

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 JUL 2019

DAY:
TUESDAY

REPORT

TABLED
BY:

MAJORITY WHIP

CLERK AT
THE TABLE:

A handwritten signature in blue ink, enclosed in a circular stamp.

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR WATER
SERVICES

FOR THE YEAR ENDED
30 JUNE 2018

PARLIAMENT
OF KENYA
LIBRARY



STATE DEPARTMENT FOR WATER SERVICES

REPORTS AND FINANCIAL STATEMENTS

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

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

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry Water and Irrigation was formed through Presidential Executive Order No. 80 of April 2013. The Ministry is headed by the Cabinet Secretary who is responsible for the general policy and strategic direction of the entity.

The accompanying financial statements constitute the financial statements for the State Department for Water Services.

The Ministry's Vision is "Adequate, safe and sustainably managed water resources for development"

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

Principal Activities

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

The Ministry 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 in water resources, water services and sanitation irrigation,. In discharging its mandate, the Ministry is guided by key policies and Acts as provided by the Constitution of Kenya 2010, Water Act 2016, Big Four Agenda Plan and Third Medium Term Plan (MTP III) 2018-2022 of the Kenya Vision 2030. These policies emphasize the need for efficiency and better management in the utilization of available resources to enable the Ministry achieve its strategic goal of sustainable development of water resources and sanitation services.

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The full details of the mandate of the Ministry of Water and Irrigation are outlined in the Executive Order No. 1 of 2018 issued in June, 2018 and Assignment of Ministerial Functions. The functions of the Ministry are: Water Resources Management Policy, Water Catchment Area Conservation, Control and Protection, Water and Sewerage Services Management Policy, Waste Water Treatment and Disposal Policy, Water Quality and Pollution Control, Sanitation Management, Management Of Public Water Schemes and Community Water Projects, Water Harvesting and Storage for Domestic and Industrial Use and Flood Control Management

Core Values: The Ministry draws its values from the Constitution of Kenya, 2010, Article 10, which details the national values and principles of governance, which include the following:

- **Sustainable Development:** The Ministry shall carry out Environmental Impact Assessments (EIAs) on all projects as well as ensure conflict resolution in water resources use through Water Resources Users Associations (WRUAs).
- **Honesty and Integrity:** The ministry and its staff shall ascribe to high standards of personal ethics and integrity in the conduct of its affairs.
- **Human Dignity:** The Ministry is committed to uphold reasonable standards of sanitation for the citizens.
- **Teamwork and focus on results:** The Ministry will relentlessly pursue timely attainment of targeted results at all levels through high level coordination, networking and collaboration with all staff.
- **Innovativeness:** The Ministry is committed to innovativeness, creativeness, resourcefulness and focused planning and customer driven service delivery
- **Equity:** The Ministry shall promote at all times the virtues of equity and fair play for equitable sustainable development
- **Participatory Approach:** The Ministry is committed to consultations, joint and comprehensive partnership with all its stakeholders in all its undertakings.

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(b) Key Management

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

- i. Directorate of water
 - Department of Water Services
 - Department of Water Resource
 - Department of Trans boundary Waters
 - Department of Shared Services
- ii. Directorate of shared services
 - Human Resource Management and Development Department
 - Planning (CPPMU) Department
 - Finance Department
 - Accounts Department
 - Supply Chain Management Department
 - Administration General Department
 - Records Management Department
 - ICT Department
 - Public Communication Department
 - Internal Audit Department

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

<u>No.</u>	<u>Designation</u>	<u>Name</u>
1.	Cabinet Secretary, Ministry of Water & Irrigation	- Simon Chelugui, CBS
2.	Principal Secretary, State Department for Water Services	- Joseph Irungu, CBS
3.	Ag. Water Secretary, State Department for Water Services	- Eng. S.O. Alima
4.	Director, Department of Infrastructure Development	- John Muiruri
5.	Director, Department of Trans-boundary Waters	- Gladys Wekesa
6.	Director, Department Water Resources	- Chrispine Juma
7.	Director, Human Resource Management and Development Department	- Caroline Mugwe
8.	Chief Economist, Planning (CPPMU) Department	- Paul Asele
9.	Chief Finance Officer, Finance Department	- Daniel M. Kihara
10.	Head of Accounting Unit, Accounts Department	- Peter N. Kabebe
11.	Head, Supply Chain Management Department	- Elijah Obebo
12.	Senior Director of Administration, Administration	- Joseph K. Keter
13.	Head, Audit	- Julius O. Akicho
14.	Head, ICT	- Charles Nyakeri

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- | | |
|--------------------------------|-----------------|
| 15. Head, Gender Mainstreaming | - Sophia Opiyo |
| 16. Head, Legal | - Rose Nyakwana |

(d) Fiduciary Oversight Arrangements

i) Audit And Finance Committee Activities

- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the State Department.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii) Parliamentary Committee Activities

The parliamentary accounts committee as sole watchdog committee among others is responsible for:

- Receiving and discussing at the first instance reports from the Auditor General with a view of responding to them and making presentations to PAC in Parliament.
- Examine financial reports and accounts and Workings of the ministry
- Examine accounts showing appropriations by the national assembly to meet Ministry expenditure
- Examine whether the affairs of the ministry are managed with sound financial principles and prudent practices.

iii) Development Partner Oversight Activities

The oversight role is carried out by the establishment of a steering committee where all donors are members. This committee meets on a quarterly basis and all the donor representatives attend and have the following activities:

- Review development partners programs and activities through their missions
- Co-ordinate funding in the water sector
- Project completion review by the committee members

iv) Budget Committee Activities

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

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

(e) State Department for Water Services, Headquarters

P.O. Box 49720-00100
Maji House
Ngong Road
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254) 020 - 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
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

The Ministry of Water and Irrigation was created as a result of the organization of the Government by assignment of Ministerial functions OP/CAB/26 of 30/06/2015 and 23/07/2016 and other emerging issues in the sector. On the same note, the State Department for Water Services was established through Executive Order No.1/2016 of March, 2016 which clearly stipulates its functions. The Sub-Sector is mandated to protect, conserve, manage and increase access to clean and safe water for socio-economic development. The functions of the sub sector are:

- (i) Water Resources Management Policy
- (ii) Water and Sewerage Services Management Policy
- (iii) Waste Water Treatment and Disposal Policy
- (iv) Water Catchment Area Conservation, Control and Protection
- (v) Water Quality and Pollution Control
- (vi) Sanitation Management
- (vii) Management of Public Water Schemes and Community Water Project.
- (viii) Trans boundary water resources management

Key Achievements for Ministry of Water and Sanitation in the FY 2017/18

1. Successfully implemented the 100 days of the Rapid Results Initiative (RRI) in the Ministry whereby a total of 20No.projects have been commissioned to serve 0.2 Million additional people and ground breaking for the others in the Water Services Boards
2. Through implementation of this programme, access to improved water services increased from 59% in 2016/17 to 60% in 2017/18 through the completion of 84 water projects out of a target of 90 projects which served 1.5 Million additional people.
3. National population with sewerage connections increased from 15.5% in 2017/18 to 16% in 2017/18 which translates to 0.4 Million additional people being served. This was done through expansion of sewerage schemes in urban areas during the year.
4. Under water storage: Construction of Siyoi Dam is at a completion level of 51%; Itare dam and water supply project is at 22% completion level and Construction of 4.4 Kms of Nairobi collector Tunnel . Also 2.6Kms of flood control dykes were constructed.
5. A total of 81 water resources monitoring stations were constructed/ rehabilitated and operationalized. Further, 6No. Sub Catchment Management Plans were implemented, 4No. Hydro-Telemetric Stations were Installed, 4No. Hydromet stations were established and Ground water mapping of Marsabit County was carried out.
6. Draft Amendments (44No.) on Water Act 2016 were done; Draft water policy and Draft Trans-boundary water Bill were developed. Also Draft National Water Services and National Water Resources Management Strategies were developed as per Water Act 2016. In addition, a total of 1,458 water technicians enrolled at Kenya Water Institute (KEWI) 1,740 and

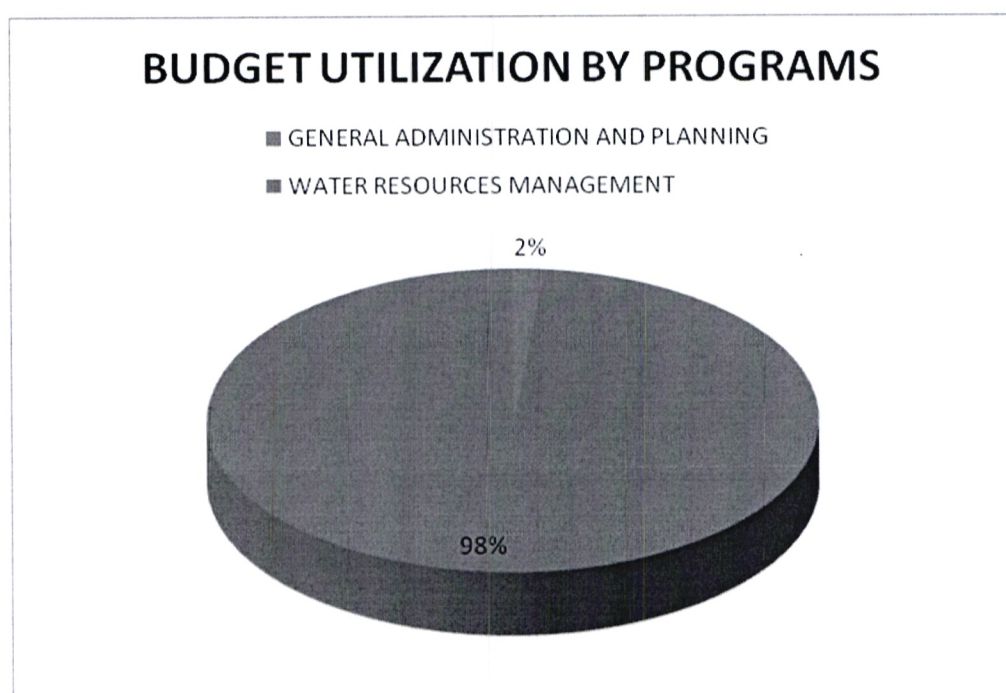
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Successfully ensured the regulation of Water Services at national level a vital role ensuring that institutions in the water services sector deliver on their mandate. This has been successfully done by setting Performance Targets for the Sector Institutions, and monitoring their realization, with a view to improving services to consumers.

BUDGET ALLOCATION

In the financial year 2017/18 the State Department for Water Services had a gross budget of **KShs. 45,382,934,315** which was made up of **KShs. 3,374,714,984** and **KShs. 42,008,219,331** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 45,382,934,315** under the following two programmes:



1. General Administration, Planning and Support Services Programme

The objective of this programme is to promote good governance in the management of water resources. The budgetary allocation for the programme was **KShs. 777,554,760** in 2017/18 representing 2% of the total budget. The programme had absorption rate of **87%** with an actual expenditure of **KShs. 678,795,845** during the year.

The programme consists of one sub-programme:

- a. Sub-programme 1.1: General Administration, Planning and Support Services Programme

2. Water Resources Management Programme

The objective of this programme is to increase access and availability of adequate and quality water resources. The budgetary allocation for the programme was **KShs. 44,605,379,555** in 2017/18 representing 98% of the total budget. The programme had absorption rate of **70%** with an actual expenditure of **Kshs. 31,474,551,474** during the year.

The programme consisted of two sub-programmes:

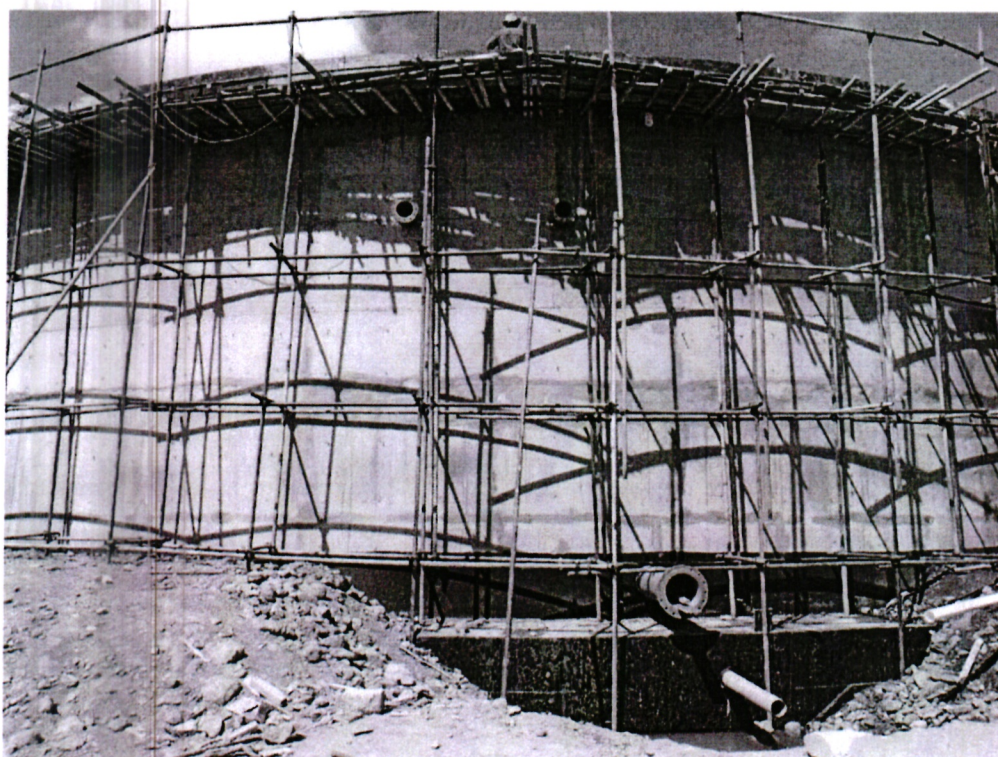
- a. Sub-programme 2.1: Water Resources Conservation and Protection
- b. Sub-programme 2.2: Water Supply infrastructure

Successful projects



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Emerging Issues

1. Transitional Issues

Following the Transfer of some functions from the Sub-Sector to County Government, the Status of the projects that were being undertaken by the National Government and were at various stages of completion remains unknown as there are no guidelines on proper handover and source of funding

2. Financing Gap

There was a challenge in raising funds to finance the planned projects. Water Service Providers who are the major source of revenue for the water Boards operations have not kept their part on payment of lease fees. The Counterpart funds required to implement the projects are also not adequate

3. Water Security

Climate change continues to impact negatively on availability of water resources and demands resilient infrastructure. The drought experienced in most parts of the country and the resultant effect on availability of water resources imply that the effects of climate change. On the flipside, the floods which the country experienced following the advent of the rains pose another challenge we must rise to.

