


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY <b>REPORT</b>	
DATE: 14 MAR 2023	
DAY: TUESDAY	
TABLED BY: <b>OF</b>	DEPUTY LEADER OF MAJORITY PARTY
CLERK-AT THE-TABLE:	INZOFU MWALE

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR REGIONAL AND  
NORTHERN CORRIDOR DEVELOPMENT**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
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**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
DEVELOPMENT**

**ANNUAL REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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**State Department for Regional and Northern Corridor Development  
Reports and Financial Statements  
For the year ended June 30, 2022**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

**1.1 Overview of the Ministry**

The Ministry of East African Community and Regional Development was established in January 2018 following the reorganization of the Government of Kenya. The Ministry has two State Departments namely; The State Department of East African Community, and the State Department for Regional & Northern Corridor Development. The Ministry is established to coordinate Kenya's participation in the East African Community integration process pursuant to Article 8(3)a of the Treaty for the Establishment of the East African Community; coordinate business reforms and transformation in Kenya; coordinate Northern Corridor Integration Projects (NCIP), Regional Development Authorities, Oversight and Co-ordination of Lamu Port South Sudan Ethiopia Transport Corridor (LAPSSET) Programme implementation and Northern Corridor Transit and Transport Co-ordination Authority (NCTTCA). At Cabinet level, the State Department for Regional and Northern Corridor Development is represented by the Cabinet Secretary for the Ministry of East African Community and Regional Development, who is responsible for the general policy and strategic direction of the State Department.

**1.2 Vision**

To be a champion on regional integration, business transformation and sustainable basin-based development.

**1.3 Mission**

To deepen and widen East African Integration, facilitate business transformation and enhance integrated basin-based development for improved livelihoods for all Kenyans.

**1.4 Mandate**

The Ministry derives its mandate from the Executive Order No.1 of June 2018 (Revised), Executive Order No. 1 of May, 2020 (Revised) and Head of Public Service Circular of 2nd April, 2019 as follows:

- i. Policy on East African Community.
- ii. East African Community Affairs.
- iii. Implementation of the East African Treaty.
- iv. Facilitate and enhance the Ease of doing Business in Kenya.
- v. Identifying and recommending business reforms for promoting business and for making Kenya competitive locally, regionally and internationally.
- vi. Coordinating engagements of the Government of Kenya with private sector in respect to business climate and business transformation.
- vii. Co-ordination of implementation of EAC Regional Programmes and Projects.
- viii. Promotion and Fast Tracking of EAC Integration.
- ix. Co-ordination of Government's participation in East African Community Affairs.
- x. East African Community Meetings and Institutions.
- xi. Coordinating Kenya South Sudan Liaison Office (KESSULO).
- xii. Coordination of Regional Development Authorities.
- xiii. Monitoring and Evaluation of the implementation of Northern Corridor Development.
- xiv. Fast tracking identified Northern Corridor Integration Projects.

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- xv. Oversight and Co-ordination of Lamu Port South Sudan Ethiopia Transport Corridor (LAPSSET) Programme implementation.
- xvi. Providing Secretariat Service during Ministerial and Head of States Summit Meetings on Northern Corridor Development.
- Xvii. Coordinating Northern Corridor Transit and Transport Co-ordination Authority (NCTTCA).

**Core Values**

To realize the Vision and Mission, the Ministry is guided by the following core values.

- **Customer focus and Results-Oriented**  
Results will legitimize the existence and effectiveness of the Ministry by reinforcing behaviour that engenders top performance of the workforce to the satisfaction of stakeholders
- **Innovativeness and creativity**  
The Ministry operates in a dynamic environment and shall embrace best practice and continuous innovation in all its activities to ensure effectiveness and efficiency
- **Integrity**  
The Ministry's business will be conducted with transparency, accountability, trustworthiness, commitment and objectivity.
- **Teamwork and Respect for Diversity**  
The pivotal and central role of the Ministry renders itself to teamwork and will be sustained by embracing the value chain principle that guarantees internal connectivity and seamless service to external stakeholders.
- **Equity and fairness**  
The Ministry undertakes to recognize and promote the rights of and be impartial to all stakeholders and serve all without discrimination.
- **Professionalism**  
High professionalism will be maintained through continuous skills development, training and accountability.

**(b) Key Management**

The State Department for Regional and Northern Corridor Development day-to-day management is under the following key organs:

- Regional Development and
- Northern Corridor.

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**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon, Adan Mohamed, EGH (July 2021- 8 <sup>th</sup> Feb, 2022)
		Hon, Betty C. Maina, CBS (w.e.f 23 <sup>rd</sup> Feb 2022 to date)
2.	Principal Secretary/ Accounting Officer	Dr. Belio R. Kipsang, CBS
3.	Secretary, Regional Development	Mr. Emilio N. Mugo
4.	Secretary, Administration	Mr. Christopher Musumbu
5.	Director, Regional Development	Mr. Maina Kiondo
6.	A/g Director, Regional Development	Ms. Wanjiku Manyatta
7.	A/g National Co-ordinator	Dr. Alfred Mungai
8.	Director , HRM & D	Mr. Douglas Njeru
9.	Head Internal Auditor	CPA Simon Njogu
10.	Deputy Accountant General	CPA Tom M. Odundo
11.	Chief Finance Officer	Ms. Beldine Omolo
12.	Principal Supply Chain Management Officer	Ms. Beatrice K. Kahiu
13	Head CPPMU	Mr. Nicholas Thairu



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**Hon. Betty C. Maina, EGH,**

**Ag.Cabinet Secretary,  
Ministry of East African  
Community & Regional  
Development**

Hon. Betty C. Maina, EGH is the Cabinet Secretary, Ministry of Industrialization, Trade and Enterprise Development – Republic of Kenya and the Acting Cabinet Secretary, Ministry of East African Community and Regional Development (since 23<sup>rd</sup> February 2022)

Hon. Maina has more than 28 years experience in organizational leadership and development, with an ability to prepare and implement strategic business plans and mobilize resources. She has a keen interest and experience in Trade Policy, Regional Integration, Private Sector Development, Industrial Development, Public-Private Dialogue, Business and Society, Sustainable Development, Integrated Development, Education, Corporate Sustainability, Government Relations, and Advocacy.

She has served as the Principal Secretary in the Ministry of Environment and Forestry, State Department for Industrialization, and State Department of East African Affairs. She has also served as the Chief Executive of the Kenya Association of Manufacturers for 11 years (between June 2004–July 2015), Chief Executive of the Institute of Economic Affairs in Kenya (IEA) for 6 years (1997 - 2003)

She attained a Master of Science Degree in Development Administration and Planning from the University College of London in 1998 and an undergraduate degree in Land Economics from the University of Nairobi in 1988.

She has also undertaken short courses in several key areas, among them Budgeting and Financial Management (Harvard University), Developing Anti-Corruption Strategies (World Bank, Washington), Gender and Development Planning (University College of London), and the Role of Public Policy in Private Sector Development (Strathmore University College).

She is a member of Institute of Chartered Accountants in England and Wales.

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**Dr. Belio R. Kipsang, CBS**

**Principal Secretary, State  
Department for Regional and  
Northern Corridor  
Development**

Dr. Richard Belio Kipsang is the Principal Secretary State Department for Regional and Northern Corridor Development. He served as Principal Secretary, State Department for Basic Education for 9 years. He also served as Managing Trustee/Chief Executive Officer (CEO) Coffee Development Fund and; Deputy CEO and Head of Operations Higher Education Loans Board where he also previously held various Strategic Management positions. Dr. Richard Belio Kipsang is also a Council Member at Mt. Kenya University and Cooperative University College where he also Chairs Finance, Planning and Development. He is a Board member Finance Alliance for Sustainable Trade, (FAST) an International Think Tank on Financial Resource Mobilization; Council Member Advisory Council for Coffee Initiative; Government Delegate International Coffee Organization (ICO) and; Chair Operations Committee, Association of African Higher Education Financing Agencies (AAHEFA).

He is a holder of PhD degree in Education (Educational Administration and Planning from The Catholic University of Eastern Africa, a Masters of Arts degree in Economics and a Bachelors (Honors) degree in Education (Business and Economics) both from the University of Nairobi. He has had extensive professional trainings and commands numerous expose to local and international conferences and workshops in areas of higher education financing and administration, leadership, management, micro-enterprise development, fraud, corruption and combating economic crime, agricultural value chain financing, computing and other areas of business and management among others particularly in prestigious institutions such as the London School of Economics (LSE) in the UK, Harvard University in the USA, State University of New York in the USA, among other institutions in Kenya, Germany, Belgium, Sweden, Denmark, Thailand among others. He is an Associate Member of the Association of Certified Fraud Examiners and also; a member, Institute of Directors of Kenya.

Dr. Kipsang has authored highly competent academic and research papers in the areas of Higher Education Financing and Planning.

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**Emilio N. Mugo**  
**Secretary, Regional Development**

Emilio N. Mugo is the Secretary Regional Development for the State Department for Regional and Northern Corridor Development and currently the Acting Director Tana and Athi Rivers Development Authority having served briefly as Secretary, Forestry Services in the Ministry of Environment and Forestry.

He was instrumental in reforming the Forestry Sector in the Country where he served as Senior Deputy Chief Conservator, rising to become Chief Conservator of Forests and CEO at Kenya Forest Service (2007-2018)

An energetic, self-driven Forest Management and Conservation practitioner with over 35 years of both strategic and operational Natural Resources Conservation and Management experience at National, Regional and International level.

He is a decision maker and adept strategist with strong start up and exceptional ability to resolve complex business challenges and improve profitability by minimizing expenses and increasing revenue. Strong proficiency in developing corporate strategy, policy documents, development and adherence of standards

He is a holder of Masters Degree in Project Management (Project Teams and Financing), European Business School; Cambridge, England (2009); Post Graduate Diploma in Project Management; Cambridge Association of Managers (2009); Bachelor of Science (Forestry), Moi University, Kenya (1987), Certificate in Planning and management of Participatory Forestry projects (1989); Certificate in Implementation of Participatory Forestry Projects (1990);






**Christopher Musumbu**  
**Secretary, Administration**




Mr. Christopher K. Musumbu is the Secretary Administration in the State Department for Regional and Northern Corridor Development. He holds an MSC in Conflict Resolution and Management from Masinde Muliro University of Science and Technology, and a BA in Government and Religion from the University of Nairobi. He has a wide and vast experience of more than 30 years in Provincial and Central Government Administration. He previously served as a District Officer, District Commissioner, and later County Commissioner in the then Provincial Administration.

Mr. Musumbu received a Presidential Recognition Award, Order of the Grand Warrior (OGW) for his efficient and effective delivery of service for sustainable development in the year 2008. He is also the Alternate Director to the PS for State Department at Tana & Athi Rivers Development Authority (TARDA).




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 <p><b>Dr. Alfred Mungai</b>  <b>Director, Administration</b></p>	<p>Dr. Alfred Mungai is the Senior Deputy Secretary, Administration. He has served as Deputy Director at the Betting Control and Licensing Board, Ministry of Interior and Coordination of National Government. He is currently the Director, Administration in charge of administrative services in the State Department.</p> <p>He is a holder a PhD degree in Strategic Management from Kenyatta University, Masters in Business Administration from Kenyatta University, Bachelor of Commerce from the University of Nairobi. He holds a certificate in Strategic Leadership Development Program and is a Member of Kenya Institute of Management.</p> <p>He has vast experience in public sector spanning over 30years</p>
 <p><b>Maina Kiondo</b>  <b>Director, Northern Corridor</b></p>	<p>Mr Maina Kiondo is the Director Regional Development for the State Department for Regional and Northern Corridor Development. He holds an MBA (Project Management option) from Kenyatta University and a Bachelor of Science in Agriculture from University of Nairobi. He is also a Project Management professional certified by Project Management Institute and a member of Animal Production Society of Kenya.</p> <p>He was the Acting Director LAPSET Corridor Development Authority until February, 2022 and an alternate Director to the PS for State Department at Lake Basin Development Authority.</p>
 <p><b>Ms. Wanjiku Manyatta</b>  <b>A/g Director, Regional Development</b></p>	<p>Wanjiku Manyatta is the Acting Director, Regional Development</p> <p>She has a masters in Population, Resources and Environmental Economics from China University of Geosciences, and an undergraduate in Bachelor of Science Agricultural Economics from Egerton University</p> <p>She has been a Manager, Water Tower Protection and Climate Change Mitigation and Adaptation (WaTER) Programme- EU grant</p> <p>She has vast experience in the Civil Service spanning over 29 years. She belongs to Forestry Society of Kenya and is an alternate Director to the PS for State Department at Ewso Ngiro South Development Authority.</p>

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 <p><b>CPA Tom M. Odundo</b>  <b>Deputy Accountant General        Head, Accounts Unit</b></p>	<p>CPA Tom M. Odundo a Deputy Accountant General is currently the Head Accounts Unit, State Department for Regional and Northern Corridor Development.</p> <p>He holds a Master's Degree in Business Administration from The University of Nairobi and a Bachelors Degree in Commerce from the Catholic university of Eastern Africa.</p> <p>CPA Odundo is a member of Institute of Certified Public Accountants of Kenya (ICPAK) and Institute of Certified Investment and Financial Analysts Kenya (ICIFA) in good standing. He has vast experience in Accounting in the civil service for over 20 years.</p>
 <p><b>Beldine Omolo</b>  <b>Chief Finance Officer        Head, Finance Unit</b></p>	<p>Beldine Omolo is the Chief Finance Officer in the State Department for Regional and Northern Corridor Development.</p> <p>She holds a Masters in Economics and a Bachelor of Commerce from the University of Nairobi.</p> <p>She previously worked at The National Treasury as a fiscal and economic policy analyst.</p> <p>She has experience in public financial management having attended relevant trainings in the field</p>
 <p><b>Beatrice K. Kahiu</b>  <b>Principal Supply Chain        Management Officer        Head, Supplies Chain        Management Unit</b></p>	<p>Beatrice K. Kahiu is a Principal Supply Chain Management Officer and the Head Supply Chain Management at State Department for Regional and Northern Corridor Development.</p> <p>She holds a Masters of Science degree in Procurement and Logistics from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and a Bachelor in Business Administration from Kenya Methodist University (KEMU). She also holds diplomas in Business Management and in Supplies Management.</p> <p>She is a member of Kenya Institute of Supply Management in good standing.</p>

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 <p><b>Douglas Njeru</b> <b>Director HRM&amp;D</b> <b>Head, HRM&amp;D</b></p>	<p>Mr. Njeru is the Director of Human Resource Management and Development. He holds a Master's Degree in Strategic Management. He is a member of the Institute of Human Resource Management in good standing.</p> <p>He has an illustrious career spanning more than 30 years in the Civil Service.</p>
 <p><b>CPA Simon Nyaga Njogu</b> <b>Head, Internal Auditor</b></p>	<p>CPA Simon Nyaga Njogu is the Head of Internal Audit unit in the State Department for Regional and Northern Corridor Development.</p> <p>He is a holder of Bachelor of Arts in Business Administration and a member of Institute of Certified Public Accountant of Kenya (ICPAK) in good standing.</p> <p>He has 17 years of experience in internal audit in the civil service</p>
 <p><b>Nicholas Thairu</b> <b>Head, CPPMU</b></p>	<p>Mr. Nicholas Thairu is a Development Economist and is currently the Chief Economist, State Department for Regional and Northern Corridor Development. He is a holder of Bachelors of Arts degree in Economics and Masters of Arts degree in Development studies specialising in Economic Development.</p> <p>He has served as an Assistant Director, Africa Peer Review Mechanism (APRM) &amp; Governance in the NEPAD/APRM Kenya Secretariat and as a Development Economist Community Empowerment and Institutional Support Project (CEISP) jointly funded by African Development Bank (AfDB). Before being an Economist, he served as a District Development Officer.</p> <p>He is a member of the Economists Society of Kenya</p>

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**(d) Fiduciary Oversight Arrangements**

The State Department has Fiduciary Oversight responsibility over the entity's operations. This has ensured adequate systems, processes of accountability; risk management and controls are in place. The Key Management Committees with Fiduciary Oversight responsibility were as follows:

**Public Finance Management Standing Committee**

The State Department has established a Public Finance Management Standing Committee to provide strategic guidance on public finance management matters. The Standing Committee comprises of the following members:

- Dr Belio R. Kipsang, The Principal Secretary/Accounting Officer as chairperson of the Standing Committee;
- Christopher Musumbu, Secretary Administration as a member
- Maina Kiondo, Director Regional Development as a member
- Tom M. Odundo, Head Accounts Unit, as a member
- Beatrice K. Kahiu, Head Supply Chain Management Unit, as a member
- Douglas Njeru, Director HRM&D as a member
- Beldine Omolo, Head Finance Unit, as a Member/ Secretary

The PFM Standing Committee was generally responsible for: -

- i. Ensuring that there is prioritization on resources allocated for the smooth implementation of the State Departments mission, strategy, goals, risk policy plans and objectives;
- ii. Regularly reviewing, monitoring budget implementation and advice on the State Departments financial matters, major capital expenditures and reviewing performance and strategies at least on a quarterly basis;
- iii. Identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the State Department;
- iv. Reviewing on a regular basis the adequacy and integrity of the State Department internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines;
- v. Establishing and implementing a system that provides necessary information to the stakeholders for the State Department for Regional and Northern Corridor Development in line with Article 35 of the Constitution;
- vi. Monitoring the effectiveness of the corporate governance practices under which the State Department operates and propose revisions as may be required, from time to time;
- vii. Monitoring timely resolution of audit issues; and
- viii. Any other matter referred to it from time to time by the Cabinet Secretary.

**Audit Committee**

There is a Ministry's Audit Committee in place with members appointed by the Cabinet Secretary with effect from 1<sup>st</sup> August, 2020.

The same is comprised of the following members and a chairperson:

- Mr. Godfrey Kirema Mwika, as a Chairperson

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- Mr. Albert Okiro, as a member
- Ms. Caroline A. Oduor, as a member
- Ms. Agnes M. Maina, as a member
- Mr. William K. Njuguna as a member

The functions of the audit committee are to -:

- i. Support the Accounting Officer with regard to his responsibilities for issues of risk, control and governance and associated assurance.
- ii. Follow up on the implementation of the recommendations of internal and external auditors.
- iii. Obtain assurance from management that all financial and non-financial internal controls and risk management functions are operating effectively and reliably.
- iv. Provide an independent review of the State Department's reporting functions to ensure the integrity of financial reports.
- v. Monitor the effectiveness of the State Department's performance management and performance information.
- vi. Provide strong and effective oversight of the State Department's internal audit function.
- vii. Provide effective liaison and facilitate communication between management and external audit.
- viii. Ensure the State Department effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior

**(e) Entity Headquarters**

State Department for Regional and Northern Corridor Development  
Railways Headquarters Building  
Block D  
3rd and 4th floor  
Haile Selassie Avenue  
P.O. Box 50944-00200  
Nairobi, KENYA

**Entity Contacts**

State Department for Regional and Northern Corridor Development  
Telephone: (254) 02-2245741 / 2211614 / 2245752  
Mobile: 0729111108 / 073308888  
E-mail : [ps.rd@meac.go.ke](mailto:ps.rd@meac.go.ke)  
Website: [www.meac.go.ke](http://www.meac.go.ke)

**(f) Entity Bankers**

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



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**(g) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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

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**2. STATEMENT BY THE CABINET SECRETARY**

The State Department for Regional and Northern Corridor Development is committed to ensuring that public officers are well managed and the Regional Development Authorities are well coordinated for effective delivery of quality services in line with the provisions of the constitution. The State Department is assigned the responsibility of Co-ordination of Regional Development Authorities and Monitoring and Evaluation of the implementation of Northern Corridor

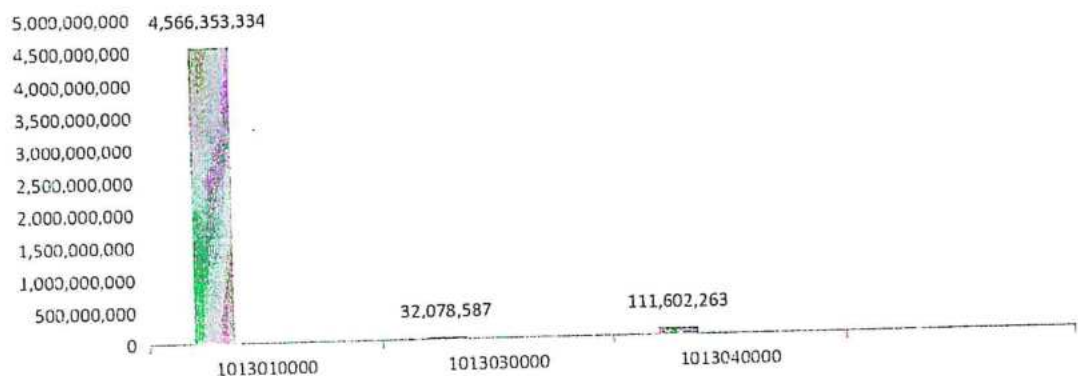
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**3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER**

**KEY ACHIEVEMENTS**

The State Department utilized 84% per cent of the recurrent budget and 89% of development budget funded by the exchequer in the financial year ended 30<sup>th</sup> June 2022 to carry out its mandate. The mandate of the State Department is coordination of Regional Development Authorities (RDAs), monitoring and evaluation of the implementation of Northern Corridor Development and providing secretarial service during ministerial and head of states summit meetings.

