REPUBLIC OF KENYA

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF MINISTRY OF REGIONAL DEVELOPMENT

FOR THE YEAR ENDED 30 JUNE 2013

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Regional Development Authorities Vote 109 and summary of other explanatory information in accordance with Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer - Ministry of Regional Development Authorities is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Accounting Officer is also responsible for the submission of these financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those Standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

A. APPROPRIATION ACCOUNT FOR VOTE R.109

Basis for Adverse Opinion

1. Recurrent Grants to Government Agencies and Other Levels of Government

The following differences in the amounts reflected in the Appropriation Account for Vote R.109 in respect of disbursements to Regional Development Authorities by the Ministry and the receipts reflected in the Authorities' financial statements were noted:-

Regional Authority	Receipts as per Authority's Records (Kshs)	Disbursements as per Ministry's Records (Kshs)	Difference (Kshs)
Coast Development Authority	53,113,918.00	55,942,456.00	2,828,538.00
Tana and Athi Rivers Development Authority	131,965,160.00	141,572,411.00	9,607,251.00
Ewaso Nyiro South Development Authority	44,011,429.00	48,012,468.00	4,001,039.00
Total	**229,090,507.00**	**245,427,335.00**	**16,436,828.00**

No reconciliations or explanations have been provided for the above variances.

2. Nugatory Expenditure

The Appropriation Account for Vote R.109 for the year ended 30 June 2013 reflects an expenditure of Kshs.34,650,000.00 under Head 0001, Sub-Head 01, Item 2210600 - Rental of Produced Assets. The amount includes Kshs.14,749,632.00 spent on renting offices at Chester House, Nairobi. Available information indicates that as at 30 June 2013, the Ministry had spent a total of Kshs.41,312,301.80 on these rented offices at Chester House, comprising of Kshs.26,562,669.80 for 2011/2012 and earlier years and Kshs.14,749,632.00 for 2012/2013. However, physical verification of the rented premises revealed that the offices are not occupied. No explanation has been provided for the continued payment of rent for offices not occupied. Consequently, the Ministry has not received any value for the money spent on renting these premises over the last three years.

3. Excluded Expenditure

The Appropriation Account reflects expenditure totalling Kshs.34,650,000.00 under Head 0001, Sub-Head 01, Item 2210600 - Rental of Produced Assets while payment vouchers and other related records show that an amount of Kshs.44,827,132.00 was incurred in respect of this item as analysed below:

Date	P.V No.	Details	Amount (Kshs)
29.11.2012	389	Rent and Parking	3,817,908.00
30.11.2012	499	Rent and Parking	3,295,908.00
15.03.2013	1047	Rent and Parking	7,635,816.00
25.09.2012	498	Rent and Parking	3,949,380.00
Sep 2012	604	Rent	4,319,879.00
Oct 2012	605	Parking	417,600.00
05.11.2012	716	Rent	4,065,641.00
15.03.2013	119	Rent	17,325,000.00
			44,827,132.00

Expenditure amounting to Kshs.10,177,132.00 has therefore not been accounted for in the Appropriation Account for the year under review. Consequently, the net expenditure of Kshs.748,432,694.45 reflected in the Appropriation Account has been understated by Kshs.10,177,132.00. No explanation has been provided for the exclusion of this expenditure.

4. Pending Bills

Bills totalling Kshs.19,977,932.48 relating to 2012/2013 and chargeable to the Recurrent Vote were not settled during the year but were instead carried forward to 2013/2014. Had the bills been paid and expenditure charged to the accounts, the Appropriation Account for Vote R.109 would have reflected a reduced Net Surplus to be Surrendered to the Exchequer of Kshs.16,845,648.07 instead of Kshs.36,823,580.55 now shown. Failure to settle bills in the year to which they relate distorts the financial statements for that year and adversely affects the budgetary provisions for the subsequent year to which they have to be charged. No explanation has been provided for not settling the bills during 2012/2013.

B. STATEMENT OF ASSETS AND LIABILITIES FOR VOTE R. 109

5. Imprests

The Statement reflects an imprests balance of Kshs.139,271.00 that ought to have been surrendered or otherwise accounted for on or before 30 June 2013 but was still outstanding as at that date, contrary to the requirements of financial regulations and procedures.

In addition, the balance of Kshs.139,271.00 reflected in the Statement differs by an amount of Kshs.32,072,276.20 from the balance of Kshs.32,211,547.20 reflected in the imprest registers maintained by the Ministry.
The statement also shows that an imprest balance of Kshs.230,328.40 was cleared during the year under review. However, no documentary evidence has been provided to show how the balance was cleared or accounted for.

No explanation has been given for the above anomalies.

6. Excess Appropriations-In-Aid

The Statement reflects an Excess Appropriations-In-Aid balance of Kshs.1,391,000.00 relating to 2011/2012 that had not been surrendered to Exchequer as at 30 June 2013.

The Statement also shows that Excess Appropriations-In-Aid balance of Kshs.1,605,720.00 relating to 2010/2011 was cleared during the year. However, no documentary evidence has been availed to support this clearance.

The Statement further reflects an Excess Appropriations-In-Aid balance of Kshs.210,700.00 relating to 2012/2013. However, the Recurrent Appropriation Account for the year ended 30 June 2013 shows no Appropriations-In-Aid was collected during the year.

7. General Account of Vote

The Statement further reflects a General Account of Vote balance of Kshs.254,624,169.30 out of which Kshs.217,800,588.75 relates to 2011/2012 and earlier years. No explanation has been provided for not clearing the long outstanding General Account of Vote balance from the Ministry's books of account.

8. Exchequer Under-Issues

The Statement also shows a balance of Kshs.39,827,345.35 against Exchequer Under-Issues out of which Kshs.39,771,070.35 relates to 2011/2012 and earlier years. Similarly, no explanation has been given for not clearing this long outstanding balance from the Ministry's records.

9. Paymaster General Account

The Statement further reflects a Paymaster General Account debit balance of Kshs.216,243,574.35, which differs with the reconciled cashbook balance of Kshs.2,294,355.00 as at 30 June 2013. The difference of Kshs.213,949,219.35 between the two sets of records has not been reconciled or explained.

Further, the bank reconciliation statement for Recurrent cashbook as at 30 June 2013 reflects payments in cashbook not recorded in bank statement (unpresented cheques) totalling to Kshs.42,666,929.80 out of which cheques totalling Kshs.205,490.00 were stale as at that date. No explanation has been given for failure to replace or reverse the cheques in the cashbook as at 30 June 2013.

The Statement also reflects receipts in bank statement not recorded in cashbook totalling Kshs.23,837.95 relating to the period between 28 June 2012 and 31 May 2013. No explanation has been provided for failure to capture these receipts in the cashbook.

The Statement further reflects payments in bank statement not in cashbook totalling Kshs.2,033,146.25 out of which payments amounting to Kshs.2,019,135.25 relate to the period between 5 August 2012 and 27 March 2013. No reason has been provided for failure to record these payments in the cashbook.

Consequently, accuracy of the Paymaster General Account balance as at 30 June 2013 could not be confirmed.

C. APPROPRIATION ACCOUNT FOR VOTE D.109

Basis for Qualified Opinion

10. Grants to Government Agencies and Other Levels of Government

The Appropriation Account for Vote D.109 for the year ended 30 June 2013 reflects, under Various Heads and Sub-Heads, Capital Grants totalling Kshs.1,319,855,214.75 as having been issued to various Regional Authorities while the respective audited Accounts for those authorities show capital grants amounting to Kshs.1,122,212,279.50 as having been received as detailed below:-

Regional Authority	Receipts as per Authorities Records	Disbursement as per Ministry's Appropriation Accounts	Difference
Coast Development Authority	186,812,285.00	192,408,646.75	5,596,361.75
Lake Basin Development Authority	269,473,409.00	269,475,409.00	2,000.00
Ewaso Nyiro North Dev. Authority	220,426,193.00	317,982,557.00	97,556,364.00
Tana and Athi Rivers Dev. Authority	104,306,557.50	184,925,410.00	80,618,852.50
Ewaso Nyiro South Dev. Authority	187,796,581.00	189,983,987.00	2,187,406.00
Kerio Valley Dev. Authority	153,397,254.00	165,079,205.00	11,681,951.00
	1,122,212,279.50	**1,319,855,214.75**	**197,642,935.25**

No explanation or reconciliation has been provided for the resultant difference of Kshs.197,642,935.25 between the two sets of records.

11. Unbudgeted Expenditure

The Appropriation Account for Vote D.109 reflects expenditure of Kshs.2,005,100 as having been incurred under Head 0001, Sub-Head 01, Item 3111400- Research, Feasibility Studies, Project Preparation and Design. According to the approved estimates for 2012/2013, no provision had been made for this particular item during the year. Therefore, the expenditure of Kshs.2,005,100 was incurred without Parliamentary approval.

12. Under-Expenditure and Under-Collection of Appropriations-In-Aid

The Appropriation Account for Vote D.109 for the year ended 30 June 2013 reflects gross under-expenditure of Kshs.828,160,802.70 or about 16% of the approved estimate of Kshs.5,296,550,000. The Account also reflects under-collection of Appropriations-In-Aid of Kshs.685,492,589.25 or approximately 44% of the estimated receipts of Kshs.1,550,709,300. No indication has, however been given on measures the Ministry intends to take to avoid the recurrence of a similar situation in future.

13. Exclusion of Expenditure

The Appropriation Account reflects under Head 0007, Sub-Head 98, Item 2211100-Office and General Supplies and Services, an expenditure of Kshs.3,629,415. However, payment vouchers and other related records examined indicate that the Ministry incurred a total of Kshs.6,194,000 against the item.

No explanation has been given for exclusion of Kshs.2,564,585 from the Appropriation Account.

14. Salary and Wages

The Appropriation Account reflects under Head 0006, Sub-Head 98, Items 2110200 and 2110300, amounts of Kshs.21,015,807.00 and Kshs.23,840,632.00 relating to Basic Wages - temporary employees and personal allowances paid as part of salary, respectively bringing the total to Kshs.44,856,439.00 for staff under the Kimira Oluch Project. However, expenditure returns from the project reflect a total amount of Kshs.20,231,629.10 on the two items. No explanation or reconciliation has been given for the difference of Kshs.24,624,809.90.