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4. Tax Amendment Bill 2018

The Bill proposes to shift the provision of water services by WSP's from the zero rated category to exempt status of concern is that this move will make water provided by WSPs more expensive since they, and the Water Services Boards, will be unable to claim the input tax on the supplies they use to provide water.

Implementation Challenges

The Water Sub-Sector is faced with challenges which include:-

Interference by County Government in implementing water resources; increased competition/conflicts in utilization of water resources, low sewerage coverage; Pollution of main rivers Such as Tana, Nairobi, Athi, Nzoia, Nyando, Kuja and Sondu ; poor solid waste, waste management, difficulty in Land acquisition to construct Water and Sewerage projects , degradation of Key water catchment areas , grabbed land for water installations especially in Nairobi Mombasa inadequate infrastructure development for water storage and water scarcity.

Recommendations going forward:

- Continuous engagement with local communities through public participation with the assistance of National Land Commission
- Strengthened county engagement strategy to solve outstanding issues and enforce regulations for compliance
- Concerted multi-sectoral approach by involving other stakeholders such as KFS, KWS, WRA, NEMA, KWTa and Security agencies
- Initiate repossession of grabbed land for water installations with collaboration with respective County Governments through the assistance of National Land Commission
- Inter-agency approach including security agencies to control pollution of rivers.



SIMON K. CHELUGUI
CABINET SECRETARY
MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR WATER SERVICES

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

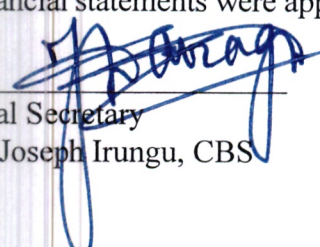
The Accounting Officer in charge of the State Department for Water Services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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 Water Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Water Services further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

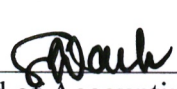
The Accounting Officer in charge of the State Department for Water Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The financial statements were approved and signed by the Accounting Officer on 28th sep. 2018.


Principal Secretary

Name: Joseph Irungu, CBS


Head of Accounting Unit

Name: Agnes W. Waweru

ICPAK Member Number: 5514

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REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WATER SERVICES FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Water Services set out on pages 1 to 36, which comprise the statement of assets and liabilities at 30 June 2018, the statement of receipts and payments, statement of cash flows and summary statements of appropriation: recurrent and development combined, budget execution by programmes and sub-programmes 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 State Department for Water Services as at 30 June, 2018, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the requirements of the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Variances Between Financial Statements and Trial Balance

A comparison of the financial statements and the trial balance availed for audit review had variances as indicated below;

Item	Financial Statements (Kshs)	Trial Balance (Kshs)	Variance (Kshs)
Exchequer releases	16,620,310,434	39,436,368,036	(22,816,057,602)
Bank Balances-Recurrent Account	21,355,105	(109,464,047)	130,819,152
Bank Balances- Development Account	196,647,352	(4,209,375,850)	4,406,023,202
Bank Balances- Deposit Account	35,476,750	948,275	34,528,475
Cash Balances	698,852	9,497,059,058	(9,496,360,206)

Report of the Auditor-General on the Financial Statements of the State Department for Water Services for the year ended 30 June 2018

General Deposits	35,476,750	33,969,410	1,507,340
Other Liabilities	0	758,540	(758,540)
System required Liabilities	0	6,615,900	(6,615,900)
Cash Clearing Account	0	(11,539,853,706)	11,539,853,706
Opening Balance Reserve	0	22,695,352,025	(22,695,352,025)

In absence of reconciliation between the two sets of records, it is neither possible to confirm the accuracy and completeness of balances reflected in the financial statements, nor that the financial statements agree with the Department's books of accounts.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of in accordance with ISSAI 30 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 which, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Underfunding of the State Department

According to the summary statement of appropriation for both Recurrent and Development Vote, the State Department had a total budget of Kshs.44,704,627,545, from exchequer, foreign and domestic grants and borrowings. The Department however received Kshs.28,977,170,367 from the three sources, resulting to an underfunding of Kshs.15,727,457,178 (35%), as detailed below:

Receipt Item	Budget (Kshs)	Actual (Kshs)	Difference (Kshs)	% of underfunding
Proceeds from Domestic and Foreign Grants	521,000,000	317,244,314	203,755,686	39%
Exchequer releases	20,003,575,625	16,620,310,434	3,383,265,191	17%

Proceeds from Foreign Borrowings	24,180,051,920	12,039,615,619	12,140,436,301	50%
	44,704,627,545	28,977,170,367	15,727,457,178	35%

Consequently, the State Department may have been unable to implement all the planned activities and this may have had a negative impact on service delivery to the public.

2. Budget Performance

A review of the budget and actual information for the State Department indicates instances of budget under performance under various items, as detailed below:

Receipt/Expense Item	Budget (Kshs)	Actual (Kshs)	Difference (Kshs)	% of Utilization
Other Receipts	678,186,770	5,067,000	673,119,770	1%
Transfers to Other Government Units	43,614,834,826	27,482,449,643	16,132,385,183	63%
Social Security Benefits	17,578,234	0	17,578,234	0%
Acquisition of Assets	248,839,461	3,069,970	245,769,491	1%

The low budget utilization may have led to low implementation of planned activities and this may have had a negative impact on delivery of services to the public by the State Department. Although, according to management the under-absorption arose from changes arising from the enactment of the Water Act, 2016 and certificates of work not forwarded for payment by the implementing agencies, it was not clear why management did not seek budget adjustment during the supplementary budget.

3. Motor Vehicle Management

A review of the State Department's transport correspondences showed that a motor vehicle registration No.KCH 683T, which was allocated to a former Cabinet Secretary, was not handed over to the department when the officer was transferred to another State Department.

In addition, a review of the Ministry's vehicles ownership documents revealed that fifteen (15) vehicles have no ownership documents as detailed below:

S/No.	Vehicle No.	Make/Type
1	GK A198U	VW Passat
2	GK A999T	VW Passat

3	KBG 118C	Toyota Hilux D/Cabin
4	GK A921Q	Toyota Prado
5	KAU 096V	Nissan X-trail
6	GK A905G	Nissan Patrol
7	KAU 476L	Toyota Prado
8	GK A 087U	Nissan sunny saloon
9	GK A139L	Nissan Sunny
10	GK A187L	Nissan Urvan
11	GK A537L	Nisan x-trail
12	GK A440F	Nissan double cabin
13	GK A458K	Nissan X-trail
14	KAU 678P	Toyota Prado
15	GK A 141	Nissan Saloon

Further, the State Department has 4 vehicles which previously belonged to Projects but reverted back to the State Department following completion and subsequent closure of the projects. However, these vehicles still bear private registration numbers and are yet to be changed to government registration numbers as detailed below:

S/No.	Vehicle No.	Make/Type
1	KAU 476L	Toyota Prado
2	KBH 282Q	Toyota Prado
3	KBV 755T	Nissan Navara
4	KAH 438Z	Isuzu Trooper

Under the circumstances, it was not possible to confirm that there is effective management of the Department's vehicles. Further, it was not possible to confirm that the Department owns the motor vehicles and that there is effective utilization of the assets.

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 on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern

them. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance to ISSAI 1315 and 1330. The standards require that I plan and perform the audit to obtain assurance on whether effective processes and systems of internal control, risk management and governance, were operating effectively, in all material respects. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the State Department's ability to continue to sustain services, disclosing as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either is aware of intention to terminate the State Department, or have no realistic alternative but to do so.

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 management's systems for monitoring compliance with relevant legislative and regulatory requirements, ensuring that

Report of the Auditor-General on the Financial Statements of the State Department for Water Services for the year ended 30 June 2018

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

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

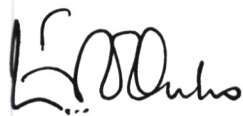
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

risks, and obtain audit evidence which 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the State Department's ability to continue sustaining 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 sustaining 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 which 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 which are identified during the audit.

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



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

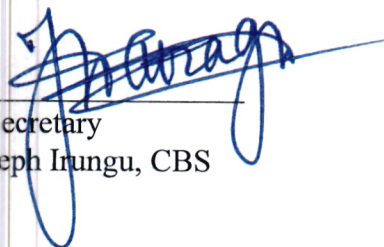
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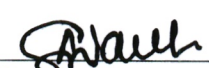
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	317,244,314	91,963,910
Exchequer releases	2	16,620,310,434	22,816,057,602
Proceeds from Foreign Borrowings	3	12,039,615,619	13,249,074,165
Other Receipts	4	5,067,000	1,962,500
TOTAL RECEIPTS		28,982,237,367	36,159,058,177
PAYMENTS			
Compensation of Employees	5	526,850,609	552,983,571
Use of goods and services	6	153,735,441	323,996,907
Transfers to Other Government Units	7	27,482,449,643	24,785,802,620
Other grants and transfers	8	712,849,432	1,100,760,895
Acquisition of Assets	9	3,069,970	9,274,808,802
TOTAL PAYMENTS		28,878,955,095	36,038,352,795
SURPLUS/DEFICIT		103,282,272	120,705,382

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 28th sep 2018 and signed by:


Principal Secretary
Name: Joseph Irungu, CBS


Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

STATE DEPARTMENT FOR WATER SERVICES
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For the year ended June 30, 2018

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	253,479,206	152,085,914
Cash Balances	10B	698,852	45,999
Total Cash and cash equivalent		254,178,058	152,131,913
Accounts receivables – Outstanding Imprests	11	2,743,466	2,542,880
TOTAL FINANCIAL ASSETS		256,921,524	154,674,793
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	35,476,750	33,969,410
NET FINANCIAL ASSETS		221,444,774	120,705,382
REPRESENTED BY			
Fund balance b/fwd	13	120,705,382	1,603,540,577
Prior year adjustment	14	(2,542,880)	(1,603,540,577)
Surplus/Deficit for the year		103,282,272	120,705,382
NET FINANCIAL POSITION		221,444,774	120,705,382

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 28th Sep. 2018 and signed by:

Principal Secretary
Name: Joseph Irungu, CBS

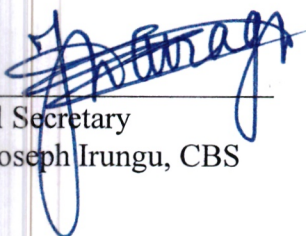
Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

VII. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	317,244,314	91,963,910
Exchequer Releases	2	16,620,310,434	22,816,057,602
Other Revenues	4	5,067,000	1,962,500
		16,942,621,748	22,909,984,012
Payments for operating expenses			
Compensation of Employees	5	526,850,609	552,983,571
Use of goods and services	6	153,735,441	323,996,907
Transfers to Other Government Units	7	27,482,449,643	24,785,802,620
Other grants and transfers	8	712,849,432	1,100,760,895
		28,875,885,125	26,763,543,993
Adjusted for:			
Changes in receivables		(200,586)	1,584,185,021
Changes in payables		1,507,340	33,696,410
Adjustments during the year		(2,542,880)	(1,603,813,578)
Net cash flow from operating activities		(11,934,499,503)	(3,839,492,128)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(3,069,970)	(9,274,808,802)
Net cash flows from Investing Activities		(3,069,970)	(9,274,808,802)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	12,039,615,619	13,249,074,165
Net cash flow from financing activities		12,039,615,619	13,249,074,165
NET INCREASE IN CASH AND CASH EQUIVALENT		102,046,146	134,773,235
Cash and cash equivalent at BEGINNING of the year		152,131,913	89,550,695
Cash and cash equivalent at END of the year		254,178,058	152,131,913

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 28th sep 2018 and signed by:


Principal Secretary
Name: Joseph Irungu, CBS


Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,220,635,000	(699,635,000)	521,000,000	317,244,314	203,755,686	61%
Exchequer releases	5,617,547,997	14,386,027,628	20,003,575,625	16,620,310,434	3,486,547,463	83%
Proceeds from Foreign Borrowings	9,906,500,000	14,273,551,920	24,180,051,920	12,039,615,619	12,140,436,301	50%
Proceeds from Sale of Assets	60,000	60,000	120,000	-	120,000	0%
Other Receipts	1,070,319,120	(392,132,350)	678,186,770	5,067,000	673,119,770	1%
TOTAL RECEIPTS	17,815,062,117	27,567,872,199	45,382,934,315	28,982,237,367	16,503,979,220	64%
PAYMENTS						
Compensation of Employees	300,500,000	299,019,248	599,519,248	526,850,609	72,668,639	88%
Use of goods and services	147,032,253	39,797,258	186,829,510	153,735,441	33,094,069	82%
Transfers to Other Government Units	17,358,410,000	26,256,424,826	43,614,834,826	27,482,449,643	16,132,385,183	63%
Other grants and transfers	2,225,000	713,108,036	715,333,036	712,849,432	2,483,604	100%
Social Security Benefits	0	17,578,234	17,578,234	0	17,578,234	0%
Acquisition of Assets	6,894,864	241,944,597	248,839,461	3,069,970	245,769,491	1%
TOTAL PAYMENTS	17,815,062,117	27,567,872,199	45,382,934,315	28,878,955,095	16,503,979,220	64%
Surplus/ Deficit	-	-	-	103,282,272	-	

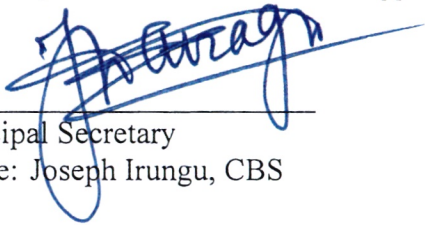
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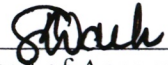
STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.

- ii. The under collection on Exchequer releases of 17% was as a result of lack of Exchequer funding from The National Treasury
- iii. The under collection on other Receipts of 99% was as a result of the new Water Act 2016 which repealed the collection of the water rates by the water service providers.
- iv. The underutilization of 12% of compensation of employees was due to:
 - Suspension of recruitment .the ministry had planned to recruit 4 directors but only 1 was recruited.
 - Retirement of staff
- v. The underutilization on acquisition of assets by 99% was caused by lack of exchequer funding.

