REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR MINING

FOR THE YEAR ENDED 30 JUNE, 2019

MINISTRY OF PETROLEUM & MINING
STATE DEPARTMENT FOR MINING

REPORTS AND FINANCIAL STATEMENTS
STATE DEPARTMENT FOR MINING

FOR THE FINANCIAL YEAR ENDED
JUNE 30TH, 2019

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

State Department for Mining
Reports and Financial Statements
For the year ended June 30th 2019

Table of Content

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Mining is mandated to coordinate and manage the Mining sector in Kenya, this mandate is derived from Executive order no 1 of 2018 that merged the State Department for Mining & Petroleum to form the Ministry for Petroleum & Mining

1.1 Vision

To be a world class institution in management of Mineral resources and geo-spatial data.

1.2 Mission

To promote and maximize benefits from Mineral resource exploitation and geo –spatial information use for sustainable development.

1.3 Core Values

a. Coordinate Mineral exploration and develop extractive industry policies and management.

b. Compiling inventory and undertaking mapping of Mineral resources.

c. Coordinating Mining and mineral development.

d. Develop policies on the management of quarrying and mining of rocks and industrial minerals.

e. Undertake management of health conditions and health and safety in mines.

f. Maintenance of geological data

(b) Key Management

The State Department of Mining day-to-day management is under the following key organs:

- Office of The Cabinet Secretary office
- Office of The Chief Administrative Secretary
- Office of The Principal Secretary office
- Directorate of Administration
- Directorate of Mines and Geology
- Directorate of Mineral Promotion & Value Addition.

(c) Fiduciary Management

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

No.	Designation	Name
1	Cabinet Secretary	Hon. John Munyes Kiyonga
2	Principal Secretary	Mr. John Omenge
3	Secretary Administration	Mr. Fred Ndambuki
4	Director of Geological Survey	Mr. Thomas Ndola
5	Senior Chief Finance Officer	Mrs. Pauline Luganje
6	Director of Mines	Mr. Raymond Mutiso
7	Director Human Resource Management	Mr. Bernard Orina
8	Director Mineral Promotion	Mr. Enock Kipseba
9	Head of Accounting Unit	Mr. Charles Nyaga
10	Head of Supply Chain Management	Mr.Kenneth Mwangi

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the state department of mining are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with a comprehensive and tailored induction processes covering the ministry business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

i. Audit and Finance Committee Activities

Pursuant to section 73(5) and (155) of the public finance management Act 2012 and regulations 2015 on the establishments of the audit committees in all public entities, the state department for Mining is in the final process of reconstructing the Audit Committee members

The committee will be responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

i. Audit and Finance Committee Activities (continued)

- 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.
- Reviewing any related party transactions that may arise within the entity.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii. BUDGET COMMITTEE ACTIVITIES

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Mrs Pauline Luganje (Chair lady)
2. Mr Thomas Ndola (member)
3. Ms Joan Wamboe (member)
4. Mr Raymond Mutiso (member)
5. Mr Enoch Kipseba (member)
6. Mr Bernard Orina (member)
7. Mr Peter Koome (member)
8. Mr Charles Nyaga (member)
9. Mr Peter Messoh (Secretary)

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

ii. Ministerial Budget Implementation Committee

This is the committee charged with the responsibility of implementation of the Sta Department for Mining budget and its prudent management. The duties of the committe include:

- To review and consider the annual cash flow plans
- To review the utilization of the cash limits and consider any changes as may be requirec
- To review the utilization of the donor funds voted for the State Department
- To advice the Accounting Officer on the challenges related to the budget implementatio
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pendir bills and A-I-A returns for the State Department and recommend actions to be taken

- To participate in Sector Working Groups (SWG) for budget making
- To review Annual budgets, Supplementary Estimates and performance of budget against actual for the Directorates in consultation with the Heads of Directorates

ATTENDANCE OF THE BUDGET COMMITTEE MEMBERS

The following table shows the number of budget committee meetings held during the financial year 2018/19 and the attendance of individual members.

Committee attendance for the year ended 30th June 2019	**Budget committee meetings**		**Total Attendance**
	15/10/2018	22/04/2019	
Mrs Pauline Luganje (chair lady)	✓	✓	2
Mr Thomas Ndola (member)	✓	✓	2
Ms Joan Wamboe (member)	✓	✓	2
Mr Raymond Mutiso (member)	✓	✓	2
Mr Enoch Kipseba (member)	✓	✓	2
Mr Bernard Orina (member)	✓	✓	2
Mr Peter Koome (member)	✓	✓	2
Mr Charles Nyaga (member)	✓	✓	2
Mr Peter Messoh (Secretary)	✓	✓	2
	✓	✓	2

✓ - Attended X - Absent with apology

Human Resources Management Advisory Committee Activities

This committee is composed of the following members drawn from various sectors of th economy with broad business knowledge:

1. John Omenge (Chairman)
2. Patrick Wargute (member)
3. Bernard Orina (secretary)
4. Thomas Ndola (member)
5. Raymond mutiso (member)
6. Pauline Luganje (member)
7. Enock Kipseba (member
8. Charles Nyaga (member)
9. Grace Wasike (member)

This is the committee charged with the responsibilities of taking care of human resources needs.

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

iii. Human Resources Management Advisory Committee Activities

Their duties include:
i)Recruitment, Selection and Appointment;
ii)Performance;
iii)Promotions;
iv)Confirmation in Appointment;
v)Training and Development;
vi)Training Impact Assessment;
vii)Management and Skills Inventory
viii)Establishment and Compliment Control
ix)Payroll Management
x)Deployment
xi)Promotion of Values and Principles of Public Service
xii)Recommendation for Secondments and unpaid leave
xiii)Recommendation for retirement under fifty (50) years rule
xiv)Recommendation for retirement on medical grounds
xv)Recommendation for re-designation
xvi)Recommendation for renewal of Contract
xvii)Discipline
xviii)Pensions administration

Attendance of the human resource management advisory committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30th June 2019	Human Resource Management Advisory committee meetings				Total Attendance
	07/09/2018	13/02/2019	13/03/2019	12/06/2019	
John Omenge	✓	✓	✓	✓	4
Bernard Orina	✓	✓	✓	✓	4
Patrick Wargute	✓	X	X	X	1
Pauline Luganje	X	X	✓	X	1
Raymond Mutiso	X	X	✓	X	1
Thomas Ndola	X	✓	X	✓	2
Lawrence Okudo	X	✓	✓	✓	2
Josphat Wanjogu	✓	X	X	✓	2

✓ - Attended X - Absent with apology

(iii) Training Committee activities

This committee is composed of the following members drawn from various sectors of th economy with broad business knowledge:

1. 1. John Omenge (Chairman)
   2. Patrick Wargute (member)
   3. Bernard Orina (secretary)
   4. Thomas Ndola (member)
   5. Raymond mutiso (member)
   6. Pauline Luganje (member)
   7. Enock Kipseba (member
   8. Charles Nyaga (member)
   9. Grace Wasike (member)

This is the committee charged with the responsibilities of human resource development neec Their duties include:

- Overall coordination of the training functions in the ministry
- Review and implementation of the ministry training plan;
- Review of induction of newly appointed officers and activities around long term training.

Attendance of training committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30th June 2019	**Training committee meetings**				**Total Attendance**
	07/09/2018	13/02/2019	13/03/2019	12/06/2019	
John Omenge	✓	✓	✓	✓	4
Bernard Orina	✓	✓	✓	✓	4
Patrick Wargute	✓	X	X	X	1
Pauline Luganje	X	X	✓	X	1
Raymond Mutiso	X	X	✓	X	1
Thomas Ndola	X	✓	X	✓	2
Lawrence Okudo	X	✓	✓	✓	2
Josphat Wanjogu	✓	X	X	✓	2

✓ - Attended X - Absent with apology

(e) Entity Headquarters

State department of Mining
P.O. Box 30009-00100
Works Building
Ngong Road
Nairobi,
Kenya

(f) Telephone: (254) 020-273101
E-mail: ps mining.go.ke
Website: www.mining.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

i. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED

HON JOHN K MUNYES EGH
C.S – PETROLEUM & MINING

ENG. JOHN K. MOSONIK CBS,
CHIEF ADMINISTRATIVE SECRETARY

Amb. Kirimi Peter Kaberia, CBS
P.S STATE DEPARTMENT FOR MINING

P.S- STATE DEPARTMENT FOR MINING

MR. FREDRICK NDAMBUKI
SECRETARY ADMINSTRATION

M.R RAYMOND MUTISO
DIRECTOR OF MINES

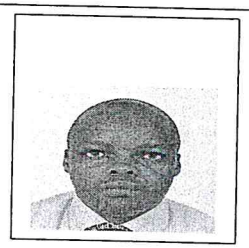
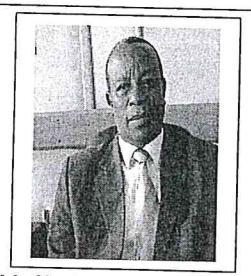
M.R THOMAS NDOLA
DIRECTOR OF GEOLOGY

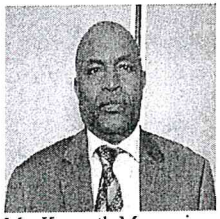
KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department of Mining (continued)

 Hon. John K. Munyes C.S Ministry of petroleum & Mining.	Hon. John Munyes, EGH was appointed Cabinet Secretary for Ministry of Petroleum and Mining in January 2018. Prior to his appointment as Cabinet Secretary, Hon. Munyes served as the Senator for the oil-rich Turkana County for 5 years beginning 2013 and ending 2017. Hon. Munyes has also previously served in various capacities as Minister of State for Special programmes (2005), Minister for Water and Irrigation (2003) as well as Minister for Labour & Social Services. He also served as the Member of Parliament (MP) for Turkana North Constituency for 15 years, beginning 1997. Hon. John Munyes is charged with formulating and ensuring implementation of policies geared towards Mining.
 Amb. Kirimi Peter Kaberia, CBS Principal Secretary **State Department for Mining**	Amb. Kirimi Peter Kaberia joined the Ministry of Petroleum and Mining on 14th January 2020 as the Principal Secretary for State Department for Mining. Amb. Kaberia is the Accounting Officer for the State Department for Mining. He is responsible for Implementation of government policies on both finance and procurement. He is a career Diplomat and has served as an Ambassador to Brazil, Argentina, Chile, Colombia and Venezuela. He has also served as Deputy Ambassador to France, Spain and other Diplomatic postings in Washington DC and China. Amb. Kaberia holds a LLM degree from ISDE-Spain, and degree in Journalism and Communication from Marquette University in USA.