15. Pending Bills

Bills totalling Kshs.1,058,981,720.45 relating to 2012/2013 and chargeable to Development Vote were not settled during the year but were instead carried forward to 2013/2014. The figure includes Kshs.680,788,019 in respect to major civil works for Kimira Irrigation Scheme and is attributed to lack of provisions. Had the bills been settled and expenditure charged to the Account, the Appropriation Account for Vote D109 would have reflected an Excess Vote on the Account of Kshs.916,313,507 instead of the Net Surplus of Kshs.142,668,213.45 now shown. Failure to settle bills in the year to which they relate distorts the accounts for that year and adversely affects the provisions for the subsequent financial year to which the expenditure has to be charged.

D. STATEMENT OF ASSETS AND LIABILITIES FOR D.109

Basis for Qualified Opinion

17. Accuracy of the Statement

The balances reflected in the Statement of Assets and Liabilities for Vote D.109 as at 30 June 2013 have not been supported by a trial balance as at that date or ledger for the year then ended. As a result, the completeness and accuracy of the balances could not be ascertained.

18. Paymaster General Account

The Statement reflects a Paymaster General Account credit balance of Kshs.109,615,868.20 while the cashbook shows a reconciled debit balance of Kshs.1,104,058.85 as at 30 June 2013. No reconciliation or explanation has been provided for the resultant huge difference between the two sets of records.

Further, the bank reconciliation statement as at 30 June 2013 for the development cashbook reflects receipts in the cashbook not in the bank statement totalling Kshs.100,249,290.05, which includes an unexplained cashbook adjustment of Kshs.249,290.05 dated 21 March 2013. The reconciliation statement also reflects payments in the cashbook not in bank statement (unpresented cheques) totalling Kshs.110,966,632.20, which include four stale cheques totalling Kshs.478,617.00. No reason has been given for failure to reverse these cheques in the cashbook.

The statement further reflects payments in bank statement not in cashbook totalling Kshs.1,555,923.00 which includes Kshs.930,823.00 relating to the period between 6 May 2012 and 12 April 2013. No reason has been given as to why the receipts have not been posted in the cashbook as at 30 June 2013.

19. Uncleared Balances

The Statement reflects the following balances which have not been cleared from the Ministry's books although they relate to 2011/2012 and earlier years:-

Account particulars	Amount (Kshs)
Over expenditure 2004/2005	120,785,279.50 DR
Exchequer over issues 2004/2005	120,785,284.00 CR
Exchequer under issues	197,720,222.70 DR
General Account of Vote	509,563,092.60 CR

No explanation has been provided for non-clearance of the balances from the Ministry's records

20. Unsupported Cleared Balances

The Statement shows that during the year under review, the District Suspense Account debit balance was cleared by an amount of Kshs.187,793,561.70. However, no documentary evidence has been availed to support this clearance.

E. STATEMENT OF ASSETS AND LIABILIIES FOR DEPOSITS 109

Basis for Disclaimer of Opinion

21. Accuracy of the Statement

The Statement of Assets and Liabilities for Deposits 109 as at 30 June 2013 reflects the following opening balances that differ from the closing balances reflected in the audited statement as at 30 June 2012.

Item / Account	Closing balances in the Statement as at 30 June 2012	Opening balances in the Statement as at 30 June 2013	Difference
	(Kshs)	(Kshs)	(Kshs)
Paymaster General	1,171,256.10	1,181,506.10	10,250.00
Retention Monies	971,256.10	1,181,506.10	10,250.00
Staff Contribution to Disaster Funds	200,000.00	-	200,000.00

No explanation has been given for the variances and as a result, the accuracy of the statement cannot be confirmed.

The Statement further shows a cashbook adjustment balance of Kshs.690,285.00 which is not supported. Consequently, the correctness of this balance could not be confirmed.

The account balances reflected in the Statement were not supported with a trial balance as at 30 June 2013, and/or a ledger for the year then ended. Consequently, the completeness and accuracy of the balances reflected in the statement could not be ascertained.

AUDIT OPINION

In line with my responsibility, I express the following opinions on the financial statements:

Qualified Opinion

i. Development Appropriation Account D. 109
ii. Statement of Assets and Liabilities D. 109

In my opinion, except for the effects of the matters described in the respective Basis for Qualified Opinion paragraph in the report, the above two (2) financial statements present fairly, in all material respects, the financial position of the Ministry of Regional Development Authorities, Vote 109 as at 30 June 2013 and its operations for the year then ended in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

Disclaimer of Opinion

Statement of Assets and Liabilities for Deposits 109

Because of the significance of the matters described in the respective Basis for Disclaimer of Opinion paragraph in the report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the above statement.

Adverse opinion

i. Recurrent Appropriation Account R. 109
ii. Statement of Assets and Liabilities R. 109

In my opinion, because of the effect of the matters discussed in the Basis for Adverse Opinion paragraphs in the report, the above two (2) financial statements do not present fairly, in all material respects, the financial position of the Ministry of Regional Development Authorities as at 30 June 2013 and of its operations for the year then ended.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 May 2014

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

	ADMINISTRATIVE		Approved Estimates	Actual Expenditure		
	GROSS EXPENDITURE		KShs	KShs		
109000100	General Administrative Services		184,534,325.00	170,965,157.90		
109000200	Headquarters Administrative Services		0.00	553,152.85		
109000300	Finance Management Services		11,586,831.00	9,890,437.80		
109000400	Conservation Department		17,167,146.00	13,126,269.30		
109000500	Policy Analysis and Research		12,968,479.00	11,472,073.15		
109000600	Kerio Valley Development Authority		112,906,899.00	106,906,896.00		
109000700	Rural Development Services Coordination		15,999,494.00	15,926,384.45		
109000800	Tana and Athi Rivers Development Authority (TARDA)		147,573,172.00	141,572,411.00		
109000900	Lake Basin Development Authority (LBDA)		130,685,717.00	128,185,712.00		
109001000	Ewaso Nyiro South Development (ENSDA)		48,012,471.00	48,012,468.00		
109001100	Coast Development Authority (CDA)		57,942,460.00	55,942,456.00		
109001400	Ewaso Nyiro North Development (ENNDA)		45,879,281.00	45,879,276.00		
	Gross Total Expenditure	**KShs**	**785,256,275**	**748,432,694.45**	**Surplus of Gross Estimates Over Expenditure Kshs**	**36,823,580.55**
			Approved Estimates	**Applied Receipts**		
	Appropriation in Aid	**KShs**	**0.00**	**0.00**	**Surplus/Deficiency in Appropriation in Aid Kshs**	**0.00**
	NET TOTAL VOTE R109 Ministry of Regional Development	**KShs**	**785,256,275.00**	**748,432,694.45**	**Net Surplus to be surrendered to Exchequer Kshs**	**36,823,580.55**

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE	Approved Estimates	Actual Expenditure
	Approved Estimates	Applied Receipts
Authorities		

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0001			**General Administrative Services**						
	01		**Headquarters General Administrative Services**						
		2110100	Basic Salaries - Permanent Employees	43,724,553	5,793,009	49,517,562	49,517,562	0	0
		2110300	Personal Allowances paid as part of Salary	31,898,696	886,743	32,785,439	31,650,585	0	1,134,854
		2210200	Communication, Supplies and Services	3,780,000	-378,000	3,402,000	2,345,132	0	1,056,868
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,889,800	-588,980	5,300,820	4,888,630	0	412,190
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	2,452,700	-490,540	1,962,160	1,564,250	0	397,910
		2210500	Printing, Advertising and Information Supplies and Services	1,491,000	-149,100	1,341,900	1,324,168	0	17,732
		2210600	Rentals of Produced Assets	34,650,000	0	34,650,000	34,650,000	0	0
		2210700	Training Expenses (including capacity building)	4,285,000	-857,000	3,428,000	2,532,280	0	895,720
		2210800	Hospitality Supplies and Services	2,642,500	-264,250	2,378,250	2,311,550	0	66,700
		2211000	Specialised Materials and Supplies	1,700,000	0	1,700,000	1,487,995	0	212,005
		2211100	Office and General Supplies and Services	3,899,960	-389,996	3,509,964	2,654,048	0	855,916
		2211200	Fuel Oil and Lubricants	7,633,407	0	7,633,407	7,011,869	0	621,538
		2211300	Other Operating Expenses	3,069,733	-613,947	2,455,786	2,173,075	0	282,711
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	4,100,800	0	4,100,800	3,889,525	0	211,275
		2220200	Routine Maintenance - Other Assets	4,457,650	0	4,457,650	4,077,492	0	380,158
		2710100	Govt. Pension and Retirement Benefits	1,800,000	0	1,800,000	798,000	0	1,002,000
		3111000	Purch. of Office Furn. & General Eqpt.	1,094,400	-218,880	875,520	812,746	0	62,774
			GROSS EXPENDITURE KShs	**158,570,199**	**2,729,059**	**161,299,258**	**153,688,907**	**0**	**7,610,351**
			Net Expenditure SubHead 01 .. .. .. KShs	**158,570,199**	**2,729,059**	**161,299,258**	**153,688,907**	**0**	**7,610,351**
	02		**Aids Control Unit General Administrative Services**						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	735,350	-73,535	661,815	727,150	-65,335	0
		2210500	Printing, Advertising and Information Supplies and Services	233,800	-23,380	210,420	207,189	0	3,231
		2210700	Training Expenses (including capacity building)	703,000	-140,600	562,400	415,000	0	147,400
		2210800	Hospitality Supplies and Services	315,000	-31,500	283,500	283,020	0	480
		2211200	Fuel Oil and Lubricants	280,000	0	280,000	235,400	0	44,600
		2211300	Other Operating Expenses	1,160,000	-232,000	928,000	655,200	0	272,800
		3111100	Purch. of Specialised Plant, Equipment & Mach.	600,000	-120,000	480,000	407,300	0	72,700
			GROSS EXPENDITURE KShs	**4,027,150**	**-621,015**	**3,406,135**	**2,930,259**	**-65,335**	**541,211**
			Net Expenditure SubHead 02 .. .. .. KShs	**4,027,150**	**-621,015**	**3,406,135**	**2,930,259**	**-65,335**	**541,211**
	03		**Information Communication Technology Unit General Administrative Services**						
		2210200	Communication, Supplies and Services	2,059,560	-205,956	1,853,604	1,478,157	0	375,447
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	783,699	-78,370	705,329	529,500	0	175,829
		2210500	Printing, Advertising and Information Supplies and Services	224,000	-22,400	201,600	98,250	0	103,350
		2210700	Training Expenses (including capacity building)	1,176,250	-235,250	941,000	733,250	0	207,750
		2210800	Hospitality Supplies and Services	593,688	-59,369	534,319	434,200	0	100,119
		2211100	Office and General Supplies and Services	1,320,000	-132,000	1,188,000	708,040	0	479,960
		2220200	Routine Maintenance - Other Assets	1,675,000	0	1,675,000	1,224,080	0	450,920

