAL STATEMENTS

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

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

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	8
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR PLANNING	9
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	10
VI. STATEMENT OF ASSETS AND LIABILITIES	11
VII. STATEMENT OF CASH FLOWS.....	12
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	13
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	15
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	17
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	18
XII. SIGNIFICANT ACCOUNTING POLICIES	19
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	23

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Planning was formed through Presidential Executive Order No. 1 of 2018 under The National Treasury and Planning. The mandate of the State Department broadly covers issues of National and Sectorial Development Planning for Socio economic development.

(b) Key Management

The State Department for planning day-to-day management is under the following key organs:

State Department for Planning:

- Directorate of Macro Economic Policy and Planning
- Directorate of Social & Governance
- Directorate of Monitoring and Evaluation
- Directorate of Economic Development Coordination
- Directorate of Enablers Coordination

(c) Fiduciary Management

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

No	Designation	Name
1	Principal Secretary, Planning	Saitoti Joel Torome CBS
2	Chief Finance Officer	Osiri Nyakundi
3	Assistant Accountant General	Veronica Kamau

(d) Fiduciary Oversight Arrangements

Budget Implementation Committee

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

- i. Review and consider the cash flow plans;
- ii. Review the utilization of the cash limits and consider any changes as may be Required
- iii. Review the utilization of the donor funds voted for the ministry;
- iv. Advice the Accounting Officer on the challenges related to the budget implementation
- v. Review and recommend the reallocation of expenditures
- vi. Review and approve the submission of the expenditure returns, IPPDs, pending bills and A-I-A returns for the ministry and recommend actions to be taken;
- vii. Participate in Sector Working Groups; and
- viii. Prepare budget in consultation with the Heads of Departments

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

(e) State Department for Planning

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

State Department for Planning Contacts

Telephone: (254) 020 - 225229
E-mail: ps@planning.go.ke
Website: www.planning.go.ke

(f) State Department for Planning

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

The National Treasury and Planning is responsible for policy formulation, planning, budgeting and overseeing the implementation of the Kenya Vision 2030. The National Treasury is responsible for overall Economic Policy Management, Management of Public Finance, Formulation of National Budget, Public Debt Management, Formulation and maintenance of Government Accounting Standards; Bilateral and Multi-lateral Financial Relations; Capital Markets Policy; and oversight over Revenue Competition Board Policy Management. It is also responsible for the National Pensions Policy Management; Insurance Policy and Regulation; Public Procurement and Disposal Policy among others.

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

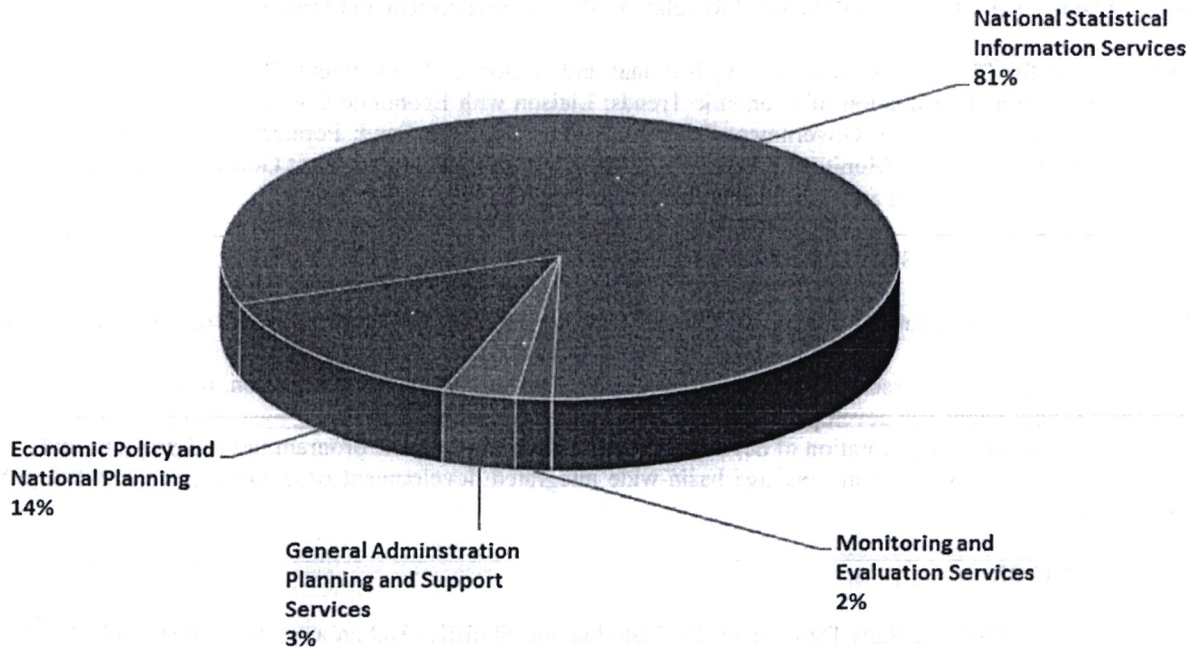
The key strategic objectives of the State Department for Planning and Statistics are to:

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

BUDGET ALLOCATION

In the Financial Year 2018/19, the State Department for Planning and Statistics had an approved Gross Budget of Kshs. **11,952,142,212** which was made up of Kshs. **10,130,693,621** and Kshs. **1,821,448,591** for both Recurrent and Development vote, respectively. Out of the gross allocation, the State Department spent Kshs. **10,764,546,555** representing an absorption rate of **90%**.

BUDGET ALLOCATION BY PROGRAMMES



I. Programme 1: Government Advisory Services

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Vision 2030. During the year under review, this programme was allocated **Kshs. 213 million**.

II. Programme 2: Economic Policy and National Planning

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of Vision 2030. The programme comprises the following six sub-programmes. During the year under review, this programme was allocated **Kshs. 1,629 million** and has several sub-programmes which include:

- i. Sub-programme 2.1: Economic Planning and Coordination Services
- ii. Sub-programme 2.2: Community Development
- iii. Sub-programme 2.3: Macro Economic Policy Planning and Regional Integration
- iv. Sub-programme 2.4: Policy Research
- v. Sub-programme 2.5: Coordination of Vision 2030
- vi. Sub-programme 2.6: Infrastructure, science, technology and innovation

III. Programme 3: National Statistical Information Services

The objective of this programme is to provide and disseminate comprehensive, integrated, accurate and timely national statistics for policy formulation, research, planning and monitoring national development. This programme was allocated **Kshs. 9,498 million** and has two sub-programmes which include:

- i. Sub-programme 3.1: Census and Surveys
- ii. Sub-Programme 3.2: Surveys

IV. Programme 4: Monitoring and Evaluation Services

The objective of this programme is to improve tracking of implementation of development policies, strategies and programmes. This programme was allocated **Kshs. 200 million** and has one sub-programme, namely;

- i. Sub-Programmes 4.1: National Integrated Monitoring and Evaluation

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

V. Programme 5: General Administration, Planning and Support Services-for State Department of Planning
The objective of this programme is to provide leadership, support services and policy direction for effective service delivery. This programme was allocated Kshs. 409 million and has three sub programmes, which include:

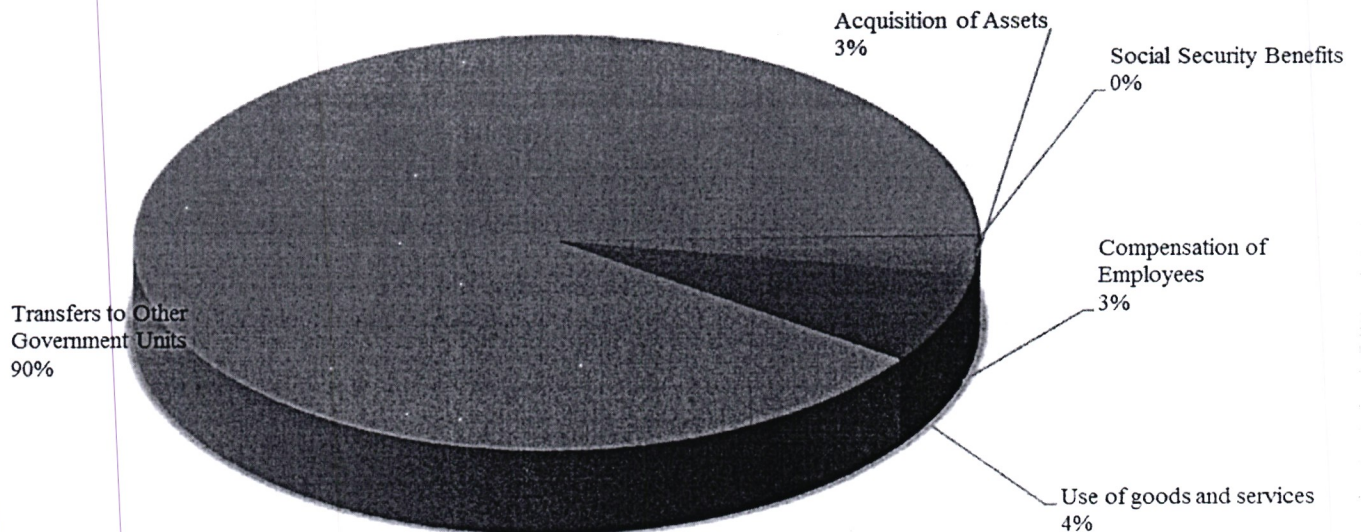
- i. Sub-programme 5.1: Human Resource and Support Services
- ii. Sub-programme 5.2: Financial Management Services
- iii. Sub-programme 5.3: Information Communication Services

Budget Utilisation

The State Department spent KShs. 10,766,277,279 against an approved budget of KShs. 11,952,142,212 representing absorption of 90%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Expense Item	Approved Budget Allocation (KShs)	Actual Payments (Kshs)	Variance (Kshs)	Budget Utilisation (%)
Compensation of Employees	355,318,367	328,643,839	26,674,528	92%
Use of goods and services	490,469,693	431,275,096	59,194,597	88%
Transfers to Other Government Units	10,737,146,694	9,672,946,694	1,064,200,000	90%
Social Security Benefits	10,836,000	10,835,950	50	100%
Acquisition of Assets	358,371,458	320,844,976	37,526,482	90%
Total Payments	11,952,142,212	10,764,546,555	1,187,595,657	90%

Budget Utilisation as Per Economic Items



**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Key Milestones for the State Department for Planning for F/Y 2018/19

- i. Prepared Strategic Pan for the State Department;
- ii. Roll out e-NIMES to all MDAs;
- iii. Piloted e-SIR (Social Intelligence Reporting) in two counties ();
- iv. Prepared an Economic Planning Manual;
- v. Prepared and issued guidelines on the preparation of County Integrated Development Plans (CIDPs), Annual Development Plans (ADP), and Sectoral Development Plans;
- vi. Prepared and issued Guidelines to Ministries, Departments and Agencies on preparation of 4th cycle Strategic Plans;
- vii. Prepared a County Planning Handbook;
- viii. Provided technical support to counties on development planning;
- ix. Updated the County Development Planning Training Manual in collaboration with the Kenya School of Government;
- x. Prepared SDGs sensitization/induction curriculum in collaboration with the Kenya School of Government;
- xi. Prepared SDGs progress Report for 2019;
- xii. Prepared SDGs awareness report;
- xiii. Prepared, Published, launched and disseminated the Third Medium Term Plan 2018-2022 and its 28 Sector Plans;
- xiv. Established 23 partnerships, including two Private Sector Partnerships (Lake Turkana Wind Power and Kinangop Wind Farm); Signed and operationalized an MOU with Hanns Seidel Foundation with an aim of mainstreaming climate change mitigation and adaption to vision 2030 flaship projects; Established two Private Sector Partnerships - Base Titanium, Ndarugu Metropolis, FertiPlant, Toyota Tshutsho among others;
- xv. Prepared consolidated report on the implementation of flagship projects.
- xvi. Prepared Handbook of Reporting Indicators for Third Medium Term Plan
- xvii. Updated "A Summary of Key Investment Opportunities in Kenya" document based on Third MTP 2018-2022;
- xviii. Prepared bi-annual reports on status of Kenya economy;
- xix. Co-convened MTEF Sector Working Groups and Macro Working Group, and provided technical support to MTEF Sector Working Groups;
- xx. Coordinated Kenya's representation and participation in regional and international economic development partnerships forums and follow up on their resolutions/recommendations:
 - a. Coordinated and tracked implementation of TICAD;
 - b. Provided leadership and coordinate Kenya's participation in UNECOSOC;
 - c. Coordinated and spearheaded implementation of ACP-EU partnership;
 - d. Coordinated Kenya's participation in UNECA and follow up on its resolutions/ recommendations;
 - e. Spearheaded Kenya's participation in Sectoral Council for Ministers responsible for EAC and Planning;
 - f. Provided technical support for EAC-COMESA-SADC Tripartite Free Trade Area and African Continental Free Trade Area (AfCFTA) Negotiations;
 - g. Provided technical support for WTO Negotiations and Trade Policy Review;
 - h. Coordinated South-South and Triangular Cooperation in Kenya; and
 - i. Provided Ministerial inputs into the Annual Presidential Reports on Fulfilment of Kenya's International Obligations.
- xxi. Launched the County Review Report of the Second APRM, implement the National Action Plan of the Second APRM and cascade APRM to the Counties;
- xxii. Capacity Built County Governments on M&E - Supported Counties in formulation and reviewing of County M&E Policies, preparation of CIDP II Indicator Handbook, establishment of CIMES structures and development of technical capacity – training M&E staff;
- xxiii. Organized the 7th National M&E week which will serve as a platform for sharing M&E best practices and enhancing partnerships;
- xxiv. Conducted End-Term Review of Medium Term Plan 2013-2017 (MTP II);
- xxv. Allocated Kshs. 185,587,834 to youth, women and PWDs;
- xxvi. Spent Kshs. 247,450,445 on locally produced goods and services;
- xxvii. Engaged 120 youth on attachments/apprenticeships;
- xxviii. Sensitized staff on cross-cutting issues (gender, youth, PWDs, environment, HIV and AIDS. etc);
- xxix. In response to a presidential directive, coordinated tree planting in Makueni County;
- xxx. Conducted oversight satisfaction surveys (customer, employee and work environment); and

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

- xxxi. Implemented five (5) commitments and way forward captured in the 2017 Annual President's Report on National Values and Principles of Governance:
- a. Prioritized, aligned and implemented programs, projects and activities to the realization of the "Big Four" agenda;
 - b. Implemented policies, programs and projects to facilitate national unity, national healing, reconciliation and harmonious relations;
 - c. Continued public awareness creation and capacity building on national values and principles of governance;
 - d. Enhanced implementation of policies, legislation, programs and activities that promote national values and principles of governance; and
 - e. Enhanced access to Government Procurement Opportunities (AGPO) and other empowerment programs.

Challenges

- i. Inadequate staffing levels;
- ii. Frequent budget cuts;
- iii. Inadequate M&E capacities at national and county levels;
- iv. Inadequate capacity in macroeconomic modelling and forecasting.

Lessons Learnt

- i. Participatory planning, monitoring and evaluation of projects and programmes leads to effective implementation and ownership;
- ii. Streamlining of the Human Resource function leads to speedy implementation of decisions;
- iii. Provision of good work environment and working tools enhance staff productivity and service delivery;
- iv. Strong linkage between technical officers and support service is key in realization of the Department's functions;
- v. The use of digital platforms enhances service delivery;
- vi. Consistent and proactive use of appropriate communication tools and channels are key in branding and increasing visibility of State Department; and
- vii. Mainstreaming of cross-cutting issues into development frameworks ensures inclusion of marginalized groups in the development process thus enhancing the impacts of the initiatives.

Hon. Amb. Ukur Yatani Kanacho
Cabinet Secretary

Date

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

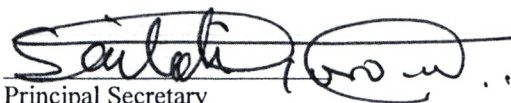
The Accounting Officer in charge of the State Department for Planning is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year period ended on June 30, 2019.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

The Accounting Officer in charge of the State Department for Planning accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for planning financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Planning further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The State Department for planning financial statements were approved and signed by the Accounting Officer on 30th September 2019.



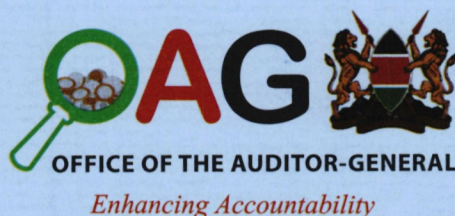
Principal Secretary
Name: Saitoti Torome CBS



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PLANNING FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department for Planning set out on pages 10 to 33, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the State Department for Planning as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Unsupported District Suspense

As disclosed in Note 11 to the financial statements, the statement of assets and liabilities as at 30 June, 2019 reflects accounts receivables balance of Kshs.45,758,389 which includes a district suspense figure of Kshs.45,008,684. The district suspense figure has been explained as the balance outstanding from Kshs.700,500,000 disbursed to various Regional Authorities in the financial year 2016/2017 for drought intervention measures out of which Kshs.655,691,316 had been converted to expenditure as at 30 June, 2019. However, a review of expenditure returns from the Regional Authorities showed that out of the total indicated as converted expenditure of Kshs.655,691,316 only Kshs.430,451,134 had relevant supporting documents, leaving unsupported balance of Kshs. 225,040,182 as shown below:

A	B	C	D	E=(C-D)
Payee	Total AIE Issued Kshs.	Amount Converted to Expenditure Kshs.	Verified Expenditure Kshs.	Adjustment not Supported Kshs.
Coast Development Authority	42,500,000	38,177,340	0	38,177,340
Ewaso Nyiro South Development Authority	142,000,000	142,000,000	130,089,536	11,910,464
Lake Basin Development Authority	24,000,000	0	0	0
TARDA	402,000,000	402,000,000	260,220,478	141,779,522
Kerio Valley Development Authority	45,000,000	28,313,976	0	28,313,976
Ewaso Nyiro North Development Authority	45,000,000	45,000,000	40,141,120	4,858,880
Total	700,500,000	655,691,316	430,451,134	225,040,182

Further, even though the funds disbursed in 2016/2017 financial year were to be utilized in the same year in accordance with the approved work plans that were used in disbursing the funds, the Regional Authorities have continued to utilize the funds for over three years without approvals of the activities being executed after the expiry of the execution work plan time lines.

Consequently, the accuracy and completeness of the accounts receivables balance of Kshs.45,758,389 as at 30 June, 2019 cannot be confirmed.

2. Prior Year Adjustments

As disclosed in Note 14 to the financial statements, the statement of assets and liabilities reflects prior year adjustments totalling Kshs.30,798,591. However, the adjustments have not been done in line with Paragraph 47(a) of the International Public Sector Accounting Standards (IPSAS) Number 3 which require restatement of all affected prior year balances in the financial statements unless it is impracticable to do so.

Consequently, the statement of assets and liabilities for the year ended 30 June, 2019 do not comply with International Public Sector Accounting Standard (Cash Basis).

3. Variances Between Amount of Appropriations-In-Aid (AIA) Presented and Amount Collected

As disclosed in Note 3 to the financial statements, the statement of receipts and payments, reflects a balance of Kshs.71,000,000 under other revenues, being Appropriations-In-Aid collected during the year. However, documents in support of other revenue earned, received, confirmed and reported in the financial statements of the Kenya National Bureau of Statistics (KNBS) amounted to Kshs.279,195,885 against a budget of Kshs.71,000,000. The accounting treatment of the resultant variance of Kshs.208,195,885 has not been explained.

Under the circumstances, it has not been possible to confirm the accuracy of the other revenues balance of Kshs.71,000,000 reported in the financial statements as at 30 June, 2019.

4. Acquisition of Assets

4.1 Unsupported Participants and Other Allowances on MTP III

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.320,844,976 under acquisition of assets which includes an amount of Kshs.297,981,180 incurred under research, studies, project preparation, design and supervision. The latter balance includes an amount of Kshs.79,016,000 paid as imprest to various officers to facilitate forums in the Counties. The imprests were for the officer's daily subsistence allowances, hire of venue, transport reimbursement to the participants, accommodation allowances to participants in Counties, facilitation for report writing, facilitation for presenters, hire of LCD projectors and public address systems, stationery, security, fuel and other contingency expenses.

However, even though a listing indicating participants' signatures for monies received from the paying officers was produced, details of the venues for the meetings including how the venues were procured and paid for were not availed for audit verifications. In addition, no details on the basis of identification of the participating citizens was availed for audit verification and confirmation as the listing provided had no telephone contacts of the participants.

Consequently, the propriety and accuracy of this expenditure of Kshs.79,016,000 under acquisition of assets could not be confirmed.

4.2 Irregular Expenditure on Refurbishment of Buildings

Further, the acquisition of assets figure of Kshs.320,844,976 as reported in the statement of receipts and payments includes an amount of Kshs.20,802,795 in respect of refurbishment of buildings. However, the latter balance includes incorrectly classified payments for internet totalling Kshs.20,000,000 from a supplier whose details of how they were identified and procured were not availed for audit verification. There was also no certificate of inspection and acceptance to show that the service was received as detailed in the contract. Additionally, included in the refurbishment expense is an amount of Kshs.478,885 in respect of payment for retention monies for which the contract under which it accrued and the opening balance was not provided.

4.3 Irregular Charging of Printing Expenses on Refurbishment of Buildings

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.320,844,976 under acquisition of assets which includes an amount of Kshs.297,981,180 incurred on research, studies, project preparation, design and supervision. The latter balance includes an amount of Kshs.28,354,504 paid to the Government Printer for printing 15,000 copies of the Third MTP III 2018-2022 and 28,000 copies of the 28 MTP III Sector Plans. No explanation has been provided for charging printing expenses under refurbishment of buildings.

Under the circumstances, the propriety and accuracy of the acquisition of asset figure of Kshs.320,844,976 could not be ascertained.

5. Use of Goods and Services - Communication Supplies and Services

As disclosed on Note 5 to the financial statements, the statement of receipts and payments reflect a balance of Kshs.431,275,096 under use of goods and services which includes an amount of Kshs.15,034,290 incurred under communication supplies and services. Included in the communication supplies and service figure of Kshs.15,034,290 is an amount of Kshs.1,173,996 relating to purchase of eight (8) smart phones which were purchased at a cost above the approved limit of Kshs.30,000 each. Four (4) phones were procured at a cost of Kshs.159,999 each which was higher than the market survey figure of Kshs.119,999 and the other four (4) at a cost of Kshs.133,500 each while the market survey priced them at Kshs.95,000 each. As a result, the State Department incurred unwarranted expenditure of Kshs.314,000 on procurement of phones above the market price and unjustified expenditure of Kshs.933,996 due to exceeding the set limits of Kshs.30,000 per phone.

Further, the communication, supplies and services figures include Kshs.3,653,841 in respect of procurement of internet services. However, documents in support of the method used to identify the supplier and the procurement process of the services were not availed for audit review.

Consequently, the communication supplies and service figure of Kshs.15,034,290 for the year ended 30 June, 2019 could not be ascertained.

6. Unresolved Prior Year Matters

6.1 Accuracy and Completeness of the Financial Statements

6.1.1 Accuracy of Financial Statements

The Trial Balance as at 30 June, 2018 reflected balances against various account items which differed from corresponding balances reflected in the financial statements for the year then ended. The differences totalling Kshs.100,481,828,741 (under) and Kshs.8,910,155,414 (over) between the two sets of records have not been reconciled.

Further, grants and transfers to other Government entities for development in the financial statements stood at Kshs.36,725,628,366 while Note 6 to the financial statements casted to a total of Kshs.36,765,553,336 resulting to unexplained variance of Kshs.39,925,000 which clearly indicated that some receipts during the financial year were not captured in the accounting records and the financial statements contain a suspense account.

6.1.2 Unsupported Adjustments

Management submitted for audit financial statements on 28 September, 2018 which was revised and another set of financial statements submitted on 27 February, 2019. However, the movements in the balances noted in some of the components as detailed below were not supported by any documentation or adjustment journals:

Component	2nd Financial Statements Kshs.	Revised Financial Statements Kshs.	Variance Kshs.
District Clearance Suspense	0	73,322,660	73,322,660
Prior year adjustments	(563,400,307)	(488,660,397)	(74,739,910)

Under the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2018 could not be confirmed.