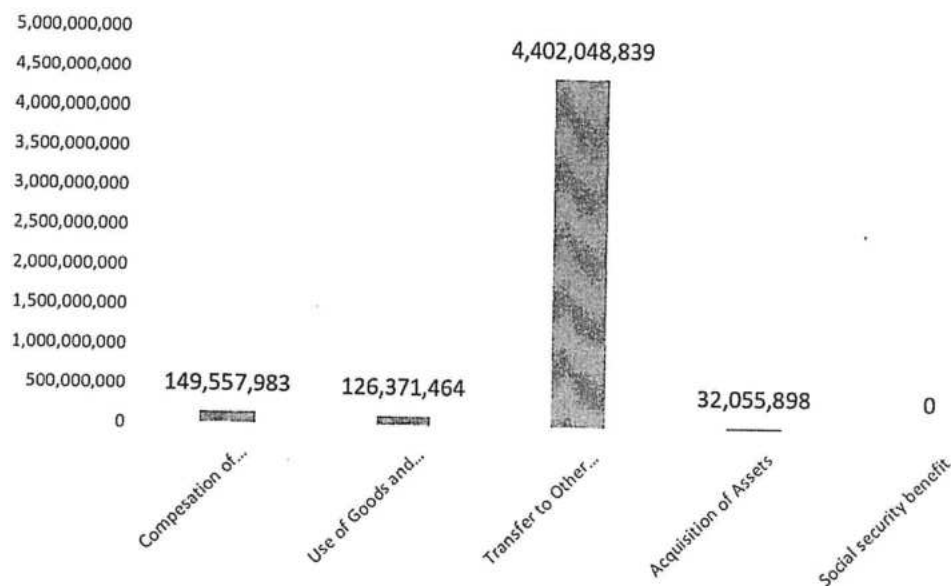
**Budget Allocation by Programmes**



Programme Code	Programme Description
1013010000	Irrigation Management Services
1013030000	Management of Northern Corridor Integration

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**Budget Utilization as Per Economic Items**

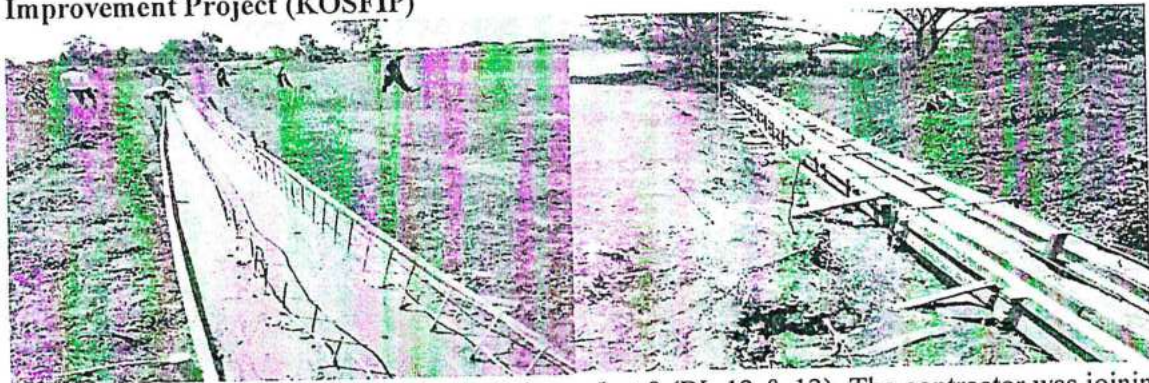


The State Department for Regional and Northern Corridor Development utilized **Kshs.149,557,983** on Compensation of Employees, **Kshs.126,371,464** on use of goods and services, **Kshs.4,402,048,839** on Transfer to other Government Units; Lake Basin Development Authority (LBDA), Kerio Valley Development Authority (KVDA), Tana and Athi Rivers Development Authority (TARDA), Ewaso Ngiro South Development Authority (ENSDA), Ewaso Ngiro North Development Authority ENNDA), Coast Development Authority (CDA) LAPSET Corridor Development Authority (LCDA) and **kshs. 32,055,898** on acquisition of assets.

During the period under review, tremendous achievements have been realised by the State Department for Regional and Northern Corridor Development despite budget cuts

- i. Coordinated resource mobilization to facilitate RDAs on the implementation of integrated development projects and investments.
- ii. Facilitation of exchequer disbursements to RDAs for the implementations of the integrated development projects and investments.
- iii. Provide technical support to the RDAs
- iv. Coordinated and oversaw the Regional Development Authorities.
- v. Successfully monitored, evaluated and reported on the implementation of the Northern Corridor Integration Projects (NCIPs)

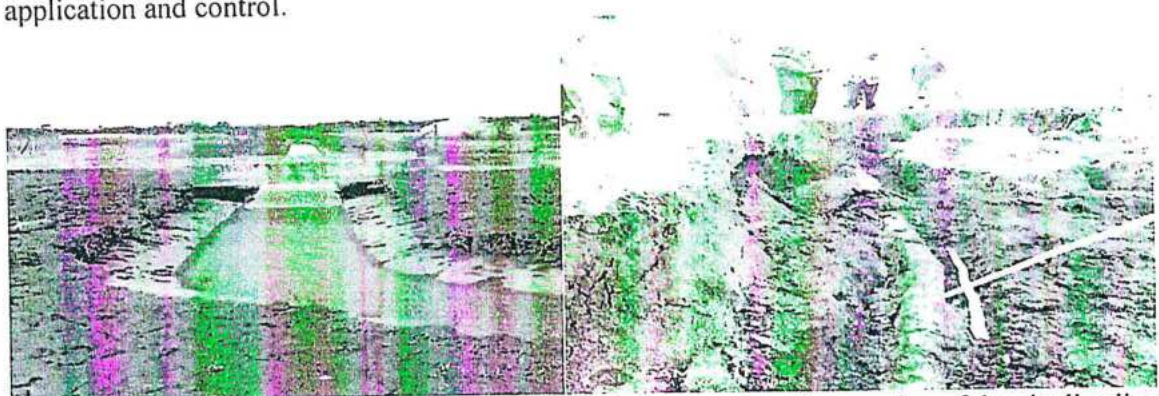
Pictures of sections of irrigation infrastructure under Kimira Oluch Small Farm Improvement Project (KOSFIP)



Construction of Minor canals in Kimira Scheme Lot 8 (BL 12 & 13). The contractor was joining the gaps initially developed but could not permit water flow



Rice Farm in Kimira Scheme (B1) and associated reticulation structures for ease of water application and control.



O&M - Section of the maintained canal in Kimira Scheme and another section of the pipeline lines system washed down due to river actions in Oluch scheme. These are some of the challenges facing the scheme operations

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**Emerging Issues:**

- i. Overlapping mandates between RDAs and County Governments.
- ii. Uncertainties in regional integration process and perceived loss of revenues and employment.
- iii. Slow implementation of decisions and directives affecting the pace of regional development

**Implementation Challenges, Recommendations and way forward**

**Challenges:**

- i. Frequent reorganization of the coordinating department to various Ministries, making the directorate unstable and unable to give adequate oversight to RDAs.
- ii. Understaffing, the State Department has been operating below the approved staff establishment
- iii. Low level of funding from the exchequer, leading to projects taking too long to complete and being too thinly spread on the ground.
- iv. Existence of conflicts within the two levels of government leading to disharmony in project implementation rather than synergy.
- v. Geo-Political differences between some of the member states countries. This is also as a result of lack of enforceable legal framework for Northern Corridor Integration Project where it still runs as a coalition of the willing.
- vi. Huge budget cuts brought about by austerity measures and effects of Covid-19 on the business environment ,resulting in halting of major projects
- vii. Inadequate policy and legal instruments necessary for the existence and operations of RDAs.
- viii. Inadequate capacity required for project implementation and conflict in resource use within communities.
- ix. Divesting RDAs assets to other institutions has affected the allocation of resources and revenue generation to the Authorities over the years.
- x. As a result of reduced revenues from such mega investments, there is need for the government to support proposed mega-anchor investments/projects to generate adequate revenue to support other initiatives and create regional economic pillars or acts as economic growth poles.

**Recommendations:**

- i. There is need to adequately fund publicity and advocacy programmes on Northern Corridor Programmes, benefits and opportunities of the Integration.
- ii. Additional resources should be provided towards Coordination of Regional Development Authorities
- iii. Monitoring and Evaluation of the Implementation of Northern Corridor Development.

**Way Forward:**

- i. Develop the National regional development policy, strategy, master plan and compendium of RDAs projects concepts which will allow for harmonious work with other stake holders.

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- ii. Explore alternative funding options through innovative resource mobilization strategies in order to successfully implement the strategic development objectives.
- iii. Fast tracking Miscellaneous amendments of RDAs Acts



**Dr. Befio R. Kipsang, CBS  
PRINCIPAL SECRETARY / ACCOUNTING OFFICER  
STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
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**4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES  
FY2021/22**

**4.1 Introduction**

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

The key strategic objectives of the State Department for Regional and Northern Corridor Development 2018-2022 are to:

- a) Coordinate and oversight Regional Development Authorities , Northern Corridor Transport & Transit Coordination Authority, LAPSSSET Corridor Development Authority and KOSFIP to achieve their mandates;
- b) Formulate, develop and review policies, strategies and regulations to guide the Regional Development Authorities (RDAs), Northern Corridor Transport & Transit Coordination Authority and LAPSSSET Corridor Development Authority;
- c) Monitor and evaluate RDAs, identified Northern Corridor Integration Projects, Northern Corridor Transport & Transit Coordination Authority and LAPSSSET Corridor Development Authority in order to ensure efficient and effective use of resources.

**Progress on attainment of Strategic Objectives**

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

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Program	Strategic Objective	Outcome	Indicator	Performance
Kimira Oluch Smallholder Farmers Improvement Project (KOSFIP)	To increase agricultural productivity through support to farmers households	In field and drainage irrigation (tertiary/in block) systems constructed	Length of tertiary canals put in place (Km)	Contractor for Lot 8 embarked on connecting gaps to permit water flow in the 3 blocks earlier developed. A cumulative chainage of 3kms fully operational.
			Length in KM of infield canals constructed by farmers	Cumulative length of 1.1Kms
		Farmers capacity built to sustainably operate the schemes and run their farms as agribusiness	No. of farmers adopting modern irrigation technologies	120 farmers were trained on good agronomic practices to integrate them into irrigated agriculture. The number low due to the transition period of the project management
			No. of farmers trained on operation & Maintenance of the irrigation infrastructure	81 farmers were trained on operation & maintenance of irrigation infrastructure
		Area under irrigated agriculture increased	No. of hectares under agricultural production	87 hectares were brought under agricultural production due to operationalization of 3 blocks in Lot 8 during the period under review



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Management of Northern Corridor Development Integration	To optimize benefits accruing from Northern Corridor Integration Projects	Monitoring and evaluation of Northern Corridor Development projects	No. of M&E reports from various Northern Corridor Integration Projects (NCIP)	1
		Participate in the national and regional EATV Tourist Visa verification exercise	No. of East African VISA verification reports	1 benchmarking meeting
	To enhance effectiveness of stakeholder consultations and engagements	Conduct sensitization forums on the Northern Corridor Integration	No. of sensitization forums/reports	4 meetings
Regional Conservation	To facilitate, coordinate and oversee Regional Development Projects and Programmes	Tree planting campaigns	No. of trees planted	2,003,316
		Monitoring and evaluation of projects done	No. of Monitoring and evaluation reports	1 at Ewaso Ng'iro North Development Authority

**4.2 Challenges experienced during implementation of the strategic development objectives**

During the implementation, the following challenges were experienced: -

- i. Budgetary Constraints including budget cuts, inadequate funding for planned programmes and projects .
- ii. Changing dynamics and context in the EAC whereby Partner States focus more on their national interests at the expense of regional interests.
- iii. Climate change and environmental degradation. Inability to predict weather patterns.

**4.3 Lessons Learnt in implementing the State Department activities**

There is need to;

- i. Explore alternative funding options through innovative resource mobilization strategies in order to successfully implement the strategic development objectives.
- ii. Acquire adequate and serviceable vehicles to facilitate execution of the State Department mandate of monitoring and over site the implementation of activities and programmes of the State Corporations.

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**5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The State Department for Regional and Northern Corridor Development exists to transform lives of the citizens. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on three pillars; putting the customer/citizen first, delivering the relevant services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

**a) Sustainability strategy and profile**

The top management has continued to provide the required leadership in designing suitable plans and strategies that will contribute to high and sustainable socio-economic development. The State Department through adherence to the Constitution of Kenya, 2010, existing Laws, Regulations, Policies and Guidelines will deliver the desired goals.

While undertaking our responsibilities diligently and to the best of our abilities to support the achievement of the stated strategic development objectives, we have continued to experience the problem of inadequate funding and technical staff.

**b) Environmental performance**

The State Department's policy was put in place in 2007 following the establishment of the six (6) Regional Development Authorities (RDAs) and was based on the integrated regional development and planning principles outlined in the Regional Development Policy 2007.

Chapter 4 constitutes the main body of the policy and sets out the policy recommendations on RDAs. It presents the main functions and activities of the RDAs, which include - Integrated Regional Planning; Integrated Basin Based Development Programmes; Resource Studies and information; establishment of basin resource management standards and norms as well as utilization of international waters among others.

The department collaborates closely with the Ministry of Environment and Natural Resources, which is the country's climate change focal point. Our environmental conservation activities are further guided by the National Environment Policy, 2013.

Chapter Four of the National Environment policy identifies Kenya's critical ecosystems and natural resources. It proposes measures to enhance conservation and management of ecosystems and sustainable use of natural resources while Chapter Six addresses a wide range of issues relating to environmental quality and health. The areas covered include air quality, water and sanitation, waste management, radiation, toxic and hazardous substances, noise and environmental diseases.

**Department's conservation efforts**

The department coordinates conservation activities countrywide through its implementing agencies-the Regional Development Authorities (RDAs).

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Under the presidential Directive issued in October 2018 requiring government ministries to lead the way in achieving a targeted 10% national tree cover, the department has since made the progress as outlined below: -

**Summary of tree planting activities /Tree planting activities in 2021/2022**

Tree planting campaigns took place in the following areas

Location	Seedlings raised, planted and distributed
Coast Development Authority	420,000
Tana and Athi Rivers Development Authority	922,316
Ewaso Ng'iro North Development Authority	200,000
Lake Basin Development Authority	161,248
Ewaso Ng'iro South Development Authority	220,000
Kerio Valley Development Authority	80,000
<b>Total</b>	<b>2,003,316</b>

**Challenges**

RDAs do not have a CSR Budget for their conservation activities but instead rely on funds assigned for other activities. This significantly limits tree planting activities in their areas of operation.

**Way forward**

To address the challenges, the Ministry formed an inter-Regional Conservation Committee comprising environment officers from all the RDAs to address conservation challenges affecting their regions.

The committee, developed a project proposal focusing on increasing forest cover in their areas of operation. The project proposal also identifies energy-saving technologies, best conservation practices and capacity building needs for farmers and other stakeholders.

This 3-year project, once funded, is expected to raise 36.5 million tree seedlings, roll-out 36 tree planting campaigns in all counties as well as conduct 1,135 sensitization meetings to communities, schools and other stakeholders.

The department has also created a climate change unit to efficiently manage conservation activities and appointed officer who will coordinate activities of the unit.

**C) Employee welfare**

There is a recruitment and selection policy in place that guides efficient management of hiring process in the public service. The guidelines contained in the policy helps in ensuring that the State Department has optimum number of staff with relevant skills mix, knowledge, competencies,

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experience, values and attitudes to perform the core and support functions of the MDA. In addition, the policy is meant to facilitate the recruitment and selection of staff on the basis of meritocracy, knowledge, skills and experience and cater for affirmative action on gender, youth and people living with disability as well as other special interest groups. There is monitoring and evaluation system that ensure the hiring process is improved.

In compliance with the Constitution of Kenya 2010, Article 232 (i) on Values and Principles of Public Service that calls for affording adequate and equal opportunities for appointment, training and advancement, at all levels of public service for everybody regardless of gender, ethnicity or disability, there is put in place a Human Resource Training and Development mechanism that ensures parity in treatment in respect to management of training and development function in the State Department. In this regard we have (a Training and Development policy) an elaborate continuous process of developing and strengthening the skills, abilities, competencies, attitudes and knowledge, processes and resources that the department and individuals require to adapt to and survive in the fast changing environment for effective and efficient performance. Ultimately, this enable officers to perform in their present and future roles utilizing and strengthening their inherent potential in a conducive work environment.

In compliance with OSHA, the State Department has put in place safety and security measures in the workplace. This forms part of the performance indicator or criteria against which annual performance contract is evaluated vis-a- vis staff performance appraisal is undertaken.

**d) Operational practices-**

**Responsible competition practices**

The State Department has continued to procure goods, works and services competitively in compliance with the PPADA 2015 and the government procurement regulations. Additionally, all the required statutory procurement reports are submitted to the relevant agencies as required including uploading of the same on the Public Procurement Information Portal (PPIP).

**i) Responsible supplier Relationship Management**

The State Department has maintained good supplier relations and has honored its contractual obligations with suppliers including payment within prescribed timelines upon satisfactory delivery subject to the availability of exchequer. Any contractual disputes including payment claims are amicably resolved within the dispute resolution mechanisms provided for in the contracts failing which the same are forwarded to the office of the Attorney General for the appropriate advisory opinions.

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**6. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

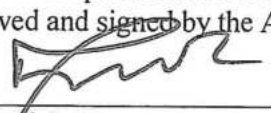
The Accounting Officer in charge of the State Department for Regional and Northern Corridor Development is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

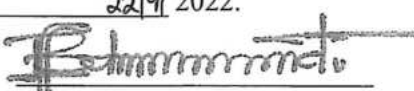
The Accounting Officer in charge of the State Department for Regional and Northern Development Corridor accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public-Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the State Department's financial position as at that date. The Accounting Officer in charge of the State Department 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 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 these financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public-Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for Regional and Northern Corridor Development financial statements were approved and signed by the Accounting Officer on 22/9 2022.

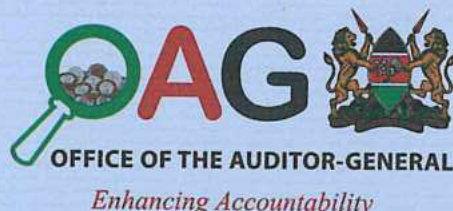
  
Principal Secretary  
Dr. Belio R. Kipsang, CBS

  
Deputy Accountant General  
Tom M. Odundo  
ICPAK Member Number: 5430



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2022**

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### PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Regional and Northern Corridor Development set out on pages 29 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development 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 matter described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects the financial position of the State Department for Regional and Northern Corridor Development as at 30 June, 2022, 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**

#### **Misallocation of Expenditure**

The statement of receipts and payments reflects an expenditure of Kshs.32,055,898 under acquisition of assets which, as disclosed in Note 8 to the financial statements includes amounts of Kshs.3,745,721 and Kshs.28,310,177 for the purchase of office furniture and general equipment and rehabilitation of civil works respectively. However, examination of supporting documents for rehabilitation of civil works revealed that expenditure totalling to Kshs.17,894,477 which constitutes amounts of Kshs.2,197,343, Kshs.11,536,199 and Kshs.4,160,935 incurred for payment of wages, field allowances and motor vehicle repairs and fuel respectively, which were not related to the rehabilitation of civil works. This was contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which provides that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are only applied for purposes for which they were intended and appropriated by Parliament.

In the circumstances, the regularity of the expenditure amounting to Kshs.17,894,477 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Regional and Northern Corridor Development Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial



statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects actual receipts of Kshs.4,711,026,537 against budgeted receipts of Kshs.5,504,562,275 resulting to an underfunding of Kshs.793,535,738 or 14% of total budget. Similarly, the statement reflects budgeted payments of Kshs.5,504,562,275 against actual payments of Kshs.4,710,034,185 resulting to under expenditure of Kshs.794,528,090 or 14% of total budget.