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0001			**General Administrative Services**						
	03		**Information Communication Technology Unit General Administrative Services**						
		3111000	Purch. of Office Furn. & General Eqpt.	682,560	-136,512	546,048	374,430	0	171,618
		3111100	Purch. of Specialised Plant, Equipment & Mach.	3,175,000	-635,000	2,540,000	1,616,335	0	923,665
			GROSS EXPENDITURE KShs	**11,689,757**	**-1,504,857**	**10,184,900**	**7,196,242**	**0**	**2,988,658**
			Net Expenditure SubHead 03 .. .. .. KShs	**11,689,757**	**-1,504,857**	**10,184,900**	**7,196,242**	**0**	**2,988,658**
	04		**0 General Administrative Services**						
		2210200	Communication, Supplies and Services	288,000	-28,800	259,200	99,000	0	160,200
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,386,700	-138,670	1,248,030	1,121,830	0	126,200
		2210700	Training Expenses (including capacity building)	1,100,000	-220,000	880,000	430,500	0	449,500
		2210800	Hospitality Supplies and Services	761,250	-76,125	685,125	606,260	0	78,865
		2211000	Specialised Materials and Supplies	900,000	0	900,000	331,660	0	568,340
		2211100	Office and General Supplies and Services	478,797	-47,880	430,917	409,490	0	21,427
		2211300	Other Operating Expenses	871,125	-174,225	696,900	621,975	0	74,925
		3111000	Purch. of Office Furn. & General Eqpt.	1,040,000	-208,000	832,000	815,640	0	16,360
			GROSS EXPENDITURE KShs	**6,825,872**	**-893,700**	**5,932,172**	**4,436,355**	**0**	**1,495,817**
			Net Expenditure SubHead 04 .. .. .. KShs	**6,825,872**	**-893,700**	**5,932,172**	**4,436,355**	**0**	**1,495,817**
	07		**0 General Administrative Services**						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,247,400	-124,740	1,122,660	809,840	0	312,820
		2210500	Printing, Advertising and Information Supplies and Services	1,260,000	-126,000	1,134,000	638,955	0	495,045
		2210800	Hospitality Supplies and Services	728,000	-72,800	655,200	605,100	0	50,100
		2211000	Specialised Materials and Supplies	800,000	0	800,000	659,500	0	140,500
			GROSS EXPENDITURE KShs	**4,035,400**	**-323,540**	**3,711,860**	**2,713,395**	**0**	**998,465**
			Net Expenditure SubHead 07 .. .. .. KShs	**4,035,400**	**-323,540**	**3,711,860**	**2,713,395**	**0**	**998,465**
			Net Expenditure Head 000100 .. .. KShs	**185,148,378**	**-614,053**	**184,534,325**	**170,965,158**	**-65,335**	**13,634,502**
0002			**Headquarters Administrative Services**						
	01		**Headquarters Administrative Services**						
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	0	0	0	49,861	-49,861	0
		2220200	Routine Maintenance - Other Assets	0	0	0	497,292	-497,292	0
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0	0	0	6,000	-6,000	0
			GROSS EXPENDITURE KShs	**0**	**0**	**0**	**553,153**	**-553,153**	**0**
			Net Expenditure SubHead 01 .. .. .. KShs	**0**	**0**	**0**	**553,153**	**-553,153**	**0**
			Net Expenditure Head 000200 .. .. KShs	**0**	**0**	**0**	**553,153**	**-553,153**	**0**
0003			**Finance Management Services**						
	01		**Headquarters Finance Management Services**						
		2210200	Communication, Supplies and Services	459,000	-45,900	413,100	285,833	0	127,267

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			**Finance Management Services**						
	01		**Headquarters Finance Management Services**						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,542,590	-154,259	1,388,331	1,335,850	0	52,481
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	440,000	-88,000	352,000	329,985	0	22,015
		2210700	Training Expenses (including capacity building)	2,020,000	-404,000	1,616,000	1,535,190	0	80,810
		2210800	Hospitality Supplies and Services	1,365,000	-136,500	1,228,500	859,556	0	368,944
		2211000	Specialised Materials and Supplies	710,000	0	710,000	709,606	0	394
		2211100	Office and General Supplies and Services	2,000,000	-200,000	1,800,000	1,325,807	0	474,193
		2211200	Fuel Oil and Lubricants	560,000	0	560,000	551,380	0	8,620
		2211300	Other Operating Expenses	250,000	-50,000	200,000	195,709	0	4,291
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	377,600	0	377,600	353,493	0	24,107
		3111000	Purch. of Office Furn. & General Eqpt.	672,320	-134,464	537,856	435,064	0	102,792
			GROSS EXPENDITURE KShs	**10,396,510**	**-1,213,123**	**9,183,387**	**7,917,473**	**0**	**1,265,914**
			Net Expenditure SubHead 01 .. .. .. KShs	**10,396,510**	**-1,213,123**	**9,183,387**	**7,917,473**	**0**	**1,265,914**
	02		**Project Monitoring and Evaluation Finance Management Services**						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,675,338	-167,534	1,507,804	1,109,870	0	397,934
		2210500	Printing, Advertising and Information Supplies and Services	178,850	-17,885	160,965	137,145	0	23,820
		2210800	Hospitality Supplies and Services	428,750	-42,875	385,875	381,000	0	4,875
		2211200	Fuel Oil and Lubricants	348,800	0	348,800	344,950	0	3,850
			GROSS EXPENDITURE KShs	**2,631,738**	**-228,294**	**2,403,444**	**1,972,965**	**0**	**430,479**
			Net Expenditure SubHead 02 .. .. .. KShs	**2,631,738**	**-228,294**	**2,403,444**	**1,972,965**	**0**	**430,479**
			Net Expenditure Head 000300 .. .. KShs	**13,028,248**	**-1,441,417**	**11,586,831**	**9,890,438**	**0**	**1,696,393**
0004			**Conservation Department**						
	01		**Headquarters Conservation Department**						
		2110100	Basic Salaries - Permanent Employees	5,191,872	207,674	5,399,546	3,899,340	0	1,500,207
		2110300	Personal Allowances paid as part of Salary	3,784,000	-211,200	3,572,800	2,275,807	0	1,296,993
		2210200	Communication, Supplies and Services	648,000	-64,800	583,200	368,420	0	214,780
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,610,000	-161,000	1,449,000	1,380,850	0	68,150
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	775,000	-155,000	620,000	388,900	0	231,100
		2210500	Printing, Advertising and Information Supplies and Services	609,000	-60,900	548,100	537,048	0	11,052
		2210700	Training Expenses (including capacity building)	1,420,000	-284,000	1,136,000	871,272	0	264,728
		2210800	Hospitality Supplies and Services	1,085,000	-108,500	976,500	885,290	0	91,210
		2211100	Office and General Supplies and Services	500,000	-50,000	450,000	439,084	0	10,916
		2211200	Fuel Oil and Lubricants	1,200,000	0	1,200,000	1,077,774	0	122,226
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	720,000	0	720,000	685,079	0	34,921
		3111000	Purch. of Office Furn. & General Eqpt.	640,000	-128,000	512,000	317,406	0	194,594
			GROSS EXPENDITURE KShs	**18,182,872**	**-1,015,726**	**17,167,146**	**13,126,269**	**0**	**4,040,877**
			Net Expenditure SubHead 01 .. .. .. KShs	**18,182,872**	**-1,015,726**	**17,167,146**	**13,126,269**	**0**	**4,040,877**

