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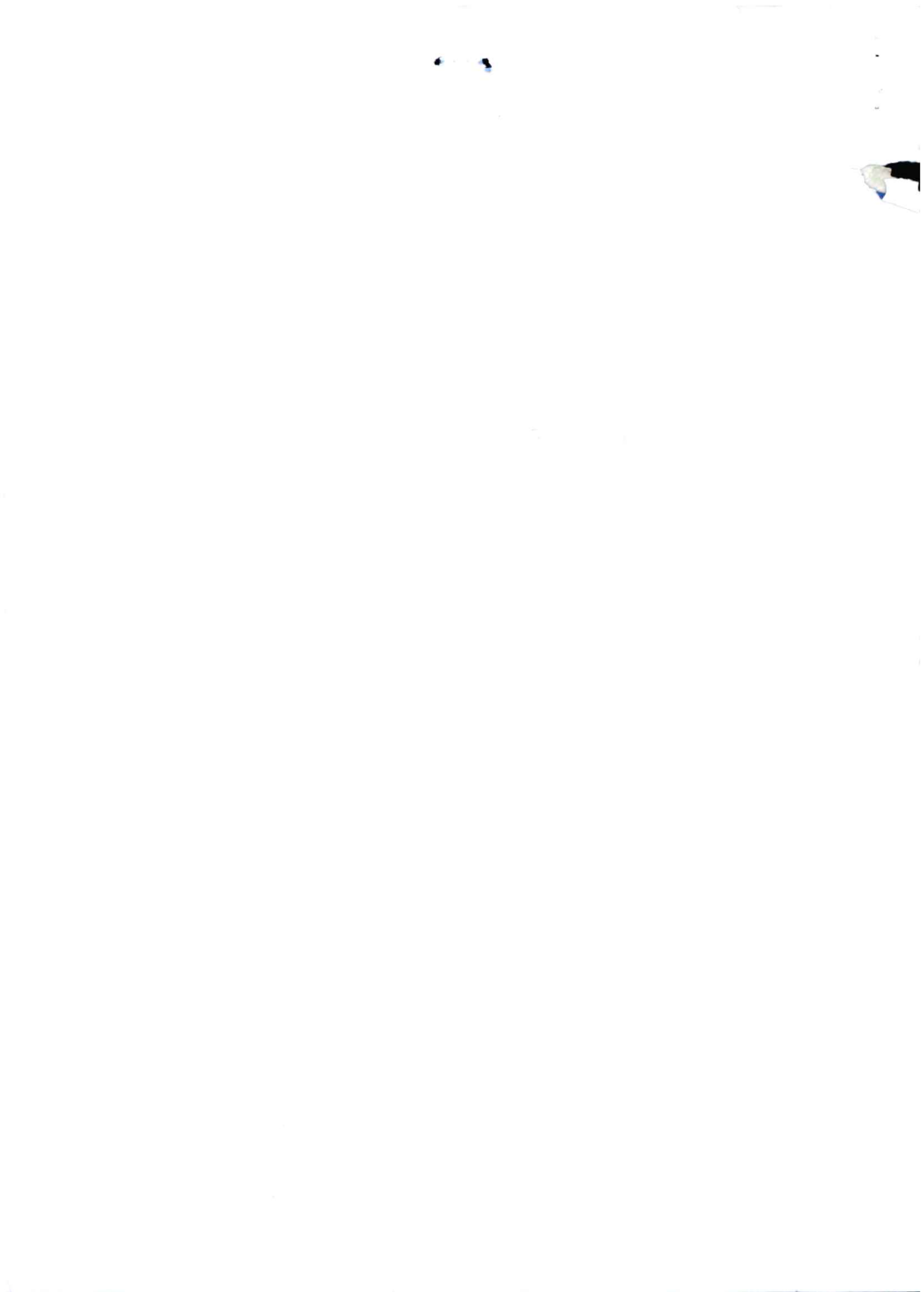
**THE AUDITOR-GENERAL**

**ON**

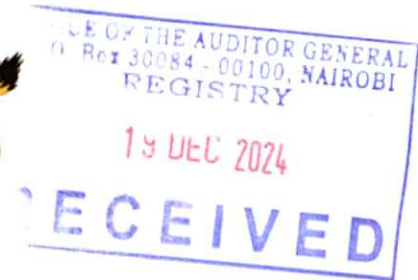
**STATE DEPARTMENT FOR INDUSTRY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 MAR 2025	DAY: FRIDAY
TABLED BY:	DEPUTY MAJORITY LEADER (HON. GWEN BAYA, MP)
CLEAR AT THE TABLE:	IRENE NDUKU



*Revised Template 30<sup>th</sup> June 2024*



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***MINISTRY OF INVESTMENT, TRADE AND INDUSTRY***  
***State Department for Industry***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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

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**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024  
1. Acronyms and Glossary of Terms**

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
BETA	Bottom-up Economic Transformation Agenda
EAPCC	East African Portland Cement Company
KEBS	Kenya Bureau of Standards
KIPI	Kenya Industrial Property Institute
KIRDI	Kenya Industrial Research and Development Institute
KENAS	Kenya Accreditation Services
NMC	Numerical Machining Complex
SMC	Scrap Metal Council
ACA	Anti-Counterfeit Authority
MITI	Ministry of Investments, Trade, and Industry
KNQA	Kenya National Qualifications Authority
ACQF	African Continental Qualifications Framework
UNIDO	United Nations Industrial Development Organization
EAC	East African
KTPP	Kenya Trade and Poverty Programme
KITI	Kenya Industrial Training Institute
PAC	Parliamentary Accounts Committee
GP	Gross Domestic Product

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- CAIPS      County Aggregation and Industrial Parks
- PSASB     Public Sector Accounting Standards Board
- DHRMD    Director Human Resource Management and Development

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**2. Key State Department Information and Management**

**(a) Background information**

The State Department for Industry derives its mandate from Executive Order No. 1/2018 of July 2018 on “Organization of the Government of the Republic of Kenya”. And further reaffirmed under the Executive Order No. 2 of 2023. It is placed under the Ministry of Investments, Trade and Industry.

The State Department has the responsibility of: Undertaking Industrial Policy and Planning; Buy Kenya Build Kenya Policy and Strategy; Promoting Standardisation in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovations); Promotion of value Addition and Agro-Processing; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and regulation of Scrap Metal Industry; Industrial Training and Capacity Development; Combat counterfeiting trade and other dealings in counterfeit goods; and Oversight, Administration and Enforcement of the Local Content Policy.

The **Vision** for the State Department is “A Globally competitive and sustainable Manufacturing Sector” while the **Mission** is “To create an enabling environment for a globally competitive and sustainable Manufacturing Sector”

The operational environment for the State Department for Industry is governed by a desired set of core values, which constitute the desired organizational culture. The core values include:

1. **Customer focus:** We are committed to upholding the highest standard in our service delivery to enhance customer satisfaction;
2. **Integrity:** We are committed to honesty, impartiality and transparency while delivering services;
3. **Teamwork:** We will deliberately nurture team spirit, collaboration, consultation and adopt participatory approach in discharging ministerial mandate;
4. **Professionalism:** We will maintain high level of adherence to set standards through continuous competency development;
5. **Creativity:** We will continuously be open and proactive in seeking better, acceptable and efficient methods of production and service delivery;
6. **Efficiency:** We will be guided by operational, rationalization and cost saving measures;

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7. **Equity and Inclusivity:** We will mainstream gender, youth and special groups' issues in the distribution of resources, responsibilities and opportunities in the Ministry;
8. **Accountability:** We are committed to taking responsibility for actions, decisions and outcomes; and
9. **Environmental Sustainability:** We are committed to promoting sustainable industrial development and adoption of environmentally friendly manufacturing practices.

#### **(b) Key Management**

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

1. Cabinet Secretary Office
2. Principal Secretary Office
3. Industrialization Secretary
4. Directorate of Agro - industries;
5. Directorate of Chemical and Mineral Industries;
6. Directorate of Field Services;
7. Directorate of Engineering and Construction industries;
8. Directorate of Enterprise Development;
9. Directorate of Research, Manufacturing and Industrialization Policy;
10. Directorate of Private Sector Development and Business Environment;
11. Kenya Industrial Training Institute; and
12. Administration and Support Services.

The different directorates have different functions as highlighted below:

**Chemical and Mineral Industries Directorate:** The Directorate has an overall mandate on matters of Chemical and Mineral. These include: Identification and promotion of industrial investment opportunities; Preparation of industrial project profiles and resource mapping in the manufacturing sector; Facilitation of a conducive business environment for the existing industries and attraction of new industrial investment; Promotion of the development, growth and graduation of Medium Industries; Development and coordination of the implementation of sustainable incentive schemes; Implementation of environmentally friendly industrial programmes and projects; Generation of proposals for market access, development and expansion for manufactured exports; Identification and promotion of investment on strategic industries; Proposal on harmonization/rationalization of taxes and

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### **Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

tariffs in line with the regional trading blocs; Facilitate in raising of the share of manufactured products in the regional market from 7% to 15 %; and Negotiation for the removal of Non-Tariff Barriers in the regional market

**Industrialization Field Services Directorate:** This Directorate has a mandate of coordination of industrial field services. This entails: Coordination of the implementation of National Industrial Programs and Projects at the Counties; Coordination of National/County Intergovernmental Consultation Forums; Coordination of Counties to carry out resource endowment mapping; Coordination of training in value addition, entrepreneurial skills, and standardization/Intellectual Property Rights for SMEs; Review of the Environmental Impact Assessment Reports for Industrial Projects at the Counties; Coordination of establishment of County Aggregations and Industrial Parks (CAIPs); Coordination of market access for SMEs/Manufacturers' products from the Counties through Trade Fairs; Coordination of the identification and profiling of manufacturers /SMEs with exportable products per county; Coordination of the implementation of the One Village One Product (OVOP) Programme at the Counties; ;and Linking of innovators to relevant supporting institutions for product development, incubation, standardization, protection of intellectual property rights, funding, and mass production for commercialization in every County.

**Research, Manufacturing and Industrialization Policy Directorate:** The Directorate has an overall mandate of coordination of the development of Industrialization policies and strategies; validation of areas identified for the development of industrial programs and projects; facilitation of efficient and effective implementation of industrial programs and projects; Collection, processing , analysing, and dissemination of industrial information; Provision of a platform for Academia, Research Institutions, Industry and Government; Tracking innovations for commercialization; Establishing a conducive policy and legal framework for Industrialization; Generation of performance indicators for the industrial sector; champion and coordinate research into areas that affect industrialization; Process application for exemptions on taxes of raw materials and capital goods for manufacturing; Carry out assessment for the provision of AGOA certificates to manufacturers exporting to the USA market; The Directorate participates in the Regional (EAC, COMESA, and AfCFTA) meetings in order to increase market access for Kenyan manufactured products; Assess and Evaluate the Environmental Impact Assessments Reports for industries; and Processing of Pre Export Verification on conformity (PVoC) applications and submit to Kenya Bureau of Standards (KeBS) for evaluation

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**Engineering & Construction Directorate:** The Directorate has an overall mandate to Coordinate, implement, review and disseminate policy, strategies and action plans in the sector; facilitate the Development of Agro-machinery and Industrial Parts Sub Sectors; Facilitate Development of Iron & Steel Sector; Facilitate Development of Scrap Metal sub sector; Facilitate Development of Automotive and Auto Parts Sub Sectors; Facilitate Development of Electrical and Electronics Sub Sectors; Facilitate Development of Wood and Furniture Sub Sector; Facilitate Implementation of EAC legal notice Number: EAC/09/2009 of July 2009 amended the fifth schedule of the EAC customs and management Act, 2004 that allowed for the importation of industrial spare parts by replacement parts used exclusively on industrial machinery classified in chapter 84 and 85 of the common external tariffs

**Agro-Industries Directorate:** The Directorate has an mandate of to Promote the Development and Growth of Agro Industries; Providing Technical support, data, information, and advisory services on Agro- Industries; Training of MSMEs - Entrepreneurial and Technical training or skills upskilling for targeted agro-industries subsectors; Coordinate the presidential directive on the procurement of uniforms and boots by our disciplined forces and MDAS from local manufacturers under Buy Kenya Build Kenya; Coordinate the implementation of the Program for Country Partnership (PCP) in collaboration with UNIDO (Nyamira integrated agro-industrial parks (IAIPs) ); Linking Agro entrepreneurs to MDAs on issues specific to them; and Participate and contribute to Agro related matters in the EAC, Comesa, ACFTA forums and relevant Bilateral Cooperation engagements

**Industrial Enterprise Development Directorate:** The Directorate has a mandate to Promote the development of entrepreneurial culture and innovation for Micro, Small & Medium Industries (MSMEs); Develop and implement of Strategies to promote the growth and graduation of (MSMEs); Coordinate resource mobilization and partnerships for Programmes and Projects targeting (MSMEs); Coordinate and facilitate of linkages between (MSMEs) and Service providers; Undertake Capacity building of (MSMEs) entrepreneurs; Coordinate the implementation of market access programmes for products made by (MSMEs); and Develop, review and disseminate policies related to MSMEs

**Kenya Industrial Training Institute (KITI):** The Directorate is charged with offering hands-on training in technical skills with a strong component of entrepreneurship skills for self-employment. It is a center of excellence in industrial training and duly accredited and registered by the TVET Authority and a member of Kenya Universities and Colleges Central Placement Service (KUCCPS).

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It is mandated to train artisans, technicians and middle level managers on industrial skills development with a strong component of entrepreneurship skills for self-employment

**General Administration, Planning and Support Services Department:** The State department has other units which offer support services to the technical directorates. These are: Administration, Human Resource Management and Development, Accounts, Finance, Central Planning and Project Monitoring Unit, Information and Communication Technology, Legal, Public Communication, and Supply Chain Management divisions.

### Autonomous and Semi-Autonomous Government Agencies

During the period, the State Department for Industry had Nine (9) State Corporations, One (1) training Institution and three (3) Tribunals. The State Corporations under the State Department include:

#### Autonomous Government Agencies:

- i.) East African Portland Cement Company (EAPCC)
- ii.) Kenya Bureau of Standards (KEBS)

#### Semi-Autonomous Government Agencies:

- iii.) Kenya Industrial Property Institute (KIPI)
- iv.) Kenya Industrial Research and Development Institute (KIRDI)
- v.) Kenya Accreditation Services (KENAS)
- vi.) Numerical Machining Complex (NMC)
- vii.) Scrap Metal Council (SMC)
- viii.) Anti-Counterfeit Authority (ACA)
- ix.) RIVATEX EA Limited.

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June, 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	HON. Salim Mvurya, EGH
2.	Accounting Officer	Dr. Juma Mukhwana, PhD, CBS

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No.	Designation	Name
1.	Cabinet Secretary	<b>HON. Salim Mvurya, EGH</b>
3.	Secretary, Administration	Mr. Karanja Njora
4.	Industrialization Secretary	Prof. Erastus Gatebe
5.	Director Industrialization	Mr. Nobby Macharia
6.	Director, Kenya Industrial Training Institute	Dr. Wabwile Simiyu
7.	Director, Enterprise Development	Mr. Lewell Njehia
8.	Director, Agro-Industries Directorate	Mr Nicholas Gakiha
9.	Director, Engineering & Construction	Mr. David K. Rono
10.	Director, Research, Manufacturing and Industrialization Policy	Mr. Roy Nyangena
11.	Director, Industrialization Field Services	Mr. Joseph Mbeva
12.	Director, Chemical and Mineral Industries	Ms Purity Kamau
13.	Director of Planning	Ms. Evelyn Anupi
14.	Director, Human Resource Management & Development	Ms. Mary Kemunto
15.	Senior Chief Finance Officer	Mr. Joash Akuma
16.	Head Accounts Unit	Mr Ernest Lukayu

**(d) Fiduciary Oversight Arrangements**

The key State Department fiduciary oversight arrangements include:

**1. Audit and Finance Committee activities**

The committee performs the following duties

1. Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
2. Reviewing any related party transactions that may arise within the State Department for Industry.

## State Department for Industry

### Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

3. Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
4. Following up on recommendations of the Parliamentary Accounts Committee (PAC).

The following members of finance and audit committee were appointed on 21<sup>st</sup> June 2024. No meetings were held during the year ended 30<sup>th</sup> June, 2024 by former members of the committee whose term expired.

<b>N O</b>	<b>NAME</b>	<b>POSITION</b>	<b>Total Attendance</b>
1	Mr. Herbert Chiveli Wasike	Chairperson	Nil
2.	Ms. Stella Chebiwott Kiptoo	Member	Nil
3.	Mr. Joshua Wamithi Maina	Member	Nil
4.	Mr. Leonard Ochieng Jaber	Member	Nil
5.	Mr. Lucas O. Owino	Secretary	Nil

## 2. Budget Committee Activities

This is the committee charged with the responsibility of implementation of the State Department's budget and its prudent management. The duties of the committee include:

1. To review and consider the cash flow plans
2. To review the utilization of the cash limits and consider any changes as may be required;
3. To review the utilization of the donor funds voted for the State Department.
4. To advise the accounting officer on the challenges related to the budget implementation
5. To review and recommend the reallocation of payments
6. To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
7. To participate in sector working groups
8. To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Directorates.

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**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

The following shows the number of budget committee meetings held during the year and the attendance of individual members

N O	NAME	POSITION	6/7 /20 23	14/7/ 2023	28/8 /202 3	13/9/2 023	1/1 0/ 20 23	30/ 11/ 202 3	6/ 2/ 20 24	14 /3 /2 02 4	5/4// 24	9/5/ 202 4	Total atten dance
1	Mr. Karanja Njora	Chair person	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
2	Mary Kemunto	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
3	Mr. Joseph Mbeva	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
4	Mr.Nobby Macharia	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
6	Joash O.Akuma	Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
7	Timothy Gakuu	Member	✓	✓	✓	✓	✓	✓	✓	X	X	X	7
9	Purity Kamau	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
11	Lydia M.Munialo	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
12	Ernest Lukayu	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
13	Nicholas Gakiha	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10
14	Roy Nyangena	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	10

**2. Public Finance Management Standing Committee**

This is the committee is constituted pursuant to Regulations 18 and 19 of the Public Finance Management Act 2015 regulations. The committee is responsible for:

- i. Ensuring that there is prioritization of resources allocated to the Department's smooth implementation of her mission, strategy, goals, risk policy plans and objectives.
- ii. Regular review, monitoring budget implementation and advise on the Department;s accounts, major capital expenditure and reviewing performance and strategies on quarterly basis.

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- iii. Identifying risks and implementation of appropriate measures to manage risks and anticipated changes impacting the department.
- iv. Reviewing on regular basis the adequacy and integrity of the department's internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines.
- v. Establishing and implementing a system that provides necessary information to the stakeholders including stakeholder communication policy in line with article 35 of the constitution.
- vi. Monitoring timely resolution of audit issues.

The committee held two meetings chaired by the Principal Secretary and all heads of departments as members of the committee.

The following shows the number of committee meetings held during the year and the attendance of individual members

NO.	NAME	POSITION	9/4/2024	13/6/2024	Total attendance
1	Dr. Juma Mukhwana, phd, CBS	Chairperson	✓	✓	2
2	Prof. Gatebe Erustus				
3	Karanja Njora	Member	✓	✓	2
4	Mary Kemunto	Member	✓		1
5	Evelyn Anupi			✓	1
6	Mr. Joseph Mbeva	Member	✓		1
7	Mr.Nobby Macharia	Member	✓		1
8	Joash O.Akuma	Secretary	✓	✓	2
9	Timothy Gakuu	Member	✓		1
10	Purity Kamau	Member		✓	1
11	David Rono	Member	✓		1
12	Lydia M.Munialo	Member	✓	✓	2
13	Ernest Lukayu	Member	✓	✓	2
14	Nicholas Gakiha	Member			
15	Roy Nyangena	Member		✓	1
16	Philip Maitha				

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17	Wabwile Simiyu		✓		1
18	Elijah Njenga		✓		1
19	Bernard Nganga				
20	Lilian Moraa		✓		1
21	Joseph Mbeva			✓	1
22	Stanley Koske			✓	1

**(e) State Department for Industry Headquarters**

P.O. Box 30418-00100  
NSSF Building, Block A, 17<sup>th</sup> Floor  
Bishops Road, Capital Hill  
NAIROBI, KENYA

**State Department for Industry Contacts**

Telephone. 020-2731531-9  
E-mail: ps@industrialization.go.ke;  
ps.moied@gmail.com  
Website: www.industrization.go.ke

**(f) State Department for Industry Bankers**

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

**(g) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084 - GPO 00100  
NAIROBI, KENYA.

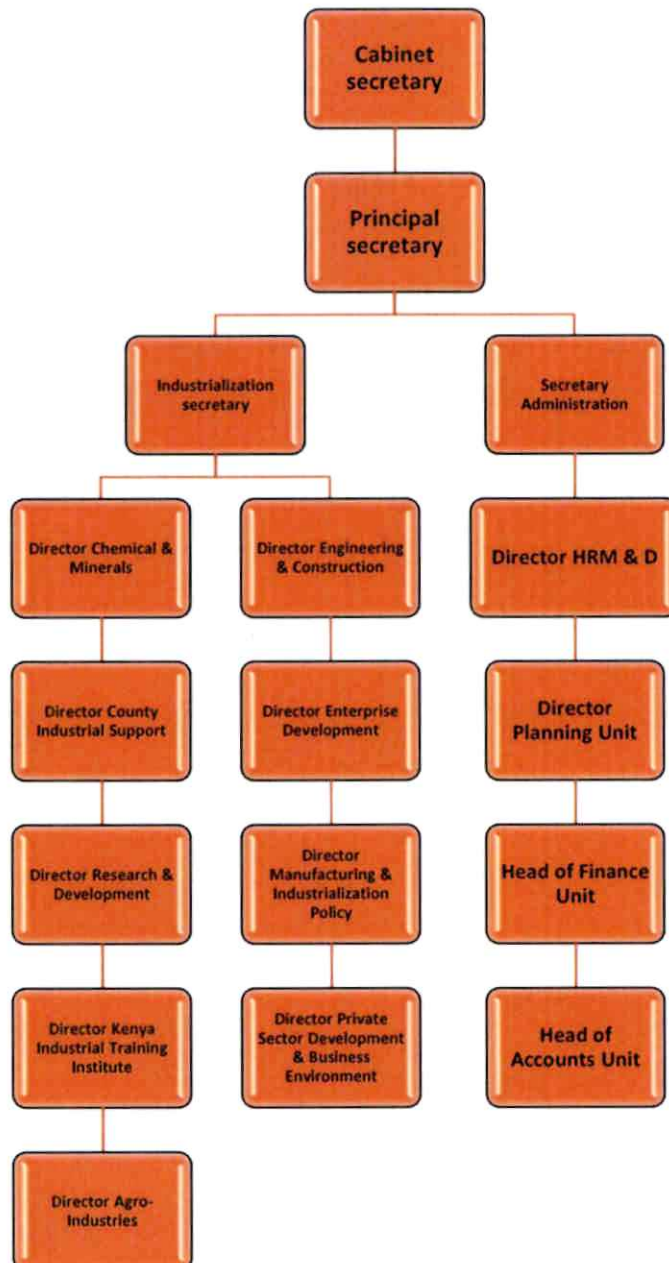
**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112 - City Square 00200  
NAIROBI, KENYA.

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**3. Statement of Governance**

**State Department for Industry Organization Structure**



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**HON. Salim Mvurya, EGH**  
**CABINET SECRETARY**  
**MINISTRY OF INVESTMENTS, TRADE**  
**AND INDUSTRY**

Hon. Salim Mvurya , is the Cabinet Secretary, Ministry of Investments, Trade and Industry, Government of Kenya.

Salim Mvurya has 17 years of social development and leadership experience. In the year 2008, he was appointed to be the Acting Country Director for Plan Kenya. Other organizations he has worked for include the Aga Khan Foundation and Tegemeo Institute of Agricultural Policy and Development (an institute of Egerton University). Some of the programs he implemented were funded by DFID, USAID, Ministries of Foreign Affairs in Netherlands and Finland, and NORAD, Norway.



**Principal Secretary**  
**State Department for Industry**

**Dr. Juma Mukhwana** was appointed the **Principal Secretary for the State Department for Industry** in the **Ministry of Investments, Trade, and Industry (MITI)**, in **December 2022**. He is the immediate former Director General of The Kenya National Qualifications Authority (KNQA); from where he also worked to support development of the African Continental Qualifications Framework (ACQF). Dr. Mukhwana has worked in the agriculture and higher education sectors both locally and internationally for many years. He holds a Bachelor's degree in Veterinary Medicine (1993) and M.Sc. in Pharmacology and Toxicology (1995) both, from the University Of Nairobi, Kenya, and a Ph.D. in Soil Science from the University of Wyoming in the USA.

He has worked in top management either as a CEO, and/or as Deputy CEO in the public and private sectors for over 20 years. Between 2011 and 2013, he worked as a Senior Lecturer and Chairman of the Department of Land and Water Management (and

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	<p>Acting Dean, School of Agriculture), University of Embu. From 2013 to 2017, he served as the Deputy Commission Secretary/Deputy CEO at the Commission for University Education in Kenya; in charge of Planning, Research and Development.</p> <p>At the State Department for Industrialization, he has been instrumental in developing and implementing policies to support local manufacturing. These include the introduction of County Aggregation and Industrial parks (CAIPs), promotion of local content in manufacturing, supporting the <b>Buy Kenya, Build Kenya</b> Initiative and facilitating the revival and invigoration of value addition in the leather, textiles and other agricultural products. He is also spearheading expansion of manufacturing in the cement, and steel; as well promoting local assembly of vehicles and motor cycles. He represents the country in the United Nations Industrial Development Organization (UNIDO); and is working to promote increased manufacturing within the East African (through EAC) and African regions (through the AfCTA). His main drive lies in his efforts to improve the conditions for manufacturing within Kenya and Africa, to bring prosperity and inclusiveness. This is line with the Kenya Kwanza manifesto of growing manufacturing from the current 7.2% to 15% of GDP by 2025.</p> <p>Dr. Mukhwana is an accomplished Leader, passionate speaker and powerful change agent. He has received many national and international awards for his work in creating prosperity and improving livelihoods for poor people in Africa.</p>
 <p>Mr. Karanja Njora <b>Secretary Administration</b></p>	<p>Mr. Samuel Karanja Njora is a career civil servant with 20 plus years in the field of Public Administration. He has risen up the ranks from a junior Assistant County Commissioner (formerly District Officer) to his current position of Secretary Administration in the State Department for Industry.</p> <p>He is proficient in providing high-level Administration support including giving administrative direction and undertaking responsibility for complex planning, directing, and organizing staff to achieve organizational goals. Mr. Njora possesses good communication and people management skills that have helped</p>




**State Department for Industry**

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	<p>develop team spirit and motivated staff in all the stations he has worked in public service.</p>
 <p>Prof. Erastus Gatebe <b>Industrialization Secretary</b></p>	<p>Prof. Erastus Gatebe was the Chief Research Scientist at Kenya Industrial Research and Development Institute. He joined the Institute from Jomo Kenyatta University of Agriculture and Technology where he was a Professor of Environmental and Analytical Chemistry, was the technical head of research at the Institute, and oversees industrial research.</p>
 <p>Mr. Nobby Macharia <b>Director Industries</b></p>	<p>Mr. Nobby Macharia is the Director Industries. He joined the Ministry of Industrialization in the year 1992 as an Industrial Development Officer 1 and risen through the ranks to become a Director.</p> <p>He holds MBA (Entrepreneurship) from the Methodist University and Bachelor Degree in Science – Agriculture from the University of Nairobi.</p>
 <p>Nicholas Gakiha <b>Ag. Director, Agro Industries Directorate</b></p>	<p>Mr. Nichoas Gakiha heads the Agro Industries Directorate in the State for Industry. His public service career includes working for both the National and County Governments in various capacities that includes serving at Kenya Institute of Business Training (State Department for Trade), Productivity Centre of Kenya (State Department for Labour), County Government of Meru and the State Department for Industry.</p> <p>Mr Gakiha holds a Master of Science Degree in Entrepreneurship and a Bachelor of Commerce Degree with a specialization in Business Administration. He has also undertaken several skills upgrading courses in the areas of Strategic Leadership, Community Capacity &amp; Rural Development, Policy formulation, Project Management, Industrial development and SMES Development among others.</p>

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 <p>Mr. Joseph Mbeva <b>Director of Industries</b></p>	<p>Mr. Joseph Mbeva is Director of Industries in charge of Industrialization Field services. Hold vast experience in industrial matters and intellectual property rights have started working with the Government from 1992 to date. He holds a Master's of Science Degree in Intellectual Properties and a Bachelor's Degree in Science.</p>
 <p>Eng Wabwile Simiyu <b>Ag. Director KITI</b></p>	<p>Eng. Wabwile Simiyu is the current acting director at KITI. He holds a Master of Science degree in mechanical engineering, industrial engineering, and management. He also holds a bachelor's degree in mechanical engineering. In addition, he is a professional design engineer and trainer in mechanical engineering with over 25 years of experience. He has risen through the ranks from lecturer, Deputy HoD and HoD Mechanical Engineering, Deputy Director of Finance and Administration, to the acting director position. Additionally, he has worked as a deputy director of industries and a technical advisor to the principal secretary. He has also worked as the head of the secretariat for the scrap metal council. As a design engineer, he has worked for the Associated Steel Fabrication Division in Nairobi and the African Regional Centre for Engineering Design and Manufacturing in Nigeria..</p>
 <p>Mr. Roy Nyagena <b>Ag. Director of Industries</b></p>	<p>Mr. Roy Nyagena is the Acting Director Research, Manufacturing and Industrialization Policy Directorate in the State Department for Industrialization. He joined the Ministry of Industry in the year 1992 as an Industrial Development Officer 1 and risen through the ranks to become a Deputy Director of Industries.  He holds Master of Arts degree in Rural Economics from Gandhigram Rural University and Bachelor Degree in Commerce from Nagpur University, India.</p>
<p>Ms. Purity Kamau <b>Director, Chemical and Mineral Industries</b></p>	

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 <p><b>Mr. David K. Rono</b> <b>Director, Engineering &amp; Construction</b></p>	<p>He joined the Ministry of Investments, Trade &amp; Industry in 1994 as a Statistical Officer, later redesignated as an Industrial Development Officer, and rose through the ranks to become a Deputy Director of Industries and Head of Secretariat, of Scrap Metal Council. He has a Bachelor of Science degree in Statistics and Computer Science. He has served as a desk officer for various trade and industrial organizations, including AGOA, UNIDO, and the WTO.</p>
 <p><b>Mr. Lewell Njehia</b> <b>Director, Enterprise Development</b></p>	<p>Mr. Lewell Njehia is the Director, Enterprise Development in the State Department for Industrialization. He joined the Ministry of Industry in the year 1990 as an Industrial Development Officer II and risen through the ranks to become an Assistant Director of Industries.</p> <p>He holds <i>B.Sc. Mathematics (statistics &amp; computer science)</i> from Kenyatta University.</p>
 <p><b>MS. Mary Kemunto</b> <b>Director, HRM&amp;D</b></p>	<p>Ms. Mary is DHRMD in charge of the Human Resource Management and Development function in the State Department from February 2023.</p> <p>She holds a master's degree in Educational Administration and Planning from the Catholic University of Eastern Africa, Bachelor of Education from the University of Nairobi, Diploma in Financial Management from Moi University, Higher Diploma in Human Resource Management from Institute of Human Resource Management.</p> <p>She is a full member of IHRM in good standing</p>
 <p><b>Ms Evelyn Anupi</b> <b>Director of Planning</b></p>	<p>Ms. Evelyn Anupi is the Director of Planning in the Central Planning and Programme Monitoring Unit, State Department for Industrialization. She holds a Master of Arts in Development Economics from the Centre for Economics Development, MA-USA</p> <p>She has experience spanning over 25 years having worked with various Government Ministries and Department.</p>

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 <p>Mr. Joash Akuma <b>Senior Chief Finance Officer</b></p>	<p>Joash O.Akuma has 25 years of experience in the Public sector. He has previously worked in various capacities in the civil service. He has previously worked as an Economist and Deputy Chief in various Ministries, Assistant Director before redesignating as a finance officer. He worked as Head of finance in State Department Shipping and Maritime, State Department for Trade and now State Department for Industry. He has experience in finance and Planning from the University of Nairobi and Jomo Kenyatta University. He Holds a Masters in Arts and has CPA I and currently pursuing PhD at JKUAT</p>
 <p>CPA Ernest Lukayu <b>Head of Accounting Unit</b></p>	<p>Mr. Ernest A.Lukayu is the Head of Accounting unit for the State Department. He is experienced in both financial and accounting matters having worked in various MDAs as an Accountant for over 24 years in various capacities. He holds Master's degree in Business administration (MBA) – Finance and Bachelor of Business Administration (BBA) in Accounting both from Kenya Methodist University. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) No.4150</p>

**Top Leadership Commitment**

The Ministry of Investments, Trade and Industry put in place governance structure to ensure integrity, transparency and accountability in all its decision-making levels. At its top management, Cabinet Secretary and Principal Secretaries head each State Department; and are responsible for Policy direction, coordination and overall supervision. The State Department top leadership consisting of the Principal Secretary, Secretary Administration, Ag. Secretary Industrialization and Directors have committed to the highest standards of corporate governance, maintained high moral and ethical standards, put in place sound and transparent processes and procedures for conducting business that has ensured efficient and effective service delivery.

**Management Committees established**

**I. Management Board Committee**

The State Department put in place the Management Board Structure bringing together the Cabinet Secretary, Principal Secretary, Head of Directorates and Chief Executive Officers of the various State Corporations under it. This was meant to streamline the operation of the State Department as a whole

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for efficient and effective service delivery. In the period under review, the committee met to review implementation of programmes and projects, aligning the budget to the Bottom-up Economic Transformation Agenda to create synergy in public service delivery.

#### **2. Human Resource Management Advisory Committee (MHRMAC)**

The State Department has put in place the MHRMAC for administration and management of human resource functions which include: Recruitment, selection and appointment; Performance management; Promotions; Confirmation in appointment; Training and Development; Training Impact Assessment; Management of skills inventory; Establishment and Complement control; Payroll management; Deployment; Promotion of values and Principles of Public Service; Recommendation for secondments and unpaid leave; Recommendation for retirement under 50 years rule; Recommendation for retirement on medical grounds; Recommendation for re-designation; Recommendation for renewal of contract; Discipline; and Pension administration.

#### **3. Ministerial Performance Management Committee (MPMC)**

The State Department has put in place the MPMC to Co-ordinate the Ministerial and State Department Performance through: Undertake quarterly review of implementation of Strategic Plans and Performance Contracts; Ensure linkage between Institutional Performance Contract and Performance Appraisal System; Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through staff Performance Appraisal System; Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year; Hold quarterly performance review meetings; Consider performance reports from various departments within the Ministry and make recommendations for improvement; Review cases of appeals on appraisal ratings between supervisors and appraisees; Make recommendations to the Authorized Officer on the application of Rewards or Sanctions; Develop and implement the internal monitoring and evaluation and reporting system; and Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

#### **4. Audit Committee**

The Audit Committees has been setup to provide oversight on the public financial management systems for the Ministry/State Department. The Committee has helped in improving internal control system, risk management, the internal and external audit process, and compliance with laws and regulations. The Ministerial Audit Committee held its last meeting in the year 2022. The Audit Committee could

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not hold meetings in 22/23 financial year due to budget constraints. The Audit Committee third term in office expired on 5th January 2023. The State Department recruited new members and the chairperson to the Audit committee on 21<sup>st</sup> June, 2024.

#### **5. Risk Management**

The State Department developed the risk management policy framework to enable the management to identify and mitigate all risks faced by the State Department, which could affect the achievement of its strategic objectives, service delivery targets and accountability to public. In addition, the heads of departments and risk champions were trained to spearhead implementation of the risk management policy. Departments within the State Department are in the process of introducing risk registers. The State Department in its efforts to maintain transparency, ethical standards and compliance with the risk management strategy is in the process of introducing conflict of interest registers in all its departments in the month of February

#### **6. Report On Recent Training and Development in Governance**

- i. Training needs assessment was undertaken
- ii. Training projections done and deliberated upon by the Human Resource Management Advisory Committee
- iii. Induction Training for newly recruited Industrial Officers conducted at KITI
- iv. A team of officers trained on climate change and financing and financial management for donor funded projects at ESAMI
- v. A team of PFM officers attended Annual conferences organized by professional bodied including ICPAK, KISM and IIA. This was to enable the officers to earn CPD hours required for them to be in good standing.

