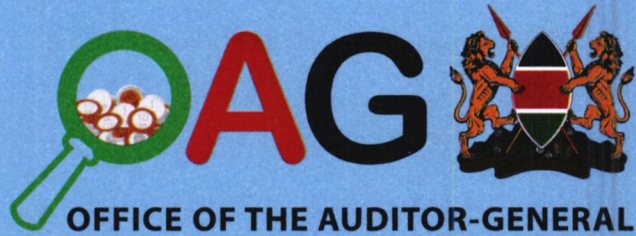


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



THE NATIONAL ASSEMBLY
PAPERS LAID

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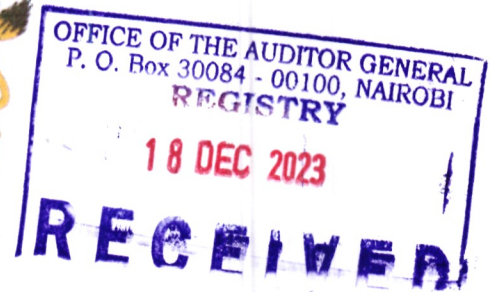
hon Naomi wago mb
Deputy majority whip
Inzom mobile

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR IRRIGATION

**FOR THE THREE MONTHS PERIOD
ENDED 30 JUNE, 2023**



STATE DEPARTMENT FOR IRRIGATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE THREE MONTHS PERIOD ENDED

JUNE 30, 2023

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



State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. Key State Department of Irrigation Information and Management

(a) Background information

The State Department for Irrigation was established through the Executive Order No. 1 of 2023 on Organization of the Government of the Republic of Kenya and domiciled under the Ministry of Water, Sanitation and Irrigation. The State Department has been assigned the following specific functions: National Irrigation Policy and Management; Water Harvesting and Storage for Irrigation; Management of Irrigation Schemes; Water Storage and Flood Control Management; Mapping, Designating and Developing Areas for Irrigation Schemes; Development of irrigation infrastructure; and Land Reclamation. These functions resonate well with the sector's key strategic issues which it seeks to address in improving food security in the country.

At Cabinet Level, the *State Department of Irrigation* is represented by the Cabinet Secretary for Water, Sanitation and Irrigation who is responsible for the general policy and strategic direction of the *State Department*.

The State Department's Vision is "An efficient, modern and commercially-oriented irrigation sector" while the mission is "to guide and facilitate the development and management of irrigation in Kenya through sustainable exploitation of land and water resources for food security and socio-economic development". The Vision and Mission statements are anchored on key core values namely: Sustainability, Inclusivity, Effectiveness and Efficiency, Equity, Transparency and Accountability, and Integrity.

(b) Key Management

The *State Department for Irrigation* day-to-day management is under the following key organs:

- Cabinet Secretary's office
- Principal Secretary's office
- Irrigation Secretary's office
- Secretary Administration's office

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

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No.	Designation	Name
1	Cabinet Secretary	Hon. Alice Wahome
2	Accounting Officer	Mr. Ephantus Kimotho
3	Irrigation Secretary	Mr. Aboud Moeva-
4	Secretary Administration	Mr. David Yatich Kipkemei-
5	Head of Accounts	CPA. Samuel Kung'u
6	Chief Finance Officer	Mr. Daniel Mutune Kihara

(d) Fiduciary Oversight Arrangements

The State Department relied on the Ministry's Audit Committee in exercising audit oversight and execution of Audit function. The Audit Committee's role is to provide an independent expert assessment on the quality of the activities of the management and the internal audit function. A Public Finance Management Standing Committee has been established with the designated responsibility for monitoring project implementation to ensure delivery of the project on time, within budget and in accordance with the design specification. The State Department also has Budget Implementation Committee composed of Heads of Department and all AIE Holders which was chaired by the Principal Secretary with Chief Finance Officer as the Secretary. The role of this committee was to ensure that the budget is implemented according the Public Financial Management Act and other financial regulations.

(e) State Department of Irrigation Headquarters

Maji House
Ngong Road
P.O. Box 49720
City Square 00100
NAIROBI, KENYA

State Department of Irrigation Contacts

Telephone: +254 20 2716103
E-mail: ps@irrigationkenya.go.ke
Website: www.water.go.ke

(f) State Department of Irrigation Bankers (all banks)

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

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

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

3. Statement of Governance

a). leadership structure

The State Department for Irrigation is under the Ministry of Water, Sanitation and Irrigation. The Cabinet Secretary Hon Alice Wahome is the head of the Ministry. She is a Lawyer by profession.

Below the Cabinet Secretary there is a structure of Chief Cabinet Secretaries (CAS). Two were appointed but due to annulment of the appointment by the High Court, they did not take up the appointment hence existence of vacancy in that establishment.

The Ministry is further divided into two State Departments namely; State Department for Irrigation and State Department for water and sanitation

The two State Departments are administratively managed by Principal Secretaries. The Principal Secretary for Irrigation is Mr. Ephantus K. Kimotho

The Principal Secretary is appointed by the national Treasury as the Accounting officer whose duties are to ensure proper utilization of funds as appropriated by the national Assembly. He is also the Authorized Officer appointed by the Public Service Commission. This is to ensure the management of all human resource in the State Department on behalf of the PSCK.

b). Management Committees and their roles

the following management Committees are established:

i. Corruption Prevention Committee

chaired by PS with members from all heads of directorates and Secretary is the chairperson of Integrity Assurance Officers.

Its roles are: conducting of corruption and bribery risk assessments and development of mitigation plans and measures, training and awareness, monitoring implementation of service charter, enforcement of code of conduct and ethics, management of registers on conflict of interest, and gifts received, facilitation of biannual declaration of Assets, Income and Liabilities by employees of the State Department.

ii). Gender and Disability Mainstreaming

its roles are formulation and implementation of strategies to achieve employment of persons with disabilities, promote measures that ensure persons with disabilities access services, implementation of measures that check on workplace gender based violence.

iii). Human Resource Management Advisory Committee

roles: recruitment, selection and appointments; promotions, confirmation in appointments, training development, induction of new staff, training impact assessment, deployment, implementation of national values and principles investigation of malpractices among staff, recommendation of retirement under 50-year rule, recommendation of retirement on voluntary basis, recommendation of contractual engagements and disciplinary control.

iv. national values and Cohesion Committee

implementation of activities for realization of Kenya Kwanza Agenda, enhancing collaboration between the national and county governments, enhancement of use of ICT and service innovation measures.

iv. service delivery committee

development of citizen's service charter, sensitization of staff on requirements of the service charter, resolutions of complaints received.

c). risk management, compliance and conflict of interest

There is robust internal audit unit which is independent from the state department. The department is charged with prevention and detection of financial irregularities and risk and recommends actions.

There are also strategies for taking disciplinary measures against individuals who breach the set code of conduct.

The state department has a Monitoring and evaluation Unit which tracks all projects to ensure timely implementation, proper utilization of resources and meets the set objectives.

The corruption prevention committee has been put in place with its work plan.

d. public participation activities

All policies and projects affecting the community are vetted by the public which shall be affected by such projects or policies and laws. This is to ensure that they capture what the public require before they are implemented or passed into law.

e. compliance with Laws and regulations

The state department ensures that the following laws are complied with:

- In all our deliberation we observe the Kenya constitution 2010 especially the section on values and principles when enacting laws and policies that affect the people we serve.
- Before procurement of services and commodities the public procurement and disposal act
- Public officer ethics Act is observed
- Public service commission act 2017 and regulations

4. Statement by the Cabinet Secretary/Chairman Statement



*Hon Alice Wahome, EGH,
Cabinet Secretary, Ministry
Water, Sanitation & Irrigation*

The State Department for Irrigation is responsible for development and maintenance of Irrigation Infrastructure and Irrigation schemes. It is mandated to provide the national irrigation policy direction and management; Water harvesting and storage for irrigation; management of irrigation schemes, water storage and flood control management; land reclamation; mapping, designating, and developing areas ideal for irrigation schemes; and development of irrigation infrastructure. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1.

The 2022/2023 Financial Year which was initiated by the previous Government has now come to an end. The Kenya Kwanza government has now initiated its first budget. This report reflects the utilization of the resources that were allocated during the year under audit. The Kenya Kwanza Government is committed to prudent management and utilization of all public resources. This will ensure appropriated resources are utilized on intended projects and programmes. I will be monitoring all expenditure and ascertain prudent utilization. Also, all audit queries arising from the statement shall be promptly resolved. This is in line with the Kenya Kwanza Government's commitment of prudent and transparent utilization of public resources funded by the exchequer. The Government has given firm instruction on financial integrity. Therefore, it is expected that in the coming years issues of financial impropriety shall not be tolerated.

A handwritten signature in black ink, appearing to be 'Alice Wahome', written over a dotted line.

**Hon. Alice Wahome, EGH
Cabinet Secretary**

5. Statement by the Principal Secretary / Accounting Officer

During the review period, the Budget allocation for the department was Ksh 2,582 million in Financial year 2022/23 while actual expenditure was Ksh 2,196 Million translating to 85% absorption rate. The Recurrent approved budget was Ksh 193 Million (inclusive of 77 Million A-I-A) against an expenditure of Ksh 106 million translating to an absorption rate of 91%. Further, the approved Development budget was Ksh 2,389 million against an expenditure of Ksh 2,090 Million translating to an absorption rate of 87%. The department's recurrent and development expenditure, per programme and sub-programme is presented below from *Tables 1 to 3*.