In the circumstance, the State Department has not implemented all the planned and approved programmes, resulting to delayed provision of services to the citizens.

#### **2. Pending Bills**

As disclosed in Annex 1 and Note 18 to the financial statements, the State Department had pending bills amounting to Kshs.2,451,916,061 chargeable to both the recurrent and development votes that were not settled during the year under review but were instead carried forward to the 2022/2023 financial year. The pending bills balance includes an amount of Kshs.2,448,920,483 which relates to 2020/2021 and earlier financial years. No plausible explanation was provided for non-payment of the pending bills before the end of the financial year. This is contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that debt service payments shall be a first charge in the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

Failure to settle bills during the year in which they relate to adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

#### **3. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, although Management has indicated that the issues have been responded to, the issues remained unresolved as Parliament has not met to deliberate on the same.



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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion 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**

#### **Inactive Audit Committee**

Review of records for the State Department revealed that an Audit Committee was appointed on 15 July, 2020. However, the Committee Members have not performed any duties since their appointment. This is contrary to Regulation 175 of the Public Financial Management (National Government) Regulations, 2015 which states that the main function of the Audit Committee shall be to support the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance but the responsibility over the management of risk, control and governance processes remains with the management of the concerned entity; and also to follow up on the implementation of the recommendations of internal and external auditors. No explanation was provided for failure to operationalize the Audit Committee.

In the circumstances, the existence of an effective oversight mechanism to ensure efficient system of internal controls could not be established.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether

effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or cease operations.

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

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

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

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

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

**Nairobi**

**21 November, 2022**

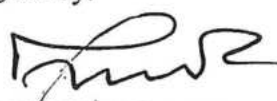



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8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
 JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Proceeds From Domestic and Foreign Borrowings	1	21,702,564	10,691,552
Exchequer Releases	2	4,585,177,698	2,975,067,904
Proceeds From Foreign Borrowings	3	104,146,275	0
<b>Total Receipts</b>		<b>4,711,026,537</b>	<b>2,985,759,456</b>
<b>Payments</b>			
Compensation Of Employees	4	149,557,983	93,922,120
Use Of Goods and Services	5	126,371,465	26,293,269
Transfers To Other Government Entities	6	4,402,048,839	2,851,391,453
Social Security Benefits	7	0	10,247,397
Acquisition Of Assets	8	32,055,898	485,246
<b>Total Payments</b>		<b>4,710,034,185</b>	<b>2,982,339,485</b>
<b>Surplus</b>		<b>992,352</b>	<b>3,419,971</b>

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 22/9/2022 and signed by:

  
 Principal Secretary  
 Dr. Belio R. Kipsang, CBS

  
 Deputy Accountant General  
 Tom M. Odundo  
 ICPAK Member Number: 5430

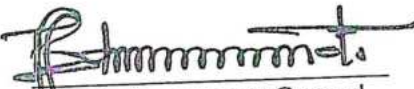
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9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	9	1,107,313	3,244,521
<b>Total cash and cash equivalent</b>		<b>1,107,313</b>	<b>3,244,521</b>
Salary advances	10	260,489	175,450
<b>Total financial assets</b>		<b>1,367,802</b>	<b>3,419,971</b>
<b>Financial liabilities</b>			
Retention	11	200,000	0
<b>Net financial assets</b>		<b>1,167,802</b>	<b>3,419,971</b>
<b>Represented by</b>			
Fund balance b/fwd.	12	3,419,971	39,914
Prior year adjustment	13	(3,244,521)	(39,914)
<b>Surplus for the year</b>		<b>992,352</b>	<b>3,419,971</b>
<b>Net financial position</b>		<b>1,167,802</b>	<b>3,419,971</b>

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 22/9/2022 and signed by:

  
 Principal Secretary  
 Dr. Bélio R. Kipsang, CBS

  
 Deputy Accountant General  
 Tom M. Odundo  
 ICPAK Member Number: 5430





State Department for Regional and Northern Corridor Development  
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10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

Description	Notes	2021-2022	2020 -2021
		Kshs	Kshs
<b>Receipts for Operating Income</b>			
Proceeds from domestic and foreign grants	1	21,702,564	10,691,553
Exchequer releases	2	4,585,177,698	2,975,067,904
<b>Payments For Operating Expenses</b>			
Compensation of employees	4	149,557,983	93,922,120
Use of goods and services	5	126,371,465	26,293,269
Transfers to other government units	6	4,402,048,839	2,851,391,453
Social security benefits	7	0	10,247,397
<b>Adjusted For:</b>			
Adjustments during the year	14&15	114,961	(1,087,960)
Prior year adjustments	13	(3,244,521)	(39,914)
<b>Net Cash Flow from Operating Activities</b>		<b>(74,227,585)</b>	<b>2,777,344</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	8	32,055,898	485,246
<b>Net Cash Flows from Investing Activities</b>		<b>(32,055,898)</b>	<b>(485,246)</b>
<b>Cash flow From Borrowing Activities</b>			
Proceed from Foreign Borrowing	3	104,146,275	0
<b>Net cash flow from financing activities</b>		<b>104,146,275</b>	<b>0</b>
<b>Net increase in cash and cash equivalent</b>		<b>(2,137,208)</b>	<b>2,292,098</b>
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	9	<b>3,244,521</b>	<b>952,423</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	9	<b>1,107,313</b>	<b>3,244,521</b>

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 22/9/2022 and signed by:

  
 Principal Secretary  
 Dr. Belio R. Kipsang, CBS

  
 Deputy Accountant General  
 Tom M. Odundo  
 ICPAK Member Number: 5430

State Department for Regional and Northern Corridor Development  
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11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Proceeds from domestic and foreign grants	0	50,000,000	50,000,000	21,702,564	28,297,436	43
Exchequer releases	3,273,000,000	1,574,062,275	4,847,062,275	4,585,177,698	261,884,577	95
Proceeds from foreign borrowings	129,000,000	0	129,000,000	104,146,275	24,853,725	81
Proceeds from sale of assets	17,500,000	0	17,500,000	0	17,500,000	0
Other receipts	461,000,000	0	461,000,000	0	461,000,000	0
<b>Total Receipts</b>	<b>3,880,500,000</b>	<b>1,624,062,275</b>	<b>5,504,562,275</b>	<b>4,711,026,537</b>	<b>793,535,738</b>	<b>86</b>
<b>Payments</b>						
Compensation of employees	153,500,000	0	153,500,000	149,557,983	3,942,017	97
Use of goods and services	93,800,000	36,836,105	130,636,105	126,371,465	4,264,640	97
Transfers to other government entities	3,573,700,000	1,610,000,000	5,183,700,000	4,402,048,839	781,651,161	85
Acquisition of assets	59,500,000	(22,773,830)	36,726,170	32,055,898	4,670,272	87
<b>Total Payments</b>	<b>3,880,500,000</b>	<b>1,624,062,275</b>	<b>5,504,562,275</b>	<b>4,710,034,185</b>	<b>794,528,090</b>	<b>86</b>
<b>Surplus/ Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992,352</b>	<b>(992,352)</b>	

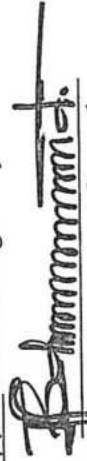
1. Proceeds from domestic and foreign grants were utilized by 43%. The underutilization of 57% was occasioned by non-submission of payment documents for processing.
2. Proceeds from sale of assets and other receipts 0%. This was budgeted as Appropriation in Aid under Regional Development Authorities (RDAs). These amounts are budgeted, collected and accounted for directly by the RDAs.
3. Proceed from foreign borrowing of 81%. The underutilization of 19% was occasioned by non-submission of payment documents for processing.

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4. Transfer to other Government units 85%, the under expenditure of 15% was due to non-utilization of Proceeds from Foreign Borrowings and Appropriation in Aid component which is reported directly by the Regional Development Authorities.
5. Acquisition of assets 87% ; the under absorption of 13% was occasioned by non-payment of Kimira Oluch Small Farmers integrated project bills due to lack of supporting documents.

The entity financial statements were approved on 22/9/ 2022 and signed by:

  
Principal Secretary  
Dr. Bolio R. Kipsang, CBS

  
Deputy Accountant General  
Tom M. Odundo  
ICPAK Member Number: 5430

State Department for Regional and Northern Corridor Development  
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II (a) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Exchequer releases	2,306,500,000	171,062,275	2,477,562,275	2,468,851,566	8,710,709	100
Proceeds from sale of assets	17,500,000	0	17,500,000	0	17,500,000	0
Other receipts	461,000,000	0	461,000,000	0	461,000,000	0
<b>Total Receipts</b>	<b>2,785,000,000</b>	<b>171,062,275</b>	<b>2,956,062,275</b>	<b>2,468,851,566</b>	<b>487,210,709</b>	<b>84</b>
<b>Payments</b>						
Compensation of employees	153,500,000	0	153,500,000	149,557,983	3,942,017	97
Use of goods and services	93,800,000	(23,163,895)	70,636,105	66,371,465	4,264,640	94
Transfers to other Government entities	2,531,500,000	196,000,000	2,727,500,000	2,249,000,000	478,500,000	82
Acquisition of assets	6,200,000	(1,773,830)	4,426,170	3,745,721	680,449	85
<b>Total Payments</b>	<b>2,785,000,000</b>	<b>171,062,275</b>	<b>2,956,062,275</b>	<b>2,468,675,169</b>	<b>487,387,106</b>	<b>84</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,397</b>	<b>(176,397)</b>	

1. Proceeds from sale of assets and other receipts 0%; this was budgeted as Appropriation in Aid( AIA) under Regional Development Authorities (RDAs). These amounts are budgeted, collected and accounted for directly by the RDAs.
2. Transfer to other Government units 82%; the under expenditure of 18% was due to AIA Component in the final Budget of KShs 478,500,000 which is not funded by the exchequer but instead was collected by the RDAs and utilized at source.

3. Acquisition of assets 85%, the under absorption of 15% was occasioned by non-payment of Kimira Oluch Small Farmers integrated project bills due to lack of supporting documents.

The entity financial statements were approved on 22/9/2022 and signed by:



Principal Secretary  
 Dr. Belio R. Kipsang, CBS

Deputy Accountant General  
 Tom M. Odundo

ICPAK Member Number: 5430

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11 (b) Summary Statement of Appropriation: Development for FY2021/22


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Proceeds from domestic and foreign grants	0	50,000,000	50,000,000	21,702,564	28,297,436	43
Exchequer releases	966,500,000	1,403,000,000	2,369,500,000	2,116,326,132	253,173,868	89
Proceeds from foreign borrowings	129,000,000	0	129,000,000	104,146,275	24,853,725	81
<b>Total Receipts</b>	<b>1,095,500,000</b>	<b>1,453,000,000</b>	<b>2,548,500,000</b>	<b>2,242,174,971</b>	<b>306,325,029</b>	<b>88</b>
<b>Payments</b>						
Use of goods and services	0	60,000,000	60,000,000	60,000,000	0	100
Transfers to other Government entity	1,042,200,000	1,414,000,000	2,456,200,000	2,153,048,839	303,151,161	88
Acquisition of assets	53,300,000	-21,000,000	32,300,000	28,310,177	3,989,823	88
<b>Total Payments</b>	<b>1,095,500,000</b>	<b>1,453,000,000</b>	<b>2,548,500,000</b>	<b>2,241,359,016</b>	<b>307,140,984</b>	<b>88</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>815,955</b>	<b>(815,955)</b>	


Notes

1. Proceeds from domestic and foreign grants were utilized by 43%. The under-utilization of 57% was occasioned by non-submission of payment documents for processing.
2. Exchequer releases were utilized by 89%. The under-utilization of 11% was occasioned by the approval of **kshs 250,000,000** under Coast Development Authority in the tail end of the financial year supplementary 2 budget estimate, and the preliminary operational accounts of the same were not yet finalized.
3. Proceed from foreign borrowing of 81%. The under-utilization of 19% was caused by non-submission of payment documents for processing.
4. Transfer to other Government units 88%; the under expenditure of 12% was due to AIA Component in the final Budget which is not funded by the exchequer but instead collected, utilized and accounted directly by the individual RDA.

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5. Acquisition of assets 88% ; the under absorption of 12% was occasioned by non-payment of Kimira Oluch Small Farmers integrated project bills due to lack of supporting documents.

The entity financial statements were approved on 22/9 2022 and signed by:  
  
Deputy Accountant General  
Tom M. Odundo  
ICPAK Member Number: 5430

  
Principal Secretary  
Dr. Belio R. Kipsang, CBS

State Department for Regional and Northern Corridor Development  
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11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Programme/Sub-programme	Final Budget	Indicators	Outcomes	Actual on	Budget
	2022			comparable basis	
	Kshs			2022	difference
1013000000	5,504,562,275			Kshs	Kshs
1013010000	5,356,195,857			4,710,034,185	794,528,090
1013030000	33,846,564			4,566,353,334	789,842,523
1013040000	114,519,854			32,078,588	1,767,977
<b>Total</b>	<b>5,504,562,275</b>			<b>111,602,263</b>	<b>2,917,590</b>
				<b>4,710,034,185</b>	<b>794,528,090</b>

**State Department for Regional and Northern Corridor Development  
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**12. NOTES TO THE FINANCIAL STATEMENT**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements for the State Department for Regional and Northern Corridor Development. 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:

*i) Kimira-Oluch Smallholder Farm Improvement project (KOSFIP)*

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Transfers from the Exchequer**

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



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**External Assistance**

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the State Department.

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

During the year ended 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to these financial statements

**5. Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in

**State Department for Regional and Northern Corridor Development**  
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the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**6. 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 at the end of the financial year.

**Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs.200,000 compared to KShs.0 in prior period as indicated on note 11. There were no restrictions on cash during the year.

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and

**State Department for Regional and Northern Corridor Development  
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for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

**11. Comparative Figures**

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

**12. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

**13. Errors**

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

During the year, there were no errors that were corrected.

**14. Related Party Transactions**

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

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1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2021-2022	2020-2021
			USD	Kshs	Kshs
<b>Grants received from Multilateral Donors (International Organizations)</b>					
African Development Bank	30.06.22	Direct	194,816.55	21,702,564	10,691,553
<b>Total</b>			<b>194,816.55</b>	<b>21,702,564</b>	<b>10,691,553</b>

2 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	1,045,258,605	454,730,950
Total Exchequer releases for quarter 2	566,180,782	586,982,421
Total Exchequer releases for quarter 3	548,598,584	424,847,454
Total Exchequer releases for quarter 4	2,425,139,727	1,508,507,079
<b>Total</b>	<b>4,585,177,698</b>	<b>2,975,067,904</b>

The budgeted exchequer was Kshs.4,847,062,275 (recurrent- Kshs.2,477,562,275 and development- Kshs.2,369,500,000) while the received exchequer was Kshs.4,585,177,698 thus fully funded at 95 utilisation%

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**3 Proceeds from Foreign Borrowings**

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing - Direct payments	104,146,275	0
<b>Total</b>	<b>104,146,275</b>	<b>0</b>

**4 Compensation to Employees**

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	79,869,132	67,432,819
Basic wages of temporary employees	34,453,654	0
Personal allowances paid as part of salary	35,235,197	26,489,301
<b>Total</b>	<b>149,557,983</b>	<b>93,922,120</b>

There was an increase in the number of higher cadre employees who were transferred to the State Department thus increasing the component of compensation of employees. The basic wages of temporary employees was for KOSFIP employees for the period under report

**5 Use of Goods and Services**

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	1,640,204	500,000
Communication, supplies and services	4,350,920	961,615
Domestic travel and subsistence	15,832,419	7,734,520
Foreign travel and subsistence	1,153,225	873,050
Printing, advertising and information supplies & services	1,560,957	373,177
Training expenses	6,386,430	1,862,280
Hospitality supplies and services	10,040,618	7,761,196
Specialized materials and services	1,326,556	441,887
Office and general supplies and services	3,689,686	2,204,463
Fuel Oil and Lubricants	5,757,063	1,631,615
Other operating expenses	65,033,268	299,292
Routine maintenance – vehicles and other transport equipment	4,604,155	1,438,399
Routine maintenance – other assets	4,995,964	211,776
<b>Total</b>	<b>126,371,465</b>	<b>26,293,270</b>

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The State Department experienced budget cuts in the year under report. This explains the 62% change in the expenditure under use of goods and services.

**6 a: Grants and Transfers to other Government Entities**

Description	2021-2022 Kshs	2020-2021 Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of govt	2,249,000,000	1,768,800,000
Capital grants to government agencies and other level of govt	2,153,048,839	1,082,591,453
<b>Total</b>	<b>4,402,048,839</b>	<b>2,851,391,453</b>

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

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

Description	Recurrent Kshs	Development Kshs	Total 2021/2022 Kshs	2020/2021 Kshs
<b>Transfers to SAGAs and SCs</b>				
Lake Basin Development Authority (LBDA)	272,210,000	555,000,000	827,210,000	446,553,400
Tana and Athi Rivers Development Authority (TARDA)	409,500,000	182,700,000	592,200,000	340,275,000
Coast Development Authority (CDA)	217,680,000	220,108,000	437,788,000	308,900,500
Ewaso Ngiro North Development Authority (ENNDA)	284,240,000	445,392,000	729,632,000	832,358,000
Ewaso Ngiro South Development Authority (ENSDA)	404,890,000	340,000,000	744,890,000	385,500,500
Kerio Valley Development Authority (KVDA)	208,180,000	244,000,000	452,180,000	157,518,500
LAPSSET Corridor Development Authority	452,300,000	100,000,000	552,300,000	317,691,552
<b>TOTAL</b>	<b>2,249,000,000</b>	<b>2,087,200,000</b>	<b>4,336,200,000</b>	<b>5,022,499,999</b>

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We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement. KVDA inter entity figure includes an amount of Kshs.60,000,000 transferred to the SAGA for legal fees.

**Note; Reconciliation of note 6 (a) and 6(b)**

Grants as per note 6(a)		4,402,048,839
Add: Legal fees not classified as grants	60,000,000	
Less: Direct payments not in schedule Of inter entity confirmations		
i ) Sigor Wei Wei project	(104,146,275)	
ii ) LAPSET project	<u>(21,702,564)</u>	<u>( 125,848,839)</u>
Grants as per note 6(b)		<u><u>4,336,200,000</u></u>

**7. Social Security Benefits**

	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	0	10,247,397
<b>Total</b>	<b>0</b>	<b>10,247,397</b>

**8. Acquisition of Assets**

<b>Non -Financial Assets</b>	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	3,745,721	485,246
Rehabilitation of Civil Works	28,310,177	0
<b>Total</b>	<b>32,055,898</b>	<b>485,246</b>

The amount for rehabilitation of civil works was implemented under KOSFIP.

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Cash and Bank Accounts  
 9: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Recurrent, /Development, Deposit	Exchange rate (if in foreign currency)	2021-2022 Kshs	2020-2021 Kshs
Central bank of Kenya, Recurrent Account No. 1000384816 Kshs	Kenya Shillings	Recurrent		91,358	3,244,521
Central bank of Kenya, Development Account No.1000384832 Kshs	Kenya Shillings	Development		815,955	0
Central bank of Kenya, Deposit Account No.1000454334 Kshs	Kenya Shillings	Deposit		200,000	0
<b>Total</b>				<b>1,107,313</b>	<b>3,244,521</b>

10: Salary Advances

Description	2021-2022 Kshs	2020-2021 Kshs
Salary advances	260,489	175,450
<b>Total</b>	<b>260,489</b>	<b>175,450</b>

The breakdown of the advance is as follows

Name of Officer or Institution	Date Advance Taken	Amount Taken Kshs	Amount recovered Kshs	Balance Kshs
Elizabeth Abong'o	14/01/2021	199,800	99,900	99,900
Christopher Katwai	03/02/2022	200,000	125,000	75,000
Peter Kanyiri	22/11/2021	68,560	44,860	23,700
Susan Waithera	05/04/2022	82,520	20,631	61,889
<b>Total</b>		<b>550,880</b>	<b>290,391</b>	<b>260,489</b>



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11. Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	200,000	0
<b>Total</b>	<b>200,000</b>	<b>0</b>

12. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	3,244,521	952,423
Account Payable	0	(912,509)
Salary Advance	175,450	0
<b>Total</b>	<b>3,419,971</b>	<b>39,914</b>

13. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance c/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank Account Balances	3,244,521	3,244,521	0
<b>Totals</b>	<b>3,244,521</b>	<b>3,244,521</b>	<b>0</b>

Kshs 3,244,521 was unspent bank balances as at 30th June 2021 which was recovered by The National Treasury on 23rd July 2021 and adjusted by a journal.

