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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF WATER AND
REGIONAL AUTHORITIES

FOR THE YEAR
ENDED 30 JUNE 2015

*Paper laid by
the Majority Whip
on 20/7/2016 (pm) SD*

**MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES
(STATE DEPARTMENT OF WATER AND REGIONAL DEVELOPMENT)**



REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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

State Department of Water and Regional Authorities
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs)

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Environment Water and Natural Resources was established through Executive Order No.2 of 2013 through the merging of the former Ministries of Water and Irrigation, Environment and Mineral Resources, Regional Development Authorities and Forestry and Wildlife. The Ministry is composed of two State Departments: - Environment & Natural Resources (ENRs) and Water and Regional Authorities (WRAs). At cabinet level, the Ministry of Environment Water and Natural Resources is represented by the Cabinet Secretary, who is responsible for the general policy and strategic direction of the Ministry.

The Ministry's vision is "A clean, healthy, safe and sustainably managed environment, Water and Natural resources"

The Ministry's mission commits, "To facilitate good governance in the protection, restoration, conservation, development and management of environment, water and natural resources for equitable and sustainable development"

(b) Key Management

The Ministry's day-to-day management is under the following key organs:

- i. General Administration and Planning
- ii. Water and Sanitation Services
- iii. Water Resources Management
- iv. Regional Authorities

The Ministry is tasked and mandated to undertake protection, conservation and development of water resources for sustainable development through policy and strategy formulation as well as implementation of development programmes and projects.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary/Accounting Officer	Prof. Fred H. K. Segor
2.	Senior Director of Administration	David Jakaiti
3.	Chief Finance Officer	Calvin Shavanga
4.	Director Water and Sanitation Services	Lawrence Simitu
5.	Director Land Reclamation and Water Storage	Robinson Gaita
6.	Director Water Resources Management	Omondi Juma
7.	Director Regional Authorities	David Oyosi

**State Department of Water and Regional Authorities
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)**

No.	Designation	Name
8	Chief Economist	Paul Asele
9	Head of Accounting Unit	Peter Kabebe
10	Internal Audit	Fred Muhul
11	Director Human Resource Management	B.K Giuthua
12.	Head of Procurement	Isaac Mutungi

(d) Fiduciary Oversight Arrangements

Audit and finance committee

(i) Mandate

The mandate of the audit committee shall include:-

- Assisting the accounting officer/chief executive officer in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues raised by both internal and external auditors.
- Resolving unsettled and unimplemented Public Accounts and Public Investments Committees' (PAC/PIC) recommendations.
- Enhancing communication between management, internal and external audit and fostering an effective internal audit function.

However, the mandate of the audit committee shall not be limited in any way, which would prevent it from properly performing its duties and responsibilities.

(ii). Duties and Responsibilities

Duties and responsibilities covering three broad areas relating to compliance with internal controls, financial reporting and governance shall include:-

- Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
- Reviewing and approving the audit charter where applicable and internal audit annual work plans.
- Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulation, procedures, plans and ethics.
- Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the accounting officer/chief executive officer.

The above responsibilities should not prevent the audit committee from carrying out any tasks, which are within its mandate.

(e) Headquarters

P.O. Box 49720

Maji House

Ngong Road

Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) (254)4900000/2716103

E-mail: ps@water.go.ke

Website: www.water.go.ke

(g) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

State Department of Water and Regional Authorities
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

I. FORWARD BY THE CABINET SECRETARY

The Ministry Environment, Water and Natural Resources (MEWNR), established by Executive Order No. 2/2013 of May 2013 is mandated to undertake protection, conservation and development of environment, water and natural resources for sustainable development. In 2013, the government, in line with the Constitution, rationalized the portfolio, responsibilities and functions of all the ministries and other government agencies.

The Ministry Environment, Water and Natural Resources (State Department of Water and Regional Authorities) approved revised budget for the period under review was Kshs 36 billion. However, the actual expenditure by the State Department during the review period totalled about Kshs 26 billion. The State Department spent about Kshs 2 billion on recurrent expenditures and Kshs 24 billion on development expenditure. The Government channelled Kshs 17 billion to the State Department, whereas the donors channelled Kshs 9 billion. Funds channelled to the State Corporations during the year totalled Kshs 26 billion. The absorption rate is 75%.

The State Department recognises its constitutional obligation in the water sector and has been taking appropriate action. The ministry implemented Six (6) programmes in the review period 2014/15. These programmes are: Water Policy Development and Management; Water Supply Services; Sewerage Services; Water Resources Management and Water Storage; Regional Authorities; and Land reclamation.

A number of policies and legislations have been re-drafted and laws amended or enacted along the timelines of the constitution. The key policies, enacted bills and reviewed laws are: The Water Act 2014 (amendments) and Draft Trans-boundary Water policies have been finalized.

In the water sector, there has been a marked improvement in delivery of water services in the Cities and most Towns of the country over the last year. Water supply increased through completion of both rural and urban water projects. This has contributed to additional population of about 1.9 million people accessing safe water which translates to an increase of 2.5% from the previous 53.1% to 55.6%. It is important to note that this percentage increase also covers the population growth. All these achievements have been made possible with an investment of Kshs 10 billion shillings by the Government.

Despite the achievements recorded over the review period, the Ministry faces a number of challenges. The challenges include inadequate funding, inadequate legal and policy framework, weak monitoring and evaluation, population pressure, high levels of poverty, climate change, limited value addition and product diversification and implementation of the constitution focusing on rights of the citizens.

In order to achieve the strategic objectives of the ministry in line with Constitution of Kenya, Kenya Vision 2030 and MTP II, the following interventions are recommended: finalize and adopt a public private partnership framework and issuance of infrastructure bonds to complement government resources; timely release of funds; continue to develop, review the policy and legal/ institutional frameworks; capacity building; Promotion of nature based enterprises; Prudent utilization of resources.



EUGENE L. WAMALWA, EGH
CABINET SECRETARY

STATEMENT OF ENTITY 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 by the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the State Department of Water and Regional Authorities is responsible for the preparation and presentation of the ministry's financial statements, which give a true and fair view of the state of affairs of the ministry for and as at the end of the financial year (period) ended on June 30, 2015. 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 ministry; (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 ministry ; (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 of Water and Regional Authorities accepts responsibility for the ministry'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 ministry's financial statements give a true and fair view of the state of ministry's transactions during the financial year ended June 30, 2015, and of the ministry'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 ministry, which have been relied upon in the preparation of the ministry's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The ministry's financial statements were approved and signed by the Accounting Officer on 31st MAY 2016.


Accounting Officer


Head of Accounting Unit

**State Department of Water and Regional Authorities
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)**

**II. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT OF WATER
AND REGIONAL DEVELOPMENT AUTHORITIES**

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF WATER AND REGIONAL AUTHORITIES FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of State Department of Water and Regional Authorities set out on pages 1 to 50, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of comparative budget: recurrent and development combined and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

The Accounting Officer-State Department of Water and Regional Authorities is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. An audit also includes the evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1. Budgetary Control and Performance

1.1 Exchequer Release

The exchequer release of Kshs.17,496,332,836 as at 30 June 2015 was short of the approved budget figure of Kshs.21,134,920,067 leading to an unexplained variance of Kshs.3,638,587,231 as listed below:

No.	Item	Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs.)
1	Recurrent	2,053,792,790	2,053,792,790	0
2	Development	19,081,127,277	15,442,540,046	3,638,587,231
	Sub total	21,134,920,067	17,496,332,836	3,638,587,231
3	A-I-A Recurrent	2,137,758,239	100,776	2,137,657,463
4	A-I-A Development	14,423,756,977	9,534,267,277	4,889,489,700
	Sub total	16,561,515,216	9,534,368,053	7,027,147,163
	Grant-Total	37,696,435,283	27,030,700,889	10,665,734,394

The exchequer shortfall negatively impacts on the planned and budgeted development projects for the year ended 30 June 2015.

1.1.1 Recurrent and Development Grants

The Department received Kshs.2,053,752,790 recurrent grants as per the approved budget estimate.

Further, the Department received Kshs.15,442,540,046 as exchequer releases out of the budgeted amount of Kshs.19,081,127,277 resulting to unexplained variance of Kshs.3,638,587,231 for the development grants.

1.1.2. Appropriation-In-Aid Recurrent and Development Grants

The Department realized Kshs.100,776 as Appropriation in Aid recurrent grants out of the budgeted amount of Kshs.2,137,758,239 resulting to unexplained variance of Kshs.2,137,657,463.

Further, the Department received Kshs.9,534,267,277 development A-I-A out of the budgeted amount of Kshs.14,423,756,977 resulting to unexplained variance of Kshs.4,889,989,700. The schedule availed in support of this amount added up to Kshs.7,775,402,966 against the figure in the financial statements of Kshs.9,534,267,277 resulting to an unexplained variance of Kshs.1,758,864,311. Further, management did not provide an analysis of the donations that make up that figure.