6.2 Receipts

6.2.1 Proceeds from Foreign Borrowing

6.2.2 Unsupported Advance Payment for Aror Multipurpose Dam Development Project

The statement of receipts and payments reflected proceeds from foreign borrowings of Kshs.4,526,966,879 as at 30 June, 2018 which included an amount of Kshs.4,292,651,060 paid as advance payment to CMC Di Ravenna-Itinery JV as advance payment for Aror Multipurpose Dam Development project. However, the following observations were noted about this payment:

- i) The report on feasibility was submitted on 31 May, 2012. No Environmental Impact Assessment report was provided for audit review.
- ii) The advertisement requesting for proposals was made on 19 December, 2014 and 24 December, 2014 and closed on 18 March, 2015.
- iii) A second stage request for proposal (which was not in line with procurement regulations) with closure date of 30 October, 2015 under tender No. KVDA/RFP/36/2014/2015 without appropriate budgetary provisions or a financier for the project.
- iv) The letter of bid was prepared on 26 October, 2015 and letter of acceptance by Kerio Valley Development Authority prepared on 14 December, 2015.
- v) Kerio Valley Development Authority signed a Memorandum of Understanding on 18 December, 2015 committing to exclusively contract the bidder as and when they obtained funding from some stated financiers. The memorandum had a validity period of eight months which then expired on 18 August, 2016. There was no evidence of extension provided for audit verification.
- vi) The credit/finance was obtained in 2017 and financing agreement for the loan signed on 18 April, 2017 amounting USD \$224,442,163.92 equivalent to Kshs.23,153,700,510 for a period of fifteen (15) years and a floating interest rate to be determined from time to time by the agent.
- vii) The contract awarding the works was signed on 5 April, 2017 seven months outside the validity period of the Memorandum of Understanding but no fresh bids were sought.

- viii) Advance claim certificate of USD 41,611,140.83 (representing 15% of the contract sum) equivalent to Kshs.4,292,651,060 which was used for payment was not dated, had not been recommended by the KVDA General Manager, Technical Services, and was not approved by the Chief Executive Officer- KVDA.
- ix) No evidence of the payee, the date of payment or the authority to pay was availed for audit examination.
- x) No evidence or correspondence to show that the payment was made to the contractor by the financier upon obtaining the necessary approvals or to ensure there was delivery and compliance with contract terms was availed.
- xi) An inspection carried out by the audit team on 5 April, 2019 revealed that;
 - a. Even though the advance payment was made through a memorandum payment voucher dated 7 December, 2017, no work had been done on the ground to cover the payment.
 - b. No compensation had been made for the affected community members.
 - c. Kenya Forest Service had not ceded the forest portion required for utilization in the dam construction.
 - d. The agreement between the affected community and the Kerio Valley Development Authority had not been confirmed and therefore viability of the project is in doubt.

6.2.3 Unsupported Payment for Sigor Wei Wei Integrated Development Project

The statement of receipts and payments reflect proceeds from foreign borrowings of Kshs.4,526,966,879 which includes an amount of Kshs.234,315,819 made on behalf of Kerio Valley Development Authority in respect of Sigor Wei Wei Integrated Development Project. However, the following observations were noted about this payment:

- i) The financing agreement availed for audit was made on 28 January, 2007 and a further endorsement made on 18 September, 2009.
- ii) The project was having a lifespan of four years beginning 18 September, 2009 and had detailed deliverables for each phase of the project and therefore the agreement lapsed on 18 September, 2013.
- iii) The memorandum payment voucher for capturing the payment consultants were prepared by KVDA in July, 2017 which was more than three years outside agreement timelines for implementation.
- iv) No further endorsement of financing loan agreement was provided in support of the validity of expenditure being captured in the financial statement.

- v) Payments totalling Kshs.41,259,819 out of Kshs.234,315,819 did not have certificate of completion from the inspection and acceptance committees hence not adequately supported for payment.

6.2.4 Unrecorded and Unsupported Retention Money

The statement of receipts and payments reflected proceeds from foreign borrowings of Kshs.4,526,966,879 which excluded retentions totalling Kshs.11,472,805 in respect of payments to contractors and consultants for Sigor Wei Wei Integrated Development Project Phase III. In consequence, the authenticity of proceeds from foreign borrowings and the propriety of the payments therefore amounting to Kshs.4,526,966,879 could not be confirmed.

6.3 Other Revenues

The statement of receipts and payments reflected other revenues of Kshs.294,587,507 being Appropriations-in-Aid collected in 2017/2018 financial year. However, the supporting documents availed to confirm other revenue earned, received, confirmed and reported in the financial statement of the respective SAGAs amounted to Kshs.668,322,928 against a budget of Kshs.296,000,000. The accounting treatment of the amounts that are above the recorded balances has not been explained as analyzed below:

SAGAs	Budgeted AIA (Kshs.)	Amount Collected (Kshs.)
Kenya National Bureau of Statistics	71,000,000	288,345,947
Kerio Valley Development Authority	45,000,000	226,521,478
Tana & Athi Rivers Development Authority	157,000,000	130,222,079
Lake Basin Development Authority	21,500,000	18,365,424
Ewaso Ngiro South Development Authority	1,500,000	4,868,000
Total	296,000,000	668,322,928

Under the circumstances, it has not been possible to confirm the accuracy of the other revenue balance of Kshs.294,587,503 reported in the financial statements as at 30 June, 2018.

6.4 Use of Goods and Services

6.4.1 Specialized Materials

The statement of receipts and payments reflected a balance of Kshs.304,669,023 in respect of use of goods and services which included an amount of Kshs.16,613,364 in respect of specialized materials and supplies. The latter balance included payments totalling Kshs.7,778,730 made in respect of tuition fee expenses. No evidence was availed to support the approval of the over expenditure by the National Assembly contrary to Section 113(1) of the Public Finance Management (National Government) Regulations, 2015. This anomaly has not been satisfactorily explained.

Consequently, the accuracy and propriety of specialized materials expenditure of Kshs.16,613,364 as reflected on Note 5 of the financial statements could not be confirmed.

6.5 Grants and Transfers to Other Government Entities

The statement of receipts and payments for the year ended 30 June, 2018 reflected transfers to other Government entities amounting to Kshs.40,336,190,128. However, there were differences amounting to Kshs.8,177,413,627 between the amounts reported as disbursed by the State Department for Planning and the amounts reflected in the financial statements of the respective SAGAS which is as detailed below:

Entity	Amount Disbursed by the State Department (Kshs.)	Amount Received by Entity (Kshs.)	Difference Kshs.
Kenya National Bureau of Statistics	2,628,666,648	2,410,805,540	217,861,108
National Constituency Development Fund	29,800,000,000	21,875,000,000	7,925,000,000
Lake Basin Development Authority	356,087,141	337,721,717	18,365,424
Ewaso Ngiro North Development Authority	268,379,281	333,222,674.00	(64,843,393)
Tana and Athi Rivers Development Authority	476,030,488	345,000,000	131,030,488
Ewaso Ngiro south Development Authority	522,366,291	572,366,291	(50,000,000)
Sub-Total	34,051,529,849	25,874,116,222	8,177,413,627

As a result, the accuracy of the grants and transfer figure of Kshs.40,336,190,128 for the year ended 30 June, 2018 could not be confirmed.

6.6 Acquisition of Assets

6.6.1 Unsupported Construction of Civil Works

The statement of receipts and payments for the year ended 30 June, 2018 reflected a balance of Kshs.1,169,062,004 under acquisition of assets which included an amount of Kshs.424,524,403 paid in respect of construction and civil works. However, documents availed in support of the amount showed the following;

- i) Payment of Kshs.109,406,979 related to billing in respect of a consultant's invoice for a feasibility study and design of a high grand falls dam along River Tana in Tana River County, dated 30 June, 2012 which purportedly had been outstanding ever since. The payments were made to an insurance company in respect of a claim settled to the consultant against a policy covering risk of nonpayment. However, no documentation was provided to show that the bill was actually

outstanding as at the time of payment since the amount was not included in the pending bills for the financial year 2016/2017 and no documentation in support of inspection and acceptance of work done by consultant, if any, in respect of the contract dated 30 January, 2010.

- ii) Payment of Kshs.277,793,123 related to consultancy services for feasibility study and design for Lower Ewaso Ngiro South Multipurpose Dam contracted in May, 2012 and billed on 17 December, 2013. However, no documentation was provided to show the bill was actually outstanding as at the time of payment since the amount was not included in the pending bills for the financial year 2016/2017 and no documentation was provided in support of inspection and acceptance of work done by the consultant, if any. In addition, the payment voucher provided in support of the payment had been voided and hence not valid for payment.

Consequently, the accuracy, validity and propriety of construction of civil works expenditure of Kshs.424,524,403 as reported in Note 9 of the financial statements cannot be confirmed.

6.7 Cash and Cash Equivalents - Bank Balance

As disclosed in Note 10 A of the financial statements, the statement of assets and liabilities reflected a bank balance of Kshs.8,991,117 as at 30 June, 2018. However, a review of the bank reconciliation statement for the Central Bank of Kenya recurrent bank account No.100302216 had the following unsatisfactory issues:

- i) The reconciliation included cheques totalling Kshs.38,940,201 which had not been presented to the bank for payment as at the time of audit and which were more than six months old therefore, not payable.
- ii) Payments in cash book not in bank statement for the recurrent bank account included three payments totalling Kshs.24,495,961 paid on 26 June, 2018 which had been recorded twice in the cash book on 27 June, 2018, effectively understating the cash balance by a similar amount and overstating unidentified expenditure by the same.
- iii) Receipts in cash book not in bank statement for the recurrent bank balance included an unexplained reversal in the cash book of Kshs.2,747,896.

In view of the foregoing, it was not possible to confirm that the cash-and-cash equivalents balance of Kshs.8,991,117 was fairly stated as at 30 June, 2018.

6.8 Unsupported Prior Year Adjustments

As disclosed in Note 14 to the financial statements, the statement of assets and liabilities reflected prior year adjustments totalling Kshs.488,660,397. However, justification for the prior year adjustments and the documentary evidence to support the figures have not been provided for audit verification. In addition, the prior year adjustments have not been done in line with the International Public Sector Accounting Standards which requires restatement of all affected prior year balances in the financial statements unless it is impracticable to do so.

Consequently, the accuracy of the financial statements for the year ended 30 June, 2018 could not be ascertained.

6.9 Accounts Payable – Deposits and Retentions

The statement of assets and Note 12 to the financial statements reflected a balance of Kshs.8,833,772 under accounts payables-deposits and retentions as at 30 June, 2018. However, a review of retention money outstanding at the close of 2016/2017 indicated that a contractor listed as having a retention balance of Kshs.4,857,9334 then, was not listed in the retention schedule for 2017/2018, yet no documentation was provided to show how retention money was paid.

Consequently, the completeness and accuracy of the deposit and retentions balance of Kshs.8,833,772 reported in the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Planning 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 adverse opinion.

Key Audit Matters

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

Other Matter

Unsupported Pending Bills

Annex 1 to the financial statements reflects pending bills amounting to Kshs.22,517,023. As reported in the 2017/2018 financial year, the State Department for Planning had an outstanding pending bill amount of Kshs.340,632,037 as at 30 June, 2018 out of which Kshs. 22,517,023 remained outstanding as at 30 June, 2019. These bills have not been presented for payment as they lacked vital supporting documents such as purchase orders, delivery notes, inspection and acceptance certificates among others. Failure to settle bills in the year they relate to distorts the financial statements for the subsequent years as they form a first charge of the budget provisions.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed I confirm

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

Basis for Conclusion

1. Non-Compliance with Procurement Laws

1.1 Education Enhancement Centre Limited

Procurement of rapporteur services for the annual National Monitoring and Evaluation week (M&E) in Mombasa from 11 to 17 November, 2018 cost Kshs.1,852,800 for the year ended 30 June, 2019. The procurement process was initiated in March, 2019 after the event had taken place. No satisfactory explanation has been provided for this anomaly.

1.2 Purchase of Smart Phones

Purchase of smart phones totalling Kshs.1,173,996 exceeded the approved limits of Kshs.30,000 for cash purchases. The phones were overpriced and the State Department had no policy on the purchase and issuance of the personal devices such as smart phones hence the existence and security of the same cannot be confirmed.

1.3 Purchase of ICT Equipment

An examination of payment vouchers revealed that the State Department for Planning procured computer related equipment amounting to Kshs.6,982,000 in October, 2018. However, there was no authority from the State Department for ICT before the procurements were made as authority was sought on March, 2019 and granted in April, 2019. Hence the procurement was not authorized at the time of purchase. No explanation was given for this anomaly.

2. Irregular Award of Contracts

2.1 Provision and Maintenance of Fresh Cut Flowers

Tender evaluation for provision and maintenance of fresh cut flowers was conducted on 14 September, 2018 and the committee awarded a florist (Second lowest bidder) to supply flowers to various offices at a cost of Kshs.1,068,000 per annum instead of awarding to the lowest bidder at Kshs.497,676 for a similar period, resulting to a loss of Kshs.570,324 of public funds.

2.2 Provision of Professional Cleaning Services

A company was awarded the tender for cleaning services at a total cost of Kshs.3,921,120 per annum without a clear award criterion. Although the Evaluation Committee recommended four firms to be subjected to further interrogations and interviews, proceedings of the interviews were not documented thus it was not possible to establish if the tender was fairly awarded.

3. Irregular Advance Payments

During the year under audit, advance payments of Kshs.303,000, Kshs.441,075 and Kshs.653,520 for supply of flowers, newspapers and cleaning services were made.

However, the goods were not delivered. No delivery notes were attached to these payments. No appropriate explanation was given for this anomaly.

4. Direct Procurement Expenditure

The State Department for Planning procured air tickets from various service providers amounting to Kshs.21,296,171 through direct procurement contrary to Section 103 (2) of the Public Procurement and Asset Disposal Act, 2015. Further, the State Department also, procured 4000 copies of the 6th National Monitoring and Evaluation Week Report at Kshs.3,400,000 through direct procurement contrary to the requirements of Section 91 of the Public Procurement and Asset Disposal Act, 2015. No appropriate explanation has been provided for these anomalies.

Under the circumstances, the value for money for the above expenditure totalling Kshs.24,696,171 could not be confirmed.

5. Double Imprests

Various staff received imprest advances amounting to Kshs.1,025,759 while still on other imprest, contrary to Section 93 (4)(b) of the Public Finance Management – National Government Regulations (2015). No satisfactory explanation has been provided for this anomaly.

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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and 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 effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

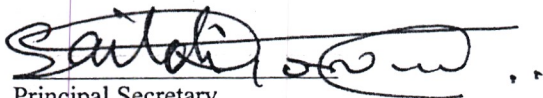
24 December, 2020

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

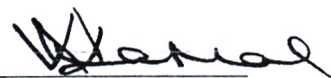
V. STATEMENT OF RECEIPTS AND PAYMENTS

Description	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Exchequer releases	1	10,771,130,147	37,410,203,259
Proceeds from Foreign Borrowings	2	-	4,526,966,879
Other Receipts	3	71,000,000	294,587,503
TOTAL RECEIPTS		10,842,130,147	42,231,757,641
PAYMENTS			
Compensation of Employees	4	328,643,839	371,054,990
Use of goods and services	5	431,275,096	304,669,023
Transfers to Other Government Units	6	9,672,946,694	40,336,190,128
Other grants and transfers	7	-	44,827,627
Social Security Benefits	8	10,835,950	4,886,504
Acquisition of Assets	9	320,844,976	1,169,062,004
TOTAL PAYMENTS		10,764,546,555	42,230,690,276
SURPLUS/DEFICIT		77,583,592	1,067,365

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 30th September 2019 and signed by:



Principal Secretary
Name: Saitoti Torome CBS



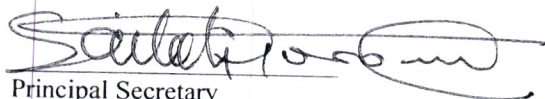
Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

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

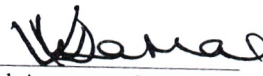
VI. STATEMENT OF ASSETS AND LIABILITIES

Description	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	86,050,169	8,991,117
Cash Balances	10B	-	-
Total Cash and cash equivalent		<u>86,050,169</u>	<u>8,991,117</u>
Accounts receivables	11	45,758,389	75,649,930
TOTAL FINANCIAL ASSETS		131,808,558	84,641,047
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	9,216,282	8,833,772
NET FINANCIAL ASSETS		122,592,276	75,807,275
REPRESENTED BY			
Fund balance b/fwd	13	75,807,275	563,400,307
Prior year adjustment	14	(30,798,591)	(488,660,397)
Surplus/Deficit for the year		77,583,592	1,067,365
NET FINANCIAL POSSITION		122,592,276	75,807,275

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 30th September 2019 and signed by:



Principal Secretary
 Name: Saitoti Torome CBS



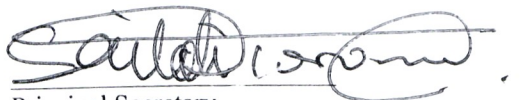
Principal Accounts Controller
 Name: Veronica Kamau
 ICPAK Member Number: 10669

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

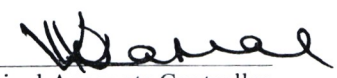
VII. STATEMENT OF CASH FLOWS

Description		2018-2019 Kshs	2017 -2018 Kshs
Receipts for operating income			
Exchequer Releases	1	10,771,130,147	37,410,203,259
Other Revenues	3	71,000,000	294,587,503
		10,842,130,147	37,704,790,762
Payments for operating expenses			
Compensation of Employees	4	328,643,839	371,054,990
Use of goods and services	5	431,275,096	304,669,023
Transfers to Other Government Units	6	9,672,946,694	40,336,190,128
Other grants and transfers	7	-	44,827,627
Social Security Benefits	8	10,835,950	4,886,504
		10,443,701,579	41,061,628,272
Adjusted for:			
Changes in receivables	11	29,891,541	485,671,011
Changes in payables	12	382,510	(1,343,569)
Adjustments during the year		(30,798,591)	(488,660,397)
Net cash flow from operating activities		397,904,027	(3,361,170,466)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(322,305,979)	(1,169,062,004)
Net cash flows from Investing Activities		(322,305,979)	(1,169,062,004)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	-	4,526,966,879
Net cash flow from financing activities		-	4,526,966,879
NET INCREASE IN CASH AND CASH EQUIVALENT		77,059,052	(3,265,590)
Cash and cash equivalent at BEGINNING of the year		8,991,117	12,256,707
Cash and cash equivalent at END of the year	10A	86,050,169	8,991,117

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 30th September 2019 and signed by:



Principal Secretary
Name: Saitoti Torome CBS



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	118,100,000	(110,100,000)	8,000,000	-	8,000,000	0%
Exchequer releases	7,664,454,001	4,208,688,211	11,873,142,212	10,771,130,147	1,102,012,065	91%
Other Receipts	35,500,000	35,500,000	71,000,000	71,000,000	-	100%
TOTAL RECEIPTS	7,818,054,001	4,134,088,211	11,952,142,212	10,842,130,147	1,110,012,065	91%
PAYMENTS						
Compensation of Employees	191,159,184	164,159,184	355,318,367	328,643,839	26,674,528	92%
Use of goods and services	273,627,566	216,842,127	490,469,693	431,275,096	59,194,597	88%
Transfers to Other Government Units	6,432,270,266	4,304,876,428	10,737,146,694	9,672,946,694	1,064,200,000	90%
Social Security Benefits	937,500	9,898,500	10,836,000	10,835,950	50	100%
Acquisition of Assets	920,059,486	(561,688,028)	358,371,458	320,844,976	37,526,482	90%
TOTAL PAYMENTS	7,818,054,001	4,134,088,211	11,952,142,212	10,764,546,555	1,187,595,657	90%
Surplus/ Deficit	0	0	0	77,583,592	(77,583,592)	

(a) Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

- i. The underutilization of 0% on proceeds from foreign grants was as a result of lack of funding from the donor.
- ii. The underutilization of 88% on use of goods was as a result of slow procurement procedures.

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary

Name: Saitoti Torome CBS



Principal Accounts Controller

Name: Veronica Kamau

ICPAK Member Number: 10669

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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	5,180,130,001	4,879,563,620	10,059,693,621	9,014,598,147.00	1,045,095,474	90%
Other Receipts	35,500,000	35,500,000	71,000,000	71,000,000	0	100%
TOTAL RECEIPTS	5,215,630,001	4,915,063,620	10,130,693,621	9,085,598,147	1,045,095,474	90%
PAYMENTS						
Compensation of Employees	191,159,184	164,159,184	355,318,367	328,643,839	26,674,528	92%
Use of goods and services	273,627,566	206,457,536	480,085,102	420,890,635	59,194,467	88%
Transfers to Other Government Units	4,669,433,779	4,484,076,428	9,153,510,207	8,143,710,207	1,009,800,000	89%
Social Security Benefits	937,500	9,898,500	10,836,000	10,835,950	50	100%
Acquisition of Assets	80,471,973	50,471,973	130,943,945	127,233,863	3,710,082	97%
TOTAL PAYMENTS	5,215,630,001	4,915,063,620	10,130,693,621	9,031,314,494	1,099,379,127	89%
Surplus/Deficit	0	0	0	54,283,653	(54,283,653)	

Notes

(a) Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

- i. The underutilization of 88% on use of goods was as a result of slow procurement procedures.
- ii. The underutilization of 89% on transfer to other Government units was as a result of exchequer under issue.

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary
Name: Saitoti Torome CBS



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

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

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	118,100,000	(110,100,000)	8,000,000	0	8,000,000	0%
Exchequer releases	2,484,324,000	(670,875,409)	1,813,448,591	1,756,532,000	56,916,591	97%
TOTAL RECEIPTS	2,602,424,000	(780,975,409)	1,821,448,591	1,756,532,000	64,916,591	96%
PAYMENTS						
Use of goods and services		10,384,591	10,384,591	10,384,461	130	100%
Transfers to Other Government Units	1,762,836,487	(179,200,000)	1,583,636,487	1,529,236,487	54,400,000	97%
Acquisition of Assets	839,587,513	(612,160,000)	227,427,513	193,611,113	33,816,400	85%
TOTAL PAYMENTS	2,602,424,000	(780,975,409)	1,821,448,591	1,733,232,061	88,216,530	95%
Surplus/Deficit	0	0	0	23,299,939	(23,299,939)	

(a) Commentary on significant underutilization (below 90% of utilization) and overutilization (above 100%)

- i. The underutilization of 85 % on acquisition of Assets was as a result of slow procurement procedures.

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary
Name: Saitoti Torome CBS



Principal Accounts Controller
Name: Veronica Kamau
ICPAK Member Number: 10669

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference
	2019	Kshs	Kshs	2019	Kshs	2019	Kshs		
Government Advisory Services	213,992,800				213,992,800		213,992,800	0	
Government Advisory Services	213,992,800				213,992,800		213,992,800	0	
Economic Policy and National Planning	1,629,146,762				1,629,146,762		1,530,263,406	98,883,356	
Economic Planning Coordination Services	196,549,185				196,549,185		173,186,074	23,363,111	
Community Development	99,508,273				99,508,273		95,562,491	3,945,782	
Macro-Economic Policy and Regional Integration	308,439,051				308,439,051		297,582,965	10,856,086	
Policy Research	321,410,587				321,410,587		315,410,587	6,000,000	
Coordination of Vision 2030	509,301,685				509,301,685		466,601,685	42,700,000	
Infrastructure, Science, Technology and Innovation	193,937,981				193,937,981		181,919,604	12,018,377	
National Statistical Information Services	9,498,876,922				9,498,876,922		8,483,376,922	1,015,500,000	
Census and Surveys	7,180,876,922				7,180,876,922		6,165,376,922	1,015,500,000	
Surveys	2,318,000,000				2,318,000,000		2,318,000,000	0	
Monitoring and Evaluation Services	200,501,537				200,501,537		179,740,573	20,760,964	
National Integrated Monitoring and Evaluation	200,501,537				200,501,537		179,740,573	20,760,964	
General Administration Planning and Support Services	409,624,191				409,624,191		357,172,853	52,451,338	
Human Resources and Support Services	321,236,467				321,236,467		279,549,716	41,686,751	
Financial Management Services	73,296,250				73,296,250		64,147,516	9,148,734	
Information Communications Services	15,091,474				15,091,474		13,475,622	1,615,853	
TOTAL	11,952,142,212				11,952,142,212		10,764,546,555	1,187,595,657	

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

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

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

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

SIGNIFICANT ACCOUNTING POLICIES

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 9,216,282 compared to Kshs 8,833,772 in prior period as indicated on note 14 (Accounts payable).