Table 1: Analysis by Category of Expenditure (Recurrent in Ksh)

Vote and Vote Details	Economic Classification	Approved Budget (FY 2022/23)	Actual Expenditure (FY 2022/23)
Vote 1104: State Department for Irrigation	GROSS	192,567,802	105,892,583
	A-I-A	77,000,000	77,000,000
	Net- Exchequer	115,567,802	105,892,583
	Compensation to Employees	-	-
	Use of Goods and Services	21,117,802	19,270,509
	<i>Utilities,</i>		
	<i>Communication</i>	781,175	95,000
	<i>Domestic Travel</i>		
	<i>Foreign Travel</i>	1,630,243	1,499,000
	<i>Printing, Advertising</i>		
	<i>Training Expenses</i>	5,773,683	5,789,900
	<i>Hospitality</i>		
<i>Specialized Materials</i>	425,316	267,201	
<i>Office Supplies</i>			
<i>Fuel Oil and Lubricants</i>	75,435	19,000	
<i>Vehicle Maintenance</i>			
<i>Other Assets</i>	291,388	220,623	
<i>Maintenance</i>			
	145,052	144,000	
	178,888	138,400	

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		5,606,941	5,091,580
		5,103,600	5,103,296
		437,250	431,317
		668,831	471,191
	Grants & other Transfers	59,000,000	51,500,000
	Other Expenses	35,450,000	34,155,508

Analysis by Category of Expenditure (Recurrent in Ksh)

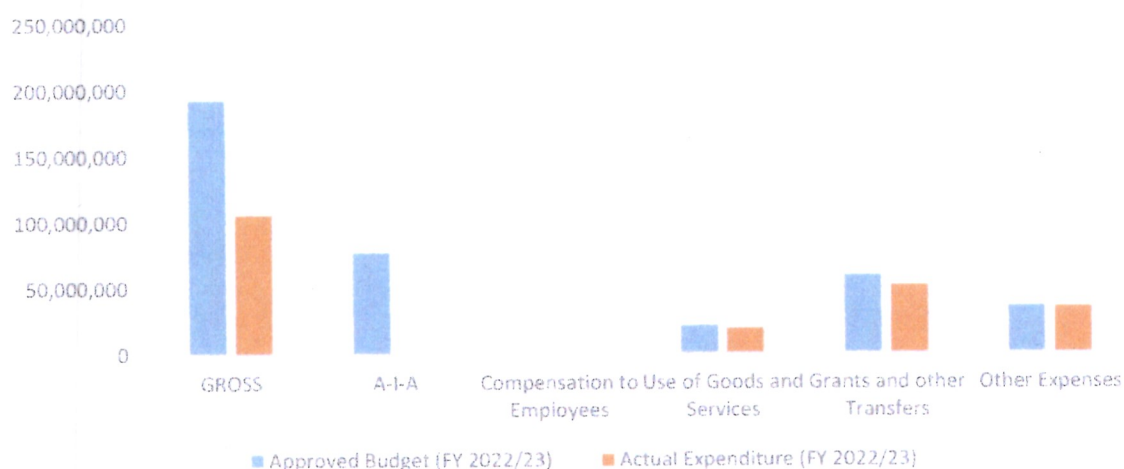


Table 2: Analysis by Category of Expenditure (Development in Ksh)

Vote and Vote Details	Economic Classification	Approved Budget (FY 2022/23)	Actual Expenditure (FY 2022/23)
Vote 1104: State Department for Irrigation	GROSS	2,388,937,500	2,095,003,768
	GoK	233,500,000	189,566,268
	Transfers	2,155,437,500	1,905,437,500
	A-I-A	-	-

Analysis by Category of Expenditure (Development in Ksh)

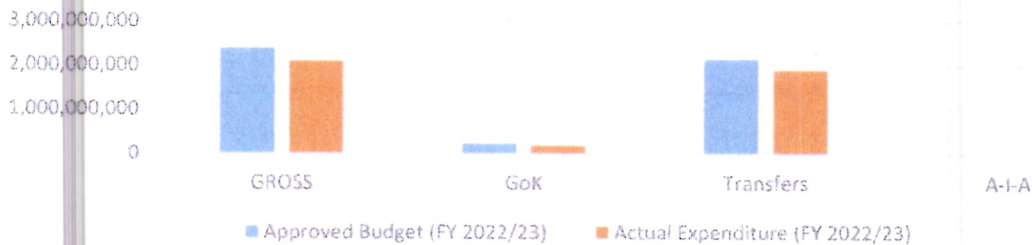
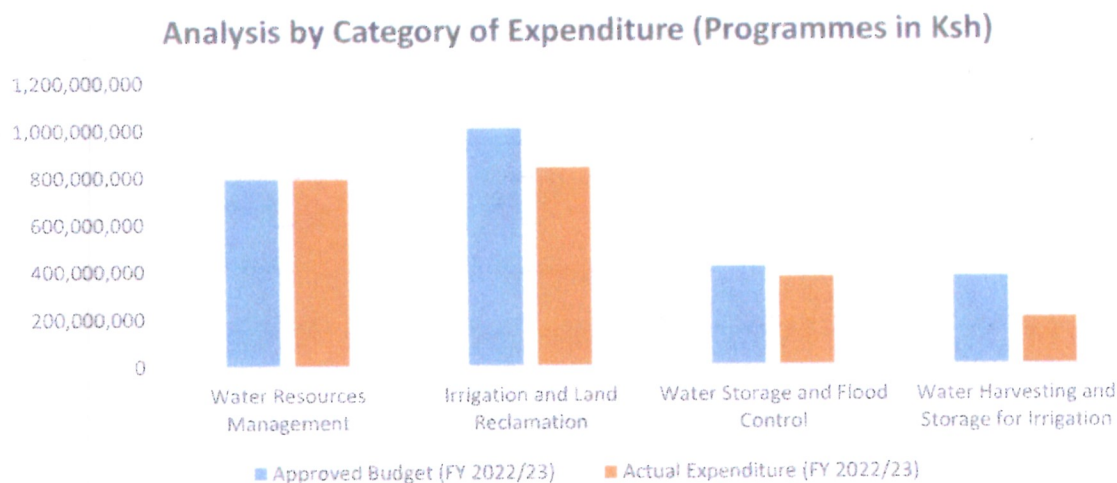


Table 3: Analysis by Category of Expenditure (Programmes in Ksh)

Programme	Approved Budget (FY 2022/23)	Actual Expenditure (FY 2022/23)
P.1 Water Resources Management		
SP 1 Water Resources Conservation and Protection	790,625,000	790,625,000
Total Programme 1	790,625,000	790,625,000
P.2 Irrigation and Land Reclamation		
SP 2.1 Land Reclamation	2,331,986	2,041,324
SP 2.2 Irrigation and Drainage	950,923,756	860,372,750
SP 2.3 Irrigation Water Management	1,216,093	452,600
SP 2.4 Irrigation Administration Services	51,930,090	50,251,631
Total Programme 2	1,006,401,925	913,118,305
P.3 Water Storage and Flood Control		
SP 3.1 Water Storage and Flood Control	414,625,000	375,416,521
Total Programme 3	414,625,000	375,416,521
P.4 Water Harvesting and Storage for Irrigation		
SP 4.1 Water Storage for Irrigation	138,750,000	78,750,000
SP 4.2 Water Harvesting for Irrigation	231,103,377	119,019,958
Total Programme 4	369,853,377	197,769,958
GRAND TOTAL	2,581,505,302	2,276,929,784



During this period the SDI had the following achievements; developed the National Irrigation Services Strategy (NISS) 2022-2026, increased area under irrigation by 1200 acres, completed survey and design of three irrigation schemes, awarded five contracts for the construction of 5 small-scale irrigation projects on cost-sharing basis with farmers, completed drilling and equipping of four schools under the micro irrigation programme for schools, has had 19 irrigation projects launched across the country with a cumulative acreage of 28,673.43 acres against a target of 25,600 acres through National Irrigation Authority (NIA). Under Lower Nzoia Irrigation and Improvement of Flood Mitigation Project, 86% complete of the 52% construction/civil works supported by available funds, has had 7% of the Construction Works for the Proposed Soin – Koru Multipurpose Dam Water Supply Project completed, constructed 76.6% of the construction works for the proposed Siyoi (Muruny) 30M high dam with a capacity for 8.9 M³, developed 5,583 Household water pans with a cumulative volume of 7,707,845 M³, developed 7 IWUA manuals against a target of 14 and trained two Irrigation Water Users Associations and constructed 2.6 Km (800mm diameter steel pipe) of raw water gravity mains and 8.5 Km distribution pipelines in the Siyoi (Muruny) Water Supply Project in West Pokot implemented by NWH&SA.

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Below are some of the projects the department undertook during the period under review;



Siyoi (Muruny) Water Supply Projects in West Pokot County and raw water mains pipeline



Ongoing works at the Water Treatment Works at Kabichbich



Completed construction of RE's Offices, Residence, Labs & Contractor's camp

In addition, the sector has seen these emerging issues that influence the operations of the state department; rising water levels in the inland lakes due to high sedimentation loads and rainfall as a result of climate change that is causing displacement of persons, destruction of built up infrastructure and livelihoods support systems, mapping of degraded lands in the country is necessary for appropriate, efficient and effective county specific land reclamation programs aimed at reversing degradation and achieving land degradation Neutrality (LDN), county based mapping of irrigation schemes and national assessment of areas under irrigation is necessary for efficient and real time reporting, energy efficiency has become a main stream mitigation factor in climate change hence they is need for the sector to create mechanisms for adoption of the technology.

The state department has developed the project 'Ending Drought Emergencies Support to drought Risk Management' to mitigate risks that come about as a result of drought. Despite the many achievements noted above, the state department has faced challenges in the implementation of its strategies. These challenges include; slow project implementation due to inadequate funds, delayed disbursements, inadequate counterpart funding which has negatively impacted on the implementation of some projects, cost of land reclamation is very high and yet little funds are allocated nationally and at the county governments with no external funds support, high cost of Resettlement Action Plan (RAP), Land acquisition/ compensation

wayleaves and forest moratorium issues for large infrastructure projects, low Capacity of farmers in irrigation farming and overall governance/management of irrigation schemes, Land degradation is a very slow process and land owners, policy, legal and political leadership recognize it only at the point of severity.