#### **7. Public Participation Activities.**

The State department carried out public participation during strategic plan preparation, a public participation was carried out at KITI.

#### **8. Compliance With Laws and Regulations**

All officers adhere to all laws and regulations and regulations governing all operations of the State Department. These include:

- i. The Constitution of Kenya 2010
- ii. The Public Finance Management Act 2012 and Its Regulations 2015
- iii. The Public Procurement and Disposal Act 2015 and Its Regulations

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- iv. Human Resource Policies and Procedures Manual for the Public Service May, 2016
- v. Treasury Circulars and Policy Guidelines.
- vi. SRC circulars
- vii. Any other law

#### **4. Statement by the Cabinet Secretary**

The State Department for Industry derives its mandate from Executive Order No. 1/2018 of July 2018 on "Organization of the Government of the Republic of Kenya". And further reaffirmed under the Executive Order No. 2 of 2023. It is placed under the Ministry of Investments, Trade and Industry. The State Department is tasked with the overarching mandate of providing the general Industrial Policy direction as the country strives towards realizing its long term development vision.

The State Department is responsible of: Undertaking Industrial Policy and Planning; Buy Kenya Build Kenya Policy and Strategy; Promoting Standardisation in Industry and Quality Control; Promotion and oversight of the Development of Special economic zones and Industrial Parks; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovations); Promotion of value Addition and Agro-Processing; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and regulation of Scrap Metal Industry; Promotion and Development of Medium Business Enterprises; Industrial Training and Capacity Development; combat counterfeiting trade and other dealings in counterfeit goods; and Oversight, Administration and Enforcement of the Local Content Policy.

In order to effectively contribute towards the Fourth Industrial Revolution, the State Department is committed to: Enhance Global Product Competitiveness and market access of manufacturing products; Raise the Manufacturing Sector's contribution to GDP from 7.8% to 15% by 2027; Increase uptake of industrial research outputs, innovations, technology transfer, commercialization and IPR; Enhance adoption of Green Manufacturing and Green Economy; Strengthen national quality infrastructure; Strengthen capacity for service delivery; as well as create 1 million jobs annually.

During the period under review, the Sector's key focus areas were: Modernization of the Rivatex Machinery; Modernization of NMC Foundry plant & CNC & Fabrication workshops; Construction of apparel Value Addition Units in Nyando, Lussigetti and Karichen; Issuance of licence to scrap metal dealers; Enhancing consumption of locally manufactured goods/services; Enhancing Value Addition on Agro-Products; Enhancing Regional Market Access for Kenyan manufactured goods; Enhancing

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industrial skills; develop standards and and certify products; protection of Industrial Property Rights; Increase brand protection; and increase innovation and productivity for private select firms.

The Ministry realized the following key achievements: Improved ranking under the World Bank Ease of Doing Business; Increased provision of financial grants and business development services; Established a number of physical and industrial infrastructures; Created 9,875,700 jobs (in both formal and informal sectors); Manufacturing Sector’s contribution to Gross Domestic Product (GDP) was 7.8 percent.

Other major achievements during the period under review include: Modernization of the Rivatex Machinery reached 99% level of completion; The completion of Karichen Apparels reached 100% while that of Nyando reached 92% level of completion; 293.4 kilo tonnes of cement was produced for construction; 813 scrap metal dealers were licensed; 67 tonnes of castings were produced; 5,282 Students trained on industrial and entrepreneurship skills; 44 Conformity Assessment Bodies Accredited; 1,124 New Standards developed; 700 patents ,utility models, and industrial designs registered; 185 IPRs were recorded; 24 SMEs/Incubators received disbursements for upgrading while 66 Start-Ups were connected to international investors, mentors and markets.

The State Department reiterates its commitment of providing the general Industrial Policy direction as the country strives to realise its long term development Vision. This will be realised through facilitation of an accelerated growth of industrial sector through provision of an enabling policy, legal and institutional framework. The Department’s resolute in its commitment to supporting the competitiveness and growth of local industries will be achieved through continuation of implementation of initiatives with due regard to sustainability, cost-effectiveness, local ownership and high added-value to services



.....  
**HON. SALIM MVURYA, EGH**  
**CABINET SECRETARY**  
**MINISTRY OF INVESTMENTS, TRADE AND INDUSTRY**

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**5. Statement by the Principal Secretary / Accounting Officer**

This sector is not only seen as the economy's engine of growth but also as a means of diversifying it. The Industry sector is implementing priority programs in the Finance and Production Sector. This sector aims to increase its contribution to the GDP from 7.8% in 2022 to 15% by 2027, aligning with the Bottom-Up Economic Transformation Agenda. Manufacturing sector plays a pivotal role in advancing value addition, spurring economic growth and fostering development. Moreover, the Industry sub-sector holds substantial potential for generating wealth, employment opportunities, and poverty reduction. Furthermore, it is anticipated that this sub-sector will significantly contribute to the overall economic growth of the country, thus propelling Kenya towards its aspiration of becoming an "African industrial hub."

The Manufacturing sector is among priority sectors identified by the Vision 2030, earmarked to catalyse Kenya's leap to a higher middle -income economy. Under Vision 2030, Kenya aspires to be a middle income, rapidly industrialising country and globally competitive by 2030. To achieve this, Kenya's GDP must grow by US\$4-6 billion per year, which is a growth rate of 10% per year. Achieving this growth rate presents a significant challenge for Kenya, as Kenya's has grown at closer to 5% per annum over the past few years.

The State Department intends to: Enhance Global Product Competitiveness and market access of manufacturing products; Raise the Manufacturing Sector's contribution to GDP from 7.8% to 15% by 2027; Increase uptake of industrial research outputs, innovations, technology transfer, commercialization and IPR; Enhance national quality infrastructure; Enhance institutional capacity, as well as create 1 million jobs annually. This will be achieved through upholding the following values: Customer focus; Integrity; Teamwork; Professionalism; Creativity; Efficiency; Transparency; Accountability; Equity and Inclusivity; and Environmental Sustainability

In FY 2023/24, the State Department had a budget allocation of **Kshs 8,395,109,182** out of which Recurrent was **Kshs.2,651,918,312** and development was **Kshs 5,743,190,870**. For the recurrent budget, the absorption rate stood at Kshs 96% which was an improvement compared to the previous year. For the development vote, the absorption rate was 43%. The low absorption in Development is attributed to delays in exchequer release.

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<b>Vote</b>	<b>Approved Estimates</b>	<b>Cumulative Expenditure as at 30<sup>th</sup> June 2024</b>	<b>Absorption %</b>	<b>Remarks</b>
<b>Recurrent Gross</b>	2,651,918,312	2,644,618,971	96%	Target met
<b>Development Gross</b>	5,743,190,870	2,482,881,349	43 %	Absorption rate below 100% due to lack of Development exchequer
<b>Total</b>	<b>8,395,109,182</b>	<b>5,127,500,320</b>		

Further, the department recorded the following major achievements: Modernization of the Rivatex Machinery reached 99% level of completion; The completion of Karichen Apparels reached 100% while that of Nyando reached 92% level of completion; 293.4 kilo tonnes of cement was produced for construction; 813 scrap metal dealers were licensed; 67 tonnes of castings were produced; 5,282 Students trained on industrial and entrepreneurship skills; 44 Conformity Assessment Bodies Accredited; 1,124 New Standards developed; 700 patents ,utility models,and industrial designs registered; 185 IPRs were recorded; 24 SMEs/Incubators received disbursements for upgrading while 66 Start-Ups were connected to international investors, mentors and markets.

Key to note in the State Department is the development of **The County Aggregation and Industrial Parks (CAIPs)**. The Ministry of Investments, Trade and Industry through the State Department for Industry in collaboration with the County Governments is implementing the development of CAIPs in all the Forty Seven (47) Counties. CAIPs is an establishment which comprises both the County Aggregation Centres and Industrial Parks in one area.

The State Department for Industry in conjunction with the Council of Governors set out a criteria for the establishment of CAIPS that included and not limited to: land allocation of not less than ten (10) acres and allocation of Kshs. 250 Million. Forty One (41) Counties complied with the set criteria and procurement of works have been awarded in thirty seven (37) Counties. Groundbreaking ceremonies

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took place in seventeen (17) Counties namely; - Busia, Bungoma, Kakamega, Vihiga, Trans-nzoia, Migori, Homa bay, Siaya, Kisii, Nyamira, Meru, Garissa, Mombasa, Laikipia, Kajiado, Narok and Embu.

In this project the National Government is supposed to provide Kshs. 250 million for each County and the County Government equally allocate a matching fund of a similar amount. During FY 2023/2024, the National Government allocated Ksh 4.7 billion for this project, with 4.5 Million meant for the establishment of CAIPS in eighteen (18) phase one Counties and Kshs. 200 Million for project coordination and support. The first 18 Counties to meet the criteria were placed under phase one implementation during the FY 2023/24 and the remaining 29 Counties under subsequent phases. The phase one counties include Busia, Bungoma, Nakuru, Trans-nzoia, Migori, Homa bay, Siaya, Kisii, Nyamira, Meru, Garissa, Mombasa, Machakos, Nandi, Uasin Gishu, Kirinyaga, Murang'a and Embu.

During the supplementary budget, the 2023/24 allocation was reduced from Ksh. 4.7 billion to Ksh. 4.5 billion. By close of FY 2023/2024, the National Government had only disbursed Ksh. 1.152 billion to the 18 Counties in Phase 1 with each County receiving Ksh. 64 Million. The Balance of Ksh 3.348 billion is outstanding to date for Phase I counties.

During the current FY 2024/25, a number of Counties in Phase II have commenced the development of CAIP which include: Kwale, Baringo, Kajiado, Kakamega, Kericho, Kilifi, Narok, Tana River, Nyandarua, Kisii, Laikipia, Mandera, Nyeri, Taita Taveta, Kitui, Tharaka Nithi, Vihiga, and Wajir.

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*Cold store warehouse-Embu County*

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*CAIPs Site-Administration Block, Kirinyaga County*

During the period under review, the Department implemented the **The Kenya Industry and Entrepreneurship Project (KIEP)** which is a six-year World Bank and GoK financed project of US\$ 28 million signed on 3rd August 2018 between the Government of Kenya and the World Bank. The project became effective in November 2018 and the expected date of completion is 30th June 2025.

The KIEP Project Development Objective (PDO) is to increase innovation and productivity in select private sector firms. The project supports the Government Agenda of increasing the Manufacturing Sector contribution to the Gross Domestic Product (GDP), creating more jobs, attracting more

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investments and creating export ready firms. The Project's direct beneficiaries are primarily formal private sector firms in Kenya, including intermediaries (incubators, accelerators, and hubs), start-ups, and technology boot camp providers, corporates, SMEs and students.

Under Cotton for textile and apparel processing production, a total of 2236 cotton bales were sourced locally for apparel & textile processing. This is aimed at promoting local manufacturing. A total of 9550 farmers were sensitized on cotton production. Additionally, 80 tonnes of cotton seeds were distributed to farmers. A total of 458 litres of pesticides were distributed to farmers. The State department constructed and equipped Apparel Value Addition Units (AVAU) ( Nyando 100 % completion, Karicheni 100 % completion and Lusegeti 10 % completion level)

During the period under review a Master Roll of locally manufactured goods was updated and published. The number of Pharmaceutical firms adopting GMP increased from 3 in 2022/23 to 9 in 2023/24. The number of investors attracted to locally produce Human vaccines increased from 1 (one in 2022/23 to 2 in 2023/24.

Under Value Addition on agro-products promotion, a total of two (2) strategies were developed, 11 sensitization workshops undertaken and 120 SMEs trained on agro-products for value addition. The department undertook Implementation of Integrated Agro Industrial Parks as a Component of PCP with 20 % Completion level of Nyamira IAIP and 200 No. of jobs created. An Iron and Steel Sub Sector Framework was developed Automotive Regulations were also developed

During the period, the department strived to attract electronic assemblers with at least 1 (one) of electronics products assembled. Furthermore a total of 3 (three) Automotive firms assembling vehicles facilitated were attracted to assemble vehicles locally while 2 companies were attracted to assemble electric vehicles and motorcycles locally

The department initiated the construction of a Centre of excellence in furniture production to promote Kenyan made furniture and realised a completion level of 30 percent. In a bid to enhance Regional market access for Kenyan manufactured goods, a total of 10 (ten) Non-Tariff Barriers were solved. The department realised 100 % Level of evaluation of Submissions for IDF/RDL & VAT Exemptions and a total of 20 AGOA Certificates were issued

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During the period under review, the department enhanced Market access for MSEs with a total of MSEs facilitated to participate in Trade fairs & Exhibitions. A total of 900 entrepreneurs were trained through GIZ programme and a total of 8 MSEs clusters profiles developed

The department undertook County resource endowment mapping with a total of 10 Counties resource mapped while 4 (four) County investment profiles were developed. Coordination of training in value addition, entrepreneurial skills to SMEs was undertaken with 2200 SMEs / entrepreneurs trained

### **Emerging Issues**

In an effort to deliver on its mandate, the State Department has encountered a number of **emerging issues** as discussed below:

1. Rapid Technological Changes - There is the existence of rapid technological changes affecting industry and manufacturing. This is coupled with the need for use of big data to make faster and real time decisions in the industrialization sector.
2. Supply chain disruptions - The current geopolitics and alignments in the global economic power bases is a phenomenon that may continue to shape investments and trade flows. For instance, the Russian -Ukraine conflict has occasioned major supply chain disruptions leading to costlier oil products in Kenya. The increased cost of oil products has a wide-ranging welfare impact through increased transport and costs of production, which are in turn transferred to manufacturers.
3. Digitization of services within the sector will require funding to facilitate installation of new or upgrading the existing systems.

### **Risk Management Strategies**

The State Department realises the importance of risk management. The Department will establish a proactive, accountable and innovative team with the ability to mitigate risk. The following Risk management strategies will be adopted:

- Re-align the strategic direction of the department to the present Government Agenda
- Develop and implement a domesticated robust communication and advocacy strategy
- Lobby for resources
- Diversify resource streams
- Prioritization and phased approach in project implementation

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- Prudent resource utilization

**Implementation Challenges**

The State Department for Industry has made great progress towards the realization of the national goals and objectives which focus on providing the general Industrial Policy direction . Despite the progress made, there still exist challenges:

**i. Unfavorable Business Environment**

It was also noted that the manufacturers are confronted with multiple taxes, fees, levies, and charges. There has been remarkable effort to improve the business environment

**ii. High cost of energy and operations**

Unreliable and high cost of energy for industrial enterprises remained a big challenge. Kenya is one of the most expensive countries in terms of energy consumption and electricity and this increases the cost of production. The Government has initiated major reforms all aimed at addressing the cost, quality and reliability of energy.

**iii. Low uptake of new technologies**

The low uptake of new technologies in the Manufacturing Sector has impacted on the quality of Kenyan products and efficiency of processes. The emergence of the 4<sup>th</sup> industrial revolution that continues to evolve as driven by automation, internet of things, robotics, artificial intelligence, 3D printing and big data. The Sector continues to require higher level skills, machine and equipment upgrading and up to date data which is not readily available.

**iv. Inadequate Infrastructure**

The provision of basic infrastructural facilities remains key in the delivery of various programs and projects that are used as incentives for investor's attraction. However, due to the high costs associated with provision of adequate infrastructure, the implementation of programs and projects have been negatively affected.

**v. Unavailability of Industrial Land**

During the plan period non-availability, cost, compensation of Project Affected Persons (PAPs), encroachment and ownership of suitable land hampered the timely implementation of projects and programs such as Small and Medium (SME) parks, Special Economic Zones (SEZs), Export Processing

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Zones (EPZs), industrial clusters, Micro and Small Enterprises (MSEs) program among others. With proper implementation of The National Spatial Plan 2015-2045, the planning and provision of industrial sites for industrial activities will be set aside.

**vi. Product Standards and Customer Preferences**

During the plan period, there were rapidly changing consumer needs, preferences and quality requirements, both locally and internationally which caused a strain on many Kenyan manufacturers. This particularly affected the exports of Kenyan products through non-tariff barriers caused by the different standards requirements. Majority of manufacturing enterprises were unable to fully comply with these stringent standards requirements resulting in reduced market access.

**vii. Low awareness on Industrial Property Rights and weak protection of indigenous knowledge**

There is low uptake of IPRs due to lack of awareness of the requirements and benefits of IPRs protection as it is a lengthy and costly registration process. In addition, the weak protection of indigenous knowledge, inadequate research and innovation initiatives on natural products and unfair and inequitable sharing of benefits accruing from commercialization of natural products has affected product development.

**viii. Inadequate Skills and Capabilities in manufacturing sector**

There is a mismatch between available technical skills and market demands due to poor linkages between training institutions and the industry. Training institutions lack adequate and modern training equipment & facilities, comprehensive curricula to address market needs and inadequate staff resulting in a skills gap necessary for industrial development.

**ix. Inadequate Financial Resources**

Successful implementation of programs and projects require financial resources. Over the period, there has been inadequate budgetary allocation that hampered completion and implementation of programmes/projects.

**x. Limited access to financial services for industrial development**

Businesses and manufacturers require long term, accessible and affordable financing to carry out and expand their operations. However, due to the dynamics in the financial market, they are often unable to qualify for funding.

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**xi. Climate Change**

Green House Gases (GHG) emissions and lack of implementation of sustainable development initiatives have resulted in unpredictable climate change. This has led to regular occurrence of droughts, unpredictable rainfall patterns resulting in scarcity of agricultural raw materials for processing and value addition.

**xii. Limited Access to Markets**

Inadequate market information and access has continued to hamper deeper penetration of both local, regional and international markets. Existence of Non-Tariff Barriers (NTBs), unfavorable rules of origin and tax regime and competitive products have proved to be a challenge to the local manufacturers.

**xiii. Counterfeit, Dumping and Substandard goods**

Counterfeit goods infringe on manufacturers intellectual property rights and also erodes the reputation of their quality products and companies at large. The proliferation of illicit trade and counterfeit goods has affected the domestic market leading to reduced demand for locally manufactured goods, hence, increase in cost of production.

**xiv. Low Export base and limited Value Addition**

Kenya continues to export primary, semi-processed and limited products. Over-reliance on a few traditional export products and markets has resulted in low export earnings over time. This is compounded by the weak inter-sectoral linkages among the various sectors.

**xv. Inadequate funding for Research and Development Activities**

The global benchmark is that Governments take a leading role in investing at least 2 percent of the GDP to research and development. However, investment in research and development in Kenya has remained below the global benchmark. This has affected research, development and innovation outputs/outcomes.

**xvi. Vandalism of National Critical infrastructure**

There has been a rise of cases of vandalism of the National Critical Infrastructure for eventual illegal sale as Scrap Metal. In the FY 2021/2022, a ban was imposed on exports and dealings in scrap metal following vandalism of transmission lines and critical road and rail infrastructure. The moratorium was to ensure that materials are not coming from the hard-won investments that the Kenyan people have made which have led to an estimated annual loss of Kshs.14 billion.

**xvii. Low Quality and Inadequate Quantity of Raw materials**

Limited access to raw materials of the desired quality has contributed to the struggles manufacturers face in meeting demand and sustained growth. Manufacturers must also navigate complex regulations, customs procedures and shipping logistics to ensure timely delivery of the required raw materials.

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**xviii. Non-preference of locally made product over imports**

The Buy Kenya Build Kenya-The Kenyan government and its agencies are a big consumer of textiles and apparels products. However, most of the products are imported into the country yet there is enough capacity to produce such products locally.

**Recommendations**

1. Explore use of Public-Private Partnership (PPP) in provision of required infrastructural and affordable credit facilities.
2. Engage Development Partners to support development of industrial programmes.
3. The Energy Sector should enhance provision of affordable and reliable energy including special tariffs to the manufacturers.
4. Enhance creation of awareness on requirements, process and benefits of Intellectual Property protection especially targeting SMEs.
5. **Green Manufacturing and Circular Economy:** The need to capacity build SMEs/Industries on embracing 3 Rs: Reduce, Reuse and Recycle to address waste management as well as embrace green manufacturing to improve on earnings from green and circular investments
6. Increase allocation of finances to Government Development Finance Institutions to provide affordable financing and credit facilities to MSMEs.
7. Provision of adequate funds to capacity build and enable Negotiating teams to adequately deal/address Bilateral issues under EAC, AfCFTA, COMESA among others.
8. Accelerating negotiations and finalizing Free Trade Agreements to expand market access for manufactured goods.
9. Improving the energy sector's capacity to provide affordable and reliable clean energy. This includes investing in renewable energy sources and energy-efficient initiatives to reduce manufacturing energy costs. Special tariffs, particularly for the textile sector, and incentives for adopting energy-efficient technologies should be explored.

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10. Enhancing human resource development capabilities.
11. Streamlining the development, finalization, and approval of policies and the enactment of legislation by Parliament to support the manufacturing sector.
12. Strengthening the legal framework for Public-Private Partnerships, enabling the private sector to take a significant role in implementing programs, especially flagship projects.



.....  
**JUMA MUKHWANA, PhD., CBS**  
**PRINCIPAL SECRETARY**  
**STATE DEPARTMENT FOR INDUSTRY**

**State Department for Industry  
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**6. Statement of Performance Against Predetermined Objectives for the FY2023/2024**

**Introduction**

Kenya Vision 2030, places special demand on Industry which has to be fulfilled if Kenya is to realise its aspiration as a rapidly industrialising, globally competitive and a middle income country by 2030. To achieve this, Kenya's GDP must grow by US\$4-6 billion per year, which is a growth rate of ~10% per year.

The manufacturing sector is a key driver for economic growth and development. Industrial activities create jobs, increase GDP and contribute to wealth accumulation. As such, Kenya aims to have a robust, diversified, and competitive manufacturing sector. In the medium and long term, the sector will play a critical role in propelling the economy to achieve the 10% growth rate needed to reach Vision 2030. In addition, the sector will support the country's social development agenda through the creation of jobs for the increasing number of youths entering the job market, the generation of foreign exchange, and by attracting the Foreign Direct Investments.

**Progress on the attainment of Strategic Objectives through Performance Contracting**

By setting clear performance standards and incentives, performance contracting facilitates the efficient execution of strategic plans, encourages continuous improvement, and enhances transparency in monitoring and evaluation processes. It offers a results-driven framework that can be particularly effective to ensure that strategic objectives are achieved with measurable outcomes. The State Department aligned individual and team efforts with the strategic goals, fostering accountability and motivation. The Principal Secretary signed the annual Performance Contracts with the Heads of Departments in the State Department. The State Department also undertook Staff Performance Appraisals for all staff. The State Department prepared quarterly and mid-year individual performance reviews with a final end year objective performance appraisal for the entire organization.

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

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**Progress of the Programmes and Intervention under the Manufacturing Sector**

Program	Strategic Objectives	Outcome	Performance Indicator	Performance	Comments
Modernization of the Machinery and factory for RIVATEX E.A Ltd	To upgrade and modernize the production machinery and the factory for increased textile & apparel production and creation of job opportunities through backward linkages with the cotton farmers	RIVATEX machinery and factory modernized	% Completion of Modernization (machines procured, installed & commissioned)	Modernization of Rivatex East Africa Limited machinery reached 98 percent level of completion and this led to increased daily consumption of lint from 4 tonnes to 14 tonnes	Implemented by SDI RIVATEX 1/7/2015 to 30 <sup>th</sup> June 2024
Apparel Value Addition Units (AVAUs)	To increase textile & apparel production and creation of job opportunities	Apparel Value Addition Units (AVAUs) constructed and equipped	% Completion level of Nyando	92% level of completion. Partitioning has been done and electrical works ongoing	Implement by SDI 1/7/2021 to 30/6/2024
			% Completion level of Karichen	100% level of completion. Machines procured & installed	RIVATEX 1/7/2021 to 30/6/2024
Cotton extension Subsidy - RIVATEX E.A Ltd	The programme aims at expanding the cotton production mainly through	Farmers provided with inputs -seeds, pesticides and extension	No. of cotton bales sourced locally for apparel processing	1,588 bales	SDI RIVATEX 1/7/2023 to 30/6/2024

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	provision of farm inputs (seeds, fertilizers & capacity building) to farmers, extension services and coordinate the revival of ginneries for processing of cotton which will feed into the modernized factory	services offered	No. of farmers sensitized on cotton production	15,000 farmers	SDI RIVATEX Farmer Groups 1/7/2023 to 30/6/2024	
			Amount of seeds distributed to farmers (tonnes)	87 tons of seeds	SDI RIVATEX Farmer Groups 1/7/2023 to 30/6/2024	
			Amount of pesticides distributed to farmers (litres)	3,253 litres of pesticides	SDI RIVATEX Farmer Groups 1/7/2023 to 30/6/2024	
Modernization of NMC's Foundry Plant at the Numerical Machining Complex (NMC)	To upgrade and modernize foundry plant for increased production of steel products and machinery	Enhanced production of industrial spare parts & machinery; R&D and reverse engineering capability	Completion rate	37.01% level of completion	SDI NMC 1/7/2015 to 30/06/2026	
			Foundry Casting produced.	Volume of castings produced (in tonnes)	367	SDI NMC 1/7/2023 to 30/6/2024
			Power Transmission Parts manufactured	Number of Transmission parts manufactured (in pieces)	65,904	SDI NMC 1/7/2021 to 30/6/2022
Manufacture of Construction Materials	To locally manufacture construction materials for	Construction Materials manufactured	Volume of Clinker Produced (in kilo Tonnes)	141.7	SDI EAPCC 1/7/2023 to 30/6/2024	

**State Department for Industry**

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	affordable housing		Volume of Cement Produced (in kilo Tonnes)	293.4	
Infrastructure and civil works development at Kenya Industrial Training Institute (KITI)	To provide a conducive environment for skills development	KITI infrastructure upgraded and completed	% level of completion of infrastructure upgrading (Women Hostel)	50% level of completion	SDI KITI 1/7/2016 to 30/06/2026
			No. of students trained on industrial and entrepreneurship skills	5,282 students trained	SDI KITI 1/7/2023 to 30/6/2024
Completion and equipping of Industrial Research Laboratories at Nairobi, under Kenya Industrial Research and Development Institute (KIRDI)	To provide laboratories for Industrial Research and product development	Increased use of industrial technologies and MSMEs growth facilitated through product development	% completion rate of KIRDI laboratories at South C, Nairobi	80% level of completion	SDI KIRDI 1/7/2013 to 30/06/2024
			No. of industrial technology prototypes developed and transferred to industries	125	SDI KIRDI 1/7/2023 to 30/6/2024
Accreditation of conformity assessment bodies – Kenya Accreditation Service (KENAS)	To promote assessment and accreditation of Conformity Assessment Bodies (CABs)	Increased accreditation and conformity assessment	No. of New CABs Accredited	44	SDI KENAS 1/7/2023 to 30/6/2024
			No. of new accreditation schemes developed	2	SDI KENAS 21/7/2023 to 30/6/2024

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Development and enforcement of standards by the Kenya Bureau of Standards (KEBS)	To enable access to markets through use of standards	Increased standards development, products compliance and certification by SMEs and large firms	No. of New Standards developed	1,124	SDI KEBS 1/7/2023 30/6/2024	to
			No. of standards developed for innovative products by MSMEs	96	SDI KEBS 1/7/2023 30/6/2024	to
			Percentage of standards reviewed	88.6	SDI KEBS 1/7/2023 30/6/2024	to
Protection of innovations and intellectual property – Kenya Industrial Property Institute	To protect industrial and intellectual property rights	Increased intellectual property rights for industrial development and innovation	No. of National Trademarks Registered	6,300	SDI KIPI 1/7/2023 30/6/2024	to
			No. of patents, utility models and industrial designs registered	700	SDI KIPI 1/7/2023 30/6/2024	to
Acquisition of Regional Anti-Counterfeit Authority exhibit warehouse	To deal with counterfeiting, combat illicit trade and other dealings in counterfeit goods	Increased Brand Protection	No. of inspections undertaken	8,040	SDI ACA 1/7/2023 30/6/2024	to
			No of people reached through awareness on counterfeiting	4,001,224	SDI ACA 1/7/2023 30/6/2024	to
			No. of IPRs recorded	185	ACA 1/7/2023 30/6/2024	to

**State Department for Industry**

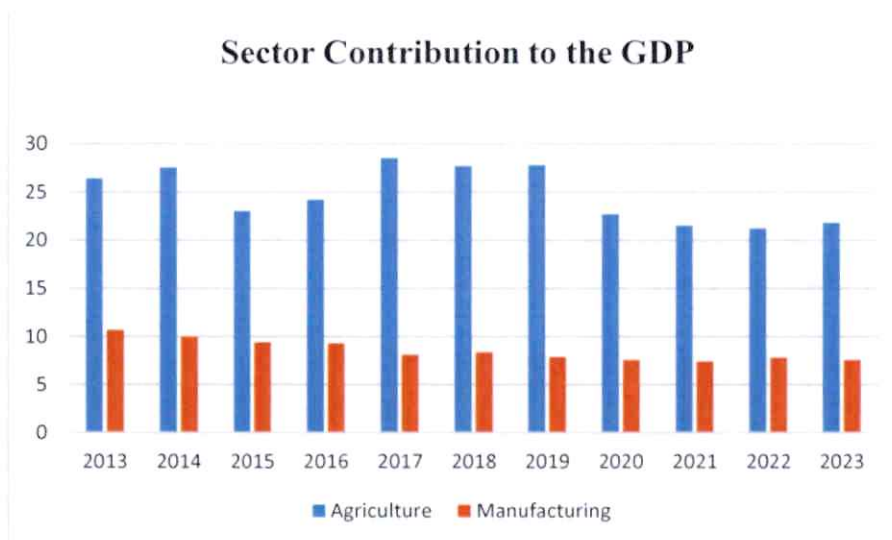
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Kenya Industry and Entrepreneurship Project	To increase innovation and productivity in select private firms	Innovation and productivity Increased for private select firms	No. of SMEs/ Incubators receiving disbursement for upgrading	24	SDI 01/07/2018 to 31/12/2024
			No. of Start-ups connected to international investors, mentors, markets	66	
			No. of Incubators, Innovators, Rapid Tech-skill(boot camp) and SMEs trained /diagnosed	5	
Policy, Legal and Institutional Reforms - SDI	To provide an enabling environment for MSMEs development	Increased manufacturing sector contribution to GDP and employment levels	No. of Policies developed	Developed Legal notice 112 and Legal notice 84 · Developed the Automotive policy · Draft Scrap Metal Act Regulations developed. To be validated once the Act is finalized	SDI 1/7/2023 to 30/6/2024

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**7. Management Discussion and Analysis**

The manufacturing sector contribution has fairly remained below the 10 percent mark as compared to the agriculture sector which they have both backward and forward linkages. Over the period, the sector contribution has averaged 7% to the gross domestic product as depicted in the table below. The share of the Manufacturing sector to GDP, was 7.6 per cent in 2023 as compared to Agriculture sector which recorded a share of 21.8 per cent to the GDP in 2023 (Economic Survey, 2024) as shown in the chart below.



*The Manufacturing Sector Vs Agriculture Sector Contribution to the GDP for the period 2013 to 2023*

To improve the performance of the sector under the Medium Term IV, the State Department has planned the roll out of key projects to increase the sector's contribution from the current level of 7.6% per cent to 15 per cent by 2027, increase the competitiveness of the Kenyan manufactured products; attract more Domestic and Foreign Investments; increasing the volume of Kenyan manufactured exports; and creating over one (1) million additional jobs. The projects planned include: Development of Industrial Clusters; Development of County Aggregation and Industrial Parks; Manufacture of Machinery, Automotive, Equipment and Parts; Integrated Iron and Steel Mill Plant, Scrap Metal and Mineral Value Addition; Manufacture of electrical and electronics products; Industrial Research, Technology and Innovation Programme; and Skills Enhancement Programme for Industrialization. Other programmes and projects include Accreditation and Standardization Programme; Promotion of Industrial Property Rights Protection; Manufacture of Construction Materials; Green Manufacturing Programme; and Pharmaceutical Development Programme.

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In the MTP IV Plan, it is anticipated that manufacturing will gain further impetus from opportunities provided by the AU Agenda 2063, Africa Continental Free Trade Area (AfCFTA), EAC Vision 2030, EAC Industrialization Policy and Strategy, and UN Agenda 2030 on Sustainable Development Goals and equitable economic development in the spirit of “leaving no one behind” and further export opportunities under bilateral negotiated market access frameworks.

**8. Environmental and Sustainability Reporting**

The **Mandate** of the State Department is to provide the general Industrial Policy direction as the country strives to realize its long-term development vision. The overarching policy objective is to enable the industrial sector to attain and sustain annual sector growth rate of 15% and make Kenya the most competitive and preferred location for industrial investment in Africa leading to high employment levels and wealth creation

**a) Sustainability strategy and profile**

The manufacturing sector has played a decisive role in most countries that have transitioned from poor to middle-income and rich countries. The manufacturing industry in Kenya is expected to be a crucial contributor to achieving high and sustainable economic growth rates, and in facilitating job creation and poverty alleviation. The government of Kenya aims to increase the contribution of manufacturing to the Kenyan economy from 9.2 percent in 2017 to at least 25 percent in 2025. Amongst the sectors that are expected to drive this growth are the textile and leather sectors, fish and agro-processing, oil, mining and gas, iron & steel, the construction industry, and the information and communications technology (ICT) sector.

For Kenyan manufacturers to thrive in an open and global economy, they must be able to produce world-class products at a competitive cost. To facilitate this, the government of Kenya continues to invest in high quality infrastructure with the aim of enhancing efficiency and reducing the cost of doing business. This is particularly critical as Kenya neighbors five landlocked countries whose principal routes of exports and imports are through the port of Mombasa at the coast with the Indian Ocean Uganda, Rwanda, Burundi, South Sudan, Ethiopia, and the eastern part of the Democratic Republic of Congo route their imports and exports thorough Kenya. The quality of Kenya’s infrastructure, widely regarded as one of the best in sub-Saharan Africa, therefore has a significant knock-on effect on the regional economy.

## **State Department for Industry**

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The State Department put in place the Management Board Structure bringing together the Cabinet Secretary, Principal Secretary, Head of Directorates and Chief Executive Officers of the various State Corporations under it. This was meant to streamline the operation of the State Department as a whole for efficient and effective service delivery.

The Management Board met once in every month on every first Monday of the month. This built synergy and effective coordination in the implementation and delivery of planned programmes and projects. The reporting and follow up is done to ensure all agreed actions point are implemented within the stipulated timelines. Issues of good governance and accountability have been adopted by the Board to ensure that all Institutions/Departments have zero tolerance to corruption practices, ensure payment of outstanding pending bills and reduction of Audit queries by promptly addressing all the Management Issues raised by Internal Audit Department Unit and Office of the Auditor General.

The State Department has put in place mechanisms of engaging with the Development Donors with a view of supporting in the implementation of Industrial programmes including technical Assistance. Some of the support received include World Bank – on KIEP Program, Stanbic Bank – on ICT equipment; UNIDO - on Country Partnership program; Msingi East Africa – on Textile Development Program; JICA – on OVOP program, and TMEA. The Department is in negotiation with the German Government through GIZ on support to establish Centre for Entrepreneurship.

The Department has signed financing agreement with the World Bank to support the implementation of the Kenya Industry Entrepreneurship Project, which is aims at supporting innovation and productivity improvement for select firms/SMEs.

#### **b) Environmental performance /climate change/ mitigation of natural disasters**

Whereas industries are continuously adopting green manufacturing practices, some firms still face challenges in promoting circularity and sustainability in their operations. Hindrances such as inadequate green financing, poor collaboration between circular economy and sustainability teams and financial institutions, lack of metrics to account for levels of sustainability and lack of comprehensive integrative strategies to harmonize greening processes have slowed down the adoption of green manufacturing practices.