 Mr Fredrick Ndambuki Secretary Administration	Mr Fredrick Ndambuki assumed the office of the Secretary Administration on 26th February 2018 from the state department of interior and coordination of National Government where he served as a county commissioner. He holds a master's degree in international studies from the University of Nairobi and a bachelors degree of political science
 M.r Thomas ndola Director of Geology	Mr Thomas Ndola is the senior principal supretending Geologist who performs the duties of Director Geological Survey since July 2018. He holds a M. sc in Engineering Geology from ITC Delt Netherlands ,B.Sc. from university of Nairobi he has served as a geologist in the public service close to 30 years
 Mr Thomas mutwiwa Ag.CEO-National Mining Corporation	Thomas M. Mutwiwa: The Ag. Chief Executive Officer (CEO), National Mining Corporation. He has an experience in the Mining Sector spanning over twenty one (21) years. He holds a Bsc Engineering (Civil), and an Msc. Project Management. He is a member of Kenya Institute of Management (MKIM), and also Environment Institute of Kenya (EIK)

 Mr. Raymond Mutiso, Director of Mines	Mr Raymond Mutiso joined state department of mining in 2013 as a senior principal superintending inspector mines following the new organisation structure of the ministry he is performing the duties of director of mines He holds a Masters of Mining in Engineering (specialising in Mine Geo-mechanics) and a Bachelor's of science in Civil Engineering.
 Mr Enock KIpseba Director M.P.V.A	Mr. Enoch Kipseba performs the duties of Director of Mineral Promotion and Value Addition since October 2018. He joined the State Department for Mining in February 1994, while it was the Mines and Geological Department as a Geologist. He holds a Professional Master Degree from ITC, the Netherlands in Geo-Information Management and a Bachelor of Science (Hons) Degree in Geology from University of Nairobi.
 Mr. Benard K. Orina ,Director /HRM-D	Mr Bernard K.Orina,Ag. Director HRM&D.PhD is a candidate in Leadership and Governance. Master in Educational Administration and Planning. Bachelor of Education. Postgraduate Diploma in Human Resource management. Worked in Human Resource management in several ministries. Worked as Inspector of Schools in ministry of Education. Worked as a High School Principal for seven years . He is in charge of HRM$D
 Mr Charles W. Nyaga (Assistant Accountant General)	Mr Charles W. Nyaga assumed the position of Assistant Accountant General in May 2018. he is in charge of Accounting and Financial Reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements. He is a C.P.A finalist and a member of ICPAK.

 Mr. Kenneth Mwangi Director S.C.M.S	Mr Kenneth Mwangi is the Director Supply Chain Management Services; he joined the state Department in 4th January 2019 from the state department of interior. Ken has over 20 years' experience as a procurement specialist and policy development.
 Ms. Pauline luganje, Chief Finance Officer	MS Pauline Luganje joined the State Department for Mining as Chief Finance Officer in August, 2018 from the Ministry of Environment and Forestry. She is in charge of Finance Unit whose duties include the preparation, monitoring the planning and execution of the budget to ensure efficient utilization of funds in programms and sub-programmes within the MTEF. She holds a master's degree in Business Administration (Finance & Accounts). She is a CPA finalist and a member of ICPAK, and also a member of the Association of Women Accountant of Kenya (AWAK).

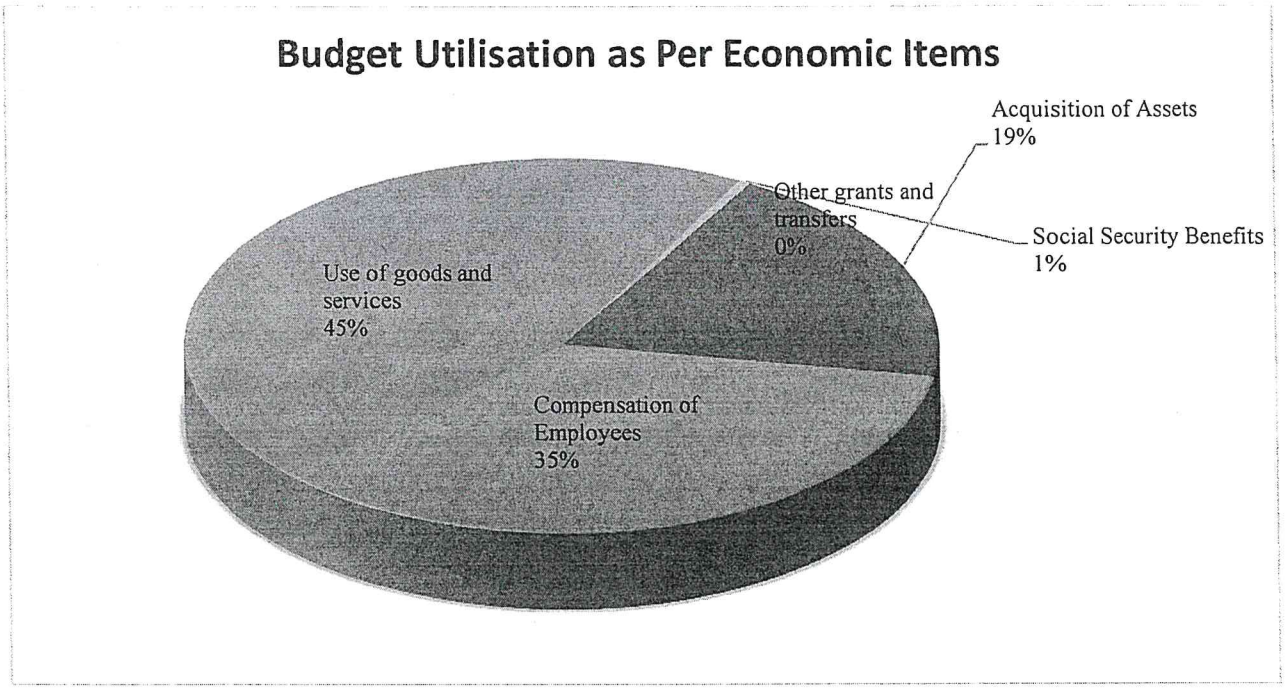
BUDGET UTILISATION 2018/19

The State Department for Mining spent **Kshs 1,324,067,578** against an approved budget of **Kshs 1,325,166,585** representing absorption rate of 99% in the Financial Year 2018/19.Utilization of the budget was carried out through various activities (economic classifications) as enumerated below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	472,976,775	472,238,402	738,373
Use of goods and services	594,031,949	593,673,831	358,118
Other grants and transfers	805,000	805,000	-
Social Security Benefits	11,022,661	10,296,340	726,321
Acquisition of Assets	246,330,200	247,054,006	- 723,806
Total Payments	**1,325,166,585**	**1,324,067,578**	**1,099,007**

ACTUAL UTILIZATION

	Actual Payments
Compensation of Employees	472,238,402
Use of goods and services	593,673,831
Other grants and transfers	805,000
Social Security Benefits	10,296,340
Acquisition of Assets	247,054,006
Total Payments	**1,324,067,578**



Key achievements of the Ministry of State Department for Mining in the Financial Year 2018/19
The achievements for the period under review (2018/19) include:

1. Increased the value of Mineral production for export from USD **223** Million up to USD **290** Million.
2. Increased the volume of Mineral exports from **865** Metric tonnes to **1.124** million metric tonnes
3. Trained one hundred (100) artisanal miners on Financial literacy, environmental management, health & safety in mines and regulatory frameworks
4. Implementation of two (2) new mineral value addition projects namely Kakamega Gold Refinery and Kisii Soapstone Value addition centre (preliminary activities and tendering)
5. Development of an in-house Integrated Management Information Reporting System (IMIRS) for timely collection of mineral production and sales data
6. Opened eleven (11) new regional offices to enhance mineral verification and audit in Likoni, Kerio Valley, Mwingi, Holla, Malindi, Busia, Kisii, Lodwar, Jomo Kenyatta International Airport, Nairobi West and Nairobi East
7. Trained thirty (30) officers on Geological data management in a bid to operationalize the Geological Data Bank

Challenges in the Mining Sector

The following challenges weighed heavily on the State Departments' effort to deliver on its mandate;

a) Dwindling budgetary allocations from the exchequer (GOK) coupled with late release of exchequer.

b) Safeguarding mining and quarrying sites from encroachment

c) Lack of framework and regulations for royalty sharing between National and County Governments

d) Outdated Geological data and information in the countries that hamper effective decision making.

e) Highly dynamic technological changes which renders already acquired expensive mining and geological equipment obsolete.

f) Inadequate specialized survey and Laboratory equipment needed for resource surveys and Geo – exploration.

g) Management of community expectations in Mining areas.

h) Balancing the interest of the Community, Investors and Government in mining undertaking while at the same time protecting the Environment.

i) Inadequate office space. The Ministry has only three floors in the Works Building and this is not enough for the growing numbers of staff

HON JOHN K MUNYES EGH
C.S –PETROLEUM & MINING

I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

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

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 29th May_ 2020.

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of ~~Accounting~~ Unit
Name: Charles Nyaga
Member ICPAK No.11093

REPUBLIC OF KENYA

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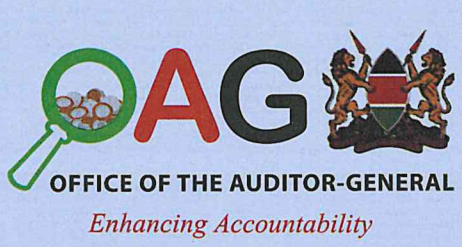

HEADQUARTERS
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Mining set out on pages 1 to 18, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Unsupported Fixed Assets Additions and Misallocation of Expenditure

The statement of receipts and payments reflects Kshs.247,054,005 being payments for acquisition of assets and which represents assets acquired during the year under review. However, the supporting schedules provided for audit indicated that the bulk of the payments reported under the acquisition of assets related to purchase of air tickets, payment of allowances and imprest surrenders. Further, it could not be confirmed that the State Department complied with Section 43 of Public Finance Management Act, 2012 which prohibits reallocation of funds appropriated for capital expenditure and Section 43 (b) of Public Finance Management Regulations, 2015 which provides that an accounting officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly.