Further, funds from various development partners amounting to Kshs.237,912,343 were not recorded in the Department's books. In addition loans amounting to Kshs.58,097,447 received in form of direct payments were not recorded in IFMIS system thus not forming part of the ledger transactions. Consequently, the A-I-A has not been recorded and accounted for properly as at 30 June 2015.

1.1.3 Proceeds from Domestic and Foreign Grants

The proceed from domestic and foreign grants balance of Kshs.1,700,766,404 as at 30 June 2015 did not have analysis of the project and the donor entity.

During the under review, the Department had a budget of Kshs.3,022,250,000 but the actual receipt was Kshs.1,700,766.405 resulting to an unexplained shortfall of Kshs.1,321,483,595. The huge shortfall will impact negatively on planned and budgeted programs and services.

1.2 Expenditure Budget Analysis

The comparison for budget and actual amount on the expenditure for the Department reflects an overall under expenditure of Kshs.11,844,397 as listed below;

No.	Item	Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs)
1	Compensation to employees	600,155,389	622,438,698	(22,283,309)
2	Use of goods and services	571,417,623	495,491,802	75,925,820
3	Transfer to Other Gov't Units	5,421,116,017	3,082,760,703	2,338,355,313
4	Other Grants and Transfers	4,450,000	3,445,610	1,004,390
	Acquisitions of non-financial Assets	31,099,296,254	22,237,791,143	8,861,505,111
	Total	37,696,435,283	26,441,927,956	11,254,507,327

The huge under expenditure negatively impacts on planned Department's programs and services.

1.3. Compensation to Employees

1.3.1. Unsupported Compensation to Employees on Unrelated Expenses

The Department budgeted to spend Kshs.600,155,389 on compensation to employees during the financial year. The actual expenditure was Kshs.622,438,698 resulting to an unexplained over expenditure of Kshs.22,283,309 However, The financial statement figure of Kshs.622,438,698 is at variance with the general ledger

balance of Kshs.584,835,585 resulting to an unreconciled difference of Kshs.37,603,113.

The Department paid Kshs.6,319,747 as leave commutation to 345 members of staff who had already applied for leave and were paid leave allowance. This amounts to double benefit and is contrary to Government regulations. Further, An amount of Kshs.99,994,394 paid as salaries to the Department staff outside the payroll was not supported with relevant documents.

In addition, included in the above figure for employee compensation of Kshs.622,438,698 as at 30 June 2015 is unrelated expenditure amounting to Kshs.40,537,700.

1.3.2 Irregular Expenditure on Seconded Employees to NWPC

The Department seconded 423 members of staff to National Water Conservation and Pipeline Corporation (NWPC) in various core operations, which include drilling, electro mechanical, land survey and water technicians. Although the Department has explained that the officers were seconded when Department ceased to implement technical projects attached to the Boards, it is not clear and the Department has not explained why it continues to pay officers who are serving other statutory bodies or why the officers cannot be officially absorbed by the Institution.

In the circumstances, it has not been possible to ascertain the completeness, accuracy and propriety of compensation to employee's expenditure of Kshs.622,438,698 as at 30 June 2015.

1.4. Grants and Transfers to Other Government Units

The Department had an approved budget of Kshs.5,421,116,017 on this item against the actual expenditure of Kshs.3,082,712,904 resulting to an under absorption of Kshs.2,338,403,113.

Further, the manual cash book had a balance of Kshs.15,376,990,056 against the financial statements balance of Kshs.3,082,712,904 resulting to an unexplained difference of Kshs.12,279,461,847. Further, the IFMIS had a balance of Kshs.18,826,984,234 hence resulting to a variance of Kshs.15,744,271,330.

Included in the transfer to Other Government Units balance of Kshs.3,082,712,904 as at 30 June 2015 are unrelated expenses amounting to Kshs.76,598,869 resulting to overstatement by the same amount. Another Kshs.224,600,000 relating to this account was not recorded resulting to understatement of this item by the same amount.

In the circumstances, the correctness, completeness and accuracy of the transfer to Other Government Units balance of Kshs.3,082,712,904 as at 30 June 2015 could not be ascertained.

1.5 Acquisition of Assets

Included in the acquisition of assets balance of Kshs.22,237,791,143 as at 30 June 2015 are unrelated expenses relating to disbursements to other agencies of

Kshs.7,598,591, Kshs.85,980,994, for general office stationaries, Kshs.11,157,069, for staff allowances and Kshs.6,374,955 on air travel.

No explanation or adjustments have been done to this anomaly.

1.6. Other Grants and Transfers

The other grants and transfers balance of Kshs.3,445,610 as at 30 June 2015 composed of unrelated expenditure in respect of subscription to membership to international organizations. It is therefore not clear why the vote was posted with ~~wrong expenditure results to misstatement. No amendment was effected to correct~~ the anomaly.

2. Presentation of the financial statements

2.1. Accuracy and Completeness of Financial Statements

The financial statements presented for audit did not meet the basic requirements under the International Public Sector Accounting Standards under which they are purportedly prepared. The non-compliances include,

- (i) Some of the Department's bank accounts (projects) were not disclosed as required
- (ii) Notes to the financial statements do not offer details of the figures in the financial statements
- (iii) Included in the financial statements are accounts payable whereas the basis of preparation is cash accounting rather than accrual
- (iv) The financial statements did not have a trial balance
- (v) The Department did not have a comprehensive asset register
- (vi) The comparative figure (opening balance) were the combined closing balance for the Ministry of Environment, Water and Natural Resources rendering comparison impossible.
- (vii) The cash flow statement shows adjustments during the year of Kshs.312,351,715 that have not been explained.
- (viii) The financial statements as at 30 June 2015 did not meet the basic requirements as prescribed by the Public Sector Accounting Standards Board vide Treasury Circular No.AG3/088/vol.6 (78) dated 1 July 2014.

2.2 Statement of Cash flows

Under the statement of cash flows, the opening balance of Kshs.69,355,058 is at variance with the cash at the end of the previous period of Kshs.913,355,058. Further, included in the statement is an unexplained item described as adjustment

during the year of Kshs.312,351,715. The item is used as a balancing figure in the cash flow statement.

In view of the figures, the accuracy and completeness of the financial statements as at 30 June 2015 could not be ascertained.

3. Pending Bills

Bills amounting to Kshs.134,606,297 chargeable to both recurrent and development votes for the Department as at 30 June 2015 were not paid in the year 2014/2015 but were instead carried forward to 2015/2016. Had those bills been paid and expenditure charged, the statement of receipts and payments would have reflected a reduced surplus of Kshs.454,166,634 instead of Kshs.588,772,931 now shown. Failure to settle the bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged.

Further, it is not clear as to why the pending bills were not paid since State Department had recorded a surplus of Kshs.588,772,931 which was adequate to pay them off.

The list of the pending bills provided did not have the details of the tender number contract sum, payment vouchers and the pending invoices to facilitate audit verification.

In view of the foregoing, it has not been possible to ascertain the correctness, completeness and propriety of the pending bills balance of Kshs.134,606,297 as at 30 June 2015.

4. Cash and Bank Balances

4.1 Bank Reconciliation

Examination of the bank reconciliation statement as at 30 June 2015 revealed the following unexplained reconciling items;

4.1.1 Recurrent Account

The recurrent cash books reflected unrepresented cheques totaling Kshs.97,280,760 including stale cheques of Kshs.10,303,321 and which had not been written back to cash book. Further, Kshs.18,504,602 was payments in bank not posted in cash book which is an indication of poor financial accountability.

4.1.2 Deposits and Retention Balance

Management did not provide bank reconciliation or bank confirmation certificate for the deposits account balance of Kshs.65,951,822 as at 30 June 2015.

4.1.3 Cash Balance Brought Forward

The cash balance brought forward of Kshs.69,355,058 is not in agreement with the 2013/2014 certified closing balance of Kshs.913,355,099 leading to an unexplained difference of Kshs.845,335,599.

In the circumstances, it has not been possible to ascertain the correctness, completeness and accuracy of the cash and bank balance of Kshs.68,127,950 as at 30 June 2015.

5. Other Grants and Transfers

During the year under review, the State Department of Water made a disbursement of Kshs.2,557,027,515 to four (4) projects. However, the project accounts as at 30 June 2015 had a cumulative balance of Kshs.891,012,754 resulting to an unexplained difference of Kshs.1,666,014,761 as shown below;

No.	Project Name	Disbursements (Kshs.)	Project F/S (Kshs.)	Variance (Kshs.)
1	Kenta Italy Debt Project	224,500,000	473,500,000	-249,000,000
2	Kenya Water Security and Climate Resilience	398,020,354	417,512,754	-19,492,400
3	KOSFIP	809,537,044	Not Provided	809,537,044
4	UTNRM	1,124,970,117	Not Provided	1124,970,117
	Total	2,557,027,515	891,012,754	1,666,014,761

Further, the management has not reconciled the two set of records.