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0004			**Conservation Department**						
			Net Expenditure Head 000400 .. .. KShs	18,182,872	-1,015,726	17,167,146	13,126,269	0	4,040,877
0005			**Policy Analysis and Research**						
	01		**Headquarters Policy Analysis and Research**						
		2110100	Basic Salaries - Permanent Employees	2,127,960	85,117	2,213,077	2,060,211	0	152,866
		2110300	Personal Allowances paid as part of Salary	1,420,000	-67,200	1,352,800	1,152,695	0	200,105
		2210200	Communication, Supplies and Services	486,000	-48,600	437,400	223,916	0	213,484
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,365,000	-136,500	1,228,500	1,146,730	0	81,770
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	675,000	-135,000	540,000	403,000	0	137,000
		2210500	Printing, Advertising and Information Supplies and Services	315,000	-31,500	283,500	274,235	0	9,265
		2210700	Training Expenses (including capacity building)	1,284,000	-256,800	1,027,200	841,500	0	185,700
		2210800	Hospitality Supplies and Services	910,000	-91,000	819,000	764,700	0	54,300
		2211000	Specialised Materials and Supplies	750,000	0	750,000	693,750	0	56,250
		2211100	Office and General Supplies and Services	740,000	-74,000	666,000	663,070	0	2,930
		2211200	Fuel Oil and Lubricants	960,000	0	960,000	904,892	0	55,108
		2211300	Other Operating Expenses	1,668,752	-333,750	1,335,002	1,086,239	0	248,763
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	600,000	0	600,000	508,501	0	91,499
		3110800	Overhaul of Vehicles & Other Transport Equipment	500,000	0	500,000	499,334	0	666
		3111000	Purch. of Office Furn. & General Eqpt.	320,000	-64,000	256,000	249,300	0	6,700
			GROSS EXPENDITURE KShs	14,121,712	-1,153,233	12,968,479	11,472,073	0	1,496,406
			Net Expenditure SubHead 01 .. .. .. KShs	14,121,712	-1,153,233	12,968,479	11,472,073	0	1,496,406
			Net Expenditure Head 000500 .. .. KShs	14,121,712	-1,153,233	12,968,479	11,472,073	0	1,496,406
0006			**Kerio Valley Development Authority**						
	98		**Devolved Functions Kerio Valley Development Authority**						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	112,906,899	0	112,906,899	106,906,896	0	6,000,003
			GROSS EXPENDITURE KShs	112,906,899	0	112,906,899	106,906,896	0	6,000,003
			Net Expenditure SubHead 98 .. .. .. KShs	112,906,899	0	112,906,899	106,906,896	0	6,000,003
			Net Expenditure Head 000600 .. .. KShs	112,906,899	0	112,906,899	106,906,896	0	6,000,003
0007			**Rural Development Services Coordination**						
	01		**Headquarters Rural Development Services Coordination**						
		2110100	Basic Salaries - Permanent Employees	7,186,428	-2,117,903	5,068,525	5,037,256	0	31,269
		2110300	Personal Allowances paid as part of Salary	4,256,400	-1,176,240	3,080,160	2,944,597	0	135,563
		2210200	Communication, Supplies and Services	314,784	-31,478	283,306	230,252	0	53,054
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,875,020	-187,502	1,687,518	2,076,573	-389,055	0
		2210700	Training Expenses (including capacity building)	920,000	-184,000	736,000	661,760	0	74,240
		2210800	Hospitality Supplies and Services	992,250	-99,225	893,025	1,096,500	-203,475	0

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0007			**Rural Development Services Coordination**						
	01		**Headquarters Rural Development Services Coordination**						
		2211000	Specialised Materials and Supplies	720,000	0	720,000	556,300	0	163,700
		2211100	Office and General Supplies and Services	906,400	-90,640	815,760	799,410	0	16,350
		2211200	Fuel Oil and Lubricants	1,496,000	0	1,496,000	1,377,130	0	118,870
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	681,600	0	681,600	680,843	0	757
		3111000	Purch. of Office Furn. & General Eqpt.	672,000	-134,400	537,600	465,763	0	71,837
			GROSS EXPENDITURE KShs	**20,020,882**	**-4,021,388**	**15,999,494**	**15,926,384**	**-592,530**	**665,640**
			Net Expenditure SubHead 01 .. .. .. KShs	**20,020,882**	**-4,021,388**	**15,999,494**	**15,926,384**	**-592,530**	**665,640**
			Net Expenditure Head 000700 .. .. KShs	**20,020,882**	**-4,021,388**	**15,999,494**	**15,926,384**	**-592,530**	**665,640**
0008			**Tana and Athi Rivers Development Authority (TARDA)**						
	98		**Devolved Functions Tana and Athi Rivers Development Authority (TARDA)**						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	147,573,172	0	147,573,172	141,572,411	0	6,000,761
			GROSS EXPENDITURE KShs	**147,573,172**	**0**	**147,573,172**	**141,572,411**	**0**	**6,000,761**
			Net Expenditure SubHead 98 .. .. .. KShs	**147,573,172**	**0**	**147,573,172**	**141,572,411**	**0**	**6,000,761**
			Net Expenditure Head 000800 .. .. KShs	**147,573,172**	**0**	**147,573,172**	**141,572,411**	**0**	**6,000,761**
0009			**Lake Basin Development Authority (LBDA)**						
	98		**Devolved Functions Lake Basin Development Authority (LBDA)**						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	130,685,717	0	130,685,717	128,185,712	0	2,500,005
			GROSS EXPENDITURE KShs	**130,685,717**	**0**	**130,685,717**	**128,185,712**	**0**	**2,500,005**
			Net Expenditure SubHead 98 .. .. .. KShs	**130,685,717**	**0**	**130,685,717**	**128,185,712**	**0**	**2,500,005**
			Net Expenditure Head 000900 .. .. KShs	**130,685,717**	**0**	**130,685,717**	**128,185,712**	**0**	**2,500,005**
0010			**Ewaso Nyiro South Development (ENSDA)**						
	98		**Devolved Functions Ewaso Nyiro South Development (ENSDA)**						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	48,012,471	0	48,012,471	48,012,468	0	3
			GROSS EXPENDITURE KShs	**48,012,471**	**0**	**48,012,471**	**48,012,468**	**0**	**3**
			Net Expenditure SubHead 98 .. .. .. KShs	**48,012,471**	**0**	**48,012,471**	**48,012,468**	**0**	**3**
			Net Expenditure Head 001000 .. .. KShs	**48,012,471**	**0**	**48,012,471**	**48,012,468**	**0**	**3**
0011			**Coast Development Authority (CDA)**						
	98		**Devolved Functions Coast Development Authority (CDA)**						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	57,942,460	0	57,942,460	55,942,456	0	2,000,004
			GROSS EXPENDITURE KShs	**57,942,460**	**0**	**57,942,460**	**55,942,456**	**0**	**2,000,004**
			Net Expenditure SubHead 98 .. .. .. KShs	**57,942,460**	**0**	**57,942,460**	**55,942,456**	**0**	**2,000,004**
			Net Expenditure Head 001100 .. .. KShs	**57,942,460**	**0**	**57,942,460**	**55,942,456**	**0**	**2,000,004**

VOTE R109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0012			Ewaso Nyiro North Development (ENNDA)						
			Net Expenditure Head 001200 .. .. KShs	0	0	0	0	0	0
0014			Ewaso Nyiro North Development (ENNDA)						
	98		Devolved Functions Ewaso Nyiro North Development (ENNDA)						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	45,879,281	0	45,879,281	45,879,276	0	5
			GROSS EXPENDITURE KShs	45,879,281	0	45,879,281	45,879,276	0	5
			Net Expenditure SubHead 98 .. .. .. KShs	45,879,281	0	45,879,281	45,879,276	0	5
			Net Expenditure Head 001400 .. .. KShs	45,879,281	0	45,879,281	45,879,276	0	5
0015			Development of Multi-Purpose Dams						
			Net Expenditure Head 001500 .. .. KShs	0	0	0	0	0	0
			Total Net Expenditure vote R109 KShs	793,502,092	-8,245,817	785,256,275	748,432,694	-1,211,018	38,034,598

VOTE R109 Ministry of Regional Development Authorities

RECURRENT APPROPRIATION ACCOUNT – FOR THE YEAR ENDED 30TH JUNE 2013

Reasons for material difference between Approved Estimates and Actual Expenditure:-

Head 0001 **General Administrative Services**
Sub-Head 01 **Headquarters General Administrative Services**

Items.

2110300 - **Personal Allowances paid as part of Salary** - Under-Expenditure of Kshs 1,134,854.00 was caused by non-filling of vacant posts.

2210200 - **Communication, Supplies and Services** - Under-Expenditure of Kshs 1,056,868.00 was due to reduction in the revised estimates.

2110100 - **Govt. Pension and Retirement Benefits** - Under-Expenditure of Kshs 1,002,000.00 was due to non payment of ministerial gratuity.

Head 0004 **Conservation Department**
Sub-Head 01 **Headquarters Conservation Department.**

Items.

2110100 - **Basic Salaries – Permanent Employees** - Under-Expenditure of Kshs 1,500,207.00 was caused by non-filling of vacant

2110300 - **Personal Allowances paid as part of Salary** - Under-Expenditure of Kshs 1,296,993.00 was caused by non-filling of vacant posts.

Head 0006 **Kerio Valley Development Authority (KVDA)**
Sub-Head 98 **Devolved Functions Kerio Valley Development Authority (KVDA)**

Item.
2630100 - **Current grants to Govt. Agencies and other levels of Govt** - Under-Expenditure of Kshs 6,000,003.00 was due to reduction in the revised estimates.

Head 0008 **Tana and Athi Rivers Development Authority (TARDA)**
Sub-Head 98 **Devolved Functions Tana and Athi Rivers Development Authority (TARDA)**

Item.
2630100 - **Current grants to Govt. Agencies and other levels of Govt** - Under-Expenditure of Kshs 6,000,761.00 was due to reduction in the revised estimates.

Head 0009 **Lake Basin Development Authority (LBDA)**
Sub-Head 98 **Devolved Functions Lake Basin Development Authority (LBDA)**

2630100 - **Current grants to Govt. Agencies and other levels of Govt** - Under-Expenditure of Kshs 2,500,005.00 was due to reduction in the revised estimates.

Head 0011 **Coast Development Authority (CDA)**
Sub-Head 98 **Devolved Functions Coast Development Authority (CDA)**

2630100 - **Current grants to Govt. Agencies and other levels of Govt** - Under-Expenditure of Kshs 2,000,004.00 was due to reduction in the revised estimates.

27th September 2013

SIGN:.....

DR. RICHARD L. LESIYAMPE (PhD), MBS
ACCOUNTING OFFICER

ACCOUNTING OFFICER'S REPORT

The Ministry of Regional Development Authorities has contributed tremendously towards the achievement of Vision 2030 by ensuring Kenyans attain enhanced growth and sustained wealth creation through Integrated Basin Based Development Programmes. Major achievements of the Ministry in terms of the Medium Term Plan, Strategic Plan priorities include the following:

The Regional Development Authorities (RDAs) developed action plans and roadmaps for implementation of their Integrated Regional Master Plans which were presented to stakeholders for adoption. These Integrated Master Plans will assist the County Governments in setting development agendas in their respective counties.