Under the circumstances, the accuracy of the acquisition of assets expenditure of Kshs.247,054,005 and the fixed assets balance of Kshs.464,024,300 as at 30 June, 2019, reflected under Annex 3 -Summary of Fixed Assets Register, could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

Pending Bills

As disclosed under Notes 16.1 to the financial statements, the State Department for Mining had pending bills totalling Kshs.145,486,150 as at 30 June, 2019, that were not settled during the year 2018/2019 but were instead carried forward to 2019/2020. Failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Head Office Refurbishment Project

The statement of receipts and payments reflects expenditure totalling Kshs.593,673,831 for use of goods and services which as disclosed under Note 6 to the financial statements, includes Kshs.45,662,359 on routine maintenance of other assets. The latter amount includes a sum of Kshs.13,875,378 paid to contractors and sub-contractors undertaking refurbishment works at the Ministry's Head Office - Madini House. The twenty-four months period refurbishment works contract was signed in July, 2017 at a contract sum

of Kshs.46,100,888. However, as at the time of concluding the audit in December, 2019, five (5) months after the original completion date, the works were yet to be completed and appeared to have stalled since the contractor was not on site. At the time the works stalled, a total of Kshs.20,997,055 had already been paid to the contractor.

In view of the foregoing, value for money on Kshs.20,997,055 paid to the contractor could not be confirmed. Further, Management has not indicated when the stalled works will be completed.

2. Irregular Award of Tender for Consultancy Services

The State Department tendered for provision of consulting services to develop a gender mainstreaming strategy during the year under review. The tender attracted four respondents who were evaluated and ranked in the order of marks awarded. However, a flawed formula used to determine the financial scores resulted in award of the contract to the higher of the two responsive bidders thus occasioning a loss of Kshs.1,786,400.

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

Basis for Conclusion

Unestablished Audit Committee

The State Department did not have an Audit Committee in place as at the time of audit in December, 2019. Although an advertisement was placed in local newspapers in December, 2018, where qualified Kenyan citizens were invited to submit applications to serve in the State Department's Audit Committee, evidence of the progress of the selection process was not provided.

Consequently, monitoring and review of the effectiveness of the internal audit process, review of internal controls, risk management systems and financial statements among other functions of the Audit Committee were not executed thus hindering good corporate governance at the State Department.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition, to the responsibility for preparing and presenting 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 the financial reporting process, reviewing the effectiveness of how the State Department monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State Department to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department not to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 November, 2020

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	22,321,429
Transfers from National Treasury	2	1,224,201,565	1,700,403,245
Proceeds from Sale of Assets	3	-	1,493,575
Other Revenues	4	100,000,000	9,758,776
TOTAL REVENUES		**1,324,201,565**	**1,733,977,025**
PAYMENTS			
Compensation of Employees	5	472,238,402	432,473,493
Use of goods and services	6	593,673,831	1,023,365,624
Other grants and transfers	7	805,000	19,957,975
Social Security Benefits	8	10,296,340	41,147,107
Acquisition of Assets	9	247,054,005	216,970,295
TOTAL PAYMENTS		**1,324,067,578**	**1,733,914,494**
SURPLUS/DEFICIT		**133,987**	**62,531**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 7 May_ 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: Charles Nyaga
Member ICPAK No.11093

MINISTRY OF PETROLEUM AND MINING
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH, 2019

IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	**10A**	31,254,927	174,101,713
Cash Balances	**10B**	68,820	-
Total Cash And Cash Equivalents		**31,323,747**	**174,101,713**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	**11**	-	-
TOTAL FINANCIAL ASSETS		**31,323,747**	**174,101,713**
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	**12**	31,189,759	174,039,182
NET FINANCIAL ASSETS		**133,988**	**62,531**
REPRESENTED BY			
Fund balance b/fwd	**13**	**62,531**	**29,385,151**
Prior year adjustments	**14**	**(62,531)**	**(29,385,151)**
Surplus/Defict for the year		**133,987**	**62,531**
NET FINANCIAL POSSITION		**133,988**	**62,531**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31 May_ 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: Charles Nyaga
Member ICPAK No.11093

V. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	22,321,429
Transfers from National Treasury	2	1,224,201,565	1,700,403,245
Other Revenues	4	100,000,000	9,758,776
		1,324,201,565	**1,732,483,450**
Payments for operating expenses			
Compensation of Employees	5	(472,238,402)	(432,473,493)
Use of goods and services	6	(593,673,831)	(1,023,365,624)
Other grants and transfers	7	(805,000)	(19,957,975)
Social Security Benefits	8	(10,296,340)	(41,147,107)
		(1,077,013,573)	**(1,516,944,199)**
Adjusted for:			
Changes in receivables		-	2,575,669
Changes in payables		(142,849,423)	146,265,389
Adjustments during the year	14	(62,531)	(29,385,151)
Net cashflow from operating activities		**104,276,038**	**334,995,158**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	-	1,493,575
Acquisition of Assets	9	(247,054,005)	(216,970,295)
Net cash flows from Investing Activities		**(247,054,005)**	**(215,476,720)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**(142,777,967)**	**119,518,438**
Cash and cash equivalent at BEGINNING of the year		**174,101,713**	**54,583,275**
Cash and cash equivalent at END of the year		**31,323,747**	**174,101,713**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 7 May_ 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: Charles Nyaga
Member ICPAK No.11093

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Exchequer releases	804,608,348	419,753,238	1,225,166,585	1,224,201,565	965,020	100%
Other Receipts	6,000,000	94,000,000	100,000,000	100,000,000	-	100%
Total Receipts	**810,608,348**	**513,753,238**	**1,325,166,585**	**1,324,201,565**	**965,020**	**100%**
Payments						
Compensation of Employees	183,319,657	289,657,118	472,976,775	472,238,402	738,373	100%
Use of goods and services	364,123,591	229,908,359	594,031,949	593,673,831	358,118	100%
Other grants and transfers	0	0	805,000	805,000	-	100%
Social Security Benefits	0	11,022,661	11,022,661	10,296,340	726,321	93%
Acquisition of Assets	263,165,100	(16,834,900)	246,330,200	247,054,006	(723,806)	100%
Grand Total	**810,608,348**	**513,753,238**	**1,325,166,585**	**1,324,067,578**	**1,099,007**	**100%**
Surplus/Deficit	-	-	-	**133,987**	**(133,987)**	

The entity financial statements were approved on 29th May_ 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: Charles Nyaga
Member ICPAK No.11093

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS						
Exchequer releases	479,608,348	436,753,238	917,166,585.00	916,601,565	565,020	100%
Other Receipts	6,000,000	94,000,000	100,000,000.00	100,000,000	-	100%
Total Receipts	**485,608,348**	**530,753,238**	**1,017,166,585**	**1,016,601,565**	**565,020**	100%
PAYMENTS						
Compensation of Employees	183,319,657	289,657,118	472,976,775	472,238,402	738,373	100%
Use of goods and services	302,123,591	229,908,359	532,031,949	528,124,962	3,906,987	99%
Other grants and transfers	-	-	805,000	805,000	-	100%
Social Security Benefits	-	11,022,661	11,022,661	10,296,340	726,321	93%
Acquisition of Assets	165,100	165,100	330,200	316,900	13,300	96%
Grand Total	**485,608,348**	**530,753,238**	**1,017,166,585**	**1,011,781,603**	**5,384,982**	**99%**

The entity financial statements were approved on 29th May 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: Charles Nyaga
Member ICPAK No 11093

VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
RECEIPTS			0			
Exchequer releases	263,000,000	(17,000,000)	308,000,000	307,600,000	400,000.00	100%
Total Receipts	**263,000,000**	**(17,000,000)**	**308,000,000**	**307,600,000**	**400,000.00**	100%
Payments						
Use of goods and services	62,000,000	-	62,000,000	65,548,869	(3,548,869)	106%
Acquisition of Assets	263,000,000	(17,000,000)	246,000,000	246,737,106	(737,106)	100%
Grand Total	**263,000,000**	**(17,000,000)**	**308,000,000**	**312,285,975**	**(4,285,975)**	**101%**

Notes:

Overutilization on use of goods and services by 106% due to change in the supplementary budget.

The entity financial statements were approved on 7 May_ 2020 and signed by:

Principal Secretary
Name: Amb.Peter K. Kaberia, CBS

Head of Accounting Unit
Name: CPA Charles Nyaga
Member ICPAK No.11093

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 30th June, 2019 Kshs	Adjustments Kshs	Final Budget 30th June, 2019 Kshs	Actual on comparable basis 30th June ,2019 Kshs	Budget utilization difference Kshs
General Administration planning and Support services	**675,376,513**		**675,376,513**	**688,412,092**	**(13,035,579)**
Mining policy Development and cordination	675,376,513	-	687,428,857	688,412,092	(983,235)
Mineral Resource Management	**649,790,072**		**649,790,072**	**635,655,487**	**14,134,586**
Mineral Resource Management	330,257,518	-	324,589,803	324,589,803	-
Geological Survey and Mineral Exploration	319,532,554	-	319,532,554	311,065,684	8,466,870
TOTAL	**1,325,166,585**	**-**	**1,325,166,585**	**1,324,067,578**	**1,099,007**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budget which are programme based.)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. **Reporting entity**
The financial statements are of ministry of mining. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. **Recognition of receipts and payments**

a) **Recognition of receipts**
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Proceeds from borrowing
Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance
These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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

b) Recognition of payments
The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees
Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

4. **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 includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. There were no other restrictions on cash during the year

6. Accounts Receivable

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

XIII NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2018-2019 Kshs	2017-2018 Kshs
Grants Received from Multilateral Donors (International Organisations)		
UNDP	-	22,321,429
TOTAL	-	**22,321,429**

2 EXCHEQUER RELEASES

Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	216,543,700.00	79,557,550
Total Exchequer Releases for quarter 2	397,666,300.00	510,393,479
Total Exchequer Releases for quarter 3	178,384,900.00	445,549,216
Total Exchequer Releases for quarter 4	431,606,665.00	664,903,000
TOTAL	**1,224,201,565**	**1,700,403,245**

3 PROCEEDS FROM SALE OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	-	1,493,575
TOTAL	-	**1,493,575**

4 OTHER REVENUES

	2018-2019 Kshs	2017-2018 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	100,000,000	9,758,776
TOTAL	**100,000,000**	**9,758,776**

5 COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees

	2018-2019 Kshs	2017- K
Basic salaries of permanent employees	251,321,021	190,780,560
Basic wages of temporary employees	19,062,468	63,130,672
Personal allowances paid as part of salary	196,854,913	178,562,261
TOTAL	**472,238,402**	**432,473,493**

6 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	7,922,746	14,144,923
Communication, supplies and services	3,870,290	2,997,363
Domestic travel and subsistence	13,858,225	19,714,036
Foreign travel and subsistence	3,112,182	2,310,745
Printing, advertising and information supplies & services	5,379,724	2,933,410
Rentals of produced assets	4,515,850	5,892,914
Training expenses	20,380,338	6,134,475
Hospitality supplies and services	5,900,913	2,144,166
Insurance costs	-	19,927,574
Specialised materials and services	52,910,401	56,551,299
Office and general supplies and services	5,220,014	6,852,182
Other operating expenses	407,252,069	844,342,711
Routine maintenance – vehicles and other transport equipment	5,465,814	9,791,268
Routine maintenance – other assets	45,662,359	2,709,192
Fuel Oil and Lubricants	12,222,906	26,919,367
TOTAL	**593,673,831**	**1,023,365,624**

7 OTHER GRANTS AND TRANSFERS

Subsidies by the ministry relate to financial assistance provided in the form of reduced price of goods and services.