In view of the foregoing, it has not been possible to ascertain the completeness and propriety of Kshs.2,557,027,515 disbursed to the four projects during the financial year ended 30 June 2015.

6. Accounts Receivables -Suspense and Clearance Account

Included in the Accounts Receivables balance of Kshs.1,492,351,793 as at 30 June 2015 is an amount of Kshs.1,490,519,078 described as suspense and clearance account which has not been explained. Further, imprests of Kshs.1,785,524 remained outstanding as at 30 June 2015. In addition, the accounts receivable balance of Kshs.1,492,351,793 differs with Kshs.844,000,041 reflected in Note 25. In the circumstances, it has not been possible to ascertain the accuracy and recoverability of the Accounts Receivables balance of Kshs.1,492,351,793 as at 30 June 2015.

8. Irregular payment of Cabinet Secretary's Vehicle

The Department purchased a vehicle for the Cabinet Secretary at a cost of Kshs.7,000,000 contrary to Office of the President Circular Ref. No. CAB/56/2A of 7 July 2011 which gave the upper limit of Kshs.2,000,000 against her letter of appointment. In the circumstances, the Department spent Kshs.5,000,000 irregularly and the amount has not been recovered.

9. Irregular Procurements

9.1. Irregular Contracts Payments

During the year under review, the State Department of Water spent Kshs.10,755,000, Kshs.2,591,808 and Kshs.5,187,240 on airtime, cleaning services and security contracts respectively whose contracts had expired on 30 June 2013 and were not

renewed. The total expenditure of Kshs.18,534,048 incurred on the expired contracts were in contravention of the Public Procurement and Disposal Act, 2005. No documents were provided to confirm that services were rendered.

In the circumstances, the propriety of the expenditure of Kshs.18,534,048 could not be ascertained as at 30 June 2015.

9.2. Procurement of Laboratory Chemicals

The State Department of Water procured laboratory chemicals amounting to Kshs.2,214,700 without the requisition from user department. Further, the chemicals were not included in the annual procurement plan for the department. Consequently, the propriety of the expenditure of Kshs.2,214,700 could not be ascertained as at 30 June 2015.

9.3. Irregularly Contracted Professional Services

During the year under review, the State Department of Water paid consultants Kshs.5,452,000 for the preparation of National Water Coverage Study Report. However, it was not clear how the consultant firm was identified as there were no tender documents availed for audit verification to confirm the tendering process.

As a result, it has not been possible to confirm the propriety and value for money for the expenditure of Kshs.5,542,000 as at 30 June 2015.

9.4 Irregular Water Bills Payments

During the year 2014/2015, the State Department of Water paid Kshs.11,502,665 to Nairobi Water and Sewerage Company in respect to accumulated water bills whose invoice did not disclose the period of consumption. Further, it was established that the Department is not supplied with water from the water company as they use their own borehole water.

Consequently, it has not been possible to ascertain the propriety of the expenditure of Kshs.11,502,665 as at 30 June 2015.

10. Euro Bond Proceeds

During the year under review, the State Department of Water received Kshs.11,170,613,958 funded through the sovereign Bond. However, the management has not provided any list of project(s) that were funded by the Eurobond proceeds. In the circumstance, it has not been possible to confirm how the Eurobond funds were utilized as at 30 June 2015.

11. Investment in Motor Vehicles

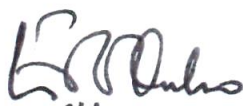
The Department has 81 motor vehicles some of which belong to other Government Agencies and departments. The Department does not maintain a clear register of its fleet and it was further learnt that 30 motor vehicles were lying at various garages with some having been there for considerably long time grounded though some had minor mechanical defects. Further, forty nine (49) vehicles were not seen during a

physical verification, while a number had not operated for several months as per existing work tickets.

In the circumstances, it has not been possible to ascertain that the Department got value for money from the department's investment in motor vehicles to enhance its efficiency and effective service delivery.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, ~~the financial statements do not present fairly, the~~ statement of assets of the State Department of Water and Regional Authorities as at 30 June 2015, 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 does not comply with the Government Financial Regulations and Procedures and Public Finance Management Act, 2012.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 June 2016

State Department of Water and Regional Authorities
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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	1,700,766,404	470,133,795
Exchequer releases	4	17,496,332,836	29,216,861,442
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	65,528,250
Proceeds from Foreign Borrowings	7	7,833,500,872	6,913,552,697
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	100,776	1,393,000
TOTAL RECEIPTS		27,030,700,888	36,697,469,184
PAYMENTS			
		C	
Compensation of Employees	12	622,438,698	2,359,950,474
Use of goods and services	13	495,491,803	2,224,239,382
Subsidies	14	-	-
Transfers to Other Government Units	15	3,082,760,704	-
Other grants and transfers	16	3,445,610	8,251,238,611
Social Security Benefits	17	-	10,137,707
Acquisition of Assets	18	22,237,791,143	22,953,235,901
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	-	-
TOTAL PAYMENTS		26,441,927,957	35,798,802,075
SURPLUS/DEFICIT		588,772,931	898,667,109

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 31st MAY 2016 and signed by:


 Accounting Officer


 Head of Accounting Unit

State Department of Water and Regional Authorities
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IV. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	68,045,129	68,019,509
Cash Balances	22B	82,821	1,335,549
Total Cash and cash equivalent		<u>68,127,950</u>	<u>69,355,058</u>
Accounts receivables	23	1,492,351,793	844,000,041
		<u>1,560,479,743</u>	<u>913,355,099</u>
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	58,351,713	-
NET FINANCIAL ASSETS		<u>1,502,128,030</u>	<u>913,355,099</u>
REPRESENTED BY			
Fund balance b/fwd	25	913,355,099	14,687,990
Surplus/Deficit for the year		588,772,931	898,667,109
NET FINANCIAL POSITION		<u>1,502,128,030</u>	<u>913,355,099</u>

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 31st May 2016 and signed by:


 Accounting Officer


 Head of Accounting Unit

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V. STATEMENT OF CASHFLOW

		2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	1,700,766,405	470,133,795
Exchequer Releases	4	17,496,332,836	29,246,861,442
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	100,776	1,393,000
Payments for operating expenses			
Compensation of Employees	12	(622,438,698)	(2,359,950,474)
Use of goods and services	13	(495,491,803)	(2,224,239,382)
Subsidies	14	(3,082,760,704)	-
Transfers to Other Government Units	15	(3,445,610)	-
Other grants and transfers	16	-	(8,251,238,611)
Social Security Benefits	17	-	(10,137,707)
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	-	-
Adjusted for:			
Adjustments during the year		312,351,715	-
Changes in Accounts Receivable		648,351,752	(831,045,332)
Changes in Accounts Payable		(58,351,713)	65,528,250
Suspense Account		(1,492,351,793)	
		14,403,063,163	16,107,304,981
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(22,237,791,143)	(22,953,235,901)
Net cash flows from Investing Activities		(22,237,791,143)	(22,953,235,901)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	7,833,500,872	6,913,552,697
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		7,833,500,872	6,913,552,697
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	24	69,355,058	1,733,281
Cash and cash equivalent at END of the year	25	<u>68,127,950</u>	<u>69,355,058</u>

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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 _____ 2016 and signed by:

Accounting Officer

Head of Accounting Unit

VI. SUMMARY STATEMENT OF BUDGET EXECUTION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	2,963,750,000	58,500,000	3,022,250,000	1,700,766,405	1,321,483,595	56
Exchequer releases	- 19,937,461,827	1,197,458,240-	21,134,920,067-	17,496,332,836	3,638,587,231	80
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	5,985,479,800	5,161,027,177	11,146,506,977	7,833,500,872	3,313,005	70
Proceeds from Sale of Assets	1,620,000	-	1,620,000	-	1,620,000	0
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	2,391,138,239	-	2,391,138,239	100,776	2,391,037,463	0
TOTAL	31,279,449,866	5,219,527,177	37,696,435,283	27,030,700,888	10,665,734,395	70
PAYMENTS						
Compensation of Employees	650,155,389	(50,000,000)	600,155,389	622,438,698	(22,283,309)	104
Use of goods and services	571,417,623	-	571,417,623	495,491,802	75,925,820	87