To overcome these challenges, the state department shall; finance irrigation development through a cost sharing model with project beneficiaries that will improve the rate of irrigation development, ownership and sustainability; substitute government funding with resource mobilization from development partners, explore funding through Public Private Partnerships (PPPs) models and develop the National Irrigation Sector Investment and Financing plan (NISIP); and develop the Kenya Irrigation Research, Innovation and Training Institute to train irrigation professionals.



.....
Ephantus K. Kimotho
Principal Secretary
ICPAK M/NO.5058

6. State Department for Irrigation Statement of Performance Against Predetermined Objectives for the FY2022/23

Introduction

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

The Key development objectives for the Ministry's 2018-2022 plan were to:

- Increase area under irrigation from 484,000 acres in 2018 to 700,000 acres by 2022.
- Increase water storage capacity for domestic and industrial use by 821 Million M³ in 2022 through construction of Mwache dam (140 Million M³) and Thwake dam (681 Million M³)
- Increase water storage capacity for domestic use by 93.5 Million M³ through construction 6 medium size dams Muruny-siyoi (9 Million M³), Itare (28 Million M³), Karimenu II (26.5 Million M³), Ruiru II (13.5 Million M³), and Yamo (1.5 Million M³), and 1000 small dams and water pans by 2022.
- Construct 35km of dykes by 2022 in lower Nzoia, Nyando, Narok, Budalangi, Migori & Homabay)
- Establish 650 No. of Micro irrigation projects in schools for training and improved food security by 2022.
- Develop 15 proposals on land reclamation, increase area of reclaimed lands by 60,000Ha, undertake 8 basin-based land degradation Assessments (LADA) and develop Land Reclamation policy and Bill by 2022.
- Promote 4 water efficient irrigation technologies (drip irrigation, micro, green houses, solar and wind powered systems by 2022
- Construct 10 well sites for storm water diversion and Install 86 flood early warning systems by 2022.
- Develop and maintain IDMIS (irrigation and drainage management information systems) by 2022.
- Capacity strengthen and offer technical support for community-based/ smallholder irrigation schemes targeting 250 county staff and 500 IWUAs by 2022 as well as develop/review 14 IWUA training manuals

A review of the strategic plan 2018-2022 was done and the findings on extent of results achieved during the review period is presented in the table below;

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KEY MILESTONES	PROGRAM/ PROJECT	ACTIVITIES	MILESTONE ACHIEVED	ANTICIPATED IMPACT	RELEVANT PILLAR
Increase the area under irrigation (acreage).	Community Based Irrigation Project	Construction of Muranga Lot 3 works completed.	600 acres under irrigation	Enhanced food security and reduced dependency on rain-fed agriculture, Increased employment opportunities.	Food Security /Agriculture
		Construction of Kanyenyaini Lot 3 works completed.	600 acres under irrigation		
		Finalize Surveys, Designs & BoQs for Nyamaji Irrigation project, Laghale Irrigation project, and Okundi Irrigation project	Survey and Design Complete for three (3) schemes		
	Small Holder Irrigation Program – Mt. Kenya Phase IV	Construction of 5 small-scale irrigation projects on cost-sharing basis with farmers (Gatene in Embu County, Miuka and Kandeki in Kirinyaga County, Kiramanti and Magatianthi in Tharaka Nithi County)	Five (5) Contract awarded	1300 acres put under irrigation when complete benefiting 1,800 Farmers	Food Security /Agriculture
	Micro Irrigation Programme for Schools	Drilling and equipping boreholes; installing storage tanks, drip system and green houses in four (4) schools.	Drilling and equipping of the 4 schools have been completed.	Harvesting of water in ASAL counties.	Food Security /Agriculture
	National Expanded Irrigation Program	Implement irrigation projects across the country to increase area under irrigation and irrigated produce	19 No. irrigation projects launched across the country with a cumulative		Food Security /Agriculture

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KEY MILESTONES	PROGRAM/ PROJECT	ACTIVITIES	MILESTONE ACHIEVED	ANTICIPATED IMPACT	RELEVANT PILLAR
	Completed Irrigation Projects by National Irrigation Authority	Supplemental Irrigation using harvested water (10,437.95acres), Turkana Irrigation Development Project (1,864acres), National Expanded Irrigation Programme (6,957.28acres), Lower Kujia Irrigation Development Project (1,450acres), Galana Kulalu Irrigation Development Project (5,000acres) and Ground water Exploration (2,964acres).	acreage of 12,587acres 28,673.43acres against a target of 25,600acres under	These projects will benefit 25,856 citizens who will earn a gross income of approximately K.shs. 7.2 billion annually from irrigation.	Food Security /Agriculture
	Lower Nzoia Irrigation and Improvement of Flood Mitigation Project	Construction works of the Lower Nzoia Irrigation Project – Lot 1 (Diversion Weir/ Intake, Conveyance infrastructure, infield Irrigation and drainage systems	86% complete of the 52% construction/civil works supported by available funds - (22.3KM of Main Canal Done, 2.76 km concrete lined headworks canal; emergency weir with gates; 90 m long sand trap with	4,043 Ha (10,000 acres put under irrigation benefitting 8,400 farmers in Siaya county and 4,200 farmers in Busia county	Food Security /Agriculture

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KEY MILESTONES	PROGRAM/ PROJECT	ACTIVITIES	MILESTONE ACHIEVED	ANTICIPATED IMPACT	RELEVANT PILLAR
Increase irrigated production (Rice)	Rice production in National irrigation schemes	Increase production of irrigated produce rice to bridge rice deficit	a top width of 11 m; 22km concrete lined main canal with cross regulators) duckbill weirs, emergency spillways,	Improved livelihoods due to revenues from irrigated produce	Food Security /Agriculture
Increase capacity of water (M ³) harvested and stored for irrigation.	Soin – Koru Multipurpose Dam Water Supply Project – Lot 1 (Dam Component)	Construction Works for the Proposed Soin – Koru Multipurpose Dam Water Supply Project – Lot 1 (Dam Component)	71% complete	Project benefit approx. 1,707,743 people Reduced flooding along lower reaches of River Nyando basin in Kano; Water supply – 72,000m ³ /day; Irrigation - 10,900ha total in both existing scheme and extension Hydropower generation – 2.5MW	Food Security /Agriculture

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KEY MILESTONES	PROGRAM/PROJECT	ACTIVITIES	MILESTONE ACHIEVED	ANTICIPATED IMPACT	RELEVANT PILLAR
	Muruny (Siyoi) Dam Water Supply Project	Construction Works for the Proposed Muruny (Siyoi) 30M high Dam with a capacity for 8.9 M ³	Completion rate up to 61%	38,880m ³ /day of treated water to 350,000 residents of Kapenguria and Makutano towns and its environ Enhanced food security and reduced dependancy on rain-fed agriculture through household irrigation	Food Security /Agriculture
	Household Irrigation Water Harvesting Project	Construction of community water pans Household water pans	5,583 Household water pans with a cumulative volume of 7,707,845m ³	Benefitting 5,583 citizens	Food Security /Agriculture
		Construction of community water pans	57 community water pans with a cumulative volume of 4,094,920m ³	Benefitting 2,730 farmers.	Food Security /Agriculture
Sustainable Management of Irrigation Schemes	Irrigation Sector Reforms	Developed 7 IWUAs manuals against a target of 14.	7	To enhance utilization, management and productivity of developed irrigation infrastructure.	Food Security /Agriculture
		Training for two Irrigation Water Users Associations; Anyiko and Waga Machame Framework for County Irrigation Development Units developed and approved by the Council of Governors.	2		

7. Management Discussion and Analysis

The budgetary allocations of both Recurrent and Development budget for the Ministry increased by 16.2 % from Kshs. 70,424 Million to Kshs. 81, 801 Million between FY 2019/20 and FY 2020/21 but slightly decreased by 5 % in the FY 2021/22 to Kshs. 77,869 Million. The actual expenditure was Kshs. 57,929 Million, Kshs. 77,587 Million and Kshs.66, 988 Million in the FY 2019/20, FY 2020/21 and FY2021/22 respectively translating to absorption rate of 82%, 95% and 86%. Also, in the period under review, the Ministry realized a significant increase in Development budgetary allocation from Kshs, 63,937 Million in FY 2019/20 to Kshs 75,724 Million in FY 2020/21 but decreased to Kshs. 71,577 Million in the FY 2021/22.

The Ministry developed Key Policy documents including National Irrigation Services Strategy 2022-2026 and has been published. The Irrigation Guidelines was published and draft frameworks for establishment of County Irrigation Development Units (CIDUs) and an Irrigation Research Institute developed. The draft Procedure and Instrument for Handing over Irrigation and Land Reclamation projects was also developed and approved by the AG for gazettelement.

On water harvesting and storage, the department has fast-tracked construction of large multipurpose and medium size dams namely Siyoi-Muruny Dam (59%) in West Pokot County and Mwache dam at 6% (Survey and Mobilization works) to supply water to Mombasa, Kilifi and Kwale counties.