During the period under review, the feasibility studies and detailed design activities were advanced as follows:

- The Nandi Forest Dam Irrigation Scheme Phase 2 (for 4,250 Ha area) preparation under Spanish Grant funding was completed and Detailed Design and Final Reports delivered;

- Mwache Dam Environmental and Social Assessment Study/Environmental Management Plan and Resettlement Action Plan reports delivered and appraisal activities advanced towards World Bank funding; and

- Lower Ewaso Ng'iro South dams preparation activities advanced to the level of Feasibility Study and Preliminary Design reports and approval for continuation of activities to Detailed Design Phase granted.

During the same period, request for implementation funds from financiers was presented through Treasury for a number of the multipurpose dam projects namely:- High Grand Falls, Magwagwa and Arror. The response from the Treasury is being awaited.

In line with the MTP, the development, expansion and rehabilitation of irrigation infrastructure have been done with more land irrigated and higher returns realized. The Regional Development Authorities (RDAs) have managed to put 28,500 Acres under irrigation and plans to expand to 170,000 Acres within the next 5 years are underway.

During the implementation of the MTP and Vision 2030 programmes/projects, various challenges and constraints were encountered. These include:

- Inadequate allocation of funds.
- Low, unpredictable and inequitable net GoK funding to the RDAs.
- Inadequate physical facilities (eg vehicles).
- Inefficiency of allocation of funds whereby RDAs have inadequate budget for operation and maintenance.
- Low and late release of funds from development partners delays implementation of programmes.

The overall objective of the Ministry is to achieve an equitable national socio-economic development through sustainable utilization and management of basin-based resources. The Ministry will continue to rally concerted efforts to realize its millennium development goals and Vision 2030.

In conclusion, I would like to state that despite the limited resources allocated to the Regional Development Authorities and the challenges they face, efforts were made to achieve tremendous results by the Ministry.

I accept responsibility for the maintenance of accouting records which may be relied upon in preparation of the financial statements, as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts which have been prepared in conformity with National Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Ministry of Regional Development Authorities, Vote 09 as at 30th June 2013.

DR. RICHARD LERESIAN LESIYAMPE (PhD), MBS
ACCOUNTING OFFICER

MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES

FORMER MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

The Ministry of Regional Development Authorities (MoRDA) was established under the Presidential Circular No. 3/2003 on the organization of the government to provide policy guidance, enhance capacity building, management oversight and support to Regional Development Authorities (RDAs).

Mandates of the Ministry are:

- Formulation, implementation and monitoring Regional Development legislations, regulations and policies.
- Policy guidance for RDAs.
- Facilitating and representing RDAs in government.
- Development, implementation and coordination of programmes in the regional development sector.
- Promote management and conservation of the natural resource base.
- Collecting, collating, maintaining and managing information and data on regional development.
- Enhance capacity building in RDAs.
- Management oversight and support to RDAs.

Ministry's Vision.

"To be the leading institution in integrated basin based regional development for the welfare of the people of Kenya.

Mission.

"To facilitate and coordinate the RDAs in the execution of participatory, integrated basin-based development programmes through policy guidance and capacity building for sustainable utilization and conservation of natural resources".

Core Values.

The Ministry's core values are:

- Quality service.
- Integrity.
- Team Spirit.
- Commitment.
- Respect.

Strategic Objectives.

In line with the Ministry's mandate, Vision 2030 and its Medium Term Plan, the Ministry is implementing four sub-programmes and projects within the following strategic objectives:-

- Enhance Integrated Regional Development.
- Improvement of Institutional Capacity.

Strategic Programmes.

Regional Development Authorities sub-sector has one programme:

Integrated Regional Development with the broad objective of promoting integrated multi-purpose, basin-based development programmes. This programme comprises of four sub-programmes namely:

i). Regional Development Planning;

- Formulation of Integrated Development Regional Master Plans.
- Integrated Sectoral Plans eg tourism.
- Resource Mapping and Establishment of Data Bank.
- Research and Development.

ii). Development of River Banks, Water Bodies and Catchment Areas.

Catchment conservation and rehabilitation.

iii). Community Empowerment and Support Programmes entailing;

- Community capacity building eg training, workshops, registration.
- Community participation in program implementation eg facilitation of formation of Water User Associations, project management committees etc.
- Natural resource-based conflicts resolution.
- Resource benefit sharing eg compensations.

iv) Integrated Basin-Based Development Programmes entailing;

- Feasibility studies of integrated multi-purpose programmes and projects eg hydropower, water supply, irrigation, tourism etc.
- Investment Promotion and Resources Mobilization.
- Preparation, marketing and implementation of PPP Programmes/Projects.

Key Strategic Priorities.

- Establish mechanism for integrated planning at regional levels.
- Formulate and implement policy guidelines for sustainable management of resources in the region.
- Develop resource utilization charters for regional development authorities' use.
- Develop and implement a framework for monitoring and evaluating regional development activities.
- Strengthen infrastructure and service linkages between existing and new market centers and towns.

Key Management Staff.

S/No.	Managerial Staff
1.	Permanent Secretary
2.	Senior Deputy Secretary
3.	Director, Directorate of Regional Development (DRD)
4.	Deputy Director, Directorate of Regional Development (DRD)
5.	Chief Finance Officer
6.	Chief Economist
7.	Deputy Director/HRM
8.	Assistant Director/HRM
9.	Principal Finance Officer
10.	Principal Economist
11.	Assistant Accountant General
12.	3 Assistant Directors, DRD
13.	2 Under Secretaries

MINISTER'S REPORT

Regional Development is critical to wealth creation in the Kenyan economy. The Ministry has, therefore, initiated regional development policy review to make it more responsive to the current operating environment affecting Regional Development Authorities.

The RDAs will henceforth play a critical and unique role as custodians of vital information for integrated development of the respective counties while remaining at the national level as managers of the major River and large water bodies that transcend county boundaries.

They will provide the platform in harmonizing the utilization of shared natural resources and equitable distribution of the accrued benefits to all the stakeholders. This will minimize conflicts that normally arise over use and distribution of shared resources. Through the master plans that they have developed, RDAs will play a key role in spurring development through resource mapping of natural resources that cut across the counties.

Legal reforms involving review of Regional Development Authorities acts to align them to the constitution are being done with the assistance of key stakeholders such as the Kenya Law Reforms Commission and State Corporation Advisory Committee.

Qn institutional reforms the Ministry is on course in implementing the recommendations of the RDAs restructuring report of June 2010. Key staff with professional background have been recruited competitively to enhance institutional capacity. Weak institutional and legal frameworks have been a challenge to our operations but the same are being addressed as indicated earlier.

In pursuit of its mandate, the Ministry and RDAs have been able to achieve the following:

✓ **Under the first sub-programme <u>Regional development planning</u> accomplishments include:**

- ❖ Six (6) Integrated Regional Development master plans were developed and investment opportunities identified.

✓ **Under the second sub-programme <u>integrated basin based development</u> accomplishments include:**

- ❖ During the period under review, the feasibility studies and detailed design activities were advanced as follows:

  a. The Nandi Forest Dam Irrigation Scheme Phase 2 (for 4,250 Ha area) preparation under Spanish Grant funding was completed and Detailed Design and Final Reports delivered;

  b. Mwache Dam Environmental and Social Assessment Study/Environmental Management Plan and Resettlement Action Plan reports delivered and appraisal activities advanced towards World Bank funding; and

  c. Lower Ewaso Ng'iro South dams preparation activities advanced to the level of Feasibility Study and Preliminary Design reports and approval for continuation of activities to Detailed Design Phase granted.

  During the same period, request for implementation funds from financiers was presented through Treasury for a number of the multipurpose dam projects namely:- High Grand Falls, Magwagwa and Arror. The response from the Treasury is being awaited.

- ❖ **Ewaso Ng'iro North Development Authority** constructed and completed a Gums and Resins processing plant in Wajir which is part of the Ewaso Ng'iro North Gums and Resins Integrated Project.

- The construction of **Kimira Oluch** is ongoing and 80% of the scheme construction is complete.

- **Tana Delta Irrigation Project** has brought 1500 Ha under rice and last year 3000 tonnes of paddy were harvested. Rehabilitation of two rice mills for value addition and capacity building for local farmers was done.

- **Lake Basin Development Authority** undertook the commercialization of LBDA rice mill and is now operating at 30% from 10%, 6,000 farmers were mobilized and linked to financial institutions.
- Lower Ewaso Ng'iro Multipurpose Project feasibility study commenced and inception report is ready. The components of this project include 3 cascaded dams for hydro-electric power, water for humans and livestock and irrigation of 10,000ha of land. The project will benefit more than 15,000 households.

✓ **Under the third sub-programme Development of River Banks, Water Bodies and Catchment areas accomplishments include:**

- The Ministry planned to raise seedlings and plant in riverbanks and catchment areas, increase forest cover, reduce soil erosion and maintain dam structures.

- Under Lake Basin Development Authority, over 1.6 million tree seedlings have been produced and planted using community based approaches.

- Coast Development Authority produced and planted 2.6 million Casuarina seedlings in the financial year 2009/10 to 2011/12 most of it at their demonstration farm at Chakama. Harvesting of the trees started during the year 2012/2013.

- Ewaso Ng'iro South Development Authority has been able to increase forest cover by raising and planting 3 million trees, promoted the use of alternative source of energy and income generating activities, briquettes and bamboo propagation, supported 8 youth groups to establish 8 tree nurseries with six hundred thousand seedlings.

- Tana and Athi River Development Authority has been able to produce and plant 1.9 million tree seedlings.

✓ **Finally, under the fourth sub-programme that is Community empowerment and support programme, the Ministry undertook to empower communities through increased incomes, employment creation and capacity building.**

Coast Development Authority has undertaken the following:

- Bodhai eco camp development in Ijara, South Garissa. To promote eco tourism in the region, also to conserve the environmental, coastal habitat and cultures.

- 4 water pans constructed/17,000 people and 35,000 livestock accessing water.

- Wetland lagoon constructed. It involved a facility for the treatment of raw sewerage for the Shimo La Tewa prisons. The objective was to avoid direct effluent of raw sewerage to the sea and instead treat the sewer and direct in for irrigation.

