

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

*Paper laid by
Leader of Majority
Party
Tuesday 19/6/2018
A.H.*

PARLIAMENT
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ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR IRRIGATION**

**FOR THE YEAR ENDED
30 JUNE 2017**



MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION

REVISED REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

ISSUED ON: MARCH 2018

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

**MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017**

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**MINISTRY OF WATER AND IRRIGATION
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KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

The State Department for Irrigation was established through Executive Order No. 1/2016 of May 2016. The State Department consists of functions which were previously under the State Department of Agriculture (irrigation function) and State Department of Water and Regional Authorities (Land reclamation and Water storage functions) before the creation of Ministry of Water and Irrigation in June 2015. State Department for Irrigation and State Department for Water Services constitute the Ministry of Water and Irrigation as per the Executive Order No. 1/2016.

The Irrigation sub-sector is critical to enhanced national food security, increased wealth, employment creation and poverty reduction as envisaged by Kenya Vision 2030. Irrigation subsector is estimated to contribute 3% of the Gross Domestic Product (GDP) of Kenya.

Kenya has not fully developed her irrigation potential estimated at 1.2Million ha and a drainage/flood water control potential of 225,000 ha according to the National Water Master Plan 2030. The irrigation potential is based on surface and ground water including water harvesting and storage. Approximately 190,400 ha (15%) of irrigation and 30,000ha (5%) of drainage/flood control potential has been developed leaving about 85% of Kenya's irrigation potential intact. Additional 540,000 ha of the irrigation potential can be developed with the current available water resource base. The remaining 660,000 ha will require water harvesting with storage equivalent of 25 billion M³. The ministry is headed by the cabinet secretary for Water and Irrigation Hon. Eugene Wamalwa EGH, who is responsible for the general policy and strategic direction of the entity.

The vision, mission, core values and core functions of the State Department for Irrigation under the Ministry of Water and Irrigation include:

I.

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1.1 Vision

Increased food security, wealth, employment creation, and poverty reduction through accelerated development and improvement of irrigation sub sector.

I.

To facilitate development and management of water storage and flood control, land reclamation and irrigation in Kenya

1.2 Mission

Strategic Objectives

The sub-sector's overall goal is to enhance land productivity through irrigation and land reclamation, and enhance water storage capacity for all uses. The specific objectives to achieve this goal are:

- i. To increase area of land irrigation and drainage;
- ii. To increase land utilization through land reclamation;
- iii. To increase access to water storage capacity;
- iv. Enhance the capacity of irrigation, land reclamation and water storage management

Mandate

The Sub-Sector is mandated to undertake irrigation development, water storage and land reclamation socio-economic development. This mandate is implemented through policy formulation, implementation of programs, project and activities The functions of the State Department for Irrigation as stipulated in the Executive Order No. 1/2016 are:

- National Irrigation Policy and Management
- Water Storage and Flood Control
- Land Reclamation/ Dams and Dykes
- Management of Irrigation Schemes
- Mapping, Designating and Developing Areas Ideal for Irrigation Schemes

Semi-Autonomous Government Agencies

The Irrigation Sub Sector has one SAGA, the **National Irrigation Board (NIB)**. It was established in 1966 through Irrigation Act (CAP 347) and is mandated to develop, promote and improve irrigated agriculture through sustainable exploitation of available irrigation and drainage potential in Kenya. Its key responsibility is development and management of the National Irrigation Schemes in the country.

1.3 Core Values

- a. **Accountability and Transparency:** The State Department shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Equity and Equality:** The State Department will promote fairness and equal distribution of resources and services at the national and county levels.
- c. **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- d. **Teamwork and Passion for Results:** The State Department will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.
- e. **Innovativeness and Creativity:** The State Department is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery.
- f. **Efficiency and effectiveness:** The State Department will promote high productivity, competence and usefulness of resources at the national and county level.
- g. **Patriotism:** The State Department will promote nationalism and ownership of services by the public at all levels of government.
- h. **Customer Centered service:** The State Department is committed to uphold customer driven and focused service delivery.
- i. **Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

1.4 Core Functions

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The core functions for the State Department for Irrigation is to undertake irrigation development, water storage and land reclamation socio-economic development. These functions are implemented through policy formulation, implementation of programs, project and activities. The functions as stipulated in the Executive Order No. 1/2016 are:

- a. National Irrigation Policy and Management
- b. Water Storage and Flood Control
- c. Land Reclamation/ Dams and Dykes
- d. Management of Irrigation Schemes
- e. Mapping, Designating and Developing Areas Ideal for Irrigation Scheme

(b) Key Management

The State Department for Irrigation day –to-day management is under the following key Departments:

- Department of Administration
- Department of Irrigation and Drainage
- Department of Irrigation Water Management
- Department of Land Reclamation
- Department of Water Storage and Flood Control

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I) KEY ENTITY INFORMATION AND MANAGEMENT

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Water and Irrigation	Hon. Eugene Wamalwa, EGH
2.	Principal Secretary, State Department for Irrigation	Zainab A. Hussein (Mrs), CBS
3.	Secretary Administration	Stephen Kariuki Ikua
4.	Head of Finance	Anthony Mathu
5.	Deputy Director, State Department for irrigation.	Eng. Richard Kanui
6.	Deputy Director Irrigation Water use Management..	About Moeva
7.	Chief Economist	Nicholas Kitua
8.	Principal Accountant	Tom Ndhine
9.	Head of Procurement	Peter Kenyatta

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior management – State Department for Irrigation.



Hon. Eugene Wamalwa
Cabinet Secretary, Ministry
of Water and Irrigation.



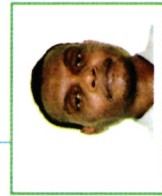
Prof. Fred Segor.
Principal Secretary, State
Department for Water



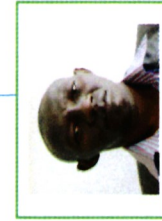
Zeinab A
. Hussein



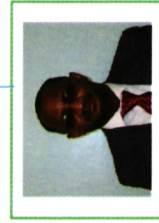
Mr. Stephen Ikua
Secretary Administration,
State Dept for Irrigation



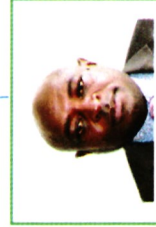
Mr. A.N. Mathu
Ag. Head of Finance
State Department for



Eng. Richard Kanui
Deputy Director
State Department for Irrigation



MR. Aboud Moeva
Deputy Director Irrigation
Water use Management



Mr. Nicholas Kitua
Chief Economist
State Dept for Irrigation



Mr. Tom Ndhine
Principal Accountant
State Dept for Irrigation



Mr. Peter Kenyatta
Head of Procurement
State Dept for Irrigation

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department for Irrigation



Hon. Eugene Wamalwa
Cabinet Secretary, Ministry
of Water and Irrigation.

Hon. Eugene Wamalwa, EGH assumed the position of Cabinet Secretary, Ministry of Water and Irrigation from April, 2015 to date. He holds a Bachelor's degree in law from The University of Nairobi and diploma in law from Kenya School of law.

He has been Member of Parliament for Saboti constituency. He has been active in politics for the last 10 years.



Zeinab A. Hussein
Principal Secretary, State
Department for Irrigation

Zeinab A. Hussein (MRS), CBS assumed the position of principal Secretary, State Department for Irrigation in April 2017 following a reshuffle by H.E the President. Prior to this, She was the Principal Secretary for State Department for Gender Affairs.

Zeinab is charged with the responsibility of National Irrigation Policy and Management, Water storage and Flood control, Land Reclamation/Dams and Dykes, Management of irrigation Schemes, Mapping, designing and developing areas ideal for irrigation schemes. Zeinab is a graduate of The Harvard university, Kennedy School of Government (MPA, Business and Economics), MBA (Business, International Business Management) from University of Nairobi.



Mr. Stephen Ikua
Secretary Administration,
State Department for
Irrigation

Mr. Stephen Ikua assumed the position of Secretary administration, State Department for Irrigation in June 2017 and previously held the same position in the Office of the President. He is in charge of Administration in the State Department and the Deputy to the Principal Secretary. He assists in the implementation of Departmental Programs, policies and ensuring efficient utilization of Financial, Human and other resources. He holds Master's and Bachelor's degree from Kenyan Universities.



Mr. Nicholas Kitua
Chief Economist
State Department for
Irrigation

Mr. Nicholas Kitua holds a Master's degree in Public Policy Management from Makerere University. Kitua joined the Public Service of Kenya in 1993 after graduating from the University of Nairobi, 1992 and started as Economist II.

He has grown through the ladder to Chief Economist in the State Department for Irrigation, a position he has held since 2015.

I.KEY ENTITY INFORMATION AND MANAGEMENT FOR STATE DEPARTMENT FOR IRRIGATION (CONTINUED)

Senior Management – State Department for Irrigation



Mr. Anthony. Mathu
Ag. Head of Finance

Mr. Anthony.N.Mathu holds a Bachelors of Commerce degree (Accounting) from Catholic University of Eastern Africa. He has worked in the Public Service of Kenya as a Finance Officer since 2009 in various State Departments, which include: Gender, Children and Social Development; Labour, Social Security and Services; Environment and Natural Resources; and Irrigation.



Mr. Tom Ndhine
Principal Accountant
State Department for
Irrigation

Mr. Tom Ndhine Holds a Bachelors of Commerce (Finance) from Kabarak University and Pursuing MSC Finance at the same University.

He is member of ICPAK and ICPSK. He joined the State Department for Irrigation in July, 2016. He has worked in the Public Service of Kenya since 1997 in various Ministries which include; The National Treasury; Foreign Affairs; Interior; and Irrigation.



Mr. Peter Kenyatta
Head of Procurement
State Department for
Irrigation

Mr. Peter Kenyatta holds a Master's degree in economics from Mohan Lal University-India, Master's degree in Commerce from Indra Gandhi University and MBA from Methodist University.

He joined state Department for Irrigation in 2017. He has worked in various Ministries which include: State Dept. for Natural Resources and State Department for Gender.

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Eng. Richard Kanui
Deputy Director
State Department for Irrigation

Eng. Richard Kanui is the Deputy Director, Irrigation and Drainage. He holds a BSC degree in Agricultural Engineering, a Master's degree in Irrigation Water Management and Post Graduate Diploma in Project Management.

He coordinates the implementation of Irrigation projects in order, to achieve the departmental strategic plan.

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

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

i. Audit and Finance Committee Activities

There was no Audit and Finance committee.

The committee was responsible and instrumental in:

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (Continued)

i. Audit and Finance Committee Activities (continued)

- The process of establishing Audit and Finance Committees have started with advertisement being conducted, applicants received, shortlisting finalised and interviews conducted. It at the stage of approval by Cabinet Secretary.

ii. Budget Implementation Committee Activities

This committee is composed of the following members drawn from various departments in the Ministry.

1. Mrs. Christine Arimba (Chair)
2. Mr. Nicholas Kitua (Vice Chair)
3. Mr. Tom Ndhine (Secretary)
4. Eng. Wilfred Onchoke
5. Mr. James Yatich
6. Mr. George Marete
7. Eng. Richard Kanui
8. Mr. Musembi Munyao

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (Continued)

ii. 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 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 advise 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
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

However the State Department did not have the committee during the period under review.

iii. Human Resources Management Advisory Committee(HRMAC) Activities

During the period under review the State Department for Irrigation was in the process of establishing HRMAC until the closure of the financial year.

II. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (Continued)

iii. Human Resources Management Advisory Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources.

However the State Department did not have this committee during the period under review.

iv. Training Committee activities

The functions of Training has been performed by HRMAC. The functions include;

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

However the State Department did not have this committee during the period under review.

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(e) State Department for Irrigation

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

(f) Telephone Contacts

Telephone: (+254)204900303
E-mail: psirrigation643@gmail.com
Website: www.water.go.ke

(g) Bankers

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

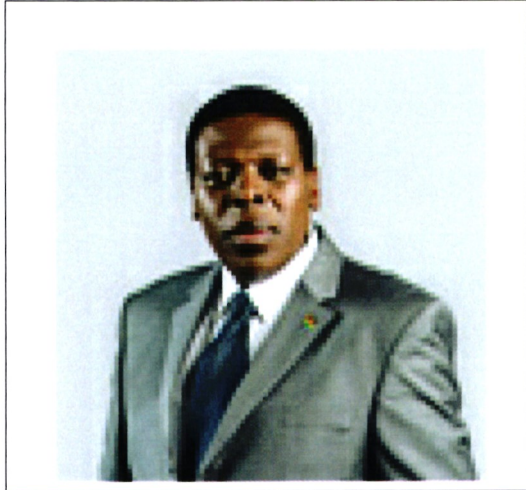
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.COMMENTARY BY THE CABINET SECRETARY



The Cabinet Secretary is mandated to provide effective leadership, policy direction, coordination of planning matters, tracking results for a globally competitive and prosperous nation and representation of the State Department's matter at the Cabinet level.

These powers are as spelt out in executive order No. 1/2016 of May, 2016. These include: National Irrigation policy and management; Management of Irrigation scheme; Mapping, designating and developing areas ideal for Irrigation scheme; Water storage and flood control; dams and dykes; Land reclamation

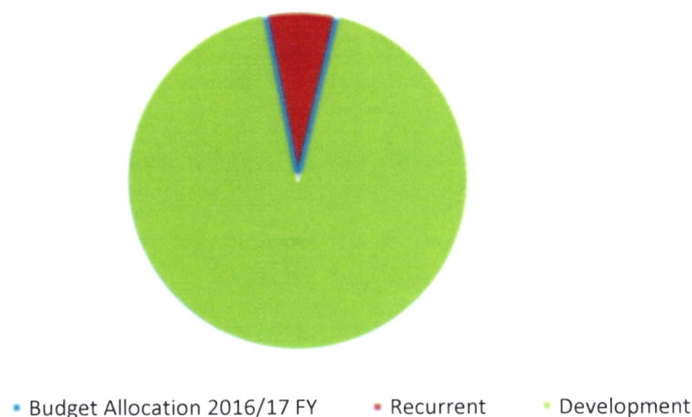
Hon. Eugene Wamalwa, EGH
Cabinet Secretary, Ministry of Water
and Irrigation.

BUDGET ALLOCATION

In the financial year 2016/17 the State Department for Irrigation had a gross budget of **KShs. 12,779,601,001** which was made up of **KShs.869,090,276** and **KShs.11,910,510,725** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs.12,779,601,001** under the following two programmes: Irrigation and Land Reclamation; and Water Storage and Flood Control programmes.

Budget Allocation for 2016/17 FY



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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

I. Programme 1: Irrigation and Land Reclamation

The objective of this programme is to enhance utilization of land through irrigation, drainage and land reclamation. This programme was allocated **KShs.9, 134,741,101** representing 71% of the budget. The funds were spent under the following sub programmes:

- a. Sub-programme S.P.4.1: Promotion of Irrigation and Drainage Development and Management (**Kshs.9, 092,600,134**).
- b. Sub-programme 4.2: Land Reclamation (**Kshs.42,140,967**)

II. Programme 2: Water Storage and Flood Control

The objective of this programme is to increase per capita water storage for Irrigation and other uses. This programme was allocated **KShs.3,644,859,900** representing 29% of the budget. The funding was spent under the following sub programme:

- a. Sub-programme 1.1: Water Storage and Flood Control (**KShs.3,644,859,900**)

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

The overview of the financial performance for the year ended 30th June 2017 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements are as summarised in the table that follows.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2017

Financial Performance	Approved Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	12,779,601,001	9,086,161,544	3,693,439,457	71%
Total Payments	12,779,601,001	8,450,434,971	4,329,166,030	66%
Surplus for the Year	-	635,726,573	635,726,573	5%

Actual receipts by the State Department for Irrigation stood at 71% of the approved budget estimates. This was contributed by lengthy procurement procedures and low implementation of projects. Actual payments stood at 66% which is also, referred to as utilisation level. This was attributed by donor conditionality's for donor funded programmes and delay in procurement procedures.

Budget Utilisation

The State Department for Irrigation spent **KShs. 8,365,650,441** against an approved budget of **KShs. 12,779,601,001** representing absorption of **66%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Economic Items	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Compensation of Employees	92,656,614	98,555,735	5,899,121
Use of goods and services	66,910,762	47,631,799	19,278,963
Other grants and transfers	10,935,934,513	7,185,861,543	3,750,072,970
Acquisition of Non-Financial Assets	1,684,099,112	1,033,601,364	650,497,748
Total Payments			

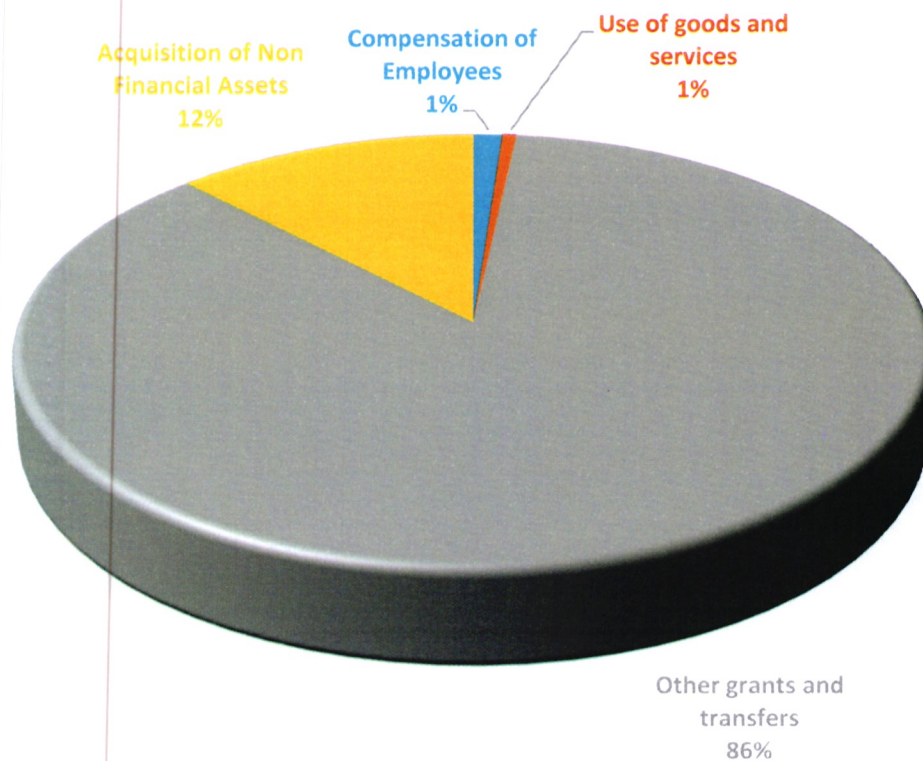
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Economic Items	Approved Budget Allocation	Actual Payments	Variance
	12,779,601,001	8,365,650,441	4,413,950,560

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

UTILISATION AS PER ECONOMIC ITEMS



It is noted that 1% of the State Department's expenditure was used in compensation of employees, 1% was utilised for use of goods and services, 12% was utilised in acquisition of non-financial assets, and 86% was utilised for grants and transfers.

Current year performance against prior year

No comparison since this is the first year to operate as a State Department.

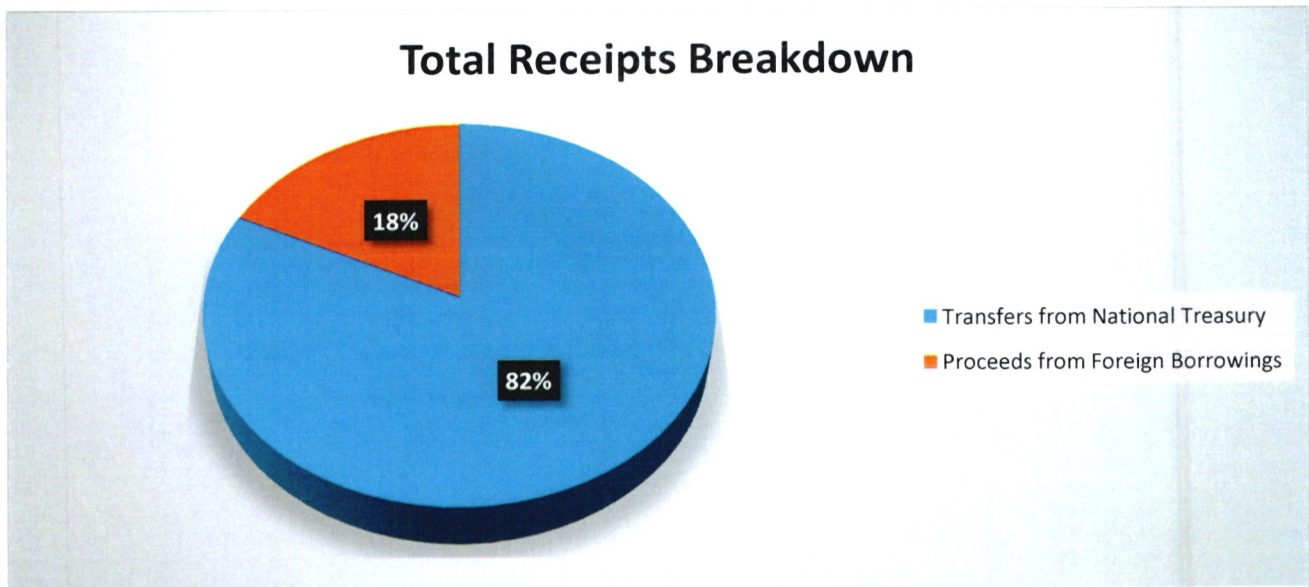
Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external loans and grants, and receipts from sale of non-financial assets.

II. COMMENTARY BY THE CABINET SECRETARY (Continued)

Total Receipts Breakdown

	Year to 30 th June 2017	Year to 30 th June 2016	Change	%
Receipts	KShs	KShs	KShs	Change
Tax Receipts				
Transfers from National Treasury	7,477,294,345	-	7,477,294,345	82%
Proceeds from Foreign Borrowings	1,608,867,199	-	1,608,867,199	18%
Total Receipts	9,086,161,544	-	9,086,161,544	



II. COMMENTARY BY THE CABINET SECRETARY (Continued)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2017. The major source of funding for the State Department for Irrigation is exchequer releases that account for 82% of the total receipts, while 18% is proceeds from foreign borrowings.