The entity financial statements were approved on 28th sep 2018 and signed by:


Principal Secretary
Name: Joseph Irungu, CBS


Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS						
Exchequer releases	959,747,997	1,736,660,217	2,696,408,214	2,627,818,918	129,794,027	97%
Proceeds from Sale of Assets	60,000	60,000	120,000	-	120,000	0%
Other Receipts	1,070,319,120	(392,132,350)	678,186,770	5,067,000	673,119,770	1%
	2,030,127,117	1,344,587,868	3,374,714,984	2,632,885,918	803,033,797	78%
TOTAL RECEIPTS						
PAYMENTS						
Compensation of Employees	300,500,000	299,019,248	599,519,248	526,850,609	72,668,639	88%
Use of goods and services	147,032,253	39,797,258	186,829,510	153,735,441	33,094,069	82%
Transfers to Other Government Units	1,573,475,000	813,023,531	2,386,498,531	1,710,065,071	676,433,460	72%
Other grants and transfers	2,225,000	178,225,000	180,450,000	177,960,096	2,489,904	99%
Social Security Benefits	-	17,578,234	17,578,234	-	17,578,234	0%
Acquisition of Assets	6,894,864	(3,055,403)	3,839,461	3,069,970	769,491	80%
TOTAL PAYMENTS	2,030,127,117	1,344,587,868	3,374,714,984	2,571,681,187	803,033,797	76%
Surplus/Deficit	0	0	0		0	

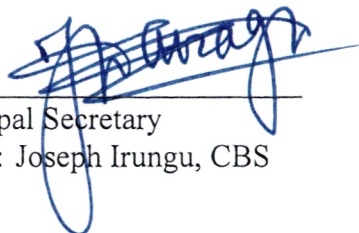
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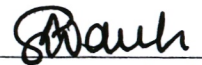
- i. The under collection on other Receipts of 99% was as a result of the new Water Act 2016 which repealed the collection of the water rates by the water service providers
- ii. The underutilization of 12% of compensation of employees was due to:
 - Suspension of recruitment .the ministry had planned to recruit 4 directors but only 1 was recruited.
 - Retirement of staff

STATE DEPARTMENT FOR WATER SERVICES
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- iii. The underutilization of 18% on use of goods and services was as a result of lengthy procurement process and lack of exchequer funding
- iv. The underutilization on acquisition of assets by 20% was caused by lack of exchequer funding.

The entity financial statements were approved on 28th Sep 20 18 and signed by:


Principal Secretary
Name: Joseph Irungu, CBS


Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,220,635,000	(699,635,000)	521,000,000	317,244,314	203,755,686	61%
Exchequer releases	4,657,800,000	12,649,367,411	17,307,167,411	13,992,491,516	3,356,753,436	81%
Proceeds from Foreign Borrowings	9,906,500,000	14,273,551,920	24,180,051,920	12,039,615,619	12,140,436,301	50%
TOTAL RECEIPTS	15,784,935,000	26,223,284,331	42,008,219,331	26,349,351,449	15,700,945,423	96%
PAYMENTS						
Transfers to Other Government Units	15,784,935,000	25,443,401,295	41,228,336,295	25,772,384,572	15,455,951,723	63%
Other grants and transfers		534,883,036	534,883,036	534,889,336	(6,300)	100%
Acquisition of Assets		245,000,000	245,000,000	-	245,000,000	0%
TOTAL PAYMENTS	15,784,935,000	26,223,284,331	42,008,219,331	26,307,273,908	15,700,945,423	63%
Surplus/Deficit	-	-	-	42,077,541	-	

NOTES

- i. The underutilization on proceeds from domestic and foreign grants and proceeds from foreign borrowings by 39% and 50% respectively was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.
- ii. The underutilization on transfers to other government units by 37% was due to Sagas not requisitioning for funds due to delay in project implementation as a result of lengthy procurement process and lengthy funds flow processes in donor funded projects.

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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 the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. 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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs. 33,969,410 compared to Kshs. 33,969,410 in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR WATER SERVICES
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For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

8. 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.

9. 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.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity 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.

11. 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 for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 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.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. 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 30th June 2018.

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

15. 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.

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

	Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
				Kshs	Kshs
	Grants Received from Bilateral Donors (Foreign Governments)			54,056,990	41,191,565
	Grants Received from Multilateral Donors (International Organisations)			263,187,324	50,772,345
	TOTAL			317,244,314	91,963,910

The above grants were used in the implementation of development programs

2 EXCHEQUER RELEASES

Description	2017-2018	2016-2017
		Kshs
Total Exchequer Releases for quarter 1	1,570,370,772	447,819,421
Total Exchequer Releases for quarter 2	3,884,426,277	6,720,272,442
Total Exchequer Releases for quarter 3	5,964,376,296	4,283,371,791
Total Exchequer Releases for quarter 4	5,201,137,089	11,364,593,948
Total	16,620,310,434	22,816,057,602

During the year the ministry was to receive KShs. 45,382,934,315 but received Kshs. 16,620,310,434, which was received.

3 PROCEEDS FROM FOREIGN BORROWINGS

	2017-2018	2016-2017
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	812,826,464	13,249,074,165
Foreign Borrowing - Direct Payments	11,226,789,155	
Total	12,039,615,619	13,249,074,165

These represent borrowings that are received from development partners, the borrowings are used to fund development projects.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER REVENUES

Description	2017-2018	2016-2017
	Kshs	Kshs
Receipts from Administrative Fees and Charges	4,056,000	
Receipts from Sale of Incidental Goods	1,011,000	1,962,500
Total	5,067,000	1,962,500

5 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	333,793,524	346,692,365
Basic wages of temporary employees	193,057,086	206,291,206
Total	526,850,609	552,983,571

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	6,064,249	9,357,495
Communication, supplies and services	2,086,199	8,371,666
Domestic travel and subsistence	33,509,290	46,445,139
Foreign travel and subsistence	4,791,036	21,388,358
Printing, advertising and information supplies & services	533,028	1,462,576
Rentals of produced assets	60,000	172,000
Training expenses	3,454,509	9,740,659
Hospitality supplies and services	799,451	2,234,199
Specialised materials and services	24,060,062	96,783,912
Office and general supplies and services	2,666,782	53,340,005
Fuel Oil and Lubricants	10,070,846	41,486,614
Other operating expenses	58,082,628	10,925,186
Routine maintenance – vehicles and other transport equipment	5,857,316	11,208,676
Routine maintenance – other assets	1,700,045	11,080,422
TOTAL	153,735,441	323,996,907

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government agencies-Current	1,710,065,071	1,005,245,017
Transfers to National Government agencies-Capital	25,772,384,572	23,780,557,603
TOTAL	27,482,449,643	24,785,802,620

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

Description	Recurrent	Development	Total	2016-2017
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Lake Victoria South Water Services Board	82,000,000	318,377,500	400,377,500	583,805,339
Tanathi Water Services Board	120,695,540	210,522,250	331,217,790	741,680,722
Water Resource Management Authority	416,999,992	371,063,750	788,063,742	807,696,901
Athi Water Services Board	95,000,000	2,777,518,500	2,872,518,500	7,186,850,069
Northern Water Services Board	168,532,000	239,154,986	407,686,986	502,963,890
Rift Valley Water Services Board	94,000,000	762,880,084	856,880,084	1,260,804,232
Water Services Trust Fund	27,000,000	1,231,111,257	1,258,111,257	992,858,367
Upper Tana Catchment Natural Resources Management	-	974,581,289	974,581,289	760,257,430
Kenya Water Security and Climate Resilience Project	-	1,483,739,529	1,483,739,529	1,006,288,632
National Water Conservation Pipeline Corporation	463,874,225	1,672,792,000	2,136,666,225	2,670,548,271
Kenya Water Institute	140,880,000	34,392,450	175,272,450	194,880,000
Water Services Regulatory Board	-	45,512,500	45,512,500	15,000,000
Coast Water Services Board	105,000,000	1,864,969,171	1,969,969,171	2,307,320,790
Tana Water Services Board	68,240,000	395,000,000	463,240,000	1,002,708,211
Lake Victoria North Water Services Board	61,900,003	1,078,108,750	1,140,008,753	1,068,874,000
Lake Victoria South Water Services Board	82,000,000	318,377,500	400,377,500	583,805,339
Regional Centre on Ground Water Resource Education and Research	10,933,332	-	10,933,332	16,400,000
A.I.A and SAGAs budgeted under the Ministry		11,767,293,035	11,767,293,035	-
TOTAL	1,937,055,092	25,545,394,551	27,482,449,643	21,702,742,193

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

8 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	4,445,496	4,449,485
Emergency relief and refugee assistance	708,403,936	1,096,311,410
Total	712,849,432	1,100,760,895

9 ACQUISITION OF ASSETS

Non Financial Assets	2017-2018	2016-2017
	Kshs	Kshs
Construction and Civil Works	-	9,215,043,556
Overhaul of Vehicles and Other Transport Equipment	534,270	
Purchase of Office Furniture and General Equipment		486,900
Purchase of Specialized Plant, Equipment and Machinery	2,535,700	5,856,795
Rehabilitation of Civil Works		53,421,551
Total	3,069,970	9,274,808,802

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2017-2018	2016-2017
			Kshs	Kshs
Central Bank of Kenya, 1000210068	KSH	RECCURENT	21,355,105	17,127,624
Central Bank of Kenya, 1000209917	KSH	DEVELOPMENT	196,647,352	100,988,880
Central Bank of Kenya, 1000212586	KSH	DEPOSIT	35,476,750	33,969,410
Total			253,479,206	152,085,914

STATE DEPARTMENT FOR WATER SERVICES
 Reports and Financial Statements
 For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	698,852	45,999
Total	698,852	45,999

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
Headquarters, Maji House, Cashoffice	698,852	45,999
Total	698,852	45,999

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	1,984,926	-
Clearance accounts	758,540	2,542,880
Total	2,743,466	2,542,880

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Christopher Kasaine	21/09/2017	33,600.00	NIL	33,600.00
Fredrick Kipruto	17/08/2017	24,500.00	NIL	24,500.00
Jackson Gachara	10/4/2018	247,450.00	NIL	247,450.00
John Okungu	19/6/18	118,800.00	NIL	118,800.00
Julius O. Akicho	22/8/2017	35,000.00	NIL	35,000.00
Eugene Mwadoe	22/8/2017	42,000.00	NIL	42,000.00
Thomas Kangethe	22/8/2017	35,000.00	NIL	35,000.00
Lydia Macharia	22/5/18	81,500.00	NIL	81,500.00
Olivia Okaka	7/5/2018	150,900.00	NIL	150,900.00
Olivia Okaka	31/5/18	182,400.00	NIL	182,400.00
Ann Nyaga	9/4/2018	22,200.00	NIL	22,200.00
Henry Opiyo	29/9/17	53,200.00	NIL	53,200.00
Emily Magotsi	23/11/17	53,200.00	NIL	53,200.00
Emily Magotsi	29/1/18	44,800.00	NIL	44,800.00
Aenea Malunda	22/5/18	54,800.00	NIL	54,800.00
Issack M Tulle	29/09/2017	30,800.00	NIL	30,800.00
Stephen Muthama	3/10/2017	67,200.00	NIL	67,200.00
Stephen Muthama	18/09/2018	10,000.00	NIL	10,000.00
James Onger	20/11/17	67,200.00	NIL	67,200.00
Joshua Olulo	31/1/18	190,960.00	NIL	190,960.00
Joshua Olulo	19/2/18	168,082.00	NIL	168,082.00
Margaret Irungu	12/2/2018	123,200.00	NIL	123,200.00
Theresa Wekesa	26/4/18	114,534.00	NIL	114,534.00
Daniel Owino	27/3/18	33,600.00	NIL	33,600.00
TOTAL		1,984,926		1,984,926

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

12. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	35,476,750	33,969,410
Total	35,476,750	33,969,410

13. FUND BALANCE CARRIED FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	253,479,206	89,550,695
Cash in hand	698,852	-
Accounts Receivables	2,743,466	1,586,727,901
Accounts Payables	(35,476,750)	(72,738,019)
Total	221,444,774	1,603,540,577

14. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018	2016-2017
	Kshs	Kshs
Adjustments on bank account balances		
Adjustments on receivables	(2,542,880)	(1,586,727,901)
Others	-	(16,812,676)
	(2,542,880)	(1,603,540,577)

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department for Water Services

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

Related party transactions:

	2017 -2018	2016 -2017
	Kshs	Kshs
Key Management Compensation		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	27,482,449,643	24,785,802,620

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Supply of goods	17,791,735	0
Supply of services	988,806	0
	18,780,541	0

16.2: PENDING STAFF PAYABLES (See Annex 2)

	2017 -2018	2016 -2017
	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
	0	0

16.3: OTHER PENDING PAYABLES (See Annex 3)

	2017 -2018	2016 -2017
	Kshs	Kshs
Amounts due to third parties	35,476,750	33,969,410

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

17. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

PROGRESS ON FOLLOW-UP OF AUDITOR RECOMMENDATIONS

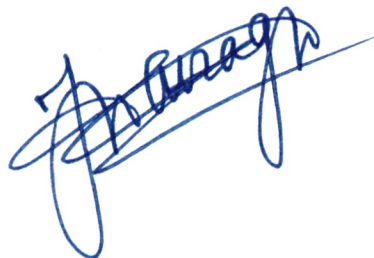
No.	Reference No. On The External Audit Report	Issue/Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and Designation)	Status: Resolved /Not Resolved	Timeframe: (Put a date when you expect the issue to be resolved)
1	Accuracy, completeness and Presentation of the Financial Statements	Financial statements balances provided differs with balances in IFMIS and Trial balances	Non reconciliation of balances in IFMIS and Financial Statements	HAU	Resolved	N/A
2	Unsupported Cash and Cash Equivalent Balances	Bank Reconciliation statements balances not explained	IFMIS, CB module not fully implemented Difference of Kshs.11M in deposit account	HAU	Resolved	N/A
3	Transfer to Other Government Units					
3.1	Unexplained Variance	The amount in the Financial statement differs with that is the schedule provided	Reconciliation of transfers to other government entity in the ledger and balances in the schedule provided	HAU	Resolved	N/A
3.2	Under-Disbursements	Disbursement received by some of the entities differs with that of records by the Ministry	A reconciliation of disbursement to tally with the record provided by the Ministry	HAU	Resolved	