## **State Department for Industry**

### **Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Green manufacturing requires accurate and verifiable data. This is one of the challenges that may slow down the transition. In order to ensure sustainability, digitalization of manufacturing processes will be requirement for green manufacturing. A digital economy is the prerequisite for a green economy.

The State Department undertakes the reviewing and screening of Environment Impact Assessments and Strategic Environmental Assessment for all industrial projects at both the National Level and County level. This is meant to reduce the adverse impact of projects and their impacts on the environment and livelihoods.

In terms of implementing the greening initiative and progressing towards achievement of the 10% tree cover in the country, the State Department planted over 9,000 trees in the FY 2022/2023. The areas where planting of trees was carried out include County Industrial Development offices and in Kenya Industrial Training Institute Nakuru

#### **c) Employee welfare**

Maintaining the health and safety of our employees, customers and neighbours, and protecting the environment are part of our philosophy. Our objective is to have a safe working environment. We are committed to publicly reporting our safety statistics as part of our sustainability strategy.

We are proactive and progressive in our human resources policies and our programs and are committed to creating an outstanding place to work and build a career. We have key policies and provisions that support our strong viewpoints on diversity and inclusion, anti-harassment and human rights. We also invest in talent development through workshops and training programs. Our policies also support our commitment to providing benefits, from health coverage, maternity/paternity leave to bereavement leave.

We have embraced Performance appraisal for all staff having been placed on Performance Contract and 9 SAGAs under our purview. At the Headquarter level, all staff are appraised based on set and agreed upon targets.

The Accounting Officer developed and implemented employee welfare and wellness programmes in the workplace to improve employee productivity, motivation, team working and working environment for the staff at the Headquarters and at all the Field Stations. These programmes included:

- i.) Medical camp for the staff for general check-up, HIV testing and counselling, Cancer awareness among others;
- ii.) Training of Departmental AIDs Committee;
- iii.) Undertook regular distribution of condoms to staff in various offices including field stations; and
- iv.) Facilitated leave management for all the employees including leave commutation, bereavement leave where possible

**State Department for Industry**

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**d) Operational practices/ Market place practices**

The state department is committed to maintaining a responsible supply chain and supplier relations is essential for promoting ethical business practices and fostering positive relationships with suppliers.

The department has been able to achieve this through:

**1. Transparent Contracts and Agreements:**

Clearly defined terms, conditions, and expectations within supplier contracts. We ensure that contracts are transparent and easily understood by both parties, minimizing any potential for misinterpretation or disputes.

**2. Fair and Timely Payments:**

The State Department for Industry honors agreed-upon payment terms and schedules outlined in the contracts. Payments are also processed in a timely manner, reflecting the The State Department's commitment to fair business practices and financial stability.

**3. Effective Communication:**

Maintaining open lines of communication with suppliers to discuss concerns, issues, and opportunities for collaboration while encouraging suppliers to communicate any challenges they may face in meeting contractual obligations, and work together to find mutually beneficial solutions.

**4. Supplier Assessment and Audits:**

The State Department conducts periodic assessments and audits of suppliers to ensure compliance with contractual agreements, quality standards, and ethical guidelines. It evaluates suppliers based on performance, adherence to guidelines, and commitment to responsible business practices.

**5. Compliance with Laws and Regulations:**

The State Department for Industry ensures that the organization and its suppliers comply with all relevant laws, regulations, and industry standards governing procurement, labor, environment, and other aspects of the business

The State Department is spearheading the implementation of public procurement preferences targeting special groups of women, youth and persons with disabilities:

- i.) Department use the Government Advertising Agency to place for its advertisement for delivery of various categories of goods and services;

## **State Department for Industry**

### **Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

- ii.) Conducted evaluation of tenders for goods and services in a transparent manner adhering to all laid down procedures;
- iii.) Awarded Kshs 32.55 million tenders of the total procurement budget to the Youth, Women and Persons with Disabilities;
- iv.) Organized capacity building of three groups through training on: government procurement procedures; the requirements for accessing government procurement opportunities; and the specific opportunities;
- v.) Undertook prequalification of suppliers and special groups that provided the framework for selection of merchant and suppliers;
- vi.) Undertook continuous update of the prequalification framework; and
- vii.) Cleared the pending bills with the available resources provided and within reasonable timelines.

#### **e) Community Engagements-**

The State department for Industry is committed to establishing and maintaining cordial and beneficial links with communities. In line with fulfilling its mandate, 'service to community' we have continued to reach out to the less privileged in society to assist, both in material and non-material ways.

The strong relationships between social partners in Industry have had considerable benefits such as improving collaboration between the worlds of work and training, empowering entrepreneurs and improving the ease of doing business. Improved collaboration helps stakeholders identify relevant qualifications required in the world of work and translate them into up-to-date programmes and curricula. Social partnerships also create links with organisations and create networking opportunities to improve manufacturing and entrepreneurship

The State Department worked with the private sector associations/ communities in advocating for implementation of favourable business environment to facilitate the industrial development. These associations included; Kenya Private Sector Alliance, Kenya Association of Manufacturers, Jua Kali Association, SME Federation of Kenya, Scrap Metal Dealers Associations and Council of Governors among others.

**State Department for Industry**

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Engagement areas for these associations included: elimination of cases of vandalism of national critical infrastructure and theft of private property; taxation of business proposals, adoption of greener production technologies by firms/SMEs, production /energy /labour costs reduction proposals, work environment/employment terms and related issues, business operation facilitation in terms of raw materials imported among other areas

**State Department for Industry**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**9. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the State Department for Industry is responsible for the preparation and presentation of the State Department for Industry's financial statements, which give a true and fair view of the state of affairs of the State Department for Industry for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Industry; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for Industry; (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 Industry accepts responsibility for the State Department for Industry'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 Industry's financial statements give a true and fair view of the state of State Department for Industry's transactions during the financial year ended June 30, 2024, and of the State Department for Industry's financial position as at that date. The Accounting Officer in charge of the State Department for Industry further confirms the completeness of the accounting records maintained for the State Department for Industry, which have been relied upon in the preparation of the State Department for Industry'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 Industry confirms that the State Department for Industry has complied fully with applicable Government Regulations and the terms of

**State Department for Industry  
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external financing covenants (where applicable), and that the State Department for Industry's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that the State Department for Industry 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 Industry financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2024.



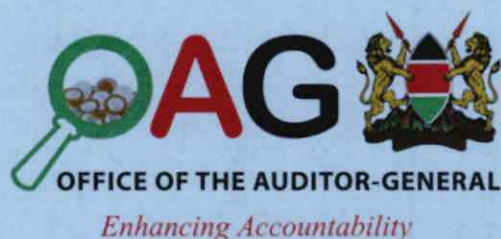
Dr. Juma Mukhwana, PhD, CBS  
Principal Secretary



CPA Ernest Lukayu  
Head of Accounting Unit  
ICPAK Member Number 4150

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## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR INDUSTRY FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of State Department for Industry set out on pages 1 to 47, which comprise of the statement of financial assets and liabilities

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*Report of the Auditor-General on State Department for Industry for the year ended 30 June, 2024*

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Industry as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccuracies of the Transfer to other Government Entities**

The statement of receipts and payments reflects other revenues (Appropriation-In-Aid) of Kshs.520,971,796 as disclosed in Note 3 to the financial statements. Review of receiving entities records revealed A-I-A collection of Kshs.638,903,441 during the year resulting to excess A-I-A amount of Kshs.117,931,645 as further disclosed in Note 6b to the financial statements. However, the Management did not provide evidence or explanation on the excess A-I-A whether there was approval to utilize or surrender to the exchequer as required by law.

Further, Note 6b to the financial statements reflects A-I-A of Kshs.520,971,796 out of which Kshs.18,851,461 relates to Kenya Industrial Research and Development Institute. However, the Institute's financial statements and records reflects an amount of Kshs.24,857,872 resulting in unaccounted for revenue of Kshs.6,006,411.

In the circumstances, the accuracy and completeness of other revenues of Kshs.520,971,796 could not be confirmed.

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

### **Emphasis of Matter**

#### **1. Pending Bills**

Note 17.1 to the financial statements reflects pending accounts payables of Kshs.101,876,885 which were not settled in the year under review but were carried forward to the 2024/2025 year. The pending accounts payables balance includes an amount of Kshs.51,493,715 which relates to 2022/2023 and earlier financial years.

The State Department is at risk of incurring interest and penalties with the continued delay in settling long outstanding bills. Further, failure to settle bills during the year in which they relate to adversely affects the budgetary provisions for the subsequent year as they form a first charge.

## **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects an approved final budget and actual on comparable basis of Kshs.9,022,804,182 and Kshs.5,662,335,523 respectively resulting in an underfunding of Kshs.3,360,468,659 or 37% of the budget

In the circumstances, the under-funding affected the planned activities and may have impacted negatively on service delivery to the public

## **3. County Aggregation Industrial Parks (CAIPs)**

Review of the approved budget for the eighteen (18) Counties in respect to County Aggregation Industrial Parks revealed an allocation of Kshs.250,000,000 per County totaling Kshs.4,500,000,000. However, during the year under review an amount of Kshs 1,152,000,000 was remitted resulting in an underfunding of Kshs.3,348,000,000 or 74% of the budget.

Further, at the time of audit, November 2024, it was noted that the Department did their last visits in April 2024 citing insufficient funds. This was contrary to the agreement that stipulates that regular visits should be undertaken in the Counties.

In the circumstances, the underfunding may have affected the implementation of the projects and without regular visits there is uncertainty on exact implementation on construction of industrial parks.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in use of Public Resources. The issues remain unresolved as Parliament has not deliberated on the same.

### **Other Information**

The Management is responsible for the other information set out on page v to lii which comprise of Key State Department Information and Management, Statement of

Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Based on the audit procedures performed and the matter described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Incomplete and Poor Workmanship on Female Hostels, Central Stores and Ablution Block**

The Kenya Industrial Training Institute (KITI) through the State Department for Industry contracted a construction Company for construction of female hostels, central stores and ablution block. The works commenced on 6 May, 2022 at an estimated contract sum of Kshs.107,101,302 and was to take twenty-six (26) weeks, with an initial completion date of 4 November, 2022. However, the project duration was extended to forty-two (42) weeks with no cost implications. Physical inspection and a letter from the Institute outlines the defects which were hindering the full utilization of the facility after completion and hand over on 15 September, 2023 as seepage/leakage of water on walls and roofs of each floor including the laundry area, Matron's house and washrooms, the TV room remained locked with no access since the project completion, there were fallen ceilings on the ablution block, no grill door to the toilet area of the 1<sup>st</sup> and 2<sup>nd</sup> floor of the hostels as outlined in the Bill of Quantities, there was inadequate gradient not allowing flow of water in the Matron's house and poor workmanship, that is, the plastering and painting works for both the female hostels and ablution block were peeling off.

Further, the Ministry of Lands, Public Works, Housing and Urban Development acknowledged the receipt of a letter dated 20 June, 2024 from the Institute outlining the defects which were hindering the full utilization of the facility. The public works planned a

site inspection on 4 July, 2024. However, the status report from the Public Works was not provided for review. To date the contractor has been fully paid based on recommendations from the Ministry of Public Works. The amount pending is the retention money of Kshs.8,700,000.

In the circumstances, value for money may not have been achieved which could lead to possible loss of funds.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of the Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**20 December, 2024**

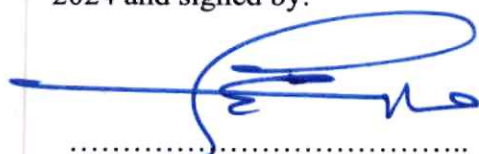
**State Department for Industry**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2024**

	Note	2023- 2024	2022-2023
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	5,099,394,729	3,216,463,942
Proceeds from Sale of Assets	2	41,968,998	41,463,985
Other Revenues	3	520,971,796	221,899,811
<b>TOTAL REVENUES</b>		<b>5,662,335,523</b>	<b>3,479,827,738</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	417,066,399	364,285,453
Use of goods and services	5	516,764,817	379,971,611
Transfers to Other Government Units	6	4,059,677,997	2,402,549,809
Social Security Benefits	7	2,207,448	35,310,982
Acquisition of Assets	8	652,755,454	341,446,587
<b>TOTAL PAYMENTS</b>		<b>5,648,472,115</b>	<b>3,523,564,441</b>
<b>SURPLUS/DEFICIT</b>		<b>13,863,408</b>	<b>(43,736,703)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 30<sup>th</sup> sept 2024 and signed by:



.....  
Dr. Juma Mukhwana, PhD, CBS  
Principal Secretary



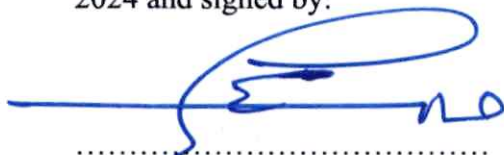
.....  
CPA Ernest Lukayu  
Head of Accounting Unit  
ICPAK Member Number .4150

**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**12. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2024**

	Note	2023- 2024	2022-2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	48,058,640	34,362,424
Cash Balances	9B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>48,058,640</b>	<b>34,362,424</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	10	1,349,860	1,307,121
<b>TOTAL FINANCIAL ASSETS</b>		<b>49,408,500</b>	<b>35,669,546</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	11	24,524,197	23,199,416
<b>NET FINANCIAL ASSETS</b>		<b>24,884,303</b>	<b>12,470,130</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	12,470,130	73,683,119
Prior year adjustments	13	(1,449,235)	(17,476,286)
Surplus/Defict for the year		13,863,408	(43,736,703)
<b>NET FINANCIAL POSSITION</b>		<b>24,884,303</b>	<b>12,470,130</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 30/5 Sept 2024 and signed by:



.....  
Dr. Juma Mukhwana, PhD, CBS  
Principal Secretary



.....  
CPA Ernest Lukayu  
Head of Accounting Unit  
ICPAK Member Number .4150

State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2024

	Note	2023- 2024	2022-2023
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	5,099,394,729	3,216,463,942
Other Revenues	3	520,971,796	221,899,811
		<b>5,620,366,525</b>	<b>3,438,363,753</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	417,066,399	364,285,453
Use of goods and services	5	516,764,817	379,971,611
Transfers to Other Government Units	6	4,059,677,997	2,402,549,809
Social Security Benefits	7	2,207,448	35,310,982
		<b>4,995,716,661</b>	<b>3,182,117,855</b>
<b>Adjusted for:</b>			
Prior Year Adjustments	13	(1,449,235)	(17,476,286)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	14	(42,739)	7,457
Increase/(Decrease) in Accounts Payable: (deposits and retention)	15	1,324,781	3,840,582
		<b>624,482,672</b>	<b>242,617,652</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	41,968,998	41,463,985
Acquisition of Assets	8	(652,755,454)	(341,446,587)
<b>Net cash flows from Investing Activities</b>		<b>(610,786,456)</b>	<b>(299,982,602)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>13,696,216</b>	<b>(57,364,950)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	9A+B	<b>34,362,424</b>	<b>91,727,374</b>
<b>Cash and cash equivalent at END of the year</b>	9A+B	<b>48,058,640</b>	<b>34,362,424</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 30/9/24 2024 and signed by:



.....  
Dr. Juma Mukhwana, PhD, CBS  
Principal Secretary



.....  
CPA Ernest Lukayu  
Head of Accounting Unit  
ICPAK Member Number .4150

State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024  
14. Statement of Comparison of Budget and Actual Amounts for FY2023/24

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	9,556,820,000	- 1,161,710,818	8,395,109,182	5,099,394,729	3,295,714,453	61%
Proceeds from Sale of Assets	33,000,000	5,000,000	38,000,000	41,968,998	(3,968,998)	110%
Other Receipts	372,000,000	217,695,000	589,695,000	520,971,796	68,723,204	88%
<b>Total Receipts</b>	<b>9,961,820,000</b>	<b>- 939,015,818</b>	<b>9,022,804,182</b>	<b>5,662,335,523</b>	<b>3,360,468,659</b>	<b>63%</b>
<b>Payments</b>						
Compensation of Employees	413,510,000	24,765,913	438,275,913	417,066,399	21,209,514	95%
Use of goods and services	750,335,954	- 197,362,087	552,973,867	516,764,818	36,209,049	93%
Transfers to Other Governme	7,178,760,000	91,180,201	7,269,940,201	4,059,677,997	3,210,262,204	56%
Social Security Benefits	5,500,000	-	5,500,000	2,207,448	3,292,552	40%
Acquisition of Assets	1,613,714,046	- 857,599,845	756,114,201	652,755,454	103,358,747	86%
<b>Grand Total</b>	<b>9,961,820,000</b>	<b>- 939,015,818</b>	<b>9,022,804,182</b>	<b>5,648,472,116</b>	<b>3,374,332,066</b>	<b>63%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,863,407</b>	<b>- 13,863,407</b>	

Notes:

- Inadequate Development exchequer funding for the County Industrial Aggregation Parks (CAIP) was the lead cause for the significant underutilization of 44% the Development budget.
- The underutilization of 14% on acquisition of assets was due to slow uptake of the reimbursement process by SMEs thus delayed request for exchequer for KIEP project within the period. In addition, late submission of USD invoice by consultant firm Niras Finland OY payable from KIEP was not processed.

**State Department for Industry**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

The State Department financial statements were approved on 30/06/2024 and signed by:



.....  
Dr. Juma Mukhwana, PhD, CBS

Principal Secretary



CPA Ernest Lukayu

**Head of Accounting Unit**

ICPAK Member Number .4150

State Department for Industry

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

14 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/2024

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,466,400,000	185,518,312	2,651,918,312	2,603,760,590	48,157,722	98%
Proceeds from Sale of Assets	33,000,000	5,000,000	38,000,000	41,968,998	(3,968,998)	110%
Other Receipts	372,000,000	217,695,000	589,695,000	520,971,796	68,723,204	88%
<b>Total Receipts</b>	<b>2,871,400,000</b>	<b>408,213,312</b>	<b>3,279,613,312</b>	<b>3,166,701,384</b>	<b>112,911,928</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	413,510,000	24,765,913	438,275,913	417,066,399	21,209,514	95%
Use of goods and services	543,335,954	(27,178,957)	516,156,997	480,585,685	35,571,312	93%
Transfers to Other Government Units	1,811,920,000	433,726,201	2,245,646,201	2,193,617,997	52,028,204	98%
Social Security Benefits	5,500,000		5,500,000	2,207,448	3,292,552	40%
Acquisition of Assets	97,134,046	(23,099,845)	74,034,201	72,113,238	1,920,963	97%
<b>Grand Total</b>	<b>2,871,400,000</b>	<b>408,213,312</b>	<b>3,279,613,312</b>	<b>3,165,590,767</b>	<b>114,022,545</b>	<b>97%</b>
Surplus/Deficit	-	-	-	1,110,617	- 1,110,617	

Notes

- (a) The overutilization of 10% on proceeds from sale of Assets were realised from the Kenya Industrial Training Institute from levies paid by students joining and continuing studies at the Institute.
- (b) **Reallocations within the year:** The changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.

**State Department for Industry**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

The State Department financial statements were approved on 30<sup>th</sup> June 2024 and signed by:



.....  
Dr. Juma Mukhwana, PhD, CBS

Principal Secretary



.....  
CPA Ernest Lukayu

**Head of Accounting Unit**

ICPAK Member Number .4150

**State Department for Industry**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**14 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/2024**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	7,090,420,000	(1,347,229,130)	5,743,190,870	2,495,634,139	3,247,556,731	43%
<b>Total Receipts</b>	<b>7,090,420,000</b>	<b>(1,347,229,130)</b>	<b>5,743,190,870</b>	<b>2,495,634,139</b>	<b>3,247,556,731</b>	<b>43%</b>
<b>Payments</b>						
Use of goods and services	207,000,000	(170,183,130)	36,816,870	36,179,133	637,737	98%
Transfers to Other Government Units	5,366,840,000	(342,546,000)	5,024,294,000	1,866,060,000	3,158,234,000	37%
Acquisition of Assets	1,516,580,000	(834,500,000)	682,080,000	580,642,216	101,437,784	85%
<b>Grand Total</b>	<b>7,090,420,000</b>	<b>(1,347,229,130)</b>	<b>5,743,190,870</b>	<b>2,482,881,349</b>	<b>3,260,309,521</b>	<b>43%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,752,790</b>	<b>(12,752,790)</b>	

Notes :

- a) Inadequate exchequer funding for the County Industrial Aggregation Parks (CAIP) was the cause for the significant underutilization of 63% the Development budget for transfers to other Government units.
- b) The underutilization of 14% on acquisition of assets was due to slow uptake of the reimbursement process by targeted SMEs thus delayed request for exchequer for KIEP project within the period. In addition, late submission of USD invoice by consultant firm Niras Finland OY payable from KIEP was not processed

**State Department for Industry**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

The State Department financial statements were approved on 30/9/2024 and signed by:



.....

Dr. Juma Mukhwana, PhD, CBS

Principal Secretary



.....  
CPA Ernest Lukayu

**Head of Accounting Unit**  
ICPAK Member Number .4150

State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023/2024

<b>Programme/Sub-programme</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	Kshs	Kshs	Kshs
<b>General Administration Planning and Support</b>	<b>551,820,765</b>	<b>513,533,609</b>	<b>38,287,156</b>
General Administration Planning and Support	551,820,765	513,533,609	38,287,156
<b>Industrial Development and Investments</b>	<b>6,374,555,718</b>	<b>3,008,707,299</b>	<b>3,365,848,419</b>
Promotion of Industrial Development and Investments	6,072,695,303	2,708,529,727	3,364,165,576
Promotion of Industrial Training	301,860,415	300,177,572	1,682,843
<b>Standards and Business Incubation</b>	<b>2,096,427,699</b>	<b>2,126,231,207</b>	<b>(29,803,508)</b>
Standardization, Metrology and Conformity Assessment	650,530,000	605,570,335	44,959,665
Business Financing and Incubation for MSMEs	646,807,498	538,873,210	107,934,288
Industrial Research, Development and Innovation	799,090,201	981,787,662	(182,697,461)
<b>TOTAL</b>	<b>9,022,804,182</b>	<b>5,648,472,116</b>	<b>3,374,332,066</b>

This statement is a disclosure statement indicating the utilisation in the same format at the State Department's budgets which are programme based.

**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**15. Notes to the Financial Statements**

**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 State Department**

The financial statements are for the State Department for Industry. The financial statements encompass the reporting State Department as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the State Department:

- i. Project – Kenya Industry and Entrepreneurship  
Project (KIEP) World bank funded project*

**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.

**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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

**a) Recognition of Receipts**

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

**(i) Transfers from the Exchequer**

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

**(ii) 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 State Department or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) miscellaneous 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 State Department recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Industry.

**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**iv) Principal on borrowing**

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

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

**vi) In-kind contributions**

In-kind contributions are donations that are made to the State Department in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department for

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Industry 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.

**vii) Third Party Payments**

Included in the receipts and payments, are payments made on the State Department's 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 or grants.

**c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**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 and retentions. As of 30<sup>th</sup> June 2024, this amounted to Kshs.24,524,197 compared to Kshs, 23,199,416 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

**d) Imprests and advances**

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

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imprest or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

#### **e) Third party deposits and retention**

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

#### **f) Pending Bills**

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

#### **g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-State Department transfers.

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

**j) Prior Period Adjustment**

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

**k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department and another State Department are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department; or
- b) A present obligation that arises from past events but is not recognised because:

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- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Industry does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 18** of this financial statement is a register of the contingent liabilities in the year.

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**Notes to the Financial Statements**

**1 Exchequer releases**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	725,015,396	1,081,978,092
Total Exchequer Releases for quarter 2	688,897,765	634,317,999
Total Exchequer Releases for quarter 3	1,599,444,566	576,594,834
Total Exchequer Releases for quarter 4	2,086,037,002	923,573,018
<b>TOTAL</b>	<b>5,099,394,729</b>	<b>3,216,463,942</b>

During the year, the State Department was to receive Kshs. 8,395,109,183; however, the State Department received Kshs. 5,099,394,729 falling short by Kshs. 3,295,714,453.

**2.Proceeds from Sale of Assets**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	41,968,998	41,463,985
<b>TOTAL</b>	<b>41,968,998</b>	<b>41,463,985</b>

These receipts relate to tuition fees and other levies charged on students undertaking various courses at KITI and receipts from disposal of unserviceable assets.

**3.Miscellaneous Receipts**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	520,971,796	221,899,811
<b>TOTAL</b>	<b>520,971,796</b>	<b>221,899,811</b>

Relates to AIA raised by the State Department's SAGAs in terms of licence fees and administrative fees.

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**Notes to the Financial Statements (continued)**

**4. Compensation to Employees**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Basic salaries of permanent employees	272,755,374	211,695,248
Basic wages of temporary employees	2,553,968	-
Personal allowances paid as part of salary	141,757,057.00	152,590,205
<b>TOTAL</b>	<b>417,066,399</b>	<b>364,285,453</b>

Compensation of Employees comprise of remuneration paid to permanent and temporary employees in return for work done. It also includes statutory contributions made by the state Department on behalf of its employees.

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**Notes to the Financial Statements (Continued)**

**5. Use of Goods and Services**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Utilities, supplies and services	29,550,452	29,217,275
Communication, supplies and services	4,035,738	1,944,983
Domestic travel and subsistence	49,644,281	17,927,437
Foreign travel and subsistence	24,788,729	1,675,488
Printing, advertising and information supplies & services	3,756,247	698,528
Rentals of produced assets	87,107,087	99,274,057
Training expenses	10,436,150	12,698,356
Hospitality supplies and services	29,401,716	4,491,204
Specialised materials and services	114,114,383	134,531,657
Office and general supplies and services	14,966,582	9,612,839
Fuel Oil and Lubricants	23,758,072	4,668,705
Other operating expenses	115,025,061	58,753,988
Routine maintenance – vehicles and other transport equipment	7,925,195	2,597,554
Routine maintenance – other assets	2,255,125	1,879,542
<b>TOTAL</b>	<b>516,764,817</b>	<b>379,971,611</b>

**6. Grants and Transfers to other Government Entities**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Current Grants to Government Agencies and other levels of Government	2,193,617,997	1,710,619,809
Capital Grants to Government Agencies and other levels of Government	1,866,060,000	691,930,000
<b>TOTAL</b>	<b>4,059,677,997</b>	<b>2,402,549,809</b>

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Notes to the Financial Statements (Continued)**

**6b: Transfers to self – reporting entities in the year**

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

Description	Recurrent Kshs	Development Kshs	AIA	2023 - 2024 Kshs
Transfers to SAGAs and SCs				-
ANTI-COUNTERFEIT AGENCY	350,020,000		135,000,000	485,020,000
KENYA ACCREDITATION SERVICE	226,200,000	100,000,000	154,000,000	480,200,000
KENYA INDUSTRIAL RESEARCH AND DEVELOPMENT INSTITUTE	700,146,201	262,790,000	18,851,461	981,787,662
NUMERICAL MACHINING COMPLEX LIMITED	338,030,000	32,220,000	146,000,000	516,250,000
RIVATEX EAST AFRICA LTD	47,000,000	319,050,000		366,050,000
SCRAP METAL COUNCIL	11250000		67,120,335.0	78,370,335
<b>sub - total</b>	<b>1,672,646,201</b>	<b>714,060,000</b>	<b>520,971,796</b>	<b>2,907,677,997</b>
Capital Grants to Other levels of government				-
BUNGOMA COUNTY REVENUE FUND	-	64,000,000		64,000,000
BUSIA COUNTY INDUSTRIAL PARK ACCOUNT		64,000,000		64,000,000
EMBU COUNTY REVENUE FUND		64,000,000		64,000,000
GARISSA COUNTY REVENUE FUND		64,000,000		64,000,000
HOMA BAY COUNTY REVENUE FUND		64,000,000		64,000,000
KIAMBU COUNTY REVENUE FUND		64,000,000		64,000,000
KIRINYAGA COUNTY REVENUE ACCOUNT		64,000,000		64,000,000
machakos county revenue fund		64,000,000		64,000,000
MERU COUNTY RECURRENT ACCOUNT		64,000,000		64,000,000
MIGORI COUNTY REVENUE FUND		64,000,000		64,000,000
MOMBASA COUNTY		64,000,000		64,000,000
MURANGA COUNTY REVENUE FUND		64,000,000		64,000,000
NAKURU COUNTY AGGREGATION CENTRES AND INDUSTRIAL PARKS		64,000,000		64,000,000
NANDI COUNTY REVENUE FUND		64,000,000		64,000,000
NYAMIRA COUNTY REVENUE FUND		64,000,000		64,000,000
SIAYA COUNTY GOVERNMENT		64,000,000		64,000,000
TRANS NZOIA COUNTY REVENUE FUND		64,000,000		64,000,000
UASIN GISHU COUNTY		64,000,000		64,000,000
<b>sub - total</b>		<b>1,152,000,000</b>	<b>-</b>	<b>1,152,000,000</b>
<b>TOTAL</b>	<b>1,672,646,201</b>	<b>1,866,060,000</b>	<b>520,971,796</b>	<b>4,059,677,997</b>

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.


NOTE: Actual AIA raised by the SAGAs has been accounted for and reported in these Financial Statements to the extent of their final approved budgets. Overcollection by below listed SAGAs could not be accounted for by SDI due to limitation of the IFMIS controls. However, as self-reporting entities, the SAGAs are expected to account for and report on their AIA collected during the period.

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<b>S/N</b>	<b>SAGA</b>	<b>FINAL APPROVE D BUDGET</b>	<b>ACTUAL AIA</b>	<b>OVER COLLECT ION</b>
1	Anti counterfeit Authority (ACA)	135,000,000	236,383,245	101,383,245
2	Kenya Accreditation Service (KENAS)	154,000,000	165,470,395	11,470,395
3	Numerical Machining Complex (NMC)	146,000,000	151,078,005	5,078,005
	<b>TOTAL</b>	<b>435,000,000</b>	<b>552,931,645</b>	<b>117,931,645</b>

**7. Social Security Benefits**

<b>Description</b>	<b>2023- 2024</b>	<b>2022- 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	2,207,448	35,310,982
<b>TOTAL</b>	<b>2,207,448</b>	<b>35,310,982</b>

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**8. Acquisition of Assets**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
<b>Non Financial Assets</b>		
Refurbishment of Buildings	267,022	532,046
Construction and Civil Works	45,689,954	94,000,000
Purchase of Vehicles and Other Transport Equipment	20,467,179	-
Purchase of Office Furniture and General Equipment	4,666,261	47,550
Purchase of Specialised Plant, Equipment and Machinery	244,470	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	46,799,999	-
Research, Studies, Project Preparation, Design & Supervision	534,620,569	246,866,991
<b>TOTAL</b>	<b>652,755,454</b>	<b>341,446,587</b>

**9. Cash and Bank Accounts**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Bank Accounts (Note 9 A)	48,058,640	34,362,424
<b>Total</b>	<b>48,058,640</b>	<b>34,362,424</b>

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**9A: Bank Accounts**

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2023- 2024	2022- 2023
		Kshs	Kshs
Central Bank of Kenya, 87038023,KShs	1	339,561	1,340,765
Central Bank of Kenya, 87056980,KShs	1	141,247	108,469
Central Bank of Kenya, 87134823,KShs	1	12,967,459	10,217,300
Central Bank of Kenya, 30861002,KShs	1	23,053,635	9,713,774
kenya commercial Bank-1112977716 KITI,Kshs	1	-	-
kenya commercial Bank-1296535665 KITI,Kshs	1	11,556,738	12,982,116
<b>Total</b>		<b>48,058,640</b>	<b>34,362,424</b>

**10. Imprests and Advances**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Government Imprests	-	-
Salary advances	35,000	-
District suspense	1,314,860	1,307,121
Clearance accounts		-
<b>TOTAL</b>	<b>1,349,860</b>	<b>1,307,121</b>

**11. Third party deposits and retention**

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Retention	6,160,128		1,449,736	
Deposits	18,364,069		21,749,680	
<b>Total</b>	<b>24,524,197</b>		<b>23,199,416</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Prior FY</b>	<b>% of the Total</b>
Under one year	4,710,392	19%	1,449,736	6%
1-2 years	19,359,559	79%	21,295,434	92%
Over 3 years	454,246	2%	454,246	2%
<b>Total</b>	<b>24,524,197</b>	<b>100%</b>	<b>23,199,416</b>	<b>100%</b>

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Deposits over 3 years relates balances transferred from old bank account.

Increase in Retention money is a result of civil works undertaken by KITI during the financial year.

**12. Fund Balance Brought Forward**

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Bank accounts	34,362,424	91,727,374
Cash in hand	-	-
Receivables - Outstanding Imprests	1,307,121	1,314,578
Payables - Deposits	(23,199,416)	(19,358,833)
<b>TOTAL</b>	<b>12,470,130</b>	<b>73,683,119</b>

**13. Prior Year Adjustments**

	Balance b/f FY 2023/2024 as per audited Financial statements	Adjustments	Adjusted Balance c/f FY 2023/2024
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	34,362,424	(1,449,235)	32,913,189.90
Cash in hand	-	-	-
Accounts Payables	(23,199,416)	-	(23,199,416.00)
Receivables	1,307,121	-	1,307,121.40
Others ( <i>specify</i> )	-	-	-
	<b>12,470,130</b>	<b>(1,449,235)</b>	<b>11,020,895.30</b>

The adjusted balances are not carried down on the face of the financial statement. The adjustments relate to ksh 1,449,235 unspent cash balance swept to the exchequer Account.

**14. (Increase)/ Decrease in Advances and Imprests**

Description	2023- 2024	2022- 2023
	KShs	KShs
Receivables as at 1st July (A)	1,307,121	1,314,578
Receivables as at 30th June (B)	1,349,860	1,307,121
(Increase)/ Decrease in Receivables (C=(B	<b>(42,739)</b>	<b>7,457</b>

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**15. Increase/ (Decrease) in Retention and Third-Party Deposits**

<b>Description</b>	<b>2023- 2024</b>	<b>2022- 2023</b>
	<b>KShs</b>	<b>KShs</b>
Payables as at 1st July (A)	23,199,416	27,039,998
Payables as at 30th June (B)	24,524,197	23,199,416
Increase/ (Decrease) in payables (C=(B-A)	<b>1,324,781</b>	<b>3,840,582</b>

**16. Other Important Disclosures**

**16.1. Related Party Disclosures**

The following comprise of related parties to the State Department for Industry

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

**Related party transactions:**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to Related Parties</b>		
Transfers to SCs and SAGAs	2,193,617,997	2,402,549,809
Transfers to Development Project	714,060,000	200,843,147
Transfers To County Governments	1,152,000,000	0
<b>Total Transfers to Related Parties</b>	<b>4,059,677,997</b>	<b>2,603,392,956</b>
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	5,099,394,729	3,216,463,942
<b>Total Transfers from Related Parties</b>	<b>5,099,394,729</b>	<b>3,216,463,942</b>

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An amount of ksh 4,818,359 Fee arrears remains unpaid by students undertaking various courses at the Kenya industrial training institute as per schedule attached to this financial statements as Annex 7.

**17. Other Important Disclosures**

**17.1 Pending Accounts Payable (See Annex 1)**

	Balance b/f 2022/2023	Additions for the period	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Civil Works		2,752,558.00		2,752,558.00
Supply of Goods	54,488,308.0 0	18,834,824.7 0	13,464,655.0 0	59,858,477.7 0
Supply of Services	52,207,172.0 0	28,795,789.2 0	41,737,110.0 0	39,265,850.00
<b>Total</b>	<b>106,695,480</b>	<b>50,383,172</b>	<b>55,201,766</b>	<b>101,876,885</b>

Recurrent Liabilities were not paid during the year due to budget cuts and lack of exchequer funding. Included in the balance brought forward in 2022/2023 are historical pending bills of ksh. 15,296,032 and kshs.5,387,352 for KITI and SDI respectively which have been classified as supply of goods and services respectively.