14. (Increase)/ Decrease in Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July (A)	175,450	0
Receivables As At 30 <sup>th</sup> June (B)	260,489	175,450
<b>(Increase) in Receivables (C)=(B-A)</b>	<b>(85,039)</b>	<b>175,450</b>

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15. Increase/ (Decrease) in Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	0	0
Payables As At 30 <sup>th</sup> June	200,000	0
Increase/ (Decrease) In Payables	200,000	0

16. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the State Department for Regional and Northern Corridor Development

- Key management personnel that include the Cabinet Secretaries and Accounting Officers

1. Cabinet Secretary	Hon. Betty C. Maina, EGH
2. Principal Secretary/Accounting Officer	Dr. Belio R. Kipsang, CBS
3. Secretary Regional	Emilio Ndigwa Mugo
4. Director Northern Corridor	Maina Kiondo
5. Secretary Administration	Christopher Musumbu
6. A/g National Coordinator	Dr. Alfred Mungai
7. A/g Director Regional Development	Wanjiku Manyatta
7. Deputy Accountant General	CPA Tom Odundo
8. Principal Supply Chain Management Officer	Beatrice Kahiu
9. Chief Finance Officer	Beldine Omolo
10. Director HRM	Douglas Njeru
11. Chief Economist	Nicholas Thairu

- State Corporations and Semi-Autonomous Government Agencies.

SAGAs
Lake Basin Development Authority (LBDA)
Tana and Athi Rivers Development Authority (TARDA)
Coast Development Authority (CDA)
Ewaso Ngiro North Development Authority (ENNDA)

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Ewaso Ngiro South Development Authority (ENSDA)
Kerio Valley Development Authority (KVDA)
LAPSSET Corridor Development Authority (LCDA)
<b>Projects-GoK counterpart funding</b>
Kimira Oluch Smallholders Farm Improvement Project (KOSFIP) in Homa Bay

17. Other Important Disclosures

	Kshs	Kshs
<b><u>Key Management compensation</u></b>		
Key Management Compensation ( Social benefit)	0	10,247,397
<b>Total Key Management Compensation</b>	<b>0</b>	<b>10,247,397</b>
<b><u>Transfers to related parties</u></b>		
Transfers to SAGAS	4,402,048,839	2,788,797,452
Transfers to Development Project	0	62,594,000
<b>Total Transfers to related parties</b>	<b>4,402,048,839</b>	<b>2,851,391,453</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,585,177,698	2,975,067,904
Proceeds from domestic and foreign grants	21,702,564	10,691,553
<b>Total Transfers from related parties</b>	<b>4,606,808,262</b>	<b>2,985,759,457</b>

18: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of civil works	2,439,340,189	0	0	2,439,340,189
Supply of goods	815,820	3,458,980	815,820	3,458,980
Supply of services	5,325,719	4,691,987	4,339,569	5,678,137
Compensation (Gratuity)	3,438,755	0	0	3,438,755
<b>Total</b>	<b>2,448,920,483</b>	<b>8,150,967</b>	<b>5,155,389</b>	<b>2,451,916,061</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved )	Timeframe:
1662	<p>Pending Bills            Annex 1 analysis of other pending payables reflects Pending bills totaling Kshs.2,439,340,189.00. Included in the amounts are bills totaling to Kshs.2,438,725,299.00 which had no supporting document. In the absence of supporting documents, it was not possible to confirm the authenticity of the pending bills amounting to Kshs.2,438,725,299 and whether the bills are a proper charge to public funds. Further failure to settle pending bills during the year in which they relate to adversely affects the provision of the subsequent year to which they have to be charged</p>	<p>Pending bills as reflected in the report for 2019/2020 amounted to Kshs 2,439,340,189.00 and comprised of two items as follows:            Pending bills pertaining to Kimira Oluch smallholder Improvement Project amounts to Kshs 867,449,206            Pending bills pertaining to 5 consultancy services on the 5 multipurpose dams amounts to Kshs 1,571,890,983.</p>	Accounting Officer/The National Treasury	Not resolved	2022/2023
		<p>The above pending bills are historical in nature having been incurred in the financial years 2010/2011 and 2011/2012 respectively when the State Department was then Ministry of Regional Development.            Following the establishment of the State Department for Regional and Northern Corridor Development via the Executive Order No 1 of June</p>			

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	<p>Irregular Advance Payment for Kimwarer Multipurpose Dam Development Project</p> <p>The statement of receipts and payments as at 30 June, 2020, reflects proceeds from foreign borrowing of Kshs.3,666,495,236 out of which Kshs.3,485,500,628 was paid to International Joint Venture firm on 27 September, 2018. The payment, which was effected in the books of the State Department on 2 November, 2018 through journal entries, was an advance for designing, building and transfer of the proposed Kimwarer Multipurpose Dam Development Project. Available information indicates that this matter is under investigations by the relevant authorities.</p>	<p>2018, the pending bills were handed to the State Department in the FY 2018/2019.</p> <p>The State Department has in the period under consideration carried out verification of the pending bills in question and having satisfied itself on their eligibility for payment, a request has been placed with the National Treasury and Planning for consideration for a budget provision.</p> <p>The above pending bills and supporting documents were availed for audit</p>	Accounting Officer	Not resolved	Matter in Court
1664.1		<p>The advance payment of Kshs.3,485,500,628 made to International Joint Venture firm was supported by the contract between KVDA and CMC di Ravenna- Itinera Joint Venture dated 5th April, 2017 contract number KVDA/RFP/36/2015/15.</p> <p>This payment was supported by documents submitted by Kerio Valley Development Authority and forwarded to Treasury (External Resources Department) for payment. However, the matter is currently in court awaiting determination.</p>			

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1663	<p>Budget Performance and Control</p> <p>The State Department received Exchequer receipts totaling Kshs. 5,224,758,438 against an approved budget of Kshs.5,884,758,438 resulting to a shortfall of Kshs. 660,000,000 or 11%. Similarly actual expenditure amounted to Kshs.5,224,718,525 against the approved budget of Kshs. 5,884,758,438 resulting to under absorption of Kshs. 600,039,913 or 11.2% which occurred mainly under transfers to other Government entities. The shortfall in budgeted receipts and under-absorption implies that the overall goals and objectives of the State Department were not achieved as planned.</p>	<p>Proceeds from foreign borrowing Kshs.200,000,000 – These were funds meant for the ongoing Wei Wei phase III integrated irrigation project which is being implemented by KVDA. These proceeds were not realized because the financing bank delayed in confirming declaration of the contract component as effective and the contractor delayed in taking the site.</p> <p>Proceeds from sale of assets and other receipts (KShs.460,000,000) –These are AIA collected and accounted for directly to The National Treasury by RDAs</p>	DAG	Resolved	N/A
1671.2	<p>Repair of Motor Vehicle -KOSFIP</p> <p>Records on repair of motor vehicles indicated that a sum of Kshs.1,288,204 was spent on repair of one of the Project's motor vehicles – GK 784Q – at the Dealer's garage. However, the pre-repair report prepared by the Ministry of Infrastructure, Housing and Urban Development had estimated that the repairs would cost Kshs.750,000 and therefore the payment resulted in the over-expenditure of Kshs.538,204. Further, no post-repair inspection report was prepared to confirm that the vehicle was repaired as contracted or paid for. Consequently, the regularity and value for money on payments totaling Kshs.1,288,204 incurred on repair of the vehicle could not be confirmed</p>	<p>The government mechanical inspection team's estimated cost of repair of GK 784Q of Kshs 750,000 was arrived at without opening the engine to assess the actual extent of damage to the components like engine block, pistons, cone rods, rings, cone bearings, main bearings and crankshaft among others. The cost was therefore an estimation and not actual. Furthermore, the Government Mechanical Inspection Team drew the repair cost estimation using the low priced none durable and unreliable parts from Taiwan, locally available in spare shops and garages. It also never considered VAT.</p>	Accounting officer/ Project Manager	Not resolved	2 months

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1671.3	<p>Travel Costs and Accommodation Expenses          -KOSFIP          Examination of records on travel and accommodation costs totaling Kshs.25,563,305 incurred in the year under review highlighted the following anomalies: i. Two (2) officers travelled to collect laptops from a supplier in Nairobi where they stayed for five days while, reportedly, awaiting the payment cheque to mature. Their stay in the City cost taxpayers Kshs.199,250 which sum amounted to wasteful expenditure.</p>	<p>The quotation of Kshs.1,288,204 (VAT inclusive) and Kshs 833,185.87 (VAT exclusive) was drawn by Toyota Kenya, dealer in genuine Toyota Parts, after dismantling the engine and assessing to evaluate every engine component mentioned above with defect that needed replacement. Their assessment of cost in this case was actual, not an estimation as in the above case.          No post repair inspection was done due to government inspection team being non-committal after being approached.</p>	Accounting Officer/ Project Manager	Not Resolved	2 months
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1672	<p>Construction of Resettlement Houses and Chain-Link Fencing of Water Storage Reservoir.-KOSFIP</p> <p>During the year under review, the Management awarded contracts to various contractors for construction of sixteen (16) lots of resettlement houses and chain-link fencing for water storage reservoirs. The contracts had an aggregate value of Kshs.125,262,400. However, Management applied restricted tendering instead of open tendering to procure the contractors' services. This was contrary to Section 91 of Public Procurement and Asset Disposal Act, 2015 which provides open tendering as the conventional way to procure common-user goods, works and services. No plausible explanation was provided by Management for the failure to follow the Procurement Law. As a result, the contracts worth Kshs.125,262,400 were irregular and there was no confirmation that value for money was attained on the contracts.</p>	<p>The Accounting Officer submitted that the project procured works of resettlement houses and fencing of water storage reservoirs through restricted tendering based on section 102(a) of the Act 2015.</p>	Accounting Officer/Project Manager	Not Resolved	3 months
1673	<p>Ethnic Composition of Staff -KOSFIP</p> <p>During the year under review, the total number of employees was thirty-two (32) out of which twenty-four (24) representing 75% were from the dominant community in the project Report on the Examination of the Report of the Auditor-General on the Financial Statements for the National Government for the Year ended 30th June 2020 Page 969 contrary to</p>	<p>The Accounting Officer submitted that the project has two categories of staff; - Seconded staff ; from Lake Basin, Homa Bay County and National Government- The project management did not have control over the ethnic composition of staff members who were seconded from the sources mentioned above -</p>	Accounting Officer/Project Manager	Not Resolved	2 months



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1674	<p>requirement of Article 232(1)(h) of the Constitution and Section 7(1) and (2) of the National Cohesion and Integration Act, 2008. Consequently, the project is in breach of the law.</p>	<p>Contracted Staff- By the Parent Ministry- Jobs were officially advertised in the daily newspapers, and applicants were shortlisted and underwent a competitive interview after which jobs were awarded on merit.</p>			
1675	<p>Lack of Risk and Disaster Management Policies -KOSFIP          The Project does not have risk and disaster management policies which include fraud prevention mechanism. Failure to develop a risk management policy meant that the entity do not have a framework for management of risks and hence it was not possible to identify, assess and control risks. Submission by the Accounting Officer Report on the Examination of the Report of the Auditor-General on the Financial Statements for the National Government for the Year ended 30th June 2020.</p>	<p>The Accounting Officer submitted that a risk management policy is being developed soonest possible to divert the possibility of exposure to the risks mentioned among other unforeseen dangers arising from unpreparedness.</p>	<p>Accounting Officer/Project Manager</p>	<p>Partially resolved</p>	<p>3 months</p>
1675	<p>Lack of Audit Committee-KOSFIP          Available information indicates that the Project has not established an Audit Committee contrary to Section 73(5) of the Public Finance Management Act, 2012 which states that every public entity shall establish an Internal Audit Committee whose composition and functions are prescribed in Regulations. Consequently, Management has contravened the law on</p>	<p>The Accounting Officer submitted that the Project did not have an Audit Committee in place, instead the internal auditor, whose function was added later as partial effort to support the internal controls as part of GoK human resource contribution, reports to the Project Manager directly both administratively and functionally</p>	<p>Accounting Officer</p>	<p>Not Resolved</p>	<p>3 months</p>


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	<p>internal control and as a result, oversight on the Project is weak</p>	<p>GoK and ADF in the appraisal report envisaged that the Project was to be audited annually by independent consultants supervised by Office of the Auditor General.</p>			
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 Principal Secretary  
 Dr. Belio R. Kipsang, CBS

  
 Deputy Accountant General  
 Tom M. Odundo  
 ICPAK Member Number: 5430

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ANNEX I. ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracte	Amount Paid To-Date	Outstanding Balance 30.06.2022	Outstanding Balance 30.06.2021	Comments
		a	b	c	d=a-c		
<b>Kimira Oluch Smallholder Irrigation Scheme</b>							
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	14,021,395			14,021,395	14,021,395	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	18,027,752			18,027,752	18,027,752	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	47,694,910			47,694,910	47,694,910	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	68,977,619			68,977,619	68,977,619	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	150,406,616			150,406,616	150,406,616	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	101,648,067			101,648,067	101,648,067	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	107,615,749			107,615,749	107,615,749	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	74,411,433			74,411,433	74,411,433	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	28,126,080			28,126,080	28,126,080	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Major works	9,137,378			9,137,378	9,137,378	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	15,032,452			15,032,452	15,032,452	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	33,312,578			33,312,578	33,312,578	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	39,414,642			39,414,642	39,414,642	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	79,481,531			79,481,531	79,481,531	
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	44,439,594			44,439,594	44,439,594	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 30.06.2022	Outstanding Balance 30.06.2021	Comments
M/s Sino Hydro Corporation in Joint Venture with Machiri LTD	Minor works	35,701,410			35,701,410	35,701,410	
<b>Consultancy Services for Multi Purpose Dams</b>							
M/s Teenica Y Proyectos, S.A (TYPASA)Spain	Nandi Forest Multipurpose Dam	6,808,308			6,808,308	6,808,308	
M/s SMEC(Australia)	Magwaga Multipurpose Dam	21,403,045			21,403,045	21,403,045	
M/s Egis International (France) in Consortium with ISL, SCP, Egis Becon Kenya and CAS Consultant LTD	High Grands Falls Dam	96,594,160			96,594,160	96,594,160	
M/S Naqsh Tarsim Milad Consulting Engineers (P.J.S.CO) Iran	Aror Multipurpose Dam	222,860,156			222,860,156	222,860,156	
M/S Consulting Engineering Service (India) Private Limited	Mwache Dam	304,477,546			304,477,546	304,477,546	
M/s Teenica Y Proyectos, S.A (TYPASA)Spain	Lower Ewaso Ngiro South Multipurpose Dam	919,747,768			919,747,768	919,747,768	
Silver Africa tours and Safaris	Air tickets	1,463,265		1,463,265	0	1,463,265	
Elite Times Ventures Limited	Air Tickets	148,810		148,810	0	148,810	
TARDA	Conference facilities	986,150		0	986,150	986,150	
Telkom Kenya	Internet services	222,300		222,300	0	222,300	
Aimat company	Cleaning services	2,126,082		2,126,082	0	2,126,082	
Arca Continental services	Mineral water	28,320		28,320	0	28,320	
Decasa Restaurant	Catering	379,112		379,112	0	379,112	

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Name	Brief Transaction Description	Original Amount	Date Payable (Contracte d)	Amount Paid To-Date	Outstanding Balance 30.06.2022	Outstanding Balance 30.06.2021	Comments
	services						
R.H Devani	Fuel	787,500		787,500	0	787,500	
Kipngetch Arap Korir	Gratuity	3,438,755		0	3,438,755	3,438,755	
<b>Sub Total B/F</b>		<b>2,448,920,483</b>	<b>0</b>	<b>5,155,389</b>	<b>2,443,765,094</b>	<b>2,448,920,483</b>	
<b>Additions during the year</b>							
Jadore Africa		1,054,425		0	1,054,425	0	
Veeko Enterprises		315,000		0	315,000	0	
Chellyar Supplies		183,000		0	183,000	0	
Acubarr Enterprises		190,805		0	190,805	0	
Jackmer Ventures		411,600		0	411,600	0	
KSG Embu.		318,000		0	318,000	0	
Chambai Safari Hotel		504,000		0	504,000	0	
Aimat Company Ltd		2,138,368		0	2,138,368	0	
Telcom Kenya		417,600		0	417,600	0	
M/s Elite Times Ventures		87,690		0	87,690	0	
M/s Silver Africa Tours		978,625		0	978,625	0	
M/s Air Fares Travel Agency		225,300		0	225,300	0	
M/s Angani Tours & Travel		348,260		0	348,260	0	
M/s Pago Airways Travel Services Ltd.		742,344		0	742,344	0	
Realdge Africa		235,950		0	235,950	0	
<b>Sub Total</b>		<b>8,150,967</b>	<b>0</b>	<b>5,155,389</b>	<b>8,150,967</b>	<b>0</b>	
<b>GRAND TOTALS</b>		<b>2,458,057,600</b>		<b>5,155,389</b>	<b>2,451,916,061</b>	<b>2,448,920,483</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Refurbishment of Buildings and structures	19,993,400	0	0	0	19,993,400
Transport equipment	74,974,728	0	0	0	74,974,728
Office equipment, furniture and fittings	52,556,888	3,745,721	0	0	56,302,609
Infrastructure Assets- ( Rehabilitation of civil works)	0	28,310,177	0	0	28,310,177
Purchase of specialised plant ,Machinery and Equipment	9,411,498	0	0	0	9,411,498
<b>Total</b>	<b>156,936,514</b>	<b>32,055,898</b>	<b>0</b>	<b>0</b>	<b>188,992,412</b>

**ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY STATE DEPARTMENT OF REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	Kimira Oluch Smallholder Irrigation Scheme	Irrigation farming	Wilson Omulo A/g Project Manager	Yes

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ANNEX 4 –LIST OF SAGAS AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT OF REGIONAL AND  
 NORTHERN CORRIDOR DEVELOPMENT

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (Yes/no)
1	Lake Basin Development Authority	Plan and co- ordinate the implementation of development projects in the Lake Victoria Basin	Dr. Raymond Omollo	827,210,000	YES
2	Tana and Athi Rivers Development Authority	Plan and co- ordinate the implementation of development projects in Tana and Athi Rivers Basins	Mr. Emilio N. Mugo Ag. MD	592,200,000	YES
3.	Coastal Development Authority	Plan and co- ordinate the implementation of development projects in Coastal Regions	Dr. Mohammed Keinan Hassan, OGW	437,788,000	YES
4	Ewaso Ng'iro North Development Authority	Plan and co- ordinate the implementation of development projects in Ewaso Ng'iro North and Catchment areas	Eng. Ali Hassan Ibrahim, PhD	729,635,000	YES
5	Ewaso Ng'iro South Development Authority	Plan and co- ordinate the implementation of development projects in Ewaso Ng'iro south and Catchment areas	Mr. Ngala Oloiptip	744,890,000	YES
6	Kerio Valley Development Authority	Plan and co- ordinate the implementation of development projects Kerio Valley areas of operations	Mr. Sammy Naporos	452,180,000	YES
7	LAPSSET Corridor Development Authority	Part of vision of Kenya 2030 infrastructure projects that brings together Kenya, Ethiopia and South Sudan (Roads, ports, standard gauge railways, crude oil pipelines etc)	Mr. Stephen Ikua		
	<b>Total</b>			552,300,000 4,336,200,000	YES

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ANNEX 5- REPORTS GENERATED FROM IFMIS**

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
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### Trial Balance Comparison Report