Some of the key projects under the state department for irrigation and their status are listed in the table below:

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S/ N o	Project Name	Proje ct Com menc e Date (e.g. 12th Janua ry 2021)	Expe cted dura tion of the proj ect (e.g. 32 week s)	Source of Funds (GoK/Donor/ Foreign Borrowings/ Commercial Borrowings) Kshs.Million		Esti mate d Valu e of the Proje ct (Ksh s. Milli on)	Total Fundin g FY 2022/23 (Kshs. Million)	Actual Expend iture as at 30/06/2 023 (Kshs. Million)	Percen tage of Comp letion	Remarks/C hallenges faced in implem enti ng Projects
				For eign	GoK					
1	Land Reclamation (Land Degradation Assessment Program).	30-Jul-13	16 Years 11 Months		GoK	394	1.88	1.87	23%	Inadequate GOK funding
2	Community Based Irrigation Projects	30-Jul-11	18 Years, 11 Months		GoK	9,280	114.75	111.81	47%	Continuous Budget Cuts and Delay of exchequer releases
3	Galana Kulalu Irrigation development project (10,000). Galana Kulalu Food Security Project)	30-Aug-14	9 Years, 10 Months	7,295	1,582	8,877	60.00	60.00	97%	Very slow work progress due to cash flow challenges experienced by the Contractors due to delay in release of exchequer funds & budget cuts during the supplementary 1

State Department for Irrigation

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4	National Expanded Irrigation Programme	7-Jun-12	18 Years	-	123,930	123,930	558.75	508.75	45%	Very slow work progress due to cash flow challenges experienced by the Contractors due to delay in release of exchequer funds & budget cuts during the supplementary 1
5	Turkana Irrigation Development Project.	30-Jun-16	14 Years	-	9,197	9,197	30.00	20.00	44%	Very slow work progress due to cash flow challenges experienced by the Contractors due to delay in release of exchequer funds & budget cuts during the supplementary 1
6	Lower Kuja Irrigation Scheme	31-May-16	14 Years, 1 Month	-	4,694	4,694	10.00	10.00	30%	Very slow work progress due to cash flow challenges experienced by the Contractor due to delay in release of exchequer funds & budget cuts during the

*State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023*

										supplement ary 1.
7	Micro Irrigation Programme for Schools	30-Jul-16	13 Years, 11 Months		GoK	2,030	16.88	16.07	29%	Inadequate budget and delays in exchequer release
8	Flood Control Works	5-Jul-21	5 Years	-	1,659	1,659	18.13	18.13	35%	Project ongoing
9	Siyoi Murun y Water Project	30-Mar-15	10 Years	-	12,000	12,000	762.50	762.50	61%	Inadequate GOK funding
10	Umaa Dam Water Project	01-Jun-09	Dec-26		GoK	2,853	5.00	5.00	68%	Construction and Final Design review report. Insufficient Budgetary allocation leading to delays in implementation of the project. The project had stalled and phase II of the project to commence in 2023/24 FY.
11	Badasa - Songa Dam Water Supply Project	01-Jun-09	Jan-26		Gok	4,848	5.00	5.00	56%	Construction and Final Design review report Insufficient Budgetary

										allocation leading to delays in implementation of the project. Project had stalled.
12	Spate Irrigation for Climate Resilience Project	1-Jul-20	5 Years, 11 Months	-	GoK	6,930	17.50	8.75	7%	Works ongoing with good work progress observed despite challenges with delayed payments and insecurity issues in parts of Samburu & Marsabit counties
13	Household Irrigation Water Harvesting Project	1-Jul-19	6 Years, 11 Months, 8 Days	-	GoK	7,680	223.25	102.00	77%	Works ongoing with good work progress observed despite challenges with delayed payments
	Kenya Water Security and Climate Resilience (Project Advanced) (KWS CRP-I)	Jan-12		13,500	1,870	15,370	1,396	1,396	86%	Project implementation delayed arising from lengthy processes in acquisition of land and way leaves

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Water Security and Climate Resilience Project (KWS CRP-II) - Mwachc Dam Phase I	Jun-16		25,470	4,060	29,530	1,050	1,050	8%	Delay in payment of IPCs leading to demobilisation by contractor. Delays in Land acquisition and Resettlement of PAPs
Water Security and Climate Adaptation Project in Mander a and Wajir	1-Jul-20	5 Years, 11 Months	-	GoK	4,200	21.94	11.94	7%	Works ongoing with good work progress observed despite challenges with delayed payments
Rehabilitation of Strategic Water Facilities -NIA	1-Jul-21	9 Years	-	GoK	9,768	138.75	78.75	11%	Works ongoing with good work progress observed despite challenges with delayed payments
Development of Large Scale Multi-Purpose Dams	21-Jul-23	8 Years, 11 Months		GoK	300,000	100.00	54.96		Ongoing

8. Environmental and Sustainability Reporting

The Irrigation Department is at the helm in **facilitating sustainable agricultural development and food security** for the progressively increasing population & economy of the state, through ethical and scientific use of water. The Department unify the environmental vision of all key stakeholders; i.e employees management, partners, shareholders, customers and suppliers.

The policy to exploit the irrigation potential by increasing the area under irrigation in every year. National irrigation policy proposes a broad range of measures and actions responding to key environmental issues and challenges.

Sustainability Strategy and profile

To offer these services and maintain the strategy, the Department has to improve the utilization of Land through Irrigation, Drainage and Land Reclamation by:

- I. Developing Policies and Legal framework on sustainable Irrigation and drainage systems
- II. Increasing area under irrigation
- III. Reclaim poorly drained and degraded land while being sensitive to the Ecosystem and;
- IV. Exercise flood control management.

The Department also incorporates economic, environmental and social factors to its policies, practices and processes to create long term benefits and for the employees while being mindful of conserving and protecting resources.

Environment performance/ Climate change/ mitigation of natural disaster

The Department environmental policy Policy proposes to exploit the irrigation potential by increasing the area under irrigation by 40,000 ha per year; to increase available water for irrigation through innovative technologies including water harvesting, flood control, use of wastewater, and sustainable exploitation of groundwater. It has a policy statement in place and ensures legal compliance.

The mitigation of natural disaster i.e drought is done by re-utilization of water conserving water and using it wisely at all times among others.

The challenges of managing biodiversity are the high population, pressure on the planet, escalating poverty and conflicts, poor land use practices and inadequate laws. The threat of biodiversity loss are changes in land and sea use, overexploitation, climate change, pollution, and invasive species. To reduce the environmental impact of the organization products, the Department watch energy consumption, recycle old technology, conserve resources and also buying in season.

The Department uses the five practices of waste management which include; refuse, reduce, reuse, repurpose, and recycle.

Employee welfare

The Human Resource Policies and Procedures Manual for Public Service May, 2016, Employment Act 2007 and Circulars issued time to time guides the Department on hiring especially Section B 1 of the Manual. According to Section B 5 of the same Manual, the Department recruitment is undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, Youth, members of all ethnic groups, persons with disabilities and minorities.

A survey on customer satisfaction is normally carried out once a year to make sure they are well sustained. The customers are allowed to give feedback of the services rendered to them

by dropping their satisfaction / complaints notes in the suggestion box provided by the organization.

On the other hand, the employees set individual targets from the departmental objectives where they are appraised quarterly and annually. This helps in coming up with the training needs analysis, in rewarding promoting and creating good relationship their supervisors and other employees. For career growth, the Department offers career advancement, create a learning culture as per training policy and provide recognition for the good performers. To improve skills, the Department use training, job rotation, delegation, coaching, mentoring, on the job training and workshops.

The Department adheres to the Occupational Safety and Health Act of 2007 by compensating all those who are injured/dies while performing the duties the are assigned in their appointment date, provision of personal protective equipment and clothing and management of Health and Safety Programs to reduce harm to employees. The Human Resource Policies Manual (2016) in section FI page 93 provides guidelines and standards for the prevention and protection of offices against accidents and occupational hazards arising from the work place.

Operational practices/Market place practices

The State Department has a service delivery charter in place to make sure that all the work assigned to the Human Resource Division is done within a specified time and the use of (GHRIS) has helped to hasten the payroll activities. The suppliers and all the stakeholders are paid for goods delivered in good time using (IFMIS) and the contracts are awarded to the lowest bidder. The Department sets clear expectations and always develop strong communication channels that ensures there is a mutual understanding between the two parties (Suppliers and organization). This also helps to ensure that the company is getting the best possible value for its money by ensuring that suppliers are reliable, efficient, and cost-effective.

The Department benchmarks with highly successful organization in its field by sharing the practices that lead to their success in order to maximize time, improve quality of work and higher productivity.

For good practices, the Department engages employees, reward achievement, present clear goals, has established a friendly culture to all and follows the five management practices i.e Planning, Organizing, Staffing, Leading and Controlling.

Community Engagements

This being a department dealing with irrigation and creation of Dams, the community/society at large are the most beneficially in the following ways; They are compensated for the land, use the water for farming, domestic issues, micro irrigation in schools, improvement in crop and quality, more reliable food, employment creation, enhancing of household income in rural sector and recreational purposes among other.

9 Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government State Department of Irrigation shall prepare financial statements in respect of that State Department of Irrigation. 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 State Department for Irrigation financial statements, which give a true and fair view of the state of affairs of the State Department of Irrigation for and as at the end of the financial year (period) ended on June 30, 2023. 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 State Department of Irrigation, (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 State Department of Irrigation; (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 State Department for Irrigation financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *State Department for Irrigation* financial statements give a true and fair view of the state of State Department for Irrigation transactions during the financial year ended June 30, 2023, and of the State Department for Irrigation financial position as at that date. The Accounting Officer in charge of the State Department for Irrigation further confirms the completeness of the accounting records maintained for the *State Department of Irrigation*, which have been relied upon in the preparation of the State Department for Irrigation 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 State Department of Irrigation has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Irrigation 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 State Department for Irrigation financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

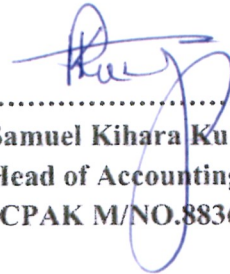
State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023

Approval of the financial statements

The *State Department for Irrigation* financial statements were approved and signed by the Accounting Officer on 11th DEC 2023.