Payments

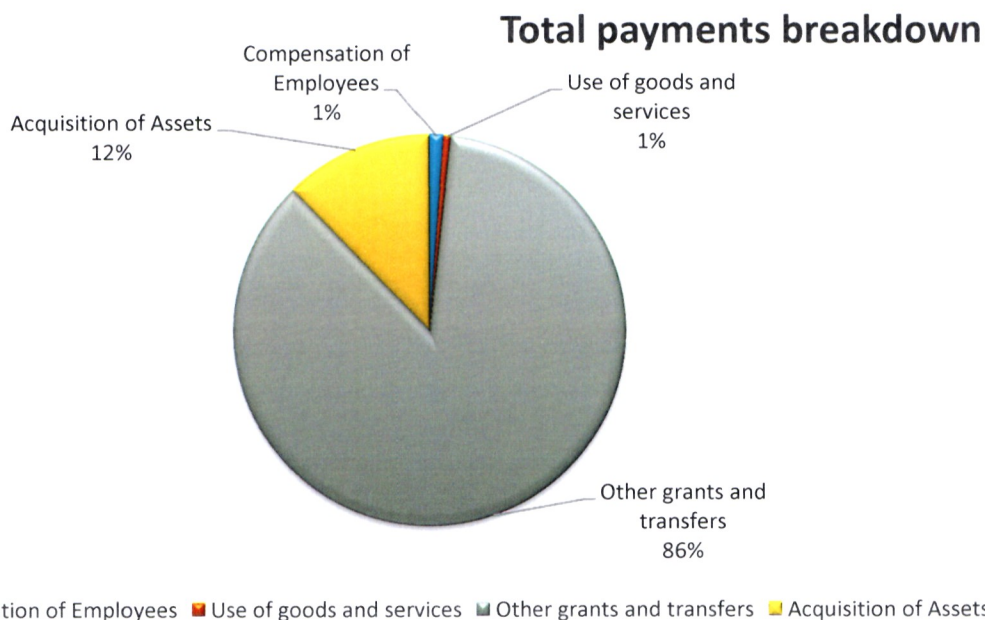
The State Department's payments mainly comprise of grants and transfers (86%), acquisition of assets (12%), compensation of employees (1%), and use of goods and services (1%).

Total Payment Breakdown

	Year to 30th June 2016	Year to 30th June 2015	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	98,555,735	-	98,555,735	1%
Use of goods and services	47,631,799	-	47,631,799	1%
Other grants and transfers	7,185,861,543	-	7,185,861,543	86%
Acquisition of Assets	1,033,601,364	-	1,033,601,364	12%
Total Payments	8,365,650,441	-	8,365,650,441	100%

II. COMMENTARY BY THE CABINET SECRETARY (Continued)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2017.



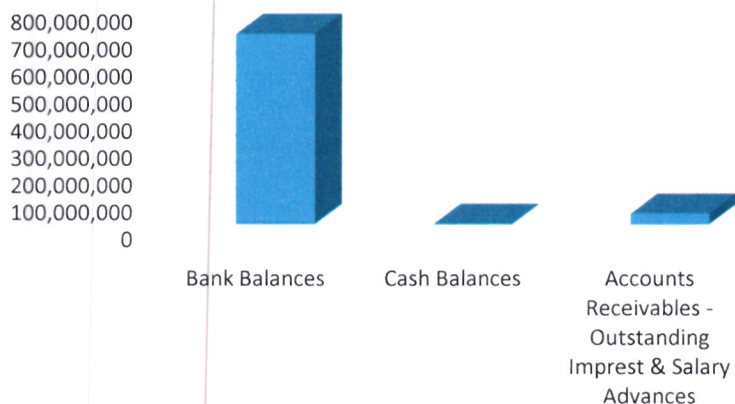
Financial Assets Summary

Financial Assets	As at	As at	Change	%
	30th June 2017	30th June 2016		
	KShs	KShs	KShs	Change
Bank Balances	701,076,495	-	701,076,495	95%
Cash Balances	1,005,100	-	1,005,100	0%
Accounts Receivables - Outstanding Imprest & Salary Advances	38,442,310	-	38,442,310	5%
Total Financial Assets	740,523,905	-	740,523,905	100%

This was the first year (2016/2017) of operation for the state Department for Irrigation thus no comparative year.

II. COMMENTARY BY THE CABINET SECRETARY (Continued)

Breakdown of Fixed Asset Summary



Cash Flows and Cash Position

The cash and bank balances held by the State Department for Irrigation as at 30th June 2017 was KShs 702,081,595. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2017	As at 30 th June 2016	Change	%
	KShs	KShs	KShs	Change
Bank Balances	701,076,495	-	701,076,495	95%
Cash Balances	1,005,100	-	1,005,100	5%
Total	702,081,595	-	702,081,595	100%

This was the first financial year (2016/2017) of operation for the State Department for Irrigation thus no comparative year.

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED))

Breakdown of Cash and Bank Balance

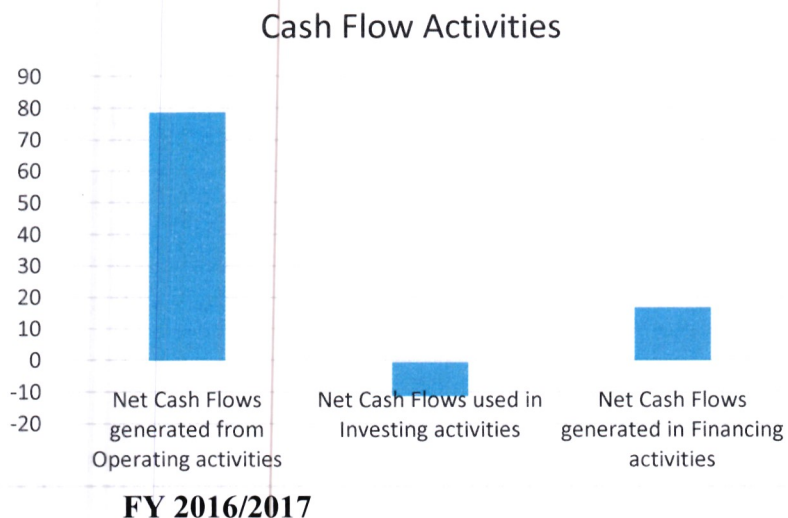


Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 th June 2017	Year to 30 th June 2016	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	7,416,833,607	-	7,416,833,607	
Net Cash Flows used in Investing activities	(1,033,601,364)	-	(1,033,601,364)	
Net Cash Flows generated in Financing activities	1,608,867,199	-	1,608,867,199	
Net increase in Cash and Cash Equivalents	702,081,595	-	702,081,595	
Cash and Cash Equivalents at 1 July	-	-	-	
Cash and Cash Equivalents at 30 June	702,081,595	-	702,081,595	

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



This was the first financial year (2016/2017) of operation for the State Department for Irrigation thus no comparative year.

FORWARD BY THE CABINET SECRETARY

KEY ACHIEVEMENTS

The key achievements under the irrigation sub-sector include:

Irrigation and Land Reclamation Programme

According to the National Water Master Plan 2030, the area developed for irrigation in Kenya by 2010 was 355,000 acres. The master plan puts the total irrigation potential at approximately 3 million acres. The current total area under irrigation in Kenya is estimated at 476,000 acres that includes public schemes, smallholder/community-managed irrigation projects and privately owned farms. This leaves about 85% of irrigation potential still undeveloped.

During the reporting period the area under irrigation increased by 25,000 acres. This was realized through different programmes that include: Galana Kulalu Food Security Project (GKFSP); National Expanded Irrigation Program (ENIP); Community Based; and Smallholder Irrigation Projects.

Under the Land Reclamation programme 1,500 Ha was reclaimed in Turkana, Garissa, and Baringo and West Pokot counties. In addition, 1,000 reclamation structures constructed. 1 sub basin degradation assessment (Lake Magadi Basin) was carried out and a LADA report produced.

Water Storage and Flood Control Programme

The State Department for Irrigation has started the implementation of Thwake dam. The dam has a capacity of 680 million M³. It will serve 1.3 million people in Makueni and Kitui counties, with water for domestic use and irrigation. The water will also be used in Konza techno city.

Currently, the compensation of the People Affected by the Project is ongoing and a total of Kshs.1.45 billion had been paid. The department has also constructed a total of 90 water pans and small dams in various ASAL Counties increasing water storage capacity by 3.6 million cubic meters.

Emerging issues

The following emerging issues were identified during the implementation period and need to be addressed:

i. **Climate change**

Effects of climate change and associated extreme weather events threaten sustainable development and impacts negatively on the sector. Flooding and droughts affect food production, water supply, housing access, livestock production and general livelihoods of the people. This results in substantial reallocation of resources towards drought mitigation and adaptation.

ii. **Devolution**

There exists transitional issues that arose due to transfer of some functions from the national government to county governments; the implementation of the projects that were being undertaken by the national government and were at various stages of completion did not progress as planned as there were no guidelines on proper handover and source of funding.

Challenges

- i. Long consultative legislative process which requires a lot of resources to meet the Constitutional requirement of stakeholder participation and ownership.
- ii. **Water Security:** The extreme climatic changes pose a major risk on water security. This has resulted in regional imbalance with some parts of the country receiving a lot of water during rainy seasons and little or no water during dry periods, and others receiving none at all. The challenge is further compounded by flooding/acute drought that causes immense negative impact on both the social and economic fronts.
- iii. Insecurity levels in Kenya's ASAL region and Inter-clan clashes / terror attacks have hindered the smooth projects progress and caused unexpected delays in projects completion. Whereas improvement of access to water and sanitation remains crucial, its success is highly dependent on adequate security

- iv. Environmental degradation - Environmental degradation manifests in several forms including air, water and land degradation; and deep quarries which may affect human, animal and plant health. Another form of degradation involves reduced land quality, reduced water resources capacity and siltation of water reservoirs. This calls for measures to be put in place to protect land degradation and water resources.
- v. Delays in settling procurement related litigation slows projects implementation.
- vi. Delay of payments due to frequent IFMIS system failures.
- vii. **Budgetary constraints:** Inadequate funding specifically in the recurrent vote coupled with budget cuts which resulted in delays in competition of planned projects and programs. The pending projects will be included in the next year's budget to ensure their completion.
- viii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- ix. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department for Irrigation lack office space to accommodate its officers.

Hon. Eugene Wamalwa, EGH
Cabinet Secretary, Ministry of Water and Irrigation

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 Irrigation 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, 2017. 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 Irrigation 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, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Irrigation 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 Irrigation confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on21.3..... 2018.


Principal Secretary

Name: Zeinab A. Hussein, (Mrs.), CBS
XXVI



Principal Accounts Controller
Name: Tom Oboke Ndhine
ICPAK Member Number: 6801

IV. REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR IRRIGATION FOR THE YEAR ENDED 30 JUNE 2017

Opinion

We have audited the accompanying financial statements of the State Department Irrigation (herein thereafter referred to “entity”) set out on pages 1 to 41, which comprise (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2017; and (v) a summary of significant accounting policies and other explanatory information.. We are satisfied that all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit were obtained.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2017, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity 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 opinion.

Management’s Responsibility for the Financial Statements

The entity’s management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The entity’s management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the entity’s management is responsible for assessing the entity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the entity’s management either intend to liquidate the entity’s or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity’s financial reporting process.

The entity’s 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.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 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.