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320200 Grants from International Organizations - Direct Payments AIA	0.00	21,702,563.65	0.00	10,691,552.50
1320000 Grants from International Organisations	0.00	21,702,563.65	0.00	10,691,552.50
2110100 Basic Salaries - Permanent Employees	79,869,131.75	0.00	67,432,819.15	0.00
2110200 Basic Wages - Temporary Employees	34,453,654.10	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	35,235,197.40	0.00	26,489,300.55	0.00
2110000 Wages and Salary Contributions	149,557,983.25	0.00	93,922,119.70	0.00
2210100 Utilities, Supplies and Services	1,640,204.00	0.00	500,000.00	0.00
2210200 Communication, Supplies and Services	4,350,919.40	0.00	961,615.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	15,832,419.00	0.00	7,734,520.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,153,225.00	0.00	873,050.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,560,957.10	0.00	373,177.00	0.00
2210700 Training Expenses	6,386,430.00	0.00	1,862,280.00	0.00
2210800 Hospitality Supplies and Servi	10,040,618.00	0.00	7,761,196.00	0.00
2211000 Specialised Materials and Supp	1,326,556.00	0.00	441,887.00	0.00
2211100 Office and General Supplies and Services	3,689,686.00	0.00	2,204,463.00	0.00
2211200 Fuel Oil and Lubricants	5,757,063.00	0.00	1,631,614.65	0.00
2211300 Other Operating Expenses	65,033,268.35	0.00	299,292.00	0.00
2210000 Goods and Services	116,771,345.85	0.00	24,643,094.65	0.00
2220100 Routine Maintenance - Vehicles	4,604,154.55	0.00	1,438,399.20	0.00
2220200 Routine Maintenance - Other Assets	4,995,964.20	0.00	211,776.00	0.00
2220000 Routine Maintenance	9,600,118.75	0.00	1,650,175.20	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,249,000,000.00	0.00	1,808,800,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	2,153,048,838.90	0.00	1,042,591,452.50	0.00
2630000 Grants & Transfer To Other Govt. Units	4,402,048,838.90	0.00	2,851,391,452.50	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	10,247,397.00	0.00
2710000 Social Security Benefits	0.00	0.00	10,247,397.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,745,721.00	0.00	485,246.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	28,310,176.95	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	32,055,897.95	0.00	485,246.00	0.00
4110500 Other Domestic Lending and On-Lending	0.00	0.00	0.00	0.00
4110000 Domestic Lending and On-lending	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	104,146,275.25	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	104,146,275.25	0.00	0.00
6530100 Recurrent Bank Accounts	91,358.00	0.00	3,244,521.45	0.00
6530000 Recurrent Bank Accounts	91,358.00	0.00	3,244,521.45	0.00
6540100 Development Bank Accounts	815,955.05	0.00	0.00	0.00
6540000 Development Bank Accounts	815,955.05	0.00	0.00	0.00
6550100 Deposit Bank Accounts	200,000.00	0.00	0.00	0.00
6550000 Deposit Bank Account	200,000.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	260,489.00	0.00	175,450.00	0.00
6710000 Domestic Debtors & Advances	260,489.00	0.00	175,450.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	200,000.00	0.00	0.00
7320000 Other Liabilities	0.00	200,000.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	10,520,169.95	17,456,819,829.85	7,275,648.50	12,871,642,132.00
9910000 Provisions	10,520,169.95	17,456,819,829.85	7,275,648.50	12,871,642,132.00
9999900	12,860,946,512.05	0.00	9,889,298,579.50	0.00
9990000 Opening Balance Reserves	12,860,946,512.05	0.00	9,889,298,579.50	0.00
<b>Total</b>	<b>17,582,868,668.75</b>	<b>17,582,868,668.75</b>	<b>12,882,333,684.50</b>	<b>12,882,333,684.50</b>

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

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

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

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

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

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

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

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-21 To : 15-JUL-22

REC-STATE DEPARTMENT FOR REGIONAL AND

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000384816

Balance as per bank certificate	91,358.00
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	
<b>Bank Balance as per Cash Book</b>	<b>91,358.00</b>

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-21 To : 15-JUL-22

REC-STATE DEPARTMENT FOR REGIONAL AN

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000384816

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		<b>Total :</b>	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
		<b>Total :</b>

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
		<b>Total :</b>

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		<b>Total :</b>

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-21 To : 11-JUL-22

DEV-STATE DEPARTMENT FOR REGIONAL AND I

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384832

Balance as per bank certificate 815,955.05

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 815,955.05

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-21 To : 11-JUL-22

DEV-STATE DEPARTMENT FOR REGIONAL AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384832

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		<b>Total</b>	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
		<b>Total</b>

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
		<b>Total</b>

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		<b>Total</b>

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-21 To : 15-JUL-22

DEP-STATE DEPARTMENT FOR REGIONAL AN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000454334

Balance as per bank certificate	200,000.00
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	
<b>Bank Balance as per Cash Book</b>	<b>200,000.00</b>

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-21 To : 15-JUL-22

DEP-STATE DEPARTMENT FOR REGIONAL AN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000454334

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

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

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

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





### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1222-State Department for Regional and Northern Corridor  
Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	21,702,563.65	10,691,552.50
Exchequer releases	4	4,585,177,697.85	2,975,067,904.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	104,146,275.25	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>4,711,026,536.75</b>	<b>2,985,759,456.50</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	149,557,983.25	93,922,119.70
Use of goods and Services	13	126,371,464.60	26,293,269.85
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,402,048,838.90	2,851,391,452.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	10,247,397.00
Acquisition of Assets	18	32,055,897.95	485,246.00
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
<b>TOTAL PAYMENTS</b>		<b>4,710,034,184.70</b>	<b>2,982,339,485.05</b>
<b>SURPLUS/DEFICIT</b>		<b>992,352.05</b>	<b>3,419,971.45</b>

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

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

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

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

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

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

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





### Statement of Financial Position

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances			
Cash Balances	22A	1,107,313.05	3,244,521.45
Total Cash And Cash Equivalents	22B	0.00	0.00
		1,107,313.05	3,244,521.45
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	260,489.00	175,450.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,367,802.05</b>	<b>3,419,971.45</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	200,000.00	0.00
<b>NET FINANCIAL ASSETS</b>		<b>1,167,802.05</b>	<b>3,419,971.45</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	3,419,971.45	39,913.55
Prior Year Adjustment	26	(3,244,521.45)	(39,913.55)
Surplus/Deficit for the Year		992,352.05	3,419,971.45
<b>NET FINANCIAL POSITION</b>		<b>1,167,802.05</b>	<b>3,419,971.45</b>

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

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

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

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

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

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

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



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## STATEMENT OF CASH FLOW

Entity: 1222-State Department for Regional and Northern Corridor Development  
 Current Period: JUL-21 To JUN-22  
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	21,702,563.65	10,691,552.50
Exchequer releases	4	4,585,177,697.85	2,975,067,904.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	149,557,983.25	93,922,119.70
Use of goods and Services	13	126,371,464.60	26,293,269.85
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,402,048,838.90	2,851,391,452.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	10,247,397.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		114,961.00	(1,087,959.50)
Prior year adjustments		(3,244,521.45)	(39,913.55)
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>(74,227,585.70)</b>	<b>2,777,344.40</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	32,055,897.95	485,246.00
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>(32,055,897.95)</b>	<b>(485,246.00)</b>
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	104,146,275.25	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	<b>C</b>	<b>104,146,275.25</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>(2,137,208.40)</b>	<b>2,292,098.40</b>
Cash and Cash Equivalent at BEGINNING of The Year		3,244,521.45	952,423.05
Cash and Cash Equivalent at END of The Year	22A+22B	1,107,313.05	3,244,521.45

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

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

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

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

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

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

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





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
Taxes on Income, Profits and Capital Gains	1110000	Kshs	Kshs
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
Grants from Foreign Governments	1310000	Kshs	Kshs
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		<b>21,702,563.65</b>	<b>10,691,552.50</b>

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account for Q1	9910201	Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q2	9910201	1,045,258,604.75	456,633,795.60
Exchequer Releases/ Provisioning Account for Q3	9910201	566,180,782.30	586,982,420.85
Exchequer Releases/ Provisioning Account for Q4	9910201	548,598,583.60	422,944,609.00
<b>TOTAL</b>		<b>2,425,139,727.20</b>	<b>1,508,507,078.55</b>

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
Grants received by Central Govt from General Govt units	1330100	Kshs	Kshs
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
Borrowing within General Government	5110100	Kshs	Kshs
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
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
<b>TOTAL</b>			

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Foreign Borrowings - Drawdowns through Exchequer	5120100	104,146,275.25	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	104,146,275.25	0.00
<b>TOTAL</b>			

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs



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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
Returns of Equity Holdings		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	79,869,131.75	67,432,819.15
Basic Wages - Temporary Employees	2110200	34,453,654.10	0.00
Personal Allowances paid as part of Salary	2110300	35,235,197.40	26,489,300.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	149,557,983.25	93,922,119.70
<b>TOTAL</b>			

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,640,204.00	500,000.00
Communication, Supplies and Services	2210200	4,350,919.40	961,615.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	15,832,419.00	7,734,520.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,153,225.00	873,050.00
Printing, Advertising and Information Supplies and Services	2210500	1,560,957.10	373,177.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	6,386,430.00	1,862,280.00
Hospitality Supplies and Servi	2210800	10,040,618.00	7,761,196.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	1,326,556.00	441,887.00
Office and General Supplies and Services	2211100	3,689,666.00	2,204,463.00
Fuel Oil and Lubricants	2211200	5,757,063.00	1,631,614.65
Other Operating Expenses	2211300	65,033,268.35	299,292.00
Routine Maintenance - Vehicles	2220100	4,604,154.55	1,438,399.20
Routine Maintenance - Other Assets	2220200	4,995,964.20	211,776.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		126,371,464.60	26,293,269.85

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	2,249,000,000.00	1,808,800,000.00
Capital Grants to Government Agencies and other	2630200	2,153,048,838.90	1,042,591,452.50

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>4,402,048,838.90</b>	<b>2,851,391,452.50</b>

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	10,247,397.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>10,247,397.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	3,745,721.00	485,246.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	28,310,176.95	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
<b>TOTAL</b>		<b>32,055,897.95</b>	<b>485,246.00</b>

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	91,358.00	3,244,521.45
Development Bank Accounts	6540000	815,955.05	0.00
Deposit Bank Account	6550000	200,000.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>1,107,313.05</b>	<b>3,244,521.45</b>

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances		Kshs	Kshs
Debtors & Advances - Govt Owne	6710000	260,489.00	175,450.00
Foreign Debtors & Advances	6720000	0.00	0.00
Other Debtors & Pre-payments	6730000	0.00	0.00
Government Imprests	6740000	0.00	0.00
Agency Accounts	6760000	0.00	0.00
Suspense & Clearance Account	6770000	0.00	0.00
Other Current Assels (System r	6780000	0.00	0.00
	6790000	0.00	0.00
<b>TOTAL</b>		260,489.00	175,450.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
Withholding Taxes		Kshs	Kshs
Deposits	7380000	0.00	0.00
System Required Liabilities A/cs	7310000	0.00	0.00
Other Liabilities	7390000	0.00	0.00
	7320000	0.00	0.00
<b>TOTAL</b>		200,000.00	0.00
		200,000.00	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank		Kshs	Kshs
Opening Balance Cash	22A	3,244,521.45	952,423.05
Opening Balance Receivables - Imprest and Clearance Accounts	22B	0.00	0.00
	23	175,450.00	0.00
Opening Balance-- Deposits		0.00	(912,509.50)
	24	0.00	39,913.55
<b>TOTAL</b>		3,419,971.45	39,913.55

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
Exchequer Provisions		Kshs	Kshs
County Transfers	9910200	3,244,521.45	39,913.55
	9910300	0.00	0.00
<b>TOTAL</b>		3,244,521.45	39,913.55

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Statement of Budget Execution

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22



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%
<b>RECEIPTS</b>							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	50,000,000.00	50,000,000.00	21,702,563.65	28,297,436.35	43.41%
4	0.00	0.00	0.00	0.00	4,585,177,697.85	(4,585,177,697.85)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	129,000,000.00	0.00	0.00	129,000,000.00	104,146,275.25	24,853,724.75	80.73%
8	17,500,000.00	0.00	0.00	17,500,000.00	0.00	17,500,000.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	461,000,000.00	0.00	0.00	461,000,000.00	0.00	461,000,000.00	0.00%
11	607,500,000.00	0.00	50,000,000.00	657,500,000.00	4,711,026,536.75	(4,053,526,536.75)	716.51%
<b>Total</b>							
<b>PAYMENTS</b>							
12	153,500,000.00	0.00	0.00	153,500,000.00	149,557,983.25	3,942,016.75	97.43%
13	93,600,000.00	0.00	36,836,105.00	130,636,105.00	126,371,464.60	4,264,640.40	96.74%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	3,573,700,000.00	0.00	1,610,000,000.00	5,183,700,000.00	4,402,048,838.90	781,651,161.10	84.92%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	59,500,000.00	0.00	(22,773,830.00)	36,726,170.00	32,055,897.95	4,670,272.05	87.28%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>							
	3,880,500,000.00	0.00	1,624,062,275.00	5,504,562,275.00	4,710,034,184.70	794,528,090.30	85.57%



Statement of Budget Execution

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22

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

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

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

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

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

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

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





**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1222-State Department for Regional and Northern Corridor Development**  
**Current Period: JUL-21 To JUN-22**

	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%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	2,468,851,565.85	(2,468,851,565.85)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	17,500,000.00	0.00	0.00	17,500,000.00	0.00	17,500,000.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	461,000,000.00	0.00	0.00	461,000,000.00	0.00	461,000,000.00	0.00%
	<b>Total</b>	<b>478,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>478,500,000.00</b>	<b>2,468,851,565.85</b>	<b>(1,990,351,565.85)</b>	<b>515.96%</b>
<b>PAYMENTS</b>								
	12	153,500,000.00	0.00	0.00	153,500,000.00	149,557,983.25	3,942,016.75	97.43%
	13	93,800,000.00	0.00	(23,163,895.00)	70,636,105.00	66,371,464.60	4,264,640.40	93.96%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	2,531,500,000.00	0.00	196,000,000.00	2,727,500,000.00	2,249,000,000.00	478,500,000.00	82.46%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	6,200,000.00	0.00	(1,773,830.00)	4,426,170.00	3,745,721.00	680,449.00	84.63%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	<b>2,785,000,000.00</b>	<b>0.00</b>	<b>171,062,275.00</b>	<b>2,956,062,275.00</b>	<b>2,468,675,168.85</b>	<b>487,387,106.15</b>	<b>83.51%</b>



**Statement of Budget Execution - Recurrent Expenditure**  
Entity: 1222-State Department for Regional and Northern Corridor Development  
Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:  
Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



**Statement of Budget Execution - Development Expenditure**  
 Entity: 1222-State Department for Regional and Northern Corridor Development  
 Current Period: JUL-21 To JUN-22

	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%
<b>RECEIPTS</b>								
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	50,000,000.00	50,000,000.00	21,702,563.65	28,297,436.35	43.41%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,116,326,132.00	(2,116,326,132.00)	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	129,000,000.00	0.00	0.00	129,000,000.00	104,146,275.25	24,853,724.75	80.73%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	11	129,000,000.00	0.00	50,000,000.00	179,000,000.00	2,242,174,970.90	(2,063,174,970.90)	1252.61%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00	100.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,042,200,000.00	0.00	1,414,000,000.00	2,456,200,000.00	2,153,048,838.90	303,151,161.10	87.66%
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	53,300,000.00	0.00	(21,000,000.00)	32,300,000.00	28,310,176.95	3,989,823.05	87.65%
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%
<b>Total</b>		1,095,500,000.00	0.00	1,453,000,000.00	2,548,500,000.00	2,241,359,015.85	307,140,984.15	87.95%



**Statement of Budget Execution - Development Expenditure**  
**Entity: 1222-State Department for Regional and Northern Corridor Development**  
**Current Period: JUL-21 To JUN-22**

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

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

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

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



### SUMMARY STATEMENT OF DEPOSITS

Entity: 1222-State Department for Regional and Northern Corridor Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	912,509.50
Transfers of retentions during the year	200,000.00	0.00
Payments made out of deposit account during the year	0.00	912,509.50
Closing Balance	200,000.00	0.00
Principal Secretary Controller		
Principal Accounts		

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

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

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

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

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

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

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

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### Budget Execution by Programme and Economic Classification

Entity: 1222-State Department for Regional and Northern Corridor Development

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0305000000		East African Affairs and Regional Integration	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
1013000000					
	2110000	Wages and Salary Contributions	5,504,562,275.00	4,710,034,184.70	794,528,090.30
	2210000	Goods and Services	153,500,000.00	149,557,983.25	3,942,016.75
	2220000	Routine Maintenance	120,636,105.00	116,771,345.85	3,864,759.15
	2630000	Grants & Transfer To Other Govt. Units	10,000,000.00	9,600,118.75	399,881.25
	2710000	Social Security Benefits	5,183,700,000.00	4,402,048,838.90	781,651,161.10
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	4110000	Domestic Lending and On-lending	36,726,170.00	32,055,897.95	4,670,272.05
			0.00	0.00	0.00
		<b>Grand Total</b>	<b>5,504,562,275.00</b>	<b>4,710,034,184.70</b>	<b>794,528,090.30</b>

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

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

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

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

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

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

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







### Budget Execution by Heads and Programmes

Entity: 1222-State Department for Regional and Northern Corridor Development  
 Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1222000100			42,695,857.00	41,540,664.05	1,155,192.95
	1013000000		42,695,857.00	41,540,664.05	1,155,192.95
1222000200			403,180,000.00	208,180,000.00	195,000,000.00
	1013000000		403,180,000.00	208,180,000.00	195,000,000.00
1222000300			566,500,000.00	409,500,000.00	157,000,000.00
	1013000000		566,500,000.00	409,500,000.00	157,000,000.00
1222000400			348,210,000.00	272,210,000.00	76,000,000.00
	1013000000		348,210,000.00	272,210,000.00	76,000,000.00
1222000500			422,390,000.00	404,890,000.00	17,500,000.00
	1013000000		422,390,000.00	404,890,000.00	17,500,000.00
1222000600			235,680,000.00	217,680,000.00	18,000,000.00
	1013000000		235,680,000.00	217,680,000.00	18,000,000.00
1222000700			299,240,000.00	284,240,000.00	15,000,000.00
	1013000000		299,240,000.00	284,240,000.00	15,000,000.00
1222000800			33,846,564.00	32,078,587.40	1,767,976.60
	1013000000		33,846,564.00	32,078,587.40	1,767,976.60
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
1222000900			0.00	0.00	0.00
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
1222001000			28,553,377.00	27,312,653.85	1,240,723.15
	1013000000		28,553,377.00	27,312,653.85	1,240,723.15
1222001100			85,966,477.00	84,289,609.45	1,676,867.55
	1013000000		85,966,477.00	84,289,609.45	1,676,867.55
1222001300			452,300,000.00	452,300,000.00	0.00
	1013000000		452,300,000.00	452,300,000.00	0.00
1222001500			37,500,000.00	34,453,654.10	3,046,345.90
	1013000000		37,500,000.00	34,453,654.10	3,046,345.90
1222100100			98,000,000.00	98,000,000.00	0.00
	1013000000		98,000,000.00	98,000,000.00	0.00
1222100200			57,392,000.00	57,392,000.00	0.00
	1013000000		57,392,000.00	57,392,000.00	0.00
1222100300			28,000,000.00	28,000,000.00	0.00
	1013000000		28,000,000.00	28,000,000.00	0.00
1222100400			60,700,000.00	60,700,000.00	0.00
	1013000000		60,700,000.00	60,700,000.00	0.00
1222100500			34,000,000.00	34,000,000.00	0.00
	1013000000		34,000,000.00	34,000,000.00	0.00
1222100600			69,000,000.00	69,000,000.00	0.00
	1013000000		69,000,000.00	69,000,000.00	0.00
1222100700			12,000,000.00	12,000,000.00	0.00
	1013000000		12,000,000.00	12,000,000.00	0.00
1222100800			60,000,000.00	60,000,000.00	0.00
	1013000000		60,000,000.00	60,000,000.00	0.00
1222100900			141,000,000.00	116,146,275.25	24,853,724.75
	1013000000		141,000,000.00	116,146,275.25	24,853,724.75
1222101000			50,000,000.00	50,000,000.00	0.00
	1013000000		50,000,000.00	50,000,000.00	0.00
1222101100			70,000,000.00	70,000,000.00	0.00
	1013000000		70,000,000.00	70,000,000.00	0.00
1222101200			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101300			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101400			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101500			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101600			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222101800			32,300,000.00	28,310,176.95	3,989,823.05
	1013000000		32,300,000.00	28,310,176.95	3,989,823.05
1222101900			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00