STATE DEPARTMENT FOR WATER SERVICES

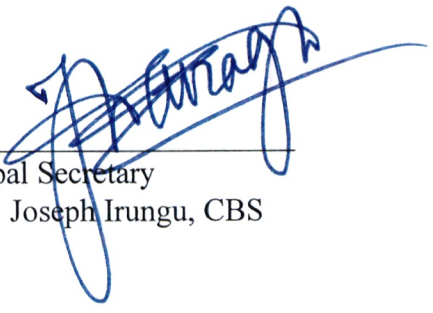
Reports and Financial Statements

For the year ended June 30, 2018

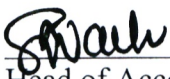
4	Acquisition of Assets	Kshs. 12,242,604,423.65 transferred to various projects under the item acquisition of assets.	The amount was budgeted in the acquisition of assets item	HAU	Resolved	N/A
5	Improper Expenditure on Employees seconded to NWCP	423 employees seconded to (NWCP)	Deployment was done when water functions was devolved	DHRM/D	On going	N/A
6	Undisclosed Revenue	Under collection of Kshs. 2,320,125,835 of revenue against a budget of Kshs. 2,322,088,239	Actual amount collected in A.I.A declared in the Financial Statement	HAU	Resolved	N/A
7	Motor vehicles Register	Motor vehicle register not provided to the Auditor	Motor vehicle list provided as the preparation of the Register is underway	DA	On-going	November 2018
OTHER MATTERS						
1	Public Participation in the Budget Preparation	Evidence for Public Participation in the Budget Preparation not provided to the Auditor	Evidence for public participation provided	CFO	Resolved	N/A
2	Weak Internal Controls	- Internal Control Exist - ICT & Security Committee - Committee of audit not developed	- Internal control established - Both committees for IT & Security established	DA	Resolved	N/A




STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018



Principal Secretary
Name: Joseph Irungu, CBS



Head of Accounting Unit
Name: Agnes W. Waweru
ICPAK Member Number: 5514

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 th June 2018	Outstanding Balance 30 th June 2017	Comments
	A	B	c	d=a-c		
Supply of goods						
1. Nation Media Group	62,136	30-APR-2018	-	62,136	-	
2. Moell Enterprises	602,500	30-APR-2018	-	602,500	-	
3. Ciscar Enterprises	117,600	30-APR-2018	-	117,600	-	
4. Geal Enterprises	480,000	30-APR-2018	-	480,000	-	
5. Rainners General	514,000	30-APR-2018	-	514,000	-	
6. Nipam General	877,700	30-APR-2018	-	877,700	-	
7. Gibraltar Holdings	1,444,500	30-APR-2018	-	1,444,500	-	
8. Nawakama Enterprises	636,000	30-APR-2018	-	636,000	-	
9. Petlaw Agencies	260,000	30-APR-2018	-	260,000	-	
10. Annicho Auto & Gen Supplies	430,000	30-APR-2018	-	430,000	-	
11. Castamu Enterprises	768,250	30-APR-2018	-	768,250	-	
12. Anniwa General Merchants	125,000	30-APR-2018	-	125,000	-	
13. Standard Group Ltd	67,153	30-APR-2018	-	67,153	-	
14. The Star Ltd	50,985	30-APR-2018	-	50,985	-	
15. Continental Marketing Ltd	571,800	30-APR-2018	-	571,800	-	
16. Mfi Document Solutions Ltd	204,212	30-APR-2018	-	204,212	-	
17. Sakawa Trading Company	1,783,000	30-APR-2018	-	1,783,000	-	
18. Sakawa Trading Company	1,001,500	30-APR-2018	-	1,001,500	-	
19. Africanson Investments	716,000	30-APR-2018	-	716,000	-	
20. Minimax Ventures	632,000	30-APR-2018	-	632,000	-	
21. Thimex Services	1,506,699	30-APR-2018	-	1,506,699	-	
22. Cam Agencies	510,400	30-APR-2018	-	510,400	-	
23. Chavaville Logistique Internationale	992,700	30-APR-2018	-	992,700	-	
24. Berryline Business Solution	982,000	30-APR-2018	-	982,000	-	
25. Jantech Enterprises	1,998,200	30-APR-2018	-	1,998,200	-	

STATE DEPARTMENT FOR WATER SERVICES

Reports and Financial Statements

For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 TH June 2018	Outstanding Balance 30 TH June 2017	Comments
26. Rosma Tours and Travel				2,868,055		
27. Zipjoe Agencies				1,770,660		
28. Silver Africa Tours				6,777,661		
29. Asapo Enterprises	457,400	30-APR-2018	-	457,400	-	
Sub-Total	17,791,735			17,791,735		
Supply of services			-			
1.Aje Elevators Engineering Co.	278,400	30-APR-2018	-	278,400	-	
2.Toyota Kenya Limited	561,506	30-APR-2018	-	561,506	-	
3.Lake Naivasha Simba Lodge	148,900	30-APR-2018	-	148,900	-	
Sub-Total	988,806.00			988,806.00	-	
Grand Total	18,780,541		-	30,196,917	-	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

STATE DEPARTMENT FOR WATER SERVICES**Reports and Financial Statements****For the year ended June 30, 2018****ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
Asset class	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	9,268,465,107	-	-	9,268,465,107
Transport equipment	-	534,270	-	534,270
Office equipment, furniture and fittings	486,900	-	-	486,900
Other Machinery and Equipment	5,856,795	2,535,700		8,392,495
Total	9,274,808,802	3,069,970	-	9,277,878,772

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 9 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

STATE DEPARTMENT FOR WATER SERVICES
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR WATER SERVICES

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	NONE			

STATE DEPARTMENT FOR WATER SERVICES

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR WATER SERVICES

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 Victoria South Water Services Board		CEO	400,377,500	YES
2	Tanathi Water Services Board		CEO	331,217,790	YES
3	Water Resource Management Authority		CEO	788,063,750	YES
4	Athi Water Services Board		CEO	2,872,518,500	YES
5	Northern Water Services Board		CEO	407,686,986	YES
6	Rift Valley Water Services Board		CEO	856,880,084	YES
7	Water Services Trust Fund		CEO	1,258,111,256	YES
8	Upper Tana Catchment Natural Resources Management		PROJECT MANAGER	974,581,289	YES
9	Kenya Water Security and Climate Resilience Project		PROJECT MANAGER	1,483,739,529	YES
10	National Water Conservation Pipeline Corporation		CEO	2,136,656,001	YES
11	Kenya Water Institute		CEO	175,272,450	YES
12	Water Services Regulatory Board		CEO	45,512,500	YES
13	Coast Water Services Board		CEO	1,969,969,171	YES
14	Tana Water Services Board		CEO	463,240,000	YES
15	Lake Victoria North Water Services Board		CEO	1,140,008,750	YES
16	Regional Centre on Ground Water Resource Education and Research			10,933,332	
	TOTAL			15,314,768,888	YES

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and 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
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

REPUBLIC OF KENYA
BANK RECONCILIATION

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P.O. 30

From Date : 01-JUL-17 To : 30-JUL-18

REC-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302097

Balance as per bank certificate

208,212.90

Less --

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

11,574,900.20

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

7,697,233.85

Add --

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

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

2,977,000.00

Bank Balance as per Cash Book

-16,086,921.15

Reconciled by: Z. Karanga Signature: [Signature] Date: 30/07/18

Reviewed by : Signature: Date:

Approved by: W. Ojok Signature: [Signature] Date: 30/07/18

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

REC-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302097

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
20008716	30-JUN-18	GREENFORT ENTERPRISES	1,401,600.00
20008723	30-JUN-18	skylane enterprises	1,647,866.40
20008726	30-JUN-18	BALTECH EQUIPMENT LIMITED	782,043.10
20008728	30-JUN-18	PAYMASTER GENERAL TREASURY	217,266.80
20008730	30-JUN-18	JOHN KIMATHI RINGERA	49,800.00
20008735	30-JUN-18	GIBRALTAR HOLDINGS LIMITED	934,960.00
20008743	30-JUN-18	PAULINE LYDIAH WANGU MACHARIA	81,500.00
20008757	30-JUN-18	DOMINIC KIRURI NDEGWA	499,992.15
20008771	30-JUN-18	EUGENE WAMALWA	4,304,827.20
20008772	30-JUN-18	DAVID MOGAKA YOBESH	164,700.00
20008773	30-JUN-18	VIRGINIA WAMBUI WAWERU	138,400.00
20008774	30-JUN-18	PAMELA ADHIAMBO AGANYO	121,800.00
20008787	30-JUN-18	PHILIP MUKUI WASIKE	608,834.80
20008843	30-JUN-18	Magrest Solutions Limited	606,896.55
20008878	30-JUN-18	MIRIAM WAMBUI MWANGI	14,413.20
Total			11,574,900.20

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
NONREF	09-AUG-17	202 REFUNDS RTGS	23,429.40
NONREF	09-AUG-17	202 REFUNDS RTGS	22,860.00
NONREF	07-SEP-17	202 REFUNDS RTGS	22,860.00
NONREF	07-SEP-17	202 REFUNDS RTGS	23,429.40
NONREF	06-OCT-17	202 REFUNDS RTGS /BENM/ MWALIMU SAVINGS AND CREDIT COOPERAT 202 REFUNDS RTGS /BENM/ KENNEDY MUKIGI MBURU STD00112 /BENM/ OLIVIA AWUOR OKAKA STD00160	23,429.40
NONREF	30-OCT-17	202 REFUNDS RTGS	1,006,215.50
NONREF	15-NOV-17	202 REFUNDS RTGS	226,600.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/4	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/7	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/0	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/6	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/1	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/3	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/5	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017	500.00
NONREF	13-DEC-17	TRFS Payments /BENM/ STD31102017/2	500.00
NONREF	19-DEC-17	202 REFUNDS RTGS	68,580.00
NONREF	04-JAN-18	202 REFUNDS RTGS	24,600.00
NONREF	07-MAR-18	202 REFUNDS RTGS	5,201,471.20
NONREF	14-MAR-18	202 REFUNDS RTGS	478,649.00
NONREF	14-MAR-18	Cash Deposit	26,311.95
NONREF	12-MAR-18	202 REFUNDS RTGS	24,600.00
FT18074FF866	15-MAR-18	Cash Deposit	250,000.00
NONREF	27-MAR-18	Inward KEPSS MT 103	183,698.00
NONREF	29-JUN-18	Cash Deposit	86,000.00
Total			7,697,233.85

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 3 of 3

F.O. 30

From Date : 01-JUL-17 To : 30-JUL-18

REC-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302097

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	
FT18109ZR6HC	19-APR-18	145,000.00
FT18074FF866	15-MAR-18	250,000.00
FT18151VN97R	31-MAY-18	608,000.00
FT18059SVFNT	28-FEB-18	404,000.00
FT18081NG691	22-MAR-18	600,000.00
FT18005TPCKF	05-JAN-18	970,000.00
Total		2,977,000.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEV-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302119

Balance as per bank certificate

204,056,570.95

Less --

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

3,293,580,014.90

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

145,600.00

Add --

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

76,149,359.35

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

5,742,634,066.45

Bank Balance as per Cash Book

2,729,114,381.85

Reconciled by: Z. Karanja Signature: [Signature] Date: 30/07/18

Reviewed by : Signature: Date:

Approved by: M. Ojokwe Signature: [Signature] Date: 30/07/18

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEV-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302119

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
2110	27-FEB-18	AGNES WANJIRU WAWERU	126,000.00
2302	19-MAR-18	ASUNTA WANJA ALEX	126,000.00
2410	29-MAR-18	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT ADVANCE NO.Q795	187,500,000.00
2560	26-APR-18	GEORGE MACHARIA MIGWI	31,500.00
2566	26-APR-18	ZIRUEL CLIFFORD OBWOCHA	31,500.00
2642	18-MAY-18	CHARLES MWANGI MWORIA	14,700.00
2657	18-MAY-18	GIBSON KIMANI WAWERU	25,200.00
2663	18-MAY-18	DAVID GICOVI NJERU	25,200.00
2677	18-MAY-18	REGINA OSIEMO WANJIRU	25,200.00
2708	31-MAY-18	LAKE VICTORIA SOUTH WATER SERVICES BOARD	24,877,500.00
2709	31-MAY-18	WATER SERVICES TRUST FUND	36,594,000.00
2710	31-MAY-18	NORTHERN WATER SERVICE BOARD	16,130,250.00
2712	31-MAY-18	COAST WATER SERVICES BOARD	25,038,000.00
2713	31-MAY-18	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT IFAD	12,037,500.00
2714	31-MAY-18	WATER SERVICES REGULATORY BOARD	4,012,500.00
2715	31-MAY-18	ATHI WATER SERVICES BOARD	640,518,500.00
2723	15-JUN-18	TANATHI WATER SERVICES BOARD	16,772,250.00
2724	15-JUN-18	NATIONAL WATER CONSERVATION PIPELINE CORPORATION	848,792,000.00
2725	15-JUN-18	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT ADVANCE NO.Q795	382,152,500.00
2728	15-JUN-18	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT ADVANCE NO.Q795	382,152,000.00
2729	15-JUN-18	LAKE VICTORIA NORTH WATER SERVICES BOARD	308,858,750.00
2730	15-JUN-18	TANA WATER SERVICES BOARD	140,000,000.00
2731	15-JUN-18	RIFT VALLEY WATER SERVICES BOARD	62,354,250.00
2744	28-JUN-18	AGNES WANJIRU WAWERU	182,000.00
2746	28-JUN-18	GLADYS WEKESA	182,000.00
2748	28-JUN-18	JOEL NYAGWOKA ONCHWATI	182,000.00
2749	28-JUN-18	MARY WANJIRU NJOROGE	14,700.00
2750	28-JUN-18	SARAH WAITHIRA GITAU	25,200.00
2751	28-JUN-18	DANIEL KIHARA MUTUNE	31,500.00
2752	28-JUN-18	IRAM MBURU NJOROGE	14,700.00
2755	28-JUN-18	MARY MAGIRI MUNGA	25,200.00
2757	28-JUN-18	WEKESAH PAUL WANYONYI	14,700.00
2759	29-JUN-18	PAMELA ADHIAMBO AGANYO	31,500.00
2760	29-JUN-18	IRAM MBURU NJOROGE	24,500.00
2761	29-JUN-18	JOHN MURANGIRI BURURIA	31,500.00
2765	29-JUN-18	NEWTON LUCHACHA LIME	31,500.00
2767	29-JUN-18	JULIUS OTIENO AKICHO	70,000.00
2768	29-JUN-18	HELLEN ORINGA	31,500.00
2770	29-JUN-18	CHARITY NANCY WANDO	35,000.00
2773	29-JUN-18	KENNETH MURIUKI MWANIKI	24,500.00
2774	29-JUN-18	WATER SECTOR CORDINATION UNIT	8,025,000.00
2775	29-JUN-18	WATER RESOURCES MANAGEMENT AUTHORITY	29,278,750.00
2776	29-JUN-18	UPPER TANA CATCHMENT NATURAL RESOURCES MANAGEMENT PROJECT IFAD	9,856,801.60
2777	29-JUN-18	MIRIAM WAMBUI MWANGI	31,500.00
2778	29-JUN-18	WEKESAH PAUL WANYONYI	31,500.00
2779	29-JUN-18	BEATRICE WANJA NGOTHO	472,500.00
2783	29-JUN-18	ELIAS OPIYO OMILLO	18,900.00
2785	29-JUN-18	TOYOTA KENYA LIMITED	10,417,758.60
2787	29-JUN-18	COMMISSIONER OF VAT	92,115.50