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17.2: Other Pending Payables (See Annex 3)

	Balance b/f 2022/2023 FY	Additions for the period	Paid during 2023/24	Balance c/f 2023/2024 FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties- KITI	12,982,116	40,546,953	(41,972,332)	11,556,738
Amounts due to Third Parties – SDI hdqs	10,217,300	16,476,871	(13,726,712)	12,967,459
<b>Total</b>	<b>23,199,416</b>	<b>57,023,824</b>	<b>(55,699,044)</b>	<b>24,524,197</b>

17.3 External Assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received as Loans and Grants	511,579,713	162,349,347
<b>Total</b>	<b>511,579,713</b>	<b>162,349,347</b>

a) External assistance relating loans and grants

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	511,579,713	162,349,347
<b>Total</b>	<b>511,579,713</b>	<b>162,349,347</b>

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**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		3,701,172,339	4,515,734,704
<b>Total</b>		<b>3,701,172,339</b>	<b>4,515,734,704</b>

**c) Classes of providers of external assistance**

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
International Assistance Organization	511,579,713	162,349,347
<b>Total</b>	<b>511,579,713</b>	<b>162,349,347</b>

**d) Purpose and use of external assistance**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation to Employees	-	13,500,000
Use of Goods and Services	336,006,184	229,172,890
Transfers to other Government Units	138,514,145	4,317,300
Other grants and transfer/payments	59,330,390	
Acquisition of non- financial Assets	769,850	
<b>Total</b>	<b>534,620,569</b>	<b>246,990,190</b>

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**18. Contingent Liabilities**

No contingent liabilities existed during the year

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**19. Progress on follow-up of Prior Years Auditor-General's recommendations.**

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>  <i>(Resolved / Not Resolved)</i>	<b>Timeframe:</b>  <i>(Put a date when you expect the issue to be resolved)</i>
1457 (2020/2021)	Motor Vehicles without Title Documents			

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	<p>Annex 4, the summary of fixed assets register reflects a total historical cumulative cost of assets of Kshs.390,303,20. However, the balance excludes 78 motor vehicles (36 motor vehicles at the Headquarters and 42 motor vehicles at the County Industrial Development Offices) with an estimated value of Kshs.185,080,000 and Kshs.94,200,600, respectively. Records provided indicated that out of the pool of 78 motor vehicles, 75 motor vehicles did not have logbooks or any registration documents and therefore it was not possible to determine their ownership status. Management explained that, the original registration documents for the motor vehicles could not be traced due to the reorganization of the Ministry of Industrialization into various State Departments. Although, Management had requested for copies of the registration documents from the National Transport Safety Authority (NTSA), the logbooks had not been received. In the absence of the logbooks, it was not</p>	<p>The Ministry of Industrialization has over time undergone changes during Government reorganization. In the last few years, the ministry has been reorganized into various State Departments each with Accounting Officers. During the reorganization, motor vehicles were shared among the State Departments without the transfer of logbooks. Due to these changes the original copies of the indicated registration cannot be traced.</p> <p>Out of the pool of 78 vehicles, 5 vehicles have registration certificates while 3 vehicles belonged to</p>	<p>National Assembly by a resolution passed on 28<sup>th</sup> February, 2024 adopted the report of the Public Accounts committee on report of the Auditor General on the financial statements for the National Ministries, Departments and Agencies for 2020/2021. The recommendations of the committee was that the Accounting officer liaise with NTSA to investigate ownership of the 13 vehicles. The Accounting Officer has since appointed Brenda Nyukuri (transport officer) to manage the state Department E- Citizen account. She has applied for log books for the 13 remaining vehicles.</p> <p><b>Resolved</b></p>	<p>By end of September 2024</p>
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	<p>possible to confirm ownership of the motor vehicles.</p>	<p>other State Departments and Agencies namely; State department for Mining (<b>GKB 136V</b>), Kenya leather Development Council (<b>KCP 236A</b>) and Export Processing Zones Authority (<b>KCP 273A</b>). The 3 vehicles have since been surrendered to their rightful owners.)</p> <p>The State Department for Industrialization through a letter dated <b>16<sup>th</sup> December 2021</b></p> <p><b>Ref;</b> MITED/SDI/TRA/8/1 requested the National Transport and Safety Authority (NTSA) for verification of vehicles owned by the Ministry of Industry-State Department for Industrialization. The Authority responded</p>		
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		<p>through letter Ref: NTSA/C/RT/005/2 VOL.1 dated 2<sup>nd</sup> June 2022 and provided a list of motor vehicles owned and registered under the Ministry of Industry- the State Department for Industrialization. Out of the list provided by the Authority (NTSA), the following were noted;</p> <ul style="list-style-type: none"><li>• 57 vehicles are owned and registered under the Ministry of Industry- the State Department for Industrialization and can be traced.</li><li>• 13 vehicles are recorded under the State Department for Industrialization</li></ul>		
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		<p>motor Vehicle Inventory but not registered under the State Department.</p> <p>Through a letter dated <b>24<sup>th</sup> October, 2022,</b> Ref: MITED/SDI/TRA/8/1, the State Department wrote to the NTSA requesting for identification of ownership of the 13 vehicles We are a waiting for the Authority's response on the same.</p> <p>Further, a letter dated <b>10<sup>th</sup> January, 2023</b> REF; <b>MITED/SDI/TRA/8/1,</b> by the State Department to NTSA requested for the issuance of duplicate copies of registration certificates</p>		
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		for the 57 vehicles which had been confirmed to belong to the State Department for Industrialization. We have since received 56 duplicate registration certificates. The NTSA confirmed the 13 vehicles are registered under the State department and logbooks have been applied for.		



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<p><b>1458 (2020/2021)</b></p>	<p><b>Budgetary Control and Performance</b></p>			
	<p>The State Department received Exchequer receipts totalling Kshs.4,534,617,601 against an approved budget of Kshs.6,626,795,985 resulting to a shortfall of Kshs.2,092,178,384 or 32% of the approved budget. Similarly, actual expenditure amounted to Kshs.4,569,897,965 against the approved budget of Kshs.6,626,795,985 resulting to an under absorption of Kshs.2,056,898,020 or 31% which occurred mainly under transfers to other government units. The Management attributed the under absorption to delays in Exchequer releases by The National Treasury. The shortfall in budgeted receipts and under-absorption implies that the overall goals and objectives of the State Department were not achieved as planned.</p>	<p>The under expenditure was due to Lack of exchequer from the National Treasury for Kenya Industry &amp; Entrepreneurship (KIEP) project as a result of the slowdown of activities due to proposed restructuring process and also most the State Corporation (SAGAS) never attained 100% of the Actual Appropriation In Aid (AIA) collected due Covid-19 other economic challenges.</p>	<p>Resolved</p>	

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<b>1459 (2020/2021)</b>	<b>Pending Bills</b>			

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	<p>As previously reported, Notes 17.1 and 17.3 to the financial statements reflects pending bills amounting to Kshs.120,698,294 comprised of Kshs.22,753,616 for the State Department, Kshs. 77,487,181 for Kenya Industrial Training Institute (KITI) and Kshs.20,457,497 due to other entities respectively, that were not settled in the year under review but were carried forward to the 2021/2022 financial year. Failure to settle bills in the year to which they relate will adversely affect the implementation of the subsequent 486 year's budgeted programmes as the pending bills form a first charge to that year's budget provision.</p>	<p>Out of the pending bill balance of Kshs 90,272,732 the State Department has paid Kshs 26,475,896 relating to Kenya Industrial Training Institute. The State Department was not in a position to clear the entire amount of pending bills due to the austerity measures introduced at the onset of the Financial year 2022/23</p>	<p>National Assembly by a resolution passed on 28<sup>th</sup> February, 2024 adopted the report of the Public Accounts committee report of the Auditor General on the financial statements for the National Ministries, Departments and Agencies for 2020/2021, recommended that the Accounting Officer to prioritize pending bills and treat them as a first charge in successive budgets. The Accounting Officer continues to prioritize the pending bills and treat them as first charge in subsequent periods. Resolved</p>	

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<p><b>1460 (2020/2021)</b></p>	<p><b>Exchequer Releases Received After Year End</b></p>			
	<p>As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects Exchequer releases amounting to Kshs.4,409,619,069. Included in the balance is an amount of Kshs.528,363,136 relating to Exchequer released by The National Treasury to the State Department from 2 July, to 7 July, 2021 as summarized below; The delayed Exchequer releases may have affected the State Department's ability to implement its planned programmes, thus negatively impacting on service delivery to the public.</p>	<p>It is true that we received the exchequers from The National Treasury on 4th July 2022, the requisition was done on time. The activities were on going thus it never affected the service delivery.</p>	<p>National Assembly by a resolution passed on 28<sup>th</sup> February, 2024 adopted the report of the Public Accounts committee on report of the Auditor General on the financial statements for the National Ministries, Departments and Agencies for 2020/2021. The committee recommended that the National Treasury adheres with financial year timelines and releases exchequer on time. Resolved.</p>	

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<b>1461 (2020/2021)</b>	<b>Failure to Provide Internal Audit Reports</b>			

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During the audit, the Internal Audit reports for the State Department were not provided for review and it was therefore not possible to ascertain whether the Internal Audit Function had given an assurance on the state of the risk management, internal control and governance within the State Department as required by Regulation 160(1) of the Public Finance Management (National Government) Regulations, 2015. Further, the Management did not provide the Audit Committee minutes for audit review, contrary to Regulations 166(2) and 179(1) of the Public Finance Management (National Government) Regulations, 2015, which requires the Audit Committee to carry out annual Government) Regulations, 2015, which requires the Audit Committee to carry out annual review of independence, performance, and competency of the internal audit unit and comment on their effectiveness in the annual report and also ensure that the Audit Committee meets at least once in every three months respectively.

The Internal Audit function carried out two (2) Audit reviews at Kenya Industrial Training Institute (KITI) as per the annual work plan for the year. Further, the Accounting officer requested the Internal Audit unit to carry out an Audit review on grants sent to RIVATEX. At the time of the Audit, the reports had not been finalized as we were waiting for responses from the management. The Management submitted the responses but the Committee did not meet under the year of Audit due to budget constraints.

National Assembly by a resolution passed on 28<sup>th</sup> February, 2024 adopted the report of the Public Accounts committee on report of the Auditor General on the financial statements for the National Ministries, Departments and Agencies for 2020/2021. The committee reprimanded the Accounting officer for providing internal audit reports late. Resolved.

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<p><b>1589-1593 (2021/2022)</b></p>	<p>These paragraphs raised in the FY 2021/2022 were in relation to prior year matters of FY2020/2021 addressed under paragraphs 1457-1461 above.</p>	<p>The Public Accounts Committee has since deliberated on the audit issues for 2020/2021 and its report adopted on 28<sup>th</sup> February, 2024 by the National Assembly. The report is being implementation.</p>	<p><b>Resolved</b></p>	

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<p><b>1671. (2022/2023)</b></p>	<p><b>Transfer to Other Government Entities</b></p>			
<p><b>1672. (2022/2023)</b></p>	<p><b>Pending Bills</b>  Notes 17.1 to the financial statements reflects pending bills amounting to Kshs.106,695,480 which comprises of Kshs.58,716,112 for the State Department and Kshs.47,979,368 for Kenya Industrial Training Institute which were not settled in the year under review but were carried forward to the 2023/2024 financial year. The pending bills balance includes an amount of Kshs.32,210,566 which relates to 2021/2022 and earlier financial years. The State Department is at risk of incurring interest and penalties with the continued delay</p>	<p>Of the pending bills amounting to Kshs. 106,695,480, pending bills for the period 30th June, 2022 and prior years amounting to ksh. 37,486,899.60 were submitted to the Pending bills verification committee at the National Treasury whose recommendations are awaited. Pending bills</p>	<p>Not resolved. Awaiting appearance before the National Assembly's Public Accounts Committee</p>	<p>PAC calender</p>

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	is settling the long outstanding bills. Further, failure to settle bills in the year to which they relate will adversely affect the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge for that year's budget provision.	worth ksh. 55,201,765.50 were paid during the year 2023/2024. Pending bills amounting to kshs. 14,006,815 were not paid due to budget cuts during the year hence carried forward to 2024/2025.		
<b>1673 (2022/2023)</b>	<b>Budgetary Control and Performance</b>			
	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,950,805,540 and	The under expenditure was due to delay in implementation of the Kenya Industry &	Not resolved. Awaiting appearance before the National Assembly's Public Accounts Committee.	PAC calender

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	<p>Kshs.3,479,827,738 respectively, resulting in an underfunding of Kshs.470,977,802 or 12% of the budget. Similarly, the State Department expended Kshs.3,523,564,441 against an approved budget of Kshs.3,950,805,540 resulting to an under-expenditure of Kshs.427,241,099 or 11% of the budget. The budget underperformance and under expenditure affected the planned activities and may have impacted negatively on service delivery to the citizens. My opinion is not modified in respect of these matters.</p>	<p>Entrepreneurship (KIEP) project as a result of the slowdown of activities between June 2021 and April 2023 due to proposed restructuring process.</p>		
<p>1674. (2022/2023)</p>	<p><b>Unresolved Prior Year Matters</b></p>			



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	<p>In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effective of Internal Controls, Risk Management and Governance. The issue had been addressed. However, the Management is awaiting recommendations of the Parliamentary Committee.</p>	<p>Prior year issues for FY 2020/2021 which were brought forward to FY 2021/2022 were resolved. Matters for 2022/2023 as discussed above are awaiting deliberations by the Public Accounts Committee.</p>	<p>Resolved 2020/2021 and 2021/2022.                  Not resolved 2022/2023</p>	<p>PAC Calendar</p>



Accounting Officer



Head of Accounting Unit

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**16. Annexes**

**Annex 1 - Analysis of Pending Accounts Payable**

1. Supplier of Goods or Services		Date invoiced/	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	Construction of civil works								
1	M/s Malsha Enterprises		Rehabilitation and civil works			2,752,557		2,752,557	inadequate budget provision
	<b>Sub-Total</b>					<b>2,752,557</b>	<b>0</b>	<b>2,752,557</b>	
<b>Supply of goods</b>									
Supplier of Goods or Services	Date invoiced/	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments	
2	Deboma Agencies	44013 Supply of Toners 55A	499,000.00	499,000.00			499,000.00	inadequate budget provision	
3	Afro Kent office Equipment	17/06/2020 Supply of Desktop Computers	1,545,000.00	1,545,000.00			1,545,000.00	inadequate budget provision	
4	Esmart services	15/06/2020 lamps,PLC,bulbs & halogen	1,311,500.00	1,311,500.00			1,311,500.00	inadequate budget provision	
5	Robi Agencies	15/06/2020 Supply of tonner HP 305A	506,500.00	506,500.00			506,500.00	inadequate budget provision	
6	Minimix Agencies	19/06/2020 supply of pens ,envelopes	589,950.00	589,950.00			589,950.00	inadequate budget provision	
7	Esmart services	15/06/2020 Supply of toners 05A & Folders	530,000.00	530,000.00			530,000.00	inadequate budget provision	
8	Jaycode Enterprises	16/06/2020 Supply of binding Covers	555,000.00	555,000.00			555,000.00	inadequate budget provision	
9	Arindo Enterprises	17/06/2020 Supply of toner 507A	540,000.00	540,000.00			540,000.00	inadequate budget provision	
10	Sptrade Kenya Ltd	15/06/2020 Caps	1,065,000.00	1,065,000.00			1,065,000.00	inadequate budget provision	
11	Afro Kent office Equipment	15/06/2020 Supply of Desktop Computers	927,000.00	927,000.00			927,000.00	inadequate budget provision	
12	MFI Document Solutions	Supply of Photocopier Machine	1,644,648.00	1,644,648.00			1,644,648.00	inadequate budget provision	
13	Unikem Enterprises	15/06/2020 Supply of Toner HP 55A	500,000.00	500,000.00			500,000.00	inadequate budget provision	
14	Jenmea Enterprises	17/06/2020 Note books	495,000.00	495,000.00			495,000.00	inadequate budget provision	

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15	Emart services	22/06/2020	Supply of Assorted items	747,200.00	747,200.00		747,200.00	inadequate budget provision
16	Glomrand Enterprises	28/06/2022	Supply of Assorted items	376,000.00	376,000.00		376,000.00	inadequate budget provision
17	Restoper Company		Wall Clocks	45,000.00	45,000.00	45,000.00	0.00	paid
18	Muaki Pharmaceuticals		Drugs	329,720.00	329,720.00	329,720.00	0.00	paid
19	Marv & Mo General Merchants		Food and Rations	193,750.00	193,750.00	193,750.00	0.00	paid
20	Ngumuka Limited		Food and Rations	146,700.00	146,700.00	146,700.00	0.00	paid
21	Nelimax Ventures		Food and Rations	220,040.00	220,040.00	220,040.00	0.00	paid
22	Chebochok General Merchants		Food and Rations	387,600.00	387,600.00	387,600.00	0.00	paid
23	Rawaka Merchants		Food and Rations	91,200.00	91,200.00	91,200.00	0.00	paid
24	Sunm Food Supply		Food and Rations	250,000.00	250,000.00	250,000.00	0.00	paid
25	Syntext Solutions		Food and Rations	258,400.00	258,400.00	258,400.00	0.00	paid
26	Evantum Limited		Food and Rations	784,550.00	784,550.00	784,550.00	0.00	paid
27	Phena Supplies		Food and Rations	50,190.00	50,190.00	50,190.00	0.00	paid
28	Janiedot Enterprises		Food and Rations	141,300.00	141,300.00		141,300.00	inadequate budget provision
29	Abijoh Investment		Food and Rations	172,460.00	172,460.00	172,460.00	0.00	paid
30	Dalushe Enterprise		Food and Rations	23,100.00	23,100.00	23,100.00	0.00	paid
31	Nankuz Ventures		Food and Rations	164,200.00	164,200.00		164,200.00	inadequate budget provision
32	Nachibwete Enterprises		Food and Rations	129,200.00	129,200.00	129,200.00	0.00	paid
33	Shamil Enterprises		Food and Rations	129,200.00	129,200.00	129,200.00	0.00	paid
34	Emrome Enterprises		Food and Rations	65,240.00	65,240.00	65,240.00	0.00	paid
35	Mukas Family General Merchants		Food and Rations	76,090.00	76,090.00	76,090.00	0.00	paid
36	Palika Investment Company		Food and Rations	330,000.00	330,000.00	330,000.00	0.00	paid
37	Shamil Enterprises		Food and Rations	15,400.00	15,400.00	15,400.00	0.00	paid
38	Royal Heart Boutique		Food and Rations	61,500.00	61,500.00	61,500.00	0.00	paid
39	Modern Mobility		Training material	369,750.00	369,750.00	369,750.00	0.00	paid
40	Elidaac Enterprises		Food and Rations	209,490.00	209,490.00	209,490.00	0.00	paid
41	Sunm Food Supply		Food and Rations	129,200.00	129,200.00	129,200.00	0.00	paid
42	Muaki Pharmaceuticals		Drugs	114,750.00	114,750.00	114,750.00	0.00	paid
43	Veto Power Ventures		Drugs	167,050.00	167,050.00	167,050.00	0.00	paid
44	Rawaka Merchants		Food and Rations	12,600.00	12,600.00	12,600.00	0.00	paid
45	Edmerline Ltd		Food and Rations	88,400.00	88,400.00	88,400.00	0.00	paid
46	Dalushe Enterprise		Food and Rations	31,880.00	31,880.00	31,880.00	0.00	paid
47	Rawaka Merchants		Food and Rations	18,200.00	18,200.00	18,200.00	0.00	paid
48	Palika Investment Company		Food and Rations	422,600.00	422,600.00	422,600.00	0.00	paid
49	World Tech Partner		Food and Rations	196,220.00	196,220.00	196,220.00	0.00	paid
50	Marv & Mo General Merchants		Food and Rations	293,400.00	293,400.00	293,400.00	0.00	paid

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51	Sunn Food Supply	Food and Rations	127,190.00	127,190.00		127,190.00	inadequate budget provision
52	Enrome Enterprises	Food and Rations	40,250.00	40,250.00		40,250.00	inadequate budget provision
53	Zealzz Enterprises	Food and Rations	28,955.00	28,955.00	28,955.00	0.00	paid
54	Shemmylin Enterprises	Food and Rations	55,650.00	55,650.00	55,650.00	0.00	paid
55	Rawaka Merchants	Cleaning Material	92,700.00	92,700.00	92,700.00	0.00	paid
56	Merameres Ltd	Wall Clocks	716,050.00	716,050.00	716,050.00	0.00	paid
57	Soy Mining Ventures	Drugs	35,910.00	35,910.00	35,910.00	0.00	paid
58	Raflag Merchants	Food and Rations	162,920.00	162,920.00	162,920.00	0.00	paid
59	Dalushe Enterprise	Food and Rations	109,620.00	109,620.00	109,620.00	0.00	paid
60	Ekoye Enterprises	Food and Rations	146,475.00	146,475.00	146,475.00	0.00	paid
61	Sunn Food Supply	Food and Rations	250,000.00	250,000.00	250,000.00	0.00	paid
62	Chebochok General Merchants	Food and Rations	122,000.00	122,000.00	122,000.00	0.00	paid
63	Cozie Merchants	Food and Rations	43,260.00	43,260.00	43,260.00	0.00	paid
64	Nakuru Unikk Enterprises	Food and Rations	12,300.00	12,300.00	12,300.00	0.00	paid
65	Roral Heart Boutique	Food and Rations	123,000.00	123,000.00	123,000.00	0.00	paid
66	Peflon Enterprises	Food and Rations	223,400.00	223,400.00	223,400.00	0.00	paid
67	Lintar General Supplies	Food and Rations	258,400.00	258,400.00	258,400.00	0.00	paid
68	Palika Investment Company	Food and Rations	328,400.00	328,400.00	328,400.00	0.00	paid
69	Marv & Mo General Merchants	Food and Rations	293,400.00	293,400.00	293,400.00	0.00	paid
70	Synta Investments	Food and Rations	191,030.00	191,030.00	191,030.00	0.00	paid
71	Grackam East Africa	Food and Rations	72,870.00	72,870.00	72,870.00	0.00	paid
72	Chebochok General Merchants	Food and Rations	387,600.00	387,600.00	387,600.00	0.00	paid
73	Zealzz Enterprises	Food and Rations	116,010.00	116,010.00	116,010.00	0.00	paid
74	Flowak Merchants	Food and Rations	64,470.00	64,470.00	64,470.00	0.00	paid
75	Rawaka Merchants	Food and Rations	226,200.00	226,200.00	226,200.00	0.00	paid
76	Evantum Limited	Food and Rations	767,000.00	767,000.00	767,000.00	0.00	paid
77	Nachibwete Enterprises	Food and Rations	129,200.00	129,200.00	129,200.00	0.00	paid
78	Mukas Family General Merchants	Training material	63,000.00	63,000.00	63,000.00	0.00	paid
79	Raflag Merchants	Food and Rations	212,260.00	212,260.00	212,260.00	0.00	paid
80	Reikay Enterprise	Food and Rations	97,650.00	97,650.00	97,650.00	0.00	paid
81	Alufu Agencies	Drugs	225,000.00	225,000.00	225,000.00	0.00	paid
82	Sunn Food Supply	Drugs	150,000.00	150,000.00	150,000.00	0.00	paid
83	Mahdaly Self Help Group	Food and Rations	175,000.00	175,000.00	175,000.00	0.00	paid
84	Janiedot Enterprises	Food and Rations	103,620.00	103,620.00	103,620.00	0.00	paid
85	Enrome Enterprises	Food and Rations	96,180.00	96,180.00	96,180.00	0.00	paid
86	Royal Heart Boutique	Food and Rations	123,000.00	123,000.00	123,000.00	0.00	paid

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87	Raflag Merchants	Food and Rations	140,000.00	140,000.00		140,000.00	inadequate budget provision
88	Ekoye Enterprises	Food and Rations	495,450.00	495,450.00		495,450.00	inadequate budget provision
89	Lintar General Supplies	Food and Rations	293,400.00	293,400.00		293,400.00	inadequate budget provision
90	Syntax Solutions	Food and Rations	310,900.00	310,900.00		310,900.00	inadequate budget provision
91	Raflag Merchants	Food and Rations	258,400.00	258,400.00		258,400.00	inadequate budget provision
92	Cozie Merchants	Food and Rations	156,540.00	156,540.00		156,540.00	inadequate budget provision
93	Grackam East Africa	Food and Rations	55,090.00	55,090.00		55,090.00	inadequate budget provision
94	Merameres Ltd	Food and Rations	160,000.00	160,000.00		160,000.00	inadequate budget provision
95	Leemax Enterprises	Food and Rations	258,400.00	258,400.00		258,400.00	inadequate budget provision
96	Zealizz Enterprises	Food and Rations	200,565.00	200,565.00	200,565.00	0.00	paid
97	Dalushe Enterprise	Food and Rations	40,880.00	40,880.00		40,880.00	inadequate budget provision
98	Rawaka Merchants	Food and Rations	303,000.00	303,000.00		303,000.00	inadequate budget provision
99	Edmerline Ltd	Food and Rations	897,000.00	897,000.00		897,000.00	inadequate budget provision
100	Enrome Enterprises	Food and Rations	153,580.00	153,580.00		153,580.00	inadequate budget provision
101	Mahdaly Self Help Group	Food and Rations	320,400.00	320,400.00		320,400.00	inadequate budget provision
102	Raflag Merchants	Food and Rations	184,520.00	184,520.00		184,520.00	inadequate budget provision
103	Royal Heart Boutique	Food and Rations	405,150.00	405,150.00		405,150.00	inadequate budget provision
104	Alufu Agencies	Food and Rations	100,000.00	100,000.00		100,000.00	inadequate budget provision
105	Tawinya Enterprises	Food and Rations	105,000.00	105,000.00		105,000.00	inadequate budget provision
106	Phena Supplies	Training material	35,210.00	35,210.00		35,210.00	inadequate budget provision
107	Phena Supplies	Food and Rations	17,780.00	17,780.00		17,780.00	inadequate budget provision
108	Ekoye Enterprises	Food and Rations	32,400.00	32,400.00		32,400.00	inadequate budget provision
109	Sudy Movers	Drugs	387,600.00	387,600.00	387,600.00	0.00	paid
110	Elidaac Enterprises	Drugs	396,000.00	396,000.00		396,000.00	inadequate budget provision
111	Etomwei Holdings Ltd	Food and Rations	137,150.00	137,150.00		137,150.00	inadequate budget provision
112	Raflag Merchants	Food and Rations	36,960.00	36,960.00		36,960.00	inadequate budget provision
113	Alufu Agencies	Food and Rations	50,000.00	50,000.00		50,000.00	inadequate budget provision
114	Phena Supplies	Food and Rations	17,780.00	17,780.00		17,780.00	inadequate budget provision
115	Zealizz Enterprises	Food and Rations	10,200.00	10,200.00		10,200.00	inadequate budget provision
116	Shemmylin Enterprises	Food and Rations	84,000.00	84,000.00		84,000.00	inadequate budget provision
117	Dalushe Enterprise	Food and Rations	132,000.00	132,000.00		132,000.00	inadequate budget provision
118	Five Golden Stars	Food and Rations	140,000.00	140,000.00		140,000.00	inadequate budget provision
119	Peflon Enterprises	Food and Rations	226,080.00	226,080.00	226,080.00	0.00	paid
120	Synta Investments	Food and Rations	187,550.00	187,550.00		187,550.00	inadequate budget provision
121	Raflag Merchants	Food and Rations	81,450.00	81,450.00		81,450.00	inadequate budget provision

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122	Royal Heart Boutique	Food and Rations	380,000.00	380,000.00		380,000.00	inadequate budget provision
123	Palika Investment Company	Food and Rations	534,300.00	534,300.00		534,300.00	inadequate budget provision
124	Zealizz Enterprises	Food and Rations	93,920.00	93,920.00	93,920.00	0.00	paid
125	Royal Heart Boutique	Food and Rations	188,400.00	188,400.00		188,400.00	inadequate budget provision
126	Rawaka Merchants	Food and Rations	48,400.00	48,400.00		48,400.00	inadequate budget provision
127	Edmerline Enterprises	Food and Rations	789,100.00	789,100.00		789,100.00	inadequate budget provision
128	Rawaka Merchants	Food and Rations	260,000.00	260,000.00		260,000.00	inadequate budget provision
129	Dalushe Enterprise	Food and Rations	188,790.00	188,790.00		188,790.00	inadequate budget provision
130	Raflag Merchants	Food and Rations	154,148.00	154,148.00		154,148.00	inadequate budget provision
131	Ngumuka Limited	Food and Rations	244,125.00	244,125.00		244,125.00	inadequate budget provision
132	Sunn Food Supply	Food and Rations	225,000.00	225,000.00		225,000.00	inadequate budget provision
133	Evantum Limited	Food and Rations	28,800.00	28,800.00		28,800.00	inadequate budget provision
134	Alufu Agencies	Food and Rations	50,000.00	50,000.00		50,000.00	inadequate budget provision
135	Tightsight Company Ltd	Food and Rations	541,080.00	541,080.00	541,080.00	0.00	paid
136	Dalushe Enterprise	Food and Rations	528,000.00	528,000.00		528,000.00	inadequate budget provision
137	Peflon Enterprises	Food and Rations	516,800.00	516,800.00		516,800.00	inadequate budget provision
138	Royal Heart Boutique	Food and Rations	376,800.00	376,800.00		376,800.00	inadequate budget provision
139	Zealizz Enterprises	Food and Rations	146,230.00	146,230.00		146,230.00	inadequate budget provision
140	Sudy Movers	Food and Rations	380,000.00	380,000.00		380,000.00	inadequate budget provision
141	Grackam East Africa	Food and Rations	137,060.00	137,060.00		137,060.00	inadequate budget provision
142	Rawaka Merchants	Food and Rations	435,800.00	435,800.00		435,800.00	inadequate budget provision
143	Evantum Limited	Food and Rations	973,500.00	973,500.00		973,500.00	inadequate budget provision
144	Sunn Food Supply	Food and Rations	225,000.00	225,000.00		225,000.00	inadequate budget provision
145	Opiumzion	Food and Rations	36,960.00	36,960.00		36,960.00	inadequate budget provision
146	Raflag Merchants	Food and Rations	153,060.00	153,060.00		153,060.00	inadequate budget provision
147	Shenmylin Enterprises	Food and Rations	126,420.00	126,420.00		126,420.00	inadequate budget provision
148	Etomwei Holdings Ltd	Food and Rations	300,000.00	300,000.00		300,000.00	inadequate budget provision
149	Crater Enterprises	Training material	191,040.00	191,040.00		191,040.00	inadequate budget provision
150	Narick And General	Food and Rations	522,915.00	522,915.00		522,915.00	inadequate budget provision
151	Jaymaka Gen Supplies	Food and Rations	122,000.00	122,000.00		122,000.00	inadequate budget provision
152	Jaymaka Gen Supplies	Food and Rations	80,500.00	80,500.00		80,500.00	inadequate budget provision
153	Remnants Women Group	Food and Rations	150,000.00	150,000.00		150,000.00	inadequate budget provision
154	Narick And General	Food and Rations	811,740.00	811,740.00		811,740.00	inadequate budget provision
155	Racheal Wambui Kariuki	Food and Rations	175,000.00	175,000.00		175,000.00	inadequate budget provision
156	Milka Wamatu Enterprises	Food and Rations	80,500.00	80,500.00		80,500.00	inadequate budget provision

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157	Mak & Mar Limited	Training material	355,950.00	355,950.00		355,950.00	inadequate budget provision
158	Peca Serices Limited	Training material	69,200.00	69,200.00		69,200.00	inadequate budget provision
159	Eldimex Agencies (K) Ltd	Food and Rations	20,013.00	20,013.00		20,013.00	inadequate budget provision
160	Mak & Mar Limited	Food and Rations	630,000.00	630,000.00		630,000.00	inadequate budget provision
161	Racheal Wambui Kariuki	Food and Rations	183,000.00	183,000.00		183,000.00	inadequate budget provision
162	Jaymaks Gen Supplies	Food and Rations	60,000.00	60,000.00		60,000.00	inadequate budget provision
163	Grackam East Africa	Food and Rations	64,000.00	64,000.00		64,000.00	inadequate budget provision
164	Jaymaks Gen Supplies	Food and Rations	95,000.00	95,000.00		95,000.00	inadequate budget provision
165	Ndathu Investments	Food and Rations	290,000.00	290,000.00		290,000.00	inadequate budget provision
166	Mak & Mar Limited	Food and Rations	409,500.00	409,500.00		409,500.00	inadequate budget provision
167	Narick And General	Food and Rations	53,380.00	53,380.00		53,380.00	inadequate budget provision
168	Racheal Wambui Kariuki	Food and Rations	91,800.00	91,800.00		91,800.00	inadequate budget provision
169	Wafebis Enterprises Ltd	General Office Supplies	548,750.00	548,750.00		548,750.00	inadequate budget provision
170	Eldimex Agencies (K) Ltd	Food and Rations	46,455.00	46,455.00		46,455.00	inadequate budget provision
171	Jog General Contractors	Training material	87,500.00	87,500.00		87,500.00	inadequate budget provision
172	Tabitha Wanjiku	Food and Rations	96,000.00	96,000.00		96,000.00	inadequate budget provision
173	Nyawande Investments	Food and Rations	282,690.00	282,690.00		282,690.00	inadequate budget provision
174	George Mburu	Food and Rations	120,000.00	120,000.00		120,000.00	inadequate budget provision
175	Racheal Wambui Kariuki	Food and Rations	108,000.00	108,000.00		108,000.00	inadequate budget provision
176	Racheal Wambui Kariuki	Food and Rations	183,400.00	183,400.00		183,400.00	inadequate budget provision
177	Mak & Mar Limited	Training material	332,850.00	332,850.00		332,850.00	inadequate budget provision
178	Jectos Gen Enterprises	Training material	531,630.00	531,630.00		531,630.00	inadequate budget provision
179	Remnants Women Group	Food and Rations	225,000.00	225,000.00		225,000.00	inadequate budget provision
180	Remnants Women Group	Food and Rations	88,000.00	88,000.00		88,000.00	inadequate budget provision
181	Remnants Women Group	Food and Rations	96,000.00	96,000.00		96,000.00	inadequate budget provision
182	Narick And General	Training material	178,690.00	178,690.00		178,690.00	inadequate budget provision
183	Wilwok Merchants Ltd	Training material	772,030.00	772,030.00		772,030.00	inadequate budget provision
184	Remnants Women Group	Food and Rations	150,000.00	150,000.00		150,000.00	inadequate budget provision
185	Masora Business Enterprises	Training material	354,250.00	354,250.00		354,250.00	inadequate budget provision
186	Remnants Women Group	Food and Rations	225,000.00	225,000.00		225,000.00	inadequate budget provision
187	Jog General Contractors	Training material	239,062.00	239,062.00		239,062.00	inadequate budget provision
188	Teshma Enterprises	Training material	120,000.00	120,000.00		120,000.00	inadequate budget provision
189	Jectos Gen Enterprises	Training material	255,200.00	255,200.00		255,200.00	inadequate budget provision
190	Willworks And General	Training material	13,105.00	13,105.00		13,105.00	inadequate budget provision
191	Willworks And General	Training material	26,282.00	26,282.00		26,282.00	inadequate budget provision