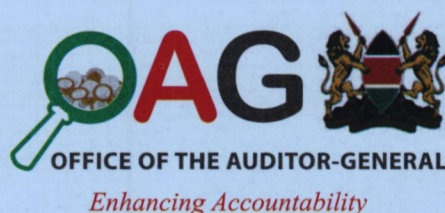
.....
Ephantus K. Kimotho
Accounting Officer
ICPAK M/NO.5058



.....
Samuel Kihara Kungu
Head of Accounting Unit
ICPAK M/NO.8836

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IRRIGATION FOR THE THREE MONTHS PERIOD ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Irrigation set out on pages 1 to 23, which comprise of the statement of financial assets and liabilities

as at 30 June, 2023 and the statement of receipts and payments , statement of cash flows and statement of comparison of budget and actual amounts for the period 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, the financial statements present fairly, in all material respects, the financial position of the State Department for Irrigation as at 30 June, 2023 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Irrigation Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,581,505,302 and Kshs.2,276,937,500 respectively resulting in an under-funding of Kshs.304,567,802 or 12% of the budget. Similarly, the statement reflects final expenditure budget and actual amounts on comparable basis of Kshs.2,581,505,302 and Kshs.2,276,929,784 respectively, resulting in an under-expenditure of Kshs.304,575,518 or 12% of the budget.

The underfunding and under-performance affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless

Management is aware of intention to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


25 January, 2024

State Department for Irrigation
 Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023

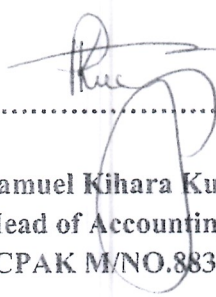
11 Statement of Receipts and Payments for the 3 Months Period ended 30th June 2023

	Note	2022- 2023 Kshs
RECEIPTS		
Transfers from National Treasury- Exchequer Releases	1	2,199,937,500
Proceeds from Sale of Assets	2	77,000,000
TOTAL REVENUES		2,276,937,500
PAYMENTS		
Use of goods and services	3	19,270,509
Transfers to Other Government Units	4	2,033,937,500
Acquisition of Assets	5	223,721,775
TOTAL PAYMENTS		2,276,929,784
SURPLUS/DEFICIT		7,716

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department of Irrigation financial statements were approved on 11th Dec 2023 and signed by:



 Ephantus K. Kimotho
 Accounting Officer
 ICPAK M/NO.5058




 Samuel Kihara Kungu
 Head of Accounting Unit
 ICPAK M/NO.8836

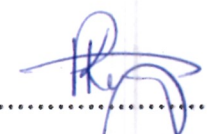
12 Statement of Financial Assets And Financial Liabilities As At 30th June 2023

	Note	2022- 2023 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	6A	11,763,579
Cash Balances	6B	-
Total Cash And Cash Equivalents		11,763,579
Accounts Receivables - Outstanding Imprest and Clearence Accounts	7	-
TOTAL FINANCIAL ASSETS		11,763,579
LESS: FINANCIAL LIABILITIES		
Accounts Payables - Deposits	8	11,755,863
NET FINANCIAL ASSETS		7,716
REPRESENTED BY		
Surplus/Defict for the year		7,716
NET FINANCIAL POSSITION		7,716

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department of Irrigation financial statements were approved on 17th Dec 2023 and signed by:



Ephantus K. Kimotho
 Accounting Officer
 ICPAK M/NO.5058



Samuel Kihara Kungu
 Head of Accounting Unit
 ICPAK M/NO.8836

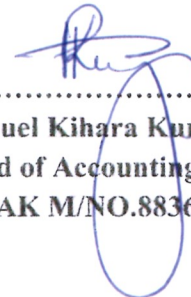
13 Statement of Cash Flows For the 3 Months Period Ended 30th June 2023

	Note	2022- 2023 Kshs
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts for operating income		
Transfers from National Treasury- Exchequer Releases	1	2,199,937,500
		2,199,937,500
Payments for operating expenses		
Use of goods and services	3	19,270,509
Transfers to Other Government Units	4	2,033,937,500
		2,053,208,009
Adjusted for:		
Increase/(Decrease) in Accounts Payable: (deposits and retention)	9	11,755,863
		158,485,354
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	5	(223,721,775)
Proceeds from Sale of Assets	2	77,000,000
Net cash flows from Investing Activities		(146,721,775)
NET INCREASE IN CASH AND CASH EQUIVALENT		
		11,763,579
Cash and cash equivalent at BEGINNING of the year		-
Cash and cash equivalent at END of the year		11,763,579

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department of Irrigation financial statements were approved on 11th DEC 2023 and signed by:



.....
Ephantus K. Kimotho
Accounting Officer
ICPAK M/NO.5058



.....
Samuel Kihara Kungu
Head of Accounting Unit
ICPAK M/NO.8836

State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023

14 Statement of Comparison of Budget and Actual Amounts for the 3 Months Period Ended 30th June, 2023

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	-	2,504,505,302	2,504,505,302	2,199,937,500	304,567,802	88%
Proceeds from Sale of Assets	-	77,000,000	77,000,000	77,000,000	-	100%
Total Receipts	-	2,581,505,302	2,581,505,302	2,276,937,500	304,567,802	88%
Use of goods and services	-	21,117,802	21,117,802	19,270,509	1,847,294	91%
Transfers to Other Government Units	-	2,291,437,500	2,291,437,500	2,033,937,500	257,500,000	89%
Acquisition of Assets	-	268,950,000	268,950,000	223,721,775	45,228,225	83%
Total Payments	-	2,581,505,302	2,581,505,302	2,276,929,784	304,575,518	88%
Surplus/Deficit	-	-	-	7,715	(7,715)	

(a) Variance analysis

Underutilization of 88% is as a result of lack in disbursement of exchequer by the National Treasury.

Underutilization of 89% on Transfers to other government entities is a result of lack of exchequer disbursement.

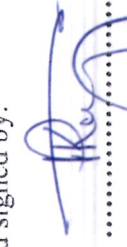
Underutilization of 83% Acquisition of Assets is as a result of lack of exchequer disbursement.

Underutilization of 83% is as a result of lack of exchequer disbursement during the creation of a new state department.
(b) Reallocations within the year: (Ksh. 2,388,937,500 is the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) 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 State Department of Irrigation financial statements were approved on 11th Dec 2023 and signed by:



Ephantus K. Kimotho
Accounting Officer
ICPAK M/NO.5058



Samuel Kihara Kungu
Head of Accounting Unit
ICPAK M/NO.836

*State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023*

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for the 3 Months Period Ended 30th June, 2023

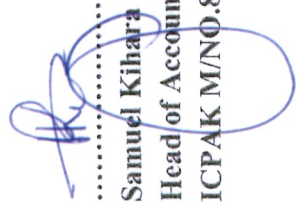
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c-a+b	d	e-d-c	f-d/c %
RECEIPTS						
Exchange releases	-	115,567,802	115,567,802	111,000,000	4,567,802	96%
Proceeds from Sale of Assets	-	77,000,000	77,000,000	77,000,000	-	100%
Total Receipts	-	192,567,802	192,567,802	188,000,000	4,567,802	98%
PAYMENTS						
Use of goods and services	-	21,117,802	21,117,802	19,270,509	1,847,294	91%
Transfers to Other Government Unit	-	136,000,000	136,000,000	128,500,000	7,500,000	94%
Acquisition of Assets	-	35,450,000	35,450,000	34,155,508	1,294,493	96%
Grand Total	-	192,567,802	192,567,802	181,926,016	10,641,786	94%
Surplus/Deficit	-	-	-	6,073,984	(6,073,984)	

Notes

(a) Reallocations within the year: (No changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) 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 State Department of Irrigation financial statements were approved on 11th Dec 2023 and signed by:

.....
Ephantus K. Kimotho
 Accounting Officer
 ICPAK M/NO.5058

.....

Samuel Kihara Kungu
 Head of Accounting Unit
 ICPAK M/NO.8836

State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for the 3 Months Period Ended 30th June, 2023

Revenue/Expense Item	Original Budget		Adjustments	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	a	b					
RECEIPTS							
Exchequer releases	-	2,388,937,500		2,388,937,500	2,088,937,500	300,000,000	87%
Total Receipts	-	2,388,937,500		2,388,937,500	2,088,937,500	300,000,000	87%
Payments							
Transfers to Other Government Units	-	2,155,437,500		2,155,437,500	1,905,437,500	250,000,000	88%
Acquisition of Assets	-	233,500,000		233,500,000	189,566,268	43,933,732	81%
Grand Total	-	2,388,937,500		2,388,937,500	2,095,003,768	293,933,732	88%
Surplus/Deficit	-	-		-	(6,066,268)	6,066,268	

(a) Variance analysis:

Underutilization of 87% is as a result of lack of exchequer disbursement by the National Treasury.

Underutilization of 88% on Transfers to other government entities lack of exchequer disbursement.

Underutilization of 81% Acquisition of Assets is as a result of change in the supplementary budget that caused lack of exchequer.

The State Department of Irrigation financial statements were approved on 11th Dec 2023 and signed by:

.....
Ephrahtus K. Kimotho
Accounting Officer
ICPAK M/NO.5058

.....
Samuel Kihara Kungu
Head of Accounting Unit
ICPAK M/NO.8836

*State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023*

14 (c) Budget Execution by Programmes and Sub-Programmes for the 3 Months Period ended 30th June, 2023

Programme/Sub-programme	Approved Budget	Actual on comparable basis	Budget utilization difference
Water Resources Management	790,625,000	790,625,000	-
Water Resources conservation and Protection	790,625,000	790,625,000	-
Irrigation and Land Reclamation	916,401,925	913,118,305	3,283,620
Land Reclamation	2,331,986	2,041,324	290,662
Irrigation and Drainage	860,923,756	860,372,750	551,006
Irrigation and Water Management	1,216,093	452,600	763,493
Irrigation Administrative Services	51,930,090	50,251,631	1,678,459
Water Storage and Flood Control	414,625,000	375,416,521	39,208,479
Water Storage and Flood Control	414,625,000	375,416,521	39,208,479
Water Harvesting and Storage for Irrigation	209,853,377	197,769,958	172,083,419
Water Storage for Irrigation	78,750,000	78,750,000	-
Water Harvesting for Irrigation	131,103,377	119,019,958	12,083,419
Grand Total	2,331,505,302	2,276,929,784	304,575,518

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the State Department for Irrigation budgets which are programme based. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)

15 Notes to the Financial Statements

1. Statement of Ccompliances and Basis of Preparation

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

2. Reporting State Department of Irrigation

The financial statements are for the **State Department of Irrigation**. The financial statements encompass the reporting State Department of Irrigation as specified under Section 81 of the PFM Act 2012 for the period of three months after the period the vote was established. This is for the months of April, May and June 2023.