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEV-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302119

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
2788	29-JUN-18	COMMISSIONER OF VAT	98,275.85
2789	29-JUN-18	COMMISSIONER OF VAT	42,853.45
2790	29-JUN-18	GLAAN VENTURES	1,688,784.50
2791	29-JUN-18	INTEGRITY SERVICES LIMITED	785,646.55
2792	29-JUN-18	PRICE MANAGEMENT CLEAN SPARKS (PMCS) LIMITED	1,801,724.15
2793	29-JUN-18	LEE STEWART INVESTMENTS LIMITED	1,511,077.60
2794	29-JUN-18	EARTH WATER LIMITED	8,060,344.85
2795	29-JUN-18	COMMISSIONER OF VAT	439,655.15
2796	29-JUN-18	COMMISSIONER OF VAT	82,422.40
2797	29-JUN-18	WATER RESOURCES MANAGEMENT AUTHORITY	19,035,000.00
2801	30-JUN-18	GLADYS WEKESA	31,500.00
2804	30-JUN-18	BERNARD MAHUGU KARICHO	201,192.00
2805	30-JUN-18	NOVATEX SOLUTIONS	1,567,000.00
2808	30-JUN-18	nairobi city water AND sewerage company	46,991,140.00
2809	30-JUN-18	WATER SERVICES TRUST FUND	29,042,490.00
2811	30-JUN-18	COMMISSIONER OF VAT	40,681.05
2833	30-JUN-18	LAKE VICTORIA SOUTH WATER SERVICES BOARD	26,000,000.00
2834	30-JUN-18	SILAS MUTIA MNYIRI	25,628.00
2842	29-JUN-18	HELLEN ORINGA	93,100.00
2844	30-JUN-18	MONICA ADHIAMBO OMORO	42,000.00
2845	30-JUN-18	COMMISSIONER OF VAT	77,637.95
2850	30-JUN-18	JOSEPH KIPLANGAT KETER	100,800.00
2856	30-JUN-18	WYCLIFFE OCHIENG OJUKWU ADIENG	224,000.00
2857	30-JUN-18	NASMA JELIMO CHEBOI	224,000.00
2858	30-JUN-18	WESLEY KIPSANG YEGON	224,000.00
2859	30-JUN-18	AUSTINE ODONGO AWUOR	126,000.00
2860	30-JUN-18	MARY WANJIRU NJOROGI	126,000.00
2861	30-JUN-18	DANIEL KIHARA MUTUNE	280,000.00
2862	30-JUN-18	PAUL ASELE ALFONCE	280,000.00
2863	30-JUN-18	JOYCE MUCHITI	224,000.00
2864	30-JUN-18	IRAM MBURU NJOROGI	126,000.00
2865	30-JUN-18	JULIUS OTIENO AKICHO	280,000.00
2866	30-JUN-18	MARY MAGIRI MUNGAI	224,000.00
2867	30-JUN-18	FRANCISCA MPARIPIN LERUK	126,000.00
2868	30-JUN-18	WEKESAH PAUL WANYONYI	126,000.00
2869	30-JUN-18	JOEL NYAGWOKA ONCHWATI	280,000.00
2871	30-JUN-18	NASMA JELIMO CHEBOI	128,800.00
2873	30-JUN-18	EVERLINE KWAMBOKA NYAREGA	224,000.00
2881	30-JUN-18	KARANJA ZAKAYO NGARUIYA	126,000.00
2904	30-JUN-18	WILLIMAX ENTERPRISES LIMITED	745,818.95
2907	30-JUN-18	COMMISSIONER OF VAT	2,119.65
2908	30-JUN-18	BECHICAN ENTERPRISES	38,860.35
2912	30-JUN-18	VIRGINIA WAMBUI WAWERU	24,500.00
2914	30-JUN-18	FRANCIS MULUMIA OUMA	19,600.00
2915	30-JUN-18	NEWTON LUCHACHA LIME	30,000.00
2916	30-JUN-18	HELLEN ORINGA	30,000.00
2917	30-JUN-18	ANN NJOKI MUGO	30,000.00
2918	30-JUN-18	WINFRED MWENDE MUNENE	30,000.00
2919	30-JUN-18	ELIJAH O. OLIELO	19,600.00
2920	30-JUN-18	SILAS MUTIA MNYIRI	25,628.00
2921	30-JUN-18	SILAS MUTIA MNYIRI	50,796.00
2923	30-JUN-18	JOAN WANJIKU GACIBI	19,600.00
2924	30-JUN-18	BENJAMIN MUMO MBUNGUYU	19,600.00
2925	30-JUN-18	SAMUEL MAINA WANGARI	19,600.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEV-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302119

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
2927	30-JUN-18	MIRIAM WAMBUI MWANGI	30,000.00
2928	30-JUN-18	CHARITY NANCY WANDO	40,000.00
2929	30-JUN-18	BOSWONY WESLEY KULEI	30,000.00
2931	30-JUN-18	JOSEPH WAWERU CHEGE	115,000.00
2933	30-JUN-18	JULIUS OTIENO AKICHO	25,200.00
2934	30-JUN-18	JACKLINE NJOKI GUCHU	112,000.00
2935	30-JUN-18	ROSE WAMBURA MAINA	63,000.00
2937	30-JUN-18	THERESA KHAKASA WASIKE	42,000.00
2939	30-JUN-18	JACKLINE NJOKI GUCHU	95,200.00
2940	30-JUN-18	DAMARIS MWENDWA MURUGU	54,600.00
2945	30-JUN-18	NASMA JELIMO CHEBOI	224,000.00
2947	30-JUN-18	ONORATA WANYAGA GITHENDU	224,000.00
2951	30-JUN-18	DAVID VERONICA MUTINDI	30,000.00
2952	30-JUN-18	SEBB GENERAL SUPPLIES	1,711,030.00
2958	30-JUN-18	AQUATON INVESTMENT LIMITED	757,293.10
2961	30-JUN-18	RINRIC INVESTMENT	236,689.65
2968	30-JUN-18	ANTHONY T PASIANY	64,400.00
2969	30-JUN-18	PAUL ASELE ALFONCE	140,000.00
Total			3,293,580,014.90

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
NONREF	28-FEB-18	Cash Deposit
		145,600.00
Total		145,600.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
2651	29-MAY-18	Outward KEPSS MT 102 /BENM/ JACKLINE NJOKI
		GUCHU STD04597
		116,000.00
NONREF	04-JUL-18	Transfer
		76,033,359.35
Total		76,149,359.35

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT18128Q1VY7	08-MAY-18	327,772,670.00
FT18159R7MJS	06-JUN-18	1,180,568,240.00
FT1815505725	04-JUN-18	66,853.45
FT1730648VYN	02-NOV-17	340,000,000.00
FT17284J0CLF	11-OCT-17	242,337,315.00
FT17291JWP5B	18-OCT-17	1,142,647,300.00
FT1818001AZP	29-JUN-18	2,509,241,688.00
Total		5,742,634,066.45

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEP-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302127

Balance as per bank certificate

35,498,982.85

Less --

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

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

22,233.00

Add --

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

169,623.00

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

Bank Balance as per Cash Book

35,646,372.85

Reconciled by: Z. Karanja Signature: [Signature] Date: 30/07/18

Reviewed by : Signature: Date:

Approved by: W. Ojukwu Signature: [Signature] Date: 30/07/18

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUL-18

DEP-STATE DEPT FOR WATER SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302127

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	
NONREF	09-JUL-18	TRFS Payments /BENM/ STD05497/2
Total		22,233.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
26065	14-FEB-18	Outward KEPSS MT 102 /BENM/ BARONESS ADHIAMBO ONYANGO 002430
26063	14-FEB-18	Outward KEPSS MT 102 /BENM/ OMWAMBA LORNA KERUBO 002430
26076	14-FEB-18	Outward KEPSS MT 102 /BENM/ STEPHEN KIBUCHI MAINA 002430
26072	14-FEB-18	Outward KEPSS MT 102 /BENM/ MAGDALENE WANJIRA KAMOTHO 002430
26077	14-FEB-18	Outward KEPSS MT 102 /BENM/ RODGERS EMERA ABUCHERI 002430
26027	14-FEB-18	Outward KEPSS MT 102 /BENM/ LABAN KALAKACHA MWANZI 002430
26060	14-FEB-18	Outward KEPSS MT 102 /BENM/ MERCY WANJA KIBERU 002430
26064	14-FEB-18	Outward KEPSS MT 102 /BENM/ GEOFFREY OLOO ODORO 002430
26029	14-FEB-18	Outward KEPSS MT 102 /BENM/ THEOPHILUS OMONDI ITINDI 002430
26025	14-FEB-18	Outward KEPSS MT 102 /BENM/ NATIONAL HOSPITAL INSURANCE FUND 002430
Total		169,623.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		