1222102000			10,000,000.00	10,000,000.00	0.00
	1013000000		10,000,000.00	10,000,000.00	0.00
1222102100			22,000,000.00	22,000,000.00	0.00
	1013000000		22,000,000.00	22,000,000.00	0.00
1222102200			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222102300			70,000,000.00	70,000,000.00	0.00
	1013000000		70,000,000.00	70,000,000.00	0.00
1222102400			30,108,000.00	30,108,000.00	0.00
	1013000000		30,108,000.00	30,108,000.00	0.00
1222102500			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222102600			40,000,000.00	40,000,000.00	0.00
	1013000000		40,000,000.00	40,000,000.00	0.00
1222102700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222102800			100,000,000.00	100,000,000.00	0.00
	1013000000		100,000,000.00	100,000,000.00	0.00
1222102900		Oloitokitok Agro Processing Factory Project	49,000,000.00	49,000,000.00	0.00
	1013000000		49,000,000.00	49,000,000.00	0.00
1222103000		Drought Mitigation - CDA	0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222103100		Drought Mitigation - ENNDA	100,000,000.00	100,000,000.00	0.00
	1013000000		100,000,000.00	100,000,000.00	0.00
1222103200		Transaction Advisory Services and Tech Assistance - LAPSSET	50,000,000.00	21,702,563.65	28,297,436.35
	1013000000		50,000,000.00	21,702,563.65	28,297,436.35
1222103400			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222103700			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222103800			395,000,000.00	395,000,000.00	0.00
	1013000000		395,000,000.00	395,000,000.00	0.00
1222103900			0.00	0.00	0.00
	1013000000		0.00	0.00	0.00
1222104000			60,000,000.00	60,000,000.00	0.00
	1013000000		60,000,000.00	60,000,000.00	0.00
1222104100			60,000,000.00	60,000,000.00	0.00
	1013000000		60,000,000.00	60,000,000.00	0.00
1222104200			60,000,000.00	60,000,000.00	0.00
	1013000000		60,000,000.00	60,000,000.00	0.00
1222104300			540,000,000.00	540,000,000.00	0.00
	1013000000		540,000,000.00	540,000,000.00	0.00
1222104800			250,000,000.00	0.00	250,000,000.00
	1013000000		250,000,000.00	0.00	250,000,000.00
		<b>Grand Total</b>	<b>5,504,562,275.00</b>	<b>4,710,034,184.70</b>	<b>794,528,090.30</b>

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

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

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

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

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

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

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



### Budget Execution By Programmes and Sub-Programmes

Entity: 1222-State Department for Regional and Northern Corridor Development

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0305000000		East African Affairs and Regional Integration	0.00	0.00	0.00
	0305050000		0.00	0.00	0.00
	0305060000		0.00	0.00	0.00
1013000000			5,504,562,275.00	4,710,034,184.70	794,528,090.30
	1013010000		5,356,195,857.00	4,566,353,334.00	789,842,523.00
	1013030000		33,846,564.00	32,078,597.40	1,767,976.60
	1013040000		114,519,854.00	111,602,263.30	2,917,590.70
		Grand Total	5,504,562,275.00	4,710,034,184.70	794,528,090.30

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

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

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

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

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

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

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



# PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.		Sh. cts.	
							89,600 =	
6 Beatrice Mba	Sumando Travel							2250 =
Equity Bank	AP demands Kospip			2299				10,500 =
K.C.B.	ii.			2300				23770725
Co-operative bank	credit			2301				530,44595
Paymaster General	WHT for credit			2302				70000 =
Mwambi Muthoka	- payment			2303				70,000 =
Minka Akach	ii.			2304				4500 =
Konga Commercial Bank	AP			2305				13500 =
Equity Bank	AP payment			2306				709655
210 VAT WHT	(Jackson)			2307				41250 =
Equity Bank	Kospip			2308				500 =
Direct	Cashbook undistributed			21066	PV 157			7544 =
Savit	Cashbook undistributed			21072	2150			300 =
Tennique	Cashbook undistributed			21076	2223			520 =
Xaction Media	Cashbook undistributed			21076	2224			
								1222356960 =
								91358 =
								1297492700 =

*[Handwritten signature]*  
14/07/2022

DR. ALFRED N. MUNDI  
DR. EVANIS ATERA  
PURITA W. MACHOLIA

*[Handwritten signature]*  
13/7/2022  
13/7/2022  
13/07/2022  
Machana  
CIMA  
M...  
- Nomor



STATEMENT C Rupdate : 13 JUL 2022

CENTRAL BAN Runtime : 09:58:23

BANKI KUU YA Customer number : 138679

P.O.BOX 6000 Account number : 1000384816

NAIROBI. Account name : REC-STATE DEP FOR REG, NORT COR D-KES

STATEMENT P Opening Balance : 90,024,468.65

No.	Txn. Date	Value Date	Reference	Transaction	Dr. Amount	Cr. Amount	Balance
234	8-Jul-22	8-Jul-22	FT22189KD	Outward RTG 300005859	147,413.80	0	1,796,875.25
				STATE DEPT FOR REG, NORTH COR DEV:CBK MBUKANA ENTERPRISES /REC/0300005859 1175013199			
235	8-Jul-22	8-Jul-22	FT22189ZJO	Outward RTG 300005817	1,705,517.25	0	91,358.00
				STATE DEPT FOR REG, NORTH COR DEV:CBK STANFAJOY COMPANY LIMITED /REC/0300005817 1175012972			
				Totals	90,198,455.50	265,344.85	91,358.00

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STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT  
VOTE 1222 ACCOUNT NO. 1000384816 CBK

Date: 13<sup>th</sup> July, 2022.

Report of the board of survey on the Cash and Bank Balances of **Recurrent Cash Book** as at **30<sup>th</sup> June, 2022.**

The Board consisting of

- Dr. Alfred Mungai..... CHAIRMAN
- Dr. Evans Atera..... MEMBER
- Purity Macharia..... MEMBER

Assembled at the Cash Office At 11.00 AM on the 13<sup>th</sup> July 2022.

And the following cash was produced: -

Notes .....	KES NIL
Silver .....	KES NIL

It was observed that cheques amounting to **KES.....NIL.....** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of Kenyan 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 **30<sup>th</sup> June, 2022**

Cash on hand.	KES	NIL
Bank balance	KES	<u>91,358.00</u>
		91,358.00

The Bank Certificate of Balance showed a sum of **KSHS 90,024,468.05 (Ninety Million, Twenty Four Thousand, Four Hundred And Sixty Eight Cents Sixty Five Only)**.....

Amounting to the credit of the account on...30<sup>th</sup> June 2022

The difference between this figure and the Bank Balance as shown by the Cash Book Is accounted for in the bank reconciliation statement (F.O. 30) attached

Date.....12/7/22

.....  
Chairman

Date.....13/07/2022

.....  
Member

Date.....13/07/2022

.....  
Member

Member  
GPK (L)

**LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND**

Drawer	Date of Cheque	Date received	Amount

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT  
THE DEPARTMENT OF REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

BANK RECONCILIATION AS AT 30.06.2022

SDRNCD RECURRENT R1222


BANK: CENTRAL BANK OF KENYA		
ACCOUNT NO - 1000384816	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		90,024,468.65
Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....		90,198,455.50
Receipts in the Bank Statements not yet recorded in Cash Book.....		-
Payments in the Bank Statement not yet recorded in the Cash Book.....		-
Receipts in the Cash Book not yet recorded in the Bank Statement.....		265,344.85
<b>BANK BALANCE AS PER CASH BOOK .....</b>		<b>91,358.00</b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.  
Prepared by:

Signature..... 

Date..... 12-07-2022

Checked by:

Signature..... 

Date..... 12/07/2022



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**PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT**

**AS AT 30TH JUNE, 2022**

<b>DETAILS</b>	<b>AMOUNT</b>
TRFS Payments	1,206.90
TRFS Payments	1,913.80
TRFS Payments	1,965.50
TRFS Payments	2,241.40
TRFS Payments	2,396.55
TRFS Payments	2,413.80
TRFS Payments	2,586.20
TRFS Payments	2,955.15
TRFS Payments	3,379.30
TRFS Payments	3,448.30
TRFS Payments	3,448.30
TRFS Payments	4,482.75
TRFS Payments	4,645.70
TRFS Payments	4,827.60
TRFS Payments	5,775.85
TRFS Payments	6,206.90
TRFS Payments	7,096.55
TRFS Payments	7,241.40
TRFS Payments	7,251.70
TRFS Payments	7,543.10
TRFS Payments	10,905.15
TRFS Payments	80,952.00
EQUITY BANK LIMITED	2,250.00
EMILIO NDWIGA MUGO	3,000.00
DOMINICS NYANDIGAH OGWARI	3,000.00
TRFS Payments	3,103.45
TRFS Payments	3,451.70
TRFS Payments	4,827.60

KENYA COMMERCIAL BANK LIMITED	10,500.00
NATIONAL HOSPITAL INSURANCE FUND	18,000.00
NATIONAL SOCIAL SECURITY FUND	19,440.00
JOSPHINE JEPCHIRCHIR KIPLOO	20,000.00
DOMINIC WANYAMA APOPO	20,000.00
DOROTHY WALEGHWA NZIBI	21,000.00
WILLIAM OTIENO OGOLA	21,000.00
DOMINIC WANYAMA APOPO	21,000.00
PURITY WAITHERERO MACHARIA	21,000.00
DOROTHY AKINYI	21,000.00
BENARD NGENO KIPKOECH	28,840.00
FIDELICE MUKITE MUKISU	31,500.00
DAVID KIPSANG BIRGEN	31,500.00
KIPKETER NGETICH SIMEON	31,500.00
BRENDA KWAMBOKA GUTO	31,500.00
TERESIA WANJIKU KAHURA	31,500.00
EUNICE CHERONO CHEMEL	31,500.00
JOSPHINE JEPCHIRCHIR KIPTRIO	31,500.00
MERCY TUIGO MUTHONI	31,500.00
PETER KIPKOECH TENAI	31,500.00
CALYSTUS AGERON MILO	31,500.00
SARETO K AMOS	31,500.00
JACKLINE LEAH ATIENI ONYANGO	31,500.00
SUSAN WAITHIRA CHEGE	31,500.00
SYLVESTER OTIENO OWINO	31,500.00
REGINA NYAMBURA NJUGI	31,500.00
RACHEL WANJIKU NJAGI	40,410.00
VIVIAN AKOTH OGENDI	41,250.00
EQUITY BANK LIMITED	52,500.00
TERESA WANGUI WACHIRA	52,500.00
CATHERINE WAIRIMU NGLIE	52,500.00
FIDELICE MUKITE MUKISI	52,500.00
ABDULLAHI SOMO MEYMUJA	52,500.00
MONICAH WANJIRU MEMIA	52,500.00
SUSAN MUTHONI KARANGA	52,500.00
ANISIA MWENDIA IRERI	52,500.00
CELINA NANCY WANGIATHI TUGU	52,500.00
LUCY NYAMBURA MAINA	57,000.00
COOPERATIVE BANK OF KENYA	62,010.00
HAMZA ELMOGE NUR	68,793.10
CITYWIDE STAR LINKS ENTERPRISES	70,000.00
THOMAS MWANDORI WANJIKU	70,000.00
DENNIS KAMAU MWANGI	70,000.00
MAKONJIO FRANKLINE MATINDECHERE	70,000.00

DOMINICS NYANDIGAH OGWARI	70,000.00
HENRY OTIENO WERE	70,000.00
MICHAEL MUNGAI KARIUKI	70,000.00
ATIENO BEATRICE MBAI	70,000.00
MILKA ALUOCH ONYANGO	70,000.00
MWENDE MUTHOKA	70,000.00
EUNICE NYARIEKO MAYAKA	70,000.00
ELIZABETH ATIENO KAROS	70,000.00
TERESA KWAMBOKA MAROKO	70,000.00
JOSEPHINE WAWIRA GICHERU	70,000.00
VIVIAN AKOTH OGENDI	70,000.00
HAMZA ELMOGE NUR	70,000.00
JANE NYAGUTHII THUKU	70,000.00
LEONARD MICHENI BOORE	70,000.00
MONICAH WANJIRU MEMIA	70,000.00
DOROTHY WALEGHWA NZIKI	70,000.00
MARTHA WANJA NYAGA	70,000.00
NANCY CHEBET	70,000.00
TERESIA WAITHERA MBURU	70,000.00
RUTH WACEKE MWANGI	70,000.00
ALFRED NGUGI MUNGAI	89,088.00
WILSON OUMA OMULO	100,000.00
GEORGE GATHUA MATHU	105,000.00
RACHEL WANJIKU NG'ANG'A	105,000.00
AILEEN BONUKE	105,000.00
PETER NDOGO KANYIRI	105,000.00
COOPERATIVE BANK OF KENYA	105,008.40
LENIX GENERAL SERVICES	109086.2
LATUKEFU COMPANY	112,034.50
COOPERATIVE BANK OF KENYA	112,509.00
COOPERATIVE BANK OF KENYA	112,509.00
COOPERATIVE BANK OF KENYA	116,259.00
COOPERATIVE BANK OF KENYA	116,259.30
COOPERATIVE BANK OF KENYA	116,259.30
COOPERATIVE BANK OF KENYA	116,676.00
COOPERATIVE BANK OF KENYA	125,010.00
COOPERATIVE BANK OF KENYA	125,010.00
SASSO SYSTEMS	127,758.60
COOPERATIVE BANK OF KENYA	129,177.00
COOPERATIVE BANK OF KENYA	129,177.00
COOPERATIVE BANK OF KENYA	129,177.00
THE KENETOS GENERAL SUPPLIES	136,603.45
MAINA KIONDO	137,112.00
CITYWIDE STAR LINKS ENTERPRISES	137,586.20

PERPETUA WANJIKU MANYAETA	140,000.00
BEATRICE KANANU KAHILU	140,000.00
WANJIRU CLARA MBAU	140,000.00
NICHOLAS KIUGI THAIRU	140,000.00
TOM MBUYA ODUNDO	140,000.00
JOSEPH KIPLANGAT CHIRCHIR	140,000.00
STEPHEN NYAKUNDI MENGINE	140,000.00
SIMON NYAGA NJOGU	140,000.00
PATRICK NJAAGA CHEGE	140,000.00
BELDINE OMOLO ACHIENE	140,000.00
NELB GENERAL SUPPLIERS	147,413.80
PIUSDERAILINK ENTERPRISES	168,444.85
ALFRED NGUGI MUNGAI	175,000.00
MAINA KIONDO	175,000.00
WAIRAGU DOUGLAS NJERU	175,000.00
Mk Siley Limited	192,620.70
KENBENS COMPANY	196,551.70
ELBA BLISS ENTERPRISES	196,551.70
EMILIO NDWIGA MUGO	210,000.00
CHRISTOPHER KATWAI MUSUMBU	210,000.00
VEEKO ENTERPRISES	255,517.25
RICHARD BELIO KIPSANG	262,500.00
FOOT ARMOUR LIMITED	264,804.30
FORTIZO AZURE AGENCIES	275,172.40
WILSON OUMA OMULO	306,000.00
VINSHAMAR LIMITED	329,224.15
MCNESH GENERAL MERCHANTS	353,793.10
WILSON OUMA OMULO	391,000.00
ELBA BLISS ENTERPRISES	412,758.60
ALLANITO ENTERPRISES	413,348.30
SARKAT COMMERCIAL AGENCIES	429,956.90
COOPERATIVE BANK OF KENYA	532,700.00
COOPERATIVE BANK OF KENYA	546,350.00
COOPERATIVE BANK OF KENYA	577,500.00
COOPERATIVE BANK OF KENYA	583,100.00
COOPERATIVE BANK OF KENYA	596,750.00
COOPERATIVE BANK OF KENYA	604,888.00
COOPERATIVE BANK OF KENYA	614,267.10
COOPERATIVE BANK OF KENYA	618,450.00
TOJMA INVESTMENT	621,594.85
COOPERATIVE BANK OF KENYA	632,013.00
COOPERATIVE BANK OF KENYA	632,013.00
COOPERATIVE BANK OF KENYA	1,237,707.25
LAKE BASIN DEVELOPMENT AUTHORITY	3,692,440.80



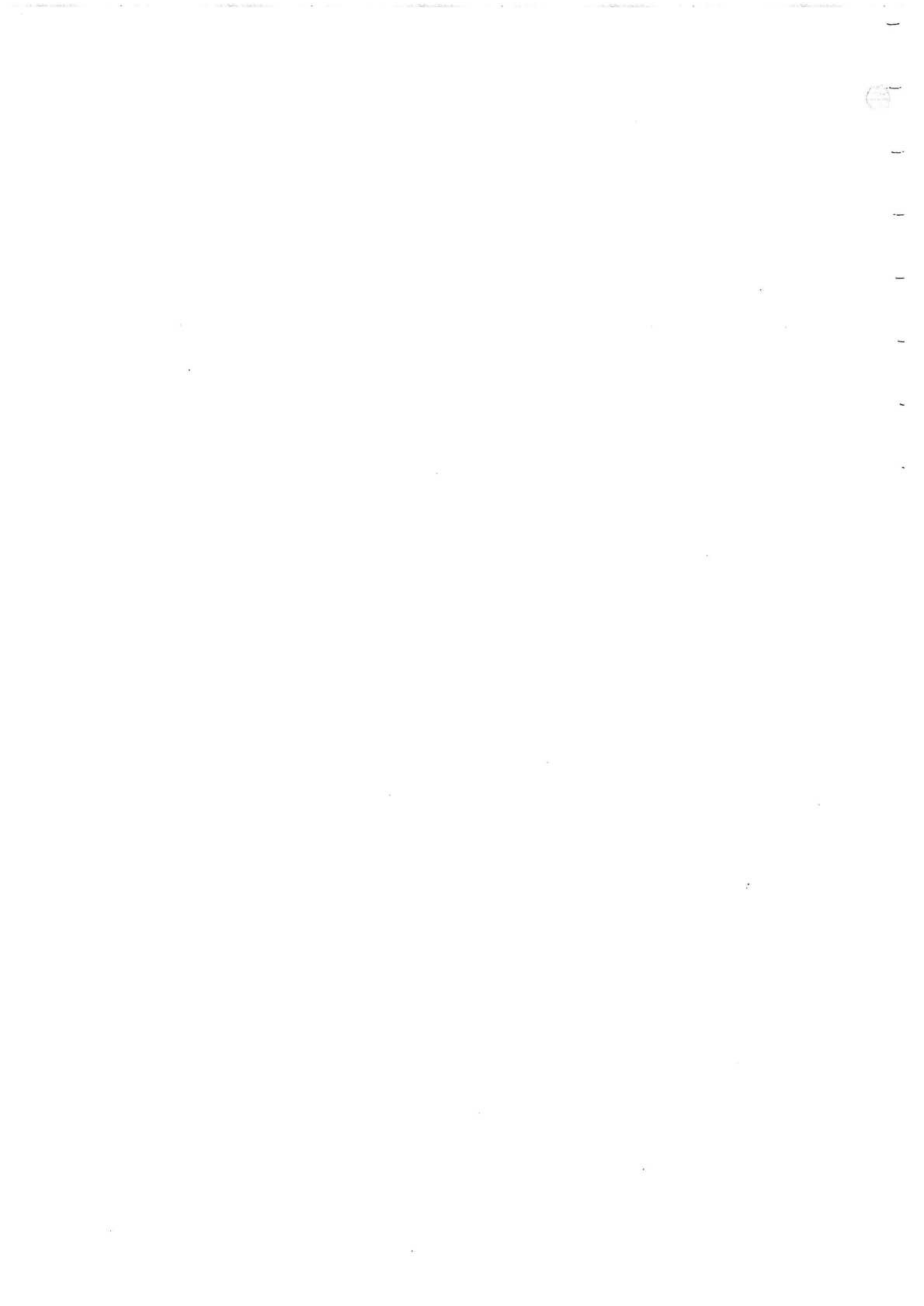
LAKE BASIN DEVELOPMENT AUTHORITY	4,290,136.00
LAPSSET CORRIDOR DEVELOPMENT AUTHOR	50,000,000.00
TRFS Payments	120.7
TRFS Payments	517.25
TRFS Payments	603.45
TRFS Payments	603.45
TRFS Payments	1,305.15
TRFS Payments	1,810.20
TRFS Payments	2,001.95
TRFS Payments	2,068.95
TRFS Payments	3,396.55
TRFS Payments	4,137.95
KENYA COMMERCIAL BANK LIMITED	4,500.00
NATIONAL BANK OF KENYA LIMITED - HE	4,500.00
EQUITY BANK LIMITED	7,500.00
TRFS Payments	13,275.85
EQUITY BANK LIMITED	13,500.00
EQUITY BANK LIMITED	15,750.00
EQUITY BANK LIMITED	19,500.00
KENYA COMMERCIAL BANK LIMITED	20,250.00
KENYA COMMERCIAL BANK LIMITED	21,000.00
COOPERATIVE BANK OF KENYA	29,250.00
COOPERATIVE BANK OF KENYA	41,250.00
KENYA COMMERCIAL BANK LIMITED	43,500.00
COOPERATIVE BANK OF KENYA	51,000.00
COOPERATIVE BANK OF KENYA	77,250.00
SAORI AGENCY	176,896.55
TENRIQUE INVESTMENTS	196,748.30
HOKIMA SAPPHIRE AGENCIES	275,172.40
TRFS Payments	530,445.95
TRFS Payments	2,481,000.00
TRFS Payments	1,666.40
Decasa Hotel Limited	6,879.30
REX KIOSK	12,390.00
HENRY SAGWE ONYARI	14,700.00
BENARD NGENO KIPKOECH	19,600.00
DAVID KIPSANG BIRGEN	19,600.00
Precmart Solutions	29,482.75
NANCY CHEBET	30,000.00
MARTHA WANJA NYAGA	33,600.00
Decasa Hotel Limited	34,396.55
KARLYNE ENTERPRISES	34,396.55
RICHARD BELIO KIPSANG	56,000.00
NATION MEDIA GROUP LIMITED	64,390.35