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by (name of the *State Department of Irrigation*) for all the years presented.

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient *State Department of Irrigation* or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 20XX, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The State Department of Irrigation recognises all payments when the event occurs, and the related cash has been paid out by the *State Department of Irrigation*.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure to the financial statements.*

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

Included in the receipts and payments, are payments made on the State Department for Irrigation behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure to the financial statements.*

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 and retentions. As of 30th June 2023, this amounted to Kshs 11,755,863 compared to Kshs Nil in prior period as indicated on note. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2022 for the period 1st July 2022 to 30th June 2023* as

required by Law and there were 1 number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-State Department of Irrigation transfers.

h) Comparative Figures

There are no comparative figures for the previous financial year since it's a new entity.

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

No prior year adjustments .

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department of Irrigation and another State Department of Irrigation are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department of Irrigation; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *State Department of Irrigation* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Notes to the Financial Statements

1 Exchequer releases from The National Treasury

Description	2022- 2023 Kshs
Total Exchequer Releases for quarter 4	2,199,937,500
TOTAL	2,199,937,500

During the year the ministry was to receive KShs 2,254,505,302, however, it received 2,199,937,500 falling short by KShs 54,567,802.

2 Proceeds from Sale of Assets

These represent receipts that are obtained from National Irrigation Authority inform of AIA

	2022- 2023 Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	77,000,000
TOTAL	77,000,000

3 Use of Goods and Services

These comprise the total value of goods and services consumed.

	2022- 2023 Kshs
Utilities, Supplies and Services	95,000
Communication, Supplies and Services	1,499,000
Domestic Travel and Subsistence, and Other	5,789,900
Foreign Travel and Subsistence, and other	267,201
Printing , Advertising and Information Supplies	19,000
Training Expenses	220,623
Hospitality Supplies and Servi	144,000
Specialised Materials and Supp	138,400
Office and General Supplies and Services	5,091,580
Fuel Oil and Lubricants	5,103,296
Routine Maintenance - Vehicles	431,317
Routine Maintenance - Other Assets	471,191
TOTAL	19,270,509

Notes to the Financial Statements (Continued)

4.a Grants and Transfers to other Government Entities

Description	2022- 2023 Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	128,500,000
TOTAL	1,905,437,500

4 b: Transfers to self – reporting entities in the year

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

Description	Recurrent Development		Total for the year Kshs
	Kshs	Kshs	
Transfers to SAGAs and SCs			
NATIONAL IRRIGATION AUTHORITY	51,500,000	1,114,812,500	1,166,312,500
NATIONAL IRRIGATION AUTHORITY-AIA	77,000,000	-	77,000,000
NATIONAL WATER HARVESTING & STORAGE AUTHORITY	-	790,625,000	790,625,000
TOTAL	128,500,000	1,905,437,500	2,033,937,500

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

NB

Kshs 50,000,000 budgeted under Acquisition of Assets for Feasibility of Large Scale Dams was transferred to National Irrigation Authority for feasibility of the said dams.

5 Acquisition of Assets

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

	2022- 2023 Kshs
Construction and Civil Works	126,904,423
Purchase of Office Furniture and General Equipment	33,778,070
Purchase of Specialised Plant, Equipment and Machinery	377,438
Research, Studies, Project Preparation, Design & Supervision	62,661,845
TOTAL	223,721,775

(Total Acquisition of Assets is Kshs.223,721,775 however Ksh. 15,399,875 relates to expenses incurred on the inspection and Monitoring of Projects in the country and **Kshs. 50,000,000/=** was transferred to National Irrigation Authority to facilitate in the feasibility study for Large Scale Dams.

6 Cash and Bank Accounts

Description	2022-2023
	Kshs
Bank Accounts (Note 6 A)	11,763,579
Cash on hand (Note 6 B)	-
Total	11,763,579

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2022- 2023
			Kshs
Central Bank of Kenya, 1000695315,KShs	ksh	Reccurent	6,849
Central Bank of Kenya, 1000695366,KShs	ksh	Development	867
Central Bank of Kenya, 1000695347,KShs	ksh	Deposit	11,755,863
Total			11,763,579

NB: The State Department For Irrigation was an agent of Equalization Fund Secretariat for Irrigation projects. At the end of the Financial Year we had a bank balance of KES 105,377,760.70 budgeted under VOTE D7071 Equalization Fund-Irrigation.

6B: Cash in hand

	2022- 2023
	Kshs
Cash in Hand – Held in domestic currency	-
TOTAL	-

(No cash was available as at the end of the financial year) *Notes to the Financial Statements (Continued)*

Detailed Cash is as follows:

	2022- 2023
	Kshs
Maji house Building	-
TOTAL	-

(No cash was available as at the end of the financial year)

7 : Imprests and Advances

Description	2022- 2023 Kshs
Government Imprests	-
TOTAL	-

(All imprests were surrendered during the year)

8 Third party deposits and retention

Description	2022-2023 Kshs	
Retention	11,755,863	
Total	11,755,863	
Ageing analysis:	Current FY	% of the Total
Under one year	11,755,863	100%
Total	11,755,863	100%

These are retention money that is 10% retained by the State Department on behalf of third parties that offer services to the State Department

9 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022-2023 Kshs
Payables As At 1 st July	-
Payables As At 30 th June	11,755,863
Increase/ (Decrease) In Payables	11,755,863

10 Related Party Disclosures

The following comprise of related parties to the *State Department of Irrigation*

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

11 Other Important Disclosures

11.1 Related party transactions:

Description	2022-2023
	Kshs
Transfers to Related Parties	
Transfers to SCs and SAGAs	2,033,937,500
Total Transfers to Related Parties	2,033,937,500
Transfers from Related Parties	
Transfers from the Exchequer	2,199,937,500
Total Transfers from Related Parties	2,199,937,500

Other important disclosures (continued)

11.2 Pending Accounts Payable (See Annex 1)

(No pending accounts payable during the year)

11.3: Pending Staff Payables (See Annex 2)

(No pending staff payables)

Other important disclosures (continued)

11.4: Other Pending Payables (See Annex 3)

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	-	11,755,863	(-)	11,755,863
Total	-	11,755,863	(-)	11,755,863

11.5 External Assistance

(There was *no External assistance during the year*)

11.6 Contingent Liabilities

(No contingent Liabilities during the year)

11.7 PERIODS

The Financial Statements have been prepared for a period of 3 Months and there no comparatives since it's a new entity.

11.8 Equalization Fund Bank Account

The State Department for Irrigation during the financial period, managed funds from Equalization Fund secretariat under **Vote D7071 Equalization Fund-Irrigation**. The funds transferred to the State Department was KES 365,178,641.60 out of which KES259,800,880.90 was spent during the period leaving a balance of KES 105,377,760.70 at the end of the Financial Year.

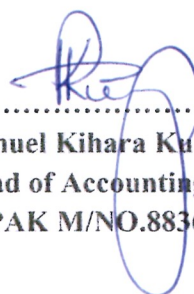
Notes to the Financial Statements (Continued)

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

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



.....
Ephantus K. Kimotho
Accounting Officer
ICPAK M/NO.5058



.....
Samuel Kihara Kungu
Head of Accounting Unit
ICPAK M/NO.8836

Notes to the Financial Statements (Continued)

Annexes

Annex 1 - Analysis of Other Pending Payables

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	-	124,276,223	-	124,276,223
Office equipment, furniture and fittings	-	33,668,240	-	33,668,240
Other Machinery and Equipment	-	377,438	-	377,438
Total	-	158,321,900	-	158,321,900

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year does not tie to note 5 on acquisition of assets during the year due to expenses incurred on inspection and monitoring of projects. Ensure this section is complete and covers all the State Department for Irrigation assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury).

Annex 3 – List of Projects implemented by State Department for Irrigation.

(No project was implemented during the year)

*State Department for Irrigation
Annual Report and Financial Statements for the 3 Months Period ended 30th June 2023*

Annex 4 – List of SCs, Sagas and Public Funds Under the State Department for Irrigation.

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department of Irrigation reconciliations done?(yes/no)
1	National Irrigation Authority	1,166,312,500	Yes
2	National Water Harvesting & Storage Authority	790,625,000	Yes
3	National Irrigation Authority-AIA	77,000,000	Yes
	Total Amount	2,033,937,500	

Annex 5 – Contingent Liabilities Register-None

Annex 6: Reporting of Climate Relevant Expenditures-None

Annex 7: Disaster Expenditure Reporting Template-None

Annex 8- Reports Generated from IFMIS

IFMIS financial reports attached.