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Interest payments	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	4,566,716,017	854,400,000	5,421,116,017	3,082,760,703	2,338,355,313	57	
Other grants and transfers	4,450,000	-	4,450,000	3,445,610	1,004,390	77	
Social Security Benefits	-	-	-	-	-	-	
Acquisition of Assets	25,486,710,837	5,612,585,417	31,099,296,254	22,237,791,143	8,861,505,111	72	
Finance Costs, including Loan Interest	-	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	
Other Payments	-	-	-	-	-	-	
TOTALS	31,279,449,866	6,416,985,417	37,696,435,283	26,441,927,957	4,837,521,909	70	

The entity financial statements were approved on 31st May 2016 and signed by:



Accounting Officer

Head of Accounting Unit

VII. SUMMARY STATEMENT OF BUDGET EXECUTION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	2,103,792,790	(50,000,000)	2,053,792,790-	2,053,792,790-	0	100-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	120,000	-	120,000	-	120,000	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	2,137,638,239	-	2,137,638,239	100,776	2,137,537,463	0
TOTAL	4,241,551,029	(50,000,000)-	4,191,551,029	2,053,893,566	2,137,657,463	50
PAYMENTS						
Compensation of Employees	650,155,389	(50,000,000)	600,155,389	622,438,698	(22,283,309)	104
Use of goods and services	266,617,623	-	266,617,623	213,691,115	52,926,508	80
Interest payments	-	-	-	-	-	-

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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	3,303,716,017	-	3,303,716,017	1,220,111,950	2,083,604,067	40
Other grants and transfers	4,450,000	-	4,450,000	3,445,610	1,004,390	77
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	16,612,000	-	16,612,000	8,802,174	7,809,826	53
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	4,241,551,029	(50,000,000)	4,191,551,029	2,068,489,547	2,173,061,482	49%

The entity financial statements were approved on 31st MAY 2016 and signed by:



Accounting Officer

Head of Accounting Unit

VIII. SUMMARY STATEMENT OF BUDGET EXECUTION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	-	-	-	-	-	-
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	2,963,750,000	58,500,000	3,022,250,000	1,700,766,405	1,321,483,595	56
Exchequer releases	17,833,669,037	1,247,458,240-	19,081,127,277-	15,442,540,046	3,638,587,231	80
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5,985,479,800	5,161,027,177	11,146,506,977	7,833,500,872	3,313,006,105	70
Proceeds from Sale of Assets	1,500,000		1,500,000		1,500,000	
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	253,500,000		253,500,000		253,500,000	
TOTAL	27,037,898,837	6,466,985,417	33,251,384,254	24,976,807,323	8,274,576,931	80
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	304,800,000		304,800,000	281,800,688	22,999,312	92
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	1,263,000,000	854,400,000	2,117,400,000	1,862,648,754	254,751,246	88
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-

**State Department of Water and Regional Authorities
Reports and Financial Statements
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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Acquisition of Assets	25,470,098,837	5,612,585,417	31,082,684,254	22,228,983,969	8,853,695,285	72
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	27,037,898,837	6,466,985,417	33,504,884,254.	24,373,438,411	9,131,445,843	70

The entity financial statements were approved on 31st MAY 2016 and signed by:



Accounting Officer



Head of Accounting Unit

IX. SUMMARY STATEMENT OF PROVISIONINGS

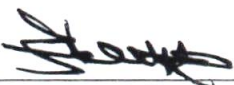
[The provisioning summary statement is required for entities that have a vote in the National Budget.]

- Details of General Accounts On Vote

	2014 - 2015	2013 - 2014
	Kshs	Kshs
GAV Provisioning account balance	4,258,760,945	1,328,572,483
Total	4,258,760,945	1,328,572,483

- Details of Exchequer Provisioning

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Exchequer Provisioning balance	3,638,587,231	495,433,625
Total	3,638,587,231	495,433,625


 Accounting Officer


 Head of Accounting Unit

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the State Department of water and Regional development and all values are rounded to the nearest shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The State Department of Water and Regional Development recognise all revenues from the various sources when the event occurs and the related cash has actually been received by the State Department of Water and Regional Development. In addition, the State Department of Water and Regional Development recognises all expenses when the event occurs and the related cash has actually been paid out by the State Department of Water and Regional Development.

3. In-kind contributions

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

4. Cash and cash equivalents

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

State Department of Water and Regional Authorities

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5. 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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized 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.

7. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 of water and Regional development at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The State Department of water and Regional development budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the State Department of water and Regional development actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

**State Department of Water and Regional Authorities
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11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

XI. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2014 - 2015	2013 - 2014
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
	-	-	1,700,766,405	-
Grants Received from Multilateral Donors (International Organisations)				
UNDP and European Development Fund	-	-	-	14,114,156
UNICEF	-	-	-	23,754,143
OPEC/Arab Bank for Economic Development in Africa				432,265,496
Total			1,700,766,405	470,133,795

4 EXCHEQUER RELEASES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Total Exchequer Releases for quarter 1	967,254,620	4,565,836,770
Total Exchequer Releases for quarter 2	5,969,208,035	6,429,046,878
Total Exchequer Releases for quarter 3	3,376,787,556	6,995,860,714
Total Exchequer Releases for quarter 4	7,183,082,625	11,256,117,080
Total	17,496,332,836	29,246,861,442

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers from Central government entities	-	-
Transfers from Counties	-	-
TOTAL	-	-

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6 PROCEEDS FROM DOMESTIC BORROWINGS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	7,833,500,872	6,913,552,697
Foreign Currency and Foreign Deposits	-	-
Total	7,833,500,872	6,913,552,697

8 PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

State Department of Water and Regional Authorities
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9 REIMBURSEMENTS AND REFUNDS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations		
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

11 OTHER REVENUES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	1,393,000
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	28,000	-
Receipts from Sale of Incidental Goods	199,000	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Paid to Exchequer	(126,224)	-
Other Receipts Not Classified Elsewhere	-	-
Total	100,776	1,393,000

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12 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic salaries of permanent employees	390,462,639	1,213,027,886
Basic wages of temporary employees	-	347,013,047
	231,976,058	
Personal allowances paid as part of salary	-	799,909,541
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	622,438,698	2,359,950,474

13 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	11,885,669	47,049,599
Communication, supplies and services	14,441,585	67,416,205
Domestic travel and subsistence	23,414,759	223,321,416
Foreign travel and subsistence	7,239,528	105,881,398
Printing, advertising and information supplies & services	2,273,875	87,386,459
Rentals of produced assets	22,816,634	229,653,604
Training expenses	10,190,050	141,754,475
Hospitality supplies and services	4,712,822	140,382,540
Insurance costs	-	12,949,000
Specialised materials and services	34,168,372	258,407,598
Office and general supplies and services	12,773,270	75,513,717
Fuel and Lubricants	11,039,396	56,350,394
Other operating expenses	316,577,407	660,156,899
Routine maintenance – vehicles and other transport equipment	14,914,340	21,837,979
Routine maintenance – other assets	9,044,096	96,178,101
Exchange Rate Losses	-	-
Total	495,491,803	2,224,239,382

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14 SUBSIDIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to other levels of Government – Current Grants to Government Agencies	1,220,111,950	-
Transfers to other levels of Government – Capital Grants to Government Agencies	1,862,648,754	-
TOTAL	3,082,760,704	-

16 OTHER GRANTS AND TRANSFERS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Membership dues and subscriptions to international organizations	3,445,610	-
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Grants to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	5,717,643,584
Grants to foreign government	-	2,533,595,027
Total	3,445,610	8,251,238,611

17 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government pension and retirement benefits	-	10,137,707
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	10,137,707

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	135,000,000	320,736,717
Refurbishment of Buildings	1,475,460	48,732,618
Construction of Roads	-	755,997,088
Construction and Civil Works	21,087,825,459	18,995,209,322
Overhaul and Refurbishment of Construction and Civil Works	-	13,050,000
Purchase of Vehicles and Other Transport Equipment	-	79,504,659
Overhaul of Vehicles and Other Transport Equipment	341,450	829,180
Purchase of Household Furniture and Institutional Equipment	-	4,285,335
Purchase of Office Furniture and General Equipment	-	386,123,589
Purchase of Specialised Plant, Equipment and Machinery	8,460,724	554,296,046
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	27,906,105
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	687,548,348
Research, Studies, Project Preparation, Design & Supervision	123,879,588	514,953,314
Rehabilitation of Civil Works	880,808,462	515,363,410
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	48,700,170
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-

Total

22,237,791,143

22,953,235,901

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19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Principal repayments on domestic loans	-	-
Principal repayments on Guaranteed Debt taken over by Government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21 OTHER EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-