	2018-2019 Kshs	2017-2018 Kshs
Membership dues and subscriptions to international organizations	805,000	-
Scholarships and other educational benefits	-	19,957,975
Total	**805,000**	**19,957,975**

8 SOCIAL SECURITY BENEFITS

	2018-2019 Kshs	2017-2018 Kshs
Government pension and retirement benefits	10,296,340	41,147,107
TOTAL	**10,296,340**	**41,147,107**

9 ACQUISITION OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Construction of Buildings	30,677,485	11,823,194
Refurbishment of Buildings	-	6,450,598
Overhaul and Refurbishment of Construction and Civil Works	-	22,321,429
Purchase of Vehicles and Other Transport Equipment	-	13,285,327
Overhaul of Vehicles and Other Transport Equipment	24,261,000	3,733,292
Purchase of Office Furniture and General Equipment	316,900	384,827
Purchase of ICT Equipment, Software and Other ICT Assets	-	103,887,886
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	253,560
Construction and Civil Works	29,981,544	-
Purchase of specialised plant ,Equipment and Machinery	150,475,456	-
Research, Studies, Project Preparation, Design & Supervision	11,341,621	54,830,183
Sub Total	**247,054,005**	**216,970,295**
Sub Total	247,054,005	216,970,295
TOTAL	**247,054,005**	**216,970,295**

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

10A.BANK BALANCES

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2018-2019	2017-2018
		Kshs	Kshs
Central Bank of Kenya, 1000181877,KShs	Reccurent	60,402	44,337
Central Bank of Kenya, 1000182008,KShs	Development	4,766	18,195
Central Bank of Kenya, 1000182326,KShs	Deposit	31,189,759	174,039,182
Total	-	**31,254,927**	**174,101,713**

10B: CASH IN HAND

	2018-2019 Kshs	2017-2018 Kshs
Cash in Hand – Held in domestic currency	68,820	-
TOTAL	**68,820**	-
Cash in hand should also be analysed as follows:		

	2018-2019 Kshs	2017-2018 Kshs
Headquarters, public works Hse Building, Cashoffice	68,820	-
TOTAL	**68,820**	-

11. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019 Kshs	2017-2018 Kshs
Government Imprest	-	
District suspense	-	-
TOTAL	-	-

12. ACCOUNTS PAYABLE

	2018-2019 Kshs	2017-2018 Kshs
Deposits	31,189,759	174,039,182
TOTAL	**31,189,759**	**174,039,182**

13. FUND BALANCE BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	174,101,713	54,583,275
Receivables - Outstanding Imprests	-	2,575,669
Payables - Deposits	(174,039,182)	(27,773,793)
TOTAL	**62,531**	**29,385,151**

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019 Kshs	2017-2018 Kshs
Adjustments on bank account balances	(62,531)	(26,809,482)
Adjustments on receivables	-	(2,575,669)
TOTAL	**(62,531)**	**(29,385,151)**

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department

- Key management personnel that include the Cabinet Secretaries, Accounting Officers, Director Generals and various committee members within the State Department.
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2018-2019 Kshs	2017-2018 Kshs
Key Management compensation		
Transfers to other State Corporations and Semi-Autono	805,000	19,957,975

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	145,486,150	26,826,511
Supply of services	-	91,228,509
TOTAL	**145,486,150**	**118,055,019**

16.2: OTHER PENDING PAYABLES (See Annex 2)

	2018-2019 Kshs	2017-2018 Kshs
Amounts due to third parties	31,189,759	174,039,182
TOTAL	**31,189,759**	**174,039,182**

17.PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

YEAR 2017-2018

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
001	Undisclosed Accounts Payable	report has been made to the Auditor General	S.C.F.O	Resolved	Appeared to P.A.C on 9th Oct 2018
002	Unsupported Donor Funded Project Expenditure	Report has been made to the Auditor general.	Director of Mines	Resolved	Appeared to P.A.C on 9th Oct 2018
003	Irregular Legal Costs and Allowance Payments	Report has been made to the Auditor general	Director of Mines	Resolved	Appeared to P.A.C on 9th Oct 2018

MINISTRY OF PETROLEUM AND MINING
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30TH, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
004	Lack of Risk Management and Information Communication Technology (ICT) Policies	Report has been made the Auditor general	Director of Mines	Resolved	Appeared to P.A.C on 9th Oct 2018

Head of Accounting Unit
Name:CPA Charles Nyaga
Member ICPAK No.11093

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	40,595,221	72,000,649	-	112,595,870
Transport equipment	17,018,619	24,261,000	-	41,279,619
Office equipment, furniture and fittings	384,827.00	316,900	-	701,727
ICT Equipment, Software and Other ICT Assets	103,887,886	-	-	103,887,886
Other Machinery and Equipment	253,560	150,475,456	-	150,729,016
Heritage and cultural assets	54,830,183		-	54,830,183
Intangible assets				-
Total	**216,970,295**	**247,054,005**	-	**464,024,300**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 10 on acquisition of assets during the year.

Statment of Budget Execution - Recurrent Expenditure

Entity: 1192-State Department for Mining

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	386,974,365.00	(386,974,365.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	6,000,000.00	0.00	94,000,000.00	100,000,000.00	100,000,000.00	0.00	100.00%
Total		6,000,000.00	0.00	94,000,000.00	100,000,000.00	486,974,365.00	(386,974,365.00)	486.97%
PAYMENTS								
Compensation of Employees	12	183,319,657.00	0.00	289,657,118.00	472,976,775.00	472,238,401.55	738,373.45	99.84%
Use of goods and Services	13	302,123,590.50	0.00	229,908,358.50	532,031,949.00	528,124,961.90	3,906,987.10	99.27%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	805,000.00	805,000.00	805,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	11,022,661.00	11,022,661.00	10,296,340.00	726,321.00	93.41%
Acquisition of Assets	18	165,100.00	0.00	165,100.00	330,200.00	316,900.00	13,300.00	95.97%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		485,608,347.50	0.00	531,558,237.50	1,017,166,585.00	1,011,781,603.45	5,384,981.55	99.47%

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Printed by: ONYIEROC

Statment of Budget Execution

Entity: 1192 State Department for Mining

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,224,201,565.00	(1,224,201,565.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	6,000,000.00	0.00	94,000,000.00	100,000,000.00	100,000,000.00	0.00	100.00%
Total		6,000,000.00	0.00	94,000,000.00	100,000,000.00	1,324,201,565.00	(1,224,201,565.00)	1324.20%
PAYMENTS								
Compensation of Employees	12	183,319,657.00	0.00	289,657,118.00	472,976,775.00	472,238,401.55	738,373.45	99.84%
Use of goods and Services	13	364,123,590.50	0.00	229,908,358.50	594,031,949.00	593,673,831.20	358,117.80	99.94%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	805,000.00	805,000.00	805,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	11,022,661.00	11,022,661.00	10,296,340.00	726,321.00	93.41%
Acquisition of Assets	18	263,165,100.00	0.00	(16,834,900.00)	246,330,200.00	247,054,005.05	(723,805.05)	100.29%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		810,608,347.50	0.00	514,558,237.50	1,325,166,585.00	1,324,067,677.80	1,099,007.20	99.92%

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REPUBLIC OF KENYA

BANK RECONCILIATION

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

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384611

Balance as per bank certificate	67,940,652.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	67,940,652.85

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

Budget Execution By Programmes and Sub-Programmes

Entity: 1192-State Department for Mining

Period: JUL-18 TO JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	63,000.00	(63,000.00)
	0000000000	Default - Non Programmatic	0.00	63,000.00	(63,000.00)
1007000000		General Administration, Planning and Support Services	675,376,513.00	688,412,091.90	(13,035,578.90)
	1007010000	Mining Policy Development and Coordination	675,376,513.00	688,412,091.90	(13,035,578.90)
1009000000		Mineral Resources Management	649,790,072.00	636,695,949.50	13,094,122.50
	1009010000	Mineral Resources Development	330,257,518.00	325,289,802.75	4,967,715.25
	1009020000	Geological survey and mineral exploration	319,532,554.00	311,406,146.75	8,126,407.25
		Grand Total	**1,325,166,585.00**	**1,325,171,041.40**	**(4,456.40)**

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: 27/09/19

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SUMMARY STATEMENT OF DEPOSITS

Entity: 1192-State Department for Mining
Current Period: JUL-18 To JUN-19
Compare With: JUL-17 To JUN-18

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: 25/09/19

Printed on: 27-SEP-2019 10:06
Printed by: ONYIEROC

REPUBLIC OF KENYA

F.O. 51

DEVELOPMENT

Date: 1-07-2019

Report of Board of Survey on the Cash and Bank Balances of **State Department of Mining** as at the close of business on **30th June, 2019.**

The Board, consisting of – (Names and official titles)

1. **Enock Kipseba** – **Chairman**
2. **Henry Were** - **Member**
3. **Charles Kidaji** - **Member**

Assembled at the office of the **Cashier at 9.00 am (time) on the 1st July, 2019**