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

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity's management.
- Conclude on the appropriateness of the entity's management 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 that may cast significant doubt on the entity's ability to continue as a going concern. 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the entity's financial statements, including the disclosures, and whether the entity's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR IRRIGATION FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the State Department for Irrigation set out on pages 1 to 21, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of changes in equity, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 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, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the State Department for Irrigation as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, and as required by Article 229(6) of the Constitution, based on the procedures carried out, I cannot confirm that public money has been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Accuracy and Completeness of the Financial Statements

1.1 Unexplained Variances

Examination of the Department's financial statements as at 30 June 2017 revealed that figures reported, the ledger balances and the supporting schedules had variances. The variances are as shown below;

Description	Balance as per Ledger (Kshs.)	Financial Statements Figure (Kshs.)	Balance as per Schedules (Kshs.)	Variance (Kshs.)
Acquisition of Assets	1,044,115,440	1,033,601,364	1,072,503,403	(38,902,039)
Transfers to other Entities	7,270,723,146	7,270,646,073	7,185,861,543	(84,784,530)

No explanation or reconciliation has been provided for the variances between the three sets of records which normally have the same figures.

1.2 Wrongly Charged Accounts

The statement of receipts and payments reflects expenditure amounting to Kshs.7,270,646,073 on transfer to Other Government Units. Included in this amount is Kshs.922,576,264.24 for the construction of small dams and water pans which was wrongly charged to Current grants to other Government units (2630201) instead of Construction and Civil works under the acquisition of assets component.

The inconsistencies undermine the accuracy of the account in the presentation of a true and fair view of the State Department of Irrigation operations as well as the purpose of budgeting. It also amounts to unauthorized expenditure and a move to avert the surrender of the unspent balances and/or reporting over-expenditure in the affected particular item

In the circumstances, the accuracy, validity and completeness of the financial statements balances cannot be ascertained.

2. Fixed Assets

During the year under review, the State Department of Irrigation spent Kshs.1,033,601,364 on acquisition of assets as shown in the statement of receipts and payments. However, details of the assets acquired were not disclosed as Note 6 refers to construction and civil works while annex 4 summary of fixed assets register indicates buildings and structures with a note on construction of pans and dams. Further, a fixed asset register (showing additions/disposals during the year 2016/2017) was not made available for audit review. In addition, fixed assets inherited by the state department are not disclosed in the financial statements.

Consequently, it has not been possible to confirm the accuracy, ownership and completeness of Kshs.1,033,601,364 balance on fixed assets as at 30 June 2017.

3. Cash and Cash Equivalents

3.1 Recurrent account.

The Cash and Cash equivalents balance of Kshs.702,081,595 as at 30 June 2017 includes a recurrent account balance of Kshs.326,936. The recurrent account includes

Kshs.1,025,679 reflected as payments in the bank not in the cashbook. Management has not explained how the payments were made in the bank before they were posted in the cashbook.

3.2 Development Account.

The Development account cash book balance of Kshs.595,952,227 (Note 7A) includes an amount of Kshs.978,528,318 shown as payments in the cashbook not in the bank out of which Kshs.419,800 is shown as a cashbook overcast which could not be traced in the cashbook. Further, Kshs.540,400 is reflected as payments in the bank statement not recorded in the cash book. Management has not explained how the payments were made in the bank before they were posted in the cash book.

3.3 Cash Management and Poor Records

There is no segregation of duties as pertains to cash management. It was not clear how cash is handled and by who. The cash book is also poorly maintained as important details like voucher details are omitted. The closing cash in hand balance as at 30 June 2017 as indicated in the financial statements was kshs.1, 005,100. It was not clear where the cash was kept in the absence of a cash office and/or cashier.

In view of the foregoing, it has not been possible to confirm the accuracy and completeness of cash and cash equivalents balance of Kshs.702,081,595.00 as at 30 June 2017.

4. Accounts Receivables

Included in the accounts receivables balance of Kshs.34,067,310 as at 30 June 2017 is Kshs.10,968,632 for clearance account and Kshs.23,098,678 outstanding imprests. The amount of Kshs.10,968,632 has not been explained by way of a note to the financial statements nor has a breakdown listing been provided to support the amounts. Further, records maintained by the State Department of Irrigation indicate that imprest amounting to Kshs.23,098,678.00 under Note 8 in the financial statement was outstanding as at 30 June 2017. However: -

- I. The Imprest Register is not up to date and thus cannot be relied upon to know when an Imprest was surrendered and by which payment voucher. It was also noted that officers are issued with more than one imprest at a given time contrary to public finance management regulations, 2015.
- II. Officers also take imprests on behalf of other officers instead of paying directly to the concerned officers accounts.
- III. A schedule of the outstanding imprest holders availed indicated surrender dates which could not be relied upon as most of them showed imprests were surrendered before 30 June 2017. It was thus not clear how the same could appear as outstanding on 30 June 2017 yet they are purported to have been cleared before the close of the financial year.

Consequently, it has not been possible to confirm the accuracy of the imprest balance of Kshs.23,098,678.00 as at 30 June 2017

In the circumstances, it has not been possible to ascertain the completeness and accuracy of the accounts receivable balance of Kshs.34,067,310 as at 30 June 2017.

5. Compensation of Employees.

i. During the year under review, the State Department for Irrigation budgeted to spend Kshs.92, 656,614 on compensation of employees. However, the actual expenditure was Kshs.102,930,735 resulting in an unexplained over expenditure of Kshs.10,274,121. Further, the general Ledger balance of Kshs.111,136,623 is at variance with the schedules provided in support of the compensation of employees figure totaled Kshs.102,930,735

ii. In addition, included in the compensation of employees are commuted leave allowance amounting to Kshs.4,560,135 paid to various officers contrary to Section N of the Government Code of Regulations Revised 2006 and Department of Personal Management (DPM) Circular number DPM/38/1A/38. Again, the respective officers' personal files sampled, revealed there was no evidence to show they actually applied for leave and were never granted due to exigency of work to warrant the commutation of leave for cash.

In consequence, the validity, completeness and accuracy of the compensation to employees' balance of Kshs.102,930,735 as at 30 June 2017 could not be ascertained.

6. Pending Bills

Pending bills amounting Kshs.47,086,657 chargeable to both recurrent and Development votes for the State Department for Irrigation as at 30 June 2017 were not paid in the year under review but instead were carried forward to 2017/2018. However, no supporting documents were provided to confirm the accuracy, validity and completeness of the pending accounts payables as shown in notes 11.1 and 11.2 read together with Annex 1 and 2. Had those bills been paid and expenditure charged, the statement of receipt and payments will reflect a surplus of Kshs.584,264,916.3 instead of Kshs.631,351,573 now shown. Failure to settle the bills during the year to which they relate distorts the financial statements for that year and adversely affect the provisions for the subsequent year to which they have to be charged.

In addition, the accounts payable in respect of deposits of Kshs.104,797,332 had no supporting documents to confirm the third parties owed.

As a result, the accuracy, validity and completeness of the pending bills and deposits could not be confirmed.

7. Procurement of Construction and civil Works-Small Dams and Water pans.

During the year under review, the State Department spent Kshs.1,033,601,364 on acquisition of assets. Included in this amount is Kshs.865,301,290.24 on the construction of small dams and water pans. However, the department did not avail an

inventory of all the water pans and small dams indicating the physical location, the Contractor, when it was constructed and their status. Further, there were no technical reports like feasibility, hydrological, environmental impact assessment (EAI) that were carried out before commencement of the works. In addition, the contracts entered into were not dated.

There was no evidence of individual evaluation score sheets of each contract for both technical and financial evaluation. Only a summary of the scores was availed nor any evidence to show if a cost benefit analysis was done to show the importance of either constructing new boreholes, water pans and small dams versus rehabilitating the existing ones.

Further, it was noted that all the purchase orders were raised in the month of June 2017 in a span of eight (8) days as enumerated below;

No.	Date	Total Value of LPOs (Kshs.)
1	8/6/2017	48,160,324
2	9/6/2017	195,019,180
3	12/6/2017	303,145,120
4	13/6/2017	155,292,219
5	14/6/2017	38,258,575
6	15/6/2017	34,443,259
7	19/6/2017	9,177,010
8	27/6/2017	81,805,604
		865,301,290

Consequently, it has not been possible to confirm the propriety and value for money of the expenditure of Kshs865,301,290 on water pans and small dams.

8. Unsupported Expenditure

(i) Included in the use of goods and services balance of Kshs.47,631,799 as at 30 June 2017, is payment vouchers totaling Kshs.11,552,043 without sufficient supporting evidence.

(ii) Further, a total of Kshs.8,196,774 relating to routine maintenance-vehicles and other transport, routine maintenance-other assets, and fuel oil & lubricants which the

audit could not confirm the accuracy of the stated amount due to non-provision of the following documents;

- A list showing all the Department's motor vehicles indicating their status that were in use during financial year under review together with original work tickets for each vehicle.
- Contract with National Oil Corporation (2016/2017)
- Supplier statement for 2016/2017 for all bulk fuel purchased and drawn.
- Bulk fuel register for the generator for 2016/2017.

This is in contravention of part IX-Accounting and reporting Section 104(1) of the Public Finance Management Regulations, 2015.

Consequently, it has not been possible to confirm the accuracy, completeness, validity and value for money of the use of goods and services expenditure of Kshs.47,631,799 as at 30 June 2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Irrigation 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 that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion and Other Matter sections of my report, I confirm that there were no Key Audit Matters to communicate in my report.

Other Matter

1. Delay in Availing Information/Documents

During the audit we requested various information/documents vide a request for documents Ref:AA/SDI/2016/2017(2) dated 8 December, 2017. Some of the documents were availed on 4 January, 2018 that is twenty eight (28) days late. The following documents were never availed.

- i Audit Committee minutes (hard and soft copy)
- ii Internal audit minutes (hard and soft copy)
- iii Internal audits monthly/quarterly reports (hard and soft copy)
- iv Internal audit work plans (hard and soft copy)

Consequently, management was in breach of the public audit Act, 2015.

2. Budget Analysis

During the year under review, the State Department of Irrigation had budgeted to receive Kshs.8,769,590,276 from National Treasury and Kshs.3,548,150,825 from Foreign Borrowings. However, only Kshs.7,477,294,345 and Kshs.1,608,867,199 were received resulting to underfunding of Kshs.1,292,295,931 and Kshs.1,939,283,626.00 respectively.

In view of the forgoing, the state department did not achieve its planned and budgeted activities and its objectives for the year under review.

3. Lack of Audit Committee

The State Department for Irrigation has not established an audit committee as required under Section 174(1) of the Public Finance Management Act, 2012. This has the effect of constraining on the follow up and implementations of the recommendations of the internal and external auditors.

Responsibilities of Management and those Charged with Governance for the Financial Statements.

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

In preparing the financial statements, management is responsible for assessing the ministry's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the ministry or to cease operations, 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.