Total

-

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22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2014 - 2015	2013 - 2014
				Kshs	Kshs
STATE DEPT FOR WATER, REG AUTH. ACCOUNT NO. 1000210068, KSHS	46,982	RECURRENT	-	46,982	1,169,646
STATE DEPT FOR WATER, REG AUTH. ACCOUNT NO 1000209917, KSHS	2,046,325	DEVELOPMENT	-	2,046,325	1,321,613
STATE DEPT FOR WATER, REG AUTH. ACCOUNT NO 1000212586 KSHS	65,951,822	DEPOSIT	-	65,951,822	65,528,250
Total				68,045,129	68,019,509

22B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Cash in Hand – Held in domestic currency	82,821	1,335,549
Cash in Hand – Held in foreign currency	-	-
Total	82,821	1,335,549

Cash in hand should also be analysed as follows:

	2014 - 2015 Kshs	2013 - 2014 Kshs
Ministry headquarters-Water	82,820.65	320,971
Ministry headquarters-Deposits	-	1,014,578
Total	82,821	1,335,549

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23: ACCOUNTS RECEIVABLE

<i>Description</i>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government Imprests (See Annex 5)	1,785,524	38,982,191
Domestic Debtors & Advances	886,000	509,805
Suspense & Clearance Account (KOSFIP)	1,490,519,078	804,508,045
Other Debtors & Pre-payments	(838,809)	
Total	1,492,351,793	844,000,041

24. ACCOUNTS PAYABLE

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other Liabilities	(6,654,548)	
Deposits	65,951,822	-
Withholding Taxes	(945,561)	
System Required Liabilities A/cs	-	
Total	58,351,713	-

25. FUND BALANCE BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	68,019,509	1,733,281
Cash in hand	1,335,549	
Accounts Receivables	844,000,041	12,954,709
Accounts Payables	(65,528,250)	
Total	847,826,849	14,687,990

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26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	106,106,678	471,807,164
Supply of services	28,499,619	-
	<u>134,606,297</u>	<u>471,807,164</u>

26.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	249,189	-
Middle management	103,871	-
Unionisable employees	-	-
Others	-	-
	<u>353,060</u>	-

26.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities	5,356,823	-
Amounts due to County Government entities	-	-
Amounts due to third parties	586,040	-
Others (<i>specify</i>)	-	-
	<u>5,942,863</u>	-

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27. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ministry of Water					
1.	Pending Bills	Lack of liquidity by year end of Ksh 495,425,625	HAU	Resolved	N/A
2.	Grant Government Agencies	Difference of remitted amounts between the ministry and corporation explained.	HAU	Resolved	N/A
3.	Outstanding Imprests	Explanation provided	HAU	Resolved	N/A
4.	Unaccounted for AIEs	Explanation provided	HAU	Resolved	N/A
5.	Cash and cash equivalents	Document evidence provided showing amount of Ksh 398,893,319.5 transferred to national treasury	HAU	Resolved	N/A
6.	District Suspense	Documents provided.	HAU	Resolved	N/A
7.	Compensation of Employees	i. Payroll records provided ii. Issue letters of appointment through a circular	Director HRM	Resolved	N/A
8.	Approved supplementary estimates	i Difference explained as under issue of exchequer ii Appropriation in aid given as form of direct payments	CFO	Resolved	N/A



Accounting Officer



Head of Accounting Unit

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (SEE ANNEX 1 ATTACHED)

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
Senior Management							
1. JONH OKUNGU	P	8,600	2014/2015			8,600	
2. JONH OKUNGU	P	30,212	2014/2015			30,212	
3. JONH OKUNGU	P	198,377	2014/2015			198,377	
4. FRANCIS K NJOROGE	N	12,000	2014/2015			12,000	
Sub-Total		249,189				249,189	
Middle Management							
5. PHILLIP MBITU MURAGURI	L	80,298	2014/2015			80,298	
6. PAULINE MACHARIA	L	23,573	2014/2015			23,573	
7.							
Sub-Total		103,871				103,871	
Unionisable Employees							
8.							
9.							
10.							
Sub-Total							
Others (specify)							
11.							
12.							
13.							
Sub-Total							
Grand Total							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. PS TREASURY	exchange rate difference PA No. 105721	6,013,951.20	2012/2013	-		6,013,951.20	
2. PS TREASURY	exchange rate difference PA No. 105726	1,782,839.80	2012/2013			1,782,839.80	
3. FINANCIAL SECRETARY TREASURY	consultancy services for feasibility studies	81,573,170.90	2012/13			81,573,170.90	
4. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	April 2015 Salary	580,406				580,406	
5. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	March 2015 Salary	580,406				580,406	
6. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	February 2015	580,406				580,406	
7. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	Jan 2015 Salary	580,406				580,406	
8. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	December 2014 Salary	652,406				652,406	
9. KIMIRA OLUOCH SMALL HCLDER (KOSFIP)	May 2015 Salary	580,406				580,406	
10. KIMIRA OLUOCH SMALL HCLDER (KOSFIP)	November 2014 Salary	580,406				580,406	

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
11. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	Exchequer issue	61,168.50				61,168.50	
12. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	October 2014 Salary	580,406				580,406	
13. KIMIRA OLUOCH SMALL HOLDER (KOSFIP)	June 2015 Salary	580,406				580,406	
Sub-Total		5,356,823				5,356,823	
Amounts due to County Govt Entities							
14.							
15.							
16.							
Sub-Total							
Amounts due to Third Parties							
17. MASINGA DAM	Services rendered	586,040	2012/2013			586,040	
18.							
19.							
Sub-Total		586,040				586,040	
Others (specify)							
20.							
21.							
22.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		

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ANNEX 5

SCHEDULE OF OUTSTANDING IMPREST AS AT 30TH JUNE 2015

MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES STATE DEPARTMENT FOR WATER AND REGIONAL AUTHORITIES SCHEDULE OF OUTSTANDING IMPRESTS AS AT 30TH JUNE 2015							
	NAME	P/NO	W/NO.	AMOUNT ISSUED	AMOUNT SURRENDERED	V/NO.	BALANCE
1	ELISHIBA KIRIGO	19850470536	2232746	431,000.00	431,000.00	6902	-
2	DOROTHY NTINYARI	1993031927	2151867	144,000.00	144,000.00	7087	-
3	STEVE ERNEST WAKHUNGU	2013059437	2151955	45,000.00		004681	45,000.00
4	ANN WANGUI GICHEHA	1994039457	2122053	136,000.00	42,000.00		94,000.00
5	GEORGE MULWA NDOLO	2004005230	2151884	120,500.00	120,000.00		500.00
6	DAVID OPINDA OYOSI	1982012562	2064183	50,000.00	-		50,000.00
7	FRANSISCA MBOTO NYAMETE	1996051675	2078608	50,000.00	-		50,000.00
8	SAMMY WANJALA KOMORA	2004005214	2232850	114,800.00	61,000.00		53,800.00
9	JOSHUA HARRY OKOTH OUMA	1982023903	2122126	50,000.00	-		50,000.00
10	MARY MUKAMI GATHENGE	1985050284	2121097	49,500.00	49,500.00	002458	-
11	FAITH NJERI MURIITHI	1986018104	2196701	6,000.00	-		6,000.00

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12	PATRICIA WAITHIRA GITAU	1990006698	1854802	250,000.00	250,000.00		-
13	JAMES MUNENE KIMANI	1990066606	2057609	45,000.00	-		45,000.00
14	DAVID GICHOVI NJERU	1995000710	2057629	37,000.00			37,000.00
15	JANE MARGRET OCHAMI SASAKA	1996045894	2057615	50,000.00			50,000.00
16	JANE MARGRET OCHAMI SASAKA	1996045894	2232872	402,250.00	402,210.00		40.00
17	ESTHER WANGARI NJUGUNA	1996051120	2057529	50,000.00	50,000.00	008102	-
12	CHRISANTUS JUMA WEKESA	2004002850	2057646	40,000.00	37,000.00		3,000.00
13	DOUGLAS SIRENGO MAKOKHA	1996001573	2122134	32,500.00			32,500.00
14	REUBEN KIBET ATODONYANG	2011355949	2057630	6,500.00			6,500.00
14	REUBEN KIBET ATODONYANG	2011355949	2232935	53,900.00	30,300.00		23,600.00
15	AUGUSTINE KIPNGENO KENDUIWO	1993023982	2122317	40,000.00	40,000.00		-
16	RICHARD UKIRU FEDTHA	1980092794	2099053	20,000.00			20,000.00
17	CALVIN SHAVANGA MATENDECHERE	2000005767	2321415	70,000.00			70,000.00
18	JUDITH MUTHONI NYAGA	1979140259	2078623	50,000.00			50,000.00
19	WILSON MURATHIMI WAITITU	1978130502	2232933	14,384.00			14,384.00
20	ZACHARIA K. O ONYANGO	1981093719	2232963	117,500.00			117,500.00
21	MUSEMBI KATU MUNYAO	1983089075	2057690				