Notes ---------- Shs: -**NIL**

Silver ---------- Shs: -**NIL**

Copper ---------- Shs: -**NIL**

Cheques (as per details on reverse) ------ Shs: -**NIL**

It was observed that cheques amounting to Shs. **NIL** Cts. **NIL**

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 31/07/2019

Cash on hand: ---------- Shs.**NIL**

Bank Balance: ---------- Shs. **4,765.95**

The Bank Certificate of Balance showed a sum of Shs: **524,443** cts **10**

standing to the credit of the account on 30th June, 2019

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

Chairman

Date: 2nd July, 2018

Members of the Board

Budget Execution by Programme and Economic Classification

Entity: 1192-State Department for Mining

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**63,000.00**	**(63,000.00)**
	2210000	Goods and Services	0.00	63,000.00	(63,000.00)
1007000000		**General Administration Planning and Support Services**	**675,376,513.00**	**688,412,091.90**	**(13,035,578.90)**
	2110000	Wages and Salary Contributions	267,666,248.00	267,520,389.25	145,858.75
	2210000	Goods and Services	377,949,743.00	381,567,386.65	(3,617,643.65)
	2220000	Routine Maintenance	5,407,661.00	4,080,076.00	1,327,585.00
	2710000	Social Security Benefits	11,022,661.00	10,296,340.00	726,321.00
	3110000	Acquisition of Fixed Capital Assets	13,330,200.00	24,947,900.00	(11,617,700.00)
1009000000		**Mineral Resources Management**	**649,790,072.00**	**636,695,949.50**	**13,094,122.50**
	2110000	Wages and Salary Contributions	205,310,527.00	204,718,012.30	592,514.70
	2210000	Goods and Services	165,435,184.00	161,125,271.00	4,309,913.00
	2220000	Routine Maintenance	45,239,361.00	47,048,097.55	(1,808,736.55)
	2620000	Grants and Other Transfers to International Organizations	805,000.00	805,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	233,000,000.00	222,999,568.65	10,000,431.35
		Grand Total	**1,325,166,585.00**	**1,325,171,041.40**	**(4,456.40)**

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: 25/09/19

REPUBLIC OF KENYA F.O. 51

RECURRENT Date: 1-07-2019

Report of Board of Survey on the Cash and Bank Balances of **State Department of Mining** as at the close of business on **30th June, 2019.**

The Board, consisting of – (Names and official titles)

1. Enock Kipseba – Chairman
2. Henry Were - Member
3. Charles Kidaji - Member

Assembled at the office of the **Cashier at 9.00 am (time) on the 1st July, 2019**

Notes ---------- Shs: -68,800.00

Silver ---------- Shs: -NIL

Copper ---------- Shs: -20

Cheques (as per details on reverse) ------ Shs: -NIL

It was observed that cheques amounting to Shs. NIL Cts. NIL

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 31/07/2019

Cash on hand: Shs.68,820.00

Bank Balance:..... Shs. 60,401.80

The Bank Certificate of Balance showed a sum of Shs: 74,541,256 cts 00

standing to the credit of the account on 30th June, 2019

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

Chairman

Date: 2nd July, 2018 Members of the Board

DEPOSIT-1192 STATE DEPARTMENT FOR MINING

BANK RECONCILIATION STATEMENT

FOR THE MONTH OF JUN. 2019

Balance as per Bank Statement		**31,189,758.95**
LESS;		
Payment in Cash Book not in Bank Statement	0	
Receipts in Bank Statement not in Cash Book	0	
		0.00
ADD;		
Payments in Bank Statement not in Cash Book	0	
Receipts in Cash Book not in Bank Statement	0	
		0.00
Balance as per Cash Book		**31,189,758.95**

I certify that the Bank Reconciliation is correct and that the balances are as stated.

Prepared by; BONIFACE WANJOHI

SNR ACCOUNTANT 25/07/19

Authorized by; BERNARD WANDERA

PRINCIPAL ACCOUNTANT

25/07/19

REPUBLIC OF KENYA F.O. 51

DEPOSIT Date: 1-07-2019

Report of Board of Survey on the Cash and Bank Balances of State Department of Mining as at the close of business on 30th June, 2019.

The Board, consisting of – (Names and official titles)

1. Enock Kipseba – Chairman
2. Henry Were - Member
3. Charles Kidaji - Member

Assembled at the office of the Cashier at 9.00 am (time) on the 1st July, 2019

Notes ---------- Shs: -NIL

Silver ---------- Shs: -NIL

Copper ---------- Shs: -NIL

Cheques (as per details on reverse) ------ Shs: -NIL

It was observed that cheques amounting to Shs. NIL Cts. NIL

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

The cash consist of East African Currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 31/07/2019

Cash on hand: ..... Shs.NIL

Bank Balance: ..... Shs: 31,189,758 cts 95

The Bank Certificate of Balance showed a sum of Shs:31,189,758 cts 95

standing to the credit of the account on 30th June, 2019

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

Chairman

Date: 2nd July, 2018 Members of the Board

PAYMENTS

F.O. 26 (Small)

Date Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.	
[illegible]	Claim	2210301	0723	3169			1,224,000	✓
[illegible]	"	"	0723	3169			1,224,000	✓
[illegible]	"	"	"	"			45,000	✓
[illegible]	"	"	"	"			1,324,000	✓
[illegible]	Claim	2210303		3170	198,000			
[illegible]	"	2210303	"	"	198,000		1,980,000	
[illegible]	Imp. Sundries	E160103	4481	3171		175,000		
[illegible]	"	E160103	3750	3172		75,600		
[illegible]	Claim	2210301	0723	3169			224,000	
[illegible]	Claim	2210301	0723	3169			126,000	
[illegible]	Adj		5284	3173			72,676	
							4,770,633.10	
	c/d					68,820	604,011.80	
						68,820	4,173,704.90	
	CHAIRMAN	Enoch Kipsoin						
	MEMBER	Henry Were						
	MEMBER	[illegible]						

PAYMENTS

F.O. 26

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
27/06/19	P.S SDM	Transfer of AIA banked to Revenue	731010	0004				5931
	P.S SDM	—	731010	0005				64963
		Total Payments						124302
		Balance c/d						61377
								73807
28/06/19	P.S SDM	Transfer of AIA from Deposit	731010	0006				30189
		Total Payments						30189
		Balance c/d						31187
								61379
30/06/19								
		Total Payments						
		Balance c/d						31187
								31187
		CHAIRMAN	Enoch Kipseba					
		MEMBER	Henry Wero					
		MEMBER	Charles Kirui					
			1-7-2019					

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
Joshua Cheptoo	Claim	2210302 4861	4861	604			13545000
Lejo Media	Services	2241311	4472	605			1350000
Kayat Creative	Decorations	3110202	3888	606			1470150
Thomas Ndolo	Claim	3110599	4626	607			252000
Sarah Bungei	Claim	3110599	4626	607			168000
Kennedy Tom	Claim	3110599	4626	607			168000
Adj wrong posted (twice) on folio 28 dated 29/6/19							200
Ann Wangechi	Claim	3111107	4854	608			45000
TRFS	trfs		799	609	94518200		
"	"		799	610	365470050		45998870
Total b/f							53231302
Bal c/d							43011397
							57532242
Jiwale Solutions	Supplies	2220209 4723	4723	611			628400
Bontque Hotel	Conference	4859	4859	612			1545000
Terryland General	Supplies	3110202	4705	613			1888820
Madrone Travel	Airticket	3110599	4695	614			609600
Wise Air	Airticket	3111114	4374	615			537000
Garden Hostel	Conference	3111107	4385	616			403050
Birch Resort	Conference	3111114	4380	617			375000
Total							42163374
Bal	c/d						4765
							43011397

CHAIRMAN — Enoch Kipsebea

MEMBER — Henry Kiere

MEMBER — Charles Kibet

1-7-2019

THE NATIONAL TREASURY
RECEIVED
27 SEP 2019
DIRECTOR GENERAL ACCOUNTING SERVICES

M REPUBLIC OF KENYA
MINISTRY OF PETROLEUM AND MINING
STATE DEPARTMENT FOR MINING
OFFICE OF THE PRINCIPAL SECRETARY

Telephone: 254 - 20 - 2723101
Email: ps@mining.go.ke
Fax: 254 -20 - 2714398
When replying please quote

WORKS BUILDING
NGONG ROAD
P.O Box 30009 -00100
NAIROBI

REF: MOM/CR/10/7

25th September, 2019

Dr Julius Muia, EBS
Principal Secretary
National Treasury
P.O Box 30007 – 00100
Harambee Avenue
NAIROBI

Dear PS,

PENDING BILLS FOR THE FINANCIAL YEAR 2018/19

Reference is made to the National Treasury letter Ref No AG3/087/1/VOL.III/9 dated 1st August 2019 on the submission of pending bills carried over from the Financial Year 2018/2019.

The State Department for Mining has validated pending bills amounting to **Kshs.145,486,150** as at 30th June 2019.This is in respect for non-payment goods and services carried over from the Financial Year 2018/2019. The pending bills were occasioned by budgetary cuts/austerity measures in Supplementary Estimates No II of Financial Year 2018/2019 and late delivery of invoices by suppliers and merchants.

Therefore attached herewith please find the validated pending bills in respect to the State Department for Mining, for the period under review in the prescribed format as per your request.

Thank you for your continued invaluable support.