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192	Jogla Enterprises	Training material	55,890.00	55,890.00		55,890.00	inadequate budget provision
193	Intra-Pack Enterprises	Training material	300,103.00	300,103.00		300,103.00	inadequate budget provision
194	Silibwet Enterprises	Training material	159,146.00	159,146.00		159,146.00	inadequate budget provision
195	Rameke Agencies	Training material	28,280.00	28,280.00		28,280.00	inadequate budget provision
196	Mak & Mar Limited	Training material	399,000.00	399,000.00		399,000.00	inadequate budget provision
197	Narick And General	Training material	38,310.00	38,310.00		38,310.00	inadequate budget provision
198	Narick And General	Training material	1,142,930.00	1,142,930.00		1,142,930.00	inadequate budget provision
199	Willworks And General	Food and Rations	75,441.00	75,441.00		75,441.00	inadequate budget provision
200	Narick And General	Training material	1,018,955.00	1,018,955.00		1,018,955.00	inadequate budget provision
201	Narick And General	Training material	479,875.00	479,875.00		479,875.00	inadequate budget provision
202	Elesteve Merchantile	Training material	87,143.00	87,143.00		87,143.00	inadequate budget provision
203	Willworks And General	Training material	54,889.00	54,889.00		54,889.00	inadequate budget provision
204	Narick And General	Training material	460,770.00	460,770.00		460,770.00	inadequate budget provision
205	Crater Enterprises	Training material	103,756.00	103,756.00		103,756.00	inadequate budget provision
206	Moray Enterprises	Training material	341,000.00	341,000.00		341,000.00	inadequate budget provision
207	Nakuru Express Supplies	Training material	1,015,112.00	1,015,112.00		1,015,112.00	inadequate budget provision
208	Eama Enterprises	Supply of biro pens		0.00	299,400.00	299,400.00	lack of exchequer
193	Vipasha Enterprises	supply of uniforms		0.00	294,503.30	294,503.30	lack of exchequer
194	Tenyo creative solutions	printing paper		0.00	442,241.40	442,241.40	lack of exchequer
195	Alufu Agencies	Food and Rations		0.00	50,000.00	50,000.00	insufficient funds
196	Raflag Merchants	Charcoal		0.00	36,960.00	36,960.00	insufficient funds
197	Etomwei Holdings Ltd	Food and Rations		0.00	137,150.00	137,150.00	insufficient funds
198	Phena Supplies	Food and Rations		0.00	17,780.00	17,780.00	insufficient funds
199	World Tech Partner	Food and Rations		0.00	116,640.00	116,640.00	insufficient funds
200	Edmerline Enterprises	Food and Rations		0.00	774,150.00	774,150.00	insufficient funds
201	Zealizz Enterprises	Food and Rations		0.00	251,985.00	251,985.00	insufficient funds
202	Five Golden Stars	Food and Rations		0.00	285,000.00	285,000.00	insufficient funds
203	Ekoye Enterprises	Food and Rations		0.00	507,060.00	507,060.00	budget cuts
204	Chimwa Enterprises	Food and Rations		0.00	190,000.00	190,000.00	budget cuts
205	Sunn Food Supply	Food and Rations		0.00	317,500.00	317,500.00	budget cuts
206	Zakhad Enterprises	Food and Rations		0.00	363,400.00	363,400.00	budget cuts
207	Davelim Enterprises	Food and Rations		0.00	246,300.00	246,300.00	budget cuts
208	Raflag Merchants	Food and Rations		0.00	234,070.00	234,070.00	budget cuts
209	Zakhad Enterprises	Food and Rations		0.00	528,000.00	528,000.00	budget cuts
210	Shemmylin Enterprises	Food and Rations		0.00	138,600.00	138,600.00	budget cuts
211	Muami Enterprises	Food and Rations		0.00	383,600.00	383,600.00	budget cuts
212	Raflag Merchants	Food and Rations		0.00	246,300.00	246,300.00	budget cuts
213	Ruwaluwa Enterprises	Food and Rations		0.00	246,300.00	246,300.00	budget cuts
214	World Tech Partner	Food and Rations		0.00	363,100.00	363,100.00	budget cuts
215	Grackam East Africa	Food and Rations		0.00	76,090.00	76,090.00	budget cuts
216	Shemmylin Enterprises	Food and Rations		0.00	193,270.00	193,270.00	budget cuts
217	Five Golden Stars	Food and Rations		0.00	175,000.00	175,000.00	budget cuts
218	Larivent Systems	Food and Rations		0.00	188,400.00	188,400.00	budget cuts
219	Dalushe Enterprise	Food and Rations		0.00	81,925.00	81,925.00	budget cuts
220	Muami Enterprises	Food and Rations		0.00	18,000.00	18,000.00	budget cuts
221	Raflag Merchants	Food and Rations		0.00	38,370.00	38,370.00	budget cuts
222	Merameres Ltd	Food and Rations		0.00	250,000.00	250,000.00	budget cuts
223	Evantum Limited	Food and Rations		0.00	338,000.00	338,000.00	budget cuts
224	Zakhad Enterprises	Food and Rations		0.00	66,000.00	66,000.00	budget cuts
225	Sunn Food Supply	Food and Rations		0.00	100,000.00	100,000.00	budget cuts
226	Ekoye Enterprises	Food and Rations		0.00	9,000.00	9,000.00	budget cuts

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227	Muami Enterprises		Food and Rations		0.00	231,200.00		231,200.00	budget cuts
228	Alufu Agencies		Food and Rations		0.00	150,000.00		150,000.00	budget cuts
229	Grackam East Africa		Food and Rations		0.00	156,240.00		156,240.00	budget cuts
230	Elidaac Enterprises		Food and Rations		0.00	338,040.00		338,040.00	budget cuts
231	Raflag Merchants		Food and Rations		0.00	237,640.00		237,640.00	budget cuts
232	Ekoye Enterprises		Food and Rations		0.00	369,000.00		369,000.00	budget cuts
233	Zealzz Enterprises		Food and Rations		0.00	37,910.00		37,910.00	budget cuts
234	Royal Heart Boutique		Food and Rations		0.00	235,500.00		235,500.00	budget cuts
235	Tawinya Enterprises		Food and Rations		0.00	164,200.00		164,200.00	budget cuts
236	Nelimax Ventures		Food and Rations		0.00	376,800.00		376,800.00	budget cuts
237	Sarelim Enterprises		Food and Rations		0.00	328,400.00		328,400.00	budget cuts
238	Etomwei Holdings Ltd		Food and Rations		0.00	125,000.00		125,000.00	budget cuts
239	Palika Investment Company		Food and Rations		0.00	175,000.00		175,000.00	budget cuts
240	Dalushe Enterprise		Food and Rations		0.00	138,250.00		138,250.00	budget cuts
241	Opiumzion Enterprises		Food and Rations		0.00	40,110.00		40,110.00	budget cuts
242	Davelim Enterprises		Food and Rations		0.00	235,500.00		235,500.00	budget cuts
243	Lukhari Investments		Food and Rations		0.00	119,675.00		119,675.00	budget cuts
244	Davelim Enterprises		Food and Rations		0.00	358,200.00		358,200.00	budget cuts
245	Ekoye Enterprises		Food and Rations		0.00	474,570.00		474,570.00	budget cuts
246	Etomwei Holdings Ltd		Food and Rations		0.00	150,000.00		150,000.00	budget cuts
247	Royal Heart Boutique		Food and Rations		0.00	380,000.00		380,000.00	budget cuts
248	Edmerline Enterprises		Food and Rations		0.00	907,400.00		907,400.00	budget cuts

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249	Sarelim Enterprises		Food and Rations		0.00	387,600.00		387,600.00	budget cuts
250	Royal Heart Boutique		Food and Rations		0.00	516,800.00		516,800.00	budget cuts
251	Palika Investment Company		Food and Rations		0.00	387,600.00		387,600.00	budget cuts
252	Voufar Ideals		Food and Rations		0.00	144,060.00		144,060.00	budget cuts
253	Dalushe Enterprise		Food and Rations		0.00	112,210.00		112,210.00	budget cuts
254	Mahdaly Self Help Group		Food and Rations		0.00	49,000.00		49,000.00	budget cuts
255	Emrome Enterprises		Food and Rations		0.00	77,910.00		77,910.00	budget cuts
256	Opiumzion Enterprises		Food and Rations		0.00	38,850.00		38,850.00	budget cuts
257	Grackam East Africa		Food and Rations		0.00	99,110.00		99,110.00	budget cuts
258	Zealizz Enterprises		Food and Rations		0.00	35,000.00		35,000.00	budget cuts
259	Voufar Ideals		Food and Rations		0.00	77,420.00		77,420.00	budget cuts
260	Raflag Merchants		Food and Rations		0.00	192,980.00		192,980.00	budget cuts
261	Alufu Agencies		Food and Rations		0.00	150,000.00		150,000.00	budget cuts
262	Five Golden Stars		Charcoal		0.00	417,165.00		417,165.00	budget cuts
263	Synta Investments		Food and Rations		0.00	258,400.00		258,400.00	budget cuts
264	Wycy Enterprises		Food and Rations		0.00	358,610.00		358,610.00	budget cuts
265	Wycy Enterprises		General Office supplies		0.00	177,600.00		177,600.00	budget cuts
266	Wycy Enterprises		Cleaning Materials		0.00	153,780.00		153,780.00	budget cuts
267	Jambobee Incorporation		Cleaning Materials		0.00	254,950.00		254,950.00	budget cuts
268	Modern Mobility		Supplies for production		0.00	322,980.00		322,980.00	budget cuts
269	Jambobee Incorporation		Supplies for production		0.00	182,570.00		182,570.00	budget cuts
270	Raflag Merchants		Supplies for production		0.00	324,400.00		324,400.00	budget cuts
271	Lukhari Investments		Cleaning Materials		0.00	167,100.00		167,100.00	budget cuts
272	Zakhad Enterprises		Supplies for production		0.00	216,000.00		216,000.00	budget cuts
TOTAL					54,488,308.00	54,488,308	18,834,824.70	13,464,655.00	59,858,477.70

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Supply of services									
	Supplier of Goods or Services	Date invoiced/	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
273	Elite times Ventures		Provision of Airticket	1,525,120.00	1,525,120.00			1,525,120.00	inadequate budget provision
274	Samo Agencies Ltd		Repair and service of motor Vehicle	642,000.00	642,000.00			642,000.00	inadequate budget provision
275	KIFI	15/06/2020	Conference facility	530,000.00	530,000.00			530,000.00	inadequate budget provision
276	Chief Mechanical & Transport			41,360.00	41,360.00			41,360.00	inadequate budget provision
277	Jehovah Jireh Hotel	16/01/2020	Conference facility	242,000.00	242,000.00			242,000.00	inadequate budget provision
278	Kitui Multipurpose adult continuing educational Centre		Conference facility	180,000.00	180,000.00			180,000.00	inadequate budget provision
279	MFI Document Solutions		Servicing and maintenance of Photocopying machines	548,216.00	548,216.00			548,216.00	inadequate budget provision
280	Kisumu Hotel (Maseno University)		Conference facility	250,000.00	250,000.00			250,000.00	inadequate budget provision
281	Kenya School of Government		Conference facility	417,602.50	417,602.50			417,602.50	inadequate budget provision
282	Kenya Safari lodges & Hotels Ltd		Conference facility	348,000.00	348,000.00			348,000.00	inadequate budget provision
283	Dairy Training Institute		Conference facility	306,950.00	306,950.00			306,950.00	inadequate budget provision
284	Northwood agencies Ltd		Provision of Chopper services	573,040.00	573,040.00			573,040.00	inadequate budget provision
285	Kenya institute of Curriculum development		Conference facility	183,000.00	183,000.00			183,000.00	inadequate budget provision
286	MFI Document Solutions		Servicing and maintenance of Photocopying machines	623,694.00	623,694.00			623,694.00	inadequate budget provision
287	Whitesands Hotel Ltd		Conference Facility	270,000.00	270,000.00			270,000.00	inadequate budget provision
288	Government advertising agency		Advertisement	2,121,899.10	2,121,899.10			2,121,899.10	inadequate budget provision
289	Toyota Kenya Limited		Repair of GKB 542W	58,000.00	58,000.00			58,000.00	inadequate budget provision
290	Sky Extra Tours 7 Travel		Provision of Airticket	115,540.00	115,540.00			115,540.00	inadequate budget provision
291	Attic Tours and Travel Ltd		Provision of Air Ticket	290,600.00	290,600.00			290,600.00	inadequate budget provision
292	Attic Tours and Travel Ltd		Provision of Air Ticket	47,165.00	47,165.00			47,165.00	inadequate budget provision
293	Attic Tours and Travel Ltd		Provision of Air Ticket	676,900.00	676,900.00			676,900.00	inadequate budget provision
294	Attic Tours and Travel Ltd		Provision of Air Ticket	61,800.00	61,800.00			61,800.00	inadequate budget provision
295	Attic Tours and Travel Ltd		Provision of Air Ticket	40,190.00	40,190.00			40,190.00	inadequate budget provision
296	Attic Tours and Travel Ltd		Provision of Air Ticket	178,800.00	178,800.00			178,800.00	inadequate budget provision
297	Attic Tours and Travel Ltd		Provision of Air Ticket	198,185.00	198,185.00			198,185.00	inadequate budget provision

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298	Flight Centre Travel Ltd		Provision of Air Ticket	36,070.00	36,070.00	36,070.00	0.00	paid
299	Flight Centre Travel Ltd		Provision of Air Ticket	2,773,330.00	2,773,330.00	2,773,330.00	0.00	paid
300	Pago Airways Travel services Ltd		Provision of Air Ticket	127,835.00	127,835.00	127,835.00	0.00	paid
301	Pago Airways Travel services Ltd		Provision of Air Ticket	172,460.00	172,460.00	172,460.00	0.00	paid
302	Pago Airways Travel services Ltd		Provision of Air Ticket	841,600.00	841,600.00	841,600.00	0.00	paid
303	Pago Airways Travel services Ltd		Provision of Air Ticket	198,500.00	198,500.00	198,500.00	0.00	paid
304	Pago Airways Travel services Ltd		Provision of Air Ticket	32,800.00	32,800.00	32,800.00	0.00	paid
305	Kenya Institute of Curriculum development		provision of conference facility	540,000.00	540,000.00	540,000.00	0.00	paid
306	lake Naivasha resort		provision of conference facility	643,500.00	643,500.00	643,500.00	0.00	paid
307	National social security		Provision of Office space	12,018,262.50	12,018,262.50	12,018,262.50	0.00	paid
308	Robby guards limited		Security Services	796,000.00	796,000.00	796,000.00	0.00	paid
309	National social security		office rent	17,243,567.00	17,243,567.00	17,243,567.00	0.00	paid
310	Brooklyn cleaning services		Cleaning Services	619,328.00	619,328.00	619,328.00	0.00	paid
311	Cheroma Communications		Supply of airtime	371,000.00	371,000.00	371,000.00	0.00	paid
312	Rawaka Merchants	112	Cleaning Material	274,440.00	274,440.00	274,440.00	0.00	paid
313	Bonarys Security Ltd	5266	Security Services	217,000.00	217,000.00	217,000.00	0.00	paid
314	Bonarys Security Ltd	5361	Security Services	217,000.00	217,000.00	217,000.00	0.00	paid
315	Glosec Services	384	Security Services	252,000.00	252,000.00	252,000.00	0.00	paid
316	Glosec Services	437	Security Services	252,000.00	252,000.00	252,000.00	0.00	paid
317	Glosec Services	480	Security Services	252,000.00	252,000.00	252,000.00	0.00	paid
318	Glosec Services	541	Security Services	252,000.00	252,000.00	252,000.00	0.00	paid
319	Rentokil Initials	70032	Cleaning Services	60,418.00	60,418.00	60,418.00	0.00	paid
320	Zahhad Enterprises	114	Cleaning Services	216,000.00	216,000.00	216,000.00	0.00	paid
321	Zahhad Enterprises	115	Cleaning Services	216,000.00	216,000.00	216,000.00	0.00	paid
322	Zahhad Enterprises	117	Cleaning Services	216,000.00	216,000.00	216,000.00	0.00	paid
323	Zahhad Enterprises	118	Cleaning Services	216,000.00	216,000.00	216,000.00	0.00	paid

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324	Zakhad Enterprises	119	Cleaning Services	216,000.00	216,000.00		216,000.00	0.00	paid
325	Zakhad Enterprises	121	Cleaning Services	216,000.00	216,000.00		216,000.00	0.00	paid
326	Director KITTI (Casuals)	-	Contracted Cleaning	250,000.00	250,000.00		250,000.00	0.00	paid
327	Director KITTI (Part time Lecturers)	-	Remuneration of Instructors	1,000,000.00	1,000,000.00		1,000,000.00	0.00	paid
328	Director KITTI (Part time Lecturers)	-	Remuneration of Instructors	1,000,000.00	1,000,000.00		1,000,000.00	0.00	paid
329	National Social Security Fund		Office Rent		0.00	19,324,607.00		19,324,607.00	inadequate budget
330	Brooklyn cleaning services		cleaning services		0.00	309,664.00		309,664.00	lack of exchequer
331	Benq system		Maintenance of computers		0.00	248,515.10		248,515.10	lack of exchequer
332	standard group ltd		Advertisement		0.00	247,753.45		247,753.45	lack of exchequer
333	Government Advertising Agency		Advertisement		0.00	1,473,942.00		1,473,942.00	late submission of invoice
334	Pro flight ltd		Air Tickets		0.00	1,639,080.00		1,639,080.00	inadequate budget
335	Isuzu East Africa ltd		repair GKA170Y		0.00	507,438.55		507,438.55	lack of exchequer
336	Ablatros Aviation		Hire of choper		0.00	891,489.10		891,489.10	inadequate budget
337	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
338	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
339	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
340	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
341	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
342	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
343	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
344	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
345	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget

**State Department for Industry  
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346	Zakhad Enterprises		Contracted Cleaning Services		0.00	216,000.00		216,000.00	inadequate budget
347	Auto Empires		Contracted Cleaning Services		0.00	126,400.00		126,400.00	inadequate budget
348	Auto Empires		Maintenance of Motor vehicle		0.00	20,800.00		20,800.00	inadequate budget
349	Auto Empires		Maintenance of Motor vehicle		0.00	19,700.00		19,700.00	inadequate budget
350	Auto Empires		Maintenance of Motor vehicle		0.00	19,450.00		19,450.00	inadequate budget
351	Auto Empires		Maintenance of Motor vehicle		0.00	23,400.00		23,400.00	inadequate budget
352	Auto Empires		Maintenance of Motor vehicle		0.00	19,550.00		19,550.00	inadequate budget
353	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
354	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
355	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
356	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
357	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
358	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
359	Glosec Services		Contracted Guards		0.00	252,000.00		252,000.00	inadequate budget
	<b>Sub-Total</b>			52,207,172.00	52,207,172.00	28,795,789.20	41,737,110.50	39,265,850.00	inadequate budget
	<b>GROSS TOTAL</b>			106,695,480.00	106,695,480.00	50,383,170.90	55,201,765.50	101,876,885.40	

**Annex 2 – Analysis of Staff payables**

No pending staff payables

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**ANNEX 3 – Analysis Of Other Pending Payables**

**Deposit Analysis – Head office**

	<b>BAL B/F 2022/2023</b>	<b>ADDITION</b>	<b>PAYMENT</b>	<b>BAL C/F 2023/2024</b>
Investment Park	1,000,000.00			1,000,000.00
2nd Manufacturing Expo	675,000.00			675,000.00
Unspent AIE	4,217.00	3,522.10		7,739.10
Salary Deductions	273,267.65			273,267.65
Transfer from Old CBK	454,245.75			454,245.75
Africa Industrialization	2,365,686.00	12,428,000.00	(13,094,712.10)	1,698,973.90
Regional Intergration & Imp Programe	7,598.00			7,598.00
Nairobi Int. Trade Fair	8,000.00			8,000.00
AIA / Sale Tenders	1,699,350.00	2,931,155.00	(632,000.00)	3,998,505.00
2nd Commonwealth Sme Trade Summit	594,500.00			594,500.00
Afforestation and Greening Project	180,000.00			180,000.00
Directors Fees	480,000.00			480,000.00
Retention Money	1,449,735.70	1,114,193.90		2,563,929.60

**State Department for Industry  
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Tender Deposit	36,400.00			<b>36,400.00</b>
Contributions Towards Ps office	148,000.00			<b>148,000.00</b>
CAIPS	841,300.00			<b>841,300.00</b>
<b>Totals</b>	<b>10,217,300.10</b>	<b>16,476,871.00</b>	<b>(13,726,712.10)</b>	<b>12,967,459.00</b>

State Department for Industry  
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**STATE DEPARTMENT FOR INDUSTRY**  
**ANNEX 3. ANALYSIS OF OTHER ACCOUNTS PAYABLES**  
**DEPOSIT ACCOUNT ANALYSIS - KITI 2023/2024**

<b>PARTICULARS</b>	<b>Bal b/f 2022/2023</b>	<b>Additions</b>	<b>Payment</b>	<b>Bal c/f 2023/2024</b>
Retention	8,961,495.95	572,320.00	5,937,618.20	3,596,197.75
Caution Fees	115,400.00	1,277,900.00	238,300.00	1,155,000.00
Activity Fees	1,380,900.00	5,128,256.00	6,208,325.00	300,831.00
Industrial Attachment/Assessment/Insurance	230,000.00	2,594,545.00	1,759,420.00	1,065,125.00
Registration Fees	250,000.00	1,428,850.00	1,127,200.00	551,650.00
Internal Examination/Certificate	100,000.00	1,476,250.00	1,079,280.00	496,970.00
Practical Training Material/Material Fees	721,250.00	7,806,560.00	7,044,836.00	1,482,974.00
Trade Test/NITA	20,300.00	816,500.00	700,160.00	136,640.00
Students ID	23,000.00	678,900.00	591,860.00	110,040.00
Uniforms/Chef suit	-	616,350.00	616,350.00	-
KNEC	726,250.00	9,058,180.00	9,149,930.00	634,500.00
Medical Fees	410,500.00	1,931,835.00	2,021,915.00	320,420.00
Seminars	43,021.00	4,189,917.00	4,232,938.00	
Admissions	-	1,200.00	-	1,200.00
Student Levy Union	-	1,051,640.00	670,200.00	381,440.00
KNEC Material	-	1,917,750.00	594,000.00	1,323,750.00
<b>TOTALS</b>	<b>12,982,116.95</b>	<b>40,546,953.00</b>	<b>41,972,332.20</b>	<b>11,556,737.75</b>

State Department for Industry  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024  
 Annex 4 – Summary of Fixed Asset Register

<b>Asset class</b>	<b>Historical Cost b/f 2022/2023 (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f (Kshs) 2023/2024</b>
Buildings and structures	927,351,418	624,223,116			1,551,574,534
Transport equipment	45,000,000	20,467,179			65,467,179
Office equipment, furniture and fittings	4,722,496	4,579,038			9,301,534
<b>Total</b>	<b>977,073,914</b>	<b>649,269,333</b>			<b>1,626,343,247</b>

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Department.

**State Department for Industry**

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**Annex 5 – List of Projects implemented by State Department for Industry.**

<b>Ref</b>	<b>Project Name</b>	<b>Principal activity of the project</b>	<b>Accounting Officer</b>	<b>Project consolidated in these financial statements (yes/no)</b>
<b>1</b>	<b>Kenya Industry and Entrepreneurship project (KIEP)</b>	<b>To increase innovation and productivity in selected private firms</b>	<b>Dr, Juma Mukwana , CBS</b>	<b>yes</b>

**State Department for Industry**

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**Annex 6 – List of SCs, Sagas and Public Funds Under State Department for Industry**

<b>Ref</b>	<b>SC, SAGA or Public Fund's name</b>	<b>Amount transferred during the year</b>	<b>Inter- State Department reconciliations done?(yes/no)</b>
1	Scrape Metal Council	11,250,000	Yes
2	Numeric Machining Complex Limited	370,250,000	Yes
3	Kenya Industrial Research and Development Institution	962,936,200	Yes
4	Rivatex	366,050,000	Yes
5	Kenya Accreditation Services	326,200,000	Yes
6	Anti-counterfeit Authority	350,020,000	Yes
	<b>Total</b>	<b>2,386,706,200</b>	

**State Department for Industry  
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**Annex 7- Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.

State Department for Industry  
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**KENYA INDUSTRIAL TRAINING INSTITUTE**  
**FEES ARREARS FOR FY 2023/2024**

NO.	NAME	NO.	ARREARS
1	Danson Makupe Wanje	15966	400
2	Victor Lumba Lumasisa	15967	500
3	Desinah Ambayi	15981	8,000
4	George Kamau Mwangi	15980	4,000
5	Samwel Mwendwa Muinde	16139	14,000
6	Geoffrey Wamuti Chege	15993	9,500
7	Ian Muiru	16143	3,500
8	James Njenga Mbugua	16228	4,000
9	Weldon Kiprotich	16237	2,000
10	Denis Mwangi Wangechi	16243	6,000
11	Michael Njau Ndungu	16251	900
12	Lenny Waweru Kamau	16180	2,000
13	Ibrahim Nyala Ituika	15567	(4,630)
14	Stephen Kamau	14458	550
15	Mercy Jerono Kurui	15621	2,500
16	Simon Ben Otiende	12433	6,000
17	Geoffrey W Ndungu	15683	6,500
18	Samuel Kariuki	12457	5,300
19	Levis Gichuki M	15274	2,000
20	Joseph Mbugua W	15298	9,000
21	Elizaphan Njoroge	15305	17,650
22	Dancan Aminga N	15362	5,500
23	Francis Ndungu Kariuki	12455	6,650
24	Charles Kiyange M	15457	2,650
25	Naomi Njeri	15288	(24,554)
26	Amos Chumba	15302	11,000
27	John Gitau	14840	4,000
28	Erick Nganga Njoki	14665	2,500
29	Tabitha Wangari M	13960	2,900
30	Peter Nyaga Wachira	14990	(3,400)
31	Geoffrey Otwori A	14505	(6,000)
32	Sharine Wanja Njuguna	14413	1,500
33	Brian Wachiuri	14492	(11,350)
34	Cynthia Wahu Mukiri	14490	(500)
35	Titus Ochieng W	14552	1,900
36	Naomi Serah Muringa	14551	1,500
37	Ian Mwangi	14558	7,500
38	Fred Basingwa O	14617	3,000
39	Emmanuel Kipkirui	14625	15,200
40	Lewis Kamau Kinyanjui	14563	8,000

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41	Lawrence Waweru	14422	6,000
42	Isaac Ndiki N	14431	5,500
43	Sammy Muiruri N	14456	9,000
44	Vallary A Juma	14317	(3,000)
45	Joash N Mutisya	14511	3,500
46	Harrison Mbirika	11089	11,500
47	Fidel Kelvin Kiplang'At	13277	2,913
48	John Mburu Mukuria	15969	1,500
49	Hosni Memba	15964	6,000
50	Jackson Thuku Wamunyu	15979	11,000
51	Holiday Wairimu	15984	4,750
52	Peter Kahuha	15985	(3,350)
53	Filbert Muchiri	15983	9,000
54	Samuel Ngugi Mwangi	15598	(2,900)
55	Stephen Nene Kiriya	16130	3,500
56	Sammy Mbote Kamau	16128	7,000
57	Joshua Musau	16134	(3,500)
58	Haron Onchuru	16137	200
59	Job Mose	16141	16,000
60	Joel Njoroge	15965	4,000
61	Elijah Macharia	16004	1,800
62	Stephen Wanjama	16009	9,000
63	Wilberforce Kiprotich	16173	3,000
64	Patrick Gitau	16359	-
65	Margaret Wanjiru	16361	-
66	Geoffrey Kiplagat	14852	-
67	James Karanja Gicharu	15276	(3,000)
68	Meshack Nderitu	15283	16,000
69	Sammy Wanyoike Irungu	15295	(50,000)
70	Peter Waweru Maina	15281	14,500
71	Martin Tito Michael	15351	1,000
72	Anna Njeri Njuguna	15352	1,000
73	Samson Otieno Ochieng	15355	1,500
74	Hopin Thomas Mogesa	15463	3,000
75	Moses Matunda Ondieki	15356	5,500
76	Sammy Njuguna W.	15369	4,000
77	Lydia Nyawira K	15373	5,000
78	John Kairu Baraka	15375	1,500
79	Joseph Mbugua W	15392	3,650
80	Evans Thuo Kimando	15430	4,000
81	Erick Prince Kigaru	15359	14,000
82	Kelvin Gitonga	10431	1,000
83	Tonny Kirimi K	13637	(3,000)
84	Brian Ngatia Kiboi	15017	100

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85	Susan Wanjiru Kariuki	15068	10,750
86	Everlyne Achieng Mirema	15016	3,400
87	Brian Maigua	15142	8,000
88	Jeremiah M Kingori	13306	14,000
89	Joel Murimi	13902	2,000
90	Ian Kabuba Mwaniki	10309	500
91	Noah Kipkurui	13882	2,600.00
92	Sylvester Sabolo	13599	1,500.00
93	Felix Nzuma	16390	5,000.00
94	Frank Ochieng	12705	13,500.00
95	Benedict Peter Omondi	16000	(6,500)
96	Collins Waithaka Karanja	16008	500
97	Kelvin Muturi	16011	6,000
98	George Odhiambo Hempstone	16122	6,000
99	David Mwendwa	16172	25,500
100	Duncan Kibet Kemboi	15541	4,000
101	James Muiruri Njau	15550	(6,000)
102	Jackob Odhiambo Ochieng	15671	22,100
103	Dennis Ngugi Mbugua	15691	500
104	Bravine Auko	15203	250
105	Dennis Kibet	15180	5,500
106	David Macharia	15188	3,000
107	Louis Waweru Mwangi	15187	4,000
108	Allan Kimutai	15190	7,000
109	Fredrick Gichima M	15192	5,200
110	Mark E Lopurucho	15195	(800)
111	Mongare Depporah M	15197	300
112	Elvis Ombuge	15202	(8,000)
113	Kennedy Gathu	13829	(1,000)
114	Jacob Kipkirui Koech	14975	4,500
115	Wicklief O Otieno	14816	8,700
116	David Macharia Thuku	13609	(1,000)
117	Collins Mbogo Njoroge	14958	(1,500)
118	George Owino Aketch	13125	(600)
119	Dennis Kipsang L	14604	1,000
120	David Nduati Mugo	14185	(9,500)
121	Vincent K Rotich	14309	(6,000)
122	Ian Njoroge Gicharu	14262	25,500
123	Francis Mwangi Githaiga	14264	(11,500)
124	Jackson W Mugo	14266	6,400
125	Lango Odhiambo	14270	5,474
126	Javan Ekhalie	14230	9,500
127	Erick Kiai Muringi	14236	9,650

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128	Gladys Wanjiru Mwangi	14249	(7,000)
129	David M Nyoro	14250	3,300
130	Samuel George Githinji	14601	12,000
131	Ezekiel Mutuku	14297	2,000
132	Joshua Mitambo	13598	6,500
133	Ivor Paul Omondi	10424	2,400
134	James Mburu K	15540	200
135	Elsy Mwhiki	15570	19,700
136	Geoffrey Kahuria	15629	500
137	Elijah Musa	15638	500
138	Moses Juma Sirma	15594	3,500
139	Jane Wanjiku K	15186	10,000
140	Mike Kariuki Kamau	15199	4,500
141	Paul Ngigih Njora	15205	(5,000)
142	Stephen Kinyanjui M	15424	1,000
143	David Gioche Karanja	15182	4,500
144	John Kiratu Gatuma	15183	5,500
145	Patrick Waweru W	15400	16,000
146	Geoffrey Kimathi	15454	1,000
147	Ian Duncan Otondo	15009	(490)
148	Syprian Matoke	14281	2,000
149	Kenneth Mbugua	14791	200
150	Brandford Kiprono	14790	3,000
151	Geoffrey Odhiambo	14999	6,000
152	Barnabas Kipkulei	14824	2,500
153	Norbert Githinji	14595	2,200
154	Joseph Ondimi	16266	6,000
155	Shirley Chebiwoi	16310	2,800
156	Dominic Mirangu Chege	16106	7,000
157	Margaret Watiri Njuhia	16105	3,500
158	Owen Chege Macharia	16162	6,000
159	Janet Wambui	16204	500
160	Derrick Oduor	16231	4,000
161	Joel Maina Githetha	16233	500
162	Ivine Chepkurui	15697	3,000
163	Collins Makori	15699	200
164	Dennis Mushitikho	15926	11,200
165	Peter Wachira	13445	2,000
166	Joyce Wanjiru Mwangi	13625	26,200
167	Jackson Wambugu M	10514	7,000
168	Victor Muthoka	K13726	100
169	Raphael Maragia	13842	2,500
170	Ruth Mumbi M	K13895	3,500

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171	Eugine Zowiti Kwena	16102	7,500
172	Daniel Nganga Njeri	16108	(1,300)
173	Conel Kibaget	16110	4,000
174	Brian Wasike	11616	4,500
175	Jack Otieno	16167	12,000
176	Nike Tai Otunga	16185	11,000
177	Michael Museti	16256	(500)
178	Brian Gesongori Mogana	15700	1,000
179	Samuel Ndiritu	15703	3,000
180	Jackline Wanjiru	16284	6,000
181	Lewis Mburu	16283	400
182	Victor Otieno Onjiko	16298	9,000
183	Sharon Thamina	16337	8,000
184	Linet Chepkorir	16370	1,000
185	Ann Wanjiku	16304	3,000
186	Abigaël Wairimu	16039	(5,049)
187	Lucy Mumbi	16043	19,500
188	Naomi Jemutai	16052	600
189	Tony Njenga	16046	21,000
190	Teresiah Linet Mburu	16049	1,700
191	Mayner Khasoha Ashihundu	16178	9,500
192	Emeldah Awuor Akoth	16212	500
193	Grace Njoki	16248	3,913
194	Anne Anyango	15519	5,200
195	Jecinta Wambui Ngugi	15520	1,500
196	Risper Nkatha	15533	1,700
197	Patrick Mwangi	14090	8,300
198	Philip Kamau Wairimu	15536	2,800
199	Everline N. Wangui	15582	3,500
200	Winnie Njambi	15587	1,000
201	Loise Wacheke K	15611	11,500
202	Samuel W Kimani	15632	6,200
203	Mary Wambui Kamau	15666	14,500
204	Lavender Awour Ogalah	15674	200
205	Wilfred Okoth Ndoti	15417	1,000
206	Victor Njoroge Mirie	15425	8,500
207	Lydia Wanjiru Gitonga	15272	5,500
208	Samuel Wangombe K	15157	2,000
209	Faith Jebet Yegon	15159	13,500
210	Agnes Wangari Ndungu	15160	500
211	Patricia Mbaire Kagiri	15163	500
212	Shamim Osanya	15162	11,000

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213	Rosemary Wangari M	15173	3,900
214	Peninah Nyambura M	15176	(1,500)
215	George Osani	16290	1,500
216	Clinton Ashiko	16318	2,000
217	Michael Kamau	16325	7,500
218	Mitchell Dorine	14300	1,500
219	Mercy Chebet	16041	3,700
220	Florence Nyambura Mugo	16056	11,000
221	Ronald Otieno Ouma	16195	11,000
222	Margaret Njambi	16258	6,000
223	Doris Wanjiru	16247	12,913
224	Miriam Caroline	12902	1,000
225	Sarah Njeri Mutithu	13100	7,200
226	Lenox Wesonga	15597	7,500
227	Emmanuel Mochama Osoro	15522	500
228	Mark Nganga	15521	6,200
229	Esther Wanjiru Kamau	15530	1,500
230	Brigitte M Bonareri	15537	16,000
231	Jane Wanjiku Gitonga	15618	2,500
232	Ann Nduta Wanjiku	15177	6,500
233	Cynthia Wambui Kamau	15402	500
234	Esther Mukenyi Ndirangu	15170	500
235	Caroline N Mwaura	15172	7,000
236	Hannah Njeri Kamau	14745	2,500
237	Rahab Mugure	14749	(1,000)
238	Millicent Virginia Wairimu	14752	7,300
239	Ian Kingori Ndungu	11944	17,500
240	Peter Maina Kiongo	14754	10,000
241	Nancy Gati	13579	7,500
242	Zainabu Nassoro	13820	(200)
243	Dennis Waweru	13582	5,000
244	Cecilia Wanjiru N	15061	3,700
245	Shaun Paul Ngigi	16068	(1,500)
246	Zabllon Nyakibwoga	16285	31,000
247	Dorcas Jelabati	16373	20,000
248	Lorna M. Njoroge	16375	7,500
249	Linet Wanjira	13435	18,500
250	Kelvin Kavoi	16381	11,000
251	Kennedy Cheruiyot	16058	24,000
252	Sila Nderi Ndegwa	16065	15,000
253	Kelvine Kihingo Kamau	16066	10,000
254	Mercy Wangari	16069	12,400