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

13. Subsequent Events

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

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

14. Errors

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

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

15. Related Party Transactions

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

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	2,461,278,060	1,328,453,977
Total Exchequer Releases for quarter 2	1,165,419,300	1,129,269,282
Total Exchequer Releases for quarter 3	1,909,394,130	13,770,393,200
Total Exchequer Releases for quarter 4	5,235,038,657	21,182,086,800
Total	10,771,130,147	37,410,203,259

The State Department for Planning received Kshs. 10,771,130,147 against an allocation of Kshs. 11,952,142,212 resulting to underfunding of Kshs. 1,110,012,065.

2 PROCEEDS FROM FOREIGN BORROWINGS

Description	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing - Direct Payments	-	4,526,966,879
Total	-	4,526,966,879

3 OTHER REVENUES

Description	2018-2019	2017-2018
	Kshs	Kshs
Other Property Income Collected as AIA	-	30,000,000
Receipts from Incidental Sales by Non-Market Establishments collected as AIA	-	86,587,503
Paid to Exchequer	71,000,000	71,000,000
Other Receipts Not Classified Elsewhere	-	107,000,000
Total	71,000,000	294,587,503

The Kenya National Bureau of Statistics (KNBS) collected AIA amounting to Kshs.279, 195,885 against a Budgeted amount of Kshs. 71,000,000.00. Confirmation letter is attached on Appendix 1A to this financial Statements

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

Description	2018-2019	2017 -2018
	Kshs	Kshs
Basic salaries of permanent employees	206,301,796	212,266,898
Basic wages of temporary employees	180,000	4,962,018
Personal allowances paid as part of salary	122,162,043	152,908,010
Personal allowances paid as reimbursements	-	918,065
Total	328,643,839	371,054,990

5 USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	558,129	-
Communication, supplies and services	15,034,790	3,658,132
Domestic travel and subsistence	116,924,592	119,597,049
Foreign travel and subsistence	25,546,317	13,338,917
Printing, advertising and information supplies & services	15,115,108	9,426,054
Rentals of produced assets	34,542,359	28,897,647
Training expenses	36,406,714	16,646,332
Hospitality supplies and services	99,550,714	36,677,446
Specialized materials and services	6,984,284	16,613,364
Office and general supplies and services	40,351,808	13,850,581
Fuel Oil and Lubricants	11,480,000	21,576,100
Other operating expenses	17,691,215	10,655,601
Routine maintenance – vehicles and other transport equipment	5,779,652	12,941,226
Routine maintenance – other assets	5,309,414	790,573
Total	431,275,096	304,669,022

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 -2018
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants to Government Agencies and other Levels of Government	8,072,710,207	3,610,561,762
Capital Grants to Government Agencies and other Levels of Government	1,529,236,487	36,725,628,366
Capital Grants to Government Agencies and other Levels of Government	71,000,000	-
Total	9,672,946,694	40,336,190,128

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

Description	Recurrent	Development	Total	2017-2018
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
National Council for Population Development	307,601,685	159,000,000	466,601,685	355,754,270
NEPAD Kenya Secretariat	193,564,700	-	193,564,700	205,165,000
Vision 2030 Secretariat	213,992,800	-	213,992,800	-
Kenya Institute of Public Policy Research and Analysis	263,174,100	52,236,487	315,410,587	290,781,487
Kenya National Bureau of Statistics	7,094,376,922	1,318,000,000	8,412,376,922	2,628,666,648
Total	8,072,710,207	1,529,236,487	9,601,946,694	3,480,367,405

We have confirmed these amounts with the recipient entities. Confirmations letters attached on Appendix 1B to this financial statements

7 OTHER GRANTS AND TRANSFERS

Description	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	44,827,627
Total	-	44,827,627

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 SOCIAL SECURITY BENEFITS

Description	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	10,835,950	4,886,504
Total	10,835,950	4,886,504

Social Security Benefits relates to payment of Gratuity to officers on completion of their contracts.

9 ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Refurbishment of Buildings	20,802,795	4,100,000
Construction and Civil Works	-	424,528,403
Purchase of Office Furniture and General Equipment	2,061,000	1,406,610
Purchase of ICT Equipment, Software and Other ICT Assets	-	862,000
Research, Studies, Project Preparation, Design & Supervision	297,981,180	238,164,991
	-	
Sub-total	320,844,976	669,062,004
Financial Assets		
Domestic Lending and On-Lending	-	500,000,000
Sub-total	-	500,000,000
Total	320,844,976	1,169,062,004

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017-2018
				Kshs	Kshs
Central Bank of Kenya, 1000384301, Recurrent Kes				46,783,297	63,173
Central Bank of Kenya, 1000384317, Development Kes				30,050,589	94,172
Central Bank of Kenya, 1000384328, Deposits Kes				9,216,282	8,833,772
Total				86,050,169	8,991,117

10B: CASH IN HAND

Description	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

11: ACCOUNTS RECEIVABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Government Imprests	-	2,209,680
Salary advances	749,705	117,590
District suspense	45,008,684	73,322,660
Total	45,758,389	75,649,930

The breakdown of the salary advances attached on Annex 5A
 The breakdown of the district suspense relating to AIEs on drought mitigation attached on Annex 5B

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Deposits	9,216,282	8,833,772
Total	9,216,282	8,833,772

Deposits amount relates to retention money held in respect to contractors.
The breakdown of the deposit money is attached on Annex 6

13. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	8,991,117	12,191,814
Cash in hand	-	64,893
Accounts Receivables	75,649,930	561,320,941
Accounts Payables	(8,833,772)	(10,177,341)
Total	75,807,275	563,400,307

Accounts receivables relates to outstanding unaccounted AIEs from Regional Authorities from the drought Mitigation.

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances	8,991,117	12,191,814
Adjustments on cash in hand	-	64,893
Adjustments on receivables	30,641,246	(10,177,341)
Adjustments on payables	(8,833,772)	2,104,936
District suspense	-	484,476,095.00
TOTAL	(30,798,591)	(488,660,397)

Accounts receivables **Ksh.30, 641,246** is composed of **Kshs.2, 209,680** as surrendered imprests, **Kshs.117, 590** being salary advances fully recovered and **Kshs 28,313,976** relating to amounts converted to expenditure in respect of AIEs issued to Regional Authorities for drought mitigation. The **Kshs.30, 798,591** is the prior year adjustment.

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the

Key management personnel that include the Cabinet Secretaries and Accounting Officers

- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

Description	2018-2019	2017-2018
	Kshs	Kshs
Key Management Compensation	30,791,981	42,518,752
Transfers to related parties		
Transfers to the Other Ministries Departments and Agencies-Current Grants	8,072,710,207	3,610,561,762
Transfers to the Other Ministries Departments and Agencies-Capital Grants	1,529,236,487	36,725,628,366
Membership Fees and Dues and Subscriptions to International Organizations	-	44,827,627
Total Transfers to related parties	9,632,738,675	40,423,536,508

Analysis of key management compensation- Kshs 30,791,981 attached on Appendix 1C to this financial statements.

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

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE –ANNEX 1

There are no pending bills in the just ended financial year, all the payable pending bills relates to the 2017/2018 and earlier financial years.

16.2: KENYA DEVOLUTION SUPPORT PROGRAM (KDSP) P FOR R

Description	2018/2019	
	BUDGET KSHS	ACTUAL KSHS
Research, Studies, Project Preparation, Design & Supervision	38,000,000	23,162,000
Totals	38,000,000	23,162,000

The figure of Kshs.320, 844,976 reflected in the acquisition of assets, includes Kshs.23, 162,000 relating to expenditure on Kenya Devolution Support Program (KDSP) P for R

An extract of the votebook attached in support of the expenditures in Appendix 1D

17. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Accuracy of Financial Statements	The matter has been addressed	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for 2018/2019
1.2	Unsupported Adjustment	The matter has been addressed	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.1.1	Unsupported Advance Payment for Arroyo Multipurpose Dam Development Project	The issue is under investigative agencies	MD - Kerio Valley Development Authority	Not Resolved	Matter in court 2018/2019
2.1.2	Unsupported payments for Sigor Wei Wei Integrated Development Project	Completion certificates availed	MD - Kerio Valley Development Authority	Not resolved	Awaiting PAC Recommendations for 2018/2019
2.1.3	Unrecorded and Retention Money	Updated retention schedule available	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
3	Other revenues	This relates to AIA collected by the respective SAGAs in the Department. Confirmation of AIA collected by the entities have been availed.	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for 2018/2019
4.1	Specialized materials	The payment was meant for staff training on promotional courses.	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
5	Grants and Transfers to other Government entities	The SAGAs have confirmed their grants receipt which has reconciled with the Department transfers	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
6.1	Unsupported constructions of Civil works	Payment vouchers have been availed	Principal Accounts Controller*	Not resolved	Awaiting PAC Recommendations for 2018/2019
7	Cash and cash equivalent – Bank reconciliation	The cash books have been reconciled and reflects the accurate bank balance	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
8	District Suspense	The State Department has written to the Regional Authorities to request them to fully accounts for the AIEs	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
9	Unsupported prior year adjustments	All adjustments have been supported	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
10	Pending Bills	Pending bills arose due to budget cut and unfunded exchequer	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
Prior year Audit Matters					
12.1	Trial Balance and Financial statements	Technical problem with IFMIS	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.2	Unsupported adjustments to the Financial Statements	The variances between the balances reflected in the financial statements was after surrender of outstanding imprests.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.3	Wrong classification and charge of expenses	The expenses were charged to related accounts	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.4	Membership Dues and subscriptions to International Organisations	The Variations have been explained	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.5	Variances Disbursement to Semi-Autonomous Government Agencies (SAGAs)	The SAGAS confirmed grant received which have reconciled with the state Disbursement release.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.6	Utilities supplies and services	The expenditure was budgeted under development vote for Programme for Agriculture & Livelihood in Western Communities(PALWECO)	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.7	Acquisition of Assets	The mandate of the state Department is coordination in the formulation of and development of social economic policies which range is short term strategic plans, medium term plans, sectoral plans and policies as well as	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
12.8	Proceeds from foreign borrowings	long range plans. Financing loan agreement was renewed on 27 th august 2015	MD- Kerio Valley Development Authority (KVDA)	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.9	District Suspense	The supporting documents have been availed	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.10	Cash and Cash equivalents	All outstanding reconciliations have been reconciled	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.11	Bank Reconciliation statements	Cash books have been updated and the bank balances reconciled.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018

Guidance Notes:

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


Principal Secretary


Principal Accounts Controller

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/No	Payee	Amount (Kshs)	Remarks
1	Hubaal Travel Agency Limited	126,320.00	Awaiting further verifications
2	Ride On Agencies Limited	173,400.00	Awaiting further verifications
3	Ride On Agencies Limited	34,430.00	Awaiting further verifications
4	Ride On Agencies Limited	16,240.00	Awaiting further verifications
5	Ride On Agencies Limited	43,240.00	Awaiting further verifications
6	Ride On Agencies Limited	62,750.00	Awaiting further verifications
7	Ride On Agencies Limited	47,555.00	Awaiting further verifications
8	Ride On Agencies Limited	59,655.00	Awaiting further verifications
9	Ride On Agencies Limited	34,650.00	Awaiting further verifications
10	Ride On Agencies Limited	47,680.00	Awaiting further verifications
11	Ride On Agencies Limited	107,430.00	Awaiting further verifications
12	Ride On Agencies Limited	49,900.00	Awaiting further verifications
13	Ride On Agencies Limited	49,780.00	Awaiting further verifications
14	Ride On Agencies Limited	169,960.00	Awaiting further verifications
15	Ride On Agencies Limited	47,620.00	Awaiting further verifications
16	Ride On Agencies Limited	47,640.00	Awaiting further verifications
17	Ride On Agencies Limited	94,650.00	Awaiting further verifications
18	Ride On Agencies Limited	38,875.00	Awaiting further verifications
19	Ride On Agencies Limited	149,595.00	Awaiting further verifications
20	Ride On Agencies Limited	63,170.00	Awaiting further verifications
21	Ride On Agencies Limited	42,520.00	Awaiting further verifications
22	Ride On Agencies Limited	47,740.00	Awaiting further verifications
23	Ride On Agencies Limited	47,555.00	Awaiting further verifications
24	Ride On Agencies Limited	47,455.00	Awaiting further verifications

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

25	Ride On Agencies Limited	49,730.00	Awaiting further verifications
26	Ride On Agencies Limited	49,730.00	Awaiting further verifications
27	Ride On Agencies Limited	49,730.00	Awaiting further verifications
28	Ride On Agencies Limited	49,730.00	Awaiting further verifications
29	Ride On Agencies Limited	39,560.00	Awaiting further verifications
30	Facts Travel Agencies Limited	34,720.00	Awaiting further verifications
31	Facts Travel Agencies Limited	69,754.00	Awaiting further verifications
25	Facts Travel Agencies Limited	107,565.00	Awaiting further verifications
26	Facts Travel Agencies Limited	47,675.00	Awaiting further verifications
28	Facts Travel Agencies Limited	29,720.00	Awaiting further verifications
29	Facts Travel Agencies Limited	47,675.00	Awaiting further verifications
30	Facts Travel Agencies Limited	47,680.00	Awaiting further verifications
31	Facts Travel Agencies Limited	95,360.00	Awaiting further verifications
32	Facts Travel Agencies Limited	284,700.00	Awaiting further verifications
33	Facts Travel Agencies Limited	108,840.00	Awaiting further verifications
34	Facts Travel Agencies Limited	47,680.00	Awaiting further verifications
35	Facts Travel Agencies Limited	99,210.00	Awaiting further verifications
36	Facts Travel Agencies Limited	119,536.00	Awaiting further verifications
37	Vercelli Tours and Travel	320,560.00	Awaiting further verifications
38	Vercelli Tours and Travel	320,560.00	Awaiting further verifications
39	Vercelli Tours and Travel	85,100.00	Awaiting further verifications
40	Vercelli Tours and Travel	79,640.00	Awaiting further verifications
41	Vercelli Tours and Travel	38,750.00	Awaiting further verifications
42	Vercelli Tours and Travel	44,300.00	Awaiting further verifications
43	Hotel Waterbuck Limited	126,000.00	Awaiting further verifications
44	Hotel Waterbuck Limited	114,600.00	Awaiting further verifications
45	Intercontinental Hotel, Nairobi	491,350.00	Awaiting further verifications
46	Intercontinental Hotel, Nairobi	735,000.58	Awaiting further verifications

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

47	Machakos University	470,000.00	Awaiting further verifications
48	Conference Caterers	52,510.00	Awaiting further verifications
49	Conference Caterers	26,432.00	Awaiting further verifications
50	Conference Caterers	44,132.00	Awaiting further verifications
51	Burch's Resort	262,500.00	Awaiting further verifications
52	Mediamax Network Limited	300,672.00	Awaiting further verifications
53	Mediamax Network Limited	638,000.00	Awaiting further verifications
54	Mediamax Network Limited	290,000.00	Awaiting further verifications
55	Mediamax Network Limited	79,750.00	Awaiting further verifications
56	CMC Motors Group	868,761.00	Awaiting further verifications
57	Kingsway Business Systems Ltd	14,100,000.00	Awaiting further verifications
Grand Totals		22,517,022.50	

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures	428,628,403	20,802,795	-	-	449,431,198
Office equipment, furniture and fittings	1,406,610	2,061,000	-	-	3,467,610
ICT Equipment	862,000	-	-	-	862,000
Intangible assets	238,164,991	297,981,180	-	-	536,146,171
Domestic Lending and On-Lending	500,000,000	-	-	-	500,000,000
Total	1,169,062,004	320,844,976	-	-	1,489,906,980

The amounts reflected in the summary of fixed asset register as additions during the year tie to note 11

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR PLANNING

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	None			

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE –ANNEX 1

There are no pending bills in the just ended financial year, all the payable pending bills relates to the 2017/2018 and earlier financial years.

17. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2018/2019					
1.1	Accuracy of Financial Statements	The matter has been addressed	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for 2018/2019
1.2	Unsupported Adjustment	The matter has been addressed	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for 2018/2019
2.1.1	Unsupported Advance Payment for Arror Multipurpose Dam Development Project	The issue is under investigative agencies	MD - Kerio Valley Development Authority	Not Resolved	Matter in court
2.1.2	Unsupported payments for Sigor Wei Wei Integrated Development Project	Completion certificates availed	MD - Kerio Valley Development Authority	Not resolved	Awaiting PAC Recommendations for 2018/2019
2.1.3	Unrecorded and unsupported Retention Money	Updated retention schedule available	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
3	Other revenues	This relates to AIA collected by the respective SAGAs in the Department. Confirmation of AIA collected by the entities have been availed.	Principal Accounts Controller	Not Resolved	Awaiting PAC Recommendations for 2018/2019

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Specialized materials	The payment was meant for staff training on promotional courses.	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
5	Grants and Transfers to other Government entities	The SAGAs have confirmed their grants receipt which has reconciled with the Department transfers	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
6.1	Unsupported constructions of Civil works	Payment vouchers have been availed	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
7	Cash and cash equivalent - Bank reconciliation	The cash books have been reconciled and reflects the accurate bank balance	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
8	District Suspense	The State Department has written to the Regional Authorities to request them to fully accounts for the AIEs	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
9	Unsupported prior year adjustments	All adjustments have been supported	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
10	Pending Bills	Pending bills arose due to budget cut and unfunded exchequer	Principal Accounts Controller	Not resolved	Awaiting PAC Recommendations for 2018/2019
Prior year Audit Matters					
12.1	Trial Balance and Financial statements	Technical problem with IFMIS	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.2	Unsupported adjustments to the Financial Statements	The variances between the balances reflected in the financial statements was after surrender of outstanding imprests.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.3	Wrong classification and charge of expenses	The expenses were charged to related accounts	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.4	Membership Dues and subscriptions to	The Variations have been explained	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2018/2019


**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
12.5	International Organisations Variances in Disbursement to Semi-Autonomous Government Agencies (SAGAs)	The SAGAS confirmed grant received which have reconciled with the state Disbursement release.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.6	Utilities supplies and services	The expenditure was budgeted under development vote for Programme for Agriculture & Livelihood in Western Communities(PALWECO)	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.7	Acquisition of Assets	The mandate of the state Department is coordination in the formulation of and development of social economic policies which range is short term strategic plans, medium term plans, sectoral plans and policies as well as long range plans.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.8	Proceeds from foreign borrowings	Financing loan agreement was renewed on 27 th august 2015	MD- Kerio Valley Development Authority (KVDA)	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.9	District Suspense	The supporting documents have been availed	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.10	Cash and equivalents	All outstanding reconciliations have been reconciled	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018
12.11	Bank Reconciliation statements	Cash books have been updated and the bank balances reconciled.	Principal Accounts Controller	Note resolved	Awaiting PAC Recommendations for 2017/2018

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

Guidance Notes:

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


Principal Secretary


Principal Accounts Controller

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/No	Payee	Amount (Kshs)	Remarks
1	Hubaal Travel Agency Limited	126,320.00	Awaiting further verifications
2	Ride On Agencies Limited	173,400.00	Awaiting further verifications
3	Ride On Agencies Limited	34,430.00	Awaiting further verifications
4	Ride On Agencies Limited	16,240.00	Awaiting further verifications
5	Ride On Agencies Limited	43,240.00	Awaiting further verifications
6	Ride On Agencies Limited	62,750.00	Awaiting further verifications
7	Ride On Agencies Limited	47,555.00	Awaiting further verifications
8	Ride On Agencies Limited	59,655.00	Awaiting further verifications
9	Ride On Agencies Limited	34,650.00	Awaiting further verifications
10	Ride On Agencies Limited	47,680.00	Awaiting further verifications
11	Ride On Agencies Limited	107,430.00	Awaiting further verifications
12	Ride On Agencies Limited	49,900.00	Awaiting further verifications
13	Ride On Agencies Limited	49,780.00	Awaiting further verifications
14	Ride On Agencies Limited	169,960.00	Awaiting further verifications
15	Ride On Agencies Limited	47,620.00	Awaiting further verifications
16	Ride On Agencies Limited	47,640.00	Awaiting further verifications
17	Ride On Agencies Limited	94,650.00	Awaiting further verifications
18	Ride On Agencies Limited	38,875.00	Awaiting further verifications
19	Ride On Agencies Limited	149,595.00	Awaiting further verifications
20	Ride On Agencies Limited	63,170.00	Awaiting further verifications
21	Ride On Agencies Limited	42,520.00	Awaiting further verifications
22	Ride On Agencies Limited	47,740.00	Awaiting further verifications
23	Ride On Agencies Limited	47,555.00	Awaiting further verifications
24	Ride On Agencies Limited	47,455.00	Awaiting further verifications

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

25	Ride On Agencies Limited	49,730.00	Awaiting further verifications
26	Ride On Agencies Limited	49,730.00	Awaiting further verifications
27	Ride On Agencies Limited	49,730.00	Awaiting further verifications
28	Ride On Agencies Limited	49,730.00	Awaiting further verifications
29	Ride On Agencies Limited	39,560.00	Awaiting further verifications
30	Facts Travel Agencies Limited	34,720.00	Awaiting further verifications
31	Facts Travel Agencies Limited	69,754.00	Awaiting further verifications
25	Facts Travel Agencies Limited	107,565.00	Awaiting further verifications
26	Facts Travel Agencies Limited	47,675.00	Awaiting further verifications
28	Facts Travel Agencies Limited	29,720.00	Awaiting further verifications
29	Facts Travel Agencies Limited	47,675.00	Awaiting further verifications
30	Facts Travel Agencies Limited	47,680.00	Awaiting further verifications
31	Facts Travel Agencies Limited	95,360.00	Awaiting further verifications
32	Facts Travel Agencies Limited	284,700.00	Awaiting further verifications
33	Facts Travel Agencies Limited	108,840.00	Awaiting further verifications
34	Facts Travel Agencies Limited	47,680.00	Awaiting further verifications
35	Facts Travel Agencies Limited	99,210.00	Awaiting further verifications
36	Facts Travel Agencies Limited	119,536.00	Awaiting further verifications
37	Vercelli Tours and Travel	320,560.00	Awaiting further verifications
38	Vercelli Tours and Travel	320,560.00	Awaiting further verifications
39	Vercelli Tours and Travel	85,100.00	Awaiting further verifications
40	Vercelli Tours and Travel	79,640.00	Awaiting further verifications
41	Vercelli Tours and Travel	38,750.00	Awaiting further verifications
42	Vercelli Tours and Travel	44,300.00	Awaiting further verifications
43	Hotel Waterbuck Limited	126,000.00	Awaiting further verifications
44	Hotel Waterbuck Limited	114,600.00	Awaiting further verifications
45	Intercontinental Hotel, Nairobi	491,350.00	Awaiting further verifications
46	Intercontinental Hotel, Nairobi	735,000.58	Awaiting further verifications

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

47	Machakos University	470,000.00	Awaiting further verifications
48	Conference Caterers	52,510.00	Awaiting further verifications
49	Conference Caterers	26,432.00	Awaiting further verifications
50	Conference Caterers	44,132.00	Awaiting further verifications
51	Burch's Resort	262,500.00	Awaiting further verifications
52	Mediamax Network Limited	300,672.00	Awaiting further verifications
53	Mediamax Network Limited	638,000.00	Awaiting further verifications
54	Mediamax Network Limited	290,000.00	Awaiting further verifications
55	Mediamax Network Limited	79,750.00	Awaiting further verifications
56	CMC Motors Group	868,761.00	Awaiting further verifications
57	Kingsway Business Systems Ltd	14,100,000.00	Awaiting further verifications
Grand Totals		22,517,022.50	

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures	428,628,403	20,802,795	-	-	449,431,198
Office equipment, furniture and fittings	1,406,610	2,061,000	-	-	3,467,610
ICT Equipment	862,000	-	-	-	862,000
Intangible assets	238,164,991	297,981,180	-	-	536,146,171
Domestic Lending and On-Lending	500,000,000	-	-	-	500,000,000
Total	1,169,062,004	320,844,976	-	-	1,489,906,980