Yours sincerely

John M. Omenge, PGSK, R.Geol
PRINCIPAL SECRETARY

Copy to:

25	Jantech Enterprises Limited	347,600		347,600	Pending bills for supply of stationery
26	Red tank Enterprises	327,000		327,000	Pending bills for supply of stationery
27	Martins Auto Garage	321,200		321,200	Pending bills for Motor Vehicle repairs
28	Ngumo Distributors	157,000		157,000	Pending bills for supply of stationery
29	Wadesi Supplies	512,700		512,700	Pending bills for supply of stationery
30	Loksana Enterprises	294,925		294,925	Pending bills for supply of stationery
31	Lily Valley Services	1,547,600		1,547,600	Pending bills for supply of stationery
32	Collisar Enterprises	700,000		700,000	Pending bills for supply of stationery
33	Shalimoc Enterprises	168,000		168,000	Pending bills for supply of stationery
34	Bocca Enterprises	757,500		757,500	Pending bills for supply of stationery
35	Interprix Supplies	190,800		190,800	Pending bills for supply of General Office Supplies
36	Winnie Pollet Investment	152,500		152,500	Pending bills for supply of General Office Supplies
37	Brecom Office Solution	277,000		277,000	Pending bills for supply of General Office Supplies
38	Watema Spring Limited	325,000		325,000	Pending bills for supply of General Office Supplies
39	Hoita Supplies	621,800		621,800	Pending bills for supply of General Office Supplies
40	Fodmax Enterprises	102,500		102,500	Pending bills for supply of General Office Supplies
41	Jeta General Supplies	86,300		86,300	Pending bills for supply of General Office Supplies
42	Dipaka Agencies	221,500		221,500	Pending bills for supply of General Office Supplies
43	Fapias Enterprises Ltd	333,600		333,600	Pending bills for supply of General Office Supplies
44	Pengram Enterprises	1,408,900		1,408,900	Pending bills for supply of General Office Supplies
45	Winnie Pollet Investments	105,000		105,000	Pending bills for supply of Laboratory Supplies
	Sub Total	**38,434,977**		**38,434,977**	
	II. NON A.G.P.O BILLS				
1	Lodestar Enterprises	135,500		135,500	Pending bills for supply of Branded T-Shirts
2	Norpy General Merchants	1,670,000		1,670,000	Pending bills for supply of Office Furniture
3	Government Guest House,Garisa	78,400		78,400	Pending bills for supply of Conference Services
4	Sarova Panafric Hotel	193,000		193,000	Pending bills for supply of Conference Services

5	Naivasha Rocky Eco Lodge	724,000		724,000	Pending bills for supply of Conference Services
6	Masada Hotel Naivasha	1,100,000		1,100,000	Pending bills for supply of Conference Services
7	Sweetlake Hotel Naivasha	840,800		840,000	Pending bills for supply of Conference Services
8	Chambai Springs Hotel,Narok	80,000		80,000	Pending bills for supply of Conference Services
9	ACK Guest house Kericho	115,000		115,000	Pending bills for supply of Conference Services
10	Kapsabet Bible College	180,000		180,000	Pending bills for supply of Conference Services
11	Green Hill Hotel Nyeri	106,000		106,000	Pending bills for supply of Conference Services
12	Jolly Accommodation, Mwingi	80,000		80,000	Pending bills for supply of Conference Services
13	Dawida Comfy Hotel,Voi	171,050.		171,050	Pending bills for supply of Conference Services
14	Tana Palace Hotel,Hola	130,000		130,000	Pending bills for supply of Conference Services
15	Pebo (K) Limited	120,000		120,000	Pending bills for supply of Conference Services
16	Isaak Walton Inn, Embu	245,000		245,000	Pending bills for supply of Conference Services
17	Dalichi Hotel	129,000		129,000	Pending bills for supply of Conference Services
18	Girango Guest House, Migori	342,000		342,000	Pending bills for supply of Conference Services
19	Naivasha County Hotel	1,000,000		1,000,000	Pending bills for supply of Conference Services
20	K.S.G Embu	360,000		360,000	Pending bills for supply of Conference Services
21	Golf Hotel, Kakamega	168,500		168,500	Pending bills for supply of Conference Services
22	The Joy Hotel, Voi	491,750		491,750	Pending bills for supply of Conference Services
23	Mombasa Beach Hotel	715,500		715,500	Pending bills for supply of Conference Services
24	Naivasha Rocky Eco Lodge	768,000		768,000	Pending bills for supply of Conference Services
25	Private Sky Charters	946,000		946,000	Pending bills for supply of Hire of Chopper
26	Prime Aviation	2,233,070		2,233,070	Pending bills for supply of Hire of Chopper
27	Private Sky Charters	1,776,000		1,776,000	Pending bills for supply of Hire of Chopper
28	Penial Air Limited	625,872		625,872	Pending bills for supply of Hire of Chopper
29	R.H Devani Ltd	561,000		561,000	Pending bills for supply of Fuel for Motor Vehicle
30	E.S.A.M.I Headquaters	535,000		535,000	Training fee
31	I.H.R.M Kenya	487,200		487,200	Registration Fee
32	Pride Inn Hotel	329,000		329,000	Pending bills for supply of Conference Services
33	Bitrov Limited	13,410,760		13,410,760	Consultancy Services
34	E.O.W Associates	8,780,884		8,780,884	Consultancy Services
35	Price Waterhouse Coopers Ltd	6,043,770		6,043,770	Mineral Audit Consultancy
36	Pong Agencies Ltd	878,679		878,679	Refurbishment of Madini House, Nairobi
37	Maier Consulting Ltd	1,444,200		1,444,200	Consultancy Services
38	Kenya Revenue Authority	1,658,171		1,658,171	Income Tax (Spatial Dimensions- Cadastre)
39	Sixth Sense Merchants	1,293,600		1,293,600	Pending bills for supply of Lab supplies
40	Uriate Enterprises	1,258,500		1,258,500	Pending bills for supply of Stationery
41	Terryland General Supplies	1,476,600		1,476,600	Pending bills for supply of Promotional Material

77	Tapiera Enterprises	619,000		619,000	Pending bills for supply of Stationery
78	Patrinja Supplies	821,600		821,600	Pending bills for supply of Stationery
79	Fareita Agencies	367,470		367,470	Pending bills for supply of Office Furniture
80	Kelvin Logic Limited	717,800		717,800	Pending bills for supply of Toners
81	Immatek Business Solutions	490,000		490,000	Pending bills for supply of Toners
82	Elite Time Ventures	166,080		166,080	Pending bills for supply of Air tickets
83	Wise Air and Holiday	190,000		190,000	Pending bills for supply of Air tickets
84	Dyllans Supplies	721,650		721,650	Pending bills for supply of Stationery
87	Antonio Ivy Services	667,900		667,900	Pending bills for supply of Field safety Gear
	Sub Total	**85,483,733**		**85,483,733**	
	III. Historical Pending Bills				
1	Pago Airways	3,895,930		3,895,930	Pending bills for supply of Air tickets
2	Attic Tours Limited	558,845		558,845	Pending bills for supply of Air tickets
3	Attic Tours Limited	901,570		901,570	Pending bills for supply of Air tickets
4	Attic Tours Limited	527,245		527,245	Pending bills for supply of Air tickets
5	Attic Tours Limited	555,495		555,495	Pending bills for supply of Air tickets
6	Attic Tours Limited	884,610		884,610	Pending bills for supply of Air tickets
7	Angani Tours & Travel	3,582,800		3,582,800	Pending bills for supply of Air tickets
8	Angani Tours & Travel	10,660,945		10,660,945	Pending bills for supply of Air tickets
	Sub Total	**21,567,440**		**21,567,440**	
	TOTAL PENDING BILLS	**145,486,150**		**145,486,150**	

		STATE DEPARTMENT FOR MINING		
		RECURRENT BANK RECONCILIATION STATEMENT FOR THE MONTH OF JUNE 2019		
			KSHS	KSHS
		BALANCE AS PER BANK CERTIFICATE		**74,541,256.00**
	LESS	PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT	84,829,348.60	
		RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK	17,164.15	
	ADD	PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK	3,681,159.45	
		RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT	6,684,499.10	
		BALANCE AS PER CASHBOOK		**60,401.80**

PREPARED BY;

NAME: B Kalli

DESIGNATION: Acct I

DATE: 8th - July - 2019

VERIFIED BY:

NAME: C. W. Nyaga

DESIGNATION: A.A.G

DATE: 8th July 2019

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT		
DATE	*PARTICULARS*	*AMOUNT*
17-Aug-18	kmda	30.00
17-Aug-18	KMA STAFF	1,260.00
17-Aug-18	C-Book	21,974.80
17-Aug-18	C-Book	128,404.25
5-Sep-18	kmda	30.00
5-Sep-18	KCS WELF.	200.00
5-Sep-18	KMD STAFF	1,260.00
26-Sep-18	C.NYAGAH	800.00
4-Oct-18	kmda	30.00
4-Oct-18	Old mutual	970.00
4-Oct-18	Accounting officer	22,230.35
4-Oct-18	Jamii	138,676.00
4-Oct-18	Family bank	207,241.55
9-Oct-18	Wilson A	20,000.00
9-Oct-18	Edwin M	30,000.00
19-Oct-18	A.SIMON	14,700.00
19-Oct-18	A.ABI	14,700.00
19-Oct-18	RHODA M	14,700.00
19-Oct-18	SIMON E.	25,200.00
19-Oct-18	F.PESA	31,500.00
19-Oct-18	D.BETT	39,700.00
19-Oct-18	A.MAINA	39,700.00
19-Oct-18	J.MUDIBO	64,500.00
19-Oct-18	A.BAYA	69,610.00
5-Nov-18	KMDA	30.00
5-Nov-18	Old Mutual	970.00
5-Nov-18	Jogoo	15,412.75
5-Nov-18	D.Amimo	30,000.00
6-Nov-18	J.Keganda	14,800.00
6-Nov-18	F.Chituyi	20,000.00
6-Nov-18	Joyce Owiti	25,200.00
23-Nov-18	L Nyongesa	8,000.00
23-Nov-18	Athman Buya	38,500.00
23-Nov-18	B Ngugi	50,651.43
23-Nov-18	L MOKUA	50,664.54
23-Nov-18	Julliette C	50,821.86
23-Nov-18	Diana Mwiti	88,500.00
23-Nov-18	B Ngugi	142,665.67
23-Nov-18	TOTALS O/C F.47	409,360.80
26-Nov-18	C Mureithi	32,400.00
7-Dec-18	KMDA	30.00
7-Dec-18	Jogoo	15,327.80
30-Dec-18	KMDA	30.00
30-Dec-18	Mpango welfare	200.00
30-Dec-18	Postbank-SAYE	4,000.00
30-Dec-18	DRSRD social	10,500.00
30-Dec-18	Jogoo	15,242.90
30-Dec-18	Accounting officer	22,164.80