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255	Benson Munene Gikonyo	16073	8,300
256	Monicah Njambi	16074	9,500
257	Eunice Akinyi Juma	16075	12,000
258	Wickliffe Muya Murage	16189	1,000
259	Denis Kanyingi Gachuri	16190	4,000
260	Joseph Muchiri	16252	13,000
261	Owen Kibet Kirui	14260	4,200
262	Mary Wangari Munyingi	15591	29,400
263	Teresiah Wangui G	15602	5,000
264	Martin Mutunga	15686	29,000
265	Eugene Kipngetch	15251	500
266	Cesar Kiune Munyua	13455	500
267	Linet Apondi	15262	8,800
268	John Waweru Mbugua	15270	9,500
269	Dennis Mwai W	15261	7,500
270	Winnyster Chemtai	14769	8,000
271	Mary Wambui Kimotho	14925	5,513
272	Charles Kero	14773	11,200
273	Nicholas K Kirui	14992	200
274	Favour Wambui	14159	2,500
275	Joyce Wanjiku W	14164	6,500
276	Joseph M Kioko	14166	700
277	Anne Wambui	14167	22,000
278	Denis Makaka	14168	28,200
279	Collins Ontiti Agura	14169	9,000
280	Elijah Muthengi	14173	30,000
281	Mary Mwangi Ngonyo	14175	11,200
282	Caleb Kiarie Prince	14170	55,700
283	Abigael Kuria	14178	26,000
284	James Ndungu G	14234	(1,000)
285	Brian Kamau	16288	6,300
286	Margaret Wangeci	16363	2,000
287	John Mute	16368	500
288	Everlyne Nyabonyi	16280	4,000
289	Jackline Anyango	16404	28,250
290	Beatrice Wanjiku Maina	16067	11,500
291	Brenda Jelimo Kiptoo	16072	20,000
292	Purity Chepkemoi	16208	10,000
293	Emmanuel Barnet	15935	9,000
294	Virginia Nyambura	15659	(3,800)
295	John Mwaura Migwi	15606	1,300
296	Brenda Amoni Kiwial	15690	2,000

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297	Edwin Kiprop	15252	7,000
298	Keith Kamuhia W	15256	700
299	Irene M Kanyi	15260	(6,000)
300	Mitchell Moraa	15271	11,200
301	Duncan Okioma	15263	13,500
302	Esther Waithera N	13348	15,500
303	Annah Bochaberi	15439	45,200
304	Roy K Kipkurui	15444	13,500
305	Mary Nyambura	13566	12,500
306	Cynthia Kipserem	16276	(2,500)
307	Caroline Gicharu	13184	4,500
308	Vilia Cheron	12018	5,413
309	Daniel Ndugu Naseria	16015	9,500
310	Tracy Wangui Ngegle	16023	11,500
311	Mercy Chepkemai	16027	(2,000)
312	Gladwel Blessing Musumba	16033	16,500
313	Rose Njeri Ng'Ang'A	16151	(4,650)
314	Mercy Chebet	16158	35,000
315	Lucy Nabayi	16238	7,000
316	Linet Wangari Wanjau	12564	(5,000)
317	Lillian Kinyanjui Wanjiru	15735	19,000
318	Julia Wathera Mburu	15757	5,650
319	Jackline Kerubo	15628	1,000
320	Mercy Nyambura K	13863	11,000
321	Hellen Njeri	15583	7,000
322	Martha Nelima	15217	19,500
323	Cynthia Nyambura W	15208	2,000
324	Eunice Wambui	15207	(1,000)
325	Ebby Kerubo M	15220	20,300
326	Joan Cherop	15224	(1,500)
327	Eunice Nduta N	15228	(5,000)
328	Esther Ndemo Kerubo	15309	22,500
329	Miriam N Simiyu	15314	11,000
330	Jane Njeri Njenga	15318	2,000
331	Esther Wangui K	15212	10,500
332	Maureen Kerubo Asiago	15321	500
333	James K. Mutua	15323	19,000
334	Ivy Akinyi Ochieng	15458	4,500
335	Hellen Njambi Murigi	15210	1,500
336	Emily Adhiambo Mola	14699	39,900
337	Lilian Mumbi Gituka	14703	(2,000)
338	Jessica Musyimi	14730	37,400

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339	Victor Kiprof Kangogo	14944	9,400
340	Faith Moraa Onsombi	K14949	30,200
341	Shaleen Nekesa Wafula	14962	41,500
342	Marvel Muthoni	14989	15,000
343	Racheal Wambui	14116	4,950
344	Caroline Wanjiku	14134	23,000
345	Truphena Kemunto	14137	17,500
346	Mercy Kipkurgat	14147	24,900
347	Job Alex Kimutai	14154	9,900
348	Florence Kerubo Osiemo	14156	19,450
349	Victoria Waithira	13744	15,300
350	Joy Njoroge	16347	-
351	Johnson Ngunge	16353	-
352	Orpha Monobi Nyaboe	16016	500
353	Diana Chemutai	16024	7,500
354	Janet Nasimiyu	16028	17,000
355	Cyciliar Atieno	16156	5,500
356	Maureen Waithira Wamanji	16157	7,500
357	Rahab Karimi	16159	500
358	Enock Kimutai Rotich	16170	11,000
359	Mary Watiiri Njunu	15502	2,000
360	Edith Chepkemoi	15503	(100)
361	Mirriam Njambi	15572	12,700
362	Pamelah Atieno	15601	(5,000)
363	Beryl Akoth Ochiba	15382	26,500
364	Irene Wanjiru Kimathi	15327	(100)
365	Faith Wanjiru Maina	15349	17,500
366	Margaret Wanjiku N	15453	19,200
367	Ephraim Wakonyu	16267	(11,000)
368	Benson Kibet	14335	8,500
369	Raymax Odhiambo Omondi	16082	(9,500)
370	Moses O. Omwega	16091	450
371	Dennis Lokitela	16099	35,000
372	Dominic Omondi Otieno	16101	11,350
373	George Muchiri Kagera	16098	7,500
374	Derick Wachira	16197	2,000
375	Marion Wanjiku Kihui	16175	7,000
376	Augustine Mburu Njoroge	16201	9,800
377	Agnes Njeri Ngugi	16205	6,000
378	Kevin Lempassy Kasoe	16239	23,200
379	Josphat Mburu M	15490	1,100
380	Peter Nguku K	15651	(500)

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381	Kelvin Waweru M	12764	4,900
382	Robert Mutura Kibe	15620	(250)
383	Weldon Kipkemboi	11821	7,700
384	Joseph Maina Maley	15240	1,000
385	Enoch Kipkorir Rono	15336	9,700
386	Geoffrey Mwangi M	15425	2,000
387	Newton Ochieng Osio	15455	1,250
388	Brian Maina Kamau	15380	4,454
389	Frankline Kipkemei	14886	6,000
390	James Gachaiya	14634	(50)
391	Paul Wanjohi Ndirangu	14887	15,700
392	Nicodemus Ongori	14894	23,200
393	Clinton M Oroko	14897	13,000
394	James Njoroge	14890	(10,100)
395	Beatrice Wangui M	14906	22,000
396	Brian Kamau Kamurira	14909	3,720
397	Juliah Wanjiku Maina	14911	9,450
398	Felicks Otieno Ochele	14913	32,200
399	Cyprian Wafula Masibo	14979	8,700
400	Jonathan Naiswako	14983	4,000
401	Brian Kipkoech Cheruiyot	14907	26,200
402	Patience Kerubo	14432	26,000
403	Veronicah Omwoyo	14345	500
404	Ann W Githaiga	14347	15,500
405	Phelix Ouma Okeyo	14354	38,700
406	Jeff M Madiba	14356	500
407	Francis Mungai Ngugi	14368	1,200
408	Maureen Karimi K	7833	13,000
409	Andrew Omondi Otieno	14572	9,400
410	Geoffrey Mugi	14578	9,000
411	Wesline Olila	16315	5,000
412	Vincent Okemwa	16352	13,500
413	Alex Mwangi	16389	6,000
414	Elizabeth Wangui	16396	8,600
415	Benson Njenga	16367	13,000
416	Amos Mungai	16302	13,000
417	John Waweru Chege	15488	21,500
418	Joan Wanjiku Njeri	15494	5,000
419	Willis Otieno O	15596	500
420	Emmanuel Kipkogei	15604	9,200
421	Brian Maina Mwangi	15493	16,000
422	Julius Otieno	15487	9,500

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423	Erick Wachira	15235	(50)
424	Royan Joshua	14331	19,000
425	John Kimani Maina	16012	6,000
426	Lizton Ontegi Nyangosi	16259	15,000
427	Erick Wachira	15235	(50)
428	Royan Joshua	14331	19,000
429	Geoffrey N Okari	15491	42,200
430	Samuel Maingi	15495	16,000
431	Joseph Mwanzia M	15496	17,000
432	David Munene Muriithi	15575	10,000
433	Juviliant Momanyi N	15579	13,700
434	Amos Kipngetich	15599	5,900
435	David Mungai Njoroge	15616	8,800
436	Dominic Kiragu N	15625	(500)
437	Khadija Rafique	15626	16,000
438	Washington Karumba	15634	9,500
439	Mary Kamene	15649	3,400
440	Jacob Mwenda Kithinji	15657	7,500
441	Paul Makau Musau	15672	500
442	Lenny Kariuki Ndii	15673	4,500
443	Ephantus Mwangi	15679	2,000
444	Martin Irungu Chege	15241	3,000
445	Eric Mutethia Mwirigi	15329	2,000
446	Ruth Waithera Njoroge	15334	13,600
447	Sammy Nyakango M	15335	700
448	Faith Muthoni Kamau	15338	11,600
449	Michael Mungai Kairu	15345	31,450
450	James Nganga Kiama	15399	700
451	Moses Mwaura N	15441	(10,700)
452	James Ikinu Mwangi	15446	10,500
453	Maxwell Omondi	15083	15,500
454	Sharon Lokato	16272	21,000
455	Samuel Maina	16275	(4,587)
456	Simon Mudime	16280	(13,500)
457	Stephene Kanyuhie	16286	11,000
458	Gidreph Mwiruri	16306	(6,020)
459	Simon Kimani	16323	7,030
460	Linus Sokoro	16334	3,000
461	Jonathan Kibet	16335	5,500
462	Kelvin Kitanga	16343	2,500
463	Peter Kogaru	16345	8,000
464	Brian Njirangu	16358	9,000

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465	Joseph Maina	16366	3,500
466	John Waweru	16377	5,500
467	Brian Mwangi	16383	16,000
468	Manases Kiarie	16388	12,300
469	Joseph Njoroge	16392	(220)
470	Winny Chepkemoi	16245	23,000
471	Martin Wambua	15898	7,000
472	Eric Gitau Wambui	15911	(1,000)
473	Eliud Onwonga	15947	17,920
474	Ian Ndungu Kariuki	15952	(6,050)
475	Naftal Ouko	15892	28,200
476	Lucy Gesare	16355	-
477	Christine Seema Dapash	15589	10,000
478	Victor Kibor Kulei	15589	26,200
479	Maxwel Kamau	15152	14,000
480	Sharon Chebet	15132	(800)
481	Sharon Chepkemoi	15154	5,100
482	Sharon Jeruto Maiyo	15410	7,000
483	Shallon Gladys Kemunto	15420	19,200
484	Koinet Kiok	15462	16,500
485	Louis Kemboy	15465	7,700
486	Total		
487	Maintaine Kibelekenya	15032	(18,500)
488	Reuben Keshe	13292	(4,300)
489	James Sopia	12853	2,200
490	Abdikadir Ali W	15084	25,500
491	Jacob Kone T	13256	1,200
492	Gideon Kipkurui	15139	14,000
493	Erick Ryan Otie	12896	17,700
494	Henry Pere	14786	20,000
495	Philemon Koila	14784	20,500
496	James Mwangi	15138	1,000
497	Evans C Koisok	14785	7,200
498	Henry Pere	14786	28,000
499	Dancan Kosen	15007	8,200
500	Wilberforce Wafu;La	82467	27,500
501	Carolyn Njeri Njoki	16530	9,500
502	Paul Maina	16624	-200
503	Elly Okoth	16418	-44,450
504	Dorcus Wanjiku	16420	-500
505	Lucy Murugi	16433	500
506	Shanize Zella Muema	16503	10,000

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507	Dennis Mwangi	16516	11,000
508	Margaret Njeri Wainaina	16541	500
509	Samaul Nganga Kamau	16553	8,000
510	Peter Kingori Ndirangu	16554	13,000
511	Denis Mwangi	16289	9,500
512	Mercyline N Nangila	B2457	22,500
513	Elgah Omollo	16561	5,500
514	Shadrack Kagwi	16308	7,500
515	Elijah Wanyonyi	B2426	20,500
516	Samuel Owino Okoth	K16660	3,500
517	Samuel B Wepukulu	B2455	-7,000
518	Kevin Rongo	15273	8,000
519	Samuel Macharia	15079	13,500
520	Shadrack Silisisi Nakhanokha	B2507	32,500
521	Pius Mumanyi	16631	3,500
522	Night Zadock Onyanje	16661	8,000
523	Isaac Felix Wesonga	K16635	2,500
524	Solomon Stanley	K16653	2,200
525	Kenrodgers Ngumba	166691	10,000
526	Denis Mwangi	16556	-7,500
527	Brian Ogeto	16629	10,000
528	Claid Amadiva	16674	9,000
529	Charles Wambugu	16504	-11,699
530	Delvis Mahindi	K16533	2,500
531	Andrian Meshack	16581	-500
532	Steven Ujiji Odiwour	K116664	2,500
533	John Mwangi	16469	11,500
534	Josphat Nguteru Kariuki	16656	600
535	Samuel Misati	16478	2,000
536	Edwin Kanyi Kibaki	16462	500
537	Martin Waweru	16461	500
538	Isaac Maina Wachira	16560	24,500
539	Brian Wainaina	16578	12,000
540	Geoffrey Ndungu	16592	6,000
541	Susan Mengish	13330	8,500
542	Juster Chienga	13157	11,200
543	Esther Ngina	16400	10,000
544	Emmanuel Kipchumba Buson	16443	2,500
545	Mercy Atieno	K16540	12,500
546	Rebecca Chebor	16595	14,170
547	Stephen Njoroge	16479	4,500
548	Kelvin Otieno Ochieng	16539	25,000

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549	Pauline Wanjiru Gatimu	K16574	14,000
550	Regina Nyambura	K16573	14,000
551	Kerina Awuor Omala	K16608	1,000
552	Fidelis Sikuku	K16593	18,500
553	Mitchelle Moraa	16598	3,000
554	Peterson Onyango	K16643	200
555	Jacqline Mueni	16524	5,000
556	Leenida Vusha	16549	12,500
557	Maureen Kemunto Onsenda	16497	500
558	Lydia Nekesa	16500	17,000
559	Grace Muiruri Wangui	16576	500
560	Sylvia Atieno	16626	1,500
561	Angela Jumba	16639	13,000
562	George Mwangi G	15870	1,000
563	Charles Mutuku	16473	500
564	Janerix Nyambura Waguru	16452	8,000
565	Shadrack Khayan Muteshi	K16617	17,500
566	Clerk Muthomi	K16667	3,500
567	Kelvin Mwaniki Kiarie	16600	5,000
568	Stanley Gitau	16093	7,000
569	Peter Maina	15466	5,200
570	Joseph Thiongo	K16083	500
571	David Anyona Boriga	16645	500
572	Humphery Makori	M24172	19,100
573	Veronicah Njeri Mbugua	16523	7,500
574	Wyclif Kipngeno Koech	16486	13,000
575	Sharon Chebet	15153	12,300
576	Edwin Kipsetim	16587	20,000
577	Joel Sayo	15595	2,000
578	Eiikana Wanjala	16657	26,800
579	Hiram Kuria	16277	-1,200
580	Erick Kimani Kamau	15286	500
581	Simon Waweru	15950	1,000
582	John Ndung'U	16281	6,000
583	Brian Kihara	16270	7,500
584	Steven Kibet Koech	16534	500
585	Michael Maina Kimani	16538	32,500
586	Shadrack Ngachi	M2583	8,000
587	Ian Ndungu	16198	31,500
588	Ian Joshua Kibet	M2617	24,500
589	Owen Waithaka Murithi	16287	9,500
590	Rodney Korir	16446	17,500
591	Samwel Barasa	B2710	16,000

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592	James Njuguna	13274	2,500
593	Eddy Kamau	16342	6,000
594	Benson Chebor	16317	34,000
595	Shadrack Silisisi Nakhanokha	2507	25,500
596	Wilberforce Okumu	2467	25,500
597	James Njuguna	13274	6,000
598	Zacharia Mirobi	M2592	31,500
599	Antony Njenga	16348	10,500
600	Jimmy Ian Ngeno	16401	2,500
601	Bonventure Onywako	16339	7,500
602	Felix Morema	16340	15,600
603	Martin Nderitu	14813	6,000
604	Ian Nyangua Nyakambi	16555	12,500
605	Brian Wasike Wabwile	16362	29,000
606	Kelvin Waitthaka	16305	6,500
607	Antony Mwangi	16349	7,000
608	Davis Oduor	15008	-1,920
609	Douglas Wanjala	16168	500
610	Evans Kiplangat	16260	20,000
611	Albert Kiptoo	16104	13,250
612	Vivial Akinyi	16414	5,000
613	Mildred Ingaita	16425	-31,500
614	Hanah Wangui	16255	3,700
615	Favour Ngonyo	16470	3,000
616	Gladys Wanjiru Nganga	16450	-845
617	Faith Bundotich	16194	47,300
618	Hellen Wangui Gituathi	16303	2,000
619	Cherry Karani	16344	42,800
620	Celestine Kaisha	16408	1,000
621	Diana Nasieku	16124	1,000
622	Diana Njeri	16029	6,000
623	Millicent Omali	16026	10,000
624	Mary Wanjiku Karanja	16030	7,000
625	Faith Macharia	16155	2,000
626	Ruth Kimani Nduta	16571	13,000
627	Mercy Wanjiku	16471	8,000
628	Nancy Murugi Wainaiana	16547	600
629	Joybilly Njeri	M2582	32,000
630	Lucy Wanjiku	M2614	31,500
631	Purity Mukhisa Simiyu	16677	4,000
632	Maryann Wanjiru Gitau	16017	8,500
633	Rechael Seranoi	16044	16,500
634	Gladys Wanjiru Nganga	16450	13,040

**State Department for Industry  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

635	Mary Wanjiru	16309	500
636	Witney Moraa	16297	15,000
637	Samuel Wambugu Karitu	16037	2,500
638	Amos Mbuthia	16257	1,000
639	Lucy Gitau	16293	7,000
640	Kelvin Kamonde	16622	4,000
641	Rosemary Wanjiru	16242	3,000
642	Joy Njambi Wanjiru	16440	10,000
643	James Waweru Ndegwa	16596	23,000
644	Haron Njoroge	16632	2,000
645	Hezekia Okwanyo	16655	500
646	Aron Koech	16232	19,500
	<b>TOTAL</b>		<b>4,818,359</b>



**Trial Balance Comparison Report**  
 Entity: 1175-State Department for Industrialization  
 Current Period: JUL-23 To JUN-24  
 Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420318 Licence Fees	0.00	67,120,335.00	0.00	26,920,000.00
1420399 Receipts from Administrative Fees and Charges	0.00	453,851,461.00	0.00	194,979,811.00
1420300 Administrative Fees and Charges collected as AIA	0.00	520,971,796.00	0.00	221,899,811.00
1420000 Sales of Goods and Services	0.00	520,971,796.00	0.00	221,899,811.00
2110101 Basic Salaries - Civil Service	260,982,593.30	0.00	211,695,247.80	0.00
2110100 Basic Salaries - Permanent Employees	260,982,593.30	0.00	211,695,247.80	0.00
2110201 Contractual Employees	2,999,321.35	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	2,999,321.35	0.00	0.00	0.00
2110301 House Allowance	100,458,672.60	0.00	85,032,796.00	0.00
2110305 Prosecutorial and State Counsel Allowance	1,292,225.00	0.00	2,280,061.50	0.00
2110307 Hardship Allowance	7,552,825.00	0.00	6,645,000.00	0.00
2110309 Special Duty Allowance	6,655,250.40	0.00	5,975,468.75	0.00
2110311 Transfer Allowance	1,005,230.00	0.00	2,202,676.00	0.00
2110312 Responsibility Allowance	2,651,068.00	0.00	3,078,617.75	0.00
2110313 Entertainment Allowance	384,500.00	0.00	1,700,919.00	0.00
2110314 Transport Allowance	25,203,016.15	0.00	29,034,547.95	0.00
2110315 Extremeous Allowance	1,724,690.00	0.00	1,560,416.00	0.00
2110317 Domestic Servant Allowance	565,890.00	0.00	374,289.40	0.00
2110318 n Practising Allowance	1,575,660.00	0.00	1,720,128.00	0.00
2110320 Leave Allowance	4,015,457.00	0.00	9,385,123.55	0.00
2110327 Ministerial Allowance	0.00	0.00	3,600,161.50	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	153,084,484.15	0.00	152,590,205.40	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	417,068,398.60	0.00	384,285,453.20	0.00
2210101 Electricity	14,059,477.00	0.00	13,960,685.50	0.00
2210102 Water and Sewarage Charges	15,490,975.00	0.00	15,256,589.15	0.00
2210100 Utilities, Supplies and Services	29,550,452.00	0.00	29,217,274.65	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,503,463.00	0.00	1,524,060.90	0.00
2210202 Internet Connections	435,549.00	0.00	409,788.10	0.00
2210203 Courier & Postal Services	93,395.00	0.00	9,471.75	0.00
2210204 Leased Communication Lines	3,331.00	0.00	1,662.00	0.00
2210200 Communication, Supplies and Services	4,035,738.00	0.00	1,944,982.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	24,489,498.00	0.00	6,131,644.95	0.00
2210302 Accommodation - Domestic Travel	11,686,029.35	0.00	6,133,311.60	0.00
2210303 Daily Subsistence Allowance	11,896,044.00	0.00	4,905,993.10	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,572,710.00	0.00	756,487.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	48,644,281.35	0.00	17,927,436.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	6,741,198.10	0.00	478,751.00	0.00
2210402 Accommodation	5,456,799.00	0.00	559,450.00	0.00
2210403 Daily Subsistence Allowance	11,880,474.60	0.00	499,971.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	710,256.80	0.00	137,316.00	0.00
2210400 Foreign Travel and Subsistence and other transportation costs	24,768,728.50	0.00	1,675,488.00	0.00
2210501 International News Services	5,543.00	0.00	940.00	0.00
2210502 Publishing & Printing Services	947,368.00	0.00	403,845.85	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	131,271.00	0.00	263,742.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,672,064.85	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	30,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210500 Printing, Advertising and Information Supplies and Services	3,756,246.85	0.00	698,527.85	0.00
2210603 Rents and Rates - Non-Residential	86,861,968.60	0.00	95,019,588.05	0.00
2210604 Hire of Transport, Equipment	245,118.00	0.00	4,254,469.00	0.00
2210600 Rentals of Produced Assets	87,107,086.80	0.00	99,274,057.05	0.00
2210701 Travel Allowance	633,924.00	0.00	1,031,652.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	6,198,650.00	0.00	7,314,375.00	0.00
2210703 Production and Printing of Training Materials	938,156.00	0.00	1,560,727.00	0.00
2210704 Hire of Training Facilities and Equipment	292,943.00	0.00	146,300.00	0.00
2210705 Field Training Attachments	2,037.00	0.00	3,075.00	0.00
2210706 Book Allowance	507,900.00	0.00	293,800.00	0.00
2210707 Project Allowance	103,250.00	0.00	319,700.00	0.00
2210708 Trainer Allowance	0.00	0.00	17,000.00	0.00
2210710 Accommodation Allowance	249,450.00	0.00	379,700.00	0.00
2210711 Tuition Fees Allowance	1,509,840.00	0.00	1,632,026.85	0.00
2210700 Training Expenses	10,436,150.00	0.00	12,698,355.85	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	23,182,734.00	0.00	3,004,022.90	0.00
2210802 Boards, Committees, Conferences and Seminars	6,218,982.00	0.00	1,479,306.00	0.00
2210805 National Celebrations	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	7,875.00	0.00
2210800 Hospitality Supplies and Servi	29,401,716.00	0.00	4,491,203.90	0.00
2211001 Medical Drugs	3,459,121.00	0.00	3,659,120.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	1,337,243.00	0.00	1,537,244.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,061,923.00	0.00	961,075.00	0.00
2211005 Chemicals and Industrial Gases	55,479.00	0.00	54,479.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,268,748.00	0.00	1,267,748.00	0.00
2211009 Education and Library Supplies	2,288,016.00	0.00	1,702,904.05	0.00
2211010 Supplies for Broadcasting and Information Services	308,076.00	0.00	308,076.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	316,797.00	0.00	316,796.00	0.00
2211015 Foods and Rations	83,609,240.00	0.00	88,100,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	409,740.00	0.00	309,405.00	0.00
2211023 Supplies for Production	20,000,000.00	0.00	36,314,810.00	0.00
2211000 Specialised Materials and Supp	114,114,383.00	0.00	134,531,657.05	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	13,184,844.00	0.00	8,862,829.45	0.00
2211102 Supplies and Accessories for Computers and Printers	1,596,937.00	0.00	652,856.05	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	184,801.00	0.00	97,153.05	0.00
2211100 Office and General Supplies and Services	14,966,582.00	0.00	9,612,836.55	0.00
2211201 Refined Fuels and Lubricants for Transport	23,299,612.55	0.00	3,925,584.00	0.00
2211202 Refined Fuels and Lubricants for Production	254,614.00	0.00	309,278.00	0.00
2211203 Refined Fuels and Lubricants -- Other	164,198.00	0.00	356,548.90	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	39,647.00	0.00	77,294.00	0.00
2211200 Fuel Oil and Lubricants	23,756,071.55	0.00	4,665,704.90	0.00
2211301 Bank Service Commission and Charges	288,716.00	0.00	275,241.50	0.00
2211305 Contracted Guards and Cleaning Services	18,375,686.00	0.00	19,289,154.30	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	210,400.00	0.00	237,300.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	218,900.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	3,647,840.00	0.00	2,236,661.00	0.00
2211321 Parking charges	2,238,032.60	0.00	0.00	0.00
2211323 Laundry Expenses	25,000.00	0.00	95,000.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	470,000.00	0.00	0.00	0.00
2211335 Monitoring and Evaluation Expenses	60,322,452.90	0.00	36,620,631.00	0.00
2211399 Other Operating Expenses - Oth	29,228,033.00	0.00	0.00	0.00
2211300 Other Operating Expenses	115,025,060.50	0.00	58,753,987.80	0.00
2210000 Goods and Services	506,584,496.35	0.00	375,494,515.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
101 Maintenance Expenses - Motor cles	7,925,195.45	0.00	2,597,554.10	0.00
2220100 Routine Maintenance - Vehicles	7,925,195.45	0.00	2,597,554.10	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	48,790.00	0.00	90,902.95	0.00
2220202 Maintenance of Office Furniture and Equipment	645,502.00	0.00	280,934.50	0.00
2220204 Maintenance of Buildings -- Residential	28,275.00	0.00	54,551.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	433,018.00	0.00	800,748.30	0.00
2220209 Minor Alterations to Buildings and Civil Works	204,000.00	0.00	608,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	895,540.70	0.00	44,405.00	0.00
2220200 Routine Maintenance - Other Assets	2,255,125.70	0.00	1,879,541.75	0.00
2220000 Routine Maintenance	10,180,321.15	0.00	4,477,095.85	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	2,193,617,997.00	0.00	1,710,619,809.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,193,617,997.00	0.00	1,710,619,809.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	714,060,000.00	0.00	691,930,000.00	0.00
2630203 Capital Grants to Other levels of government	1,152,000,000.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,866,060,000.00	0.00	691,930,000.00	0.00
2630000 Grants & Transfer To Other Govt Units	4,059,677,997.00	0.00	2,402,549,809.00	0.00
2710102 Gratuity - Civil Servants	2,207,448.00	0.00	35,310,981.50	0.00
2710100 Government Pension and Retirement Benefits	2,207,448.00	0.00	35,310,981.50	0.00
2710000 Social Security Benefits	2,207,448.00	0.00	35,310,981.50	0.00
3110301 Refurbishment of Residential Buildings	133,511.00	0.00	266,023.00	0.00
3110302 Refurbishment of Non-Residential Buildings	133,511.00	0.00	266,023.00	0.00
3110300 Refurbishment of Buildings	267,022.00	0.00	532,046.00	0.00
3110504 Other Infrastructure and Civil Works	45,689,954.40	0.00	94,000,000.00	0.00
3110500 Construction and Civil Works	45,689,954.40	0.00	94,000,000.00	0.00
3110701 Purchase of Motor Vehicles	20,467,179.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	20,467,179.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,485,038.00	0.00	47,550.40	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	1,849,530.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,334,568.00	0.00	47,550.40	0.00
3111111 Purchase of ICT Networking and Communication Equipment	45,000.00	0.00	0.00	0.00
3111112 Purchase of Software	199,470.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	244,470.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	46,799,999.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	46,799,999.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	534,952,261.65	0.00	246,866,990.50	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	534,952,261.65	0.00	246,866,990.50	0.00
3110000 Acquisition of Fixed Capital Assets	652,755,454.05	0.00	341,446,586.00	0.00
3520301 Sale of Capital Goods	0.00	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	41,968,998.00	0.00	41,463,985.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	41,968,998.00	0.00	41,463,985.00
3520000 Receipts from Sales of Inventories	0.00	41,968,998.00	0.00	41,463,985.00
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	0.00	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	0.00	0.00	0.00
6510320 Kenya Industry and Entrepreneurs Project Credit No.6268-KE	23,109,234.75	0.00	9,713,774.00	0.00
6510300	23,109,234.75	0.00	9,713,774.00	0.00
6510000 Special Accounts	23,109,234.75	0.00	9,713,774.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	339,560.60	0.00	1,340,765.10	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6530100 Recurrent Bank Accounts	339,560.60	0.00	1,340,765.10	0.00
6530000 Recurrent Bank Accounts	339,560.60	0.00	1,340,765.10	0.00
6540101 Ministry HQ Development Bank A	141,247.65	0.00	108,469.40	0.00
6540100 Development Bank Accounts	141,247.65	0.00	108,469.40	0.00
6541114 Kenya Petroleum Technical Assistance Project	0.00	0.00	0.00	0.00
6541100	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	141,247.65	0.00	108,469.40	0.00
6550101 Ministry HQ Deposit Bank A/C	12,967,459.00	0.00	10,217,300.10	0.00
6550100 Deposit Bank Accounts	12,967,459.00	0.00	10,217,300.10	0.00
6550000 Deposit Bank Account	12,967,459.00	0.00	10,217,300.10	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.05	0.00	0.00	0.00
6580100 Cash in Hand	0.05	0.00	0.00	0.00
6580000 Cash in Hand	0.05	0.00	0.00	0.00
6710103 Salary advance	35,000.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	35,000.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	35,000.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	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
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	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
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	1,314,860.00	0.00	1,307,121.40	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	1,314,860.00	0.00	1,307,121.40	0.00
6780000 Suspense & Clearance Account	1,314,860.00	0.00	1,307,121.40	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	12,967,459.00	0.00	10,217,300.10
7310100 General Deposits Items	0.00	12,967,459.00	0.00	10,217,300.10
7310000 Deposits	0.00	12,967,459.00	0.00	10,217,300.10
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320207 NITA	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning	0.00	31,791,020,540.45	0.00	26,691,625,811.75

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Account			1,009,567,897.30	0.00
9910209 Remittances to Exchequer Miscellaneous Revenue	1,011,017,131.40	0.00	1,009,567,897.30	0.00
9910200 Exchequer Provisions	1,011,017,131.40	31,791,020,540.45	1,009,567,897.30	26,891,625,811.75
9910000 Provisions	1,011,017,131.40	31,791,020,540.45	1,009,567,897.30	26,891,625,811.75
9990101 Opening Balance Bank	0.00	942,112,985.00	0.00	942,112,985.00
9990100 Opening Balance Bank	0.00	942,112,985.00	0.00	942,112,985.00
9999999 Consolidated Fund	26,611,645,169.65	0.00	23,351,500,124.10	0.00
9999900	26,611,645,169.65	0.00	23,351,500,124.10	0.00
9990000 Opening Balance Reserves	26,611,645,169.65	942,112,985.00	23,351,500,124.10	942,112,985.00
<b>Total</b>	<b>33,309,041,778.45</b>	<b>33,309,041,778.45</b>	<b>27,907,319,892.85</b>	<b>27,907,319,892.85</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

REPUBLIC OF KENYA

F.O.51

Date: 1/7/2024

ACCOUNT: 1000384514

Report of the Board of Survey on the Cash and Bank Balances of State Department for Industrialization as at the close of business on 30<sup>th</sup> June, 2024

The Board, consist of - (Names and Official titles)

- |                                |          |
|--------------------------------|----------|
| 1. <u>Joseph Mburu</u> .....   | Chairman |
| 2. <u>James K. Githu</u> ..... | Member   |
| 3. <u>Deleost Maitia</u> ..... | Member   |

Assembled at the office of the Cashier at 3.00pm on the 1//2024 and the following cash was produced

Notes	ksh.	Nil
Silver	Ksh.	Nil
Cooper	Ksh.	Nil
Cheques (as per details on reverse)	Ksh.	Nil

The cash book reflected the following balances at the close of business on the 30<sup>th</sup> June 2024

Cash Balance	Ksh.	Nil
Bank Balance	Ksh.	141,247.30
Total Balance	Ksh.	141,247.30

The Bank Certificate of Balance showed a sum of Kshs. 147,192,279.50 Standing to the credit of the account on 30-06-2024.

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.1/7/24

CHAIRMAN

MEMBERS OF THE BOARD

MEMBERS OF THE BOARD

.....  
*[Signature]*

.....  
*[Signature]*

.....  
*[Signature]*

July 16, 2024


# CERTIFICATE OF BALANCES


Customer : 138674

STATE DEPT FOR  
INDUSTRY

Balance Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

  
Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

F.0.51

Date: 1/7/2024

**ACCOUNT: 1000384514**

Report of the Board of Survey on the Cash and Bank Balances of State Department for Industrialization as at the close of business on 30<sup>th</sup> June, 2024

The Board, consist of - (Names and Official titles)

- |                          |          |
|--------------------------|----------|
| 1. <u>Joseph Mberu</u>   | Chairman |
| 2. <u>Joseph M. Siga</u> | Member   |
| 3. <u>Detloph Mwangi</u> | Member   |

Assembled at the office of the Cashier at 3.00pm on the 1/7/2024 and the following cash was produced

Notes	ksh.	Nil
Silver	Ksh.	Nil
Cooper	Ksh.	Nil
Cheques (as per details on reverse)	Ksh.	Nil

The cash book reflected the following balances at the close of business on the 30<sup>th</sup> June 2024

Cash Balance	Ksh.	Nil
Bank Balance	Ksh.	141,247.30
Total Balance	Ksh.	141,247.30

The Bank Certificate of Balance showed a sum of Kshs. 147,192,279.50 Standing to the credit of the account on 30-06-2024.

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.1/7/24

CHAIRMAN

MEMBERS OF THE BOARD

MEMBERS OF THE BOARD

Joseph Mberu  
.....  
Joseph M. Siga  
.....  
Detloph Mwangi  
.....

July 16, 2024

## CERTIFICATE OF BALANCES


Customer : 138674

STATE DEPT FOR  
INDUSTRY

Balance Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

F.0.51

Date: 1/7/2024

ACCOUNT: 1000384506

Report of the Board of Survey on the Cash and Bank Balances of State Department for Industrialization as at the close of business on 30<sup>th</sup> June, 2024

The Board, consist of – (Names and Official titles)

1. Joseph Mbatia Chairman
2. James K. Ochieng Member
3. Patrick Mwangi Member

Assembled at the office of the Cashier at 3.00pm on the 1/7/2024 and the following cash was produced

Notes	ksh.	Nil
Silver	Ksh.	Nil
Cooper	Ksh.	Nil
Cheques (as per details on reverse)	Ksh.	Nil

The cash book reflected the following balances at the close of business on the 30<sup>th</sup> June 2024

Cash Balance	Ksh.	Nil
Bank Balance	Ksh.	12,967,459.00
Total Balance	Ksh.	12,967,459.00

The Bank Certificate of Balance showed a sum of Kshs. 12,767,459.00 Standing to the credit of the account on 30-06-2024.

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.1/7/24

CHAIRMAN

MEMBERS OF THE BOARD

MEMBERS OF THE BOARD

Joseph Mbatia  
.....  
James K. Ochieng  
.....  
Patrick Mwangi  
.....