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				10,000.00			10,000.00
22	AARON MUTUA MALEVE	1991026528	2121181	150,000.00			150,000.00
22	AARON MUTUA MALEVE	1991026528	2196563	56,000.00			56,000.00
23	GIDEON KIMUTAI AYABEI	1996020276	2121082	490,000.00			490,000.00
24	VINCENT WANDANDA OPENDA	1999010327	2151914	25,600.00			25,600.00
25	JACINTA WAIRIMU KURIA	1999006019	2232733	26,700.00	25,200.00		1,500.00
26	FRANCIS OCHIENG MODI	2008044414	2122173	85,000.00			85,000.00
27	JOSHUA OGATO OKEMWA	2009048013	2151915	50,200.00			50,200.00
28	JUDY WANGALWA WAKHUNGU	2013014087	2319288	72,800.00	72,500.00		300.00
29	JUDY WANGALWA WAKHUNGU	2013014087	2151957	39,000.00			39,000.00
30	DAVID NDINYA DENGE	1990069434	2232853	59,100.00			59,100.00
31	FRANCIS TUNJE NGUMA	2009001231	2321413	135,000.00			135,000.00
32	JOHN LEWIS JOGO	1988030500	2122141	32,500.00			32,500.00
33	MULIMI MWANJA	1980103862	2232692	49,000.00	28,000.00		21,000.00
34	ZIRUEL CLIFFORD OBWOCHA	1980070661	2319351	21,000.00	21,000.00	008248	-
35	MUSEBI KATU MUNYAO	1983089075	2057690	10,000.00	10,000.00	03573	-
36	SARAH CHRISTINE OMANYO	1980082438	2057616	50,000.00	50,000.00	008051	-

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37	DAUDI M KAMAU	1988047044	2151770	39,000.00			39,000.00
38	TOM MBOYA MAGERO	1990117499	2232790	41,500.00			41,500.00
39	JUSTINA MUTHONI MIRITI	1994029559	2099083	36,000.00	36,000.00		-
40	BERNARD MUTUA MALULUI	1988051920	2078649	33,500.00			33,500.00
41	MARCK SIANGA OCHIENG	2004014425	2149501	29,400.00			29,400.00
42	MARY NDUTA NGINYO	2004014491	2078634	6,000.00			6,000.00
43	AGNES WANJIRU MBJGUA	1997005708	2319389	46,195.00			46,195.00
44	AUSTINE ODONGO A'WOUR	2008141630	2456396	24,500.00			24,500.00
			TOTAL	4,093,829.00	1,899,710.00		1,785,524.00

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ANNEX 1 - ANALYSIS OF PENDING BILLS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2,013.00
	a	b	c	d=a-c
Supply of goods				
RUBY ASHTON INVESTMENTS	315,000.00	2014/2015	-	315,000.00
AVINEL ENTERPRISES	940,000.00	2014/2015	-	940,000.00
MAKADINO ENTERPRISES	1,560,000.00	2014/2015	-	1,560,000.00
EASTEVER AGENCIES	459,050.00	2014/2015	-	459,050.00
PRESSURE POINT SYSTEMS	1,237,800.00	2014/2015	-	1,237,800.00
HOFFINA AGENCIES	965,000.00	2014/2015	-	965,000.00
FEKIM BUSINESS SYSTEMS	984,000.00	2014/2015	-	984,000.00
YELLOWLINE HOLDINGS LTD	190,500.00	2014/2015	-	190,500.00
PRESSURE POINT SYSTEMS	101,600.00	2014/2015	-	101,600.00
AWINDE ENTERPRISES	416,000.00	2014/2015	-	416,000.00

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FAIRTON AGENCIES LTD	547,000.00	2014/2015	-	547,000.00
PIPAS GENERAL SUPPLIES	1,800,000.00	2014/2015	-	1,800,000.00
SIRI IMPRESSIONS	472,000.00	2014/2015	-	472,000.00
DRETAK SYSTEMS	1,440,000.00	2014/2015	-	1,440,000.00
VALUE PARTNERS CONSULTANTS	4,000,000.00	2014/2015	-	4,000,000.00
INDICA LIMITED	54,790.00	2014/2015	-	54,790.00
INDICA LIMITED	245,172.00	2014/2015	-	245,172.00
LERIAN AGENCIES	607,870.00	2014/2015	-	607,870.00
PHELITE GENERAL SUPPLIES	152,100.00	2014/2015	-	152,100.00
WHILTEC INVESTMENTS	81,250.00	2014/2015	-	81,250.00
FIDEVA AGENICES	316,000.00	2014/2015	-	316,000.00
COLSAB ENTERPRISES	455,000.00	2014/2015	-	455,000.00
HYDOROSTRAT ENTERPRISES	481,000.00	2014/2015	-	481,000.00
MAGZADS INVESTMENTS	518,810.00	2014/2015	-	518,810.00
JANKAL ENTERPRISES	479,920.00	2014/2015	-	479,920.00
JAYLER ENTERPRISES	1,593,000.00	2014/2015	-	1,593,000.00
KEROSANI VENTURES	480,000.00	2014/2015	-	480,000.00
MARLIN ENTERPRISES		2014/2015		

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	325,000.00		-	325,000.00
MARLIN ENTERPRISES	490,000.00	2014/2015	-	490,000.00
PIPAS GENERAL SUPPLIES	1,140,000.00	2014/2015	-	1,140,000.00
TRANVENTURES COMMUNICATION	490,000.00	2014/2015	-	490,000.00
BROKEN ENTERPRISES	350,000.00	2014/2015	-	350,000.00
CHAMPTOST KENYA SERVICES	1,500,000.00	2014/2015	-	1,500,000.00
ANNICHO AUTO & GENERAL SUPPLIES	436,000.00	2014/2015	-	436,000.00
HEALTHY PLUS LTD	490,000.00	2014/2015	-	490,000.00
ESSAH GENERAL SUPPLIES	199,000.00	2014/2015	-	199,000.00
KAWA FLORIST	50,080.00	2014/2015	-	50,080.00
KAWA FLORIST	61,520.00	2014/2015	-	61,520.00
R.H. DEVANI	3,955,200.00	2014/2015	-	3,955,200.00
R.H. DEVANI	4,284,050.00	2014/2015	-	4,284,050.00
LEORICH AGENCIES	148,000.00	2014/2015	-	148,000.00
AWINDE ENTERPRISES	418,000.00	2014/2015	-	418,000.00
IMPERIAL STEAK LTD	464,000.00	2014/2015	-	464,000.00
DEWAX ENTERPRISES	1,387,200.00	2014/2015	-	1,387,200.00
GETHO GENERAL MERCHANTS	490,250.00	2014/2015	-	490,250.00

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TILADOME LIMITED	468,000.00	2014/2015	-	468,000.00
SUMMIT SALES & SERVICES	498,760.00	2014/2015	-	498,760.00
LAXADE VENTURES	1,287,500.00	2014/2015	-	1,287,500.00
NDALO ENTERPRISES	955,850.00	2014/2015	-	955,850.00
PARAVIM AGENCIES	499,500.00	2014/2015	-	499,500.00
HOFFINA AGENCIES	300,700.00	2014/2015	-	300,700.00
ABICOM TECHNOLOGIES	680,000.00	2014/2015	-	680,000.00
ALECOS (K) LIMITED	520,000.00	2014/2015	-	520,000.00
ALMAH SUPPLIERS -R	290,000.00	2014/2015	-	290,000.00
RODERLHEIM LOGISTICS	750,000.00	2014/2015	-	750,000.00
SEFU ENTERPRISES	545,000.00	2014/2015	-	545,000.00
LERIAN AGENCIES	143,000.00	2014/2015	-	143,000.00
LUL ENTERPRISES	1,151,200.00	2014/2015	-	1,151,200.00
POSH SYSTEMS	1,100,000.00	2014/2015	-	1,100,000.00
DENPAH INVESTMENT	464,500.00	2014/2015	-	464,500.00
VONNIE VENTURE	1,083,000.00	2014/2015	-	1,083,000.00
FINE TOPS ENTERPRISES	358,775.00	2014/2015	-	358,775.00
ROMA COMPTECH SYSTEMS		2014/2015		