10-Apr-19	Beatrice Ambani	49,000.00
12-Apr-19	Joshua Angelei	210,000.00
2-May-19	JOHN NYANGENA	52,500.00
2-May-19	MIKE ODALO	24,500.00
6-May-19	SAMUEL TOO	43,600.00
6-May-19	PHILLIP MUTHUI	93,600.00
7-May-19	AFYA SACCO	20,682.00
7-May-19	ASILI	681,884.80
7-May-19	IMARISHA MWITO	2,795.00
7-May-19	FAULU KENYA	238,535.00
7-May-19	KENYA MEDICAL DRIVERS	30.00
7-May-19	DRSRD	9,500.00
7-May-19	PS SDM	3,333.30
7-May-19	PS SDM	4.00
7-May-19	TREASURY PS	13,524.40
7-May-19	NSSF	1,000.00
21-May-19	LAWRENCE OCHIENG	33,600.00
21-May-19	COLLINS MUSASIA	76,500.00
30-May-19	DIFFERENCE IN BALANCE	0.05
6-Jun-19	FAULU KENYA	174,359.00
6-Jun-19	DRSRD	9,500.00
6-Jun-19	NSSF	1,000.00
6-Jun-19	ACCOUNTING OFFICER	309,650.80
7-Jun-19	THOMAS MUTWIWA	53,570.00
7-Jun-19	JOYCE OWITI	16,800.00
7-Jun-19	MARY NGATIA	20,000.00
7-Jun-19	JONATHAN KIILU	42,000.00
21-Jun-19	MERCY NGITHI	168,000.00
24-Jun-19	ALLOYCE OKWACH	19,800.00
24-Jun-19	MICHAEL ODALO	105,700.00
25-Jun-19	FREDRICK MULAI	10,000.00
28-Jun-19	CATHERINE MUREITHI	910,000.00
28-Jun-19	ANNE WANGECI	142,800.00
28-Jun-19	WILSON MIRAMBO	142,800.00
28-Jun-19	JOYCE MORANGA	45,800.00
28-Jun-19	KCB	3,710,021.55
28-Jun-19	BARCLAYS	1,975,719.25
28-Jun-19	CO-OP	4,690,394.85
28-Jun-19	NATIONAL BNK	849,254.35
28-Jun-19	CFC	58,371.70
28-Jun-19	NATIONAL INDUSTRIAL	421,349.05
28-Jun-19	EQUITY	4,969,507.20
28-Jun-19	FAMILY BNK	262,340.90
28-Jun-19	FIRST COMMUNITY BANK	53,530.70
28-Jun-19	POST BANK	136,371.25
28-Jun-19	UKULIMA FOSA	345,404.85
28-Jun-19	HARAMBEE FOSA	6,993.15
28-Jun-19	AFYA FOSA	8,666.15
28-Jun-19	JAMII	170,631.80
28-Jun-19	ASILI	83,713.45

28-Jun-19	BOA	116,649.00
28-Jun-19	PREMIER KENYA	29,315.00
28-Jun-19	ROSKY CREDIT	5,563.00
28-Jun-19	UNION OF C.S	29,401.80
28-Jun-19	MAZINGIRA	430,951.00
28-Jun-19	KENYA CIVIL SERVANTS	200.00
28-Jun-19	MOW	26,142.00
28-Jun-19	ARDHI SOCIAL	100.00
28-Jun-19	INDUSTRY STAFF	3,980.00
28-Jun-19	WATER WELFARE	100.00
28-Jun-19	TRANSCOM	2,925.00
28-Jun-19	MLWASA	49,512.00
28-Jun-19	KITAMBULISHO	4,560.00
28-Jun-19	SWA-LABOUR	1,310.00
28-Jun-19	SWA-DPM	500.00
28-Jun-19	SWA-GOVT PRESS	100.00
28-Jun-19	FILM DEPT	500.00
28-Jun-19	KENYA NATIONAL SEC	3,200.00
28-Jun-19	MIPANGO WELFARE	200.00
28-Jun-19	MEAC STAFF	800.00
28-Jun-19	POSTBNK SAYEE	4,500.00
28-Jun-19	HARAMBEE HSE STAFF	500.00
28-Jun-19	DRSRD	9,250.00
28-Jun-19	NHIF	567,700.00
28-Jun-19	NSSF	6,000.00
28-Jun-19	NSSF	32,000.00
28-Jun-19	NSSF	1,000.00
28-Jun-19	HELB	256,100.00
28-Jun-19	DEPT OF HOUSING	80,200.00
28-Jun-19	CS HOUSING	76,362.00
28-Jun-19	ACCOUNTING OFFICER	3,333.30
28-Jun-19	ACC OFFICE COMMISION	13,741.95
28-Jun-19	DATRINYA SUPPLIES	821,600.00
28-Jun-19	JUDY MAGU	344,000.00
28-Jun-19	JANDAWA ENT	619,000.00
28-Jun-19	OLGAH ONDIEK	55,600.00
28-Jun-19	MARGARET WILFRED	50,000.00
28-Jun-19	ABIGAEL ADAMBA	50,000.00
28-Jun-19	THOMAS NDOLA	41,800.00
28-Jun-19	KENNETH MWANGI	41,800.00
28-Jun-19	JOSEPH KURIA	39,720.00
28-Jun-19	RAYMOND MUTISO	37,800.00
28-Jun-19	ROSEMARY MWAMBUI	35,500.00
28-Jun-19	ROSE KABUCHI	30,000.00
28-Jun-19	JOYCE OGETO	30,000.00
28-Jun-19	MALLIS KANGAI	30,000.00
28-Jun-19	CAROLYNE JEPKIRUI	30,000.00
28-Jun-19	CAROLYNE JEPKIRUI	30,000.00
28-Jun-19	FAITH PESA	29,200.00
28-Jun-19	JAMES GITAU	20,000.00

28-Jun-19	ROSE OMBEHETSI	25,200.00
28-Jun-19	ABIGAEL NZIOKA	25,200.00
28-Jun-19	MICA OBONDI	25,200.00
28-Jun-19	PETER OPENDA	25,200.00
28-Jun-19	EDDA ROBERA	25,200.00
28-Jun-19	SAMSON ORENGE	25,200.00
28-Jun-19	JOHN NYARAMBA	44,100.00
28-Jun-19	ERNEST MUNENE	44,700.00
28-Jun-19	WILSON MIRAMBO	44,700.00
28-Jun-19	JOHN NYARAMBA	39,900.00
30-Jun-19	ROSE KABUCHI	30,000.00
30-Jun-19	LORNA CHERONO	30,000.00
30-Jun-19	JACKLINE IRERI	30,000.00
30-Jun-19	HELLEN JEPKOECH	30,000.00
30-Jun-19	THOMAS MUTWIWA	52,500.00
30-Jun-19	KANGAI ISHMAEL	42,000.00
30-Jun-19	ERNEST MUNENE	54,500.00
30-Jun-19	TRAVEL HUB	807,590.00
30-Jun-19	STD GRP	1,024,799.00
30-Jun-19	MFI DOCUM.	390,595.00
30-Jun-19	STOWCROSS ENTERP.	358,000.00
30-Jun-19	BERG INTERNL	1,046,700.00
30-Jun-19	CAROLINE JEPKURUI	30,000.00
30-Jun-19	JORAM KWATEO	19,100.00
30-Jun-19	LEAH MUTHAKA	20,000.00
30-Jun-19	NANCY GICHURU	20,000.00
30-Jun-19	GLADYS GICHUKI	20,000.00
30-Jun-19	MERCY NGITHI	236,280.00
30-Jun-19	ABLETECH SOLUTIONS	87,600.00
30-Jun-19	NANCY GICHURU	44,000.00
30-Jun-19	ROSE KABUCHI	30,000.00
30-Jun-19	JOYCE OGETO	30,000.00
30-Jun-19	JORAM KWATEO	30,000.00
30-Jun-19	HELLEN JEPKOECH	30,000.00
30-Jun-19	JOHN OMENGE	54,600.00
30-Jun-19	LAWRENCE OCHIENG	33,600.00
30-Jun-19	ERNEST MUNENE	90,400.00
30-Jun-19	ANN WANGARI	30,000.00
30-Jun-19	JACKLINE IRERI	30,000.00
30-Jun-19	ANN WANGECI	30,000.00
30-Jun-19	LIVINGSTONE MAYAKA	80,000.00
30-Jun-19	JANDAWA ENT	185,500.00
30-Jun-19	LIVINGSTONE MAYAKA	42,000.00
30-Jun-19	JONATHAN MOKI	31,050.00
30-Jun-19	GRANITE TRAVEL	6,505,856.00
30-Jun-19	NAFAS WORLD AUTO	7,005,936.00
30-Jun-19	PAYE	2,994,064.00
30-Jun-19	KCB (K. RUTO)	18,700.65
30-Jun-19	NATION MED. GRP	1,163,580.00
30-Jun-19	ATTIC TRAVEL	996,700.00

30-Jun-19	HENRY KURGAT	31,230.00
30-Jun-19	MWITA BOKE	27,990.00
30-Jun-19	COLLINS OCHIENG	33,210.00
30-Jun-19	CHARLES MWANGI	15,570.00
30-Jun-19	NURIA ALI	27,990.00
30-Jun-19	DAVE ODHIAMBO	14,760.00
30-Jun-19	MALLIS KANGAI	18,500.00
30-Jun-19	EQUITY BNK	229,500.00
30-Jun-19	KCB	519,750.00
30-Jun-19	COOP BNK	897,750.00
30-Jun-19	NATIONAL BNK	135,000.00
30-Jun-19	PROTUS EWESIT	293,909.70
30-Jun-19	PAYE	115,470.30
30-Jun-19	PENINAH KIRIAGO	30,000.00
30-Jun-19	JAMES OKARI	30,000.00
30-Jun-19	ATHMAN BUYA	169,700.00
30-Jun-19	EVANS MOMANYI	20,000.00
30-Jun-19	ROSE OMBEHETSI	50,000.00
30-Jun-19	MARY OKECHE	10,000.00
30-Jun-19	FREDRICK MULAI	10,000.00
30-Jun-19	JACKLINE KANYAA	20,000.00
30-Jun-19	ALLAN MAINA	50,400.00
30-Jun-19	JACKLINE KANYAA	20,000.00
30-Jun-19	PETER EKAI	293,909.70
30-Jun-19	PAYE	115,470.30
30-Jun-19	PS SDM ADJ.	726,760.00
	TOTAL	**84,829,348.60**

RECEIPTS IN BANKSTATEMENT NOT IN CASHBOOK		
DATE	*PARTICULARS*	*AMOUNT*
28-Dec-18	RSN INALID BENE ACCOUNT NUMBER	17,164.15
		17,164.15