The amounts reflected in the summary of fixed asset register as additions during the year tie to note 11

ANNEX 3– LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR PLANNING

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	None			

**State Department For Planning
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR PLANNING

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Council for Population Development			466,601,685	Confirmation letter received
2	NEPAD Kenya Secretariat			193,564,700	“
3	Vision 2030 Secretariat			213,992,800	“
4	Kenya Institute of Public Policy Research and Analysis			315,410,587	“
5	Kenya National Bureau of Statistics			8,412,376,922	“

**ANNEX 5 - ANALYSIS OF SALARY ADVANCES
ANNEX 6 - ANALYSIS OF DEPOSIT ACCOUNT
ANNEX 7 - REPORTS GENERATED FROM IFMIS**

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

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

THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING
ANNEX 5-SALARY ADVANCE

LIST OF OUTSTANDING SALARY ADVANCE AS AT 30TH JUNE 2019		
SNO	NAME	AMOUNTS (KSHS)
1	CAREN NYAMBEKI CHOI	4,865.00
2	GLORY KARIMI KARIUKI	29,500.00
3	PETER MAINA NDEI	9,483.10
4	FREDRICK JAMES GATETE THUO	32,680.00
5	BETTY JEPKOECH KIPYEGON	17,240.00
6	DANIEL KANZI MUNEE	73,333.30
7	NANCY WAMBUI GIKUIYU	97,845.00
8	SAMUEL NDUNGU	199,323.20
9	DANIEL OKELELE	285,435.85
	TOTALS	749,705.45

Employer (vote): 10601 Devolution and Planning - Planning

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1984025472	Mrs Phyllis Janet Wanjiku	7112077	5,483.00		
2. 1984136532	Mr Abubakar Ali Jamshed	3902091	12,370.00		
3. 1987107778	Mrs Caren Nyambeki Choi	8646452	2,432.50	4,865.00	
4. 1988106830	Mrs Nancy Wambui GIKUIYU	9291791	8,895.00	97,845.00	
5. 1991100241	Mr Daniel Kanzi Munee	9922074	7,333.35	73,333.32	
6. 1999009198	Miss Glory Karimi Kariuki	13620424	5,900.00	29,500.00	
7. 2006043755	Mr Fredrick James Gatete Thuo	20847377	4,670.00	32,680.00	
8. 2010123169	Mrs Betty Jepkoech Kipyegon	27274082	2,155.00	17,240.00	
9. 2013027466	Mr Peter Maina Ndei	22931970	1,896.70	9,483.10	
9	Vote Totals: 10601 Devolution and Planning - Planning		51,135.55	264,946.42	

Employer (vote): 10601 Devolution and Planning - Planning

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 2010055269	Mr Samwel Mburu Ndungu	21449680	9,060.20	199,323.20	
2. 2010056370	Mr Daniel Okelele Ochudi	22077429	9,842.60	285,435.85	
2 Vote Totals: 10601 Devolution and Planning - Planning			18,902.80	484,759.05	

ANNEX 5B

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

SNO	AIE NO.	PAYEE	BUDGET LINE	AMOUNT	TOTAL AIE	CONVERTED TO EXPENDITURE 2016/2017	CONVERTED TO EXPENDITURE 2017/2018	CONVERTED TO EXPENDITURE 2018/2019	BALANCE
1	A673920	CDA	1-1034106001-3110602	12,000,000.00					
2	A673929	CDA	1-1034106001-3110602	18,000,000.00					
3	A673913	CDA	1-1034106401-3110502	12,500,000.00	42,500,000.00	38,177,340.00			4,322,660.00
4	A673038	ENSDA	1-1034106001-3110504	28,000,000.00					
5	A673918	ENSDA	1-1034106001-3110602	50,000,000.00					
6	A673931	ENSDA	1-1034106001-3110602	64,000,000.00	142,000,000.00	142,000,000.00	37,476,096.00		-
7	A673933	LBDA	1-1034106001-3110602	12,000,000.00					
8	A673917	LBDA	1-1034106001-3110602	12,000,000.00	24,000,000.00	-			24,000,000.00
9	A673914	TARDA	1-1034106001-3110602	80,000,000.00					
10	A673934	TARDA	1-1034106001-3110602	70,000,000.00					
11	A673921	TARDA	1-1034106301-3110502	90,000,000.00					
12	A673922	TARDA	1-1034106001-3110502	50,000,000.00					
13	A673923	TARDA	1-1034106001-3110402	62,000,000.00					
14	A673926	TARDA	1-1034106001-3110504	50,000,000.00	402,000,000.00	402,000,000.00	402,000,000.00		-
15	A673932	KVDA	1-1034106001-3110602	18,000,000.00					
16	A673916	KVDA	1-1034106001-3110602	27,000,000.00	45,000,000.00			28,313,976.00	16,686,024.00
17	A673919	ENNDA	1-1034106001-3110602	27,000,000.00					
18	A673930	ENNDA	1-1034106001-3110602	18,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00		-
			TOTALS	700,500,000.00		627,177,340.00	484,476,096.00	28,313,976.00	45,008,684.00

ANNEX 6

**THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING**

DEPOSIT FUNDS ANALYSIS

S/NO	DATE	MR. NO	NAME	RETENTION AMOUNT(KSH.)	CUMMULATIVE (KSH)	DATE OF PAYMENT CASHBOOK/EFT NO.	BALANCES KSHS.
1	30/5/2014	126233	M/S NAMORTUNGA	1,849,651.50	1,849,651.50		1,849,651.50
2	28/6/2016	5579733	M/S CRINON ENTERPRISES	1,277,740.00	(2,383,911.00)	16/2/2016	
3	5/2/2016	329835	M/S CRINON ENTERPRISES	309,539.00	(1,027,293.15)	4/11/2016-FT1630955LT3	
4	28/2/2015	4911688	M/S CRINON ENTERPRISES	183,885.65	(615,500.00)	24/2/2017-FT17055CW5MF	
5	25/5/2015	4911844	M/S CRINON ENTERPRISES	615,500.00	(1,112,819.65)	3/5/2017-FT17123344NN	
6	28/6/2016	5979715	M/S CRINON ENTERPRISES	928,934.00	(110,919.15)		
7	23/9/2015	329804	M/S CRINON ENTERPRISES	1,348,046.90	-		
8	3/8/2015	3767816	M/S CRINON ENTERPRISES	2,164,927.00	-		
9	16/6/2014	3768101	M/S INTERFUSION	6,828,572.55	(5,250,442.95)		1,578,129.60
10	25/5/2015	4911841	M/S JAWIWAX CONSTRUCTION	817,095.20	817,095.20		817,095.20
11	28/6/2015	4911736	M/S JUFEX AUTO HARDWARE	67,612.10	67,612.10		67,612.10
12	28/6/2015	4911735	M/S KAMURI BUILDING CONTRACTORS	299,665.55	299,665.55		299,665.55
13	30/6/2015	4911741	M/S JUTIKA GENERAL AGENCIES	318,591.60	318,591.60		318,591.60
				53391.35	53,391.35		53,391.35

14	30/6/2015	4911748	M/S NJIWA TECHNOLOGIES	101,860.00	101,860.00	101,860.00	101,860.00
15	30/5/2014	C/B DATE	M/S HANAMAL	2,599,801.10	2,599,801.10	2,599,801.10	2,599,801.10
16	30/6/2015	4911933	M/S CHEPTUIYA GENERAL CONTRACTORS	77,891.20	77,891.20	77,891.20	77,891.20
17	30/6/2015	4911935	M/S CRYSTAL TRADING	101,631.00	101,631.00	101,631.00	101,631.00
18	30/6/2015	4911943	M/S GLOBAL WORKS ENGINEERING	606,995.10	606,995.10	606,995.10	606,995.10
19	13/01/2016	329839	M/S PENDEZA BUILDING CONTRACTORS	150,848.60	150,848.60	150,848.60	150,848.60
20	21/12/2015	329824	KONGORO ENTERPRISES	73,113.30	73,113.30	73,113.30	73,113.30
21	5-Feb-19	FT19036MR SGD	KCB Tree Planting Contribution	500,000.00	-	-	500,000.00
22	7-Jun-19	FT19158NQ F8R	Returned Salary- National Bank	20,005.00	-	-	20,005.00
BANK BALANCE AS AT 30TH JUNE, 2019							9,216,282.20

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384301

Balance as per bank certificate	46,783,297.20
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	46,783,297.20

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384301

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amo
No	Date		
		Total :	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amo
No	Date	
		Total :

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amo
No	Date	
		Total :

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amo
No	Date	
		Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384317

Balance as per bank certificate 30,050,589.45

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 30,050,589.45

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV-STATE DEPT FOR PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384317

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

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

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

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEP-State Department for Planning LE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384328

Balance as per bank certificate	9,216,382.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	9,216,382.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEP-State Department for Planning

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384328

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

Cheque		Payee	Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :



Trial Balance

Entity: 1072-State Department for Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1450100 Paid to Exchequer	0.00	71,000,000.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	71,000,000.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	206,301,796.15	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	180,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	122,162,043.15	0.00	0.00	0.00
2110000 Wages and Salary Contributions	328,643,839.30	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	558,128.80	0.00	0.00	0.00
2210200 Communication, Supplies and Services	15,034,790.25	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	116,924,592.30	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	25,546,317.05	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	15,115,108.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	34,542,358.75	0.00	0.00	0.00
2210700 Training Expenses	36,406,714.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	99,550,713.95	0.00	0.00	0.00
2211000 Specialised Materials and Supp	6,984,284.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	40,351,807.50	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	11,480,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	17,691,215.45	0.00	0.00	0.00
2210000 Goods and Services	420,186,030.05	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	5,779,652.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	5,309,414.00	0.00	0.00	0.00
2220000 Routine Maintenance	11,089,066.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,072,710,207.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,600,236,487.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	9,672,946,694.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	10,835,950.05	0.00	0.00	0.00
2710000 Social Security Benefits	10,835,950.05	0.00	0.00	0.00
3110300 Refurbishment of Buildings	20,802,795.10	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	2,061,000.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	297,981,180.45	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	320,844,975.55	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	46,783,297.20	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	46,783,297.20	0.00	0.00	0.00
6540100 Development Bank Accounts	30,050,589.45	0.00	0.00	0.00
6540000 Development Bank Accounts	30,050,589.45	0.00	0.00	0.00
6550100 Deposit Bank Accounts	9,216,282.05	0.00	0.00	0.00
6550000 Deposit Bank Account	9,216,282.05	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	749,705.40	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6710000 Domestic Debtors & Advances	749,705.40	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	9,216,282.05	0.00	0.00
7320000 Other Liabilities	0.00	9,216,282.05	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	10,771,130,147.00	0.00	0.00
9910000 Provisions	0.00	10,771,130,147.00	0.00	0.00
Total	10,851,346,429.05	10,851,346,429.05	10,851,346,429.05	10,851,346,429.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1072-State Department for Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	86,050,168.70	0.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		86,050,168.70	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	749,705.40	0.00
TOTAL FINANCIAL ASSETS		86,799,874.10	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	9,216,282.05	0.00
NET FINANCIAL ASSETS		77,583,592.05	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		77,583,592.05	0.00
NET FINANCIAL POSITION		77,583,592.05	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1072-State Department for Planning
 Current Period: JUL-18 To JUN-19
 Compare With: JUL-17 To JUN-18

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	10,771,130,147.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	71,000,000.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	328,643,839.30	0.00
Use of goods and Services	13	431,275,096.05	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	9,672,946,694.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	10,835,950.05	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		8,466,576.65	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	406,895,144.25	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	320,844,975.55	0.00
Net Cash Flow From Investing Activities	B	(320,844,975.55)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	86,050,168.70	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	86,050,168.70	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1072-State Department for Planning
 Current Period: JUL-18 To JUN-19
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	10,771,130,147.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	71,000,000.00	0.00
TOTAL RECEIPTS		10,842,130,147.00	0.00
PAYMENTS			
Compensation of Employees	12	328,643,839.30	0.00
Use of goods and Services	13	431,275,096.05	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	9,672,946,694.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	10,835,950.05	0.00
Acquisition of Assets	18	320,844,975.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		10,764,546,554.95	0.00
SURPLUS/DEFICIT		77,583,592.05	0.00

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

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

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	46,783,297.20	0.00
Development Bank Accounts	6540000	30,050,589.45	0.00
Deposit Bank Account	6550000	9,216,282.05	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		86,050,168.70	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	749,705.40	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	10,835,950.05	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		10,835,950.05	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	20,802,795.10	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	2,061,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	297,981,180.45	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		320,844,975.55	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		71,000,000.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	206,301,796.15	0.00
Basic Wages - Temporary Employees	2110200	180,000.00	0.00
Personal Allowances paid as part of Salary	2110300	122,162,043.15	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		328,643,839.30	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	558,128.80	0.00
Communication, Supplies and Services	2210200	15,034,790.25	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	116,924,592.30	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	25,546,317.05	0.00
Printing, Advertising and Information Supplies and Services	2210500	15,115,108.00	0.00
Rentals of Produced Assets	2210600	34,542,358.75	0.00
Training Expenses	2210700	36,406,714.00	0.00
Hospitality Supplies and Servi	2210800	99,550,713.95	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	6,984,284.00	0.00
Office and General Supplies and Services	2211100	40,351,807.50	0.00
Fuel Oil and Lubricants	2211200	11,480,000.00	0.00
Other Operating Expenses	2211300	17,691,215.45	0.00
Routine Maintenance - Vehicles	2220100	5,779,852.00	0.00
Routine Maintenance - Other Assets	2220200	5,309,414.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		431,275,096.05	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	8,072,710,207.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	1,600,236,487.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		9,672,946,694.00	0.00

16 Other Grants and Transfers

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	71,000,000.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1072-State Department for Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	10,771,130,147.00	0.00
TOTAL		10,771,130,147.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
TOTAL		749,705.40	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	9,216,282.05	0.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		9,216,282.05	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	140,000.00
Opening Balance - Deposits	24	0.00	(140,000.00)
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Development Expenditure
Entity: 1072-State Department for Planning
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1072 State Department for Planning
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d*%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	118,100,000.00	0.00	(110,100,000.00)	8,000,000.00	0.00	8,000,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,756,532,000.00	(1,756,532,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		118,100,000.00	0.00	(110,100,000.00)	8,000,000.00	1,756,532,000.00	(1,748,532,000.00)	21956.65%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	10,384,591.00	10,384,591.00	10,384,461.00	130.00	100.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,762,836,487.00	0.00	(179,200,000.00)	1,583,636,487.00	1,529,236,487.00	54,400,000.00	96.56%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	839,587,513.00	0.00	(612,160,000.00)	227,427,513.00	193,611,112.70	33,816,400.30	85.13%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,602,421,000.00	0.00	(780,975,409.00)	1,821,448,591.00	1,733,232,060.70	88,216,530.30	95.16%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1072-State Department for Planning

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1072 State Department for Planning
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	9,014,598,147.00	(9,014,598,147.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	35,500,000.00	0.00	35,500,000.00	71,000,000.00	71,000,000.00	0.00	100.00%
Total		35,500,000.00	0.00	35,500,000.00	71,000,000.00	9,085,598,147.00	(9,014,598,147.00)	12796.62%
PAYMENTS								
Compensation of Employees	12	191,159,183.50	0.00	164,159,183.50	355,318,367.00	328,643,839.30	26,674,527.70	92.49%
Use of goods and Services	13	273,627,566.00	0.00	206,457,536.00	480,085,102.00	420,890,635.05	59,194,466.95	87.67%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,669,433,779.00	0.00	4,484,076,428.00	9,153,510,207.00	8,143,710,207.00	1,009,800,000.00	88.97%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	937,500.00	0.00	9,898,500.00	10,836,000.00	10,835,950.05	49.95	100.00%
Acquisition of Assets	18	80,471,972.50	0.00	50,471,972.50	130,943,945.00	127,233,862.85	3,710,082.15	97.17%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		5,215,630,001.00	0.00	4,915,063,620.00	10,130,693,621.00	9,031,314,494.25	-1,099,379,126.75	89.15%



Statement of Budget Execution
Entity: 1072-State Department for Planning
Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution
 Entity: 1072-State Department for Planning
 Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	118,100,000.00	0.00	(110,100,000.00)	8,000,000.00	0.00	8,000,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	10,771,130,147.00	(10,771,130,147.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	35,500,000.00	0.00	35,500,000.00	71,000,000.00	71,000,000.00	0.00	100.00%
Total		153,600,000.00	0.00	(74,600,000.00)	79,000,000.00	10,842,130,147.00	(10,763,130,147.00)	13724.22%
PAYMENTS								
Compensation of Employees	12	191,159,183.50	0.00	164,159,183.50	355,318,367.00	328,643,839.30	26,674,527.70	92.49%
Use of goods and Services	13	273,627,566.00	0.00	216,842,127.00	490,469,693.00	431,275,096.05	59,194,596.95	87.93%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	6,432,270,266.00	0.00	4,304,876,428.00	10,737,146,694.00	9,672,946,694.00	1,064,200,000.00	90.09%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	937,500.00	0.00	9,898,500.00	10,836,000.00	10,835,950.05	49.95	100.00%
Acquisition of Assets	18	920,059,485.50	0.00	(561,688,027.50)	358,371,458.00	320,844,975.55	37,526,482.45	89.53%
Finance Costs, Including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		7,818,054,001.00	0.00	4,134,088,211.00	11,952,142,212.00	10,764,546,554.95	1,187,595,657.05	90.06%



Budget Execution by Heads and Programmes

Entity: 1072-State Department for Planning

Period: JUL-18 To JUL-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1072000100			830,417,342.00	2,334,553.70	828,082,788.30
	0709000000	General Administration Planning and Support Services	401,872,342.00	2,334,553.70	399,537,788.30
	0706000000	Economic Policy and National Planning	428,545,000.00	0.00	428,545,000.00
	0708000000	Monitoring and Evaluation Services	0.00	0.00	0.00
1072000200			179,568,189.00	0.00	179,568,189.00
	0706000000	Economic Policy and National Planning	179,568,189.00	0.00	179,568,189.00
1072000300			14,885,020.00	(29,890.00)	14,914,910.00
	0706000000	Economic Policy and National Planning	14,885,020.00	(29,890.00)	14,914,910.00
1072000400			149,879,616.00	0.00	149,879,616.00
	0706000000	Economic Policy and National Planning	149,879,616.00	0.00	149,879,616.00
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1072000600			60,666,036.00	0.00	60,666,036.00
	0706000000	Economic Policy and National Planning	60,666,036.00	0.00	60,666,036.00
1072000700			58,611,884.00	0.00	58,611,884.00
	0706000000	Economic Policy and National Planning	58,611,884.00	0.00	58,611,884.00
1072000800			330,979,270.00	0.00	330,979,270.00
	0706000000	Economic Policy and National Planning	330,979,270.00	0.00	330,979,270.00
1072000900			111,630,488.00	0.00	111,630,488.00
	0708000000	Monitoring and Evaluation Services	111,630,488.00	0.00	111,630,488.00
1072001000			6,612,638.00	0.00	6,612,638.00
	0706000000	Economic Policy and National Planning	6,612,638.00	0.00	6,612,638.00
1072001100			9,697,390,730.00	0.00	9,697,390,730.00
	0707000000	National Statistical Information Services	9,697,390,730.00	0.00	9,697,390,730.00
1072001400			228,515,000.00	0.00	228,515,000.00
	0706000000	Economic Policy and National Planning	228,515,000.00	0.00	228,515,000.00
1072002400			232,960,000.00	0.00	232,960,000.00
	0703000000	Government Advisory Services	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	232,960,000.00	0.00	232,960,000.00
1072100100			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
	0708000000	Monitoring and Evaluation Services	0.00	0.00	0.00
1072100300			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072100600			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072100700			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072100800			255,372,816.00	0.00	255,372,816.00
	0706000000	Economic Policy and National Planning	255,372,816.00	0.00	255,372,816.00
1072100900			66,965,000.00	0.00	66,965,000.00
	0707000000	National Statistical Information Services	66,965,000.00	0.00	66,965,000.00
1072101000			6,768,000.00	0.00	6,768,000.00
	0708000000	Monitoring and Evaluation Services	6,768,000.00	0.00	6,768,000.00
1072101100			13,000,000.00	0.00	13,000,000.00
	0707000000	National Statistical Information Services	13,000,000.00	0.00	13,000,000.00
1072101200			12,000,000.00	0.00	12,000,000.00

	0706000000	Economic Policy and National Planning	12,000,000.00	0.00	12,000,000.00
1072101300			2,000,000.00	0.00	2,000,000.00
	0708000000	Monitoring and Evaluation Services	2,000,000.00	0.00	2,000,000.00
1072101700			0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072101900			20,000,000.00	0.00	20,000,000.00
	0707000000	National Statistical Information Services	20,000,000.00	0.00	20,000,000.00
1072102000			1,389,000,000.00	0.00	1,389,000,000.00
	0707000000	National Statistical Information Services	1,389,000,000.00	0.00	1,389,000,000.00
1072108000			60,040,000.00	0.00	60,040,000.00
	0706000000	Economic Policy and National Planning	60,040,000.00	0.00	60,040,000.00
1072108300			0.00	0.00	0.00
	0706000000	Economic Policy and National Planning	0.00	0.00	0.00
1072108500			90,000,000.00	0.00	90,000,000.00
	0707000000	National Statistical Information Services	90,000,000.00	0.00	90,000,000.00
1072108600			5,000,000.00	0.00	5,000,000.00
	0706000000	Economic Policy and National Planning	5,000,000.00	0.00	5,000,000.00
1072108700			52,985,610.00	0.00	52,985,610.00
	0707000000	National Statistical Information Services	52,985,610.00	0.00	52,985,610.00
		Grand Total	13,875,247,639.00	2,304,663.70	13,872,942,975.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1072-State Department for Planning

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0703000000		Government Advisory Services	213,992,800.00	213,992,800.00	0.00
	0703050000		213,992,800.00	213,992,800.00	0.00
0706000000		Economic Policy and National Planning	1,629,146,762.00	1,530,263,406.40	98,883,355.60
	0706010000	Economic Planning Coordination services	196,549,185.00	173,186,073.55	23,363,111.45
	0706020000	Community Development	99,508,273.00	95,562,491.40	3,945,781.60
	0706030000	Macro Economic policy planning and regional integration	308,439,051.00	297,582,965.20	10,856,085.80
	0706040000	Policy Research	321,410,587.00	315,410,587.00	6,000,000.00
	0706050000	Coordination of Vision 2030	509,301,685.00	466,601,685.00	42,700,000.00
	0706060000	Infrastructure, science, technology and innovation	193,937,981.00	181,919,604.25	12,018,376.75
0707000000		National Statistical Information Services	9,498,876,922.00	8,483,376,922.00	1,015,500,000.00
	0707010000	Census and Surveys	7,180,876,922.00	6,165,376,922.00	1,015,500,000.00
	0707020000		2,318,000,000.00	2,318,000,000.00	0.00
0708000000		Monitoring and Evaluation Services	200,501,537.00	179,740,573.35	20,760,963.65
	0708010000	National Integrated Monitoring and Evaluation	200,501,537.00	179,740,573.35	20,760,963.65
0709000000		General Administration Planning and Support Services	409,624,191.00	357,172,853.20	52,451,337.80
	0709010000	Human Resources and Support Services	321,236,467.00	279,549,715.80	41,686,751.20
	0709020000	Financial Management Services	73,296,250.00	64,147,515.90	9,148,734.10
	0709030000	Information Communications Services	15,091,474.00	13,475,621.50	1,615,852.50
Grand Total			11,952,142,212.00	10,764,546,554.95	1,187,595,657.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF PROVISIONINGS
Entity: 1072-State Department for Planning
Current Period: JUL-18 To JUN-19
Compare With: JUL-17 To JUN-18

	Economic Item	Current Period	Previous Period
Details of General Accounts on Vote			
GAV Provisioning account balance	9999998 - Vote Control Account	0.00	0.00
Detail of Exchequer Account			
Exchequer Provisioning account Balance	9910201 - Exchequer Releases/ Provisioning Account	10,771,130,147.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1072-State Department for Planning

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0703000000		Government Advisory Services	213,992,800.00	213,992,800.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	213,992,800.00	213,992,800.00	0.00
0706000000		Economic Policy and National Planning	1,629,146,762.00	1,530,263,406.40	98,883,355.60
	2110000	Wages and Salary Contributions	172,932,506.00	161,483,442.30	11,449,063.70
	2210000	Goods and Services	191,162,048.00	176,167,982.20	14,994,065.80
	2220000	Routine Maintenance	1,567,378.00	1,177,271.90	390,106.10
	2630000	Grants & Transfer To Other Govt. Units	1,024,276,972.00	975,576,972.00	48,700,000.00
	3110000	Acquisition of Fixed Capital Assets	239,207,858.00	215,857,738.00	23,350,120.00
0707000000		National Statistical Information Services	9,498,876,922.00	8,483,376,922.00	1,015,500,000.00
	2630000	Grants & Transfer To Other Govt. Units	9,498,876,922.00	8,483,376,922.00	1,015,500,000.00
0708000000		Monitoring and Evaluation Services	200,501,537.00	179,740,573.35	20,760,963.65
	2110000	Wages and Salary Contributions	27,169,141.00	23,304,348.50	3,864,792.50
	2210000	Goods and Services	56,321,382.00	52,865,525.30	3,455,856.70
	2220000	Routine Maintenance	597,414.00	140,762.00	456,652.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	116,413,600.00	103,429,937.55	12,983,662.45
0709000000		General Administration Planning and Support Services	409,624,191.00	357,172,853.20	52,451,337.80
	2110000	Wages and Salary Contributions	155,216,720.00	143,856,048.50	11,360,671.50
	2210000	Goods and Services	230,105,480.00	191,152,522.55	38,952,957.45
	2220000	Routine Maintenance	10,715,991.00	9,771,032.10	944,958.90
	2710000	Social Security Benefits	10,836,000.00	10,835,950.05	49.95
	3110000	Acquisition of Fixed Capital Assets	2,750,000.00	1,557,300.00	1,192,700.00
		Grand Total	11,952,142,212.00	10,764,546,554.95	1,187,595,657.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

2nd July, 2019

CERTIFICATE OF BALANCES

Customer : STATE DEPT FOR
Balance Date: 138663 PLANNING
30-Jun-19

Account No	Account Name	Currency	Balance
1000384301	REC-STATE DEPT FOR PLANNING	KES	86,253,427.15
1000384317	DEV-STATE DEPT FOR PLANNING	KES	48,435,891.00
1000384328	DEP-STATE DEPT FOR PLANNING	KES	9,299,263.60
1000384336	CBK165-STATE DEPT FOR PLANNING	KES	0
1000413751	UNFPA 9TH COUNTRY PROG KENYA (KNBS)	KES	0

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION

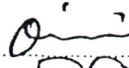
STATE DEPARTMENT FOR PLANNING

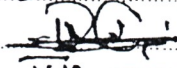
Date: ... 12.07.2019.....