TEKNOMART DIGITAL SOLUTIONS	74,394.85
ATIENO BEATRICE MBAI	89,600.00
JANE NYAGUTHII THUKU	100,000.00
CFAO MOTORS KENYA LIMITED	103,181.80
Decasa Hotel Limited	114,110.05
MBUKANA ENTERPRISES	117,931.05
MBUKANA ENTERPRISES	147,413.80
YATAB FAVOR SUPPLIES	193,603.45
BRITS ALLEGRO BUILDERS AND SUPPLIER	235,862.05
SHELLVIS ENTERPRISES	273,000.00
ALEGRIA ENTERPRISES LIMITED	756,724.15
TRFS Payments	1,129.65
TRFS Payments	2,586.20
TRFS Payments	34,482.75
TRFS Payments	60,000.00
ALLAKEN GENERAL MERCHANDISES	94,983.60
TRFS Payments	180,000.00
TRFS Payments	200,000.00
TRFS Payments	1,667,684.00
FAULU KENYA LIMITED	19,195.00
PLATINUM CREDIT LIMITED	34,430.00
CELINA NANCY WANGIAITHI MUGU	50,000.00
FOSA UKULIMA SACCO	77,697.00
MBUKANA ENTERPRISES	117,931.05
WILLIAM OTIENO OGOLA	140,000.00
Evans Atuti Atera	140,000.00
JOHN MBURU WAINAINA	140,000.00
MBUKANA ENTERPRISES	147,413.80
STANFAJOY COMPANY LIMITED	1,705,517.25
<b>TOTALS</b>	<b>90,198,455.50</b>









RECEIPTST IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE, 2022

DATE	DETAILS	REF	AMOUNT
30-06-2022	RECEIPT OF RD CHEQUE-MBUKANA ENTERPRISES		117,931.05
30-06-2022	RECEIPT OF RD CHEQUE-MBUKANA ENTERPRISES		147,413.80
			265,344.85
	<b>TOTAL AMOUNT</b>		





PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Clas Mbari			241						55400=	
Simon Nyogu			242						55400=	
Tom Mbuya			243						55400	
Co-op	payment		244						112509=	
"	"		245						112509=	
"	"		246						11625930	
"	"		247						11625930	
"	"		248						11625930	
"	"		249						11625930	
"	"		250						125010=	
"	"		251						125010=	
Co-op	payment		252						12751020	
"	"		253						129177=	
"	"		254						129177=	
"	"		255						129177=	
"	"		256						129177=	
2/10	Total payments								1896457052	
2/10	bal b/d								2815955052	
	Grand total								2712412102	
	DR Alfred MUAZU							13/7/2022	CHAIRMAN	
	DR Evans ATERA							13/7/2022	Member	
	PURTY - W. MACHARIA							31/7/2022	Member	



STATEMENT C Rundate : 13 JUL 2022

CENTRAL BAN Runtime : 10:03:52

BANKI KUU Yf Customer number : 138679

P.O.BOX 6000 Account number : 1000384832

NAIROBI. Account name : DEV-STATE DEP FOR REG, NORT COR D-KES

STATEMENT P Opening Balance : 0.00

No.	Txn. Date	Value Date	Reference	Transaction Det	Dr. Amount	Cr. Amount	Balance	
237	8-Jul-22	8-Jul-22	FT22189W	Outward RTGS f	115,000,000.00	0	878,955.05	
			600000248					
			STATE DEPT FOR REG, NORTH COR DEV:999999					
			LAKE BASIN DEVELOPMENT AUTHORITY					
			600000248					
			1175012578					
238	11-Jul-22	11-Jul-22	FT22192W	Outward RTGS f	63,000.00	0	815,955.05	
			600000335					
			STATE DEPT FOR REG, NORTH COR DEV:999999					
			EQUITY BANK LIMITED					
			600000335					
			1175012940					
			Totals		2,115,510,176.95	2,116,326,132.00		
							Closing Balance : 815,955.05	



700

**REPUBLIC OF KENYA**

F.O. 51

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
DEVELOPMENT VOTE 1222 ACCOUNT NO. 1000384832 CBK

Date: 13<sup>th</sup> July 2022.

Report of the board of survey on the Cash and Bank Balances of **Development Cash Book**  
as at **30<sup>th</sup> June, 2022.**

The Board consisting of

Dr. Alfred Mungai.....CHAIRMAN  
Dr. Evans Atera.....MEMBER  
Purity Macharia.....MEMBER

Assembled at the **Cash Office At 11.00 AM on the 13<sup>th</sup> July 2022.**

And the following cash was produced: -

Notes ..... KES NIL  
Silver ..... KES NIL

It was observed that cheques amounting to  
KES.....NIL.....

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

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

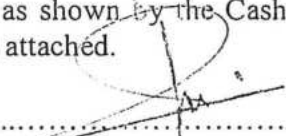
The Cash Book reflected the following balances as at the close of business on the **30<sup>th</sup>  
June, 2022**

Cash on hand. KES NIL  
Bank balance KES 315,955.05  
315,955.05

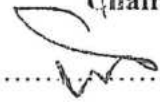
The Bank Certificate of Balance showed a sum of **5,603,083.70**  
**(KShs Five Million Six Hundred and Three Thousand and Eighty Three Shillings  
Cents Seventy Only)...**Amounting to the credit of the account on **30<sup>th</sup> June 2022**

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

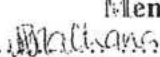
Date.....13/07/22.....

  
Chairman

Date.....13/07/2022.....

  
Member

Date.....13/07/2022.....

  
Member

Member  
GPK (L)

**LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND**

Drawer	Date of Cheque	Date received	Amount

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT  
 STATE DEPARTMENT OF REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

**BANK RECONCILIATION AS AT 30.06.2022**

**SDRNCD DEVELOPMENT R1222**

<b>BANK: CENTRAL BANK OF KENYA</b>		
<b>AC/NO - 1000384832</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
	kshs	
<b>Balance as per Bank Certificate.....</b>		5,603,083.70
<b>Less.....</b>		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....		272,787,128.65
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		-
<b>Add.....</b>		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		-
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....		268,000,000.00

**BANK BALANCE AS PER CASH BOOK ..... 815,955.05**

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

**Prepared by:**

Signature..... *[Signature]* .....

Date..... 12 - 07 - 2022 .....

**Checked by:**

Signature..... *[Signature]* .....

Date..... *[Date]* .....





PAYMENT IN CASHBOOK NOT RECORDED IN BANK STATEMENT

Account number : 1000384832

Account name : DEV-STATE DEP FOR REG, NORT COR D-KES

Txn. Date	Transaction Details	Dr. Amount
01-Jul-22	TRFS Payments	18,424.15
04-Jul-22	PERPETUA WANJIKU MANYATTA	5,000.00
04-Jul-22	ATIENO BEATRICE MBAI	50,000.00
04-Jul-22	AFROTICK HOLDINGS LIMITED	1,050,175.85
06-Jul-22	BELDINE OMOLO ACHIENG	10,000.00
06-Jul-22	WILSON OUMA OMULO	48,000.00
06-Jul-22	MERCY TUIGO MUTHONI	49,000.00
06-Jul-22	BELDINE OMOLO ACHIENG	60,000.00
06-Jul-22	SYLVESTER OTIENO OWINO	60,000.00
06-Jul-22	LEONARD MICHENI BOORE	60,000.00
06-Jul-22	WAIRAGU DOUGLAS NJERU	60,000.00
06-Jul-22	WANJIRU CLARA MBAU	60,000.00
06-Jul-22	DOMINICS NYANDIGAH OGWARI	60,000.00
06-Jul-22	MAKONJIO FRANKLINE MATENDECHERE	60,000.00
06-Jul-22	ATIENO BEATRICE MBAI	60,000.00
06-Jul-22	DOROTHY WALEGHWA NZIKI	60,000.00
06-Jul-22	RUTH WACEKE MWANGI	60,000.00
06-Jul-22	LUCY NYAMBURA MAINA	60,000.00
06-Jul-22	SAMUEL MWANZIA PETER	60,000.00
06-Jul-22	EUNICE CHERONO CHEMEI	60,000.00
06-Jul-22	BRENDA KWAMBOKA GUTO	60,000.00
06-Jul-22	AILEEN BONUKE	60,000.00
06-Jul-22	TOM MBUYA ODUNDO	60,000.00
06-Jul-22	WILSON OUMA OMULO	75,000.00
06-Jul-22	CHRISTOPHER KATWAI MUSUMBU	75,000.00
06-Jul-22	CELINA NANCY WANGIATHI ITUGU	75,000.00
06-Jul-22	BEATRICE KANANU KAHIU	75,000.00
06-Jul-22	ALFRED NGUGI MUNGAI	75,000.00
06-Jul-22	PETER NDOGO KANYIRI	84,000.00
06-Jul-22	TOM MBUYA ODUNDO	105,000.00
06-Jul-22	WAIRAGU DOUGLAS NJERU	126,000.00
06-Jul-22	WILSON OUMA OMULO	287,500.00
07-Jul-22	TRFS Payments	213.55
07-Jul-22	TRFS Payments	1,230.45
07-Jul-22	TRFS Payments	2,758.50
07-Jul-22	TRFS Payments	2,758.50
07-Jul-22	TRFS Payments	3,262.05
07-Jul-22	TRFS Payments	3,448.30
07-Jul-22	TRFS Payments	3,943.35
07-Jul-22	TRFS Payments	4,484.30
07-Jul-22	TRFS Payments	5,413.30
07-Jul-22	TRFS Payments	12,017.25
07-Jul-22	TRFS Payments	13,586.20
07-Jul-22	TRFS Payments	16,120.70
07-Jul-22	FIDELICE MUKITE MUKISU	30,000.00

07-Jul-22	TERESA WAI-GU WACHIRA	40,000.00
07-Jul-22	GEORGE GATHUA MATHU	40,000.00
07-Jul-22	RUTH WACEKE MWANGI	40,000.00
07-Jul-22	DOROTHY ACKNYI ATARO	40,000.00
07-Jul-22	PURITY WAIHERERO MACHARIA	40,000.00
07-Jul-22	AILEEN BONJUKU	40,000.00
07-Jul-22	CATHERINE WAIFIMU NGURE	40,000.00
07-Jul-22	JOSEPHINE WAWIRA GICHERU	40,000.00
07-Jul-22	SIMON NYAGA NJOGU	40,000.00
07-Jul-22	BELDINE OMOLO ACHIENG	40,000.00
07-Jul-22	ABDULLAH SOMO MEYMUNA	40,000.00
07-Jul-22	GEORGE GATHUA MATHU	60,000.00
07-Jul-22	JANE NYAGUTHI THUKU	60,000.00
07-Jul-22	TOM MBUYA OJUNDO	80,000.00
07-Jul-22	JANE NYAGUTHI THUKU	80,000.00
07-Jul-22	PERPETUA WANJIKU MANYATTA	95,379.00
07-Jul-22	GEORGE GATHUA MATHU	100,000.00
07-Jul-22	WANJIRU CLARA MBAU	100,000.00
07-Jul-22	JANE NYAGUTHI THUKU	100,000.00
07-Jul-22	WILSON OUMA OMULO	214,000.00
07-Jul-22	TRFS Payments	250,875.00
07-Jul-22	WILSON OUMA OMULO	276,500.00
07-Jul-22	TRFS Payments	301,500.00
07-Jul-22	TRFS Payments	311,550.00
08-Jul-22	EQUITY BANK LIMITED	12,000.00
08-Jul-22	EQUITY BANK LIMITED	12,000.00
08-Jul-22	EQUITY BANK LIMITED	13,500.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	14,250.00
08-Jul-22	EQUITY BANK LIMITED	14,250.00
08-Jul-22	EQUITY BANK LIMITED	14,250.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	19,500.00
08-Jul-22	EQUITY BANK LIMITED	19,500.00
08-Jul-22	COOPERATIVE BANK OF KENYA	19,500.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	22,500.00
08-Jul-22	COOPERATIVE BANK OF KENYA	24,000.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	25,500.00
08-Jul-22	COOPERATIVE BANK OF KENYA	28,500.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	33,000.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	33,750.00
08-Jul-22	KENYA COMMERCIAL BANK LIMITED	36,750.00
08-Jul-22	COOPERATIVE BANK OF KENYA	39,750.00
	COOPERATIVE BANK OF KENYA	62,250.00
08-Jul-22	EQUITY BANK LIMITED	63,000.00
	EQUITY BANK LIMITED	65,100.00
08-Jul-22	PAGO AIRWAYS TRAVEL SERVICES LIMITE	70,134.55
08-Jul-22	COOPERATIVE BANK OF KENYA	79,500.00
08-Jul-22	WANJIRU CLARA MBAU	80,000.00
08-Jul-22	COOPERATIVE BANK OF KENYA	92,250.00
08-Jul-22	COOPERATIVE BANK OF KENYA	129,177.00
08-Jul-22	Shark Proof Limited	157,241.40

08-Jul-22	JACIMA VENTURES	197,471.70
08-Jul-22	WILSON OUMA OMULO	163,200.00
08-Jul-22	WILSON OUMA OMULO	175,480.00
08-Jul-22	BENADO GENERAL SUPPLIES LIMITED	185,937.95
08-Jul-22	JACIMA VENTURES	196,551.70
08-Jul-22	ROSRICO ENTERPRISES	224,806.05
08-Jul-22	THOMAS AUTO SPARES AND REPAIR ENTER	255,605.70
08-Jul-22	BELDINE OMOLO ACHIENG	307,848.00
08-Jul-22	GARETS MERCHANTS	308,586.20
08-Jul-22	SHELLVIS ENTERPRISES	462,000.00
08-Jul-22	SHELLVIS ENTERPRISES	462,000.00
08-Jul-22	COOPERATIVE BANK OF KENYA	522,375.00
08-Jul-22	COOPERATIVE BANK OF KENYA	640,500.00
08-Jul-22	COOPERATIVE BANK OF KENYA	661,850.00
08-Jul-22	BELDINE OMOLO ACHIENG	663,800.00
08-Jul-22	THOMAS AUTO SPARES AND REPAIR ENTER	684,982.75
08-Jul-22	SAORI AGENCY	774,413.80
08-Jul-22	LATUKEFU COMPANY	918,879.30
08-Jul-22	TOM MBUYA ODUNDO	971,648.00
08-Jul-22	EMILIO NDWIGA MUGO	1,786,514.00
08-Jul-22	TRFS Payments	2,281,614.00
08-Jul-22	LAPSSET CORRIDOR DEVELOPMENT AUTHOR	60,000,000.00
08-Jul-22	EWASO NGIRO NORTH DEV AUTHORITY	78,000,000.00
08-Jul-22	LAKE BASIN DEVELOPMENT AUTHORITY	115,000,000.00
11-Jul-22	EQUITY BANK LIMITED	63,000.00
	<b>Totals</b>	<b>272,787,128.55</b>













RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT  
AS AT 30TH JUNE, 2022

DATE	DETAILS	REF	AMOUNT
30-06-2022	EXCHEQUER RECEIPT	FT22187CHH8K	268,000,000.00
	<b>TOTAL AMOUNT</b>		<b>268,000,000.00</b>



# PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
	-							
	Bal b/d.							
	Grand Total.							
	DR ALFRED N. MWINGA				131712022			200000
	DR. EVANS ATERA				131712022			
	PURCH - W. MACHARIA			Macharia	131712022			



STATEMENT OF ACC( Rundate : 15 SEP 2022

CENTRAL BANK OF KI Runtime : 12:36:20

BANKI KUU YA KENY/ Customer number : 138679

P.O.BOX 60000-0200 Account number : 1000454334

NAIROBI. Account name : DEP-STATE DEPT FOR REG NORTH COR-KES

STATEMENT PERIOD Opening Balance : 0.00

No.	Txn. Date	Value Date	Reference	Transaction	Dr. Amount	Cr. Amount	Balance
	1	7-Jul-22	7-Jul-22	FT22188XX TRFS Paym	0	200,000.00	200,000.00
				Withholding Tax			
				Totals	0	200,000.00	
				Closing Balance :			200,000.00



REPUBLIC OF KENYA

F.O. 51

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
DEVELOPMENT VOTE 1222 ACCOUNT NO. 1000454334

Date: 13<sup>th</sup> July, 2022.

Report of the board of survey on the Cash and Bank Balances of Deposit Cash Book as  
at 30<sup>th</sup> June, 2022.

The Board consisting of— (Names and official titles)

- Dr. Alfred Mungai .....CHAIRMAN
- Dr. Evans Atera .....MEMBER
- Purity Macharia .....MEMBER

Assembled at the office of the Cashier at 11.00 AM on the 13<sup>th</sup> July 2022.

And the following cash was produced: -

Notes ..... KES .....NIL.....

Silver ..... KES.....NIL.....

It was observed that cheques amounting to KES.....NIL.....had  
been on hand for more than 14 days prior to the date of the survey.  
The cash consists of Kenyan 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 30<sup>th</sup>  
June, 2022

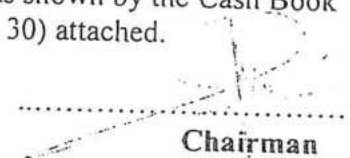
Cash on hand. KES.....NIL.....

Bank balance KES.....200,000.00.

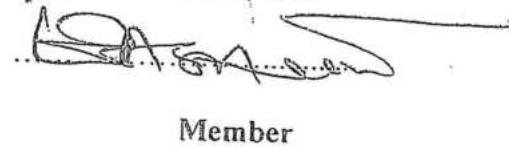
The Bank Certificate of Balance showed a sum of  
0.00..... (KES.....NIL.....)  
Amounting to the credit of the account on...30<sup>th</sup> June 2022

The difference between this figure and the Bank Balance as shown by the Cash Book  
Is accounted for in the bank reconciliation statement (F.O. 30) attached.

Date... 13/7/2022

  
Chairman

Date... 13/7/2022

  
Member

Date... 13/7/2022

  
Member

Member  
GPK (L)





MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT  
 STATE DEPARTMENT OF REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT  
**BANK RECONCILIATION AS AT 30.06.2022**  
**SDRNCD CASH DEPOSIT R1222**

BANK: CENTRAL BANK OF KENYA		
AC/NO - 1000454334	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		-
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....		-
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		-
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		-
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....		200,000.00
<b>BANK BALANCE AS PER CASH BOOK .....</b>		<b>200,000.00</b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature..... *[Signature]* ..... Date *12-07-2022* .....

Checked by:

Signature..... *[Signature]* ..... Date *21/06/22* .....



**PAYMENT IN CASH BOOK NOT IN BANK STATEMENT  
AS AT 30TH JUNE, 2022**

DATE	DETAILS		AMOUNT
30-Jun-22	N/A		N/A

**RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK  
AS AT 30TH JUNE, 2022**

DATE	DETAILS	REF	AMOUNT
30-Jun-22	N/A		N/A

**PAYMENT IN BANK STATEMENT NOT IN CASH BOOK  
AS AT 30TH JUNE, 2022**

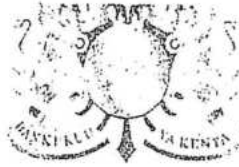
DATE	DETAILS		AMOUNT
30-Jun-22	N/A		N/A

**RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT  
AS AT 30TH JUNE, 2022**

DATE	DETAILS	REF	AMOUNT
30-Jun-22	STAFF JOY SERVICE RETENTION		200,000.00
	<b>TOTAL AMOUNT</b>		<b><u>200,000.00</u></b>



BANKI  
KIU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

July 14, 2022

## CERTIFICATE OF BALANCES

Customer :  
Balance  
Date:

STATE DEPT FOR REG,  
138679 NORTH COR DEV

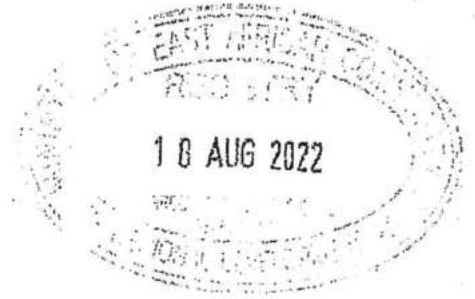
30-Jun-22

Account No	Account Name	Currency	Balance
1000384816	REG-STATE DEP FOR REG, NORT COR D	KES	90,024,468.65
1000384832	DEV-STATE DEP FOR REG, NORT COR D	KES	5,603,083.70
1000454334	DEP-STATE DEPT FOR REG NORTH COR	KES	0.00

Lawrence Rweria  
Authorised Signatory  
Banking Services Division

Joyce Nasieku  
Authorised Signatory  
Banking Services Division





**REPUBLIC OF KENYA**

**MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND  
REGIONAL DEVELOPMENT**

**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT**

**ACCOUNTS OFFICE**

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Fax No: +254-20-2229650  
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Wireless: +254-20 2603599/20 2603733  
e-mail: ps.rd@meac.go.ke  
Ref: MRNCD/ACC/RDA/5/2

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

22<sup>nd</sup> July, 2022

Managing Director  
Ewaso Ng'iro North Development Authority  
P.O Box 203-600300  
Isiolo, Kenya



**CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022**

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has begun. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A) collected in the same period. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us not later than 5<sup>th</sup> August, 2022.