- Malindi Integrated Social Health Development Programme primary (4 new classrooms, 4 rehabilitated classrooms, new administration block), 1 new secondary (8 classrooms, computer lab, library, two twin labs, staff houses, administration block etc), 2 dispensaries (maternity block & MCH/FP unit), 1 new health centre, 2 water wells, 1 district hospital (x-ray

lab, improved water system, road works and parking). Phase I is complete and Phase 2 is being funded by the Italian Government.

- Fruit processing equipment was acquired, power is paid for and roofing of the factory building is being finalized. The processing plant was assembled and tested.

- 1.8 million coral blocks were produced and sold generating a net income of Kshs. 18 million, 300 youths were employed on temporary basis and some 15 people employed on a permanent basis.

- Training of farmers on fish farming and management undertaken.

Ewaso Ng'iro South Development Authority has undertaken the following:

- The authority will increase area under irrigated agriculture by 150 acres through improved irrigation infrastructure in Iltilal (Phase 2) and Ilchalai small holder irrigation schemes in Loitoktok District. The authority has given special attention to irrigated agriculture to increase land productivity, improve food security and create employment for unemployed youth.

Numerous Challenges/Constraints have been encountered and they include:

- Recurrent budget of some RDAs (ie LBDA and KVDA) is inadequate to absorb personal emoluments in spite of low pay package compared with prevailing levels in the mainstream civil service.

- Sustaining funding of RDAs at current levels will not propel them to deliver on expectations in the First Medium Term Plan 2008-13 and Vision 2030.

- Resources are too thinly spread over many projects/programmes thereby resulting into dismal impact to people within RDAs' jurisdictions.

- Weak monitoring and Evaluation to inform timely decision-making.

In conclusion, I would like to state that the Ministry will endeavour to put in place the requisite capacity to effectively and efficiently deliver its services to its clients. I also want to acknowledge and thank our development partners for their support especially in funding some programmes and projects undertaken by the RDAs.

PROF. JUDI W. WAKHUNGU, OGW
CABINET SECRETARY
MINISTER OF ENVIRONMENT, WATER AND NATURAL RESOURCES

PENDING BILLS – 2012/2013 FINANCIAL YEAR

AS AT 30TH JUNE 2013

Development				
S/No.	Firm	Item	Amount (Kshs.)	Reason for Non-Payment
1.	M/s. Sinohydro Corporation Ltd/Machiri Ltd Joint Venture	Major Civil Works for Kimira Irrigation Scheme Lot 1	42,803,878.55	Lack of Provision
2.	"	Major Civil Works for Kimira Irrigation Scheme Lot 2	101,648,066.75	"
3.	"	Major Civil Works for Kimira Irrigation Scheme Lot 2	150,406,615.95	"
4.	"	Major Civil Works for Kimira Irrigation Scheme Lot 1	96,824,111.55	"
5.	"	Major Civil Works for Kimira Irrigation Scheme Lot 1	26,222,020.10	"
6.	"	Major Civil Works for Kimira Irrigation Scheme Lot 2	70,854,595.85	"
7.	"	Major Civil Works for Kimira Irrigation Scheme Lot 2	19,188,925.35	"
8.	"	Major Civil Works for Kimira Irrigation Scheme Lot 2	46,272,091.00	"
9.	"	Major Civil Works for Kimira Irrigation Scheme Lot 1	63,231,669.60	"
10.	"	Major Civil Works for Kimira Irrigation Scheme Lot 1	63,336,044.45	Lack of Exchequer
11.	Financial Secretary Treasury – EGIS BCEOM International	Payment for Feasibility Studies on River Tana – 8th Payment	74,157,506.20	Lack of Provision
12.	"	Payment for Feasibility Studies on River Tana – Nanigi Preliminary Design Report.	81,573,170.90	"
13.	"	Payment for Feasibility Studies on River Tana – 9th Payment	18,539,376.60	"
14.	Financial Secretary Treasury – TYPSA Engineering Consultants.	Payment for Feasibility Studies on River Ewaso Ng'iro – 3rd Payment	7,575,441.90	"
15.	"	Payment for Feasibility Studies on River Ewaso Ng'iro – 4th Payment	9,085,584.10	"
16.	Financial Secretary Treasury – Consulting Engineering Services Ltd.	Payment for Feasibility Studies on River Mwache – 6th payment	28,136,414.10	"
17.	Financial Secretary Treasury – SMEC International Ltd.	Payment for Feasibility Studies on River Sondu – 9th payment	25,666,536.40	"
18.	PS - Treasury	Refund of over-payment due to exchange rate difference PA	7,608,758.30	"

		NO: 105725		
19.	"	Refund of over-payment due to exchange rate difference PA NO: 105721	6,013,951.20	"
20.	"	Refund of over-payment due to exchange rate difference PA NO: 105653	1,052,329.00	"
21.	"	Refund of over-payment due to exchange rate difference PA NO: 105726	1,782,839.80	"
22.	Naqsh Tarsim Milad Consulting Engineers (P.J.S.Co.)	Payment for Feasibility Studies on River Arror – 8th payment	108,604,498.80	"
23.	Strategic Research PR Ltd.	Payment for Consultancy Services on evaluation of performance of RDAs.	7,469,240.00	"
24.	Masinga Dam Resort	Payment for services offered on 16th to 21st April 2012 during ISO lead audit.	586,040.00	"
25.	The Star	Payment for advertisement on pre-qualification.	342,014.00	"
Sub total - Development			**1,058,981,720.45**	
		Recurrent		
S/No.	**Firm**	**Item**	**Amount (Kshs.)**	**Reason for Non-Payment**
26.	National Social Security Fund	Payment for rent for April-June quarter.	8,817,331.68	Lack of Provision (Voucher)
27.	KOSFIP	Payment of Service Gratuity to contracted officers.	3,668,704.80	"
28.	Standard Media	Subscription of newspapers for 6 months w.e.f. Feb. 2013	265,200.00	"
29.	Access Kenya	Provision of Internet services to the Ministry April – June 2013.	403,680.00	Lack of Provision (LSO)
30.	Viviennes Florists	Supply of flowers April – June 2013	529,500.00	"
31.	Papatuka Ltd.	Provision of cleaning services for the month of April 2013	175,995.00	"
32.	"	Provision of cleaning services for the month of May 2013	178,604.00	"
33.	"	Provision of cleaning services for the month of Junel 2013	175,336.00	"

34.	Hulwix Services	Supply of doors, twin bulbs, padlocks and sockets.	788,900.00	"
35.	Nation Media Group	Promos, interview and Mombasa projects on county edition – Prime News NTV	1,740,000.00	"
36.	"	Promos, interview and Mombasa projects on county edition – Prime News NTV – TARDA Projects	1,740,000.00	"
37.	Uniglobe Northline	Airticket for Mr. Mwaka John Nrb – Mbs – Nrb.	22,725.00	"
38.	"	Airticket for task force team.	195,213.00	"
39.	"	Airticket for task force team	116,805.00	"
40.	"	Airticket for Mr. Asele, Oloo and Madam Esther	57,365.00	"
41.	"	Airticket for Joseph Chirchir Nrb – Eld - Nrb	23,405.00	"
42.	"	Airticket for Obuya George Ksm – Nrb - Ksm	23,680.00	"
43.	"	Airticket for Eng. Mwanda, William Ogola Nrb – Mbs - Nrb	60,710.00	"
44.	"	Airtickets for HoDs Nrb – Mbs - Nrb	312,615.00	"
45.	"	Adjustment Airtickets for HoDs Nrb – Mbs - Nrb	15,097.00	"
46.	Akarim Agencies	Airticket for Mr. Oyosi	20,700.00	"
47.	"	Airticket for Ps Nrb – Ksm - Nrb	36,200.00	"
48.	"	Airticket for David Oyosi Nrb – Mbs - Nrb	23,300.00	"
49.	"	Airticket for PS Nrb – Mbs - Nrb	38,925.00	"
50.	"	Airticket for PS Nrb – Ksm - Nrb	36,200.00	"
51.	"	Airticket for PS Nrb – Ksm - Nrb	36,200.00	"
52.	African Touch Safaris	Airticket for Joash and Mr. Kiondo Nrb – Mbs - Nrb	42,600.00	"

53.	"	Airticket for Eng. Mwanda Nrb – Eld - Nrb	34,815.00	"
54.	"	Airticket for Nicholas Aseso Nrb – Ksm - Nrb	26,720.00	"
55.	"	Airticket for Mr. Oyosi	24,625.00	"
56.	"	Airticket adjustment for Mr. Chirchir, Nrb – Cologne – Nrb.	15,226.00	"
57.	"	Airticket for Mr. Apwokha Stanslaus, Nicholas Aseso Nrb – Ksm - Nrb	59,100.00	"
58.	Chronical Tours and Travel	Airticket for Mr. Collins to Mombasa.	18,200.00	"
59.	Fine Computer Agencies	Supply of two (2) Ipads	240,000.00	Lack of Provision (Vouche
60.	Brogibro Co. Ltd	Airticket for Mr. Asele	14,255.00	"
Sub – total Recurrent			**19,977,932.48**	
Total			**1,078,959,652.93**	

Francis G. Mwobobia
For: Principal Secretary

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES
RECURRENT VOTE 109
STATEMENTS OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2013

ASSETS	2011-2012 And Ealier Years Kshs.	Current Year 2012-2013 Kshs.	Totals Kshs.
PMG	180,576,180.50	35,667,393.85	216,243,574.35
SALARY ADVANCE	80,458.50	(64,779.90)	15,678.60
TEMPORARY IMPRESTS	369,599.40	(230,328.40)	139,271.00
EXCHEQUER UNDER ISSUES	39,771,070.35	56,275.00	39,827,345.35
TOTALS	**220,797,308.75**	**35,428,560.55**	**256,225,869.30**
LIABILITIES			
GAV UNDER EXPENDITURE	217,800,588.75	36,823,580.55	254,624,169.30
EXCESS A.I.A	-	210,700.00	210,700.00
EXCESS A.I.A 2010-11	1,605,720.00	(1,605,720.00)	-
EXCESS A.I.A 2011-12	1,391,000.00		1,391,000.00
TOTALS	**220,797,308.75**	**35,428,560.55**	**256,225,869.30**

