



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**

- 8 FEB 2019

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**MINISTRY DEVOLUTION AND ASAL  
STATE DEPARTMENT OF DEVOLUTION**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
THE MINISTRY OF DEVOLUTION AND ASAL-  
STATE DEPARTMENT FOR DEVOLUTION**

**FOR THE YEAR ENDED  
30 JUNE 2018**







MINISTRY OF DEVOLUTION AND ASAL - STATE DEPARTMENT OF DEVOLUTION  
 Reports and Financial Statements  
 For the year ended June 30, 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018 Kshs	2016-2017 Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	48,819,253	152,895,860
Exchequer releases	2	5,246,385,510	1,009,820,523
Proceeds from sale of Assets	3	407,200	
Other Receipts	4	-	3,031,318
<b>TOTAL RECEIPTS</b>		<b>5,295,611,963</b>	<b>1,165,747,701</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	165,449,897	169,997,428
Use of goods and services	6	521,320,776	415,522,852
Transfers to Other Government Units	7	4,604,371,258	541,135,010
Other grants and transfers	8	-	1,827,400
Social Security Benefits	9	3,906,579	-
Acquisition of Assets	10	-	203,910
<b>TOTAL PAYMENTS</b>		<b>5,295,048,510</b>	<b>1,128,686,600</b>
<b>SURPLUS/DEFICIT</b>		<b>563,453</b>	<b>37,061,101</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 28<sup>th</sup> September, 2018 and signed by:

  
 Principal Secretary  
 Name: Charles Talengo Sunkuli, CBS

  
 Principal Accounts Controller  
 Name: CPA Lucy W. Kamau  
 ICPAK Member Number: 8513