Trial Balance

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310202 Capital Grants from Foreign Governments	162,462,710.80	0.00	0.00	58,794,804.30
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	162,462,710.80	0.00	0.00	58,794,804.30
1310000 Grants from Foreign Governments	162,462,710.80	0.00	0.00	58,794,804.30
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	33,169,105.70
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	33,169,105.70
1320202 Capital Grants from International Organizations	0.00	263,187,324.25	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	263,187,324.25	0.00	0.00
1320000 Grants from International Organisations	0.00	263,187,324.25	0.00	33,169,105.70
1420223 Licence Fees	0.00	4,056,000.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	4,056,000.00	0.00	0.00
1420502 Water Rates	0.00	0.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	0.00	0.00	0.00
1420601 Sale of Tender Documents	0.00	1,011,000.00	0.00	1,962,500.00
1420600 Receipts from Sale of Incidental Goods	0.00	1,011,000.00	0.00	1,962,500.00
1420000 Sales of Goods and Services	0.00	5,067,000.00	0.00	1,962,500.00
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	333,793,523.60	0.00	346,692,365.45	0.00
2110100 Basic Salaries - Permanent Employees	333,793,523.60	0.00	346,692,365.45	0.00
2110301 House Allowance	121,756,354.75	0.00	105,675,090.35	0.00
2110303 Acting Allowance	958,944.00	0.00	960,290.00	0.00
2110309 Special Duty Allowance	1,300,000.00	0.00	0.00	356,189.45
2110311 Transfer Allowance	0.00	0.00	621,672.00	0.00
2110312 Responsibility Allowance	2,043,939.10	0.00	228,630.50	0.00
2110314 Transport Allowance	47,064,436.05	0.00	83,216,562.90	0.00
2110315 Extreneous Allowance	4,043,727.45	0.00	1,095,396.10	0.00
2110317 Domestic Servant Allowance	411,012.00	0.00	215,396.00	0.00
2110320 Leave Allowance	15,438,672.45	0.00	14,634,357.50	0.00
2110336 Car Purchase Allowance	40,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	193,057,085.80	0.00	206,647,395.35	356,189.45
2110000 Wages and Salary Contributions	526,850,609.40	0.00	553,339,760.80	356,189.45
2210101 Electricity	5,116,231.80	0.00	8,389,624.70	0.00
2210102 Water and Sewerage Charges	948,016.95	0.00	967,870.00	0.00
2210100 Utilities, Supplies and Services	6,064,248.75	0.00	9,357,494.70	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,439,120.75	0.00	5,640,913.70	0.00
2210202 Internet Connections	421,775.00	0.00	1,707,239.00	0.00
2210203 Courier & Postal Services	97,107.00	0.00	502,423.00	0.00
2210205 Satellite Access Services	128,196.00	0.00	521,090.00	0.00
2210200 Communication, Supplies and Services	2,086,198.75	0.00	8,371,665.70	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,178,509.00	0.00	16,446,306.00	0.00
2210302 Accommodation - Domestic Travel	12,931,606.20	0.00	14,875,576.20	0.00
2210303 Daily Subsistence Allowance	7,891,183.00	0.00	10,267,162.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	352,495.00	0.00	4,739,280.00	0.00
2210305 Shipment of Personal and Household Effects	14,057.00	0.00	12,260.00	0.00
2210307 Passage & Transfer Expenses	111,900.00	0.00	84,235.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210309 Field Allowance	29,540.00	0.00	20,320.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	33,509,290.20	0.00	46,445,139.20	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	2,454,182.00	0.00	7,691,742.00	0.00
2210402 Accommodation	1,377,814.00	0.00	7,565,715.00	0.00
2210403 Daily Subsistence Allowance	889,290.00	0.00	3,984,601.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	69,750.00	0.00	2,146,300.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	4,791,036.00	0.00	21,388,358.00	0.00
2210501 International News Services	32,600.00	0.00	106,568.00	0.00
2210502 Publishing & Printing Services	414,648.00	0.00	1,003,540.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	6,400.00	0.00	89,568.00	0.00
2210505 Trade Shows and Exhibitions	79,380.00	0.00	262,900.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	533,028.00	0.00	1,462,576.00	0.00
2210604 Hire of Transport, Equipment	60,000.00	0.00	172,000.00	0.00
2210600 Rentals of Produced Assets	60,000.00	0.00	172,000.00	0.00
2210701 Travel Allowance	983,150.00	0.00	2,893,370.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	485,850.00	0.00	1,228,190.00	0.00
2210703 Production and Printing of Training Materials	511,480.00	0.00	1,950,910.00	0.00
2210704 Hire of Training Facilities and Equipment	379,480.00	0.00	607,035.00	0.00
2210705 Field Training Attachments	29,200.00	0.00	67,160.00	0.00
2210706 Book Allowance	151,699.00	0.00	425,629.00	0.00
2210707 Project Allowance	150,800.00	0.00	250,250.00	0.00
2210708 Trainer Allowance	225,400.00	0.00	263,400.00	0.00
2210709 Research Allowance	108,700.00	0.00	259,512.00	0.00
2210710 Accommodation Allowance	3,600.00	0.00	18,780.00	0.00
2210711 Tuition Fees Allowance	425,150.00	0.00	1,776,423.00	0.00
2210700 Training Expenses	3,454,509.00	0.00	9,740,659.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	422,621.00	0.00	1,015,300.00	0.00
2210802 Boards, Committees, Conferences and Seminars	327,950.00	0.00	1,083,299.00	0.00
2210805 National Celebrations	41,380.00	0.00	114,600.00	0.00
2210808 Purchase of Coffins	7,500.00	0.00	21,000.00	0.00
2210800 Hospitality Supplies and Servi	799,451.00	0.00	2,234,199.00	0.00
2211001 Medical Drugs	1,745,753.00	0.00	2,278,400.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,004,993.00	0.00	3,374,000.00	0.00
2211005 Chemicals and Industrial Gases	1,736,250.00	0.00	1,810,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	4,021,981.00	0.00	8,483,971.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	3,889,837.00	0.00	10,734,850.00	0.00
2211009 Education and Library Supplies	6,467,512.00	0.00	5,358,114.00	0.00
2211010 Supplies for Broadcasting and Information Services	200,200.00	0.00	351,700.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,373,349.00	0.00	1,488,880.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	676,633.00	0.00	1,100,659.00	0.00
2211020 Uniform and Clothing Allowances	893,870.00	0.00	783,919.00	0.00
2211023 Supplies for Production	2,049,684.00	0.00	51,043,064.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	9,995,355.00	0.00
2211000 Specialised Materials and Supp	24,060,062.00	0.00	96,802,912.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,570,616.00	0.00	11,657,804.00	0.00
2211102 Supplies and Accessories for Computers and Printers	935,666.00	0.00	32,878,146.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	160,500.00	0.00	8,804,055.00	0.00
2211100 Office and General Supplies and Services	2,666,782.00	0.00	53,340,005.00	0.00
2211201 Refined Fuels and Lubricants for Transport	9,852,476.00	0.00	10,267,543.80	0.00
2211202 Refined Fuels and Lubricants for Production	218,370.00	0.00	812,878.00	0.00
2211200 Fuel Oil and Lubricants	10,070,846.00	0.00	11,080,421.80	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211305 Contracted Guards and Cleaning Services	3,521,489.00	0.00	10,219,881.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,534,400.00	0.00	1,510,967.50	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	43,093,735.30	0.00	1,092,000.00	0.00
2211310 Contracted Professional Services	7,119,819.00	0.00	25,410,893.50	0.00
2211311 Contracted Technical Services	1,437,148.00	0.00	1,731,300.00	0.00
2211322 Binding of Records	360,600.00	0.00	501,000.00	0.00
2211323 Laundry Expenses	1,015,437.00	0.00	1,020,572.00	0.00
2211300 Other Operating Expenses	58,082,628.30	0.00	41,486,614.00	0.00
2210000 Goods and Services	146,178,080.00	0.00	301,882,044.40	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,857,316.00	0.00	10,925,185.55	0.00
2220100 Routine Maintenance - Vehicles	5,857,316.00	0.00	10,925,185.55	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	408,600.00	0.00	2,013,640.00	0.00
2220202 Maintenance of Office Furniture and Equipment	107,800.00	0.00	633,000.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	224,940.00	0.00	614,525.25	0.00
2220209 Minor Alterations to Buildings and Civil Works	103,750.00	0.00	622,260.00	0.00
2220210 Maintenance of Computers, Software, and Networks	854,955.00	0.00	7,325,250.50	0.00
2220200 Routine Maintenance - Other Assets	1,700,045.00	0.00	11,208,675.75	0.00
2220000 Routine Maintenance	7,557,361.00	0.00	22,133,861.30	0.00
2620201 Sahara and Sahel Observatory	2,545,496.00	0.00	2,549,985.00	0.00
2620202 African Ministers Council on Water	1,900,000.00	0.00	1,899,500.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	4,445,496.00	0.00	4,449,485.00	0.00
2620000 Grants and Other Transfers to International Organizations	4,445,496.00	0.00	4,449,485.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,710,065,070.90	0.00	1,005,285,217.05	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,710,065,070.90	0.00	1,005,285,217.05	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	25,772,384,571.95	0.00	23,780,557,603.05	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	25,772,384,571.95	0.00	23,780,557,603.05	0.00
2630000 Grants & Transfer To Other Govt. Units	27,482,449,642.85	0.00	24,785,842,820.10	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	708,387,836.00	0.00	0.00	0.00
2640203 Drought Contingency	16,100.00	0.00	1,096,311,409.90	0.00
2640200 Emergency Relief and Refugee Assistance	708,403,936.00	0.00	1,096,311,409.90	0.00
2640000 Other Transfers and Emergency Relief	708,403,936.00	0.00	1,096,311,409.90	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	9,064,955,671.80	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	150,087,884.40	0.00
3110500 Construction and Civil Works	0.00	0.00	9,215,043,556.20	0.00
3110801 Overhaul of Vehicles	534,270.00	0.00	486,900.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	534,270.00	0.00	486,900.00	0.00
3111107 Purchase of Laboratory Equipment	1,942,400.00	0.00	2,432,095.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	157,200.00	0.00	608,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	68,900.00	0.00	1,318,200.00	0.00
3111112 Purchase of Software	367,200.00	0.00	1,498,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	2,535,700.00	0.00	5,856,795.00	0.00
3111502 Water Supplies and Sewerage	0.00	0.00	53,421,551.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	53,421,551.00	0.00
3110000 Acquisition of Fixed Capital Assets	3,069,970.00	0.00	9,274,808,802.20	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
5120102 Borrowing from International Organizations	0.00	812,826,464.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	812,826,464.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	9,136,590,679.65	0.00	7,990,878,054.05
5120202 Borrowing from International Organizations	0.00	2,090,198,475.65	0.00	5,258,196,110.95
5120200 Foreign Borrowing-Direct Payments	0.00	11,226,789,155.30	0.00	13,249,074,165.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	12,039,615,619.30	0.00	13,249,074,165.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	957,321,958.70	0.00	218,904,486.60
6530100 Recurrent Bank Accounts	0.00	957,321,958.70	0.00	218,904,486.60
6530000 Recurrent Bank Accounts	0.00	957,321,958.70	0.00	218,904,486.60
6540101 Ministry HQ Development Bank A	0.00	2,061,553,100.15	9,766,210,655.90	0.00
6540100 Development Bank Accounts	0.00	2,061,553,100.15	9,766,210,655.90	0.00
6540000 Development Bank Accounts	0.00	2,061,553,100.15	9,766,210,655.90	0.00
6550101 Ministry HQ Deposit Bank A/C	948,275.00	0.00	948,275.00	0.00
6550100 Deposit Bank Accounts	948,275.00	0.00	948,275.00	0.00
6550000 Deposit Bank Account	948,275.00	0.00	948,275.00	0.00
6580101 Cash	1,830,109,700.10	0.00	131,649,087.30	0.00
6580104 Cash in Transit	14,639,616,606.20	0.00	22,893,599.75	0.00
6580100 Cash in Hand	16,469,726,306.30	0.00	154,542,687.05	0.00
6580000 Cash in Hand	16,469,726,306.30	0.00	154,542,687.05	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	584,982.00	0.00	0.00	1,300,188.00
6740102 R/D Cheques	8,862,367.95	0.00	0.00	5,671,467.60
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	9,447,349.95	0.00	0.00	6,971,655.60
6740000 Other Debtors & Pre-payments	9,447,349.95	0.00	0.00	6,971,655.60
6760101 Standing Imprests	619,000.00	0.00	120,000.00	0.00
6760103 Temporary Imprests	25,000,456.35	0.00	0.00	6,449,677.25
6760100 Imprests	25,619,456.35	0.00	120,000.00	6,449,677.25
6760000 Government Imprests	25,619,456.35	0.00	120,000.00	6,449,677.25
6780101 General Suspense A/C	42,353,566.70	0.00	9,239,131.15	0.00
6780100 Suspense & Clearance Account	42,353,566.70	0.00	9,239,131.15	0.00
6780000 Suspense & Clearance Account	42,353,566.70	0.00	9,239,131.15	0.00
6790102 Receiving Inventory A/C	1,925,000.00	0.00	0.00	0.00
6790100 Other Current System A/cs	1,925,000.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	1,925,000.00	0.00	0.00	0.00
7320002 NHIF	0.00	7,605.30	0.00	7,605.30
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	7,605.30	0.00	7,605.30
7320101 PAYE	19,839,573.90	0.00	11,036,559.45	0.00
7320102 NHIF	0.00	8,100.00	0.00	0.00
7320103 House Rent	1,811,924.25	0.00	110,650.00	0.00
7320106 NSSF	88,000.00	0.00	67,000.00	0.00
7320107 Co-operatives	12,040,358.35	0.00	404,960.85	0.00
7320108 Insurances	4,548,340.15	0.00	0.00	0.00
7320109 Hire Purchases	0.00	57,459.80	0.00	0.00
7320111 WCPS	5,245,329.35	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	885.25	101,110.30	0.00
7320113 HELB Deductions	10,176.20	0.00	0.00	0.00
7320114 Union Dues	0.00	101,110.30	0.00	101,110.30
7320116 Mortgages / Bank Loans	1,059,247.40	0.00	677,540.00	0.00
7320117 Govt. Liability Attachments	1,926.60	0.00	0.00	0.00
7320119 RTD Salary - held for officer	118,740.60	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	474,796.00	0.00	788,190.00
7320199 Salary Control Account	2,442,238.60	0.00	0.00	11,036,559.45
7320100 Salary Deductions	47,205,855.40	642,351.35	12,397,820.60	11,925,859.75
7320201 Contractors Retention Money	0.00	17,500.00	0.00	0.00
7320200 Other General Liabilities	0.00	17,500.00	0.00	0.00
7320000 Other Liabilities	47,205,855.40	667,456.65	12,397,820.60	11,933,465.05
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	292,079.05	0.00	0.00	0.00
7380100	292,079.05	0.00	0.00	0.00
7380000 Withholding Taxes	292,079.05	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7390103 AP Liabilities	6,035,095,562.75	0.00	6,634,788,112.30	0.00
7390100 System Required Liabilities	6,035,095,562.75	0.00	6,634,788,112.30	0.00
7399999 Cash Clearing A/c	0.00	19,812,485,792.10	0.00	16,213,282,920.05
7399900	0.00	19,812,485,792.10	0.00	16,213,282,920.05
7390000 System Required Liabilities A/cs	6,035,095,562.75	19,812,485,792.10	6,634,788,112.30	16,213,282,920.05
9910101 Provision for Encumbrance	206,397,465.05	0.00	1,100.00	0.00
9910100 General Provisions	206,397,465.05	0.00	1,100.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	39,435,882,496.00	0.00	22,816,057,602.00
9910200 Exchequer Provisions	0.00	39,435,882,496.00	0.00	22,816,057,602.00
9910000 Provisions	206,397,465.05	39,435,882,496.00	1,100.00	22,816,057,602.00
9999999 Consolidated Fund	22,695,352,024.55	0.00	0.00	0.00
9999900	22,695,352,024.55	0.00	0.00	0.00
9990000 Opening Balance Reserves	22,695,352,024.55	0.00	0.00	0.00
Total	74,575,780,747.15	74,575,780,747.15	52,617,015,965.70	52,616,956,571.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	100,724,613.45	91,963,910.00
Exchequer releases	4	16,619,824,894.00	22,816,057,602.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	12,039,615,619.30	13,249,074,165.00
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	5,067,000.00	1,962,500.00
TOTAL RECEIPTS		28,765,232,126.75	36,159,058,177.00
PAYMENTS			
Compensation of Employees	12	526,850,609.40	552,983,571.35
Use of goods and Services	13	153,735,441.00	324,015,905.70
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	27,482,449,642.85	24,785,842,820.10
Other Grants and Transfers	16	712,849,432.00	1,100,760,894.90
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	3,069,970.00	9,274,808,802.20
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		28,878,955,095.25	36,038,411,994.25
SURPLUS/DEFICIT		(113,722,968.50)	120,646,182.75

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: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(3,017,926,783.85)	9,548,254,444.30
Cash Balances	22B	16,469,726,306.30	154,542,687.05
Total Cash And Cash Equivalents		13,451,799,522.45	9,702,797,131.35
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	79,345,373.00	(4,062,201.70)
TOTAL FINANCIAL ASSETS		13,531,144,895.45	9,698,734,929.65
Financial Liabilities			
Accounts Payables - Deposits	24	13,730,559,751.55	9,578,030,452.20
NET FINANCIAL ASSETS		(199,414,856.10)	120,704,477.45
REPRESENTED BY			
Fund Balance b/fwd	25	120,704,477.45	59,394.70
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(113,722,968.50)	120,646,182.75
NET FINANCIAL POSITION		6,981,508.95	120,705,577.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	100,724,613.45	91,963,910.00
Exchequer releases	4	16,619,824,894.00	22,816,057,602.00
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	5,067,000.00	1,962,500.00
Payments for Operating Expenses			
Compensation of Employees	12	526,850,609.40	552,983,571.35
Use of goods and Services	13	153,735,441.00	324,015,905.70
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	27,482,449,642.85	24,785,842,820.10
Other Grants and Transfers	16	712,849,432.00	1,100,760,894.90
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		4,069,121,724.65	9,582,152,048.60
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(8,081,146,893.15)	5,728,532,868.55
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	3,069,970.00	9,274,808,802.20
Net Cash Flow From Investing Activities	B	(3,069,970.00)	(9,274,808,802.20)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	12,039,615,619.30	13,249,074,165.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	12,039,615,619.30	13,249,074,165.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,955,398,756.15	9,702,798,231.35
Cash and Cash Equivalent at BEGINNING of The Year		9,702,797,131.35	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	13,451,799,522.45	9,702,797,131.35

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: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	162,462,710.80	58,794,804.30
Grants from International Organisations	1320000	263,187,324.25	33,169,105.70
TOTAL		425,650,035.05	91,963,910.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	16,619,824,894.00	22,816,057,602.00
TOTAL		16,619,824,894.00	22,816,057,602.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	812,826,464.00	0.00
Foreign Borrowing-Direct Payments	5120200	11,226,789,155.30	13,249,074,165.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		12,039,615,619.30	13,249,074,165.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	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	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	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	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	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	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	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	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	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	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	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
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	4,056,000.00	0.00
Administrative Fees and Charges collected as AIA	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	1,011,000.00	1,962,500.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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
TOTAL		5,067,000.00	1,962,500.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	333,793,523.60	346,692,365.45
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	193,057,085.80	206,291,205.90
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
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		526,850,609.40	552,983,571.35