Report of the Board of Survey on the Cash and Bank Balances of RECURRENT.....


BANK ACCOUNT 1000384301..... as at the close of business on 30TH JUNE, 2019.....

The Board consisting of - (Names and official titles)

CHAIRMAN OSIRI NYAKUNDI – CHIEF FINANCE OFFICER.....  12/7/2019

MEMBER REGINA BUNDI – ASSISTANT SECRETARY II.....  12/7/2019

MEMBER JOSEPH MBOJI- PRINCIPAL LIBRARY ASSISTANT.....  12/7/2019

MEMBER..... ANNE IRERI –ACCOUNTANT I.....  12/7/2019

Assembled at the office of CASHIER'S OFFICE

At 8.00 AM..... (Time) on the 12-07-2019

And the following cash was produced: -

Notes Sh. Nil.....

Silver Sh. Nil.....

Copper Sh. Nil.....

Cheques (as per details on reverse) Sh. Nil.....

It was observed that cheques amounting to Sh N/A Cts Nil.....

Had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE 2019.....

Cash on hand..... Sh Nil.....

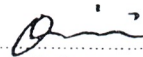
Bank Balance..... Sh 46,783,297.20.....

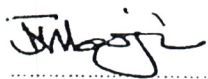


The bank certificate of Balance showed a sum of Kshs. ...FORTY SIX MILLION SEVEN HUNDRED EIGHTY THREE THOUSAND TWO HUNDRED NINETY SEVEN CENTS TWENTY.....

Standing to the credit of the account on

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

Date 12/07/2019


Chairman

Members of the Board 



BANK RECONCILIATION STATEMENT RECURRENT JUNE 2019

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

CHK OR REF NO	DATE	DETAILS	AMOUNT Kshs	REMARKS
FO. 1	25/06/2019	HUBAAL TRAVEL AGENCY LIMITED	47,000.00	
FO. 1	25/06/2019	P. INVESTMENT	212,360.70	
FO. 1	25/06/2019	IRENE AENGWO	25,000.00	
FO. 4	26/06/2019	E. KOECH	41,999.00	
FO. 5	27/06/2019	BENJAMIN KWENDO	30,000.00	
FO. 5	27/06/2019	B. OSANO	30,000.00	
FO. 6	27/06/2019	D. TIONY	20,000.00	
FO. 6	27/06/2019	R. BOSIRE	20,000.00	
FO. 6	27/06/2019	ALICE NJOKI NDUNGU	20,000.00	
FO. 6	27/06/2019	BENJAMIN KWENDO	20,000.00	
FO. 6	27/06/2019	MUNA MOHAMED	20,000.00	
FO. 6	27/06/2019	BARRACK ODHIAMBO ADIPO	20,000.00	
FO. 6	27/06/2019	ANN IRERI	20,000.00	
FO. 6	27/06/2019	RUEBEN ROTICH	70,000.00	
FO. 6	27/06/2019	JAMES KAMAU MUNGAI	56,000.00	
FO. 6	27/06/2019	SAMUEL MULINGE NGULUU	56,000.00	
FO. 6	27/06/2019	CHRISANTOS NCHOGU OKIOMA	56,000.00	
FO. 6	27/06/2019	SCHOLA WANJIKU NJIRE	56,000.00	
FO. 6	27/06/2019	DOUGLAS MUTUKU MUTUA	56,000.00	
FO. 6	27/06/2019	WINFRED NKIROTE KIRIMI	56,000.00	
FO. 6	27/06/2019	ANN GATHONI THEURI	28,000.00	
FO. 6	27/06/2019	SALOME NKIROTE MUTIGA	28,000.00	
FO. 6	27/06/2019	ROBERT MACHARIA MWANGI	28,000.00	
FO. 6	27/06/2019	BARRACK ODHIAMBO ADIPO	28,000.00	
FO. 6	27/06/2019	DORIS WAMBUI MURIUKI	28,000.00	
FO. 8	27/06/2019	PHILIP NDERITU	40,000.00	
FO. 8	27/06/2019	BONFACE MUHATI	40,000.00	
FO. 8	27/06/2019	BENJAMIN KWENDO	40,000.00	
FO. 8	27/06/2019	PINTO OMUGA	30,000.00	
FO. 8	27/06/2019	PHOEBE MUBEBA	30,000.00	
FO. 9	27/06/2019	PIUS NJUGUNA	30,000.00	
FO. 9	27/06/2019	PRICILLAH NJUGUNA	30,000.00	
FO. 9	27/06/2019	ESTHER NJERI WACHIRA	20,000.00	
FO. 9	27/06/2019	AGNETAH DALI MDAMU	25,000.00	
FO. 9	27/06/2019	SALOME MUTIGA	15,000.00	
FO. 9	27/06/2019	OSIRI NYAKUNDI	60,000.00	
FO. 9	27/06/2019	ROSELYNE NGESA OKICH	40,000.00	
FO. 9	27/06/2019	BEATRICE WAITHIRA THUO	40,000.00	
FO. 9	27/06/2019	SAMWEL SAMAU PESI	40,000.00	
FO. 9	27/06/2019	MOHAMED DAWA CHUTE	40,000.00	
FO. 9	27/06/2019	DANIEL KANZI MUNEE	30,000.00	
FO. 9	27/06/2019	SAMUEL CHIMOTO	40,000.00	
FO. 9	27/06/2019	ANTHONY MWANGI NDUTHU	40,000.00	
FO. 9	27/06/2019	JOEL SAMANYA KANCHORI	40,000.00	
FO. 9	27/06/2019	FATUMA JUMA ALI	40,000.00	
FO. 9	27/06/2019	EMMA MWIKALI KIMATU	40,000.00	
FO. 9	27/06/2019	LILIAN ONONO	40,000.00	
FO. 9	27/06/2019	JONATHAN MUTUNGA JONES	40,000.00	
FO. 9	27/06/2019	SILAS MUYELA NGANYI	40,000.00	
FO. 9	27/06/2019	BONIVENTURE AGOLLA	30,000.00	
FO. 9	27/06/2019	JACKLYNE AMBOKO ODHIAMBO	30,000.00	
FO. 9	27/06/2019	CELINA MUTHONI MARANGU	30,000.00	
FO. 10	27/06/2019	OSIRI NYAKUNDI	30,000.00	
FO. 10	27/06/2019	M. MWANGI	10,000.00	
FO. 10	27/06/2019	PETER KIBE	10,000.00	
FO. 10	27/06/2019	JOHN NDUNGU MURIGI	10,000.00	
FO. 10	27/06/2019	PENINAH NJOKI	10,000.00	
FO. 10	27/06/2019	LEVINA GREGORY	10,000.00	
FO. 10	27/06/2019	P. KITHINJI	10,000.00	
FO. 23	29/06/2019	SUSAN WAITHIRA NDIKI	15,000.00	
FO. 23	29/06/2019	PETER NDEI	24,500.00	

FO. 23	29/06/2019	EUNICE MUTISO	24,500.00
FO. 23	29/06/2019	DANIEL KANZI MUNEE	24,500.00
FO. 23	29/06/2019	MARY KIBE	24,500.00
FO. 23	29/06/2019	BETTY JEPKOECH	24,500.00
FO. 23	29/06/2019	R. OMONDI	24,500.00
FO. 23	29/06/2019	LUCY GITUMA	24,500.00
FO. 23	29/06/2019	AMOS NDIRANGU WERU	24,500.00
FO. 23	29/06/2019	KEVIN BUNDI ASUGA	29,400.00
FO. 23	29/06/2019	FATUMA JUMA ALI	42,000.00
FO. 23	29/06/2019	JOYCE OKANJA	42,000.00
FO. 23	29/06/2019	SUSAN WAITHIRA NDIKI	42,000.00
FO. 23	29/06/2019	ANDREW UAKAA	52,500.00
FO. 23	29/06/2019	MATHEW MWANGI	73,500.00
FO. 23	29/06/2019	M. NYAMBEGA	73,500.00
FO. 23	29/06/2019	NELLY MAINA	82,000.00
FO. 23	29/06/2019	WYCLIFFE OGAMBA NYAOSI	94,500.00
FO. 23	29/06/2019	NELSON MAKANGA OLLINGA	94,500.00
FO. 23	29/06/2019	JACKLYNE OPUGE	97,500.00
FO. 23	29/06/2019	M. MUSYIMI	147,000.00
FO. 23	29/06/2019	LUCY GAITHI	157,500.00
FO. 23	29/06/2019	ELIZABETH KILUNGULA	126,000.00
FO. 23	29/06/2019	ISAIAH KIPLAGAT	126,000.00
FO. 23	29/06/2019	MARY KIMARI	129,000.00
FO. 24	29/06/2019	DAVID KIBOI	157,500.00
FO. 24	29/06/2019	ALLOYCE RATEMO	157,500.00
FO. 24	29/06/2019	JARED ICHWARA	210,000.00
FO. 24	29/06/2019	BENARD MAINGI	293,271.50
FO. 24	29/06/2019	BENSON KIMANI	50,000.00
FO. 24	29/06/2019	RICHARD OWEN MWAREMA	50,000.00
FO. 24	29/06/2019	ELIZABETH WAMALWA	40,000.00
FO. 24	29/06/2019	JOSEPH MALONZA	40,000.00
FO. 24	29/06/2019	ROBINA KWAMBOKA	40,000.00
FO. 24	29/06/2019	ANN MUREITHI	40,000.00
FO. 24	29/06/2019	JOSEPH MBOJI	40,000.00
FO. 24	29/06/2019	JOHN NDUNGU MURIGI	40,000.00
FO. 24	29/06/2019	KELVIN NJUKI	40,000.00
FO. 24	29/06/2019	MORRIS KAMANDE	40,000.00
FO. 24	29/06/2019	EDWIN JOHN NJUE	40,000.00
FO. 24	29/06/2019	A. MUTHAMIA	40,000.00
FO. 24	29/06/2019	T. ANGUZA	40,000.00
FO. 24	29/06/2019	VICTORIA WANJALA WACHAIYU	40,000.00
FO. 24	29/06/2019	DORCAS MAKUNDI	40,000.00
FO. 24	29/06/2019	JOHN MBUTHI	40,000.00
FO. 24	29/06/2019	SAMUEL NGULUU	40,000.00
FO. 24	29/06/2019	ANASTACIA WANGARI	40,000.00
FO. 24	29/06/2019	WINNE KIRIMI	40,000.00
FO. 24	29/06/2019	MUNA MOHAMED	40,000.00
FO. 24	29/06/2019	MAGRATE GATHANGA	40,000.00
FO. 24	29/06/2019	MARY MAINA	40,000.00
FO. 24	29/06/2019	ALICE AKOTH OKELLO	20,000.00
FO. 24	29/06/2019	MAUREEN MNYAZI KENGA	20,000.00
FO. 24	29/06/2019	PATRICK NJENGA	20,000.00
FO. 24	29/06/2019	SAMUEL OKUMU	20,000.00
FO. 24	29/06/2019	TERRY WAMUYU KINYUA	20,000.00
FO. 24	29/06/2019	SIMON KAGUIRI KARIMA	20,000.00
FO. 24	29/06/2019	IRENE AENGWO	20,000.00
FO. 24	29/06/2019	QUEEN M. KYATHA	20,000.00
FO. 24	29/06/2019	ABIGAIL APONDI	20,000.00
FO. 24	29/06/2019	SAMUEL KIMARU	20,000.00
FO. 24	29/06/2019	BOSCO OKUMU	76,000.00
FO. 24	29/06/2019	JOYCE OKANJA	6,530.00
FO. 24	29/06/2019	MAGRATE WAMBUI	19,840.00
FO. 24	29/06/2019	WINNE KISEE	10,000.00
FO. 25	29/06/2019	TUSKY S. MARKET	137,507.60

FO. 25	29/06/2019	VAT	7,500.40
FO. 25	29/06/2019	CT MUCHIRI	10,000.00
FO. 25	29/06/2019	BENARD MAINGI	20,000.00
FO. 25	29/06/2019	V. NJOROGE	20,000.00
FO. 25	29/06/2019	DOUGLAS MUTUKU MUTUA	20,000.00
FO. 25	29/06/2019	MARY NDANA	20,000.00
FO. 25	29/06/2019	B. KWENDO	20,000.00
FO. 25	29/06/2019	EMMA KIMATU	20,000.00
FO. 25	29/06/2019	FATUMA JUMA ALI	20,000.00
FO. 25	29/06/2019	SAMUEL PESI	20,000.00
FO. 25	29/06/2019	JOYCE OKANJA	20,000.00
FO. 25	29/06/2019	ANN THEURI	20,000.00
FO. 25	29/06/2019	ROSYLNE OKICH	20,000.00
FO. 25	29/06/2019	J. MUTURI	20,000.00
FO. 25	29/06/2019	BEATRICE THUO	20,000.00
FO. 25	29/06/2019	EUNICE MUTISO	15,000.00
FO. 25	29/06/2019	PINTO OMUGA	15,000.00
FO. 25	29/06/2019	LUCY KINYUA	20,000.00
FO. 25	29/06/2019	ROBERT MACHARIA MWANGI	15,000.00
FO. 25	29/06/2019	MATHEW MULILI KIKUVI	15,000.00
FO. 25	29/06/2019	MAGRATE GACHOGU	15,000.00
FO. 25	29/06/2019	DAVID MARISIA	10,000.00
FO. 25	29/06/2019	RUEBEN ROTICH	30,000.00
FO. 25	29/06/2019	DAVID NYASIO	20,000.00
FO. 25	29/06/2019	R. BUNDI	20,000.00
FO. 25	29/06/2019	SALOME MUTIGA	20,000.00
FO. 25	29/06/2019	PHILOMENA MWAWUGHANGA	15,000.00
FO. 25	29/06/2019	CELINA MUTHONI MARANGU	15,000.00
FO. 25	29/06/2019	E. KOECH	15,000.00
FO. 25	29/06/2019	LACONIC ICON AGENCIES	923,146.00
FO. 25	29/06/2019	VAT	50,353.00
FO. 25	29/06/2019	BERYAM OCHIE	705,517.25
FO. 25	29/06/2019	VAT	38,482.75
FO. 25	29/06/2019	GREAT B/S	333,318.95
FO. 25	29/06/2019	VAT	18,181.05
FO. 25	29/06/2019	UON ENTERPRISE	569,076.45
FO. 25	29/06/2019	VAT	31,040.55
FO. 26	29/06/2019	WISERO OFFICE	564,850.00
FO. 26	29/06/2019	VAT	30,810.00
FO. 26	29/06/2019	PAUL KIBIRIA	20,000.00
FO. 26	29/06/2019	PETER NDEI	15,000.00
FO. 26	29/06/2019	R. BUNDI	20,000.00
FO. 26	29/06/2019	G. ALANGWA	15,000.00
FO. 26	29/06/2019	JANE NDUNGU	20,000.00
FO. 26	29/06/2019	ANASTACIA WANGARI	20,000.00
FO. 26	29/06/2019	PATRICK NJENGA	15,000.00
FO. 26	29/06/2019	ABIGAEAL APONDI	15,000.00
FO. 26	29/06/2019	IRENE JEMUGE AENGWO	15,000.00
FO. 26	29/06/2019	JANE MWANIKI	20,000.00
FO. 26	29/06/2019	SALOME MUTIGA	20,000.00
FO. 26	29/06/2019	TIMOTHY MUTISYA	10,000.00
FO. 26	29/06/2019	PHILOMENA MWAWUGHANGA	10,000.00
FO. 26	29/06/2019	CELINA MUTHONI MARANGU	10,000.00
FO. 26	29/06/2019	E. KOECH	15,000.00
FO. 26	29/06/2019	PETER NDEI	6,000.00
FO. 26	29/06/2019	JULIA SICHNGA	6,000.00
FO. 26	29/06/2019	TELKOM KENYA	1,945,008.60
FO. 26	29/06/2019	VAT	106,091.40
FO. 26	29/06/2019	FIGMAX SERVICE	790,577.60
FO. 26	29/06/2019	VAT	43,122.40
FO. 26	29/06/2019	WALL STREET	780,857.75
FO. 26	29/06/2019	VAT	42,592.25
FO. 26	29/06/2019	NYAMBARIC	313,879.30
FO. 26	29/06/2019	VAT	17,120.70

FO. 26	29/06/2019	DAVISB KENYA	405,767.25
FO. 26	29/06/2019	VAT	22,132.75
FO. 26	29/06/2019	GINA MOTORS	374,568.95
FO. 26	29/06/2019	FREDRICK GATETE	13,823.80
FO. 26	29/06/2019	PAYMASTER GENERAL	2,443.00
FO. 27	29/06/2019	CMC MOTORS	736,170.25
FO. 27	29/06/2019	VAT	40,154.75
FO. 27	29/06/2019	AMOTECH ENTERPRISE	214,594.85
FO. 27	29/06/2019	VAT	11,705.15
FO. 27	29/06/2019	V. KAMAU	45,000.00
FO. 27	29/06/2019	JAMES MUNGAI	30,000.00
FO. 27	29/06/2019	PHILIP NDERITU	30,000.00
FO. 27	29/06/2019	PHOEBE MUBEA	22,500.00
FO. 27	29/06/2019	P. KAMAU	22,500.00
FO. 27	29/06/2019	P. NJUGUNA	22,500.00
FO. 27	29/06/2019	P. NJUGUNA	22,500.00
FO. 27	29/06/2019	PINTO OMUGA	22,500.00
FO. 27	29/06/2019	ESTHER NJERI WACHIRA	22,500.00
FO. 27	29/06/2019	B. KWENDO	30,000.00
FO. 27	29/06/2019	CATHERINE KATHINA NGUKA	30,000.00
FO. 27	29/06/2019	CIVILIAN RAELOPANGA	22,500.00
FO. 27	29/06/2019	SELIAN SAMMY	22,500.00
FO. 27	29/06/2019	ZEITUN ABDALLAH KHALIL	22,500.00
FO. 27	29/06/2019	LUCY GITUMA	30,000.00
FO. 27	29/06/2019	NAOMI MUTEKA	22,500.00
FO. 27	29/06/2019	DOREEN MORAA	22,500.00
FO. 27	29/06/2019	MARY NJENGA	30,000.00
FO. 27	29/06/2019	SAMUEL OKUMU	22,500.00
FO. 27	29/06/2019	MARY NDANA	30,000.00
FO. 27	29/06/2019	LUCY KINYUA	30,000.00
FO. 27	29/06/2019	ANN IRERI	30,000.00
FO. 27	29/06/2019	EUNICE MUTISO	22,500.00
FO. 27	29/06/2019	CECELIA NJERI	22,500.00
FO. 27	29/06/2019	JAWASHA	222,332.75
FO. 27	29/06/2019	KSG MOMBASA	92,400.00
FO. 27	29/06/2019	NAMWOYA	740,380.00
FO. 27	29/06/2019	EXTREME	995,689.65
FO. 27	29/06/2019	VAT	54,310.35
FO. 27	29/06/2019	MONJE GENERAL	934,772.40
FO. 28	29/06/2019	VAT	50,987.60
FO. 28	29/06/2019	E. MURAMA	20,000.00
FO. 28	29/06/2019	LEONARD OBIHIA	20,000.00
FO. 28	29/06/2019	BEATRICE MANYONGE	20,000.00
FO. 28	29/06/2019	F. NAMWALO	20,000.00
FO. 28	29/06/2019	HENRY MWAURA	20,000.00
FO. 28	29/06/2019	ANTHONY MWANGI NDUTHU	20,000.00
FO. 28	29/06/2019	MATILDA ANYANGO	20,000.00
FO. 28	29/06/2019	C. MUIA	20,000.00
FO. 28	29/06/2019	JOSEPH NJAGI	20,000.00
FO. 28	29/06/2019	FATUMA JUMA ALI	20,000.00
FO. 28	29/06/2019	R. KWAYERA	20,000.00
FO. 28	29/06/2019	FLORENCE WERE	20,000.00
FO. 28	29/06/2019	B. CHOMA	20,000.00
FO. 28	29/06/2019	D. MANYARA	20,000.00
FO. 28	29/06/2019	CHRIS OKIOMA	20,000.00
FO. 28	29/06/2019	J. IMIEMBA	20,000.00
FO. 28	29/06/2019	M. WAINAINA	15,000.00
FO. 28	29/06/2019	J. KEBATI	15,000.00
FO. 28	29/06/2019	JOYCE OWENDI	15,000.00
FO. 28	29/06/2019	D. ONGWEN	15,000.00
FO. 28	29/06/2019	EVELYNE TALAM	15,000.00
FO. 28	29/06/2019	AFLIN ODIRA	15,000.00
FO. 28	29/06/2019	EVALYNE WANGALWA	15,000.00
FO. 28	29/06/2019	SOPHIA AOKO OTIENO	15,000.00