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	2,199,937,500.00	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	0.00	0.00
Proceeds from Sales of Assets	8	77,000,000.00	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		2,276,937,500.00	0.00
PAYMENTS			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	19,270,508.50	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,033,937,500.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	223,721,775.40	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		2,276,929,783.90	0.00
SURPLUS/DEFICIT		7,716.10	0.00

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

Prepared By: _____

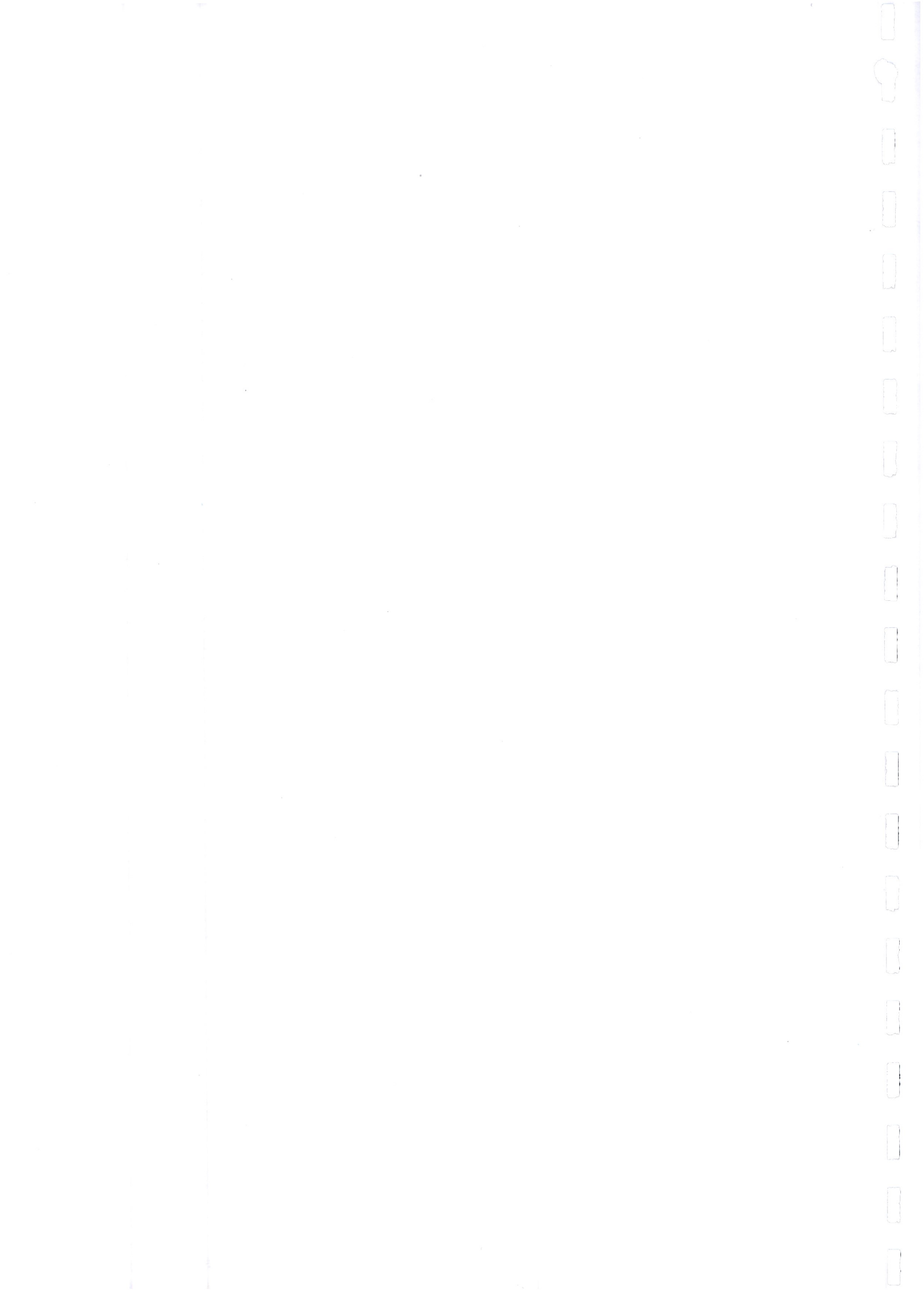
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	2,199,937,500.00	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	0.00	0.00
Use of goods and Services	13	19,270,508.50	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,033,937,500.00	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		11,755,862.85	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	158,485,354.35	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	77,000,000.00	0.00
Acquisition of Assets	18	223,721,775.40	0.00
Net Cash Flow From Investing Activities	B	(146,721,775.40)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	11,763,578.95	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	11,763,578.95	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-22 To JUN-23

	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/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	2,199,937,500.00	(2,199,937,500.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	77,000,000.00	77,000,000.00	77,000,000.00	0.00	100.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	77,000,000.00	77,000,000.00	2,276,937,500.00	(2,199,937,500.00)	2957.06%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	0.00	0.00	21,117,802.00	21,117,802.00	19,270,508.50	1,847,293.50	91.25%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	0.00	0.00	2,291,437,500.00	2,291,437,500.00	2,033,937,500.00	257,500,000.00	88.76%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	0.00	0.00	268,950,000.00	268,950,000.00	223,721,775.40	45,228,224.60	83.18%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	2,581,505,302.00	2,581,505,302.00	2,276,929,783.90	304,575,518.10	88.20%



Statement of Budget Execution
Entity: 1104-State Department for Irrigation
Current Period: JUL-22 To JUN-23

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-22 To JUN-23

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							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	2,088,937,500.00	(2,088,937,500.00)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	2,088,937,500.00	(2,088,937,500.00)	0.00%
PAYMENTS							
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	2,155,437,500.00	2,155,437,500.00	1,905,437,500.00	250,000,000.00	88.40%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	0.00	0.00	233,500,000.00	233,500,000.00	189,566,267.90	43,933,732.10	81.18%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	2,388,937,500.00	2,388,937,500.00	2,095,003,767.90	293,933,732.10	87.70%



Statement of Budget Execution - Development Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Recurrent Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

	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	111,000,000.00	(111,000,000.00)	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	0.00	0.00	77,000,000.00	77,000,000.00	77,000,000.00	0.00	100.00%
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		0.00	0.00	77,000,000.00	77,000,000.00	188,000,000.00	(111,000,000.00)	244.16%
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	21,117,802.00	21,117,802.00	19,270,508.50	1,847,293.50	91.25%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	136,000,000.00	136,000,000.00	128,500,000.00	7,500,000.00	94.49%
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	0.00	0.00	35,450,000.00	35,450,000.00	34,155,507.50	1,294,492.50	96.35%
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		0.00	0.00	192,567,802.00	192,567,802.00	181,926,016.00	10,641,786.00	94.47%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1104-State Department for Irrigation

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
1004000000		Water Resources Management	790,625,000.00	790,625,000.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	790,625,000.00	790,625,000.00	0.00
1014000000			1,006,401,925.00	913,118,304.85	93,283,620.15
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	19,485,594.00	17,930,612.00	1,554,982.00
	2220000	Routine Maintenance	853,831.00	659,759.50	194,071.50
	2630000	Grants & Transfer To Other Govt. Units	834,187,500.00	747,937,500.00	86,250,000.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	151,875,000.00	146,590,433.35	5,284,566.65
1015000000			414,625,000.00	375,416,521.00	39,208,479.00
	2630000	Grants & Transfer To Other Govt. Units	314,625,000.00	314,625,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	100,000,000.00	60,791,521.00	39,208,479.00
1016000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
1022000000			369,853,377.00	197,769,958.05	172,083,418.95
	2210000	Goods and Services	526,127.00	437,388.00	88,739.00
	2220000	Routine Maintenance	252,250.00	242,749.00	9,501.00
	2630000	Grants & Transfer To Other Govt. Units	352,000,000.00	180,750,000.00	171,250,000.00
	3110000	Acquisition of Fixed Capital Assets	17,075,000.00	16,339,821.05	735,178.95
1023000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
		Grand Total	2,581,505,302.00	2,276,929,783.90	304,575,518.10

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-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1104000100		Land Reclamation Services	456,986.00	171,000.00	285,986.00
	1014000000		456,986.00	171,000.00	285,986.00
1104000200		Irrigation and Drainage Services	1,986,256.00	1,681,929.25	304,326.75
	1014000000		1,986,256.00	1,681,929.25	304,326.75
1104000300		National Irrigation Board	136,000,000.00	128,500,000.00	7,500,000.00
	1014000000		136,000,000.00	128,500,000.00	7,500,000.00
1104000400		Headquarters Administrative Irrigation	51,930,090.00	50,251,631.00	1,678,459.00
	1014000000		51,930,090.00	50,251,631.00	1,678,459.00
	1016000000		0.00	0.00	0.00
	1023000000		0.00	0.00	0.00
1104000500			1,216,093.00	452,600.00	763,493.00
	1014000000		1,216,093.00	452,600.00	763,493.00
1104000800			978,377.00	868,855.75	109,521.25
	1022000000		978,377.00	868,855.75	109,521.25
1104100100		Thwake MultiPurpose Water Development Program Phase I	0.00	0.00	0.00
	1015000000		0.00	0.00	0.00
1104100200		Small Holder Irrigation Programme	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104100300		Lower Nzoia Irrigation Project Phase 2	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104100400		Bura Irrigation Scheme	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104100500		Land Reclamation (Land Degradation Assessment Program)	1,875,000.00	1,870,324.00	4,676.00
	1014000000		1,875,000.00	1,870,324.00	4,676.00
1104100600		Community Based Irrigation Projects	114,750,000.00	110,753,320.60	3,996,679.40
	1014000000		114,750,000.00	110,753,320.60	3,996,679.40
1104100700		Galana Kulalu Irrigation development project (10	60,000,000.00	60,000,000.00	0.00
	1014000000		60,000,000.00	60,000,000.00	0.00
1104100800		National expanded irrigation Programme	558,750,000.00	508,750,000.00	50,000,000.00
	1014000000		558,750,000.00	508,750,000.00	50,000,000.00
	1015000000		0.00	0.00	0.00
1104100900		Mwea Irrigation Development project (Thiba Dam and Irrigation Area)	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104101000		Rwabura Irrigation Development Project	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104101100		National Water Harvesting and Ground Water Exploitation	0.00	0.00	0.00
	1015000000		0.00	0.00	0.00
1104101200		Water for Schools	0.00	0.00	0.00
	1015000000		0.00	0.00	0.00
1104101300			30,000,000.00	20,000,000.00	10,000,000.00
	1014000000		30,000,000.00	20,000,000.00	10,000,000.00
1104101500			10,000,000.00	10,000,000.00	0.00
	1014000000		10,000,000.00	10,000,000.00	0.00
1104101600			0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1104101900			16,875,000.00	16,151,102.30	723,897.70
	1022000000		16,875,000.00	16,151,102.30	723,897.70
1104102100			18,125,000.00	18,125,000.00	0.00
	1004000000	Water Resources Management	18,125,000.00	18,125,000.00	0.00
1104102200			762,500,000.00	762,500,000.00	0.00
	1004000000	Water Resources Management	762,500,000.00	762,500,000.00	0.00
1104102300		Umaa Dam	5,000,000.00	5,000,000.00	0.00
	1004000000	Water Resources Management	5,000,000.00	5,000,000.00	0.00
1104102400			5,000,000.00	5,000,000.00	0.00
	1004000000	Water Resources Management	5,000,000.00	5,000,000.00	0.00