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,064,248.75	9,357,494.70
Communication, Supplies and Services	2210200	2,086,198.75	8,371,665.70
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	33,509,290.20	46,445,139.20
Foreign Travel and Subsistence, and other transportation costs	2210400	4,791,036.00	21,388,358.00
Printing , Advertising and Information Supplies and Services	2210500	533,028.00	1,462,576.00
Rentals of Produced Assets	2210600	60,000.00	172,000.00
Training Expenses	2210700	3,454,509.00	9,740,659.00
Hospitality Supplies and Servi	2210800	799,451.00	2,234,199.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	24,060,062.00	96,802,912.00
Office and General Supplies and Services	2211100	2,666,782.00	53,340,005.00
Fuel Oil and Lubricants	2211200	10,070,846.00	11,080,421.80
Other Operating Expenses	2211300	58,082,628.30	41,486,614.00
Routine Maintenance - Vehicles	2220100	5,857,316.00	10,925,185.55
Routine Maintenance - Other Assets	2220200	1,700,045.00	11,208,675.75
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		153,735,441.00	324,015,905.70

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
TOTAL		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	1,710,065,070.90	1,005,285,217.05
Capital Grants to Government Agencies and other Levels of Government	2630200	25,772,384,571.95	23,780,557,603.05
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		27,482,449,642.85	24,785,842,820.10

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	4,445,496.00	4,449,485.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	708,403,936.00	1,096,311,409.90
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		712,849,432.00	1,100,760,894.90

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	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	9,215,043,556.20
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	534,270.00	486,900.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	2,535,700.00	5,856,795.00
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	0.00	53,421,551.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		3,069,970.00	9,274,808,802.20

19 Finance Costs, Including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		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
TOTAL		0.00	0.00

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
TOTAL		0.00	0.00

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	957,321,958.70	218,904,486.60
Development Bank Accounts	6540000	2,061,553,100.15	9,766,210,655.90
Deposit Bank Account	6550000	948,275.00	948,275.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		3,019,823,333.85	9,986,063,417.50

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	16,469,726,306.30	154,542,687.05
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		16,469,726,306.30	154,542,687.05

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	9,447,349.95	6,971,655.60
Government Imprests	6760000	25,619,456.35	6,329,677.25
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	42,353,566.70	9,239,131.15
Other Current Assets (System r	6790000	1,925,000.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		79,345,373.00	22,540,464.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(46,538,398.75)	(464,355.55)
Withholding Taxes	7380000	(292,079.05)	0.00
System Required Liabilities A/cs	7390000	13,777,390,229.35	9,578,494,807.75
TOTAL		13,730,559,751.55	9,578,030,452.20

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	9,548,254,444.30	0.00
Opening Balance Cash	22B	154,542,687.05	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(4,062,201.70)	0.00
Opening Balance - Deposits	24	(9,578,030,452.20)	59,394.70
TOTAL		120,704,477.45	59,394.70

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Recurrent Expenditure

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,627,333,378.00	(2,627,333,378.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	60,000.00	0.00	60,000.00	120,000.00	0.00	120,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,070,319,119.50	0.00	(392,132,349.50)	678,186,770.00	5,067,000.00	673,119,770.00	0.75%
Total		1,070,379,119.50	0.00	(392,072,349.50)	678,306,770.00	2,632,400,378.00	(1,562,021,258.50)	245.93%
PAYMENTS								
Compensation of Employees	12	300,500,000.00	0.00	299,019,248.00	599,519,248.00	526,850,609.40	72,668,638.60	87.88%
Use of goods and Services	13	147,032,252.50	0.00	39,797,257.50	186,829,510.00	153,735,441.00	33,094,069.00	82.29%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,573,475,000.00	0.00	813,023,531.00	2,386,498,531.00	1,710,065,070.70	676,433,460.30	71.66%
Other Grants and Transfers	16	2,225,000.00	0.00	178,225,000.00	180,450,000.00	177,960,096.00	2,489,904.00	98.62%
Social Security Benefits	17	0.00	0.00	17,578,234.00	17,578,234.00	0.00	17,578,234.00	0.00%
Acquisition of Assets	18	6,894,864.00	0.00	(3,055,403.00)	3,839,461.00	3,069,970.00	769,491.00	79.96%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,030,127,116.50	0.00	1,344,587,867.50	3,374,714,984.00	2,571,681,187.10	(541,554,070.60)	126.68%



Statment of Budget Execution - Development Expenditure

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,220,635,000.00	0.00	(699,635,000.00)	521,000,000.00	100,724,613.45	420,275,386.55	19.33%
Exchequer releases	4	0.00	0.00	0.00	0.00	13,992,491,516.00	(13,992,491,516.00)	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	9,906,500,000.00	0.00	14,273,551,920.00	24,180,051,920.00	12,039,615,619.30	12,140,436,300.70	49.79%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		11,127,135,000.00	0.00	13,573,916,920.00	24,701,051,920.00	26,132,831,748.75	(15,005,696,748.75)	234.86%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	15,784,935,000.00	0.00	25,443,401,295.00	41,228,336,295.00	25,772,384,572.15	15,455,951,722.85	62.51%
Other Grants and Transfers	16	0.00	0.00	534,883,036.00	534,883,036.00	534,889,336.00	(6,300.00)	100.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	245,000,000.00	245,000,000.00	0.00	245,000,000.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		15,784,935,000.00	0.00	26,223,284,331.00	42,008,219,331.00	26,307,273,908.15	(10,522,338,908.15)	166.66%



Statment of Budget Execution

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,220,635,000.00	0.00	(699,635,000.00)	521,000,000.00	100,724,613.45	420,275,386.55	19.33%
Exchequer releases	4	0.00	0.00	0.00	0.00	16,619,824,894.00	(16,619,824,894.00)	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	9,906,500,000.00	0.00	14,273,551,920.00	24,180,051,920.00	12,039,615,619.30	12,140,436,300.70	49.79%
Proceeds from Sales of Assets	8	60,000.00	0.00	60,000.00	120,000.00	0.00	120,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,070,319,119.50	0.00	(392,132,349.50)	678,186,770.00	5,067,000.00	673,119,770.00	0.75%
Total		12,197,514,119.50	0.00	13,181,844,570.50	25,379,358,690.00	28,765,232,126.75	(16,567,718,007.25)	235.83%
PAYMENTS								
Compensation of Employees	12	300,500,000.00	0.00	299,019,248.00	599,519,248.00	526,850,609.40	72,668,638.60	87.88%
Use of goods and Services	13	147,032,252.50	0.00	39,797,257.50	186,829,510.00	153,735,441.00	33,094,069.00	82.29%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	17,358,410,000.00	0.00	26,256,424,826.00	43,614,834,826.00	27,482,449,642.85	16,132,385,183.15	63.01%
Other Grants and Transfers	16	2,225,000.00	0.00	713,108,036.00	715,333,036.00	712,849,432.00	2,483,604.00	99.65%
Social Security Benefits	17	0.00	0.00	17,578,234.00	17,578,234.00	0.00	17,578,234.00	0.00%
Acquisition of Assets	18	6,894,864.00	0.00	241,944,597.00	248,839,461.00	3,069,970.00	245,769,491.00	1.23%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		17,815,062,116.50	0.00	27,567,872,198.50	45,382,934,315.00	28,878,955,095.25	(11,063,892,978.75)	162.10%



SUMMARY STATEMENT OF DEPOSITS

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	948,275.00	0.00
Transfers of retentions during the year	425,300.00	948,275.00
Payments made out of deposit account during the year	425,300.00	0.00
Closing Balance	948,275.00	948,275.00

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: _____



Budget Execution by Programme and Economic Classification

Entity: 1103-STATE DEPARTMENT FOR WATER SERVICES

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
1001000000		General Administration, Planning and Support Services	777,554,760.00	670,455,858.10	107,098,901.90
	2110000	Wages and Salary Contributions	299,581,059.00	287,956,715.10	11,624,343.90
	2210000	Goods and Services	124,856,748.00	112,134,039.00	12,722,709.00
	2220000	Routine Maintenance	7,780,408.00	5,361,816.00	2,418,592.00
	2630000	Grants & Transfer To Other Govt. Units	326,234,822.00	263,909,618.00	62,325,204.00
	2640000	Other Transfers and Emergency Relief	0.00	16,100.00	(16,100.00)
	2710000	Social Security Benefits	17,578,234.00	0.00	17,578,234.00
	3110000	Acquisition of Fixed Capital Assets	1,523,489.00	1,077,570.00	445,919.00
1004000000		Water Resources Management	11,655,655,449.00	8,502,469,090.95	3,153,186,358.05
	2110000	Wages and Salary Contributions	94,397,263.00	84,985,554.85	9,411,708.15
	2210000	Goods and Services	40,471,197.00	24,898,257.00	15,572,940.00
	2220000	Routine Maintenance	1,399,662.00	952,102.00	447,560.00
	2620000	Grants and Other Transfers to International Organizations	4,450,000.00	4,445,496.00	4,504.00
	2630000	Grants & Transfer To Other Govt. Units	11,513,560,741.00	8,386,130,181.10	3,127,430,559.90
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,376,586.00	1,057,500.00	319,086.00
1007000000		General Administration Planning and Support Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
1017000000			32,949,724,106.00	20,255,641,041.70	12,694,083,064.30
	2110000	Wages and Salary Contributions	205,540,926.00	195,566,386.35	9,974,539.65
	2210000	Goods and Services	9,865,450.00	9,243,784.00	621,666.00
	2220000	Routine Maintenance	2,456,045.00	1,243,443.00	1,212,602.00
	2630000	Grants & Transfer To Other Govt. Units	31,775,039,263.00	19,340,264,692.35	12,434,774,570.65
	2640000	Other Transfers and Emergency Relief	710,883,036.00	708,387,836.00	2,495,200.00
	3110000	Acquisition of Fixed Capital Assets	245,939,386.00	934,900.00	245,004,486.00
		Grand Total	45,382,934,315.00	29,428,565,990.75	15,954,368,324.25

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: 1103-STATE DEPARTMENT FOR WATER SERVICES

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
1103000100			403,308,640.00	357,682,060.60	45,626,579.40
	1001000000	General Administration, Planning and Support Services	403,308,640.00	357,682,060.60	45,626,579.40
1103000200			27,583,113.00	30,812,603.10	(3,229,490.10)
	1001000000	General Administration, Planning and Support Services	27,583,113.00	30,812,603.10	(3,229,490.10)
1103000300			27,000,000.00	27,000,000.00	0.00
	1017000000		27,000,000.00	27,000,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103000400			736,154,311.00	636,322,340.50	99,831,970.50
	1004000000	Water Resources Management	0.00	(45,200.00)	45,200.00
	1017000000		736,154,311.00	636,367,540.50	99,786,770.50
1103000500			24,041,769.00	24,863,025.65	(821,256.65)
	1017000000		24,041,769.00	24,862,225.65	(820,456.65)
	1004000000	Water Resources Management	0.00	800.00	(800.00)
1103000600			156,673,658.00	158,739,932.45	(2,066,274.45)
	1017000000		156,673,658.00	158,739,932.45	(2,066,274.45)
	1004000000	Water Resources Management	0.00	0.00	0.00
1103000700			200,880,000.00	140,880,000.00	60,000,000.00
	1001000000	General Administration, Planning and Support Services	200,880,000.00	140,880,000.00	60,000,000.00
1103000800			20,428,185.00	18,035,526.40	2,392,658.60
	1001000000	General Administration, Planning and Support Services	20,428,185.00	18,035,526.40	2,392,658.60
1103000900			45,434,946.00	38,225,598.35	7,209,347.65
	1004000000	Water Resources Management	45,434,946.00	38,225,598.35	7,209,347.65
1103001000			72,498,216.00	60,115,467.50	12,382,748.50
	1004000000	Water Resources Management	72,498,216.00	60,115,467.50	12,382,748.50
1103001100			56,416,626.00	36,453,164.25	19,963,461.75
	1004000000	Water Resources Management	18,330,246.00	13,066,859.00	5,263,387.00
	1001000000	General Administration, Planning and Support Services	0.00	(50.00)	50.00
	1017000000		38,086,380.00	23,386,355.25	14,700,024.75
1103001200			563,864,220.00	463,864,001.00	100,000,219.00
	1004000000	Water Resources Management	563,864,220.00	463,864,001.00	100,000,219.00
1103001300			5,831,300.00	4,930,185.00	901,115.00
	1004000000	Water Resources Management	5,831,300.00	4,930,185.00	901,115.00
1103001400			16,400,000.00	16,313,242.00	86,758.00
	1004000000	Water Resources Management	16,400,000.00	16,313,242.00	86,758.00
1103001500			757,000,000.00	407,000,000.00	350,000,000.00
	1004000000	Water Resources Management	757,000,000.00	407,000,000.00	350,000,000.00
1103001600			20,200,000.00	18,685,487.20	1,514,512.80
	1004000000	Water Resources Management	20,200,000.00	18,685,487.20	1,514,512.80
1103001700			65,000,000.00	0.00	65,000,000.00
	1004000000	Water Resources Management	65,000,000.00	0.00	65,000,000.00
1103002100			176,000,000.00	173,514,600.00	2,485,400.00
	1001000000	General Administration, Planning and Support Services	0.00	16,100.00	(16,100.00)
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		176,000,000.00	173,498,500.00	2,501,500.00
1103100100			71,512,500.00	41,512,500.00	30,000,000.00
	1017000000		71,512,500.00	41,512,500.00	30,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100200			245,000,000.00	0.00	245,000,000.00
	1017000000		245,000,000.00	0.00	245,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100300			441,400,000.00	222,333,626.00	219,066,374.00
	1017000000		441,400,000.00	222,333,626.00	219,066,374.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100400			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100500			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100600			124,907,500.00	24,907,500.00	100,000,000.00
	1017000000		124,907,500.00	24,907,500.00	100,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100700			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00