Florence J. Keitany
Assistant Accountant General

Dated: 27/9/2013

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES
OUTSTANDING IMPRESTS AS AT 30TH JUNE 2013

				RECURRENT				
C	NAME	P/NO.	DESIGNATION	WARRANT NO.	DATE ISSUED	DATE DUE	AMOUNT	REMARKS
1.	Duncan Anuro	96063012	Body Guard	1426228	03/05/2012	18/05/2001	17,500	Deceased
2.	Duncan Anuro	96063012	Body Guard	1151382	13/07/2011	20/07/2011	22,500	Deceased
3.	Duncan Anuro	96063012	Body Guard	1261741	28/10/2011	04/11/2011	6,000	Deceased
4.	Duncan Anuro	96063012	Body Guard	1100330	28/10/2011	B/F	9,000	Deceased
5.	Aaron Kavoi	87016993	RMO	1656207	15/03/2013	05/04/2013	2,000	Being Recovered
6.	Robert Ndegwa	750775535	Body Guard	C238101	24/10/2003	30/10/2003	500	MRD/FIN
7.	Mulwa Itiko		AG/DRD	BAL.			2,000	Min. of Water
8.	Issah Ahmed	96065616	Body Guard	C238174	24/04/2005	05/05/2005	50,062	Min. of Prov. Adm.
9.	Casper Bwire	2003055981	Body Guard	889034	12/08/2009	21/08/2009	6,500	Min. of Prov. Adm.
10.	Nassir Omar	96065616	Body Guard	C356412	16/08/2005	22/08/2005	7,800	Min. of Prov. Admin
11	Michael Kitur	99025144	Body Guard	C238169	12/04/2005	20/04/2005	15,409	Min. of Prov. Admin
AL							139,271	

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITY

SALARY ADVANCE FROM 1/07/2012 TO 30/06/ 2013

	NAMES	DATE OF ISSUE	ADVANCE	BAL 30-6-12	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	RECEIPT	BALANCE
1	TYSON KEROMBAI	11.10.11	9,721.00	4051	810.00	810.00	810.00	810.00	810.00	1.00							4,051.00	NIL
2	REGINA DENNIS	13.6.12	29,021.00	26602.6	13,300.50	13,300.60	nil										26,601.10	NIL
3	JAMES NTABO	2.12.2011	70,320.00	29300	5,860.00	5,860.00	5,860.00	5,860.00	5,860.00	nil							29,300.00	NIL
4	HELLEN NYANCHGA	13.6.12	22,369.00	20504.9	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1,864.10	1864.1	nil	20,505.10	NIL
5	EDITH KARIUKI	12.10.12	23,489.00	23,489.00				1,957.40	1,957.40	1,957.40	1,957.40	1,957.40	1,957.40	1,957.40	1,957.40	1,957.40	17,616.60	5,872.30
6	MRS AGNES GATHONI		From previous Ministry												9806.7	9,806.70	19,613.40	9,806.30
	TOTAL		154,920.00	103947.5	21,834.60	21,834.70	8,534.10	10,491.50	10,491.50	3,822.50	3,821.50	3,821.50	3,821.50	3,821.50	13628.2	11,764.10	117,687.20	15,678.60

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES
DEPOSIT STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH JUNE 2013

ASSETS	2011/2012 and Earlier Years (Kshs).	Current Year 2012/2013 (Kshs).	Total (Kshs).
P.M.G.	1,181,506.10	690,285.00	1,871,791.10
TOTALS	**1,181,506.10**	**690,285.00**	**1,871,791.10**
LIABILITIES			
Retention Monies	1,181,506.10		1,181,506.10
Cash Book Adjustment	-	690,285.00	690,285.00
TOTALS	**1,181,506.10**	**690,285.00**	**1,871,791.10**

Florence J. Keitany
Assistant Accountant General

Dated: 27th September 2013

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES
DEPOSITS VOTE 09
2012/2013 FINANCIAL YEAR
SCHEDULE OF RETENTION MONIES

Name	**Amount**
Runji & Partners	953,798.35
Techlink Engineers	0.80
Miscellaneous Deposit	7,000.00
Pong Agencies	41,246.45
Sarawet Agencies	80,452.80
Canon Aluminium Fabrication	99,007.10
Total	**1,181,506.10**

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

	ADMINISTRATIVE		Approved Estimates	Actual Expenditure		
	GROSS EXPENDITURE		KShs	KShs		
109000100	General Administrative Services		0.00	2,005,100.00		
109000200	Headquarters Administrative Services		102,000,000.00	84,185,318.00		
109000600	Kerio Valley Development Authority		327,079,205.00	240,079,205.00		
109000700	Rural Development Services Coordination		1,544,346,153.00	1,070,555,797.75		
109000800	Tana and Athi Rivers Development Authority (TARDA)		354,125,410.00	341,925,410.00		
109000900	Lake Basin Development Authority (LBDA)		290,975,410.00	290,975,408.75		
109001000	Ewaso Nyiro South Development (ENSDA)		192,431,695.00	191,483,986.75		
109001100	Coast Development Authority (CDA)		191,447,400.00	192,408,646.75		
109001200	Ewaso Nyiro North Development (ENNDA)		747,461,308.00	505,056,281.60		
109001500	Development of Multi-Purpose Dams		1,546,683,419.00	1,549,714,042.70		
	Gross Total Expenditure	**KShs**	**5,296,550,000**	**4,468,389,197.30**	**Surplus of Gross Estimates Over Expenditure Kshs**	**828,160,802.70**
			Approved Estimates	**Applied Receipts**		
	Appropriation in Aid	**KShs**	**(1,550,709,300.00)**	**(865,216,710.75)**	**Surplus/Deficiency in Appropriation in Aid Kshs**	**(685,492,589.25)**
	NET TOTAL VOTE D109 Ministry of Regional Development	**KShs**	**3,745,840,700.00**	**3,603,172,486.55**	**Net Surplus to be surrendered to Exchequer Kshs**	**142,668,213.45**

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE	Approved Estimates	Actual Expenditure
	Approved Estimates	Applied Receipts
Authorities		

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0000			**Ministry of Regional Development Authorities**						
			Net Expenditure Head 000000 .. .. KShs						
0001			**General Administrative Services**						
	01		**Headquarters General Administrative Services**						
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0	0	0	2,005,100	-2,005,100	0
			GROSS EXPENDITURE KShs	0	0	0	2,005,100	-2,005,100	0
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs	0	0	0	0	0	0
			Net Expenditure SubHead 01 .. .. .. KShs	0	0	0	2,005,100	-2,005,100	0
			Net Expenditure Head 000100 .. .. KShs	0	0	0	2,005,100	-2,005,100	0
0002			**Headquarters Administrative Services**						
	98		**Devolved Functions Headquarters Administrative Services**						
		2640500	Other Capital Grants and Transfers	12,000,000	0	12,000,000	8,961,651	0	3,038,349
		3110500	Construction and Civil Works	110,000,000	-20,000,000	90,000,000	75,223,667	0	14,776,333
			GROSS EXPENDITURE KShs	122,000,000	-20,000,000	102,000,000	84,185,318	0	17,814,682
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 98 .. .. .. KShs	122,000,000	-20,000,000	102,000,000	84,185,318	0	17,814,682
			Net Expenditure Head 000200 .. .. KShs	122,000,000	-20,000,000	102,000,000	84,185,318	0	17,814,682
0003			**Finance Management Services**						
			Net Expenditure Head 000300 .. .. KShs	0	0	0	0	0	0
0004			**Conservation Department**						
			Net Expenditure Head 000400 .. .. KShs					0	0
0005			**Policy Analysis and Research**						
			Net Expenditure Head 000500 .. .. KShs					0	0
0006			**Kerio Valley Development Authority**						
	98		**Devolved Functions Kerio Valley Development Authority**						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	228,397,254	0	228,397,254	228,397,254	0	0
		2640500	Other Capital Grants and Transfers	28,681,951	0	28,681,951	11,681,951	0	17,000,000
		3110500	Construction and Civil Works	200,000,000	-130,000,000	70,000,000	0	0	70,000,000
			GROSS EXPENDITURE KShs	457,079,205	-130,000,000	327,079,205	240,079,205	0	87,000,000
			Appropriations in Aid						
		1410500	Other Property Income collected as AIA	-30,000,000	0	-30,000,000	-30,000,000	0	0
		1450200	Receipts not classified elsewhere collected as AIA	-45,000,000	0	-45,000,000	-45,000,000	0	0
		5120200	Domestic Accounts Payable	-200,000,000	130,000,000	-70,000,000	0	0	-70,000,000