Those charged with governance are responsible for overseeing the ministry's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. Reasonable assurance is a

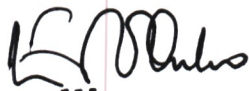
high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Ministry's 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 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 that may cast significant doubt on the ministry's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the ministry to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

10 May 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

**STATE DEPARTMENT FOR IRRIGATION
 STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	7,477,294,345.00	-
Proceeds from Foreign Borrowings	2	1,608,867,199.00	-
TOTAL REVENUES		9,086,161,544.00	-
PAYMENTS			
Compensation of Employees	3	102,930,735.00	-
Use of goods and services	4	47,631,799.00	-
Transfers to Other Government Units	5	7,270,646,073.00	-
Acquisition of Assets	6	1,033,601,364.00	-
TOTAL PAYMENTS		8,454,809,971.00	-
SURPLUS/DEFICIT		631,351,573.00	-

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 21.3.2018 and signed by:

.....
 For: Principal Secretary
 Zeinab A. Hussein, (Mrs), CBS

.....
 Principal Accounts Controller
 Tom Oboke Ndhine
 ICPAK Member No. 6801

VI. STATEMENT OF ASSETS AND LIABILITIES

STATE DEPARTMENT FOR IRRIGATION
STATEMENT OF FINANCIAL POSITION

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	701,076,495.00	-
Cash Balances	7B	1,005,100.00	-
Total Cash And Cash Equivalents		702,081,595.00	-
Accounts Receivables - Outstanding Imprest and Clearence Accounts	8	34,067,310.00	-
TOTAL FINANCIAL ASSETS		736,148,905.00	-
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	104,797,332.00	-
NET FINANCIAL ASSETS		631,351,573.00	-
REPRESENTED BY			
Fund balance b/fwd		-	-
Prior year adjustments		-	-
Surplus/Defict for the year		631,351,573.00	
NET FINANCIAL POSSITION		631,351,573.00	-

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 21.3.2018 and signed by:

For: Principal Secretary
 Name: Zeinab A. Hussein, (Mrs), CBS

Principal Accounts Controller
 Name: Tom Oboke Ndhine
 ICPAK Member Number: 6801

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017

VII. STATEMENT OF CASH FLOWS

STATE DEPARTMENT FOR IRRIGATION

STATEMENT OF CASH FLOW

	Note	2016-2017	2015-2016
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	7,477,294,345.00	-
		7,477,294,345.00	-
Payments for operating expenses			
Compensation of Employees	3	102,930,735.00	-
Use of goods and services	4	47,631,799.00	-
Transfers to Other Government Units	5	7,270,646,073.00	-
		7,421,208,607.00	-
Adjusted for:			
Changes in receivables		(34,067,310.00)	-
Changes in payables		104,797,332.00	-
Adjustments during the year		-	-
Net cashflow from operating activities		126,815,760.00	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(1,033,601,364.00)	-
Net cash flows from Investing Activities		(1,033,601,364.00)	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings	2	1,608,867,199.00	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		1,608,867,199.00	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		702,081,595.00	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		702,081,595.00	-

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 21.3.2018 and signed by:



For: Principal Secretary
Name: Zeinab A. Hussein, (Mrs), CBS



Principal Accounts Controller
Name: Tom Oboke Ndhine
ICPAK Member Number: 6801

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,000,000,000	(938,140,100)	61,859,900	-	61,859,900	0%
Exchequer releases	10,373,008,351	(1,603,418,075)	8,769,590,276	7,477,294,345	1,292,295,931	85%
Proceeds from Foreign Borrowings	7,267,929,750	(3,719,778,925)	3,548,150,825	1,608,867,199	1,939,283,626	45%
Proceeds from Sale of Assets	400,000,000	-	400,000,000	-	400,000,000	0%
Total Receipts	19,040,938,101	(6,261,337,100)	12,779,601,001	9,086,161,544	3,693,439,457	71%
Payments						
Compensation of Employees	134,868,263	(42,211,649)	92,656,614	102,930,735	(10,274,121)	106%
Use of goods and services	88,273,088	(21,362,326)	66,910,762	47,631,799	19,278,963	71%
Transfers to Other Government Units	14,664,900,000	(3,728,965,487)	10,935,934,513	7,270,646,073	3,665,288,440	66%
Acquisition of Assets	4,152,896,750	(2,468,797,638)	1,684,099,112	1,033,601,364	650,497,748	61%
Grand Total Surplus/Deficit	19,040,938,101	(6,261,337,100)	12,779,601,001	8,454,809,971	4,329,166,030	66%
	-	-	-	631,351,573	(631,351,573)	

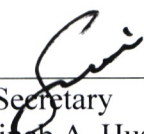
MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017


Notes:

- i. Underutilization in proceeds from Domestic and foreign grants is as a result of delay in project implementation.*
- ii. Underutilization in Exchequer releases is as a result of late exchequer requisition necessitated by long procurement processes.*
- iii. Underutilization in Proceeds from foreign Borrowings is as a result of non-requisition by the user department that is National Irrigation Board.*
- iv. Underutilization in proceeds from sale of assets is as result of no sale of goods.*
- v. Over utilization in compensation of employees as a result of withdrawal of money in the vote by supplementary budget.*
- vi. Underutilization in use of 71% is as a result of long procurement process in the Department.*
- vii. Underutilization in Transfer to other Government entities of 66% is as a result of non-requisition by the user department.*
- viii. Underutilization in acquisition of assets of 61% is as a result of late Tendering by the Department.*

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 21.32018 and signed by:


Principal Secretary
Name: Zeinab A. Hussein, (Mrs), CBS


Principal Accounts Controller
Name: Tom Oboke Ndhine
ICPAK Member Number: 6801

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	533,008,351	(63,918,075)	469,090,276	468,500,000	590,276	100%
Proceeds from Sale of Assets (AIA)	400,000,000	-	400,000,000	-	400,000,000	0%
Total Receipts	933,008,351	(63,918,075)	869,090,276	468,500,000	400,590,276	54%
PAYMENTS						
Compensation of Employees	134,868,263	(42,211,649)	92,656,614	102,930,735	(10,274,121)	90%
Use of goods and services	88,273,088	(21,362,326)	66,910,762	47,631,799	19,278,963	71%
Transfers to Other Government Units	707,900,000	-	707,900,000	307,900,000	400,000,000	43%
Acquisition of Assets	1,967,000	(344,100)	1,622,900	-	1,622,900	0%
Grand Total	933,008,351	(63,918,075)	869,090,276	458,462,534	415,002,742	52%
Surplus/Deficit	-	-	-	10,037,466	(10,037,466)	

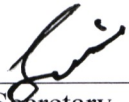
**MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017**

Notes

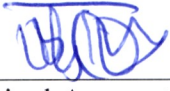
- i. *Over utilization in compensation of employees of 106% as a result of withdrawal of money in the vote by supplementary budget.*
- ii. *Underutilization in the Proceeds from Sale of Assets of 0% is as a result of Non-disclosure by the SAGAs of the AIA collected.*
- iii. *Underutilization in the Use of goods and services of 71% is as a result of late procurement process.*
- iv. *Underutilization in the Transfer to Other Government units of 43% is as a result of Non-disclosure by the SAGAs of the AIA collected.*
- v. *Underutilization in the Acquisition of Assets of 0% is as a result of late procurement process and lack of procurement plan.*

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on21.3.....2018 and signed by:



Principal Secretary
Name: Zeinab A. Hussein, (Mrs), CBS



Principal Accounts Controller
Name: Tom Oboke Ndhine
ICPAK Member Number: 6801

IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

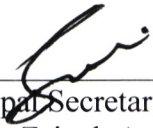
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	1,000,000,000	(938,140,100)	61,859,900	-	61,859,900	0%
Exchequer releases	9,840,000,000	(1,539,500,000)	8,300,500,000	7,008,794,345	1,291,705,655	84%
Proceeds from Foreign Borrowings	7,267,929,750	(3,719,778,925)	3,548,150,825	1,608,867,199	1,939,283,626	45%
Total Receipts	18,107,929,750	(6,197,419,025)	11,910,510,725	8,617,661,544	3,292,849,181	72%
Payments						
Transfers to Other Government Units	13,957,000,000	(3,728,965,487)	10,228,034,513	6,962,746,073	3,265,288,440	68%
Acquisition of Assets	4,150,929,750	(2,468,453,538)	1,682,476,212	1,033,601,364	648,874,848	61%
Grand Total	18,107,929,750	(6,197,419,025)	11,910,510,725	7,996,347,437	3,914,163,288	67%
Surplus/Deficit	-	-	-	621,314,107	(621,314,107)	

- (a) Underutilization in proceeds from Domestic and foreign grants is as a result of non-requisition by the user department. i.e. NIB
- (b) Underutilization in Exchequer releases is as a result of late exchequer requisition necessitated by long procurement processes.
- (c) Underutilization in Proceeds from foreign Borrowings is as a result of non-requisition by the user department that is National Irrigation Board.
- (d) Underutilization in Transfer to other Government entities of 68% is as a result of non-requisition by the user department.
- (e) Underutilization in acquisition of assets of 61% is as a result of late Tendering by the Department.


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

**MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017**

The entity financial statements were approved on21.3.2018.....2018 and signed by:



Principal Secretary
Name: Zeinab A. Hussein, (Mrs), CBS



Principal Accounts Controller
Name: Tom Oboke Ndhine
ICPAK Member Number: 6801

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	Date, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
P4: Irrigation and land reclamation	9,134,741,101.00		9,134,741,101.00	6,553,528,935.95	2,581,212,165.05
SP.4.1: Promotion of Irrigation and Drainage Development and management.	9,092,600,134.00	-	9,092,600,134.00	6,518,670,136.70	2,573,929,997.30
SP.4.2: Land reclamation	42,140,967.00	-	42,140,967.00	34,858,799,.25	7,282,167.75
P1: Water Storage and Flood Control	3,644,859,900.00	-	3,644,859,900.00	1,893,152,951,.70	1,751,706,948.30
SP.1.1: Water storage and Flood Control	3,644,859,900.00	-	3,644,859,900.00	1,893,152,951.70	1,751,706,948.3
TOTALS	12,779,601,001		12,779,601,001	8,446,681,888	4,332,919,113

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

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
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X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

2. Reporting entity

The financial statements are for the *State Department for Irrigation*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

Thwake Multipurpose water Development program Phase 1
Small Holder Irrigation Programme
Lower Nzoia Irrigation Project Phase 2
Bura Irrigation Scheme
Land Reclamation Programme
Community Based Irrigation Project
Galana Kulalu Irrigation Development Project
National Expanded Irrigation Programme
Mwea Irrigation Development Project
Rwabura Irrigation Project
National Water Harvesting and Ground Water Exploitation.
Water for Schools

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

Other receipts

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

**MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
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b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 104,797,332.00 as indicated on note 9.

There were no other restrictions on cash during the year

6. 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.