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK		
DATE	PARTICULARS	AMOUNT
29-Aug-18	U/CASTED CBK PMT	84,000.00
20-Sep-18	JOHN MORANGI OMENGE	91,000.00
2-Oct-18	OLGAH ADHIAMBO ONDIEK	20,000.00
8-Oct-18	TRFS Payments	13,325.85
8-Oct-18	TRFS Payments	82,100.00
19-Oct-18	MAINA M ALLAN	69,100.00
19-Oct-18	BUYA DHIDHA ATHMAN	69,600.00
19-Oct-18	ISABELLA MOGOBA BUYAKI	79,600.00
19-Oct-18	FAITH TABU PESA	96,000.00
20-Nov-18	OUTWARD RTGS PAYMENT102	82,100.00
22-Nov-18	Exchequer issue	50,664.50
23-Nov-18	BUYA DHIDHA ATHMAN	88,500.00
23-Nov-18	Bryan Muthoni	142,665.70
26-Nov-18	BENEDICT MAURICE OLWENYO	168,000.00
28-Nov-18	CATHERINE WAIRIMU MUREITHI	22,400.00
29-Nov-18	JOYCE ATIENO OWITI	31,500.00
5-Dec-18	TRFS Payments	21,806.20
14-Dec-18	TRFS Payments	50,651.40
14-Dec-18	TRFS Payments	50,651.40
28-Dec-18	PIONEER ASSURANCE	7,620.00
4-Jan-19	JOSEPH MURUGI	30,000.00
5-Feb-19	ANNE MAINA	30,000.00
5-Feb-19	JACKLINE IRERI	30,000.00
7-Feb-19	TRFS PAYMENTS	22,288.60
7-Feb-19	Johnson Kapua	25,200.00
7-Feb-19	TRFS PAYMENTS	49,276.00
15-Feb-19	JOSHUA KIPKORIR	75,200.00
15-Feb-19	ANNE MAINA	30,000.00
15-Feb-19	Margeret Ngatia	6,660.00
15-Feb-19	Collins Musasia	13,955.00
5-Mar-19	FREDRICK NDAMBUKI	80,000.00
6-Mar-19	IZWE LOANS	48,754.00
8-Mar-19	DUNCAN SHIKUKU	19,600.00
8-Mar-19	AGNES NDUKU	31,682.00
8-Mar-19	DANNIE KIPTEKWEI	37,800.00
21-Mar-19	MACLEANS SLOYA	121,400.00
22-Mar-19	JOHN OMENGE	54,600.00
25-Mar-19	JANET ONGERA	33,600.00
25-Mar-19	GRACE OWITI	33,600.00
25-Mar-19	LAWRENCE OCHIENG	33,600.00
27-Mar-19	KENYA POST OFFICE BANK	10,500.00
28-Mar-19	HARAMBEE	6,993.00
28-Mar-19	CONSOLIDATED	88,400.70
28-Mar-19	FREDRICK CHITUYI	135,000.00

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT		
DATE	PARTICULARS	AMOUNT
30-Jun-19	GRACE OTIENO	1,457,200.00
30-Jun-19	CATHERINE MUREUTHI	910,000.00
30-Jun-19	JUDY MAGU	300,000.00
30-Jun-19	CASH DEPOSIT	26,948.00
30-Jun-19	CASH DEPOSIT	101,310.00
30-Jun-19	OUTWARD CHEQUE	225,000.00
30-Jun-19	PS SDM ADJUSTMENT	3,664,041.10
	TOTALS	**6,684,499.10**

Trial Balance

Entity 1192-State Department for Mining

Current Period JUL-18 To JUN-19

Compare With JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	Kshs	Kshs	Kshs	Kshs
1145201 Cement Levy	0.00	0.00	0.00	0.00
1145202 Mineral Export Fee	0.00	0.00	0.00	0.00
1145200	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
1415001 Mining Royalties	0.00	0.00	0.00	0.00
1415002 Magadi Soda Royalty	0.00	0.00	0.00	0.00
1415003 Base Titanium Royalty	0.00	0.00	0.00	0.00
1415000	0.00	0.00	0.00	0.00
1410000 Property Income	0.00	0.00	0.00	0.00
1420318 Licence Fees	0.00	0.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	100,000,000.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	100,000,000.00	0.00	0.00
1450101 Sundry Revenue	0.00	100,000,000.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	0.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	256,321,020.75	0.00	0.00	0.00
2110202 Casual Labour - Others	256,321,020.75	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	19,062,467.85	0.00	0.00	0.00
2110301 House Allowance	19,062,467.85	0.00	0.00	0.00
2110307 Hardship Allowance	93,481,197.15	0.00	0.00	0.00
2110309 Special Duty Allowance	950,744.00	0.00	0.00	0.00
2110311 Transfer Allowance	1,766,694.40	0.00	0.00	0.00
2110312 Responsibility Allowance	4,205,370.00	0.00	0.00	0.00
2110314 Transport Allowance	961,553.50	0.00	0.00	0.00
2110317 Domestic Servant Allowance	62,819,349.15	0.00	0.00	0.00
2110319 Top-up House Allowance	157,271.00	0.00	0.00	0.00
2110320 Leave Allowance	4,140,000.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	4,372,733.75	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	24,000,000.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	196,854,912.95	0.00	0.00	0.00
2210101 Electricity	472,238,401.55	0.00	0.00	0.00
2210102 Water and Sewarage Charges	5,696,511.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	2,226,235.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,922,746.00	0.00	0.00	0.00
2210202 Internet Connections	3,492,604.00	0.00	0.00	0.00
2210203 Courier & Postal Services	193,036.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	184,650.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,870,290.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	5,514,994.00	0.00	0.00	0.00
2210303 Daily Subsistance Allowance	3,935,038.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	4,038,542.80	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	14,400.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	355,250.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	13,858,224.80	0.00	0.00	0.00
2210402 Accommodation	813,882.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	1,303,780.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	992,020.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,500.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	3,112,182.00	0.00	0.00	0.00
	975,077.00	0.00	0.00	0.00

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Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2620206 Geologists Registration Board	805,000.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	805,000.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	805,000.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	10,296,340.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	10,296,340.00	0.00	0.00	0.00
2710000 Social Security Benefits	10,296,340.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	30,677,485.00	0.00	0.00	0.00
3110200 Construction of Building	30,677,485.00	0.00	0.00	0.00
3110599 Other Infrastructure and Civil Works	29,981,543.60	0.00	0.00	0.00
3110500 Construction and Civil Works	29,981,543.60	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	24,261,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	24,261,000.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	228,900.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	88,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	316,900.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	75,275,686.05	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	75,199,769.80	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	150,475,455.85	0.00	0.00	0.00
3111403 Research	11,341,620.60	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	11,341,620.60	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	247,054,005.05	0.00	0.00	0.00
6580101 Cash	365,856,616.10	0.00	0.00	0.00
6580104 Cash in Transit	394,874,365.00	0.00	0.00	0.00
6580100 Cash in Hand	760,730,981.10	0.00	0.00	0.00
6580000 Cash in Hand	760,730,981.10	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
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	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	31,189,758.95	0.00	0.00
7320101 PAYE	0.00	31,189,758.95	0.00	0.00
7320102 NHIF	0.00	31,189,758.95	0.00	0.00
7320103 House Rent	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
7320111 WCPS	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
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.90	0.00	0.00	0.00
7320201 Contractors Retention Money	0.90	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
7380102 VAT Withholding	0.90	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
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	231,931,611.15	0.00	0.00	0.00
	231,931,611.15	0.00	0.00	0.00
		0.00	0.00	0.00

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STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1192-State Department for Mining

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,224,201,565.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	100,000,000.00	0.00
TOTAL RECEIPTS		**1,324,201,565.00**	**0.00**
PAYMENTS			
Compensation of Employees	12	472,238,401.55	0.00
Use of goods and Services	13	593,673,831.20	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	805,000.00	0.00
Social Security Benefits	17	10,296,340.00	0.00
Acquisition of Assets	18	247,054,005.05	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		**1,324,067,577.80**	**0.00**
SURPLUS/DEFICIT		133,987.20	0.00

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: _____

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Statement of Financial Position

Entity: 1192-State Department for Mining

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	0.00	0.00
Cash Balances	22B	760,730,981.10	0.00
Total Cash And Cash Equivalents		**760,730,981.10**	**0.00**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		**760,730,981.10**	**0.00**
Financial Liabilities			
Accounts Payables - Deposits	24	760,596,993.90	0.00
NET FINANCIAL ASSETS		**133,987.20**	**0.00**
REPRESENTED BY			
Fund Balance b/fwd	25	**0.00**	**0.00**
Prior Year Adjustment	26	**0.00**	**0.00**
Surplus/Deficit for the Year		**133,987.20**	**0.00**
NET FINANCIAL POSITION		**133,987.20**	**0.00**

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: _____

STATEMENT OF CASH FLOW

Entity 1192-State Department for Mining

Current Period JUL-18 To JUN-19

Compare With JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,224,201,565.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	100,000,000.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	472,238,401.55	0.00
Use of goods and Services	13	593,673,831.20	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	805,000.00	0.00
Social Security Benefits	17	10,296,340.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		760,596,993.90	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	1,007,784,986.15	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	247,054,005.05	0.00
Net Cash Flow From Investing Activities	B	(247,054,005.05)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	760,730,981.10	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	760,730,981.10	0.00

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

Prepared By: _____ Date: 25/09/2019

Reviewed By: _____ Date: 25/09/19

Approved By: _____ Date: _____

NOTES TO THE FINANCIAL STATEMENTS

Entity: 1192-State Department for Mining

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,224,201,565.00	0.00
TOTAL		1,224,201,565.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

10 **Returns of Equity Holdings**

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

11 **Other Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	100,000,000.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts fromSale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	805,000.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		805,000.00	0.00

17 **Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	10,296,340.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		10,296,340.00	0.00

18 **Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	30,677,485.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	29,981,543.60	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	24,261,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	316,900.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	150,475,455.85	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	11,341,620.60	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		247,054,005.05	0.00

19 **Finance Costs, including Loan Interest**

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

20 **Repayment of Principal on Domestic and Foreign Borrowing**

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities			
Deposits	7320000	(0.90)	0.00
Withholding Taxes	7310000	31,189,758.95	0.00
System Required Liabilities A/cs	7380000	0.00	0.00
	7390000	729,407,235.85	0.00
TOTAL		760,596,993.90	0.00

25. FUND BALANCES BROUGHT FORWARD

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

26.PRIOR YEAR ADJUSTMENTS

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

Statment of Budget Execution - Development Expenditure

Entity: 1192-State Department for Mining

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	837,227,200.00	(837,227,200.00)	0.00%
Transfers from Other Government Entitles	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	837,227,200.00	(837,227,200.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	62,000,000.00	0.00	0.00	62,000,000.00	65,548,869.30	(3,548,869.30)	105.72%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	263,000,000.00	0.00	(17,000,000.00)	246,000,000.00	246,737,105.05	(737,105.05)	100.30%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		325,000,000.00	0.00	(17,000,000.00)	308,000,000.00	312,285,974.35	(4,285,974.35)	101.39%