Confirmation of amounts received by Ewaso Ng'iro North Development Authority as at 30 <sup>th</sup> June 2022						
Reference Number	Date Disbursed	Amounts Disbursed to Ewaso Ng'iro North Development Authority as 30 <sup>th</sup> June, 2022			Amount Received by ENNDA as at 30 <sup>th</sup> June 2022 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT21221GXC1S	09.08.21	63,560,000.00		63,560,000.00	63,560,000	NIL
FT212243TBHJ	12.08.21		67,696,000.00	67,696,000.00	67,696,000	NIL
FT21302699JW	29.10.21	21,128,000.00		21,128,000.00	21,128,000	NIL
FT21302KX0LP	29.10.21	21,128,000.00		21,128,000.00	21,128,000	NIL
FT21302HMWZK	29.10.21	21,129,000.00		21,129,000.00	21,129,000	NIL

FT22034X97Z0	03.02.22	21,245,000.00		21,245,000.00	21,245,000
FT220346ZGJ2	03.02.22	21,245,000.00		21,245,000.00	21,245,000
FT2203433KKL	03.02.22	21,245,000.00		21,245,000.00	21,245,000
FT221188Z680	28.04.22	31,186,667.00		31,186,667.00	31,186,667
FT22124LHPLR	04.05.22	31,186,666.00		31,186,666.00	31,186,666
FT2212463QPV	04.05.22	31,186,667.00		31,186,667.00	31,186,667
FT22132C5S3M	12.05.22		99,898,663.00	99,898,663.00	99,898,667
FT2213246PC6	12.05.22		99,898,667.00	99,898,667.00	99,898,667
FT221320SMZN	12.05.22		99,898,670.00	99,898,670.00	99,898,670
FT2218931RW3	08.07.22		78,000,000.00	78,000,000.00	78,000,000
<b>TOTAL</b>		<b>284,240,000</b>	<b>445,392,000.00</b>	<b>729,632,000.00</b>	<b>729,632,000</b>

**Appropriation In  
Aid(A.I.A)**

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements.

Head of Accounting Unit  
Ewaso Ngiro North Development Authority

Name FOLUZA HAREB ABDI Sign [Signature] Date 15/8/2022

[Signature]

Tom M Odundo  
For: Principal Secretary





REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS OFFICE

Telephone: +254-20-2245741/2211614/2245752  
Fax No: +254-20-2229650  
Mobile: 0729111108/0733208888  
Wireless: +254-20 2603599/20 2603733  
e-mail: ps.rd@meac.go.ke  
Ref: MRNCD/ACC/RDA/5/5

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

22<sup>nd</sup> July, 2022



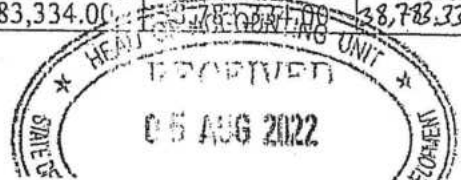
Managing Director  
Tana and Athi River Development Authority  
P.O Box 47309-00100  
NAIROBI

CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has begun. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A) collected in the same period. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us not later than 5<sup>th</sup> August, 2022.

Confirmation of amounts received by Tana and Athi River Development Authority as at 30 <sup>th</sup> June 2022						
Reference Number	Date Disbursed	Amounts Disbursed to Tana and Athi River Development Authority as 30 <sup>th</sup> June, 2022			Amount Received by TARDA as at 30 <sup>th</sup> June 2022 (D)	Difference (E)=(F)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT221328Q7R1	12.05.22		38,783,332.00	38,783,332.00	38,783,332	—
FT22132GQLX1	12.05.22		38,783,334.00	38,783,334.00	38,783,334	—
FT221327FBVV	12.05.22		38,783,334.00	38,783,334.00	38,783,334	—

AA4



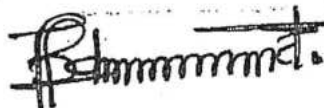
FT212219YWTL	09.08.21	102,375,000.00		102,375,000.00	102,375,000	—
FT21223T2BDM	11.08.21		66,350,000.00	66,350,000.00	66,350,000	—
FT213026RCNB	29.10.21	34,125,000.00		34,125,000.00	34,125,000	—
FT21302B71NH	29.10.21	34,125,000.00		34,125,000.00	34,125,000	—
FT2130282JYK	29.10.21	34,125,000.00		34,125,000.00	34,125,000	—
FT22034GSVVN	03.02.22	34,125,000.00		34,125,000.00	34,125,000	—
FT220343NT7V	03.02.22	34,125,000.00		34,125,000.00	34,125,000	—
FT22034FH2DX	03.02.22	34,125,000.00		34,125,000.00	34,125,000	—
FT22118CC9SG	28.04.22	34,125,000.00		34,125,000.00	34,125,000	—
FT22124FD4Y1	04.05.22	34,125,000.00		34,125,000.00	34,125,000	—
FT221241TW4	04.05.22	34,125,000.00		34,125,000.00	34,125,000	—
<b>TOTAL</b>		<b>409,500,000.00</b>	<b>182,700,000.00</b>	<b>592,200,000.00</b>	<b>592,200,000</b>	<b>—</b>

**Appropriation  
In Aid (A.I.A)**

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounting Unit  
TARDA

Name: DAVID KIMAIYO Sign:  Date: 4<sup>th</sup> AUGUST 2022.



Tom M Odundo  
For: Principal Secretary



REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND  
REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS OFFICE

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e-mail: ps.rd@meac.go.ke

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

Ref: MRNCD/ACC/RDA/5/4

25 AUG 2022

22<sup>nd</sup> July, 2022

Lake Basin Development Authority  
P.O Box 1516-40100  
KISUMU

CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has began. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A). Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us **not later than 5<sup>th</sup> August, 2022.**

Confirmation of amounts received by Lake Basin Development Authority as at 30 <sup>th</sup> June 2022						
Reference Number	Date Disbursed	Amounts Disbursed to Lake Basin Development Authority as 30 <sup>th</sup> June, 2022			Amount Received by LBDA as at 30 <sup>th</sup> June 2022 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT2122136K49	09.08.21	68,052,500.00		68,052,500.00	68,052,500	
FT21223YPWK7	11.08.21		125,000,000.00	125,000,000.00	125,000,000	
FT213029YT5C	29.10.21	22,684,100.00		22,684,100.00	22,684,100	
FT21302G0W3J	29.10.21	22,684,200.00		22,684,200.00	22,684,200	
FT213028GT62	29.10.21	22,684,200.00		22,684,200.00	22,684,200	
FT220342KSXH	03.02.22	22,684,166.00		22,684,166.00	22,684,166	
FT22034547GZ	03.02.22	22,684,166.00		22,684,166.00	22,684,166	

FT22034S66PV	03.02.22	22,684,168.00		22,684,168.00	22,684,168
FT22118XV2KY	23.04.22	22,684,167.00		22,684,167.00	22,684,167
FT221247LFMN	04.05.22	22,684,166.00		22,684,166.00	22,684,166
FT22124YFLY6	04.05.22	22,684,167.00		22,684,167.00	22,684,167
FT221329Y27R	13.05.22		104,999,995.00	104,999,995.00	104,999,995
FT22132J6W9J	12.05.22		105,000,017.00	105,000,017.00	105,000,017
FT22132V1X13	12.05.22		104,999,988.00	104,999,988.00	104,999,988
FT22189W0NFD	03.07.22		115,000,000.00	115,000,000.00	115,000,000
<b>TOTAL</b>		<b>272,210,000.00</b>	<b>555,000,000.00</b>	<b>827,210,000.00</b>	<b>827,210,000</b>
Appropriation in Aid (A.I.A)					

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements


Head of Accounting Unit  
LBDA

Name CHRISTINE OTIENO

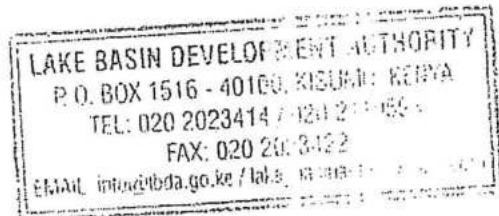
Sign



Date 23/08/2022



Tom M Odundo  
For: Principal Secretary



Ensdar / PRO/06/Fm/01/VOL.V.



CFM  
D  
13/08/22

19 AUG 2022

REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND  
REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
DEVELOPMENT

ACCOUNTS OFFICE

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e-mail: ps.rd@meac.go.ke

Ref: MRNCD/ACC/RDA/5/7

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

22<sup>nd</sup> July, 2022

Managing Director  
Ewaso Ngiro South Development Authority  
P.O Box 213-20500  
Narok, Kenya



### CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has began. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A) collected in the same period. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us not later than 5<sup>th</sup> August, 2022.

Confirmation of amounts received by Ewaso Ngiro South Development Authority as at 30 <sup>th</sup> June, 2022						
Reference Number	Date Disbursed	Amounts Disbursed Ewaso South Development Authority to as 30 <sup>th</sup> June, 2022			Amount Received by ENSDA as at 30 <sup>th</sup> June 2022(D)	Differ (E)=(I)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT2122162Q0S	09.08.21	86,722,500.00		86,722,500.00	86,722,500	-
FT21223JRQ4D	11.08.21		85,500,000.00	85,500,000.00	85,500,000	-
FT21302V0DPS	29.10.21	28,907,500.00		28,907,500.00	28,907,500	-
FT21302FNPVP	29.10.21	28,907,500.00		28,907,500.00	28,907,500	-


FT21302J4287	29.10.21	28,907,500.00		28,907,500.00	28,907,500	-
FT22034BXP07	03.02.22	28,907,500.00		28,907,500.00	28,907,500	-
FT22034RHBBX	03.02.22	28,907,500.00		28,907,500.00	28,907,500	-
FT220343Z32R	03.02.22	28,907,500.00		48,240,833.00	48,240,833	-
FT22118W6G45	28.04.22	48,240,834.00		48,240,833.00	48,240,833	-
FT22124T20JR	04.05.22	48,240,833.00		48,240,833.00	48,240,833	-
FT22124PQH63	04.05.22	48,240,833.00		84,833,331.00	84,833,331	-
FT221324YP4V	12.05.22		84,833,333.00	84,833,333.00	84,833,333	-
FT2213222QNQ	12.05.22		84,833,336.00	84,833,336.00	84,833,336	-
FT22132YTPY2	12.05.22			744,890,010.00	744,890,000	-
<b>TOTAL</b>		<b>404,890,000.00</b>	<b>340,000,000.00</b>	<b>744,890,010.00</b>		

Appropriation  
In Aid (A.I.A)

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements.

Head of Accounting Unit  
Ewaso Ngiro South Development Authority

Name: Nampaso Jonathan Longsign K. Enatyan Date: 12/10/2022



Tom M Odundo  
For: Principal Secretary

COAST DEVELOPMENT  
AUTHORITY  
15 AUG 2022



MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND  
REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS OFFICE

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Wireless: +254-20 2603599/20 2603733  
e-mail: ps.rd@meac.go.ke  
Ref: MRNCD/ACC/RDA/5/1

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

22<sup>nd</sup> July, 2022

Managing Director  
Coast Development Authority  
P.O Box 1322-80100  
Mombasa, Kenya

CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has began. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A) collected in the same period. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us not later than 5<sup>th</sup> August, 2022.

Confirmation of amounts received by Coast Development Authority as at 30 <sup>th</sup> June 2022						
Reference Number	Date Disbursed	Amounts Disbursed to Coast Development Authority as 30 <sup>th</sup> June, 2022			Amount Received by CDA as at 30 <sup>th</sup> June 2022 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)	Total (C)=(A)+(B)		
FT21221DNBSC	09.08.21	54,420,000.00		54,420,000.00	54,420,000	
FT2122391ZSM	11.08.21		65,054,000.00	65,054,000.00	65,054,000	
FT21302ZIRWZ	29.10.21	18,140,000.00		18,140,000.00	18,140,000	
FT21302RQ3LF	29.10.21	18,140,000.00		18,140,000.00	18,140,000	
FT21302Q3XVS	29.10.21	18,140,000.00		18,140,000.00	18,140,000	
FT220342BD3M	03.02.22	18,140,000.00		18,140,000.00	18,140,000	
FT22034DDPCX	03.02.22	18,140,000.00		18,140,000.00	18,140,000	
FT22034DH5JB	03.02.22	18,140,000.00		18,140,000.00	18,140,000	

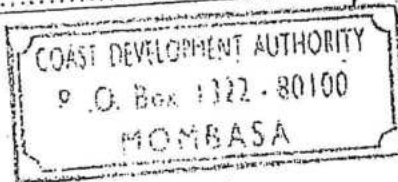
FT22118PPY51	28.04.22	18,140,000.00		18,140,000.00	18,140,000
FT22124JMKQV	04.05.22	18,140,000.00		18,140,000.00	18,140,000
FT22124JRPWB	04.05.22	18,140,000.00		18,140,000.00	18,140,000
FT22132VLT5K	12.05.22		51,684,668.00	51,684,668.00	51,684,668
FT2213263KGB	12.05.22		51,684,665.00	51,684,665.00	51,684,665
FT22132QM9PL	12.05.22		51,684,667.00	51,684,667.00	51,684,667
<b>TOTAL</b>		<b>217,680,000.00</b>	<b>220,108,000.00</b>	<b>437,788,000.00</b>	

**Appropriation  
In Aid (A.I.A)**

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounting Unit  
Coast Development Authority

Name: PAMELA MAGHEMA NGURU Sign: [Signature] Date: 15/8/2022



[Signature]

Tom M Odundo  
For: Principal Secretary



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LAPSSET CORRIDOR  
DEVELOPMENT AUTHORITY  
RECEIVED  
05 AUG 2022  
DIRECTOR GENERAL / CEO'S OFFICE  
P.O. Box 45008 - 00100, NAIROBI.



*Emmanuel*

**REPUBLIC OF KENYA**

**MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND  
REGIONAL DEVELOPMENT**

**STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR  
DEVELOPMENT**

**ACCOUNTS UNIT**

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Wireless: +254-20 2603599/20 2603733  
e-mail: ps.rd@meac.go.ke

Railways Building  
Haile Selassie Avenue  
P.O. Box 50944-00200  
NAIROBI, KENYA

Ref: MRNCD/ACC/RDA/5/3

22<sup>nd</sup> July, 2022

**Managing Director  
LAPSSET Corridor Development Authority  
P.O BOX 45008-00100  
NAIROBI**

**CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022**

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has began. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below as well as the Actual Appropriation in Aid (A.I.A) collected in the same period. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us **not later than 5<sup>th</sup> August, 2022.**

Confirmation of amounts received by LAPSSET Corridor Development Authority as at 30 <sup>th</sup> June 2022							
Reference Number	Date Disbursed	Amounts Disbursed to LAPSSET Corridor Development Authority as 30 <sup>th</sup> June, 2022			Total (C)=(A)+(B)	Amt Received by LAPSSET as at 30 <sup>th</sup> June 2022 (D)	Difference (E)=(D)-(C)
		Recurrent (A)	Development (B)				
FT21221ZHFNO	09.08.21	94,075,000.00		94,075,000.00	94,075,000		
FT213024HB7W	29.10.21	31,358,400.00		31,358,400.00	31,358,400		
FT213021HMDQ	29.10.21	31,358,400.00		31,358,400.00	31,358,400		

FT21302H30HK	29.10.21	31,358,200.00		31,358,200.00	31,358,200
FT22034TX9Y2	03.02.22	31,358,333.00		31,358,333.00	31,358,333
FT2203442YGV	03.02.22	31,358,333.00		31,358,333.00	31,358,333
FT22034Z9B7Q	03.02.22	31,358,334.00		31,358,334.00	31,358,334
FT22118MW3PX	28.04.22	40,025,000.00		40,025,000.00	40,025,000
FT22124535FS	04.05.22	40,025,000.00		40,025,000.00	40,025,000
FT22124YM510	04.05.22	40,025,000.00		40,025,000.00	40,025,000
FT22132S1TVK	12.05.22		13,333,333.00	13,333,333.00	13,333,333
FT22132NGLRD	12.05.22		13,333,333.00	13,333,333.00	13,333,333
FT2203442YGV	12.05.22		13,333,334.00	13,333,334.00	13,333,334
FT221855DM91	04.07.22	50,000,000.00		50,000,000.00	50,000,000
FT22034Z9B7Q	08.07.22		60,000,000.00	60,000,000.00	60,000,000
<b>Total</b>		<b>452,300,000.00</b>	<b>100,000,000.00</b>	<b>552,300,000.00</b>	<b>552,300,000</b>
<b>Appropriation in Aid (A.I.A)</b>					

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounting Unit  
LAPSSET Corridor Development Authority

Name: Bernard Oluoch Sign: [Signature] Date: 16/08/2022

[Signature]

Tom M Odundo  
For Principal Secretary



CNF

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Alman

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15.8.22

REPUBLIC OF KENYA

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) AND REGIONAL DEVELOPMENT

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT

ACCOUNTS OFFICE

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Wireless: +254-20 2603599/20 2603733  
e-mail: ps.rd@meac.go.ke

Ref: MRNCD/ACC/RDA/5/6

Managing Director  
Kerio Valley Development Authority  
P.O Box 2660-30100  
ELDORET



Leahurst Building,  
Plot 10, Selassie Avenue,  
P.O. Box 50944-00200  
NAIROBI, KENYA

15th July, 2022

CONFIRMATION OF INTER ENTITY TRANSFER FOR FY 2021/2022

The audit process for the State Department for Regional and Northern Corridor Development for the financial year 2021/2022 has just began. We wish to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you have received and populate to column D in the table below please sign and stamp this request in the space provided and return it to us not later than 5<sup>th</sup> August, 2022.


Confirmation of amounts received by Kerio Valley Development Authority as at 30 <sup>th</sup> June 2022							
Reference Number	Date Disbursed	Amounts Disbursed to Kerio Valley Development Authority as 30 <sup>th</sup> June, 2022			Total (C) = (A) + (B)	Amt Received by KVDA as at 30 <sup>th</sup> June 2022 (D)	Difference (E) = (D) - (C)
		Recurrent (A)	Development (B)	Total (C)			
FT21216XV8FW	04.08.21		60,000,000.00	60,000,000.00	60,000,000		
FT21221KC689	09.08.21	44,045,000.00		44,045,000.00	44,045,000		
FT21223S8L5H	11.08.21		17,000,000.00	17,000,000.00	17,000,000		
FT21302VDY42	29.10.21	14,681,666.00		14,681,666.00	14,681,666		
FT21302MNRJ7	29.10.21	14,681,666.00		14,681,666.00	14,681,666		

FT21302FYK0W	29.10.21	14,681,667.00		14,681,667.00	14,681,667
FT220341QY4D	03.02.22	14,681,666.00		14,681,666.00	14,681,666
FT22034RWWZL	03.02.22	14,681,666.00		14,681,666.00	14,681,666
FT2203472DXX	03.02.22	14,681,668.00		14,681,668.00	14,681,668
FT22118V747D	28.04.22	25,348,334.00		25,348,334.00	25,348,334
FT22124MZ3JX	04.05.22	25,348,333.00		25,348,333.00	25,348,333
FT221244W07D	04.05.22	25,348,333.00		25,348,333.00	25,348,333
FT22132V9S5L	12.05.22		55,666,664.00	55,666,664.00	55,666,664
FT22132WH78B	12.05.22		55,666,668.00	55,666,668.00	55,666,668
FT22132XR2WW	12.05.22		55,666,668.00	55,666,668.00	55,666,668
<b>Total</b>		<b>208,180,000.00</b>	<b>244,000,000.00</b>	<b>452,180,000.00</b>	<b>452,180,000</b>

I confirm the amounts shown above are correct as of the date indicated and are included in the financial statements

Head of Accounting Unit  
KVDA

Name: Moses K. Kipchumba Sign: [Signature] Date: 15/08/2022

  
Tom M Odundo  
For Principal Secretary