1103100800			941,512,500.00	886,419,821.75	55,092,678.25
	1017000000		941,512,500.00	886,419,821.75	55,092,678.25
	1004000000	Water Resources Management	0.00	0.00	0.00
1103100900			50,000,000.00	0.00	50,000,000.00
	1017000000		50,000,000.00	0.00	50,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103101000			524,722,500.00	553,761,468.40	(29,038,968.40)
	1017000000		524,722,500.00	553,761,468.40	(29,038,968.40)
	1004000000	Water Resources Management	0.00	0.00	0.00
1103101100			180,000,000.00	176,656,448.00	3,343,552.00
	1017000000		180,000,000.00	176,656,448.00	3,343,552.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103101200			0.00	0.00	0.00
	1017000000		0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103101300			1,918,000,000.00	913,111,872.40	1,004,888,127.60
	1017000000		1,918,000,000.00	913,111,872.40	1,004,888,127.60
	1004000000	Water Resources Management	0.00	0.00	0.00
1103101400			52,310,966.00	51,766,877.70	544,088.30
	1004000000	Water Resources Management	52,310,966.00	51,766,877.70	544,088.30
	1017000000		0.00	0.00	0.00
1103101500			0.00	3,081,700.00	(3,081,700.00)
	1004000000	Water Resources Management	0.00	105,000.00	(105,000.00)
	1007000000	General Administration Planning and Support Services	0.00	0.00	0.00
	1017000000		0.00	2,976,700.00	(2,976,700.00)
1103101600			6,018,668,000.00	4,146,454,933.20	1,872,213,066.80
	1004000000	Water Resources Management	0.00	(0.50)	0.50
	1017000000		6,018,668,000.00	4,146,454,933.70	1,872,213,066.30
1103101700			4,511,652,500.00	3,644,589,322.80	867,063,177.20
	1004000000	Water Resources Management	4,511,652,500.00	3,644,589,322.80	867,063,177.20
1103101800			574,025,000.00	269,191,348.55	304,833,651.45
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		574,025,000.00	269,191,348.55	304,833,651.45
1103101900			220,756,250.00	160,483,922.65	60,272,327.35
	1017000000		220,756,250.00	160,483,922.65	60,272,327.35
	1004000000	Water Resources Management	0.00	0.00	0.00
1103102000			349,815,000.00	313,002,324.25	36,812,675.75
	1017000000		349,815,000.00	313,002,324.25	36,812,675.75
	1004000000	Water Resources Management	0.00	0.00	0.00
1103102100			208,239,642.00	115,797,412.80	92,442,229.20
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		208,239,642.00	115,797,412.80	92,442,229.20
1103102200			36,605,000.00	35,000,000.00	1,605,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		36,605,000.00	35,000,000.00	1,605,000.00
1103102300			120,130,000.00	137,661,289.70	(17,531,289.70)
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		120,130,000.00	137,661,289.70	(17,531,289.70)
1103102400			283,210,000.00	240,348,213.75	42,861,786.25
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		283,210,000.00	240,348,213.75	42,861,786.25
1103102500			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103102600			1,104,537,500.00	974,581,289.15	129,956,210.85
	1004000000	Water Resources Management	1,104,537,500.00	974,581,289.15	129,956,210.85
1103102700			3,588,614,750.00	2,153,484,671.60	1,435,130,078.40
	1017000000		3,588,614,750.00	2,153,484,671.60	1,435,130,078.40
	1004000000	Water Resources Management	0.00	0.00	0.00
1103102800			422,000,000.00	22,000,000.00	400,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		422,000,000.00	22,000,000.00	400,000,000.00
1103102900			115,680,000.00	115,680,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		115,680,000.00	115,680,000.00	0.00
1103103000			40,571,250.00	40,571,250.00	0.00
	1017000000		40,571,250.00	40,571,250.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103103100			8,302,500.00	8,302,500.00	0.00
	1017000000		8,302,500.00	8,302,500.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103103200			31,605,000.00	31,605,000.00	0.00
	1017000000		31,605,000.00	31,605,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103103300			10,000,000.00	10,000,000.00	0.00
	1017000000		10,000,000.00	10,000,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00

1103103400			148,453,750.00	43,057,817.10	105,395,932.90
	1017000000		148,453,750.00	43,057,817.10	105,395,932.90
	1004000000	Water Resources Management	0.00	0.00	0.00
1103103500			26,605,000.00	26,605,000.00	0.00
	1017000000		26,605,000.00	26,605,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103103600			41,512,500.00	41,512,500.00	0.00
	1004000000	Water Resources Management	41,512,500.00	41,512,500.00	0.00
1103103700			142,139,250.00	141,666,750.00	472,500.00
	1004000000	Water Resources Management	142,139,250.00	141,666,750.00	472,500.00
1103103800			49,815,000.00	49,815,000.00	0.00
	1004000000	Water Resources Management	49,815,000.00	49,815,000.00	0.00
1103103900			41,512,500.00	41,512,500.00	0.00
	1004000000	Water Resources Management	41,512,500.00	41,512,500.00	0.00
1103104000			29,889,000.00	29,889,000.00	0.00
	1004000000	Water Resources Management	29,889,000.00	29,889,000.00	0.00
1103104100			16,605,000.00	16,605,000.00	0.00
	1004000000	Water Resources Management	16,605,000.00	16,605,000.00	0.00
1103104200			19,815,000.00	19,815,000.00	0.00
	1004000000	Water Resources Management	19,815,000.00	19,815,000.00	0.00
1103104300			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103104400			182,379,750.00	32,379,750.00	150,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		182,379,750.00	32,379,750.00	150,000,000.00
1103104500			16,605,000.00	16,605,000.00	0.00
	1017000000		16,605,000.00	16,605,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103104600			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103104700			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103104800			34,722,500.00	34,722,500.00	0.00
	1017000000		34,722,500.00	34,722,500.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103104900			41,512,500.00	41,512,500.00	0.00
	1017000000		41,512,500.00	41,512,500.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105000			153,670,250.00	104,798,885.70	48,871,364.30
	1017000000		153,670,250.00	104,798,885.70	48,871,364.30
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105100			166,050,000.00	166,050,000.00	0.00
	1017000000		166,050,000.00	166,050,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105200			410,854,138.00	340,854,138.00	70,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		410,854,138.00	340,854,138.00	70,000,000.00
1103105300			241,512,500.00	146,767,189.90	94,745,310.10
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		241,512,500.00	146,767,189.90	94,745,310.10
1103105400			57,000,000.00	22,324,287.20	34,675,712.80
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		57,000,000.00	22,324,287.20	34,675,712.80
1103105500			33,210,000.00	33,210,000.00	0.00
	1017000000		33,210,000.00	33,210,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105600			18,117,500.00	18,117,500.00	0.00
	1017000000		18,117,500.00	18,117,500.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105700			29,058,750.00	29,058,750.00	0.00
	1017000000		29,058,750.00	29,058,750.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103105800			34,235,193.00	29,202,924.75	5,032,268.25
	1004000000	Water Resources Management	34,235,193.00	29,202,924.75	5,032,268.25
1103105900			39,828,079.00	37,821,079.00	2,007,000.00
	1004000000	Water Resources Management	39,828,079.00	37,821,079.00	2,007,000.00
1103106000			5,273,812.00	5,273,812.00	0.00
	1004000000	Water Resources Management	5,273,812.00	5,273,812.00	0.00
1103106100			9,037,721.00	7,236,800.00	1,800,921.00
	1004000000	Water Resources Management	9,037,721.00	7,236,800.00	1,800,921.00
1103106200			99,617,072.00	97,291,868.00	2,325,204.00
	1001000000	General Administration, Planning and Support Services	99,617,072.00	97,291,868.00	2,325,204.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103106300			232,000,000.00	232,000,000.00	0.00
	1017000000		232,000,000.00	232,000,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00

1103106400			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103106500			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103106900			35,000,000.00	30,987,296.00	4,012,704.00
	1004000000	Water Resources Management	35,000,000.00	30,987,296.00	4,012,704.00
1103107000			37,250,250.00	37,250,250.00	0.00
	1017000000		37,250,250.00	37,250,250.00	0.00
1103107100			6,811,114,778.00	3,889,827,000.50	2,921,287,777.50
	1004000000	Water Resources Management	8,302,500.00	8,302,500.00	0.00
	1017000000		6,802,812,278.00	3,881,524,500.50	2,921,287,777.50
1103107200			40,000,000.00	40,000,000.00	0.00
	1017000000		40,000,000.00	40,000,000.00	0.00
1103107300			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103107400			1,824,907,500.00	463,601,036.50	1,361,306,463.50
	1017000000		1,824,907,500.00	463,601,036.50	1,361,306,463.50
1103107600			22,416,750.00	22,416,750.00	0.00
	1001000000	General Administration, Planning and Support Services	22,416,750.00	22,416,750.00	0.00
1103107700			3,321,000.00	3,321,000.00	0.00
	1001000000	General Administration, Planning and Support Services	3,321,000.00	3,321,000.00	0.00
1103107800			1,634,944,500.00	371,397,390.40	1,263,547,109.60
	1017000000		1,634,944,500.00	371,397,390.40	1,263,547,109.60
1103107900			58,000,000.00	48,000,000.00	10,000,000.00
	1017000000		58,000,000.00	48,000,000.00	10,000,000.00
1103108100			50,000,000.00	0.00	50,000,000.00
	1017000000		50,000,000.00	0.00	50,000,000.00
1103108200			12,453,750.00	12,453,750.00	0.00
	1017000000		12,453,750.00	12,453,750.00	0.00
1103108700			160,792,000.00	160,792,000.00	0.00
	1017000000		160,792,000.00	160,792,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103109000			415,125,000.00	415,125,000.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		415,125,000.00	415,125,000.00	0.00
1103109100			366,605,000.00	228,749,834.75	137,855,165.25
	1017000000		366,605,000.00	228,749,834.75	137,855,165.25
	1004000000	Water Resources Management	0.00	0.00	0.00
1103109200			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103109300			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103109400			41,512,500.00	41,512,500.00	0.00
	1004000000	Water Resources Management	41,512,500.00	41,512,500.00	0.00
1103109500			244,907,500.00	244,907,500.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
	1017000000		244,907,500.00	244,907,500.00	0.00
1103109600			0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103109700			1,500,000,000.00	1,500,000,000.00	0.00
	1004000000	Water Resources Management	1,500,000,000.00	1,500,000,000.00	0.00
1103109800			534,883,036.00	534,889,336.00	(6,300.00)
	1017000000		534,883,036.00	534,889,336.00	(6,300.00)
	1004000000	Water Resources Management	0.00	0.00	0.00
	1001000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1103109900			516,605,000.00	302,978,505.25	213,626,494.75
	1017000000		516,605,000.00	302,978,505.25	213,626,494.75
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110000			7,000,000.00	0.00	7,000,000.00
	1017000000		7,000,000.00	0.00	7,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110100			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110200			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110300			30,000,000.00	0.00	30,000,000.00
	1017000000		30,000,000.00	0.00	30,000,000.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110400			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110500			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103110600			0.00	0.00	0.00

	1004000000	Water Resources Management	0.00	0.00	0.00
1103110700			12,453,750.00	12,453,750.00	0.00
	1017000000		12,453,750.00	12,453,750.00	0.00
1103110800			8,302,500.00	7,500,000.00	802,500.00
	1017000000		8,302,500.00	7,500,000.00	802,500.00
1103110900			8,302,500.00	8,302,500.00	0.00
	1017000000		8,302,500.00	8,302,500.00	0.00
1103111000			8,302,500.00	7,500,000.00	802,500.00
	1017000000		8,302,500.00	7,500,000.00	802,500.00
1103111100			20,000,000.00	0.00	20,000,000.00
	1017000000		20,000,000.00	0.00	20,000,000.00
1103111200			0.00	0.00	0.00
	1017000000		0.00	0.00	0.00
1103111300			4,907,500.00	4,907,500.00	0.00
	1004000000	Water Resources Management	4,907,500.00	4,907,500.00	0.00
1103111400			31,623,500.00	23,529,308.00	8,094,192.00
	1017000000		31,623,500.00	23,529,308.00	8,094,192.00
1103111500			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103111600			0.00	0.00	0.00
	1004000000	Water Resources Management	0.00	0.00	0.00
1103111700		Headquarters	2,403,210,000.00	803,210,000.00	1,600,000,000.00
	1004000000	Water Resources Management	2,403,210,000.00	803,210,000.00	1,600,000,000.00
1103111800			133,762,560.00	0.00	133,762,560.00
	1017000000		133,762,560.00	0.00	133,762,560.00
1103111900			45,775,834.00	45,775,834.00	0.00
	1017000000		45,775,834.00	45,775,834.00	0.00
1103112000			18,000,000.00	3,799,871.00	14,200,129.00
	1017000000		18,000,000.00	3,799,871.00	14,200,129.00
1103112200			105,930,000.00	105,930,000.00	0.00
	1017000000		105,930,000.00	105,930,000.00	0.00
1103112500			26,000,000.00	26,000,000.00	0.00
	1017000000		26,000,000.00	26,000,000.00	0.00
1103112600			30,000,000.00	30,000,000.00	0.00
	1017000000		30,000,000.00	30,000,000.00	0.00
1103112700			20,000,000.00	20,000,000.00	0.00
	1017000000		20,000,000.00	20,000,000.00	0.00
1103112800			20,000,000.00	20,000,000.00	0.00
	1017000000		20,000,000.00	20,000,000.00	0.00
1103112900			250,000,000.00	250,000,000.00	0.00
	1017000000		250,000,000.00	250,000,000.00	0.00
		Grand Total	45,382,934,315.00	29,428,565,990.75	15,954,368,324.25

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: 1103-STATE DEPARTMENT FOR WATER SERVICES

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1001000000		General Administration, Planning and Support Services	777,554,760.00	670,455,858.10	107,098,901.90
	1001020000	Water policy Management	777,554,760.00	670,455,858.10	107,098,901.90
1004000000		Water Resources Management	11,655,655,449.00	8,502,469,090.95	3,153,186,358.05
	1004010000	Water Resources conservation and Protection	11,577,284,934.00	8,430,188,928.45	3,147,096,005.55
	1004020000	Water Storage and Flood Control	0.00	0.00	0.00
	1004030000	Water Supply Infrastructure	0.00	(44,400.50)	44,400.50
	1004040000		78,370,515.00	72,324,563.00	6,045,952.00
1007000000		General Administration Planning and Support Services	0.00	0.00	0.00
	1007010000	Mining Policy Development and Coordination	0.00	0.00	0.00
1017000000			32,949,724,106.00	20,255,641,041.70	12,694,083,064.30
	1017010000		32,949,724,106.00	20,255,641,041.70	12,694,083,064.30
		Grand Total	45,382,934,315.00	29,428,565,990.75	15,954,368,324.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