July 15, 2024

## CERTIFICATE OF BALANCES


Customer : 130674

Balance Date: 30-Jun-24

STATE DEPT FOR  
INDUSTRY

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

F.O.51

Date: 1/7/2024

ACCOUNT: 1000384506

Report of the Board of Survey on the Cash and Bank Balances of State Department for Industrialization as at the close of business on 30<sup>th</sup> June, 2024

The Board, consist of – (Names and Official titles)

- 1. Joseph Njoroge Chairman
- 2. Walter W. Mutitu Member
- 3. Atieno Mwangi Member

Assembled at the office of the Cashier at 3.00pm on the 1/7/2024 and the following cash was produced

Notes	ksh.	Nil
Silver	Ksh.	Nil
Cooper	Ksh.	Nil
Cheques (as per details on reverse)	Ksh.	Nil

The cash book reflected the following balances at the close of business on the 30<sup>th</sup> June 2024

Cash Balance	Ksh.	Nil
Bank Balance	Ksh.	12,967,459.00
Total Balance	Ksh.	12,967,459.00

The Bank Certificate of Balance showed a sum of Kshs. 12,767,459.00 Standing to the credit of the account on 30-06-2024.

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.1/7/24

CHAIRMAN

MEMBERS OF THE BOARD

MEMBERS OF THE BOARD

Joseph Njoroge  
Walter W. Mutitu  
Atieno Mwangi

July 16, 2024

## CERTIFICATE OF BALANCES


Customer : 133674

Balance Date: 30-Jun-24

STATE DEPT FOR  
INDUSTRY

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

**BANK RECONCILIATION**  
STATE DEPARTMENT FOR INDUSTRY  
as at 30th JUNE 2024 STATION NAIROBI

	Sh.	Sh.
Balance as per Bank Certificate .....		119,244,703.85
<b>Less -----</b>		
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .....	126,991,143.25	
2. Receipts in Bank Statement not yet recorded in Cash book .....	-	126,991,143.25
		(7,746,439.40)
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....	-	
4. Receipts in Cash Book not yet Recorded in Bank Statement .....	8,086,000.00	8,086,000.00
Balance as per cash Book .....		339,560.60
	ACTUAL CB BAL	339,560.60

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

  
Signature

  
Designation

01.7.2024  
Date

**PAYMENT IN CASH BOOK NOT IN BANK**

1 ALPHONSE CHAPURUKHA NYONGESA	9,620.00
2 ALPHONSE CHAPURUKHA NYONGESA	9,840 00
3 PHILIP OWINO OORO	31,500.00
4 PHILIP OWINO OORO	31,500 00
5 CHRISTINE ADONGO OWITI	31,500 00
6 ESTHER AUMA EPOOT	31,500 00
7 JULIUS NGETHE KARANJA	31,500 00
8 ANTHONY MUNENE NJOKA	31,500 00
9 SALIM DIRIVO KOMORA	31,500.00
10 JUSTUS BWONYA IMBITI	31,500 00
11 ERICK MUSYOKI MUTISO	31,500 00
12 JANEPHER STEPHEN NASIMIYU	31,500 00
13 JOSEPH MURIUKI NYAGA	31,500 00
14 AGNETAH DALI MDAMU	31,500 00
15 SILAS AMBAKA IMBWAGA	31,500 00
16 PATRICK BARASA WALELA	31,500.00
17 MATHEWS SIFUNA LUKETERO	31,500.00
18 JOSEPH MALASI MAGIRI	31,500 00
19 Linda Wangui Ndengwa	40,000 00
20 SHARON CHEROTICH CHEPKOR	40,000.00
21 POLYCARP NYAMBEGO MONAYO	56,000.00
22 ALPHONSE CHAPURUKHA NYONGESA	56,000 00
23 Linda Wangui Ndengwa	56,000 00
24 VERONICA MUTHONI GATHIGI	56,000.00
25 MARGARET MUTISYA KIOKO	56,000.00
26 NJOROGI ELIJAH NJENGA	56,000 00
27 ZIPPORAH SUMBA	56,000 00
28 AGNETAH DALI MDAMU	56,000 00
29 PETER MUIGAI KAMAU	56,000.00
30 NICHOLAS KINYUA GACHARII	56,000 00
31 Brendah Nabubwaya Nyukuri	56,000.00
32 ROSE MIGALE KIVALA	56,000 00
33 SHARON CHEROTICH CHEPKOR	56,000.00
34 CATHERINE WANJIRU MUTHUI	56,000.00
35 BENARD KIBET BOSUBEN	56,000 00
36 JANEPHER STEPHEN NASIMIYU	63,000 00
37 KENETH KIPNGETICH RUTTOH	70,000 00
38 RUTH MUNYITE WANYONYI	70,000.00
39 PAUL GITHINJI KINYANJUI	70,000 00
40 MARTIN GACHERU	70,000 00
41 MERCY WAITHIRA WAINAINA	70,000 00
42 JOSPHAT GICHEHA GICHUKI	70,000 00
43 GEORGE KINUTHIA NGANGA	70,000.00
44 TERESIA KABURA GITAU	70,000.00
45 JIMMY OSBORN OCHIENG ODHIAMBO	70,000.00
46 LILIAN MORAA NYAMWEYA	70,000.00
47 KIPLAGAT - KEMEI	70,000 00
48 ELIJAH OLWENY AKUMU	70,000.00
49 BERNARD NYOIKE NG'ANG'A	70,000.00

50 BRENDAH NDIEMA CHEPKITAI	70,000.00
51 MAITHA PHILIP JUDAH	70,000.00
52 MARTIN WANYONYI MASIBO	70,000.00
53 JACINTA NDUNGE NZYOKA	79,890.00
54 EVELYN ANUPI APWOKA	84,000.00
55 NOBBY CHIERA MACHARIA	84,000.00
56 MARY COLLETA KEMUNTO	84,000.00
57 EUSEBIUS JUMA MUKHWANA	91,000.00
58 JAMES ONTERE KEBWARO	112,000.00
59 CAREN ACHIENG ONYIERO	112,000.00
60 RUTH KEMUMA NYABASSA	112,000.00
61 VERONICA MUTHONI GATHIGI	112,000.00
62 SIMON WASIKE WANJALA	112,000.00
63 EVANS OCHIENG NYAMONDO	112,000.00
64 MAUREEN ACHUNGO TUTI	112,000.00
65 NANCY MWENESI ADENYA	112,000.00
66 MUTIE NZAU	140,000.00
67 RUTH MUNYITE WANYONYI	140,000.00
68 TERESIA KABURA GITAU	140,000.00
69 JOHN MACHARIA NG'ANG'A	140,000.00
70 JOASH OGONYO AKUMA	168,000.00
71 ERNEST AMBAKA LUKAYU	168,000.00
72 MARY COLLETA KEMUNTO	168,000.00
73 BERNARD MWENDWA KINGOO	311,916.00
74 biscuit enterprises	373,939.65
75 DILLIPARK GENERAL SUPPLIES	401,046.10
76 NUMERICAL MACHINING COMPLEX LIMITED	8,000,000.00
77 KENYA INDUSTRIAL RESEARCH AND DEV.	82,726,201.00
78 NATIONAL SOCIAL SECURITY FUND	171,240.00
79 NATIONAL SOCIAL SECURITY FUND	344,040.00
80 MERCY MUKHWANA	8,109.90
81 HILLARY MULONGO	8,109.90
82 JUSTUS ABEDNEGO MUSUMBA	15,201.65
83 MERCY CHERUTO CHUMO	15,201.65
84 BONIFACE WAFULA MAINA	15,201.65
85 MARION MUKAMI MUGAMBI	16,000.00
86 AUSTIN WANYAMA WAFUBWA	23,413.50
87 AUSTINE OWINO OWISO	23,413.50
88 KENYA COMMERCIAL BANK LIMITED	23,413.50
89 MOURINE ATIENO ONYALO	23,413.50
90 NYABUTI OMBAGI JARED	23,413.50
91 PETERSON ABUTA NYAMBATI	23,413.50
92 DERRICK MOSETI OSEKO	23,413.50
93 COOPERATIVE BANK OF KENYA	23,413.50
94 JOSHUA OOMAYO MOUKO	23,413.50
95 RAJAB NJOROGI SAIDA	23,413.50
96 FELIX KIBAGENDI OGEMBO	23,413.50
97 MELODY SIMON KITALE	23,413.50
98 BERNARD NYOIKE NG'ANG'A	33,600.00
99 VICTOR KIPCHIRCHIR RUGUT	34,146.60
100 ABNER GESORA MAISIBA	36,621.80

101	SUSAN NYAWIRA RUKWARO	37,196.25
102	MUNENE MWITI MWORIA	39,015.10
103	JARED OJONY OKONGO	40,254.95
104	ALPHONSE CHAPURUKHA NYONGESA	45,902.65
105	ERIC MBUGUA KAHUGU	45,902.65
106	ISAAC KIPKEMEI KOGO	45,902.65
107	BENARD MUTAI	46,579.45
108	MATHEWS SIFUNA LUKETERO	46,579.45
109	LINAH NTHIORI M'AMATHI	46,579.45
110	AGNETAH DALI MDAMU	54,000.00
111	ANTONY NDOTONO MACHARIA	56,000.00
112	WAITHIRA MARY NJAU	56,000.00
113	JOTHAM SITANDA OMAR	58,932.70
114	ABNER GESORA MAISIBA	63,000.00
115	JOTHAM SITANDA OMAR	63,000.00
116	ERIC MBUGUA KAHUGU	63,000.00
117	LINAH NTHIORI M'AMATHI	63,000.00
118	SUSAN NYAWIRA RUKWARO	63,000.00
119	SAMWEL LANGAT KIPGENO	63,000.00
120	ROBERT FRANCIS MUKIRA	63,000.00
121	ANTONY NDOTONO MACHARIA	66,588.10
122	EQUITY BANK LIMITED	85,442.10
123	ANTONY NDOTONO MACHARIA	112,000.00
124	TEDDYBRIAN MULONZI OMONDI	112,200.00
125	JOSPHAT GICHEHA GICHUKI	288,000.00
126	LYDIAH KATHINI MUSYIMI	329,720.00
127	PAGO AIRWAYS TRAVEL SERVICES LIMITE	339,930.00
128	PAGO AIRWAYS TRAVEL SERVICES LIMITE	889,965.00
129	Kubali Tours And Travel Ltd	1,903,970.00
130	Kubali Tours And Travel Ltd	2,387,700.00
131	FLIGHT CENTER TRAVEL LIMITED	2,773,330.00
132	R H DEVANI LIMITED	5,000,000.00
133	MOLLY NYAWIRA NYAGUTHII	4,500.00
134	NALEMBA ABISAGI OWUYO	12,000.00
135	CFAO MOTORS KENYA LIMITED	16,390.00
136	EVANS MWIRIGI NKONGE	22,000.00
137	MANASES OKETCH WEMWA	22,400.00
138	CELLISTINE MUTINDI KYENZE	22,400.00
139	JILALI OCHIENG OMONDI	22,400.00
140	ERICK MUSYOKI MUTISO	25,200.00
141	SIMON WASIKE WANJALA	25,200.00
142	WYCLIFE WANJALA KHISA	31,500.00
143	CARREN KHAIKWA KAKAI	31,712.35
144	NAZARENA KIENDE MUTEA	32,000.00
145	MERCY WAITHIRA WAINAINA	33,400.00
146	CFAO MOTORS KENYA LIMITED	50,000.00
147	ZIPPORAH SUMBA	50,000.00
148	VERONICA MUTHONI GATHIGI	56,000.00
149	CAREN ACHIENG ONYIERO	56,000.00
150	AGNETAH DALI MDAMU	80,000.00
151	SIAKI OFFICE SUPPLIES LIMITED	99,848.00

152 JOYMACX ENTERPRISES	102,360.00
153 TELKOM KENYA LIMITED	173,594.00
154 SALKIMA EPHETA TECHNOLOGIES	179,970.00
155 GOVERNMENT PRINTER	197,200.00
156 WILDLIFE RESEARCH AND TRAINING INST	205,320.00
157 BOBBY GUARDS LIMITED	398,000.00
158 Thateasy Limited	436,000.00
159 UNIVERSITY OF NAIROBI ENTERPRISE	440,800.00
160 CFAO MOTORS KENYA LIMITED	593,459.00
161 Suncoast Supplies Limited	2,236,400.00
162 NATIONAL SOCIAL SECURITY FUND	2,238,032.60
163 UNIVERSITY OF NAIROBI ENTERPRISE	3,828,000.00
164 MADISON INSURANCE COMPANY LIMITED D	14,065.00
165 NANCY MWENESI ADENYA	37,800.00
166 KENYA INDUSTRIAL TRAINING INSTITUTE	261,600.00
167 SALARY - GOK HOUSING	36,900.00
168 SALARY - GOK HOUSING	25,000.00
169 SALARY - GOK HOUSING	20,000.00
170 ISUZU EAST AFRICA VAT	8,902.45
172 STANDARD GROUP VAT	4,346.55
173 BENQ SYSTEM VAT	4,359.90
174 VIPALSHA ENT. VAT	5,166.70
175 TENYO CREATIVE VAT	7,758.60
176 INCOME TAX - POLYCARP MONAYO	14,760.00
178 KRA EMPLOYER CONTRIBUTIONS	1,095,448.30
179 KRA EMPLOYER CONTRIBUTIONS	562,721.40
180 NITA EMPLOYER CONTRIBUTIONS	20,650.00
<b>TOTAL</b>	<b><u><u>126,991,143.25</u></u></b>

**PAYMENT IN BANK NOT IN CASH BOOK**

**TOTAL**

-

**RECEIPTS IN BANK NOT IN CASH BOOK**

**TOTAL**

-

**RECEIPTS IN CASH BOOK NOT IN BANK**

1 RETURNED RTGS IN RESPECT OF BERNARD BOSUBEN	56,000.00
2 JUDITH ASENA - RECOVERY	30,000.00
3 EXCHEQUER RECEIVED REF FT2418620YIM	8,000,000.00
	<b><u><u>8,086,000.00</u></u></b>

July 15, 2024


STATE DEPT FOR  
INDUSTRY

Customer: 150576

Balance Date: 30-June-24

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 -KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA


**BANK RECONCILIATION**  
STATE DEPARTMENT FOR INDUSTRY  
as at 30th JUNE 2024 STATION NAIROBI

	Sh.	Sh.
Balance as per Bank Certificate .....		147,192,279.50
<b>Less -----</b>		
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .....	177,796,263.35	
2. Receipts in Bank Statement not yet recorded in Cash book .....	-	177,796,263.35
		(30,603,983.85)
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....	-	
4 Receipts in Cash Book not yet Recorded in Bank Statement .....	30,745,231.15	30,745,231.15
Balance as per cash Book .....		141,247.30
	ACTUAL CB BAL	141,247.30

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

  
Signature

  
Designation

  
Date

**PAYMENT IN CASH BOOK NOT IN BANK**

1 TRFS TO KIEP	96,505,631.20
2 TRFS TO KIEP	30,745,231.15
3 POLYCARP NYAMBEGO MONAYO	12,600.00
4 ANTHONY THUUI GICHUKI	12,600.00
5 PATRICK BARASA WALELA	18,900.00
6 POLYCARP NYAMBEGO MONAYO	18,900.00
7 STANLEY MAGU KAMAU	18,900.00
8 BRENDA GECHEMBA OIRERE	18,900.00
9 SILAS AMBAKA IMBWAGA	25,200.00
10 EVANS OCHIENG NYAMONDO	31,500.00
11 DELILAH KERUBO MARAGIA	31,500.00
12 JANET KANYIVA MUTEMI	31,500.00
13 JOHN PAUL WAFULA	31,500.00
14 JUSTUS BWONYA IMBITI	31,500.00
15 SHARON CHEROTICH CHEPKOR	33,600.00
16 JANE MWENDWA KIMATHI	33,600.00
17 ANTONY NDOTONO MACHARIA	33,600.00
18 ZIPPORAH SUMBA	33,600.00
19 ROSE MIGALE KIVALA	37,800.00
20 JACK MARCHEL SANGO	37,800.00
21 POLYCARP NYAMBEGO MONAYO	37,800.00
22 ALPHONSE CHAPURUKHA NYONGESA	37,800.00
23 PETER MUTUKU MUSYOKI	37,800.00
24 AGNETAH DALI MDAMU	37,800.00
25 ERICK MUSYOKI MUTISO	37,800.00
26 ANTHONY THUUI GICHUKI	37,800.00
27 JOSEPH MURIUKI NYAGA	39,200.00
28 BEN SOLOMON SMITH CHEKWANDA	42,000.00
29 EMMA KWAMBOKA KOROSO	42,000.00
30 RUTH MUNYITE WANYONYI	42,000.00
31 KENETH KIPNGETICH RUTTOH	42,000.00
32 BRENDAH NDIEMA CHEPKITAI	42,000.00
33 HANNAH MUTHONI KIARIE	42,000.00
34 JOSEPH MUTUKU MBEVA	50,400.00
35 STANLEY MAGU KAMAU	50,400.00
36 PATRICK BARASA WALELA	55,900.00
37 FAITH MONGINA ONSANDO	56,000.00
38 LUCY MUKAMI WANJOHI	56,000.00
39 JOB NYANGWESO MOMANYI	56,000.00
40 KATUNGE NGANDI	56,000.00
41 MARION MUKAMI MUGAMBI	56,000.00
42 ALPHONSE CHAPURUKHA NYONGESA	56,700.00
43 AGNETAH DALI MDAMU	56,700.00
44 AGNETAH DALI MDAMU	58,100.00
45 ERICK MUSYOKI MUTISO	58,100.00
46 ESTHER AUMA EPOOT	63,000.00
47 JIMNAH MUTUA MUMBU	67,200.00
48 GLADYS CHERONO	67,200.00

49 MARGARET WAIRIMU MWANGI	67,200.00
50 Brendah Nabubwaya Nyukuri	67,200.00
51 MARGARET WAIRIMU MWANGI	67,200 00
52 KENETH KIPNGETICH RUTTOH	67,200 00
53 HOSEA IAN KIDAMBA	67,200 00
54 Linda Wangui Ndengwa	67,200.00
55 BENARD KIBET RUTOH	67,200.00
56 MAITHA PHILIPH JUDAH	67,200 00
57 CATHERINE WANJIRU MUTHUI	67,200 00
58 SHADRACK KIPROTICH KURUI	67,200 00
59 NANCY SUDI SIMIYU	67,200 00
60 SAMUEL KARANJA NJORA	67,200.00
61 JOASH OGONYO AKUMA	67,200 00
62 MARTIN GACHERU	67,200.00
63 PETER OMANGA ODHIAMBO	70,000 00
64 DAVID KIPLANGAT RONO	70,000.00
65 AGNETAH DALI MDAMU	74,200 00
66 GLARA CHEMUTAI LANGAT	75,600 00
67 CEPHA NYABENSI NYAUNDI	75,600 00
68 JOSEPH MALASI MAGIRI	75,600.00
69 BENJAMIN KIMUTAI CHIRCHIR	75,600.00
70 ANTHONY THUUI GICHUKI	75,600.00
71 ABRAHAM ONDENG OGAYE	84,000.00
72 MUTIE NZAU	84,000.00
73 WABWILE KENNEDY SIMIYU	84,000.00
74 CHRISTOPHER WACHIRA NJABARA	84,000.00
75 EDWARD ONIALA OLEM	84,000.00
76 LYDIAH KATHINI MUSYIMI	84,000.00
77 LYDIAH KATHINI MUSYIMI	84,000.00
78 NJOROGE ELIJAH NJENGA	84,000.00
79 FREDRICK MBUGUA WAWERU	84,000 00
80 SILAS AMBAKA IMBWAGA	88,200 00
81 PETER MUIGAI KAMAU	89,600.00
82 NICHOLAS NJAGI GAKIHA	92,400 00
83 PATRICK BARASA WALELA	95,900.00
84 Realedgeafrica Ventures Ltd	97,359.00
85 ISAIAH ODIWUOR OCHELLE	100,800 00
86 BALBINA MAWONDO MBOGHO	100,800.00
87 TIMON KIPROP KEMBOI	100,800 00
88 LYDIA MURONJI MUNIALO	100,800.00
89 CATHERINE WANJIRU MUTHUI	100,800.00
90 SAMUEL KARANJA NJORA	100,800.00
91 ERICK MUSYOKI MUTISO	100,800.00
92 EUSEBIUS JUMA MUKHWANA	109,200.00
93 PAGO AIRWAYS TRAVEL SERVICES LIMITE	109,300.00
94 JOHN MACHARIA NG'ANG'A	112,000.00
95 NICHOLAS NJAGI GAKIHA	112,000.00
96 ROSE MIGALE KIVALA	114,800.00
97 PAGO AIRWAYS TRAVEL SERVICES LIMITE	115,800.00
98 MUTIE NZAU	117,600.00

99	WABWILE KENNEDY SIMIYU	126,000.00
100	ALPHONSE CHAPURUKHA NYONGESA	133,700.00
101	MATHEWS SIFUNA LUKETERO	133,700.00
102	PAUL GITHINJI KINYANJUI	140,000.00
103	PETER KIRWA BITOK	142,800.00
104	GLADYS CHERONO	145,600.00
105	JOSEPH MUTUKU MBEVA	151,200.00
106	TIMOTHY GITARI GAKUU	151,200.00
107	Brendah Nabubwaya Nyukuri	156,800.00
108	EUSEBIUS JUMA MUKHWANA	163,800.00
109	ROY GETUSI NYANGENA	170,800.00
110	POLYCARP NYAMBEGO MONAYO	179,900.00
111	ELIJAH OLWENY AKUMU	182,000.00
112	JANE MWENDWA KIMATHI	190,400.00
113	KIPLAGAT - KEMEI	196,000.00
114	ERNEST AMBAKA LUKAYU	224,000.00
115	JOSEPH MUTUKU MBEVA	235,200.00
116	KENETH KIPNGETICH RUTTOH	249,200.00
117	EUSEBIUS JUMA MUKHWANA	254,800.00
118	MUTIE NZAU	280,000.00
119	JOSEPH MUTUKU MBEVA	294,000.00
120	JOSEPH MUTUKU MBEVA	295,800.00
121	WABWILE KENNEDY SIMIYU	305,200.00
122	RUTH MUNYITE WANYONYI	347,200.00
123	GLADYS CHERONO	403,200.00
124	LYDIAH KATHINI MUSYIMI	476,000.00
125	EDWARD ONIALA OLEM	546,000.00
126	SIMON WASIKE WANJALA	18,900.00
127	PETER NDERITU THEURI	18,900.00
128	GILBERT ONWONG'A MAERI	18,900.00
129	ALPHONSE CHAPURUKHA NYONGESA	18,900.00
130	WAITHIRA MARY NJAU	33,600.00
131	JUDITH JUMBE ASHIUMA	37,800.00
132	JOAN JEPCHIRCHIR CHEMITEI	37,800.00
133	STEVE TOPUA KAMELIL	37,800.00
134	MARY ANNE ONYOYO KALERWA	42,000.00
135	MARTIN WANYONYI MASIBO	42,000.00
136	JOSEPH MALASI MAGIRI	44,100.00
137	EUSEBIUS JUMA MUKHWANA	54,600.00
138	PATRICK MUNENE	56,000.00
139	SIMON WASIKE WANJALA	56,000.00
140	MAITHA PHILIPH JUDAH	64,400.00
141	JOYCE WANGUI WACHIRA	67,200.00
142	GILBERT KIPKOECH KANGOGO	67,200.00
143	JOSEPH MUMO NDEWA	67,200.00
144	PAGO AIRWAYS TRAVEL SERVICES LIMITE	77,200.00
145	JOSEPH MUTUKU MBEVA	100,800.00
146	KIPLAGAT - KEMEI	109,200.00
147	BERNARD NYOIKE NG'ANG'A	126,000.00
148	LILIAN MORAA NYAMWEYA	126,000.00





July 15, 2024


Customer: 130616

STATE DEPT FOR  
INDUSTRY

Balance Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFGA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA

**BANK RECONCILIATION**  
STATE DEPARTMENT FOR INDUSTRY  
as at 30th JUNE 2024 STATION NAIROBI

	Sh.	Sh.
Balance as per Bank Certificate .....		12,767,459.00
<b>Less -----</b>		
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .....	-	
2. Receipts in Bank Statement not yet recorded in Cash book .....	-	
		12,767,459.00
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....	-	
4 Receipts in Cash Book not yet Recorded in Bank Statement .....	200,000.00	200,000.00
<b>Balance as per cash Book .....</b>		12,967,459.00
	ACTUAL CB BAL	12,967,459.00

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

  
Signature

AA5  
Designation

01-07-2024  
Date

PAYMENT IN CASH BOOK NOT IN BANK

TOTAL

\_\_\_\_\_  
-  
=====

PAYMENT IN BANK NOT IN CASH BOOK

TOTAL

\_\_\_\_\_  
-  
=====

RECEIPTS IN BANK NOT IN CASH BOOK

TOTAL

\_\_\_\_\_  
-  
=====

RECEIPTS IN CASH BOOK NOT IN BANK

1 KENYA COMMERCIAL BANK LIMITED

200,000.00

TOTAL

\_\_\_\_\_  
**200,000.00**  
=====

July 15, 2024


Customer: 1355/4

Balance Date: 30-JUNE-24

STATE DEPT FOR  
INDUSTRY

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
<del>1000392758</del>	<del>KEPTAP GRANT NO TFOA 3418 - KE</del>	<del>KES</del>	<del>0.00</del>
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR. 6268	KES	8,186,610.70

Sophie Langet (M/s)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitsay (M/s)  
Authorised Signatory  
Banking Services Division



# COUNCIL OF GOVERNORS

Westlands Deita House 2<sup>nd</sup> Floor, Waiyaki Way.  
P.O. BOX 40401-00100,  
Nairobi.

Tel: (020) 2403314, 2403319  
E-mail: [info@kog.go.ke](mailto:info@kog.go.ke)

Our Ref: COG/6/50/1A/1 Vol.2 (56)

16<sup>th</sup> August 2024

**Dr. Juma Mukhwana, HSC**  
Principal Secretary  
State Department for Industry  
Ministry of Investments, Trade and Industry  
**NAIROBI**



Dear PS

## CONFIRMATION OF AMOUNTS RECEIVED BY THE 18 COUNTIES FINANCIAL YEAR 2023/2024

Greetings from the Council of Governors.

Reference is made to your letter ref no. MOITC/SDI/ACCT/FS&R/VOL.1 (38) dated 15<sup>th</sup> July 2024 on the above subject matter.

The Council of Governors appreciates the collaboration between the two levels of governments in the development of County Aggregation and Industrial Parks. In view of this the Council has compiled the required information from the 18 Counties that have received funds for the fiscal year 23/24 for the establishment of County Aggregation and Industrial Parks.

The Council therefore wishes to forward the information as per the template. (See attached)

Please be assured of our highest esteem and consideration.

Yours sincerely,

**Mary Mwiti**  
**Chief Executive Officer**

③  
HAY  
TNA  
SM  
21/8

②  
Enclsd

①  
NO  
attachment.  
ASK  
re-send  
SM  
21/8



COUNCIL OF GOVERNORS

1998

1998



Mem

Confirmation of amounts received by Meru County Government as at 30th June 2024

Reference number	Date Disbursed	Amounts Disbursed by the State Department for Industry as at 30th June 2024			Amount Received by		Differences (Kshs) (F)-(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Ministerial (Kshs) (C)	Total (Kshs) (D)-(A+B+C)	County as at 30th June 2024 (Kshs) (E)	
PT24/4317MMM	22/05/2024		62,500,000		62,500,000		
Total			62,500,000		62,500,000		

Confirmed that the amounts shown above are correct as of the date indicated

Name Hariet Makena Signature 

Date 8/8/2024



NYAMIRA

Confirmation of amounts received by (insert name of County) as at 30 June 2024

Reference Number	Date	Recurrent Development (Kshs) (A)	Ministerial (Kshs) (B)	Total (Kshs) (D)=A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
	9/5/2024	62.5M		62.5M	62.5M	
	9/7/2024		1.5M	1.5M		
<b>Total</b>		<b>64.0M</b>		<b>64.0M</b>		

Amounts Disbursed by State Department for Industry as at 30 June 2024

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

Name: Bernard Maina

Date: 30 JUL 2024

*(Signature)*

Stamp: THE COUNTY COMMITTEE, NYAMIRA DISTRICT, GOVERNMENT OF NYAMIRA. 30 JUL 2024

Confirmation of amounts received by Kiamhu County Government as at 30 June 2024  
 Amounts Disbursed by State Department for Industry as at 30 June 2024

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) C	Total (Kshs) (D)=(A+B+C)	Amount Received by County as at 30 June 2024 (Kshs) E	Differences (Kshs) (F)-(D-E)
	5/9/2024		62,500,000		62,500,000	62,500,000	
	7/9/2024		1,500,000		1,500,000		1,500,000
<b>TOTAL</b>			<b>64,000,000</b>		<b>64,000,000</b>		

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

Name: Simeon N. KARIKISE

Signature: 

Date: 16/08/2024

T/N20: A

Confirmation of amounts received by (insert name of County) as at 30 June 2024							
		Amounts Disbursed by State Department for Industry as at 30 June 2024					
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
	9/5/2024	—	62.5M	—	62.5M	—	—
	9/7/2024	—	1.5M	—	1.5M	—	—
<b>Total</b>		—	64.0M		64.0M	—	—

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

Name PATRICK GOETHERU Signature [Signature]

Date 26:07:2024

TEL: 054 40101  
054 40102

E-mail: [countyoftransnzoia@gmail.com](mailto:countyoftransnzoia@gmail.com)



P.O BOX 4211 30200  
NAIROBI

## COUNTY GOVERNMENT OF TRANS NZOIA

### OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR TRADE AND INDUSTRIALIZATION

Ref: CG/EN/IA/DC/IC/CAIP/VOL 1 (18)

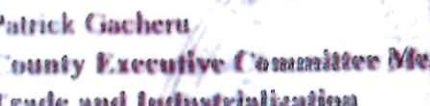
Date: 25<sup>th</sup> July, 2024

The Chief Executive Officer  
Council of Governors  
P.O Box 40401 00100  
NAIROBI

**RE: CONFIRMATION OF CAIPs FUNDS RECEIVED BY TRANS NZOIA COUNTY GOVERNMENTS DURING THE FINANCIAL YEAR 2023/2024**

Yours COG/6/50/1A/1 Vol.2(53) of 22<sup>nd</sup> July, 2024 on the matter of Confirmation of CAIPs Funds Received by the 18 Counties during the Financial Year 2023/2024.

Attached is the confirmation of the funds received by this County.

  
Patrick Gacheru  
County Executive Committee Member  
Trade and Industrialization

Copy

- ✓ HE The Governor  
County Government of Trans Nzoia
- ✓ The County Secretary  
County Government of Trans Nzoia
- ✓ County Executive Committee Member  
Department of Finance and Economic Planning  
County Government of Trans Nzoia.

Attach

**Confirmation of amounts received by (insert name of County) as at 30 June 2024**

		Amounts Disbursed by State Department for Industry as at 30 June 2024					
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differntes (Kshs) (F) =(D-E)
	9/5/2024		62.5M		62.5M		
	9/7/2024		1.5M		1.5M		
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>		

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

Name..... Geoffrey Tanni ..... Signature..... HA .....

Date..... 26/07/2024 .....





**MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**  
**State Department for Industry**  
*Office of the Principal Secretary*

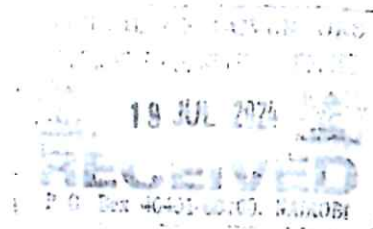
Telephone: 020-2731531-9  
0704097021/23  
0788484840/41  
Fax: 020-2731511  
Email: [ps@industrialization.go.ke](mailto:ps@industrialization.go.ke)

Social Security House BLK 'A'  
Bishops Road, Capital Hill  
P.O. Box 30547 - 00100  
NAIROBI

Ref: MOITC/SDI/ACCT/FS&R/VOL.1 (38)

Date: 15<sup>th</sup> July, 2024

**Ms. Mary Mwititi**  
Chief Executive Officer  
Council of Governors  
P.O. Box 40401-00100  
NAIROBI



Dear Mary,

**RE: CONFIRMATION OF AMOUNTS RECEIVED BY THE 18 COUNTIES  
FINANCIAL YEAR 2023/2024**

The State Department for Industry wishes to confirm amounts disbursed to each of the (18) eighteen counties towards County Aggregation Industrial Parks (CAIPs) for the year ended 30<sup>th</sup> June 2024.

Kindly request each of the counties concerned to submit the information, *signed and stamped* using the attached format to this office by **26<sup>th</sup> day of July, 2024** to enable us incorporate the information in the Financial Statements of the State Department for Industry.

Yours Sincerely,

Juma Mukhwana, PhD, CBS  
PRINCIPAL SECRETARY

*Attch.*

Confirmation of amounts received by Homa Bay County as at 30 June 2024

		Amounts Disbursed by State Department of Industry As at 30 June 2024					
Reference Number	Date Disbursed	Recurrent (Kshs) A	Developmen † (Kshs) B	Inter-Ministerial (Kshs) C	Total (Kshs) D=A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Difference (Kshs) (F)-(D-E)
	9/5/2024		62.5M		62.5M		
	9/7/2024		1.5M		1.5M		
					64.0M		

Confirm that the amounts shown above are correct as the date indicated.

Name JACK MAURICE OUMTO Signature .....

Date 22/07/2024

**CHIEF OFFICER**  
*[Signature]*  
 22 JUL 2024  
**HOMA BAY COUNTY**  
 P.O. Box 469-40300, HOMA BAY



**MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**  
**State Department for Industry**  
*Office of the Principal Secretary*

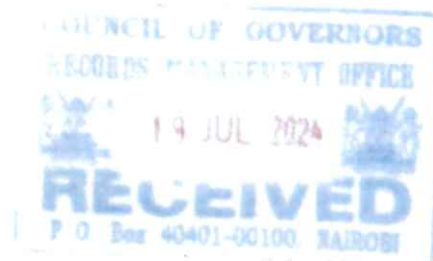
Telephone: 020-2731531-9  
0704097021/23  
0788484840/41  
Fax: 020-2731511  
Email: [ps@industrialization.go.ke](mailto:ps@industrialization.go.ke)

Social Security House BLK 'A'  
Bishops Road, Capital Hill  
P.O. Box 30547 - 00100  
NAIROBI

Ref: **MOITC/SDI/ACCT/FS&R/VOL.1 (38)**

Date: **15<sup>th</sup> July, 2024**

**Ms. Mary Mwitl**  
Chief Executive Officer  
Council of Governors  
P.O. Box 40401-00100  
**NAIROBI**




Dear Mary,

**RE: CONFIRMATION OF AMOUNTS RECEIVED BY THE 18 COUNTIES  
FINANCIAL YEAR 2023/2024**

The State Department for Industry wishes to confirm amounts disbursed to each of the (18) eighteen counties towards County Aggregation Industrial Parks (CAIPs) for the year ended 30<sup>th</sup> June 2024.

Kindly request each of the counties concerned to submit the information, *signed and stamped* using the attached format to this office by **26<sup>th</sup> day of July, 2024** to enable us incorporate the information in the Financial Statements of the State Department for Industry.

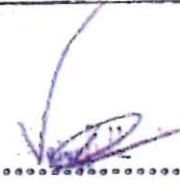
Yours Sincerely,

  
Juma Mukhwana, PhD, CBS  
**PRINCIPAL SECRETARY**

*Attch.*

Confirmation of amounts received by (insert name of County) as at 30 June 2024							
		Amounts Disbursed by State Department for Industry as at 30 June 2024					
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differntes (Kshs) (F) =(D-E)
	9/5/2024		62.5M		62.5M		
	9/7/2024		1.5M		1.5M		
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>		

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

Name.....VAIUSA YUSSUF ABURO..... Signature..........