FO. 28	29/06/2019	JANE KINGA	15,000.00
FO. 28	29/06/2019	SAMSON OTIENO MUO	15,000.00
FO. 28	29/06/2019	ROCKEY AFRICA	1,778,017.25
FO. 28	29/06/2019	VAT	96,982.75
FO. 28	29/06/2019	KSG MOMBASA	92,400.00
FO. 28	29/06/2019	OPURENCE SOI	118,321.10
FO. 28	29/06/2019	VAT	6,453.90
FO. 28	29/06/2019	BENARD MAINGI	20,000.00
FO. 28	29/06/2019	J. NJOROGE	15,000.00
FO. 28	29/06/2019	J. MUTUNGA	15,000.00
FO. 28	29/06/2019	SUSAN WAITHIRA NDIKI	15,000.00
FO. 28	29/06/2019	L. KAMAU	15,000.00
FO. 28	29/06/2019	MADALINE NJERU	15,000.00
FO. 28	29/06/2019	ANN MWAURA	15,000.00
FO. 29	29/06/2019	M. MUSYIMI	15,000.00
FO. 29	29/06/2019	M. RUGARA	15,000.00
FO. 29	29/06/2019	NELLY MAINA	15,000.00
FO. 29	29/06/2019	JOYCE OKANJA	15,000.00
FO. 29	29/06/2019	I. PERE	10,000.00
FO. 29	29/06/2019	DANIEL KANZI MUNEE	10,000.00
FO. 29	29/06/2019	MARY KIBE	10,000.00
FO. 29	29/06/2019	MATHEW KIVUVI	7,500.00
FO. 29	29/06/2019	R. OMONDI	7,500.00
FO. 29	29/06/2019	BETTY JEPKOECH	7,500.00
FO. 29	29/06/2019	EDNA OKEMO	7,500.00
FO. 29	29/06/2019	N. KIRUSUA	7,500.00
FO. 29	29/06/2019	BERIZAI SOI	112,911.20
FO. 29	29/06/2019	VAT	6,158.80
FO. 29	29/06/2019	ROMATHI	206,344.85
FO. 29	29/06/2019	VAT	11,255.15
FO. 29	29/06/2019	KELLINT	362,242.40
FO. 29	29/06/2019	VAT	19,758.60
FO. 29	29/06/2019	MASADA	129,439.65
FO. 29	29/06/2019	VAT	7,060.35
FO. 29	29/06/2019	KSG MOMBASA	92,400.00
FO. 29	29/06/2019	BERCENG SUPPLIERS	156,465.50
FO. 29	29/06/2019	VAT	8,534.50
FO. 29	29/06/2019	INTERNET SOLUTIONS	519,750.00
FO. 29	29/06/2019	VAT	28,350.50
FO. 29	29/06/2019	MAM CALEBS	230,188.75
FO. 29	29/06/2019	VAT	12,555.75
FO. 29	29/06/2019	EUNICE MUTISO	24,000.00
FO. 29	29/06/2019	BENARD MAINGI	6,000.00
FO. 29	29/06/2019	MARY NDANA	6,000.00
FO. 30	29/06/2019	JOYCE OKANJA	6,000.00
FO. 30	29/06/2019	FATUMA JUMA ALI	6,000.00
FO. 30	29/06/2019	ANN THEURI	6,000.00
FO. 30	29/06/2019	MATHEW MULILI KIKUVI	6,000.00
FO. 30	29/06/2019	SAFARICOM LTD	33,086.30
FO. 30	29/06/2019	WITHHOLDING TAX	1,804.70
FO. 30	29/06/2019	PETERSON MUREITHI	30,000.00
FO. 30	29/06/2019	SCOLA WANJIKU NJIRE	30,000.00
FO. 30	29/06/2019	BEATRICE MANYARA	40,000.00
FO. 30	29/06/2019	TERESA MUTHEE	40,000.00
FO. 30	29/06/2019	KEPHA MOCHABO ONYANCHA	30,000.00
FO. 30	29/06/2019	MILLICENT WAIRIMU MWANGI	30,000.00
FO. 30	29/06/2019	DAVID OLUKWA	5,000.00
FO. 30	29/06/2019	JOHN NDUNGU MURIGI	20,000.00
FO. 30	29/06/2019	BENARD ONGANGA	30,000.00
FO. 30	29/06/2019	GELARD NYAGA	30,000.00
FO. 30	29/06/2019	O. ORIKO	22,500.00
FO. 30	29/06/2019	PETER KIBE	30,000.00
FO. 30	29/06/2019	CAROLYNE MUTHONI NJOROGE	30,000.00
FO. 30	29/06/2019	PENINAH NJOKI	30,000.00

FO. 30	29/06/2019	SAMUEL MAKAU	15,000.00
FO. 30	29/06/2019	IRENE MUSAU	20,000.00
FO. 30	29/06/2019	NANCY CHELENGAT	30,000.00
FO. 30	29/06/2019	PETER IKIARA	20,000.00
FO. 30	29/06/2019	MOHAMED OMWONYO OKHANGA	22,500.00
FO. 30	29/06/2019	GELARD NYAGA	15,000.00
FO. 30	29/06/2019	ELLY ODHIAMBO GUNDI	30,000.00
FO. 30	29/06/2019	M. MUSA	30,000.00
FO. 30	29/06/2019	J. MWANDIKWA	20,000.00
FO. 30	29/06/2019	FLORENCE MUGENDI	20,000.00
FO. 30	29/06/2019	WILLIAM MAUNDU	20,000.00
FO. 30	29/06/2019	P. NJOROGE	20,000.00
FO. 30	29/06/2019	MOSES KAMANDE	20,000.00
FO. 30	29/06/2019	FIDELMA MUNYAO	20,000.00
FO. 30	29/06/2019	PERIS MURAYA	7,500.00
FO. 30	29/06/2019	BEATRICE GUANTAI NGUGI	7,500.00
FO. 30	29/06/2019	SALOME MUTIGA	7,500.00
FO. 30	29/06/2019	O. MATHEKA	7,500.00
FO. 30	29/06/2019	MARY MURINGE	7,500.00
FO. 30	29/06/2019	RHONA AWINO	7,500.00
FO. 31	29/06/2019	HUWAIT G. STORES	238,965.50
FO. 31	29/06/2019	WITHHOLDING TAX	13,034.50
FO. 31	29/06/2019	REPORTHUB LTD	260,206.90
FO. 31	29/06/2019	WITHHOLDING TAX	14,193.10
FO. 31	29/06/2019	JOYVIX CREATIONS	7,510.35
FO. 31	29/06/2019	WITHHOLDING TAX	409.65
FO. 31	29/06/2019	ROCMAX INVESTMENT	210,043.10
FO. 31	29/06/2019	WITHHOLDING TAX	11,456.90
FO. 31	29/06/2019	MFI DOCUMENTS	495,153.60
FO. 31	29/06/2019	WITHHOLDING TAX	27,008.40
FO. 31	29/06/2019	RUEBEN ROTICH	50,000.00
FO. 31	29/06/2019	FAITH NDUNGWA MAKAU	40,000.00
FO. 31	29/06/2019	PETER MUKIRI	40,000.00
FO. 31	29/06/2019	DAVID NYASIO	40,000.00
FO. 31	29/06/2019	YVETTE MASIGA	20,000.00
FO. 31	29/06/2019	CELINA MUTHONI MARANGU	20,000.00
FO. 31	29/06/2019	SALOME MUTIGA	20,000.00
FO. 31	29/06/2019	B. BYEGON	20,000.00
FO. 31	29/06/2019	ELIKANA KOECH	20,000.00
FO. 31	29/06/2019	JOYCE OKANJA	20,000.00
FO. 31	29/06/2019	ELIZABETH NJAKWA	20,000.00
FO. 31	29/06/2019	RUEBEN ROTICH	20,000.00
FO. 31	29/06/2019	ANTHONY MWANGI NDUTHU	20,000.00
FO. 31	29/06/2019	JOEL SAMANYA KANCHORI	20,000.00
FO. 31	29/06/2019	NELSON VUNYINDA	20,000.00
FO. 31	29/06/2019	ISAIAH BYEGON	20,000.00
FO. 31	29/06/2019	PHOEBE MUBEA	20,000.00
FO. 31	29/06/2019	JAMES MUNGAI	20,000.00
FO. 31	29/06/2019	PRISCILLA WANDIA NJUGUNA	20,000.00
FO. 31	29/06/2019	LUCY KINYUA	20,000.00
FO. 31	29/06/2019	NAOMI MUTEKA	20,000.00
FO. 31	29/06/2019	ANN IRERI	20,000.00
FO. 31	29/06/2019	SALOME MUTIGA	20,000.00
FO. 31	29/06/2019	ELIKANA KOECH	20,000.00
FO. 31	29/06/2019	CELINA MUTHONI MARANGU	20,000.00
FO. 31	29/06/2019	J. MWANDIKWA	20,000.00
FO. 31	29/06/2019	SAMMY SELIAN	20,000.00
FO. 31	29/06/2019	B. MUHATI	20,000.00
FO. 31	29/06/2019	G. ALANGWA	10,000.00
FO. 31	29/06/2019	AMOS WERU	10,000.00
FO. 32	29/06/2019	D. OLIRO	27,790.00
FO. 32	29/06/2019	CHRISO AUTO	346,120.70
FO. 32	29/06/2019	WITHHOLDING TAX	18,879.30
FO. 32	29/06/2019	GEAMEL	408,351.30

FO. 32	29/06/2019	WITHHOLDING TAX	22,273.70	
FO. 32	29/06/2019	NANCY GIKUYU	22,400.00	
FO. 32	29/06/2019	PATRICK GUCHU	22,400.00	
FO. 32	29/06/2019	JOY OGAM	22,400.00	
FO. 32	29/06/2019	MAGRATE GATHANGA	22,400.00	
FO. 32	29/06/2019	SOPHIA MOMANYI	22,400.00	
FO. 32	29/06/2019	DORCAS MAKUNDI	22,400.00	
FO. 32	29/06/2019	THE STAR	432,431.80	
FO. 32	29/06/2019	WITHHOLDING TAX	23,587.20	
FO. 32	29/06/2019	ROZET ENTERPRISE	128,017.25	
FO. 32	29/06/2019	WITHHOLDING TAX	6,982.75	
FO. 32	29/06/2019	SAMSON MACHUKA	50,000.00	
FO. 32	29/06/2019	DAVID KIBOI	40,000.00	
FO. 32	29/06/2019	DOUGI AS MUTUKU MUTUA	40,000.00	
FO. 32	29/06/2019	RICHARD MUNYITHIA	40,000.00	
FO. 32	29/06/2019	LUCY GAITHI	40,000.00	
FO. 32	29/06/2019	P. NYONGESA	40,000.00	
FO. 32	29/06/2019	MARY KIRUMBA	40,000.00	
FO. 32	29/06/2019	BOSCO OKUMU	40,000.00	
FO. 32	29/06/2019	JOY OGAM	40,000.00	
FO. 32	29/06/2019	A. OPIYO	40,000.00	
FO. 32	29/06/2019	BEATRICE OYOO	20,000.00	
FO. 32	29/06/2019	A. MUGO	20,000.00	
FO. 32	29/06/2019	ANDREW IJAKAA	20,000.00	
FO. 32	29/06/2019	M. NYAMBEGA	20,000.00	
FO. 32	29/06/2019	MIMEST ENTERPRISE	355,603.45	
FO. 32	29/06/2019	WITHHOLDING TAX	19,396.55	
FO. 32	29/06/2019	MOHAMED OMWONYO OKHANGA	36,000.00	
FO. 33	29/06/2019	O. ORIKO	36,000.00	
FO. 33	29/06/2019	PETERSON NJENGA	36,000.00	
FO. 33	29/06/2019	THOMAS MUTISYA	36,000.00	
FO. 33	29/06/2019	ELIKANA KOECH	36,000.00	
FO. 33	29/06/2019	GERALD NJAGI NYAGA	36,000.00	
FO. 33	29/06/2019	CELINA MUTHONI MARANGU	36,000.00	
FO. 33	29/06/2019	KEPHA MOCHABO ONYANCHA	36,000.00	
FO. 33	29/06/2019	PATRICK IKIARA	36,000.00	
FO. 33	29/06/2019	ELLY ODHIAMBO GUNDI	36,000.00	
FO. 33	29/06/2019	DOUGLAS MUTUKU MUTUA	20,000.00	
FO. 33	29/06/2019	JANE WANYIKA	20,000.00	
FO. 33	29/06/2019	ELIZABETH KILUNGULA	20,000.00	
FO. 33	29/06/2019	ANN THEURI	20,000.00	
FO. 33	29/06/2019	A. ODHIAMBO	15,000.00	
FO. 33	29/06/2019	ROBERT MACHARIA MWANGI	15,000.00	
FO. 33	29/06/2019	MAGRATE GACHOGU	15,000.00	
FO. 33	29/06/2019	DORIS MURIUKI	15,000.00	
FO. 33	29/06/2019	EDWIN KIPROP	15,000.00	
FO. 33	29/06/2019	J. OKERE	15,000.00	
FO. 33	29/06/2019	WINFRED KISEE	15,000.00	
FO. 33	29/06/2019	JULIA SICHNGA	15,000.00	
FO. 33	29/06/2019	S. KIMARU	15,000.00	
FO. 33	29/06/2019	J. MUIA	20,000.00	
FO. 33	29/06/2019	JOSEPH MUKUI	16,000.00	
FO. 33	29/06/2019	C.T. MUCHIRI	16,000.00	
FO. 33	29/06/2019	BENARDICT MAINGI	12,000.00	
FO. 33	29/06/2019	SARAH MUUI	12,000.00	
FO. 33	29/06/2019	BENSON KIMANI	12,000.00	
FO. 33	29/06/2019	KATHREEN MUOKI	16,000.00	
FO. 33	29/06/2019	SAMSON MACHUKA	12,000.00	
FO. 33	29/06/2019	J. OPIYO	12,000.00	
FO. 33	29/06/2019	J. NJOROGE	2,000.00	
FO. 33	29/06/2019	JOYCE OKANJA	20,000.00	
FO. 33	29/06/2019	YVETTE MASIGA	20,000.00	
FO. 33	29/06/2019	GLORIA KARIMI	18,000.00	
FO. 33	29/06/2019	TERRY WAMUYU KINYUA	6,000.00	

FO. 33	29/06/2019	SUSAN WAITHIRA NDIKI	2,000.00
FO. 33	29/06/2019	M. ALI	14,000.00
FO. 33	29/06/2019	EDNA OKEMO	10,000.00
FO. 33	29/06/2019	MATHEW MULILI KIKUVI	10,000.00
FO. 34	29/06/2019	J. OPIYO	20,000.00
FO. 34	29/06/2019	J. ALI	20,000.00
FO. 34	29/06/2019	JAMES MAINA	20,000.00
FO. 34	29/06/2019	BENSON MUCHELE MAPESA	20,000.00
FO. 34	29/06/2019	VERONICAH KAMAU	20,000.00
FO. 34	29/06/2019	JAMES MUNGAI	20,000.00
FO. 34	29/06/2019	J. KIPRONO	15,000.00
FO. 34	29/06/2019	S. MUYELA	15,000.00
FO. 34	29/06/2019	PIUS NJUGUNA	15,000.00
FO. 34	29/06/2019	WILLIAM MAUNDU	15,000.00
FO. 34	29/06/2019	PENINAH RIUNGU	15,000.00
FO. 34	29/06/2019	ELIZABETH NDAMI	15,000.00
FO. 34	29/06/2019	J. WANYAMA	15,000.00
FO. 34	29/06/2019	IRENE KAGAI	15,000.00
FO. 34	29/06/2019	F.BOTO	15,000.00
FO. 34	29/06/2019	M. CHUTE	15,000.00
FO. 34	29/06/2019	AGNETA MDAMU	10,000.00
FO. 34	29/06/2019	ISAIAH NDUNDA	10,000.00
FO. 34	29/06/2019	CHARITY THUO	10,000.00
FO. 34	29/06/2019	DAVID OLUKWA	10,000.00
FO. 34	29/06/2019	JULIANA KITAVI	10,000.00
FO. 34	29/06/2019	REGINA BUNDI	6,000.00
FO. 34	29/06/2019	E. NJUE	6,000.00
FO. 34	29/06/2019	IRENE MUSAU	4,500.00
FO. 34	29/06/2019	SAMUEL NGULUU	6,000.00
FO. 34	29/06/2019	EDNA OKEMO	4,500.00
FO. 34	29/06/2019	PAUL KIBIRIA	6,000.00
FO. 34	29/06/2019	SALOME MUTIGA	6,000.00
FO. 34	29/06/2019	BENJAMIN KWENDO	6,000.00
FO. 34	29/06/2019	ANN MUREITHI	6,000.00
FO. 34	29/06/2019	RHONA AWINO	6,000.00
FO. 34	29/06/2019	J. SANG	6,000.00
FO. 34	29/06/2019	CELINA MUTHONI MARANGU	4,500.00
FO. 34	29/06/2019	MAUREEN MNYAZI KENGA	4,500.00
FO. 34	29/06/2019	VICTORIA WANJALA WACHAIYU	6,000.00
FO. 34	29/06/2019	JOSEPH MBOJI	6,000.00
FO. 34	29/06/2019	PETER NDEI	4,500.00
FO. 34	29/06/2019	RUEBEN ROTICH	50,000.00
FO. 34	29/06/2019	DOUGLAS MUTUKU MUTUA	40,000.00
FO. 34	29/06/2019	JAMES MUNGAI	40,000.00
FO. 35	29/06/2019	ANTHONY MWANGI NDUTHU	40,000.00
FO. 35	29/06/2019	BARACK ADIPO	40,000.00
FO. 35	29/06/2019	ROBERT MACHARIA MWANGI	40,000.00
FO. 35	29/06/2019	DORIS MURIUKI	40,000.00
FO. 35	29/06/2019	MARY NDANA	20,000.00
FO. 35	29/06/2019	CATHERINE KATHINA NGUKA	20,000.00
FO. 35	29/06/2019	ANN THEURI	20,000.00
FO. 35	29/06/2019	DELVIN MORAA NYAKABA	20,000.00
FO. 35	29/06/2019	CIVILIAN RAE OPANGA	20,000.00
FO. 35	29/06/2019	JAMES MUNGAI	20,000.00
FO. 35	29/06/2019	SALOME MUTIGA	20,000.00
FO. 35	29/06/2019	CELINA MUTHONI MARANGU	20,000.00
FO. 35	29/06/2019	EVAAS INVESTMENTS	381,320.70
FO. 35	29/06/2019	WITHHOLDING TAX	20,799.30
FO. 35	29/06/2019	NEKRAN KENYA INVESTMENTS	290,940.50
FO. 35	29/06/2019	WITHHOLDING TAX	15,869.50
FO. 35	29/06/2019	TIABS INVESTMENTS	390,689.65
FO. 35	29/06/2019	WITHHOLDING TAX	21,310.35
FO. 35	29/06/2019	YELLOW TIP ENTERPRISES	406,051.70
FO. 35	29/06/2019	WITHHOLDING TAX	22,148.30

FO. 35	29/06/2019	OSIRI NYAKUNDI	60,000.00
FO. 35	29/06/2019	SAMUEL CHIMOTO	60,000.00
FO. 35	29/06/2019	S. MUYELA	60,000.00
FO. 35	29/06/2019	M. CHUTE	40,000.00
FO. 35	29/06/2019	EMMA KIMATU	60,000.00
FO. 35	29/06/2019	ANTHONY MWANGI NDUTHU	40,000.00
FO. 35	29/06/2019	BEATRICE THUO	40,000.00
FO. 35	29/06/2019	SAMUEL PESI	40,000.00
FO. 35	29/06/2019	FATUMA JUMA ALI	40,000.00
FO. 35	29/06/2019	JOEL SAMANYA KANCHORI	40,000.00
FO. 35	29/06/2019	JONES MUTUNGA	40,000.00
FO. 35	29/06/2019	DANIEL KANZI MUNEE	30,000.00
FO. 35	29/06/2019	JOSEPH MALONZA	40,000.00
FO. 35	29/06/2019	ISAIAH BYEGON	60,000.00
FO. 35	29/06/2019	ALOYCE RATEMO	60,000.00
FO. 35	29/06/2019	FLORENCE WERE	40,000.00
FO. 35	29/06/2019	SAMUEL KIMOTE	40,000.00
FO. 35	29/06/2019	PRISCILLA NYAMBURA	40,000.00
FO. 35	29/06/2019	SCHOLA WANJIKU NJIRE	60,000.00
FO. 35	29/06/2019	TERESA MUTHEE	40,000.00
FO. 36	29/06/2019	SAMMY SELIAN	30,000.00
FO. 36	29/06/2019	LILIAN ONONO	40,000.00
FO. 36	29/06/2019	ROSELYNE NGESA OKICH	40,000.00
FO. 36	29/06/2019	CELINA MUTHONI MARANGU	30,000.00
FO. 36	29/06/2019	JACKLYNE AMBOKO ODHIAMBO	30,000.00
FO. 36	29/06/2019	BONVENTURE ODHIAMBO AGOLLA	30,000.00
FO. 36	29/06/2019	D. KIMEU	30,000.00
FO. 36	29/06/2019	PHILOMENA MWAWUGHANGA	30,000.00
FO. 36	29/06/2019	DANIEL TIONY	90,000.00
FO. 36	29/06/2019	ALICE NJOKI NDUNGU	60,000.00
FO. 36	29/06/2019	RICHARD BOSIRE	60,000.00
FO. 36	29/06/2019	JACKLYNE AMBOKO ODHIAMBO	45,000.00
FO. 36	29/06/2019	REGINA BUNDI	10,000.00
FO. 36	29/06/2019	M. RUGARA	8,000.00
FO. 36	29/06/2019	FAITH NDUNGWA MAKAU	8,000.00
FO. 36	29/06/2019	JOYCE OKANJA	4,000.00
FO. 36	29/06/2019	SUSAN WAIHIRA NDIKI	4,000.00
FO. 36	29/06/2019	EDNA OKEMO	4,000.00
FO. 36	29/06/2019	MATHEW MULILI KIKUVI	4,000.00
FO. 36	29/06/2019	TERRY WAMUYU KINYUA	4,000.00
FO. 36	29/06/2019	MAGRAET GATHANGA	20,000.00
FO. 36	29/06/2019	DORCAS MAKUNDI	20,000.00
FO. 36	29/06/2019	M. MAINA	20,000.00
FO. 36	29/06/2019	MUNA MOHAMED	20,000.00
FO. 36	29/06/2019	TERRY WAMUYU KINYUA	10,000.00
FO. 36	29/06/2019	ALICE OKELLO	10,000.00
FO. 36	29/06/2019	S. KIMARU	10,000.00
FO. 36	29/06/2019	S. KARIMA	15,000.00
FO. 36	29/06/2019	FAST CHOICE	350,482.75
FO. 36	29/06/2019	WITHHOLDING TAX	19,117.25
FO. 36	29/06/2019	CONFERENCE CATERERS	27,974.15
FO. 36	29/06/2019	WITHHOLDING TAX	1,525.85
FO. 36	29/06/2019	J. RONO	40,000.00
FO. 36	29/06/2019	G. MUSAU	40,000.00
FO. 36	29/06/2019	CELINA MUTHONI MARANGU	40,000.00
FO. 36	29/06/2019	IRENE MUSAU	40,000.00
FO. 36	29/06/2019	NANCY CHELENGAT	40,000.00
FO. 37	29/06/2019	PENINAH NJOKI	12,000.00
FO. 37	29/06/2019	CELINA MUTHONI MARANGU	12,000.00
FO. 37	29/06/2019	JACKLYNE AMBOKO ODHIAMBO	12,000.00
FO. 37	29/06/2019	PHILOMENA MWAWUGHANGA	12,000.00
FO. 37	29/06/2019	IRENE AENGWO	12,000.00
FO. 37	29/06/2019	FLORENCE MUSYOKI	12,000.00
FO. 37	29/06/2019	JULIANA KITAVI	12,000.00