MINISTRY OF WATER AND IRRIGATION
 STATE DEPARTMENT FOR IRRIGATION
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XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,656,000,000	-
Total Exchequer Releases for quarter 2	1,765,000,000	-
Total Exchequer Releases for quarter 3	1,157,294,345	-
Total Exchequer Releases for quarter 4	2,899,000,000	-
TOTAL	7,477,294,345	-

2 PROCEEDS FROM FOREIGN BORROWINGS

	2016-2017	2015-2016
	Kshs	Kshs
Foreign Borrowing - Direct Payments	1,608,867,199	-
Total	1,608,867,199	-

3 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	57,734,639	-
Personal allowances paid as part of salary	45,196,096	-
Total	102,930,735	-

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Communication, supplies and services	4,494,069	-
Domestic travel and subsistence	8,355,411	-
Foreign travel and subsistence	7,066,477	-
Printing, advertising and information supplies & services	2,404,885	-
Training expenses	5,352,788	-
Hospitality supplies and services	3,126,050	-
Specialised materials and services	446,694	-
Office and general supplies and services	2,355,785	-
Other operating expenses	5,832,866	-
Routine maintenance – vehicles and other transport equipment	1,939,158	-
Routine maintenance – other assets	842,160	-
Fuel Oil and Lubricants	5,415,456	-
TOTAL	47,631,799	-

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Recurrent	307,900,000	-
Development	6,962,746,073	-
TOTAL	7,270,646,073	-

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STATE DEPARTMENT FOR IRRIGATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	Recurrent Kshs	Development Kshs	Total Kshs	2015-2016 Kshs
Transfers to SAGAs and SCs				
National Irrigation Board	307,900,000	6,962,746,073	7,270,646,073	-
Transfers to Projects-GoK counterpart funding				
Mwea Irrigation Project		350,000,000	350,000,000	-
Bura Irrigation Project		500,000,000	500,000,000	-
Thwake Multi-purpose Project		740,895,340	740,895,340	-
TOTAL		6,962,746,073	7,270,646,073	-

6 ACQUISITION OF ASSETS

Non-Financial Assets	2016-2017 Kshs	2015-2016 Kshs
Construction and Civil Works	1,033,601,364	-
Total	1,033,601,364	-

7A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit.	2016-2017 Kshs	2015-2016 Kshs
Central Bank of Kenya, 1000302151. & Kes	Development	595,952,227	-
Central Bank of Kenya, 1000302178. & Kes	Recurrent	326,936	-
Central Bank of Kenya, 1000302194. & Kes	Deposit	104,797,332	-
Total		701,076,495	-

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,005,100	-
Total	1,005,100	-

Cash in hand should also be analysed as follows:

	2016-2017	2015-2016
	Kshs	Kshs
State Department for Irrigation Hq – Maji House	1,005,100	-
Total	1,005,100	-

[Provided find cash count certificates for each as attachments to the financial statements]

8: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	23,098,678	-
Clearance accounts	10,968,632	-
Total	34,067,310	-

ANNEX 6

9. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposits	104,797,332	-
Total	104,797,332	-

[Relates to retention held for contractors in the deposit account]

MINISTRY OF WATER AND IRRIGATION

STATE DEPARTMENT FOR IRRIGATION

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. 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 of Water and Irrigation.

- 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:

	2016/2017	2015/2016
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	7,270,646,073	

There was no comparative figure for the previous year as it was the first financial year for the State Department.

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017

The *State Department for Irrigation* wishes to confirm the amounts *disbursed to you* as at 30 June 2017 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by The National Irrigation Board as at 30 June 2017

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Irrigation as at 30 June 2017			Inter – Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Disbursed to National Irrigation Board as at 30 June 2016 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)					
Total								

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name _____ **Signature** _____

Date _____

SEE ANNEX

MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. OTHER IMPORTANT DISCLOSURES

11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	46,988,179	-
Supply of services		
	46,988,179	-

11.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Unionisable employees	98,477.65	-
	98,477.65	-

11.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to third parties	104,797,332	-
	104,797,332	

12. 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.

1ST year of operation.

MINISTRY OF WATER AND IRRIGATION
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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)
N/A	N/A	N/A	N/A	N/A	N/A

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/ No	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	Supply of goods		-	-	2017	2016	
1	M/S VERNLINK GENERAL SUPPLIES	383,997.00	-	-	-	383,997.00	LACK OF EXCHEQUE R
2	M/S NICKSHATON ENTERPRISES	450,000.00	-	-	-	450,000.00	LACK OF EXCHEQUE R
3	M/S QUATRO SUPPLIES ENTERPRISE	210,000.00	-	-	-	210,000.00	LACK OF EXCHEQUE R
4	M/S CARDIA AGENGIES	210,000.00	-	-	-	210,000.00	LACK OF EXCHEQUE R
5	M/S FRATECH MOTORS LTD	142,500.00	-	-	-	142,500.00	LACK OF EXCHEQUE R
6	M/S WANGAYA GENERAL ENTERPRISES	225,000.00	-	-	-	225,000.00	LACK OF EXCHEQUE R
7	M/S CMC (K) LTD	144,147.00	-	-	-	144,147.00	LACK OF EXCHEQUE R
8	M/S RUMATHI ENTERPRISE	297,500.00	-	-	-	297,500.00	LACK OF EXCHEQUE R
9	M/S PALBINA TRAVEL LIMITED	181,190.00	-	-	-	181,190.00	LACK OF EXCHEQUE R
10	M/S DEMLINK ENTERPRISES	82,000.00	-	-	-	82,000.00	LACK OF EXCHEQUE R

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11	M/S PASFAH ENTERPRISES	640,000.00	-	-	-	640,000.00	LACK OF EXCHEQUE R
12	M/S PASWAY ENTERPRISES	264,000.00	-	-	-	264,000.00	LACK OF EXCHEQUE R
13	M/S ANTEST ENTERPRISES	256,000.00	-	-	-	256,000.00	LACK OF EXCHEQUE R
14	M/S BLAM ENTERPRISES	118,000.00	-	-	-	118,000.00	LACK OF EXCHEQUE R
15	M/S PASWAY ENTERPRISES	255,000.00	-	-	-	255,000.00	LACK OF EXCHEQUE R
16	M/S BECHY TOURS & TRAVEL LIMITED	30,470.00	-	-	-	30,470.00	LACK OF EXCHEQUE R
17	M/S EURO LIMITED	280,000.00	-	-	-	280,000.00	LACK OF EXCHEQUE R
18	M/S NYAMBARIC OFFICE AGENCIES	77,200.00	-	-	-	77,200.00	LACK OF EXCHEQUE R
19	M/S ANNOT ENTERPRISES	72,000.00	-	-	-	72,000.00	LACK OF EXCHEQUE R
20	M/S THE ELITE TIMES VENTURES	49,500.00	-	-	-	49,500.00	LACK OF EXCHEQUE R
21	M/S SYLBACON ENTERPRISES	280,000.00	-	-	-	280,000.00	LACK OF EXCHEQUE R
22	M/S THE ELITE TIMES VENTURES	240,800.00	-	-	-	240,800.00	LACK OF EXCHEQUE R
23	M/S JOYVIV CREATIONS	177,580.00	-	-	-	177,580.00	LACK OF EXCHEQUE R
24	M/S TUSKER MATRESSES LIMITED	199,734.00	-	-	-	199,734.00	LACK OF EXCHEQUE R
25	M/S VENAMARIS INVESTMENT	154,840.00	-	-	-	154,840.00	LACK OF EXCHEQUE R
26	M/S TILADOME LIMITED	90,400.00	-	-	-	90,400.00	LACK OF EXCHEQUE R
28	M/S BAETE(EA) LIMITED	341,000.00	-	-	-	341,000.00	LACK OF EXCHEQUE R
29	M/S PASWAY ENTERPRISES	216,000.00	-	-	-	216,000.00	LACK OF EXCHEQUE R

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30	M/S ZIBO COMPANY LIMITED	163,000.00	-	-	-	163,000.00	LATE INVOICE DELIVERY
31	M/S ABARON ENTERPRISES	428,000.00	-	-	-	428,000.00	LATE INVOICE DELIVERY
32	M/S GINAMBU STATIONERIES	260,250.00	-	-	-	260,250.00	LATE INVOICE DELIVERY
33	M/S GINAMBU STATIONERIES	363,000.00	-	-	-	363,000.00	LATE INVOICE DELIVERY
34	M/S STERLING PROJECT MANAGEMENT	498,550.00	-	-	-	498,550.00	LATE INVOICE DELIVERY
35	M/S FRICLANCY ENTERPRISE	68,550.00	-	-	-	68,550.00	LATE INVOICE DELIVERY
36	M/S BIG BASE LIMITED	386,375.00	-	-	-	386,375.00	LATE INVOICE DELIVERY
37	M/S KYLE INVESTMENTS	418,660.00	-	-	-	418,660.00	LATE INVOICE DELIVERY
38	M/S MATETA ENTERPRISES	439,700.00	-	-	-	439,700.00	LATE INVOICE DELIVERY
39	M/S GEKAM ENTERPRISES	389,000.00	-	-	-	389,000.00	LATE INVOICE DELIVERY
40	M/S HENLEE ENTERPRISES LTD	425,900.00	-	-	-	425,900.00	LATE INVOICE DELIVERY
41	M/S BEEVA ENTERPRISES	506,600.00	-	-	-	506,600.00	LATE INVOICE DELIVERY
42	M/S ELISCILLAR ENTERPRISES	378,500.00	-	-	-	378,500.00	LATE INVOICE DELIVERY
43	M/S DINA DIN COMMERCIAL SUPPLIES LTD	315,840.00	-	-	-	315,840.00	LATE INVOICE DELIVERY
44	M/S TALAA ONE ENTERPRISES	430,650.00	-	-	-	430,650.00	LATE INVOICE DELIVERY
45	M/S TRACKLE VENTURES	48,200.00	-	-	-	48,200.00	LATE INVOICE DELIVERY
46	M/S BERGE AGENCIES	292,938.00	-	-	-	292,938.00	LATE INVOICE DELIVERY
47	M/S MAGFRO AGENCY	72,900.00	-	-	-	72,900.00	LATE INVOICE DELIVERY

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49	M/S SHEPHERD COMPANY LIMITED	126,300.00	-	-	-	126,300.00	LACK OF EXCHEQUE R
50	M/S MITABEL BUSINESS SOLUTIONS	125,000.00	-	-	-	125,000.00	LACK OF EXCHEQUE R
51	M/S SWINDOMAX ENTERPRISES	244,000.00	-	-	-	244,000.00	LACK OF EXCHEQUE R
52	M/S GEKAM ENTERPRISES	359,000.00	-	-	-	359,000.00	LACK OF EXCHEQUE R
53	M/S MILSTONE TOURS & TRAVEL LTD	1,591,750.00	-	-	-	1,591,750.00	LACK OF EXCHEQUE R
54	M/S LIGHTHOUSE TOURS & TRAVEL	1,132,930.00	-	-	-	1,132,930.00	LACK OF EXCHEQUE R
55	M/S WILKEN AVIATION LTD	516,918.00	-	-	-	516,918.00	LACK OF EXCHEQUE R
56	M/S TOUCHLINK AGENCIES	397,840.00	-	-	-	397,840.00	LACK OF EXCHEQUE R
57	M/S TARAJI ENTERPRISES LIMITED	394,000.00	-	-	-	394,000.00	LACK OF EXCHEQUE R
58	M/S TAWINO MERCHANTS	384,320.00	-	-	-	384,320.00	LACK OF EXCHEQUE R
59	M/S SHEPHERD COMPANY LIMITED	189,450.00	-	-	-	189,450.00	LACK OF EXCHEQUE R
60	M/S KENWA ENTERPRISES	319,920.00	-	-	-	319,920.00	LACK OF EXCHEQUE R
61	M/S SOBBET ENTERPRISES	310,000.00	-	-	-	310,000.00	LACK OF EXCHEQUE R
62	M/S ANTEST ENTERPRISES	256,000.00	-	-	-	256,000.00	LACK OF EXCHEQUE R
63	M/S ANTEST ENTERPRISES	256,000.00	-	-	-	256,000.00	LACK OF EXCHEQUE R
64	M/S PASWAY ENTERPRISES	108,000.00	-	-	-	108,000.00	LACK OF EXCHEQUE R
65	M/S CHELATRY INVESTMENTS	126,500.00	-	-	-	126,500.00	LACK OF EXCHEQUE R
66	M/S ANNICHO AUTO AND GENERAL SUPPLIES	110,000.00	-	-	-	110,000.00	LACK OF EXCHEQUE R