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	797,500.00		-	797,500.00
NATION MEDIA GROUP	1,832,800.00	2014/2015	-	1,832,800.00
REX KIOSK	401,220.00	2014/2015	-	401,220.00
PERFORMER ENTERPRISES	1,126,900.00	2014/2015	-	1,126,900.00
MWATY ENTERPRISES	480,000.00	2014/2015	-	480,000.00
BATALASH JOINT VENTURES	1,192,500.00	2014/2015	-	1,192,500.00
WATTECH TRADERS	941,500.00	2014/2015	-	941,500.00
CLEAN ROCKS LTD	453,000.00	2014/2015	-	453,000.00
WATTECH TRADERS	196,500.00	2014/2015	-	196,500.00
AWINDE ENTERPRISES	407,200.00	2014/2015	-	407,200.00
BERRYLINE BUSSINESS SOLUTION	77,000.00	2014/2015	-	77,000.00
CRAMORICH ENTERPRISES	421,950.00	2014/2015	-	421,950.00
DOUBLE WHITELINE PLUS LTD	402,100.00	2014/2015	-	402,100.00
EMMPET AGENCIES	422,500.00	2014/2015	-	422,500.00
FEKIM BUSINESS SYSTEMS	472,000.00	2014/2015	-	472,000.00
HAWOMO ENTERPRISES	480,000.00	2014/2015	-	480,000.00
IMPERIAL STREAK LIMITED	472,000.00	2014/2015	-	472,000.00
JESSONS OFFICE EQUIPMENT LTD	476,000.00	2014/2015	-	476,000.00

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KENWA ENTERPRISES	667,000.00	2014/2015	-	667,000.00
LAXADE VENTURES	1,440,000.00	2014/2015	-	1,440,000.00
MARKICIA GENERAL SUPPLIES	328,500.00	2014/2015	-	328,500.00
MORAX ENTERPRISES	66,000.00	2014/2015	-	66,000.00
MWATY ENTERPRISES	28,600.00	2014/2015	-	28,600.00
SHASHY ENTERPRISES	137,500.00	2014/2015	-	137,500.00
SHIRLYS ENTERPRISES	696,400.00	2014/2015	-	696,400.00
SIRI IMPRESSIONS	603,500.00	2014/2015	-	603,500.00
SIRI IMPRESSIONS	461,750.00	2014/2015	-	461,750.00
TRICE-MA ENTERPRISES	344,250.00	2014/2015	-	344,250.00
VIDOP AGENCIES	518,500.00	2014/2015	-	518,500.00
WHITECH INVESTMENTS	360,000.00	2014/2015	-	360,000.00
IMPERIAL STREAK LTD	1,286,200.00	2014/2015	-	1,286,200.00
MWAMUKA SUPPLIES	166,750.00	2014/2015	-	166,750.00
MWAMUKA SUPPLIES	263,850.00	2014/2015	-	263,850.00
KAWA FLORIST	211,760.00	2014/2015	-	211,760.00
EAST AFRICA AUTO FAMOUS TYRES	210,000.00	2014/2015	-	210,000.00
PHELITE GENERAL SUPPLIES		2014/2015		

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	83,590.00		-	83,590.00
PHELITE GENERAL SUPPLIES	173,590.00	2014/2015	-	173,590.00
TANGO COMPANY LTD	728,000.00	2014/2015	-	728,000.00
FEKIM BUSINESS SYSTEMS	488,000.00	2014/2015	-	488,000.00
FEKIM BUSINESS SYSTEMS	492,000.00	2014/2015	-	492,000.00
DEWAX ENTERPRISES	952,000.00	2014/2015	-	952,000.00
GUBKIN ITERA SERVICES	370,000.00	2014/2015	-	370,000.00
HELIOD ENTERPRISES	462,500.00	2014/2015	-	462,500.00
TAPYSE LIMITED	412,500.00	2014/2015	-	412,500.00
TILADOME LTD	1,130,000.00	2014/2015	-	1,130,000.00
VIEL SUPPLERS AND VENTURES	937,200.00	2014/2015	-	937,200.00
HOFINA AGENCIES	270,000.00	2014/2015	-	270,000.00
KHANDALA SUPPLIERS	378,500.00	2014/2015	-	378,500.00
LEWAR VENTURES	1,911,000.00	2014/2015	-	1,911,000.00
LUTOS SUPPLIES	494,000.00	2014/2015	-	494,000.00
MADOLYA AGENCIES	600,000.00	2014/2015	-	600,000.00
PATIM GENERAL SUPPLIES	463,500.00	2014/2015	-	463,500.00
BROADWAYS LINKS	546,000.00	2014/2015	-	546,000.00

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DRETAK SYSTEMS	1,189,000.00	2014/2015	-	1,189,000.00
MUSOCOM SYSTEMS	658,500.00	2014/2015	-	658,500.00
JOPALE STORES	762,500.00	2014/2015	-	762,500.00
ABICOM TECHNOLOGIES	468,000.00	2014/2015	-	468,000.00
ALIWAKA MERCHANDISE	555,000.00	2014/2015	-	555,000.00
CARLITO ENTERPRISES	379,000.00	2014/2015	-	379,000.00
CARLITO ENTERPRISES	388,800.00	2014/2015	-	388,800.00
DURE ENTERPRISES	453,020.00	2014/2015	-	453,020.00
FEKIM BUSINESS SYSTEMS	728,000.00	2014/2015	-	728,000.00
HARLEMS MERCHANTS	290,000.00	2014/2015	-	290,000.00
HOFINA AGENCIES	945,000.00	2014/2015	-	945,000.00
JAYLER ENTERPRISES	780,000.00	2014/2015	-	780,000.00
JAYLER ENTERPRISES	780,000.00	2014/2015	-	780,000.00
JELONDA ENTERPRISES	330,000.00	2014/2015	-	330,000.00
JESSONS OFFICE EQUIPMENT LTD	323,500.00	2014/2015	-	323,500.00
LIATE ENTERPRISES	88,000.00	2014/2015	-	88,000.00
MARTE MERCHANTS	412,500.00	2014/2015	-	412,500.00
MAXEUNIC AGENCIES		2014/2015		

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	485,000.00		-	485,000.00
MILLIAN ENTERPRISES	660,000.00	2014/2015	-	660,000.00
OLEPO AGENCIES	124,000.00	2014/2015	-	124,000.00
PERFORMER ENTERPRISES	740,000.00	2014/2015	-	740,000.00
PRESSURE POINT SYSTEMS	740,000.00	2014/2015	-	740,000.00
PROFOUND WORLD SYSTEMS	2,820,000.00	2014/2015	-	2,820,000.00
SARDINA VENTURES	554,000.00	2014/2015	-	554,000.00
TOP JUST	112,700.00	2014/2015	-	112,700.00
UNIFIED TOTAL SOLUTIONS	384,000.00	2014/2015	-	384,000.00
VIEL SUPPLIES & VENTURES	2,720,000.00	2014/2015	-	2,720,000.00
TILADOME LIMITED	951,000.00	2014/2015	-	951,000.00
JUHUDI KENYA LTD	898,110.00	2014/2015	-	898,110.00
ONGAKWA SERVICES	592,500.00	2014/2015	-	592,500.00
EAST AFRICA AUTO FAMOUS TYRES	30,000.00	2014/2015	-	30,000.00
BENXPRESS TYRES EXPERTS & ACCESSORIES	83,500.00	2014/2015	-	83,500.00
EAST AFRICA AUTO FAMOUS	210,000.00	2014/2015	-	210,000.00
EAST AFRICA AUTO FAMOUS	275,000.00	2014/2015	-	275,000.00
EAST AFRICA AUTO FAMOUS TYRES	275,000.00	2014/2015	-	275,000.00

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EAST AFRICA AUTO FAMOUS TYRES	180,000.00	2014/2015	-	180,000.00
EAST AFRICA AUTO FAMOUS TYRES	210,000.00	2014/2015	-	210,000.00
EAST AFRICA AUTO FAMOUS TYRES	275,000.00	2014/2015	-	275,000.00
EAST AFRICA AUTO FAMOUS TYRES	385,000.00	2014/2015	-	385,000.00
EAST AFRICA AUTO FAMOUS TYRES	410,000.00	2014/2015	-	410,000.00
EAST AFRICA AUTO FAMOUS TYRES	210,000.00	2014/2015	-	210,000.00
EAST AFRICAN AUTO FAMOUS TYRES	275,000.00	2014/2015	-	275,000.00
EAST AFRICAN AUTO FAMOUS TYRES	140,000.00	2014/2015	-	140,000.00
HOFFINA AGENCIES LTD	473,400.00	2014/2015	-	473,400.00
HOFFINA AGENCIES	991,800.00	2014/2015	-	991,800.00
TILADOME LTD	496,000.00	2014/2015	-	496,000.00
JANKAL ENTERPRISES	492,000.00	2014/2015	-	492,000.00
DANTECH ENTERPRISES	198,766.00	2014/2015	-	198,766.00
NICKHATUA	480,000.00	2014/2015	-	480,000.00
YARN HOLDINGS	301,525.00	2014/2015	-	301,525.00
TOTALS	106,106,678.00			106,106,678.00