Date.....24th JULY 2024..... MURANGA COUNTY GOVERNMENT

Confirmation of amounts received by (Gariisa County) as at 30 June 2024

Amounts Disbursed by State Department for Industry as at 30 June 2024

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differntes (Kshs) (F) = (D-E)
	28/06/2024		62.5M		62.5M	62.5M	64M - 62.5M = 1.5M
	09/07/2024		1.5M		1.5M		
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>		

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

Name..... Mohamed Hussein Nur ..... Signature.....

Date..... 26/07/2024 .....

CHIEF OFFICER  
TRADE, TOURISM, INVESTMENT AND  
ENTERPRISE DEVELOPMENT  
**26 JUL 2024**  
P. O. Box 563 - /U100  
GARISSA COUNTY GOVERNMENT



COUNTY GOVERNMENT OF BUSIA  
P.O. BOX PRIVATE BAG-50400  
BUSIA, KENYA  
COUNTY TREASURY



REF: CG/BSA/FIN/CG/CORRS/VOL.II/049

23<sup>RD</sup> JULY 2024

COUNCIL OF GOVERNORS  
P.O. BOX 40401-00100  
NAIROBI

RE: CONFIRMATION OF AMOUNTS RECEIVED BY COUNTY GOVERNMENT OF BUSIA

We refer to your letter Ref: COG/6/50/1A/1 Vol.2 (53) dated 22<sup>nd</sup> July 2024 on the above subject matter.

Below is information on the CAIPS Funds received by the County Government of Busia during the Financial Year 2023/2024 for your action.

Confirmation of amounts received by County Government of Busia as at 30 June 2024								
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Industry as at 30 June 2024				Total (Kshs) (D) = A+B+C	Amount Received by County as at 30 June 2024 (E)	Differences (Kshs) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
	9/5/2024		62.5M		62.5M	62.5M		
	9/7/2024		1.5M		1.5M	1.5M		
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>		

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

Name: ROSEKIN LUMBASI Signature

Date: 23/7/2024



COUNTY GOVERNMENT OF NANDI

TELEPHONE 0535252355  
 Email: [info@nandi.go.ke](mailto:info@nandi.go.ke)  
 Website: [www.nandi.go.ke](http://www.nandi.go.ke)



County Treasury  
 P.O. BOX 802-30300  
 KAPSABET

OFFICE OF THE CHIEF OFFICER FINANCE AND ECONOMIC PLANNING

26<sup>th</sup> July, 2024

Confirmation of amounts received by Nandi County Government as at 30 June 2024

Amount Disbursed by state Department for Industry as at 30 June 2024

Reference No	Date disbursed	Recurrent (Ksh) A	Development (Ksh) B	Inter-Ministerial (Ksh) C	Total(Ksh)D=A+B+C	Amount Received by County as at 30 June 2024(Ksh) E	Difference (Ksh) F=D-E
FT241309FVW4	9-May-24	-	62,500,000	-	62,500,000	62,500,000	-
FT24191VXCPL	09/07/2024	1,500,000	-	-	1,500,000	1,500,000	-
<b>Total</b>						64,000,000	

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

Name Prisca Jopchichir Signature [Signature]  
 Date 26/07/24



(18)

REPUBLIC OF KENYA  
OFFICE OF THE COUNTY SECRETARY  
COUNTY GOVERNMENT OF MOMBASA

Ref: CGM/CS/MTD/FIN/7-3473F

Principal Secretary  
Ministry of Investment, Trade and Industry  
State Department for Industry  
Social Security House, Block 'A'  
Bishops Road, Capital Hill  
**Nairobi**

Dear Sir,

RE: CONFIRMATION OF AMOUNTS RECEIVED BY THE 18 COUNTIES  
FINANCIAL YEAR 2023/2024

Your letter, Ref: MOITC/SDI/ACCY/FS&R/VOLA (50), dated 12<sup>th</sup> July, 2024 received.

Attached herewith please find the requested information for your further action.

Yours faithfully,



CS Jeizan Faruk  
County Secretary & Head of Public Service  
**County Government of Mombasa**

(Attached)

② Atta - Ruth  
Compile the  
confirmations  
data  
Helmy

①  
Atta  
Tara Dony  
reply letter  
JW  
6/8

Confirmation of Amounts received by Insert name of County as at 30<sup>th</sup> June 2024

Amounts Disbursed by State Department for Industry as at 30<sup>th</sup> June 2024

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = A+B+C	Amount Received by County as at 30 <sup>th</sup> June 2024 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
ET24330830ME	9/5/2024	0	62.5M	0	62.5M	62.5M	0
ET24191PB3DF	9/7/2024	0	1.5M	0	1.5M	1.5M	0
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>	

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

Name: PAULINER OGIINGA

Signature: 



COUNTY GOVERNMENT OF NOMBASA  
 CHIEF OFFICER  
 DEPARTMENT OF TOURISM,  
 CULTURE & TRADE

Date: 25/07/2024

CAIP FUNDS TO THE COUNTY

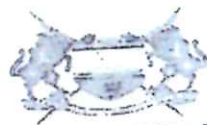
Confirmation of amounts received by the County Government of Bungoma as at 31 <sup>st</sup> July 2024							
		Amounts Disbursed by State Department for Industry as at 30 <sup>th</sup> June 2024					
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=A+B+C	Amount Received by County as at 31 <sup>st</sup> July 2024 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
	9/5/2024		62.5M		62.5M	62.5M	0
	9/7/2024		1.5M		1.5M	1.5M	0
<b>Total</b>			<b>64M</b>		<b>64M</b>	<b>64M</b>	<b>0</b>

Confirm that the amounts shown above are correct as of the date indicated

Name..... DAVID WAMAMILI ..... Signature  

Date..... 8-08-2024 .....

COUNTY GOVERNMENT OF BUNGOMA



DEPARTMENT OF TRADE, ENERGY AND INDUSTRIALIZATION  
*Office of the County Chief Executive Member*

Telephone: 055-30343

Email: [tradeenergyindustrv@gmail.com](mailto:tradeenergyindustrv@gmail.com)

Trade Office  
Next to County Assembly  
P.O. Box 275-50200  
BUNGOMA

DATE: 8<sup>th</sup> August, 2024

OUR REF NO. CG/BGM/DTEI/1/24/VOL.1/(3)

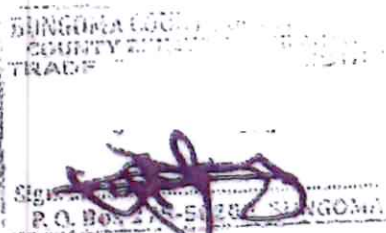
Chief Executive Officer  
Council of Governors  
P.O Box 40401-00100  
Nairobi

**RE: CONFIRMATION OF FUNDS RECEIVED FROM STATE DEPARTMENT  
FOR INDUSTRY**

The above subject matter refers.

The County Government of Bungoma through the Department of Trade, Energy and Industrialization confirms receipt of funds worth Kshs. 64M from the Ministry of Investment, Trade and Industry – State Department for Industry as at the closure of Financial Year, 2023/24 towards the implementation of the County Aggregation and Industrial Park (CAIP).

Attached, is the filled template confirming receipt of funds.



**DR. DAVID WAMAMILI**  
**CECM - TRADE, ENERGY AND INDUSTRIALIZATION**

**Confirmation of amounts received by (insert name of County) as at 30 June 2024**  
**Amounts Disbursed by State Department for Industry**  
**as at 30 June 2024**

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
	9/5/2024		62.5M		62.5M	62.5M	0
	9/7/2024		1.5M		1.5M	1.5M	0
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>	<b>0</b>

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

Name: Maurice Shinya Njoroge Signature: [Signature]  
 C.E.O. MEMBER FINANCE  
 MIGORI COUNTY  
 P. O. Box 195-40400, SUMA-MIGORI

Date: 26/07/2024

[Handwritten mark]

**Confirmation of amounts received by (insert name of County) as at 30 June 2024**

Amounts Disbursed by State Department for Industry as at 30 June 2024							
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=A+B+C	Amount Received by County as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
	9/5/2024		62.5M		62.5M		
	9/7/2024		1.5M		1.5M		
<b>Total</b>			<b>64.0M</b>		<b>64.0M</b>		

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

Name..... J. W. K. KASANDA ..... Signature..... 

Date..... 15/09/2024 .....


  
 MACHAKOS COUNTY GOVERNMENT  
 15 JUL 2024  
 CHIEF OFFICER - FINANCE

Confirmation of amounts received by Nakuru County as at 30 June 2024

Reference Number	Date Disbursed	Amount Disbursed (KSh)	Amount Recurred (KSh)	Development (KSh)	Ministerial (KSh)	Total (KSh) (D) = A+B+C	Amount received by County as at 30 June 2024 (KSh) (E)	Differences (KSh) (F) = (D-E)
FT24180HZZPK	05/09/2024	0	0	62.5M	0	62.5M	62.5M	
FT241911D0FK	07/05/2024	0	0	1.5M	0	1.5M	1.5M	
<b>Total</b>				<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>	<b>0</b>

Confirm amount shown above are correct as of the date indicated.

NAME..... BERNARD K. SANG

Date..... 26/07/2024

SIGN

  
 CHIEF OFFICER  
 26 JUL 2024  
 TRADE BUSINESS SUPPORT  
 AND INDUSTRIALIZATION



REPUBLIC OF KENYA  
COUNTY GOVERNMENT OF NAKURU  
DEPARTMENT OF TRADE, INDUSTRIALIZATION, COOPERATIVES & TOURISM  
OFFICE OF THE CHIEF OFFICER

Telephone: Nakuru (051) 2214142  
E-Mail: [trade.co@nakuru.go.ke](mailto:trade.co@nakuru.go.ke)  
Fb: *Ministry of Trade and Tourism Nakuru County*

P.O. Box 2870-20100  
**NAKURU**

[www.nakuru.go.ke](http://www.nakuru.go.ke)  
twitter: @nakurucountygov

RE: NCG/TRADE/CAIP/VOL.1/012

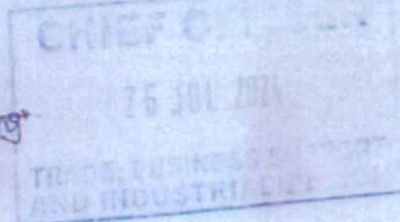
25<sup>th</sup> JULY 2024

CHIEF EXECUTIVE OFFICER  
COUNCIL OF GOVERNORS  
P.O. BOX 40401-00100  
NAIROBI

RE: CONFIRMATION OF AMOUNTS RECEIVED BY NAKURU COUNTY FY 2023/2024.

Kindly refer to the above, this is to confirm to you that the County Government of Nakuru through department of Trade received an amount of Ksh. 64,000,000 towards the County Aggregation Industrial Parks (CAIPs) for the year ended 30 June 2024 as indicated below.

Thanks



**B.K. SANG**  
CHIEF OFFICER AND ACCOUNTING OFFICER  
TRADE, COOPERATIVES, TOURISM AND CULTURE.  
NAKURU COUNTY.

Attch.

34

CONFIRMATION OF AMOUNT RECEIVED BY EMBU COUNTY AS AT 30<sup>th</sup> JUNE, 2024

AMOUNTS DISBURSED BY STATE DEPARTMENT FOR INDUSTRY AS AT 30<sup>th</sup> JUNE, 2024

Reference no.	Date disbursed	Recurrent (kshs.) (A)	Development (kshs.) (B)	Inter-ministerial (kshs.) (C)	Total (kshs.) (D) = A+B+C	Amount received by county as at 30 <sup>th</sup> June, 2024 (kshs.) (E)	Difference (kshs.) (F) = (D-E)
FT 24130W/MKHM	9/5/2024		623.5m		62.5M	62.5M	
FT24191TZQST	9/7/2024		1.5m		1.5M	1.5M	
<b>TOTAL</b>			<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>	

Confirm that the amounts shown above are correct as of the date indicated

Name **ELIAS KATHISA**

*[Handwritten Signature]*

Signature



Date **26/07/24**

Confirmation of Amounts received by County Government of Siaya as at 30th June 2024

Amounts Disbursed by State Department for Industry as at 30th June 2024

Reference Number	Date Disbursed	Recurrent (Kshs.) A	Development (Kshs.) B	Inter-ministerial (Kshs) C	Total (Kshs) D=(A+B+C)	Amount Received by County as at 30/06/2024	Differences (Kshs) F=(D-E)
STD001249/B	09-05-24		62.5 M		62.5M	62.5M	
STD001249/C1	09-07-24		1.5 M		1.5 M	1.5M	
<b>TOTAL</b>			<b>64.0M</b>		<b>64.0M</b>	<b>64.0M</b>	

Confirm that the amounts shown above are correct as of the date indicated

Name..... Prisca J. Juma

Signature.....



**CITIZEN OFFICER**  
**FINANCE & ECONOMIC PLANNING**  
**COUNTY GOVERNMENT OF SIAYA**  
 Date.....

24/07/2024

Date.....

**COUNTY GOVERNMENT OF KIRINYAGA**



**COOPERATIVE DEVELOPMENT, TRADE, TOURISM, MARKETING, INDUSTRIALIZATION  
AND ENTERPRISE DEVELOPMENT**

**CONFIRMATION OF AMOUNTS RECEIVED BY KIRINYAGA COUNTY GOVERNMENT AS AT 30<sup>TH</sup> JUNE 2024**

**Amount Disbursed by State Department for Industry as at 30 June 2024**

Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=A+B+C)	Amount Received by County as at 30 <sup>th</sup> June 2024 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
PT24130KBVYO	9/5/2024	NIL	62.5 M	NIL	62.5 M	62.5 M	NIL
PT24191QXGTC	9/7/2024	NIL	1.5 M	NIL	1.5 M	1.5 M	NIL
<b>Total</b>		<b>NIL</b>	<b>64.0 M</b>	<b>NIL</b>	<b>64.0M</b>	<b>64.0 M</b>	<b>NIL</b>

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

Name JACQUELINE W. NJOGU  
(CEC Member Finance)

Signature

Date 23/07/2024

Name LALBERT NJOGU  
(CEC Member Trade)

Signature

Date 23/07/2024

Name EUNICE WANIPIRI KIRIAMBURI  
(Chief Officer Trade)

Signature

Date 23/07/2024



KIRINYAGA COUNTY GOVERNMENT  
P. O. 260, 10304, KUTUS

KIRINYAGA COUNTY GOVERNMENT  
COUNTY EXECUTIVE MEMBER  
CO-OPERATIVE, TOURISM, TRADE, INDUSTRY  
& ENTERPRISE DEVELOPMENT

COUNTY CHIEF OFFICER  
CO-OPERATIVES, TRADE, TOURISM, MARKETING  
INDUSTRIALISATION & ENTERPRISE DEVELOPMENT

BANKI  
KUUJ YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

July 16, 2024

## CERTIFICATE OF BALANCES

Customer : 138674  
Balance  
Date: 30-Jun-24

STATE DEPT FOR  
INDUSTRY

Account No	Account Name	Currency	Balance
1000384484	REC-STATE DEPT FOR INDUSTRY	KES	119,244,703.85
1000384506	DEP-STATE DEPT FOR INDUSTRY	KES	12,767,459.00
1000384514	DEV-STATE DEPT FOR INDUSTRY	KES	147,192,279.50
1000384522	CBK165-STATE DEPT FOR INDUSTRY	KES	0.00
1000393758	KEPTAP GRANT NO TFOA 3418 - KE	KES	0.00
1000393777	KEPTAP CREDIT NO 5526- KE	KES	1,102.65
1000397144	KENY INDUST. & ENTREP. PRJ CR 6268	KES	8,186,610.70

**Sophie Langat (Mrs)**  
Authorised Signatory  
Banking Services Division

**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division



anti counterfeit authority  
Upholding Authenticity

(8)

OFFICE OF THE EXECUTIVE DIRECTOR

Our Ref: ACA/FIN/2 VOL.6/ (84)

Date: Thursday July 25, 2024



The Principal Secretary  
State Department for Industry  
P.O. Box 30430-00100  
NAIROBI

ATTN: MR. ERNEST A. LUKAYU

Dear Sir,

**RE: CONFIRMATION OF DISBURSEMENT & AIA FOR THE FINANCIAL YEAR 2023/2024**

The Authority is in receipt of letter Ref: MOITC/SDI/ACCTS/FS&R/VOL.1 (37) requesting for confirmation of Exchequer and actual AIA as at 30<sup>th</sup> June, 2024. This is to confirm that the Authority received an amount of **Ksh.350,020,000** for the 2023/2024 financial year from the State Department for Industry as indicated in the summary below;

Description	Date	Reference No	Quarter	Amount (Ksh)
	18.08.23	MAC2906	1	29,168,333
	18.09.23	MAC2950	1	29,168,333
	02.10.23	MAC2953	2	29,168,334
	07.11.23	MAC2999	2	29,168,334
	07.12.23	MAC3009	2	29,168,333
	03.01.24	MAC3041	3	29,168,333
	07.02.24	MAC3051	3	87,505,000
	09.05.24	MAC3071	4	29,195,000
	11.06.24	MAC3083	4	29,195,000
Recurrent Grant	28.06.24	MAC3118	4	29,115,000
<b>TOTAL GRANT RECEIVED</b>				<b>350,020,000</b>

Additionally, the Authority generated Appropriation in Aid (AIA) totaling to **Ksh 236,383,245** during FY 2023/24.

With my best wishes, please accept the renewed assurance of my highest consideration and personal esteem.

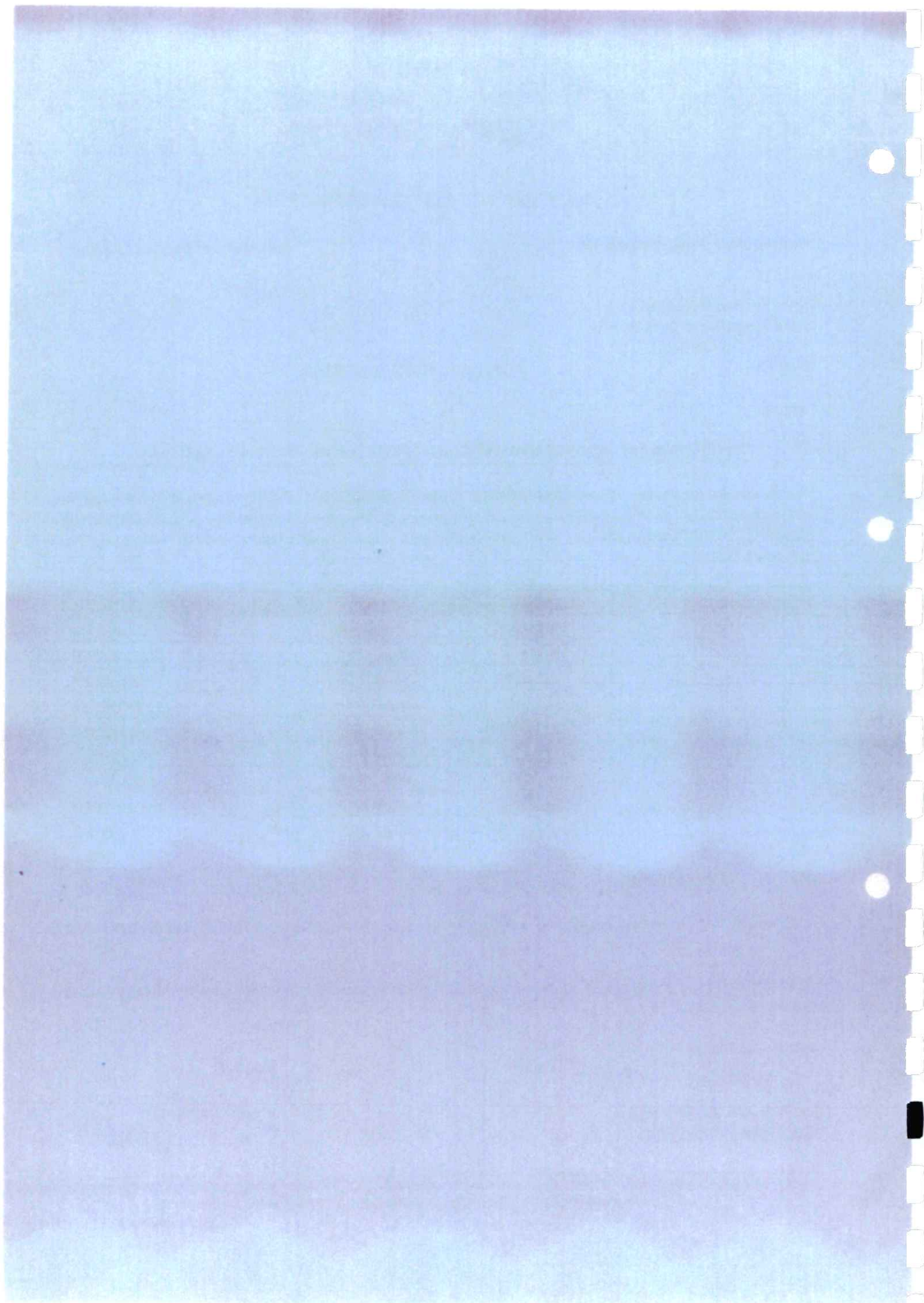
Yours faithfully,

*Robi Mbugua Njoroge*

Dr. Robi Mbugua Njoroge  
**EXECUTIVE DIRECTOR**

*HAW  
TARA  
RM 29/7*

39





# KENYA INDUSTRIAL RESEARCH AND DEVELOPMENT INSTITUTE

Our Ref: IRDI/16/30/47

Date: 22<sup>nd</sup> July, 2024

The Principal Secretary  
Ministry of Industrialization, Trade and  
Enterprise Development  
State Department for Industrialization  
P.O. Box 30547-00100  
**NAIROBI**  
(Mr. Ernest Lukayo,  
Head of accounting Unit)



Dear Sir,

**RE: CONFIRMATION OF EXCHEQUER RECEIVED AND ACTUAL AIA COLLECTED AS AT 30<sup>th</sup> JUNE 2024**


Reference is made to your letter Ref. No. MOITC/SDI/ACCTS/FS&R/VOL.1 (37) requesting for confirmation of exchequer received and actual AIA collected as at 30<sup>th</sup> June 2024.

1. We confirm receipt from the exchequer the amount tabulated below for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024.

RECURRENT				
DATE RECEIVED	F/Y	QUARTER/MONTH	RECEIPT NO.	AMOUNT (Kshs.)
14/08/2023	2023/2024	1 <sup>st</sup> Qtr. July, 2023	71686	51,451,666.00
30/08/2023	2023/2024	1 <sup>st</sup> Qtr. August, 2023	71801	51,451,667.00
30/08/2023	2023/2024	1 <sup>st</sup> Qtr. September, 2023	71802	51,451,667.00
07/11/2023	2023/2024	2 <sup>nd</sup> Qtr. October, 2023	72426	51,451,667.00
06/12/2023	2023/2024	2 <sup>nd</sup> Qtr. November, 2023	72365	51,451,667.00
03/01/2024	2023/2024	2 <sup>nd</sup> Qtr. December, 2023	72528	51,451,666.00
08/02/2024	2023/2024	3 <sup>rd</sup> Qtr. January, 2024	72368	51,451,666.00
08/02/2024	2023/2024	3 <sup>rd</sup> Qtr. February 2024	72368	51,451,666.00
08/02/2024	2023/2024	3 <sup>rd</sup> Qtr. March, 2024	72368	51,451,666.00
28/02/2024	2023/2024	4 <sup>th</sup> Qtr. April, 2024	72390	51,451,666.00
28/02/2024	2023/2024	4 <sup>th</sup> Qtr. May, 2024	72391	51,451,666.00
21/03/2024	2023/2024	4 <sup>th</sup> Qtr. June, 2024	72452	51,451,668.00
30/06/2024	2023/2024	4 <sup>th</sup> Qtr. June, 2024 Supplementary	72740	82,726,201.00
<b>TOTAL</b>				<b>700,146,199.00</b> ✓
DEVELOPMENT				
29/02/2024	2023/2024	1 <sup>st</sup> and 2 <sup>nd</sup> Qtr.	72388	96,395,000.00
29/02/2024	2023/2024	3 <sup>rd</sup> and 4 <sup>th</sup> Qtr.	72389	166,395,000.40
<b>TOTAL</b>				<b>262,790,000.40</b> ✓

2. Actual Appropriation in aid (AIA) as at 30<sup>th</sup> June 2024 was Eighteen Million Eight Hundred Fifty-One Thousand Four Hundred and Sixty-One Only. (18,851,461.00)

Yours faithfully,

  
**DR. JOSEPHINE N. M. AKAMA**  
FOR: DIRECTOR / CEO



# RIVATEX EAST AFRICA LIMITED

4744-30100 Eldoret. (053)-2030901/2/4. (053)-20311511  
info@rivatex.co.ke www.rivatex.co.ke

717 07 AUG 2024

REF: REAL/MD/MITI/06/2024/ 01

Date: 6<sup>th</sup> August, 2024

Head of Accounting Unit,  
Ministry of Investments, Trade & Industry,  
P.O. Box 30418-00100,  
NAIROBI.



Dear Sir/Madam,

**SUBJECT: GRANTS RECEIVED IN THE FINANCIAL YEAR 2023-2024**

Reference is made to the above.

The table below shows the breakdown of the total exchequer received in the financial year 2023/2024.

DATE	MINISTRY	DETAILS	AMOUNT RECEIVED (KSHS)
14/08/2023	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,667
30/08/2023	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,667
30/08/2023	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,666
07/11/2023	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,667
07/12/2023	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,667
04/01/2024	Ministry of Investment ,Trade & Industry	Recurrent Grants	3,916,666
19/02/2024	Ministry of Investment ,Trade & Industry	Recurrent Grants	11,750,000
09/05/2024	Ministry of Investment ,Trade & Industry	Recurrent Grants	11,750,000
<b>SUB TOTAL</b>			<b>47,000,000</b> ✓

*ADD - RUTH  
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abusey*

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08/28*

DATE	MINISTRY	DETAILS	AMOUNT RECEIVED (KSHS)
22/11/2023	Ministry of Investment ,Trade & Industry	Development Grants	34,945,000
29/02/2024	Ministry of Investment ,Trade & Industry	Development Grants	14,945,000
29/02/2024	Ministry of Investment ,Trade & Industry	Development Grants	12,500,000
29/02/2024	Ministry of Investment ,Trade & Industry	Development Grants	12,500,000
29/02/2024	Ministry of Investment ,Trade & Industry	Development Grants	9,470,000
01/03/2024	Ministry of Investment ,Trade & Industry	Development Grants	9,470,000
29/02/2024	Ministry of Investment ,Trade & Industry	Development Grants	12,610,000
05/03/2024	Ministry of Investment ,Trade & Industry	Development Grants	212,610,000
<b>SUB TOTAL</b>			<b>319,050,000</b>
<b>GRAND TOTAL</b>			<b>366,050,000</b>

Thank you for your continued support.

Yours faithfully,



**Prof Thomas Kipkurgat, EBS**  
**Managing Director**

### OUTLETS

<p><b>MAIN OUTLET</b> Off Victoria Road Livingstone Road</p> <p>0142294262 0202058867</p>	<p><b>NAIROBI</b> New Avenue Buckley Street Buckley Building</p> <p>0706677869 0202058867</p>	<p><b>NAKURU</b> New Road New Avenue Bldg New Tower Unit 2/3/4</p> <p>0718998617 0202058867</p>	<p><b>KISUMU</b> New Market Road Marketplace Bldg Unit 2/3/4</p> <p>0718998617 0202058867</p>	<p><b>MOI UNIVERSITY</b> Main Campus, MOI Nairobi</p> <p>0706677869 0202058867</p>	<p><b>MUPEN</b> Munira Ngugi Street Mupen Building</p> <p>0706677869 0202058867</p>	<p><b>MTRH</b> Munira Ngugi Street MTRH Building</p> <p>0706677869 0202058867</p>	<p><b>RUVI</b> Munira Ngugi Street RUVI Building</p> <p>0706677869 0202058867</p>
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KENYA  
ACCREDITATION  
SERVICE

(4)

A/C Ref: KENAS/FIN/36

14<sup>th</sup> August 2024

The Principal Secretary  
State Department of Industry  
Ministry of Investments, Trade and Industry  
P.O. Box 30547-00100  
**NAIROBI**



**Attn: Ernest Lukayu, HAU**

Dear Sir

**KENYA ACCREDITATION SERVICE(KENAS) GOK RECEIPT AND A-IN-A COLLECTION FOR THE FINANCIAL YEAR 2023/2024**

During the Financial year 2023/2024 Kenya Accreditation Service appropriation in Aid was **KES 165,470,395** and we received GOK recurrent and development funding of **KES 326,200,000** as follows:

MONTH	DATE RECEIPT	OF AMOUNT	RECEIPT NO.
July	14/08/2023	18,850,000.00	RCT000004577
August	29/08/2023	18,850,000.00	RCT000004619
September	30/08/2023	18,850,000.00	RCT000004629
October	18/11/2023	18,850,000.00	RCT000004812
November	05/12/2023	18,850,000.00	RCT000004865
December	03/01/2024	18,850,000.00	RCT000004914
January	07/02/2024	18,850,000.00	RCT000004989
February	07/02/2024	18,850,000.00	RCT000004990
March	07/02/2024	18,850,000.00	RCT000004992
Quarter 4 partial	11/06/2024	28,275,000.00	RCT000005147
Quarter 4 balance	14/06/2024	28,275,000.00	RCT000005151
Ist Instalment Development funding	02/02/2024	50,000,000.00	RCT000004970
2nd Instalment Development funding	06/03/2024	50,000,000.00	RCT000005021
<b>TOTAL</b>		<b>326,200,000</b>	

Yours Sincerely,

**Dr. Walter Ongeti**  
**CHIEF EXECUTIVE OFFICER**  
WON/sky

Handwritten signature: *Haru Tara*  
J.M.G. 15/8  
KENAS.go.ke

+ A



National Social Security House Block A,  
3<sup>rd</sup> Floor Western Wing  
P.O. Box 30547 - 00100, NAIROBI -  
KENYA  
Tel: +254 011 4067446  
Email: info@scrapmetalcouncil.go.ke  
Website: www.scrapmetalcouncil.go.ke

Ref: MITI/SDI/SMC/2024/29/07

Date: 29th July, 2024

The Principal Secretary -  
State Department for Industry  
P.O. Box 30547 - 00100  
NAIROBI

Attn: Ernest Lukayu

ANNUAL FINANCIAL STATEMENTS FOR FY 2023/24

Reference is made to your letter Ref: MOITC/SDI/ACCTS/FS&R/VOL.1(37) dated 15<sup>th</sup> July 2024 on the above subject matter.

The printed budget estimates for SMC for the FY 2023/24 of **Kshs 71.25 million** comprising of **Kshs 60 million** AIA and **Kshs 11.25 million** current grant from GoK. During the budget review under supplementary II in the FY, the Council AIA was increased to **Kshs 112 million** collected from the issuance of License fees from scrap metal dealers.

During the FY, the SMC collected AIA amounting to **Kshs. 67,120,335** and received current grant from GoK of **Kshs 14,187,500**. The increased Grant from GoK of **Kshs 2,937,500** is as a result of fourth quarter for the FY 2022/23 which was disbursed in the FY 2023/24

The AIA collected in the FY below the approved **Kshs 112 million** due to low renewal of licences by scrap metal dealers, collectors and agents.

Thank you for continued support

David Rono  
Head of Secretariat

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# NUMERICAL MACHINING COMPLEX LIMITED

Computer Aided Designers & Manufacturers of Machinery & Components

Workshop Road  
P.O. Box 70660-00400  
Nairobi, Kenya

Tel: +254 20 2241701, +254 20 33 43 847  
Mobile: 0716 431 114, 0710 568 000/3  
E-mail: enquiries@nmc.go.ke, sales@nmc.go.ke,  
Website: www.nmc.go.ke

Our Ref: NMC/ FIN/EXT

Date: 06/08/2024

Your Ref:

Principal Finance Officer  
Ministry of Investments, Trade and Industry,  
State Department for Industrialization,  
P.O Box 30418 - 00100,  
**NAIROBI.**



**ATT: RUTH WANYONYI**

Dear *RS*

**RE: CONFIRMATION OF APPROPRIATION-IN-AID (AIA) AND EXCHEQUER  
FY 2023/24**

The above matter refers.

Our AIA for FY 2023/2024 totalled Kshs. 151,078,005

**Recurrent Grant.**

Date Received	Receipt No.	Amount (Kshs)
14/08/2023		15,669,167
30/08/2023		15,669,166
30/08/2023		15,669,167
07/11/2023		15,669,167
07/12/2023		15,669,167
03/01/2024		15,669,166
09/02/2024		47,007,500
05/03/2024		63,002,500
15/05/2024		15,000,000
11/06/2024		48,002,500
21/06/2024		63,002,500
01/07/2024		8,000,000
<b>Total</b>		<b>338,030,000</b>

**Development Grant.**

Date Received	Receipt No.	Amount (Kshs)
02/02/2024		21,110,000
29/02/2024		11,110,000
<b>Total</b>		<b>32,220,000</b>

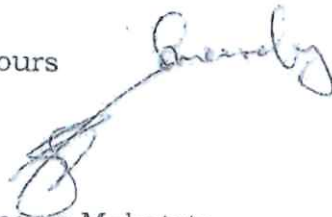


"Facilitating and Promoting Industrialization"

*WAX*

Thank you for your continued support.

Yours

A handwritten signature in blue ink, appearing to read 'George Makateto', written over a horizontal line.

George Makateto  
**AG. MANAGING DIRECTOR**

1175 - STATE DEPARTMENT FOR INDUSTRY

A ANALYSIS OF DISTRICT SUSPENSE 2023/2024

	PARTICULARS	BALANCE	UNSPENT	BALANCE	UNSPENT	BALANCE
		B/F	BALANCE	C/F	BAL.SURRENDERED	AS AT
		2022/2023	S	2023/2024	AND SWEEP TO	11 NOVEMB
					EXCHEQUER ON 7TH	ER, 2024
					AUGUST, 2024	
					2023/2024	
1	KISII	327.00		327.00		327.00
2	MIGORI	2,302.70		2,302.70		2,302.70
3	HOMA BAY	326.95		326.95		326.95
4	KISUMU EAST	650.20	498.40	1,148.60	647.60	501.00
5	BUSIA	636.40		636.40	632.60	3.80
6	BUNGOMA SOUTH	1,028.00	27.20	1,055.20		1,055.20
7	KAKAMENGA	4.00		4.00		4.00
8	KERICHO	302.00	8.70	310.70		310.70
9	NAROK	1,568.35		1,568.35		1,568.35
10	NAKURU	1.50		1.50		1.50
11	NAKURU-KITI	780,650.00	5750.50	786,400.50	12,103.00	774,297.50
12	LAIKIPIA EAST	814.00		814.00		814.00
13	ELDORET WEST	348.35	7.00	355.35		355.35
14	TRANS NZOIA WEST	502,264.30		502,264.30	160,500.00	341,764.30
15	WEST POKOT	4.00		4.00		4.00
16	THIKA EAST	1,251.35		1,251.35	1,251.00	0.35
17	NYERI CENTRAL	2.00		2.00		2.00
18	NYANDARUA	2,774.95		2,774.95	2,769.60	5.35
19	MACHAKOS	31.00	7.20	38.20		38.20
20	KITUI CENTRAL	54.20		54.20		54.20
21	EMBU WEST	1,942.25		1,942.25		1,942.25
22	MERU CENTRAL	2,517.00		2,517.00	2,515.65	1.35
23	ISIOLO	190.00		190.00		190.00
24	GARISA	227.00	843.40	1,070.40		1,070.40
25	GALOLE-TANARIVER	1,366.95		1,366.95		1,366.95
26	KWALE	423.60		423.60		423.60
27	MVITA	4,576.45	54.40	4,630.85		4,630.85
28	KAJIANDO	537.35	542.30	1,079.65		1,079.65
				-		-
	<b>TOTALS</b>	<b>1,307,121.85</b>	<b>7,739.10</b>	<b>1,314,860.95</b>	<b>180,746.45</b>	<b>1,134,114.50</b>

B. ANALYSIS OF SALARY ADVANCE

S/N	PAYEE	DETAILS	AMOUNT
1	ONYANGO JANET ATOGO	SALARY ADVANCE	35,000.00
	<b>TOTAL</b>		<b>35,000.00</b>