FO. 37	29/06/2019	RHODA OPIYO	12,000.00
FO. 37	29/06/2019	ANN MACHARIA	12,000.00
FO. 37	29/06/2019	CHARITY THUO	12,000.00
FO. 37	29/06/2019	SAMSON MUO	12,000.00
FO. 37	29/06/2019	AFLIN'ODIRA	12,000.00
FO. 37	29/06/2019	ALICE OKELLO	12,000.00
FO. 37	29/06/2019	IRENE ODUOGI	12,000.00
FO. 37	29/06/2019	TERRY WAMUYU KINYUA	12,000.00
FO. 37	29/06/2019	JULIA SICHNGA	12,000.00
FO. 37	29/06/2019	EVALYNE WANGALWA	12,000.00
FO. 37	29/06/2019	DELVIN MORAA NYAKABA	12,000.00
FO. 37	29/06/2019	ZEITUN ABDALLAH KHALIL	12,000.00
FO. 37	29/06/2019	ELIZABETH WANJAH	12,000.00
FO. 37	29/06/2019	M.ALI	12,000.00
FO. 37	29/06/2019	E. MASEGA	12,000.00
FO. 37	29/06/2019	J. MWANGI	12,000.00
FO. 37	29/06/2019	JANE KINGA	12,000.00
FO. 37	29/06/2019	DAVID OLUKWA	12,000.00
FO. 37	29/06/2019	JOHN NDUNGU MURIGI	12,000.00
FO. 37	29/06/2019	S. KIMARU	12,000.00
FO. 37	29/06/2019	S. KARIMA	12,000.00
FO. 37	29/06/2019	SHOPIA OTIENO	12,000.00
FO. 37	29/06/2019	FANCY MARTHA	12,000.00
FO. 37	29/06/2019	PAULINE MUSAU	12,000.00
FO. 37	29/06/2019	ANTHONY KUNYIHA	12,000.00
FO. 37	29/06/2019	NELSON OLINGA	12,000.00
FO. 37	29/06/2019	J. NYATAIGE	12,000.00
FO. 37	29/06/2019	QUEEN KYATHA	12,000.00
FO. 37	29/06/2019	EVALYNE TALAAM	12,000.00
FO. 37	29/06/2019	MAGREAT WAMBUI	12,000.00
FO. 37	29/06/2019	C. LANGAT	12,000.00
FO. 37	29/06/2019	ISAIAH NDUNDA	12,000.00
FO. 37	29/06/2019	M. MAMBIRIA	12,000.00
FO. 37	29/06/2019	MOHAMED OMWONYO OKHANGA	12,000.00
FO. 38	29/06/2019	G. WANJOHI	12,000.00
FO. 38	29/06/2019	P. SHUNET	12,000.00
FO. 38	29/06/2019	KEPHA MOCHABO ONYANCHA	12,000.00
FO. 38	29/06/2019	R. OMONDI	12,000.00
FO. 38	29/06/2019	J. C. MWANGI	12,000.00
FO. 38	29/06/2019	I. LANGAT	12,000.00
FO. 38	29/06/2019	ELLY ODHIAMBO GUNDI	12,000.00
FO. 38	29/06/2019	J. KITEME	12,000.00
FO. 38	29/06/2019	W. NYAOSI	12,000.00
FO. 38	29/06/2019	C. WAMALWA	12,000.00
FO. 38	29/06/2019	J. OPENDA	12,000.00
FO. 38	29/06/2019	D. OGWEN	12,000.00
FO. 38	29/06/2019	D. KIMEU	12,000.00
FO. 38	29/06/2019	M. MDOGO	12,000.00
FO. 38	29/06/2019	THOMAS MUTISYA	12,000.00
FO. 38	29/06/2019	CHARLES GITHINJI	12,000.00
FO. 38	29/06/2019	JOHN MUCHIRI	12,000.00
FO. 38	29/06/2019	KEVIN ASUGA	12,000.00
FO. 38	29/06/2019	ANDREW IJAKAA	12,000.00
FO. 38	29/06/2019	BONVENTURE ODHIAMBO AGOLLA	12,000.00
FO. 38	29/06/2019	EDWIN NJIRU	12,000.00
FO. 38	29/06/2019	PATRICK IKIARA	12,000.00
FO. 38	29/06/2019	EVANS MOTANYA	12,000.00
FO. 38	29/06/2019	A. KIRUI	12,000.00
FO. 38	29/06/2019	CAROLYNE MUTHONI NJORGE	12,000.00
FO. 38	29/06/2019	PATRICK NJENGA	12,000.00
FO. 38	29/06/2019	D. MUTEA	12,000.00
FO. 38	29/06/2019	OMARI ORIKO	12,000.00
FO. 38	29/06/2019	PETER KIBE	12,000.00
FO. 38	29/06/2019	BENARD ONGANGA	12,000.00

FO. 38	29/06/2019	ELIKANA KOECH	12,000.00	
FO. 38	29/06/2019	PETER MWINZI	12,000.00	
FO. 38	29/06/2019	GERALD NJAGI NYAGA	12,000.00	
FO. 38	29/06/2019	LONGROCK TOURS	124,200.00	
FO. 38	29/06/2019	RIDE ON AGENCIES	144,470.00	
FO. 38	29/06/2019	RIDE ON AGENCIES	29,987.00	
FO. 38	29/06/2019	M MAMBIRIA	17,500.00	
FO. 38	29/06/2019	PIUS NJUGUNA	200,000.00	
FO. 38	29/06/2019	OMARI AMUKHOBE ORIKO	32,000.00	
FO. 39	29/06/2019	J. MUIA	68,445.70	
FO. 39	29/06/2019	MWASCO SUPPLY	314,827.60	
FO. 39	29/06/2019	NEKRAN KENYA INVESTMENTS	290,940.50	
FO. 39	29/06/2019	AFRICAN TOUCH	224,710.00	
FO. 39	29/06/2019	RIDE ON AGENCIES	169,870.00	
FO. 39	29/06/2019	GIMCO LTD	61,815.55	
FO. 39	29/06/2019	FLYFINITY	76,800.00	
FO. 39	29/06/2019	J. OPENDA	63,000.00	
FO. 39	29/06/2019	LONGROCK TOURS	27,475.00	
FO. 39	29/06/2019	JUBILLY TOURS	29,940.00	
FO. 39	29/06/2019	AIRWAYS TOURS	78,000.00	
FO. 39	29/06/2019	FAITH NDUNGWA MAKAU	42,000.00	
FO. 39	29/06/2019	CHARLES GITHINJI	44,100.00	
FO. 39	29/06/2019	MEDIAMAX NETWORK	302,500.00	
FO. 39	29/06/2019	WITHHOLDING TAX	16,500.00	
FO. 39	29/06/2019	MEDIAMAX NETWORK	247,500.00	
FO. 39	29/06/2019	WITHHOLDING TAX	13,500.00	
FO. 39	29/06/2019	MILLINEUM DESIGN	272,694.00	
FO. 39	29/06/2019	RIDE ON AGENCIES	93,476.00	
FO. 39	29/06/2019	RIDE ON AGENCIES	29,200.00	
FO. 39	29/06/2019	ESAMI	222,200.00	
FO. 39	29/06/2019	JIJUE UIISHI	284,000.00	
FO. 39	29/06/2019	PUBLIC SOCIETY	125,000.00	
FO. 39	29/06/2019	TOYOTA KENYA	75,849.75	
FO. 39	29/06/2019	WITHHOLDING TAX	4,137.25	
FO. 39	29/06/2019	TAMBACH COLLEGE	110,000.00	
FO. 39	29/06/2019	A. NJERU	34,887.90	
FO. 39	29/06/2019	PAYEE	14,952.10	
FO. 39	29/06/2019	A. NJERU	22,326.90	
FO. 39	29/06/2019	PAYEE	9,568.50	
FO. 39	29/06/2019	REPORTHUB LTD	260,206.90	
FO. 39	29/06/2019	EXTREME VENTURES	995,689.65	
FO. 39	29/06/2019	PAUL KIBIRIA	6,000.00	
FO. 39	29/06/2019	A. APIYO	40,000.00	
FO. 39	29/06/2019	MWASCO SUPPLY	314,827.60	
FO. 39	29/06/2019	PAUL KIBIRIA	20,000.00	
FO. 40	29/06/2019	HOUSE RENT SALARY DED. (APRIL)	96,000.00	
TOTAL.....			41,397,794.60	
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)				
CQ OR REF. NO.	DATE		AMOUNT Kshs.	REMARKS
TOTAL.....				
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)				
CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
TOTAL.....				

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)				
REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
MR 4464583	30/06/2019	PAUL KIBIRA	6,000.00	
MR 4464584	30/06/2019	ANDREW OPIYO	40,000.00	
MR 4464585	30/06/2019	EXTREME VENTURES	995,689.65	
MR 4464586	30/06/2019	MWASCO SUPPLIERS	314,827.60	
MR 4464587	30/06/2019	NEKRAN KENYA INVE.	290,940.50	
MR 4464590	30/06/2019	REPORTHHUB LTD	260,206.90	
MR 4464591	30/06/2019	PAUL KIBIRIA	20,000.00	
TOTAL:			1,927,664.65	

987	28-Jun-19	28-Jun-19	FT191797HCNW	PIUS NGUGI NJUGUNA /REC/0010006576 STD007182 Outward RTGS Payment MT 102 10006602	0	87,479,006.45
				STATE DEPT FOR PLANNING:CBK EASTERN AND SOUTHERN AFRICAN MANAGE /REC/0010006602 STD004427 Outward RTGS Payment MT 102 10006601	0	87,256,806.45
988	28-Jun-19	28-Jun-19	FT191793PVX2	STATE DEPT FOR PLANNING:CBK EASTERN AND SOUTHERN AFRICAN MANAGE /REC/0010006601 STD000776 Outward RTGS Payment MT 102 10006610	0	86,736,203.00
989	28-Jun-19	28-Jun-19	FT19179S7Z23	STATE DEPT FOR PLANNING:CBK ANEBA AGENCIES /REC/0010006610 STD007235 Outward RTGS Payment MT 102 10006608	0	86,145,427.15
990	28-Jun-19	28-Jun-19	FT19179CJCTY	STATE DEPT FOR PLANNING:CBK ATOMIKA SUPPLIES /REC/0010006608 STD007234 Local Cash Deposit Bulk 2.48E+23	108,000.00	86,253,427.15
991	28-Jun-19	28-Jun-19	FT191791JL9F	Totals	691,791,257.65	777,792,903.90
				Closing Balance :		86,253,427.15

STATE DEPARTMENT FOR PLANNING

Date: ... 12.07.2019.....

Report of the Board of Survey on the Cash and Bank Balances of ... DEVELOPMENT.....

..BANK ACCOUNT 1000384317..... as at the close of business on 30TH JUNE, 2019.....

The Board consisting of - (Names and official titles)

CHAIRMAN OSIRI NYAKUNDI – CHIEF FINANCE OFFICER

MEMBER REGINA BUNDI – ASSISTANT SECRETARY II

MEMBER JOSEPH MBOJI- PRINCIPAL LIBRARY ASSISTANT

MEMBER..... ANNE IRERI –ACCOUNTANT I

Handwritten signatures and dates: Osiri Nyakundi 12/07/2019, Regina Bundi 12/07/2019, Joseph Mboji 12/07/2019, Anne Ireri 12/07/2019.

Assembled at the office of CASHIER'S OFFICE

At ... 8.00AM..... (Time) on the 12-07-2019.....

And the following cash was produced: -

Notes Sh. Nil.....

Silver Sh. Nil

Copper Sh. Nil

Cheques (as per details on reverse) Sh. Nil

It was observed that cheques amounting to Sh. N/A Cts Nil

Had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the ... 30TH JUNE 2019.....

Cash on hand Sh. Nil

Bank Balance..... Sh. 30,050,589.45.....

The bank certificate of Balance showed a sum of Kshs. THIRTY MILLION FIFTY THOUSAND, FIVE HUNDRED EIGHTY NINE, CENT FORTY FIVE.....

Standing to the credit of the account on

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

Date 12/07/2019

Handwritten signature of Osiri Nyakundi, Chairman

Members of the Board

Handwritten signatures of Regina Bundi, Joseph Mboji, and Anne Ireri.

BANK RECONCILIATION STATEMENT DEVELOPMENT JUNE 2019

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

CHQ OR REF N	DATE	DETAILS	AMOUNT Kshs	REMARKS
F.O 30	24/6/2019	SAMUEL MULINGE NGULUU	109,200.00	
F.O 30	24/6/2019	NDUKU DORCAS MAKUNDI	109,200.00	
F.O 30	24/6/2019	JOHN MBIVYA MBUTHI	109,200.00	
F.O 30	24/6/2019	ALICE AKOTH OKELLO	75,600.00	
F.O 33	27/6/2019	JANE WAIRIMU WANYIKA MWARI	40,000.00	
F.O 33	27/6/2019	ELIZABETH NABUKWANGWA KILUNGULA	40,000.00	
F.O 33	27/6/2019	DOUGLAS MUTUKU MUTUA	40,000.00	
F.O 33	27/6/2019	ANN GATHONI THEURI	40,000.00	
F.O 33	27/6/2019	DORIS WAMBUI MURIUKI	30,000.00	
F.O 33	27/6/2019	WINFRED MUTHINI KISEE	30,000.00	
F.O 33	27/6/2019	BARRACK ODHIAMBO ADIPO	30,000.00	
F.O 33	27/6/2019	EDWIN KIPROP CHERUTICH	30,000.00	
F.O 33	27/6/2019	JOYCE MURUKAH OKERE	30,000.00	
F.O 33	27/6/2019	MARGARET KARWANA GACHOGU	30,000.00	
F.O 33	27/6/2019	JULIA AWUKO SICHENGA	30,000.00	
F.O 33	27/6/2019	ROBERT MACHARIA MWANGI	30,000.00	
F.O 34	27/6/2019	PHOEBE KIRIGO MUBEA	75,000.00	
F.O 34	27/6/2019	PIUS NGUGI NJUGUNA	75,000.00	
F.O 34	27/6/2019	PRISCILLA WANDIA NJUGUNA	75,000.00	
F.O 34	27/6/2019	VERONICA WACHERA KAMAU	150,000.00	
F.O 34	27/6/2019	MARY WAMBUI NDANA	100,000.00	
F.O 34	27/6/2019	DELVIN MORAA NYAKABA	75,000.00	
F.O 34	27/6/2019	ZEITUN ABDALLAH KHALIL	75,000.00	
F.O 34	27/6/2019	CATHERINE KATHINA NGUKA	100,000.00	
F.O 34	27/6/2019	JAMES KAMAU MUNGAI	100,000.00	
F.O 34	27/6/2019	LUCY KINYUA	100,000.00	
F.O 34	27/6/2019	SELIAN SAMMY	75,000.00	
F.O 34	27/6/2019	JANET.PHYLLIS WANJIKU	75,000.00	
F.O 34	27/6/2019	ANTHONY MWANGI NDUTHU	100,000.00	
F.O 34	27/6/2019	CECILIA NJERI KANG'ETHE	75,000.00	
F.O 34	27/6/2019	SAMSON MASESE MACHUKA	150,000.00	
F.O 34	27/6/2019	DAVID KIBOI	150,000.00	
F.O 34	27/6/2019	JARED MASINI ICHWARA	150,000.00	
F.O 34	27/6/2019	MAGREAT GITHINJI	100,000.00	
F.O 34	27/6/2019	BEATRICE OYOO	100,000.00	
F.O 34	27/6/2019	ALLOYCE RATEMO	150,000.00	
F.O 34	27/6/2019	MATHEW MAINA MWANGI	75,000.00	
F.O 34	27/6/2019	MARY KIMARI	100,000.00	
F.O 34	27/6/2019	BENJAMIN OSANO	100,000.00	
F.O 34	27/6/2019	JACKLINE OPUGE	75,000.00	
F.O 34	27/6/2019	ANDREW IJAKAA	75,000.00	
F.O 34	27/6/2019	WANJIKU NJIRE	150,000.00	
F.O 34	27/6/2019	PETERSON MURIITHI NJENGA	100,000.00	
F.O 34	27/6/2019	TERESA NJERI MUTHEE	100,000.00	
F.O 34	27/6/2019	BEATRICE MAKANDI MANYARA	100,000.00	
F.O 34	27/6/2019	MILLICENT WAIRIMU MWANGI	75,000.00	
F.O 34	27/6/2019	JOHN NDUNGU MURIGI	75,000.00	
F.O 34	27/6/2019	PENINNAH NJOKI	75,000.00	
F.O 34	27/6/2019	DAVID OLUKWA	75,000.00	
F.O 34	27/6/2019	PETER IKIARA	75,000.00	
F.O 34	27/6/2019	ERIC MUNGA	100,000.00	
F.O 34	27/6/2019	KEPHA MOCHABO ONYANCHA	75,000.00	
F.O 34	27/6/2019	CAROLYNE NJOROGE	75,000.00	
F.O 34	27/6/2019	BENARD ONGANGA	75,000.00	
F.O 34	27/6/2019	GERALD NJAGI NYAGA	75,000.00	
F.O 35	27/6/2019	IRENE MUSAU	75,000.00	
F.O 35	27/6/2019	NANCY CHEPKWONY	75,000.00	

F.O 35	27/6/2019	PETER KIBE	75,000.00
F.O 35	27/6/2019	OMARI ORIKO	75,000.00
F.O 35	27/6/2019	MOHAMED OMWONYO	75,000.00
F.O 35	27/6/2019	SAMUEL OKUMU	75,000.00
F.O 35	27/6/2019	CIVILIAN OPANGA	75,000.00
F.O 35	27/6/2019	LUCY GITUMA	75,000.00
F.O 35	27/6/2019	NAOMI MUTEGA	75,000.00
F.O 35	27/6/2019	ANN IRERI	100,000.00
F.O 35	27/6/2019	PINTO OMUGA	75,000.00
F.O 35	27/6/2019	PHILIP NDERITU	100,000.00
F.O 35	27/6/2019	BENJAMIN KWENDO	100,000.00
F.O 35	27/6/2019	ESTHER NJERI	75,000.00
F.O 35	27/6/2019	MARY WAMBUI NJENGA	100,000.00
F.O 35	27/6/2019	EUNICE MUTISO	75,000.00
F.O 35	27/6/2019	MADALINE NJERU	100,000.00
F.O 35	27/6/2019	JOEL KANCHORI	75,000.00
F.O 35	27/6/2019	SWEET LAKE	116,637.95
F.O 35	27/6/2019	VAT	6,362.05
F.O 35	27/6/2019	DAVID KIBOI	167,559.00
F.O 35	27/6/2019	J. NJAGI	145,743.00
F.O 35	27/6/2019	LAKE NAIVASHA	1,252,027.60
F.O 35	27/6/2019	VAT	68,292.40
F.O 35	27/6/2019	BENSON KIMANI	50,000.00
F.O 35	27/6/2019	RICHARD OWEN MWAREMA	40,000.00
F.O 35	27/6/2019	SAMUEL MWOLOLO KIMOTE	20,000.00
F.O 35	27/6/2019	JACKSON KEMEI KIPRONO	20,000.00
F.O 35	27/6/2019	JOSEPH KINYUA NJAGI	20,000.00
F.O 35	27/6/2019	BONIFACE LIYAYI MUHATI	20,000.00
F.O 35	27/6/2019	JOSEPH KYALO MALONZA	20,000.00
F.O 35	27/6/2019	DAVID WAGA	20,000.00
F.O 35	27/6/2019	PRISCILLA NYAMBURA	20,000.00
F.O 35	27/6/2019	ANN MUREITHI	20,000.00
F.O 35	27/6/2019	FLORENCE MUGENDI	20,000.00
F.O 35	27/6/2019	ANTHONY MWANGI NDUTHU	20,000.00
F.O 35	27/6/2019	SAMUEL PESI	20,000.00
F.O 35	27/6/2019	ANN IRERI	20,000.00
F.O 35	27/6/2019	JOY OGAM	20,000.00
F.O 35	27/6/2019	RICHARD MUNYITHIA	20,000.00
F.O 36	27/6/2019	NDUKU DORCAS MAKUNDI	10,000.00
F.O 36	27/6/2019	MONICA NJOKI MAINA	10,000.00
F.O 36	27/6/2019	TERRY WAMUJU KINYUA	10,000.00
F.O 36	27/6/2019	JEMA AUTO	373,620.70
F.O 36	27/6/2019	VAT	20,379.30
F.O 36	27/6/2019	SAMSON MASESE MACHUKA	60,000.00
F.O 36	27/6/2019	DAVID KIBOI	60,000.00
F.O 36	27/6/2019	JARED MASINI ICHWARA	60,000.00
F.O 36	27/6/2019	JAMSHED ALI	60,000.00
F.O 36	27/6/2019	ALLOYCE RATEMO	60,000.00
F.O 36	27/6/2019	ISAIAH BYEGON	60,000.00
F.O 36	27/6/2019	PETERSON MURIITHI NJENGA	60,000.00
F.O 36	27/6/2019	BOSCO OKUMU	60,000.00
F.O 36	27/6/2019	MARGARET GITHINJI	60,000.00
F.O 36	27/6/2019	WILLIAM MAUNDU	60,000.00
F.O 36	27/6/2019	BEATRICE OYOO	45,000.00
F.O 36	27/6/2019	BEATRICE MAKANDI MANYARA	45,000.00
F.O 36	27/6/2019	MARY KIMARI	45,000.00
F.O 36	27/6/2019	JACKLINE OPUGE	45,000.00
F.O 36	27/6/2019	WYCLIFFE NYAOSI	30,000.00
F.O 36	27/6/2019	M. NYAMBEGA	30,000.00
F.O 36	27/6/2019	ANDREW IJAKAA	30,000.00
F.O 36	27/6/2019	MATHEW MAINA MWANGI	30,000.00

F.O 36	27/6/2019	NELSON ILLINGA	30,000.00	
F.O 37	30/06/2019	TELCOM KENYA	3,464,849.20	
F.O 37	30/06/2019	WITHHOLDING VAT	188,991.80	
F.O 37	30/06/2019	MACHAKOS UNIVERSITY	163,577.60	
F.O 37	30/06/2019	VAT	8,922.40	
F.O 37	30/06/2019	MARDAISI SUPPLIES	473,568.95	
F.O 37	30/06/2019	VAT	25,831.05	
F.O 37	30/06/2019	BENEDA ENTERPRISES	483,620.70	
F.O 37	30/06/2019	VAT	26,379.30	
F.O 37	30/06/2019	T. CLASS ENTERPRISE	281,637.95	
F.O 37	30/06/2019	VAT	15,362.05	
F.O 37	30/06/2019	MWASCO SUPPLIES	314,827.60	
F.O 37	30/06/2019	VAT	17,172.40	
F.O 37	30/06/2019	LAKE NAIVASHA SIMBA LODGE	1,969,568.95	
F.O 37	30/06/2019	VAT	107,431.05	
F.O 37	30/06/2019	MASADA HOTEL	92,931.05	
F.O 37	30/06/2019	VAT	5,068.95	
F.O 37	30/06/2019	USHIRIKA TILES AND BUILDERS COMPANY	478,885.10	
F.O 37	30/06/2019	GINA MOTORS	369,827.60	
F.O 37	30/06/2019	VAT	20,172.40	
F.O 37	30/06/2019	SWEET LAKE RESORT	489,310.35	
F.O 37	30/06/2019	VAT	26,689.65	
F.O 37	30/06/2019	TWIN BREEZE HOTEL	216,681.05	
TOTAL			18,700,129.15	
RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX II)				
CQ OR REF. NO.	DATE		AMOUNT Kshs.	REMARKS
TOTAL				
PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK: (APPENDIX III)				
CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
TOTAL:				
RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT. (APPENDIX IV)				
REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
MR 4464517	30/06/2019	MWASCO SUPPLIERS	314,827.60	
TOTAL:			314,827.60	

96	27-Jun-19	27-Jun-19 FT1917860F5S	TRFS Payments	0	49,002,891.00
97	28-Jun-19	28-Jun-19 FT19179P0HYX	Outward RTGS Payment MT 103	73,500.00	0
			STATE DEPT FOR PLANNING:9999999	10000750	
			SAMUEL OKUMU NAMI	10000750	
98	28-Jun-19	28-Jun-19 FT1917996Y9B	Outward RTGS Payment MT 103	157,500.00	0
			STATE DEPT FOR PLANNING:9999999	10000751	
			EMMA MWIKALI KIMATU	10000751	
99	28-Jun-19	28-Jun-19 FT19179J046Y	Outward RTGS Payment MT 103	168,000.00	0
			STATE DEPT FOR PLANNING:9999999	10000753	
			BEATRICE WAITHIRA THUO	10000753	
100	28-Jun-19	28-Jun-19 FT191791K0KH	Outward RTGS Payment MT 103	168,000.00	0
			STATE DEPT FOR PLANNING:9999999	10000752	
			JAMES KAMAU MUNGAI	10000752	
Totals				346,061,837.00	20,279,581.05
				Closing Balance :	48,435,891.00

PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
							NIL
							NIL
							30050589-45
							30050589-45
1.	DSIRI NYAKURDI	Q			12/07/2019		Chairman
2.	JOSEPH MBUJI	Q			12/07/2019		Member
3.	ANN M. IRERI	Q			12/07/2019		MEMBER
4.	REGINA K. BUNDI	Q			12/07/2019		MEMBER

Checked
5/16/19

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
2019	Balance	B Forward						3005048
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								
<hr/>								

STATE DEPARTMENT FOR PLANNING

Date: ... 12.07.2019

Report of the Board of Survey on the Cash and Bank Balances of ... DEPOSIT ...
BANK ACCOUNT 1000384328 as at the close of business on ... 30TH JUNE, 2019

The Board consisting of - (Names and official titles)

CHAIRMAN OSIRI NYAKUNDI - CHIEF FINANCE OFFICER

Osiri Nyakundi 12/07/2019

MEMBER REGINA BUNDI - ASSISTANT SECRETARY II

Regina Bundi 12/7/2019

MEMBER JOSEPH MDOJI - PRINCIPAL LIBRARY ASSISTANT

Joseph Mdoji 12/07/2019

MEMBER ANNE IRERI - ACCOUNTANT I

Anne Ireri 12/07/2019

Assembled at the office of CASHIER'S OFFICE

At ... 8.00AM ... (Time) on the 12-07-2019

And the following cash was produced: -

Notes Sh. Nil

Silver Sh. Nil

Copper Sh. Nil

Cheques (as per details on reverse) Sh. Nil

It was observed that cheques amounting to Sh. N/A Cts Nil

Had been on hand for more than 14 days prior to the date of the survey

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

The Cash Book reflected the following balances as at the close of business on the ... 30TH JUNE 2019

Cash on hand Sh. Nil

Bank Balance Sh. 9,216,282.05

The bank certificate of Balance showed a sum of Kshs. ... NINE MILLION TWO HUNDRED SIXTEEN THOUSAND TWO HUNDRED EIGHTY TWO HUNDRED EIGHT TWO, FIVE CENTS

standing to the credit of the account on 30TH JUNE, 2019

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

Date 12/07/2019

Osiri Nyakundi
Chairman

Members of the Board
Regina Bundi
Joseph Mdoji
Anne Ireri

BANK RECONCILIATION STATEMENT DEPOSIT JUNE 2019

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

CHQ OR REF NO	DATE	DETAILS	AMOUNT Kshs	REMARKS
FO. 5	30/6/2019	HARMINCON CONTRACTORS(RETENTION)	82,981.55	
TOTAL			82,981.55	

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

CQ OR REF. NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
TOTAL				

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

CQ OR REF NO.	DATE	DETAILS	AMOUNT Kshs.	REMARKS
TOTAL				

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

REF. NO.	DATE	DETAILS	AMOUNT	REMARKS
TOTAL				

STATEMEN Rundate : 02 JUL 2019

CENTRAL B Runtime : 10:22:05

BANKI KUU Customer number : 138663

P.O.BOX 60 Account number : 1000384328

NAIROBI. Account name : DEP-STATE DEPT FOR PLANNING-KES

STATEMEN Opening Balance : 9,333,771.80

No. Txn. Date Value Date Reference No.