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Supply of services				
BECHY	46,500.00	2014/2015	-	46,500.00
BECHY TOURS AND TRAVEL LTD	46,500.00	2014/2015	-	46,500.00
BECHY TOURS AND TRAVEL LTD	46,500.00	2014/2015	-	46,500.00
BECHY TOURS AND TRAVEL LTD	36,500.00	2014/2015	-	36,500.00
CHRONICLES TOURS AND TRAVELS	35,455.00	2014/2015	-	35,455.00
LONGROCK TOURS & TRAVEL LTD	16,925.00	2014/2015	-	16,925.00
LONGROCK TOURS & TRAVEL LTD	500,710.00	2014/2015	-	500,710.00
TAWILI AGENCIES	27,540.00	2014/2015	-	27,540.00
KENYA PLANT HEALTH INSPECTORATE SERVICES	107,500.00	2014/2015	-	107,500.00
FIVE STYLE COMPANY & CLEANERS LTD	441,000.00	2014/2015	-	441,000.00
LUPAT CLEANING SERVICES	215,984.00	2014/2015	-	215,984.00
LUPAT CLEANING SERVICES	215,984.00	2014/2015	-	215,984.00
MORAX ENTERPRISES	101,200.00	2014/2015	-	101,200.00
SARDINIA VENTURES SUPPLIES	1,015,000.00	2014/2015	-	1,015,000.00
VIELDER VENTURES	1,400,000.00	2014/2015	-	1,400,000.00
EMMPET AGENCIES	325,000.00	2014/2015	-	325,000.00
ISAAC TAKA SOLUTIONS	1,216,500.00	2014/2015	-	1,216,500.00

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THE INSTITUTION OF ENGINEERS OF KENYA	105,000.00	2014/2015	-	105,000.00
EINNETA ENTERPRISES	830,000.00	2014/2015	-	830,000.00
GALEC ENTERPRISES	380,000.00	2014/2015	-	380,000.00
AJE ELEVATOR ENGINEERING	139,200.00	2014/2015	-	139,200.00
KENYA SAFARI LODGES	195,000.00	2014/2015	-	195,000.00
TANGO	330,000.00	2014/2015	-	330,000.00
ONGAKWA SERVICES	493,500.00	2014/2015	-	493,500.00
GABELLY ENTERPRISES	416,650.00	2014/2015	-	416,650.00
RAN ROYAL INVESTMENTS	460,000.00	2014/2015	-	460,000.00
MILLENIUM MANAGEMENT CONSULTANT	758,248.00	2014/2015	-	758,248.00
FIVE-STYLE COMPANY & CLEANERS LTD -D	477,000.00	2014/2015	-	477,000.00
PLANET STAR ENTERPRISES	479,000.00	2014/2015	-	479,000.00
MARLIN ENTERPRISES	698,800.00	2014/2015	-	698,800.00
VONNIE VENTURE	220,000.00	2014/2015	-	220,000.00
DICTECH ENTERPRISES	371,500.00	2014/2015	-	371,500.00
GUBKIN ITERA SERVICES & SOLUTIONS	399,000.00	2014/2015	-	399,000.00
KYEKA ENTERPRISES	300,000.00	2014/2015	-	300,000.00
GABELLY ENTERPRISES		2014/2015		

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	413,460.00		-	413,460.00
COSRANET ENTERPRISES	370,550.00	2014/2015	-	370,550.00
CHEMIATY ENTERPRISES	488,000.00	2014/2015	-	488,000.00
GAJO SUPPLIES	365,000.00	2014/2015	-	365,000.00
DEWAX ENTERPRISES	1,763,300.00	2014/2015	-	1,763,300.00
NYANDINO ENTERPRISES	496,000.00	2014/2015	-	496,000.00
HATARI SECURITY	487,200.00	2014/2015	-	487,200.00
HATARI SECURITY	487,200.00	2014/2015	-	487,200.00
DATAWRITE ENTERPRISES	325,100.00	2014/2015	-	325,100.00
ESAMI	268,800.00	2014/2015	-	268,800.00
ESAMI	268,800.00	2014/2015	-	268,800.00
KENYA BUREAU OF STANDARDS	232,000.00	2014/2015	-	232,000.00
KENYA SCHOOL OF GOVERNMENT	565,500.00	2014/2015	-	565,500.00
TANGO COMPANY LTD	99,600.00	2014/2015	-	99,600.00
TANGO COMPANY LTD	105,800.00	2014/2015	-	105,800.00
TANGO COMPANY LTD	119,600.00	2014/2015	-	119,600.00
TANGO COMPANY LTD	122,900.00	2014/2015	-	122,900.00
TANGO COMPANY LTD	197,250.00	2014/2015	-	197,250.00

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TANGO COMPANY LTD	222,300.00	-	2014/2015	222,300.00
NICKSONS AUTO SERVICES	176,500.00	-	2014/2015	176,500.00
SAMORA ENTERPRISE	109,968.00	-	2014/2015	109,968.00
SAMORA ENTERPRISES	90,097.20	-	2014/2015	90,097.20
SAMOSAI MOTORS LTD	252,184.00	-	2014/2015	252,184.00
DANTECH MOTORS	243,600.00	-	2014/2015	243,600.00
AUTOFINE LIMITED	97,614.00	-	2014/2015	97,614.00
AUTOFINE LIMITED	97,765.00	-	2014/2015	97,765.00
AUTOFINE LIMITED	98,634.00	-	2014/2015	98,634.00
AUTOFINE LIMITED	128,296.00	-	2014/2015	128,296.00
AUTOFINE LTD	134,490.00	-	2014/2015	134,490.00
AUTOFINE LTD	482,086.00	-	2014/2015	482,086.00
AUTOFINE LTD	69,832.00	-	2014/2015	69,832.00
AUTOFINE LTD	98,716.00	-	2014/2015	98,716.00
AUTOMOTIVE SOLUTIONS	135,778.00	-	2014/2015	135,778.00
AUTOMOTIVE SOLUTIONS LTD	181,157.00	-	2014/2015	181,157.00
GREOMAK AUTO SERVICES	225,521.40	-	2014/2015	225,521.40
GWENDO AUTO REPAIRS			2014/2015	

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	292,436.00		-	292,436.00
CHAMWA MOTORS	231,200.00	2014/2015	-	231,200.00
CMC MOTORS	58,591.00	2014/2015	-	58,591.00
CMS MOTORS GROUP	114,910.00	2014/2015	-	114,910.00
CMS MOTORS GROUP	130,042.55	2014/2015	-	130,042.55
CMS MOTORS GROUP	81,485.00	2014/2015	-	81,485.00
GITTS AUTO WORKSHOP	86,541.00	2014/2015	-	86,541.00
GITTS AUTO WORKSHOP	96,570.00	2014/2015	-	96,570.00
GITTS AUTO WORKSHOP	116,580.00	2014/2015	-	116,580.00
GITTS AUTO WORKSHOP	154,985.00	2014/2015	-	154,985.00
GITTS AUTO WORKSHOP	263,060.00	2014/2015	-	263,060.00
JOBERE AUTO GARAGE	235,650.00	2014/2015	-	235,650.00
JOBERE AUTO GARAGE	365,925.00	2014/2015	-	365,925.00
KABOLA WORKSHOP	28,675.00	2014/2015	-	28,675.00
KEROSANI VENTURES	97,300.00	2014/2015	-	97,300.00
KEROSANI VENTURES	97,500.00	2014/2015	-	97,500.00
KEROSANI VENTURES	156,780.00	2014/2015	-	156,780.00
KEROSANI VENTURES	165,600.00	2014/2015	-	165,600.00

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KEROSANI VENTURES	215,500.00	2014/2015	-	215,500.00
KEROSANI VENTURES	115,080.00	2014/2015	-	115,080.00
D.T. DOBIER AND CO.LTD	292,450.00	2014/2015	-	292,450.00
GINA MOTORS	197,954.00	2014/2015	-	197,954.00
GITTS AUTO WORKSHOP	54,520.00	2014/2015	-	54,520.00
GWENDO AUTO REPAIRS	260,420.00	2014/2015	-	260,420.00
GWENDO AUTO REPAIRS	220,400.00	2014/2015	-	220,400.00
GENERAL MOTORS	133,291.00	2014/2015	-	133,291.00
GITTS AUTO WORKSHOP	130,500.00	2014/2015	-	130,500.00
MORAGIE AUTO AND SUPPLIES	95,400.00	2014/2015	-	95,400.00
ORANGE TYRES AUTOMART	369,500.00	2014/2015	-	369,500.00
SAMORA ENTERPRISES	71,688.00	2014/2015	-	71,688.00
SAMOSAI MOTORS LTD	75,005.00	2014/2015	-	75,005.00
WAMERA AUTO & MECHANICAL	129,786.00	2014/2015	-	129,786.00
HYDROSTRAT ENTERPRISES	496,000.00	2014/2015	-	496,000.00
TOTAL	28,499,619.15			28,499,619.15