1104102500			17,500,000.00	8,750,000.00	8,750,000.00
	1014000000		17,500,000.00	8,750,000.00	8,750,000.00
1104102600			514,750,000.00	403,500,000.00	111,250,000.00
	1015000000		301,500,000.00	301,500,000.00	0.00
	1022000000		213,250,000.00	102,000,000.00	111,250,000.00
1104102700			21,937,500.00	11,937,500.00	10,000,000.00
	1014000000		21,937,500.00	11,937,500.00	10,000,000.00
1104102800			138,750,000.00	78,750,000.00	60,000,000.00
	1022000000		138,750,000.00	78,750,000.00	60,000,000.00
1104102900			13,125,000.00	13,125,000.00	0.00
	1015000000		13,125,000.00	13,125,000.00	0.00
1104103000			100,000,000.00	60,791,521.00	39,208,479.00
	1015000000		100,000,000.00	60,791,521.00	39,208,479.00
		Grand Total	2,581,505,302.00	2,276,929,783.90	304,575,518.10

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-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
100400000		Water Resources Management	790,625,000.00	790,625,000.00	0.00
	1004010000	Water Resources conservation and Protection	790,625,000.00	790,625,000.00	0.00
101400000			1,006,401,925.00	913,118,304.85	93,283,620.15
	1014010000		0.00	0.00	0.00
	1014020000		2,331,986.00	2,041,324.00	290,662.00
	1014030000		950,923,756.00	860,372,749.85	90,551,006.15
	1014040000		1,216,093.00	452,600.00	763,493.00
	1014050000		51,930,090.00	50,251,631.00	1,678,459.00
101500000			414,625,000.00	375,416,521.00	39,208,479.00
	1015010000		414,625,000.00	375,416,521.00	39,208,479.00
	1015020000		0.00	0.00	0.00
101600000			0.00	0.00	0.00
	1016010000		0.00	0.00	0.00
102200000			369,853,377.00	197,769,958.05	172,083,418.95
	1022010000		138,750,000.00	78,750,000.00	60,000,000.00
	1022020000		231,103,377.00	119,019,958.05	112,083,418.95
102300000			0.00	0.00	0.00
	1023010000		0.00	0.00	0.00
		Grand Total	2,581,505,302.00	2,276,929,783.90	304,575,518.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL	1210400	0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	2,199,937,500.00	0.00
TOTAL		2,199,937,500.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	77,000,000.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		77,000,000.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Rpayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		0.00	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	95,000.00	0.00
Communication, Supplies and Services	2210200	1,499,000.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	5,789,900.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	267,201.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	19,000.00	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	220,623.00	0.00
Hospitality Supplies and Servi	2210800	144,000.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	138,400.00	0.00
Office and General Supplies and Services	2211100	5,091,580.00	0.00
Fuel Oil and Lubricants	2211200	5,103,296.00	0.00
Other Operating Expenses	2211300	0.00	0.00
Routine Maintenance - Vehicles	2220100	431,317.25	0.00
Routine Maintenance - Other Assets	2220200	471,191.25	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		19,270,508.50	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	128,500,000.00	0.00
Capital Grants to Government Agencies and other	2630200	1,905,437,500.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		2,033,937,500.00	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	126,904,422.90	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	33,778,070.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	377,437.50	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	62,661,845.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		223,721,775.40	0.00

19 Finance Costs, Including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,849.00	0.00
Development Bank Accounts	6540000	866.95	0.00
Deposit Bank Account	6550000	11,755,863.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		11,763,578.95	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	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	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	0.00
System Required Liabilities A/cs	7390000	(0.15)	0.00
Other Liabilities	7320000	11,755,863.00	0.00
TOTAL		11,755,862.85	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

26. PRIOR YEAR ADJUSTMENTS

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



SUMMARY STATEMENT OF DEPOSITS

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

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	11,755,863.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	11,755,863.00	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: _____





Trial Balance Comparison Report

Entity: 1104-State Department for Irrigation

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
1320000 Grants from International Organizations	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	0.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	0.00	0.00	0.00	0.00
2110309 Special Duty Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	0.00	0.00	0.00	0.00
2110314 Transport Allowance	0.00	0.00	0.00	0.00
2110315 Extremous Allowance	0.00	0.00	0.00	0.00
2110320 Leave Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	0.00	0.00	0.00	0.00
2210101 Electricity	80,000.00	0.00	0.00	0.00
2210102 Water and Sewerage Charges	15,000.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	95,000.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,499,000.00	0.00	0.00	0.00
2210202 Internet Connections	0.00	0.00	0.00	0.00
2210203 Courier & Postal Services	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	1,499,000.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	217,800.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	592,900.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	4,931,800.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc.)	47,400.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,789,900.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	90,200.00	0.00	0.00	0.00
2210402 Accommodation	53,500.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	123,501.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	267,201.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	0.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	19,000.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	19,000.00	0.00	0.00	0.00
2210701 Travel Allowance	47,891.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	11,000.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	87,101.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	74,631.00	0.00	0.00	0.00
2210700 Training Expenses	220,623.00	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	69,000.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	75,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	144,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	138,400.00	0.00	0.00	0.00
2211000 Specialised Materials and Supplies	138,400.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,017,020.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211102 Supplies and Accessories for Computers and Printers	100,000.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000.00	0.00	0.00	0.00
2211199 Office and General Supplies -	924,560.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	5,091,560.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	103,296.00	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants - Other	5,000,000.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	5,103,296.00	0.00	0.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	0.00	0.00	0.00	0.00
2210000 Goods and Services	18,368,000.00	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	431,317.25	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	431,317.25	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	210,340.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	260,851.25	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	471,191.25	0.00	0.00	0.00
2220000 Routine Maintenance	902,508.50	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	128,500,000.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	128,500,000.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	1,905,437,500.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,905,437,500.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	2,033,937,500.00	0.00	0.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	126,904,422.90	0.00	0.00	0.00
3110500 Construction and Civil Works	126,904,422.90	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	14,912,880.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	18,865,190.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	33,778,070.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	377,437.50	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	377,437.50	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	62,661,845.00	0.00	0.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	62,661,845.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	223,721,775.40	0.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	77,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	77,000,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	77,000,000.00	0.00	0.00
5120102 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	0.00	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	6,849.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	6,849.00	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	6,849.00	0.00	0.00	0.00
6540101 Ministry HQ Development Bank A	866.95	0.00	0.00	0.00
6540100 Development Bank Accounts	866.95	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
60000 Development Bank Accounts	866.95	0.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	11,755,863.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	11,755,863.00	0.00	0.00	0.00
60000 Deposit Bank Account	11,755,863.00	0.00	0.00	0.00
60101 Cash	0.00	0.00	0.00	0.00
60104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
60000 Cash in Hand	0.00	0.00	0.00	0.00
60101 Prepayment	0.00	0.00	0.00	0.00
60102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
60101 Standing Imprests	0.00	0.00	0.00	0.00
60103 Temporary Imprests	0.00	0.00	0.00	0.00
60100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
60100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
60000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
60102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
60000 Other Current Assets (System r	0.00	0.00	0.00	0.00
70101 General Deposits	0.00	0.00	0.00	0.00
70100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
70102 NHIF	0.00	0.00	0.00	0.00
70103 House Rent	0.00	0.00	0.00	0.00
70106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
70109 Hire Purchases	0.00	0.00	0.00	0.00
70111 WCPS	0.00	0.00	0.00	0.00
70112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
70116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
70117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
70121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
70199 Salary Control Account	0.00	0.00	0.00	0.00
70100 Salary Deductions	0.00	0.00	0.00	0.00
70201 Contractors Retention Money	0.00	11,755,863.00	0.00	0.00
7320203 Inter Bank Transfers	0.00	0.00	0.00	0.00
70200 Other General Liabilities	0.00	11,755,863.00	0.00	0.00
0000 Other Liabilities	0.00	11,755,863.00	0.00	0.00
70101 General Withholding Tax	0.00	0.00	0.00	0.00
7330102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
70000 Withholding Taxes	0.00	0.00	0.00	0.00
70101 Inventory AP Accrual	0.00	0.00	0.00	0.00
70103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.15	0.00	0.00	0.00
709900	0.15	0.00	0.00	0.00
70000 System Required Liabilities A/cs	0.15	0.00	0.00	0.00
60101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
990201 Exchequer Releases/ Provisioning	0.00	15,855,237,238.20	0.00	13,655,299,738.20
990200 Exchequer Provisions	0.00	15,855,237,238.20	0.00	13,655,299,738.20
990000 Provisions	0.00	15,855,237,238.20	0.00	13,655,299,738.20
9999999 Consolidated Fund	13,655,299,738.20	0.00	13,655,299,738.20	0.00
999000	13,655,299,738.20	0.00	13,655,299,738.20	0.00
0000 Opening Balance Reserves	13,655,299,738.20	0.00	13,655,299,738.20	0.00
Total	15,943,993,101.20	15,943,993,101.20	13,655,299,738.20	13,655,299,738.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