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68	M/S FRAME CONSULTANTS LTD	9,523,020.00	-	-	-	9,523,020.00	LACK OF EXCHEQUE R
69	M/S PIDNGICH TECHNOLOGIES LIMITED	2,874,600.00	-	-	-	2,874,600.00	LACK OF EXCHEQUE R
70	M/S KAWA FLORIST	495,000.00	-	-	-	495,000.00	LACK OF EXCHEQUE R
71	M/S ANTEST ENTERPRISES	384,000.00	-	-	-	384,000.00	LACK OF EXCHEQUE R
72	M/S TARAJI ENTERPRISES LIMITED	998,750.00	-	-	-	998,750.00	LACK OF EXCHEQUE R
73	M/S BENATOP ETERPRISES	774,000.00	-	-	-	774,000.00	LACK OF EXCHEQUE R
74	M/S SWINDOMAX ENTERPRISES	119,200.00	-	-	-	119,200.00	LACK OF EXCHEQUE R
75	M/S BHUNDIA ASSOCIATES CONSULTING ENGINEERS	951,270.00	-	-	-	951,270.00	LACK OF EXCHEQUE R
76	M/S TOUCHLINK AGENCIES	220,000.00	-	-	-	220,000.00	LACK OF EXCHEQUE R
77	M/S MAPINFOTEK GEOMATIKS LIMITED	849,120	-	-	-	849,120	LACK OF EXCHEQUE R
78	M/S JOYVIV CREATIONS	50,000.00	-	-	-	50,000.00	LACK OF EXCHEQUE R
79	M/S BETHUM GENERAL MERCHANTS	200,700.00	-	-	-	200,700.00	LACK OF EXCHEQUE R
0	M/S MUSDEN ENTERPRISES	4,450,000.00	-	-	-	4,450,000.00	LACK OF EXCHEQUE R
81	M/S BENEIZ GENERAL SUPPLIES	383,300.00	-	-	-	383,300.00	LACK OF EXCHEQUE R
82	M/S FAIRTON AGENCIES	222,000.00	-	-	-	222,000.00	LACK OF EXCHEQUE R
83	M/S MEDOT ENTERPRISES	190,000.00	-	-	-	190,000.00	LACK OF EXCHEQUE R
84	M/S RAGWERI SOLUTIONS	2,400,000.00	-	-	-	2,400,000.00	LACK OF EXCHEQUE R
85	M/S HOPKINS KENYA LIMITED	478,950.00	-	-	-	478,950.00	LACK OF EXCHEQUE R

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87	M/S VENTAG ENTERPRISES LIMITED	460750	-	-	-	460750	LACK OF EXCHEQUE R
88	M/S PLANBEE CONTRACTORS & GENERAL SUPPLIES LTD	255000	-	-	-	255000	LATE INVOICE DELIVERY
89	M/S HOMA HILL LIMITED	416540	-	-	-	416540	LATE INVOICE DELIVERY
90	M/S TALAA ONE ENTERPRISES	641420	-	-	-	641420	LATE INVOICE DELIVERY
	TOTAL	46,988,179.00	-	-	-	46,988,179.00	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	B	c	d=a-c		
Unionisable Employees							
1. Betty Liyai	L	25,806.00		-	25,806.00		Failure To Upload
2. George Ndolo	L	12,600.00		-	12,600.00		Failure To Upload
3. Peter Muraguri	L	53,140.00		-	53,140.00		Failure To Upload
4. Jacob Bosire	M	6,931.65		-	6,931.65		Failure To Upload
Sub-Total		98,477.65			98,477.65		
Others (specify)							
Grand Total		98,477.65			98,477.65		

**MINISTRY WATER AND IRRIGATION
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	B	c	d=a-c		
Amounts due to Third Parties							
1. Retention	Retention held for contractors.	104,797,332	N/A	N/A	104,797,332	N/A	Retention Held for Contractors
Sub-Total		104,797,332			104,797,332		
Sub-Total							
Grand Total		104,797,332			104,797,332		

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2015/2016	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2016/2017
Buildings and structures		1,033,601,364		1,033,601,364
Total		1,033,601,364		1,033,601,364

Note: The figure enumerated above relates to construction of water pans and Dams, However ksh.112, 714,647.75 Relates to expenses incurred for monitoring and evaluation of the water pans.

MINISTRY OF WATER AND IRRIGATION
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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR IRRIGATION.

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Thwake Multipurpose water Development program Phase 1	Irrigation	Mrs. Zeinab W. Hussein, CBS	No
2	Small Holder Irrigation Programme	Irrigation	Mrs. Zeinab W. Hussein, CBS	Yes
3	Lower Nzoia Irrigation Project Phase 2	Irrigation	Mrs. Zeinab W. Hussein, CBS	Yes
4	Bura Irrigation Scheme	Irrigation	Mr. Mugambi	No
5	Land Reclamation Programme	Land Reclamation	Mrs. Zeinab W. Hussein, CBS	Yes
6	Community Based Irrigation Project	Irrigation	Mrs. Zeinab W. Hussein, CBS	Yes
7	Galana Kulalu Irrigation Development Project	Irrigation	Mrs. Zeinab W. Hussein, CBS	Yes
8	National Expanded Irrigation Programme	Irrigation	Mr. Mugambi	No
9	Mwea Irrigation Development Project	Irrigation	Mr. Mugambi	No
10	Rwabura Irrigation Project	Irrigation	Mr. Mugambi	No
11	National Water Harvesting and Ground Water Expoitation.	Construction of Waterpans/Dams and Drilling of Bore holes.	Mrs. Zeinab W. Hussein, CBS	Yes
12	Water for Schools	Drilling of bore holes	Mrs. Zeinab W. Hussein, CBS	Yes

**MINISTRY OF WATER AND IRRIGATION
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**ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE
DEPARTMENT FOR IRRIGATION**

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	National Irrigation Board	Irrigation	Mr. Mugambi	6,464,267,198.00	Yes

ANNEX 6- 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

ANNEX 7



MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2017



MINISTRY OF WATER AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
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Budget Execution by Programme and Economic Classification

Entity: 1104-State Department for Irrigation

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
1014000000			9,134,741,101.00	6,938,181,811.95	2,196,559,289.05
	2110000	Wages and Salary Contributions	92,656,614.00	109,738,998.85	(17,082,384.85)
	2210000	Goods and Services	59,179,262.00	44,910,881.10	14,268,380.90
	2220000	Routine Maintenance	7,731,500.00	2,764,518.30	4,966,981.70
	2630000	Grants & Transfer To Other Govt. Units	8,305,934,513.00	6,537,113,729.05	1,768,820,783.95
	3110000	Acquisition of Fixed Capital Assets	669,239,212.00	243,653,684.65	425,585,527.35
1015000000			3,644,859,900.00	1,885,274,250.70	1,759,585,649.30
	2630000	Grants & Transfer To Other Govt. Units	2,630,000,000.00	1,103,282,342.70	1,526,717,657.30
	3110000	Acquisition of Fixed Capital Assets	1,014,859,900.00	781,991,908.00	232,867,992.00
T000000			8,769,590,276.00	6,841,794,370.75	1,927,795,905.25
	2110000	Wages and Salary Contributions	92,656,614.00	107,079,733.70	(14,423,119.70)
	2210000	Goods and Services	59,179,262.00	44,870,881.10	14,308,380.90
	2220000	Routine Maintenance	7,731,500.00	2,764,518.30	4,966,981.70
	2630000	Grants & Transfer To Other Govt. Units	7,259,934,513.00	5,720,458,208.00	1,539,476,305.00
	3110000	Acquisition of Fixed Capital Assets	1,350,088,387.00	966,621,029.65	383,467,357.35
		Grand Total	21,549,191,277.00	15,665,250,433.40	5,883,940,843.60

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: 1104-State Department for Irrigation

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
1104000100		Land Reclamation Services	37,140,967.00	40,898,799.25	(3,757,832.25)
	1014000000		37,140,967.00	40,898,799.25	(3,757,832.25)
1104000200		Irrigation and Drainage Services	74,841,122.00	79,979,500.20	(5,138,378.20)
	1014000000		74,841,122.00	79,979,500.20	(5,138,378.20)
1104000300		National Irrigation Board	707,900,000.00	677,572,928.00	30,327,072.00
	1014000000		707,900,000.00	677,572,928.00	30,327,072.00
1104000400		Headquarters Administrative Irrigation	49,208,187.00	36,536,098.80	12,672,088.20
	1014000000		49,208,187.00	36,536,098.80	12,672,088.20
1104100100		Thwake MultiPurpose Water Development Program Phase I	1,014,859,900.00	781,991,908.00	232,867,992.00
	1015000000		1,014,859,900.00	781,991,908.00	232,867,992.00
1104100200		Small Holder Irrigation Programme	202,150,825.00	11,627,083.00	190,523,742.00
	1014000000		202,150,825.00	11,627,083.00	190,523,742.00
1104100300		Lower Nzoia Irrigation Project Phase 2	210,000,000.00	0.00	210,000,000.00
	1014000000		210,000,000.00	0.00	210,000,000.00
1104100400		Bura Irrigation Scheme	730,000,000.00	609,621,105.85	120,378,894.15
	1014000000		730,000,000.00	609,621,105.85	120,378,894.15
1104100500		Land Reclamation (Land Degradation Assessment Program)	5,000,000.00	0.00	5,000,000.00
	1014000000		5,000,000.00	0.00	5,000,000.00
1104100600		Community Based Irrigation Projects	270,000,000.00	239,224,767.65	30,775,232.35
	1014000000		270,000,000.00	239,224,767.65	30,775,232.35
1104100700		Galana Kulalu Irrigation development project (10	3,215,000,000.00	1,755,221,529.90	1,459,778,470.10
	1014000000		3,215,000,000.00	1,755,221,529.90	1,459,778,470.10
1104100800		National expanded irrigation Programme	2,305,000,000.00	2,304,999,999.30	0.70
	1015000000		100,000,000.00	100,000,000.00	0.00
	1014000000		2,205,000,000.00	2,204,999,999.30	0.70
1104100900		Mwea Irrigation Development project (Thiba Dam and Irrigation Area)	1,398,500,000.00	1,252,500,000.00	146,000,000.00
	1014000000		1,398,500,000.00	1,252,500,000.00	146,000,000.00
1104101000		Rwabura Irrigation Development Project	30,000,000.00	30,000,000.00	0.00
	1014000000		30,000,000.00	30,000,000.00	0.00
1104101100		National Water Harvesting and Ground Water Exploitation	2,000,000,000.00	997,048,542.70	1,002,951,457.30
	1015000000		2,000,000,000.00	997,048,542.70	1,002,951,457.30
1104101200		Water for Schools	530,000,000.00	6,233,800.00	523,766,200.00
	1015000000		530,000,000.00	6,233,800.00	523,766,200.00
Grand Total			12,779,601,001.00	8,823,456,062.65	3,956,144,938.35

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: 1104-State Department for Irrigation