1 7-Jun-19 7-Jun-19 FT19158NQF8R

2 12-Jun-19 12-Jun-19 FT191633GGSQ

3 21-Jun-19 21-Jun-19 FT19172R655B

Transaction Details	Dr. Amount	Cr. Amount	Balance
Outward Cheque	0	9,353,776.80	9,353,776.80
255858			
TRFS Payments	31,990.20	0	9,321,786.60
120000023			
STD005743A			
Outward RTGS Payment MT 103	22,523.00	0	9,299,263.60
120000024			
STATE DEPT FOR PLANNING:999999			
JENIPHER EUNICE OTIENO			
120000024			
STD006097A			
Totals	54,513.20	20,005.00	9,299,263.60
		Closing Balance	

PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
	19	SUB TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						500000-00
								500000-00
10/31		SUB. TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						9333771-80
								9333771-80
10/31		SUB TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						9333771-80
								9333771-80
10/31		Banking slip 255858						
								20005-00
		I. Watula Unclaimed Salary. 4-244-87206550101						
								31990-20
		SUB TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						20005-00
								31990-20
								9321786-60
								20005-00
								9353776-80
10/31		J. Otieno Unclaimed Salary 4-244-8720655011						
		SUB TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						22523-00
								22523-00
								9299263-60
								9321786-60
11/19		Harmnic Contractors (Retention) 4-8720000-732001						
		SUB TOTAL						
		BAL C/DOWN						
		GRAND TOTAL						82981-55
								82981-55
								9216282-05
								9299263-60
		ISIRI MIAHUNDO	Chair					
		JOSEPH MBSJI	Member					
		Ann Irevi	Member					
		REGINA BUNDBI	Member					

Checked
15/12/2019

Checked
29/12/2019

Checked
29/12/2019

Checked
29/12/2019

Checked
29/12/2019

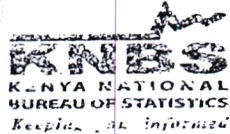
12/1/2019

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.	Date
12/19	BAL B/DOWN	C.B.K	4/244/0000	6780101	C5579767			500000-00	12/19
	SUB TOTAL							500000-00	
	BAL C/DOWN								
	GRAND TOTAL							500000-00	
26/03/19	BAL B/DOWN							500000-00	
	C.B.K		4/244/0000	6750101	C5579768			8833771-80	
	SUB TOTAL							9333771-80	
	BAL C/DOWN								
	GRAND TOTAL							9333771-80	
29/03/19	BAL B/DOWN							9333771-80	
	SUB TOTAL							9333771-80	
	BAL C/DOWN								
	GRAND TOTAL							9333771-80	
20/06/19	BAL B/DOWN							9333771-80	
	Cancelled Receipt unapplied payment				C5579769				
	National Bank Ltd unapplied payment				C5579770		20005-00		
	Banking slip 255858							20005-00	
	SUB TOTAL						20005-00	9353776-80	
	BAL C/DOWN								
	GRAND TOTAL						20005-00	9353776-80	
21/06/19	BAL B/DOWN							9321786-60	
	SUB TOTAL							9321786-60	
	BAL C/DOWN								
	GRAND TOTAL							9321786-60	
30/6/19	BAL B/DOWN							9299263-60	
	SUB TOTAL							9299263-60	
	BAL C/DOWN								
	GRAND TOTAL							9299263-60	

KENYA NATIONAL BUREAU OF STATISTICS

P.O. BOX 30266
00100 Nairobi GPO, Kenya
Telephone: Nairobi 3317586/8,



Fax: 254-020-3315977
Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
Website: www.knbs.or.ke

Ref: KNBS/ FIN/8

2nd August 2019

Principal Secretary
The National Treasury and Planning
State Department for Planning
TREASURY BUILDING

06 NOV 2019

DTY

Att.: Veronica Kamau
Room 403

SUBMISSION OF RETURNS FOR A-I-A FOR FINANCIAL YEAR 2018/2019

Further to our letter dated 2nd August 2019 and the reference made to your letter Ref. TNTP/SDP/17/82 dated 29th July 2019, the Bureau collected Sh.279,195,885 in A-I-A as at 30th June, 2019 as detailed below:

	Item	KShs.
1	Interest on Deposits	273,483,716
2	Library Usage	42,200
3	Sale of Publications	2,168,688
4	AIA from Surveys	1,173,510
5	Sale of Maps	1,920,640
6	Disposal of inventories	158,400
7	Other incomes/ refunds	24,000
8	Sale of Tenders	3,000
9	Administrative Commissions	221,731
	Total	279,195,885

Zachary Mwangi
Director General



Confirmation of amounts Disbursed to The National Council for Population and development as at 30 June 2019

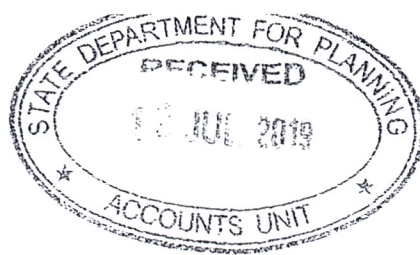
Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Received by The National Council for Population and development as at 30 June 2019 (E)	Differences (KShs) (F)=(D-E)
	13/08/2018	26,156,605.00			26,156,605.00	26,156,605.00	0
	30/08/2018	26,156,605.00			26,156,605.00	26,156,605.00	0
	27/09/2018	26,156,605.00			26,156,605.00	26,156,605.00	0
	23/10/2018		39,750,000.00		39,750,000.00	39,750,000.00	0
	31/10/2018	26,156,605.00			26,156,605.00	26,156,605.00	0
	3/12/2018	25,371,908.00			25,371,908.00	25,371,908.00	0
	10/1/2019	22,233,117.00			22,233,117.00	22,233,117.00	0
	29/01/2019	26,156,606.00			26,156,606.00	26,156,606.00	0
	6/3/2019	26,156,606.00			26,156,606.00	26,156,606.00	0
	28/03/2019	24,587,209.00			24,587,209.00	24,587,209.00	0
	12/4/2019		39,750,000.00		39,750,000.00	39,750,000.00	0
	25/04/2019		39,750,000.00		39,750,000.00	39,750,000.00	0
	2/5/2019	26,156,606.00			26,156,606.00	26,156,606.00	0
	6/6/2019	26,156,606.00			26,156,606.00	26,156,606.00	0
	17/06/2019		39,750,000.00		39,750,000.00	39,750,000.00	0
	27/06/2019	26,156,606.00			26,156,606.00	26,156,606.00	0
TOTAL		307,601,684.00	159,000,000.00		466,601,684.00	466,601,684.00	0

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

Head of Accounts Department

Name TASLIM WASON Signature

Date 6.11.2017



REPUBLIC OF KENYA

NEPAD / APRM KENYA SECRETARIAT

Ref. No. NEPAD/3/01/78
1st July, 2019.

Liaison House, 4th Floor
State House Avenue
P. O. Box 46270 – 00100
Nairobi, Kenya
Tel: +254 20 2733735/38/42
Fax: +254 20 2733725
Email: info@nepadkenya.org

The Principal Secretary
State Department for Planning
NAIROBI

**REF: YEAR END CLOSING PROCEDURES ON COMMITMENT CONTROLS,
EXPENDITURE MEASURES AND FINANCIAL REPORTING FOR THE FINANCIAL YEAR
2018/19- Annex II: Inter-Entity Confirmation Letter**

NEPAD/APRM Kenya Secretariat wishes to confirm the amounts disbursed for the financial year ending 30th June 2019 as indicated in the table below:

Reference No.	Date Requested	Date Disbursed (Ksh.)	Amount Received (Ksh.)
NEPAD/3/01/40	06-08-18	14-08-18	16,459,583
NEPAD/3/01/41	15-08-18	14-09-18	16,456,583
NEPAD/3/01/46	03-09-18	03-10-18	16,459,583
NEPAD/3/01/48	01-10-18	31-10-18	16,460,583
NEPAD/3/01/52	31-10-18	03-12-18	15,966,046
NEPAD/3/01/57	05-12-18	10-01-19	13,992,397
NEPAD/3/01/59	10-01-19	11-01-19	16,456,583
NEPAD/3/01/67	12-02-19	06-03-19	16,461,083
NEPAD/3/01/71	08-03-19	28-03-19	15,473,509
NEPAD/3/01/72	01-04-19	02-05-19	16,459,583
NEPAD/3/01/74	07-05-19	04-06-19	16,459,583
NEPAD/3/01/75	11-06-19	27-06-19	16,459,583
Total			193,564,700

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

Head of Accounts Department

Name: Miriam N. Sindiyo

Signature 

Date:1st July 2019

The Secretariat did not undertake development projects during the financial year under review and the total budget received was spent for recurrent expenditures.

Yours Sincerely



Daniel N. Osiemo, OGW
Ag. CHIEF EXECUTIVE OFFICER

CC: Director, General Accounting Services and Quality Assurance, National Treasury

KENYA



**OFFICE OF THE DIRECTOR GENERAL
VISION 2030 DELIVERY SECRETARIAT**

EXT.108

MEMO

FROM : DIRECTOR GENERAL'S OFFICE

TO : CHIEF FINANCE OFFICER – STATE DEPARTMENT FOR PLANNING

DATE : 23RD AUGUST 2019

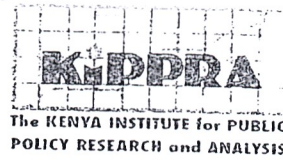
REF : VDS/DG/19/160

SUBJECT: BREAKDOWN OF THE CURRENT/CAPITAL GRANTS RECEIVED BY VISION 2030 IN 2018/2019 FINANCIAL YEAR

This is to draw your attention the breakdown of transfers from the State Department for Planning for the financial year 2018/2019. Kindly note that Vision 2030 did not receive any capital grants for the financial year 2018/2019.

<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>the FY to which the amounts relate</u>
8/13/2018	18,196,666	2018-2019
8/30/2018	18,196,666	2018-2019
9/27/2018	18,196,666	2018-2019
10/31/2018	18,196,667	2018-2019
12/3/2018	17,650,766	2018-2019
1/10/2019	15,467,169	2018-2019
1/29/2019	18,196,666	2018-2019
3/6/2019	18,196,667	2018-2019
3/29/2019	17,104,867	2018-2019
5/2/2019	18,196,667	2018-2019
6/6/2019	18,196,667	2018-2019
6/27/2019	18,196,666	2018-2019
Total	213,992,800	

DAVID M. NYAMAI
FOR: DIRECTOR GENERAL



Our Ref: KIPPRA/5/7

July 26, 2019

Cash Office,
State Department for Planning,
10th Floor, Treasury Building,
NAIROBI.

Dear Sir,

RE: RELEASE OF RECURRENT FUNDS 2018-19 FINANCIAL YEAR.

DATE	DESCRIPTION	AMOUNT
14.08.2018	1 st Quarter Recurrent allocation - July	22,378,750.00
30.08.2018	1 st Quarter Recurrent allocation - August	22,378,750.00
27.09.2018	1 st Quarter Recurrent allocation - September	22,378,750.00
31.10.2018	2 nd Quarter Recurrent allocation - October	21,707,387.00
03.12.2018	2 nd Quarter Recurrent allocation - November	19,021,938.00
10.01.2019	2 nd Quarter Recurrent allocation - December	22,378,750.00
29.01.2019	3 rd Quarter Recurrent allocation - January	21,036,025.00
03.06.2019	3 rd Quarter Recurrent allocation - February	22,378,750.00
28.03.2019	3 rd Quarter Recurrent allocation - March	22,378,750.00
07.05.2019	4 th Quarter Recurrent allocation - April	22,378,750.00
06.06.2019	4th Quarter Recurrent allocation - May	22,378,750.00
27.06.2019	4 th Quarter Recurrent allocation - June	22,378,750.00
	Total recurrent disbursements	263,174,100.00
12.04.2019	1 st Quarter Development allocation	13,059,122.00
25.04.2019	2 nd & 3 rd Quarter Development allocation	26,118,243.00
17.06.2019	4 th Quarter Development allocation	13,059,122.00
	Total development disbursements	52,236,487.00

Yours sincerely

Juliah Muguro
FINANCE DEPARTMENT

See
Copy Wanda
9/19/19

KENYA NATIONAL BUREAU OF STATISTICS
CONFIRMATION OF AMOUNTS DISBURSED AS AT 30TH JUNE 2019

Date Received	Amount - KShs.		
	Recurrent	Development	Total
06.07.2018	87,500,000		87,500,000
06.07.2018	59,361,108		59,361,108
13.08.2018	96,730,690		96,730,690
13.08.2018	87,500,000		87,500,000
17.08.2018	504,900,000		504,900,000
30.08.2018	96,730,690		96,730,690
30.08.2018	87,500,000		87,500,000
05.09.2018	504,900,000		504,900,000
27.09.2018	96,730,690		96,730,690
27.09.2018	87,500,000		87,500,000
01.10.2018	504,900,000		504,900,000
23.10.2018		7,250,000	7,250,000
23.10.2018		347,250,000	347,250,000
31.10.2018	87,500,000		87,500,000
31.10.2018	96,730,691		96,730,691
03.12.2018	93,828,770		93,828,770
03.12.2018	84,875,000		84,875,000
10.01.2019	74,375,000		74,375,000
10.01.2019	82,221,088		82,221,088
29.01.2019	96,730,690		96,730,690
29.01.2019	87,500,000		87,500,000
27.02.2019	504,900,000		504,900,000
06.03.2019	96,730,691		96,730,691
06.03.2019	87,500,000		87,500,000
28.03.2019	90,926,850		90,926,850
28.03.2019	82,250,000		82,250,000
12.04.2019		347,250,000	347,250,000
25.04.2019		361,750,000	361,750,000
02.05.2019	96,730,690		96,730,690
09.05.2019	87,500,000		87,500,000
20.05.2019	504,900,000		504,900,000
20.05.2019	429,165,000		429,165,000
20.05.2019	489,753,000		489,753,000
20.05.2019	474,606,000		474,606,000
20.05.2019	504,900,000		504,900,000
20.05.2019	504,900,000		504,900,000
06.06.2019	87,500,000		87,500,000
06.06.2019	96,730,691		96,730,691
17.06.2019		247,250,000	247,250,000
17.06.2019		7,250,000	7,250,000
27.06.2019	87,500,000		87,500,000
27.06.2019	96,730,691		96,730,691
	7,241,238,030	1,318,000,000	8,559,238,030

2017/2018
2017/2018

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

Head of Finance

ELIJAH N. MURUGA NJUGUNA

Name

Signature

Date

20 Sept 2019

Amount disclosed - KShs = 8,559,238,030

Less Amounts relating to
2017/2018 FY. = 146,861,108

Amount disclosed by
STATE DEPARTMENT FOR = 8,412,376,922

ANALYSIS KEY MANAGEMENT COMPENSATION - Appendix 1C

Sno	Payroll-Num	Surname	First-Name	Other-Names	Job-Group	EType-Name	Amount	X 12
1	2008087797	Muia	Julius	Monzi	U	Monthly Gross Pay	765,188.00	9,182,256.00
2	1983098537	Mukui	Joseph	Njihia	T	Basic Salary	134,475.00	1,613,700.00
3	1983098537	Mukui	Joseph	Njihia	T	Rental House Allowance	40,000.00	480,000.00
4	1983098537	Mukui	Joseph	Njihia	T	Entertainment Allowance	32,500.00	390,000.00
5	1983098537	Mukui	Joseph	Njihia	T	Commuter Allowance	12,000.00	144,000.00
6	1983098537	Mukui	Joseph	Njihia	T	Extraneous Duty Allowance	30,000.00	360,000.00
7	1983098537	Mukui	Joseph	Njihia	T	Domestic Servants All.	7,800.00	93,600.00
8	1978023446	Rotich	Reuben	Kipkemoi	S	Basic Salary	150,190.00	1,802,280.00
9	1978023446	Rotich	Reuben	Kipkemoi	S	Rental House Allowance	60,000.00	720,000.00
10	1978023446	Rotich	Reuben	Kipkemoi	S	Basic Salary	15,305.80	183,669.60
11	1978023446	Rotich	Reuben	Kipkemoi	S	Rental House Allowance	11,612.90	139,354.80
12	1978023446	Rotich	Reuben	Kipkemoi	S	Commuter Allowance	3,096.75	37,161.00
13	1984125858	Machuka	Samson	Masese	S	Basic Salary	193,410.00	2,320,920.00
14	1984125858	Machuka	Samson	Masese	S	Rental House Allowance	60,000.00	720,000.00
15	1984125858	Machuka	Samson	Masese	S	Commuter Allowance	20,000.00	240,000.00
16	1988008804	Muoki	Katherine	Chiteri	S	Basic Salary	193,410.00	2,320,920.00
17	1988008804	Muoki	Katherine	Chiteri	S	Rental House Allowance	60,000.00	720,000.00
18	1988008804	Muoki	Katherine	Chiteri	S	Commuter Allowance	20,000.00	240,000.00
19	1989077181	Muchiri	Chege	Thenya	S	Basic Salary	193,410.00	2,320,920.00
20	1989077181	Muchiri	Chege	Thenya	S	Rental House Allowance	60,000.00	720,000.00
21	1991027605	Kimani	Benson	Kinyanjui	S	Basic Salary	193,410.00	2,320,920.00
22	1991027605	Kimani	Benson	Kinyanjui	S	Rental House Allowance	60,000.00	720,000.00
23	1991027605	Kimani	Benson	Kinyanjui	S	Commuter Allowance	20,000.00	240,000.00
24	1991102772	Maingi	Benedict	Muthini	S	Basic Salary	150,190.00	1,802,280.00
25	1991102772	Maingi	Benedict	Muthini	S	Rental House Allowance	60,000.00	720,000.00
26	1991102772	Maingi	Benedict	Muthini	S	Transport Allowance	20,000.00	240,000.00
TOTAL								30,791,981.40

Appendix 1D

Development Expenditure Vote Book Status Report - For the Period from Jul-18 to Jun-19

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
1017			Macro Economic Planning and International Relations								
	01	3111401-00001001-0706039999-00000001	Pre-feasibility, Feasibility and Appraisal Studies	12,460,000	0	-9,460,000	3,000,000	2,133,700	0	2,133,700	866,300
			Net Expenditure Sub Head '101301'	12,460,000	0	-9,460,000	3,000,000	2,133,700	0	2,133,700	866,300
			Net Expenditure Head '101300'								
			GROSS EXPENDITURE								
			Boards, Committees, Conferences and Seminars	0	0	6,730,750	6,730,750	6,730,620	0	6,730,620	130
			Pre-feasibility, Feasibility and Appraisal Studies	85,000,000	0	-85,000,000	0	0	0	0	0
			GROSS EXPENDITURE	137,410,000	0	-78,269,250	62,794,591	58,958,641	687,470	59,646,111	3,148,480
			Capital Grants from International Organizations	-85,000,000	0	85,000,000	0	0	0	0	0
			Total Appropriations in Aid	-85,000,000	0	85,000,000	0	0	0	0	0
			Net Expenditure Sub Head '101701'	52,410,000	0	10,384,591	62,794,591	58,958,641	687,470	59,646,111	3,148,480
			Net Expenditure Head '101700'	52,410,000	0	10,384,591	62,794,591	58,958,641	687,470	59,646,111	3,148,480
1019			Data Collection and Data Base Development								
	01	2630201-00001001-0707019999-00000001	Capital Grants to Semi-Autonomous Government Agencies	29,000,000	0	0	29,000,000	29,000,000	0	29,000,000	0
			GROSS EXPENDITURE	29,000,000	0	0	29,000,000	29,000,000	0	29,000,000	0
			Net Expenditure Sub Head '101901'	29,000,000	0	0	29,000,000	29,000,000	0	29,000,000	0
			Net Expenditure Head '101900'	29,000,000	0	0	29,000,000	29,000,000	0	29,000,000	0
1020			Social Policy and Research								
	01	2630201-00001001-0707029999-00000001	Capital Grants to Semi-Autonomous Government Agencies	1,289,000,000	0	-100,000,000	1,289,000,000	1,289,000,000	0	1,289,000,000	0
			GROSS EXPENDITURE	1,289,000,000	0	-100,000,000	1,289,000,000	1,289,000,000	0	1,289,000,000	0
			Net Expenditure Sub Head '102001'	1,289,000,000	0	-100,000,000	1,289,000,000	1,289,000,000	0	1,289,000,000	0
			Net Expenditure Head '102000'	1,289,000,000	0	-100,000,000	1,289,000,000	1,289,000,000	0	1,289,000,000	0
1080			Devolution Support Programme For Results (P FOR R)								
	01	3111401-00001001-07060719999-00000001	Pre-feasibility, Feasibility and Appraisal Studies	38,000,000	0	0	38,000,000	23,162,000	58,800	23,220,800	14,779,200
			GROSS EXPENDITURE	38,000,000	0	0	38,000,000	23,162,000	58,800	23,220,800	14,779,200
			Net Expenditure Sub Head '108001'	38,000,000	0	0	38,000,000	23,162,000	58,800	23,220,800	14,779,200
			Net Expenditure Head '108000'	38,000,000	0	0	38,000,000	23,162,000	58,800	23,220,800	14,779,200
1083			Parliament Monitoring and Evaluation								
	01	3111401-00001001-07060719999-00000001	Pre-feasibility, Feasibility and Appraisal Studies	500,000,000	0	-500,000,000	0	0	0	0	0
			GROSS EXPENDITURE	500,000,000	0	-500,000,000	0	0	0	0	0
			Net Expenditure Sub Head '108301'	500,000,000	0	-500,000,000	0	0	0	0	0