Period: JUL-16 To JUN-17

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1014000000			9,134,741,101.00	6,938,181,811.95	2,196,559,289.05
	1014010000		9,092,600,134.00	6,897,283,012.70	2,195,317,121.30
	1014020000		42,140,967.00	40,898,799.25	1,242,167.75
1015000000			3,644,859,900.00	1,885,274,250.70	1,759,585,649.30
	1015010000		3,644,859,900.00	1,885,274,250.70	1,759,585,649.30
T0000000			8,769,590,276.00	6,841,794,370.75	1,927,795,905.25
	T0000		8,769,590,276.00	6,841,794,370.75	1,927,795,905.25
		Grand Total	21,549,191,277.00	15,665,250,433.40	5,883,940,843.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
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	(402,909,222.70)	0.00
Development Bank Accounts	6540000	(2,528,658,463.75)	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		(2,931,567,686.45)	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	5,548,755,939.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		5,548,755,939.00	0.00

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	17,799,160.20	0.00
Government Imprests	6760000	28,129,238.00	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	(131,330.35)	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		45,797,067.85	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	25,416,081.05	0.00
Deposits	7310000	64,325.55	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	3,935,893,839.55	0.00
TOTAL		3,961,374,246.15	0.00

25. FUND BALANCES BROUGHT FORWARD

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





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,542,654,345.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,608,867,198.75	0.00
Proceeds from Sales of Assets	8	369,672,928.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		7,521,194,471.75	0.00
PAYMENTS			
Compensation of Employees	12	107,079,733.70	0.00
Use of goods and Services	13	47,635,399.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,640,396,071.75	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,025,645,592.65	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,820,756,797.50	0.00
SURPLUS/DEFICIT		(1,299,562,325.75)	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

	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	1,000,000,000.00	0.00	(938,140,100.00)	61,859,900.00	0.00	61,859,900.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	5,542,654,345.00	(5,542,654,345.00)	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	7,267,929,750.00	0.00	(3,719,778,925.00)	3,548,150,825.00	1,608,867,198.75	1,939,283,626.25	45.34%
Proceeds from Sales of Assets	8	400,000,000.00	0.00	0.00	400,000,000.00	369,672,928.00	30,327,072.00	92.42%
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		8,667,929,750.00	0.00	(4,657,919,025.00)	4,010,010,725.00	7,521,194,471.75	1,146,735,278.25	86.77%
PAYMENTS								
Compensation of Employees	12	134,868,263.00	0.00	(42,211,649.00)	92,656,614.00	107,079,733.70	(14,423,119.70)	115.57%
Use of goods and Services	13	88,273,088.00	0.00	(21,362,326.00)	66,910,762.00	47,635,399.40	19,275,362.60	71.19%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	14,664,900,000.00	0.00	(3,728,965,487.00)	10,935,934,513.00	7,640,396,071.75	3,295,538,441.25	69.87%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	4,152,896,750.00	0.00	(2,468,797,638.00)	1,684,099,112.00	1,025,645,592.65	658,453,519.35	60.90%
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		19,040,938,101.00	0.00	(6,261,337,100.00)	12,779,601,001.00	8,820,756,797.50	10,220,181,303.50	46.33%



Statment of Budget Execution
Entity: 1104-State Department for Irrigation
Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

	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	831,500,000.00	(831,500,000.00)	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	400,000,000.00	0.00	0.00	400,000,000.00	369,672,928.00	30,327,072.00	92.42%
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		400,000,000.00	0.00	0.00	400,000,000.00	1,201,172,928.00	(801,172,928.00)	300.29%
PAYMENTS								
Compensation of Employees	12	134,868,263.00	0.00	(42,211,649.00)	92,656,614.00	107,079,733.70	(14,423,119.70)	115.57%
Use of goods and Services	13	88,273,088.00	0.00	(21,362,326.00)	66,910,762.00	47,635,399.40	19,275,362.60	71.19%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	707,900,000.00	0.00	0.00	707,900,000.00	677,572,928.00	30,327,072.00	95.72%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,967,000.00	0.00	(344,100.00)	1,622,900.00	0.00	1,622,900.00	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		933,008,351.00	0.00	(63,918,075.00)	869,090,276.00	832,288,061.10	100,720,289.90	89.20%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

	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	1,000,000,000.00	0.00	(938,140,100.00)	61,859,900.00	0.00	61,859,900.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,711,154,345.00	(4,711,154,345.00)	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	7,267,929,750.00	0.00	(3,719,778,925.00)	3,548,150,825.00	1,608,867,198.75	1,939,283,626.25	45.34%
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		8,267,929,750.00	0.00	(4,657,919,025.00)	3,610,010,725.00	6,320,021,543.75	1,947,908,206.25	76.44%
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	13,957,000,000.00	0.00	(3,728,965,487.00)	10,228,034,513.00	6,962,823,143.75	3,265,211,369.25	68.08%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	4,150,929,750.00	0.00	(2,468,453,538.00)	1,682,476,212.00	1,025,645,592.65	656,830,619.35	60.96%
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		18,107,929,750.00	0.00	(6,197,419,025.00)	11,910,510,725.00	7,988,468,736.40	10,119,461,013.60	44.12%



Statement of Budget Execution - Development Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

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

Principal Secretary Controller	Principal Accounts
---	---------------------------

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1104-State Department for Irrigation

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(2,931,567,686.45)	0.00
Cash Balances	22B	5,548,755,939.00	0.00
Total Cash And Cash Equivalents		2,617,188,252.55	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	45,797,067.85	0.00
TOTAL FINANCIAL ASSETS		2,662,985,320.40	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	3,961,374,246.15	0.00
NET FINANCIAL ASSETS		(1,298,388,925.75)	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		(1,299,562,325.75)	0.00
NET FINANCIAL POSITION		(1,299,562,325.75)	0.00

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: 1104-State Department for Irrigation
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,542,654,345.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	107,079,733.70	0.00
Use of goods and Services	13	47,635,399.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,640,396,071.75	0.00
Other Grants and Transfers	16	0.00	0.00
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		3,915,577,178.30	0.00
Net Cash From Operating Activities	A	1,663,120,318.45	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	369,672,928.00	0.00
Acquisition of Assets	18	1,025,645,592.65	0.00
Net Cash Flow From Investing Activities	B	(655,972,664.65)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,608,867,198.75	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	1,608,867,198.75	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	2,616,014,852.55	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	2,617,188,252.55	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

OUTSTANDING IMPREST REGISTER
State Department for Irrigation

NAME OF OFFICER	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
PATRICK NDUATI MWANGI	05/09/2016	109,200.00		109,200.00
PATRICK NDUATI MWANGI	01/11/2016	955,947.00		955,947.00
DANIEL WACHIRA KAHARA	05/09/2016	37,800.00		37,800.00
GEORGE MBAABU MARETE	26/04/2017	333,000.00		333,000.00
ABDI IBRAHIM SHEIKH	05/09/2016	37,800.00		37,800.00
ABDI IBRAHIM SHEIKH	05/01/2017	31,500.00		31,500.00
WILLIAM WAMALWA MATUMBAI	05/09/2016	37,800.00		37,800.00
SABRI ONSARIGO BOSIRE,	30/06/2017	14,700.00		14,700.00
OM OBOKE NDHINE	30/03/2017	146,600.00		146,600.00
M OBOKE NDHINE	30/06/2017	8,378,300.00		8,378,300.00
HUMPHREY NASHON OKUSIMBA	18/04/2017	100,000.00		100,000.00
HUMPHREY NASHON OKUSIMBA	12/05/2017	495,000.00		495,000.00
HUMPHREY NASHON OKUSIMBA	30/05/2017	518,700.00		518,700.00
JANCY WANJIRA GETANDA	31/01/2017	497,600.00	(467,600.00)	30,000.00
RAMLA SHARIFF MOHAMED	30/05/2017	44,800.00		44,800.00
RAMLA SHARIFF MOHAMED	07/06/2017	390,800.00		390,800.00
RAMLA SHARIFF MOHAMED	12/06/2017	390,800.00		390,800.00
PAMELA KWAMBOKA OMAO	05/09/2016	15,000.00		15,000.00
EGINAH MBULA DENNIS	25/05/2017	63,000.00		63,000.00
JUSTINE ODONGO AWUOR	08/03/2017	84,000.00		84,000.00
ALEX MAITHYA MUINDE	26/06/2017	12,600.00		12,600.00
MAINA PATRICK WAWERU	10/05/2017	18,900.00		18,900.00
MAINA PATRICK WAWERU	29/05/2017	25,200.00		25,200.00
JUSTINE NDWIGA	10/05/2017	50,400.00		50,400.00
ROSCAS MBATHA MBAI MUTISO	18/04/2017	10,000.00		10,000.00
AMBURO GREGORY MWANGI	05/09/2016	44,800.00		44,800.00
ARY MUKAMI GATHENGE	08/06/2017	20,000.00		20,000.00
WILFRED ONCHWARI ONCHOKE	16/05/2017	43,000.00	(42,000.00)	1,000.00
MARGARET MUYOKA MUSUYA	22/03/2017	277,200.00		277,200.00
JANE NYAMWATHI THIONG'O	10/01/2017	30,000.00		30,000.00
JANE NYAMWATHI THIONG'O	29/05/2017	10,000.00		10,000.00
ALID MOEVA ABOUD	07/06/2017	764,400.00		764,400.00
MUOKA RICHARD MUTUNGI	26/06/2017	5,000.00		5,000.00
CHARLES BARAGU NDIRANGU	17/11/2016	46,450.00		46,450.00
MUBEN ONGERE OKUMU	21/10/2016	56,500.00		56,500.00

JOHN MURANGIRI BURURIA	17/11/2016	67,000.00		67,000.00
THERESA KHAKASA WASIKE	10/03/2017	398,400.00		398,400.00
JACINTA WAIRIMU KURIA	22/03/2017	20,000.00		20,000.00
SAMSON MUKITI MUSYOKA	18/10/2016	426,700.00		426,700.00
JOSEPH OCHWANGI ABUYA	15/09/2016	130,000.00		130,000.00
JOSEPH OCHWANGI ABUYA	04/10/2016	363,995.00		363,995.00
JOSEPH OCHWANGI ABUYA	10/03/2017	154,000.00		154,000.00
ISAIAH AMUNGA MAUBE	22/03/2017	42,000.00		42,000.00
GEORGE AHMADI AMENYA	21/09/2016	30,000.00		30,000.00
GEORGE AHMADI AMENYA	23/12/2016	129,600.00		129,600.00
STEPHEN KARIUKI IKUA	30/06/2017	37,800.00		37,800.00
MOSES MBUGUA MWANGI	23/03/2017	727,100.00		727,100.00
MATHEW OSUKUKU AMBUCHI	30/06/2017	6,174,900.00		6,174,900.00
ABDULAHY MOHAMED LAMITA	26/10/2016	37,800.00		37,800.00
ABDULAHY MOHAMED LAMITA	02/12/2016	46,500.00		46,500.00
ABDULAHY MOHAMED LAMITA	20/12/2016	34,600.00		34,600.00
DORCAS WANGUI KAIRU	30/06/2017	72,000.00		72,000.00
BOB KEVIN MUATHE	05/09/2016	67,200.00		67,200.00
BOB KEVIN MUATHE	01/11/2016	478,886.00		478,886.00
EVERLINE KWAMBOKA NYAREGA	04/11/2016	73,000.00		73,000.00
TOTAL		23,608,278.00	(509,600.00)	23,098,678.00