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0006			**Kerio Valley Development Authority**						
	98		**Devolved Functions Kerio Valley Development Authority**						
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs	-275,000,000	130,000,000	-145,000,000	-75,000,000	0	-70,000,000
			Net Expenditure SubHead 98 .. .. .. KShs	182,079,205	-260,000,000	182,079,205	165,079,205	0	17,000,000
			Net Expenditure Head 000600 .. .. KShs	182,079,205	-260,000,000	182,079,205	165,079,205	0	17,000,000
0007			**Rural Development Services Coordination**						
	98		**Devolved Functions Rural Development Services Coordination**						
		2110200	Basic Wages - Temporary Employees	44,593,648	2,100,000	46,693,648	21,015,807	0	25,677,841
		2110300	Personal Allowances paid as part of Salary	17,152,500	8,000,000	25,152,500	23,824,825	0	1,327,675
		2210100	Utilities, Supplies and Services	760,000	0	760,000	237,337	0	522,663
		2210200	Communication, Supplies and Services	5,280,000	0	5,280,000	3,039,889	0	2,240,111
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	46,527,800	2,000,000	48,527,800	20,898,649	0	27,629,151
		2210500	Printing, Advertising and Information Supplies and Services	3,816,700	0	3,816,700	2,724,542	0	1,092,158
		2210700	Training Expenses (including capacity building)	42,152,600	-6,100,000	36,052,600	17,821,861	0	18,230,740
		2210800	Hospitality Supplies and Services	34,363,000	-6,000,000	28,363,000	20,532,986	0	7,830,014
		2211000	Specialised Materials and Supplies	5,009,270	0	5,009,270	3,347,165	0	1,662,105
		2211100	Office and General Supplies and Services	14,992,252	0	14,992,252	3,629,415	0	11,362,837
		2211200	Fuel Oil and Lubricants	9,920,800	0	9,920,800	7,971,712	0	1,949,088
		2211300	Other Operating Expenses	95,511,000	3,625,900	99,136,900	87,579,395	0	11,557,505
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	10,831,000	0	10,831,000	8,020,645	0	2,810,355
		2220200	Routine Maintenance - Other Assets	2,812,000	0	2,812,000	686,854	0	2,125,146
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	726,872,400	0	726,872,400	434,167,801	0	292,704,599
		3110300	Refurbishment of Buildings	9,000,000	0	9,000,000	6,942,399	0	2,057,601
		3110500	Construction and Civil Works	410,544,983	0	410,544,983	353,456,919	0	57,088,064
		3110900	Purch. of Household Furn. & Institutional Eqpt.	100,000	0	100,000	94,897	0	5,103
		3111000	Purch. of Office Furn. & General Eqpt.	2,175,000	0	2,175,000	1,629,471	0	545,530
		3111100	Purch. of Specialised Plant, Equipment & Mach.	50,760,000	0	50,760,000	50,040,354	0	719,646
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	11,171,200	-3,625,900	7,545,300	2,892,878	0	4,652,422
			GROSS EXPENDITURE KShs	**1,544,346,153**	**0**	**1,544,346,153**	**1,070,555,798**	**0**	**473,790,355**
			Appropriations in Aid						
		5120200	Domestic Accounts Payable	-703,709,300	0	-703,709,300	-423,142,986	0	-280,566,314
			Total Appropriations in Aid .. .. KShs	**-703,709,300**	**0**	**-703,709,300**	**-423,142,986**	**0**	**-280,566,314**
			Net Expenditure SubHead 98 .. .. .. KShs	**840,636,853**	**0**	**840,636,853**	**647,412,811**	**0**	**193,224,042**
			Net Expenditure Head 000700 .. .. KShs	**840,636,853**	**0**	**840,636,853**	**647,412,811**	**0**	**193,224,042**
0008			**Tana and Athi Rivers Development Authority (TARDA)**						
	02		**Economic Stimulus for Constituencies Tana and Athi Rivers Development Authority (TARDA)**						
		2630200	Capital grants to Govt. Agencies and other	70,950,000	-12,900,000	58,050,000	45,850,000	0	12,200,000

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0008			**Tana and Athi Rivers Development Authority (TARDA)**						
	02		**Economic Stimulus for Constituencies Tana and Athi Rivers Development Authority (TARDA)**						
			levels of Govt.						
			GROSS EXPENDITURE KShs	70,950,000	-12,900,000	58,050,000	45,850,000	0	12,200,000
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 02 .. .. .. KShs	70,950,000	-12,900,000	58,050,000	45,850,000	0	12,200,000
	98		**Devolved Functions Tana and Athi Rivers Development Authority (TARDA)**						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	381,075,410	-85,000,000	296,075,410	296,075,410	0	0
			GROSS EXPENDITURE KShs	381,075,410	-85,000,000	296,075,410	296,075,410	0	0
			Appropriations in Aid						
		1320200	Grants from International Orgns.- Treated as AIA	-85,000,000	85,000,000	0	0	0	0
		1420500	Receipts from Incidental Sales by Non-Market Establishments collected as AIA	-95,000,000	0	-95,000,000	-95,000,000	0	0
		1450200	Receipts not classified elsewhere collected as AIA	-62,000,000	0	-62,000,000	-62,000,000	0	0
			Total Appropriations in Aid .. .. KShs	-242,000,000	85,000,000	-157,000,000	-157,000,000	0	0
			Net Expenditure SubHead 98 .. .. .. KShs	139,075,410	-170,000,000	139,075,410	139,075,410	0	0
			Net Expenditure Head 000800 .. .. KShs	210,025,410	-182,900,000	197,125,410	184,925,410	0	12,200,000
0009			**Lake Basin Development Authority (LBDA)**						
	03		**Economic Recovery, Poverty Alleviation and Regional Development Programme Lake Basin Development Authority (LBDA)**						
		3110500	Construction and Civil Works	150,000,000	0	150,000,000	150,000,000	0	0
			GROSS EXPENDITURE KShs	150,000,000	0	150,000,000	150,000,000	0	0
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 03 .. .. .. KShs	150,000,000	0	150,000,000	150,000,000	0	0
	98		**Devolved Functions Lake Basin Development Authority (LBDA)**						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	140,975,410	0	140,975,410	140,975,409	0	1
			GROSS EXPENDITURE KShs	140,975,410	0	140,975,410	140,975,409	0	1
			Appropriations in Aid						
		1420500	Receipts from Incidental Sales by Non-Market Establishments collected as AIA	-21,500,000	0	-21,500,000	-21,500,000	0	0
			Total Appropriations in Aid .. .. KShs	-21,500,000	0	-21,500,000	-21,500,000	0	0
			Net Expenditure SubHead 98 .. .. .. KShs	119,475,410	0	119,475,410	119,475,409	0	1
			Net Expenditure Head 000900 .. .. KShs	269,475,410	0	269,475,410	269,475,409	0	1
0010			**Ewaso Nyiro South Development (ENSDA)**						
	02		**Economic Stimulus for Constituencies Ewaso Nyiro South Development (ENSDA)**						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	22,000,000	-4,000,000	18,000,000	18,000,000	0	0
			GROSS EXPENDITURE KShs	22,000,000	-4,000,000	18,000,000	18,000,000	0	0
			Appropriations in Aid						

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0010			Ewaso Nyiro South Development (ENSDA)						
	02		Economic Stimulus for Constituencies Ewaso Nyiro South Development (ENSDA)						
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 02 .. .. .. KShs	22,000,000	-4,000,000	18,000,000	18,000,000	0	0
	98		Devolved Functions Ewaso Nyiro South Development (ENSDA)						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	174,431,695	0	174,431,695	173,483,987	0	947,708
			GROSS EXPENDITURE KShs	174,431,695	0	174,431,695	173,483,987	0	947,708
			Appropriations in Aid						
		3510900	Receipts from sale of certified seeds & breeding stock - paid to Exchequer	-1,500,000	0	-1,500,000	-1,500,000	0	0
			Total Appropriations in Aid .. .. KShs	-1,500,000	0	-1,500,000	-1,500,000	0	0
			Net Expenditure SubHead 98 .. .. .. KShs	172,931,695	0	172,931,695	171,983,987	0	947,708
			Net Expenditure Head 001000 .. .. KShs	194,931,695	-4,000,000	190,931,695	189,983,987	0	947,708
0011			Coast Development Authority (CDA)						
	03		Economic Recovery, Poverty Alleviation and Regional Development Programme Coast Development Authority (CDA)						
		3110500	Construction and Civil Works	50,000,000	0	50,000,000	51,908,954	-1,908,954	0
			GROSS EXPENDITURE KShs	50,000,000	0	50,000,000	51,908,954	-1,908,954	0
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 03 .. .. .. KShs	50,000,000	0	50,000,000	51,908,954	-1,908,954	0
	98		Devolved Functions Coast Development Authority (CDA)						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	141,447,400	0	141,447,400	140,499,693	0	947,707
			GROSS EXPENDITURE KShs	141,447,400	0	141,447,400	140,499,693	0	947,707
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 98 .. .. .. KShs	141,447,400	0	141,447,400	140,499,693	0	947,707
			Net Expenditure Head 001100 .. .. KShs	191,447,400	0	191,447,400	192,408,647	-1,908,954	947,707
0012			Ewaso Nyiro North Development (ENNDA)						
	02		Economic Recovery, Poverty Alleviation and Regional Development Programme Ewaso Nyiro North Development (ENNDA)						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	66,000,000	-12,000,000	54,000,000	54,000,000	0	0
			GROSS EXPENDITURE KShs	66,000,000	-12,000,000	54,000,000	54,000,000	0	0
			Appropriations in Aid						
			Total Appropriations in Aid .. .. KShs						
			Net Expenditure SubHead 02 .. .. .. KShs	66,000,000	-12,000,000	54,000,000	54,000,000	0	0
	98		Devolved Functions Ewaso Nyiro North Development (ENNDA)						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	653,461,308	0	653,461,308	411,056,282	0	242,405,026
		2640500	Other Capital Grants and Transfers	40,000,000	0	40,000,000	40,000,000	0	0

VOTE D109 MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0012			Ewaso Nyiro North Development (ENNDA)						
	98		Devolved Functions Ewaso Nyiro North Development (ENNDA)						
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	30,000,000	-30,000,000	0	0	0	0
			GROSS EXPENDITURE KShs	723,461,308	-30,000,000	693,461,308	451,056,282	0	242,405,026
			Appropriations in Aid						
		1320200	Grants from International Orgns.- Treated as AIA	-32,000,000	30,000,000	-2,000,000	0	0	-2,000,000
		5120200	Domestic Accounts Payable	-400,000,000	0	-400,000,000	-187,073,724	0	-212,926,276
			Total Appropriations in Aid .. .. KShs	-432,000,000	30,000,000	-402,000,000	-187,073,724	0	-214,926,276
			Net Expenditure SubHead 98 .. .. .. KShs	291,461,308	-60,000,000	291,461,308	263,982,557	0	27,478,751
			Net Expenditure Head 001200 .. .. KShs	357,461,308	-72,000,000	345,461,308	317,982,557	0	27,478,751
0015			Development of Multi-Purpose Dams						
	01		Headquarters Development of Multi-Purpose Dams						
		3110500	Construction and Civil Works	1,426,683,419	0	1,426,683,419	1,549,714,043	-123,030,624	0
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	120,000,000	0	120,000,000	0	0	120,000,000
			GROSS EXPENDITURE KShs	1,546,683,419	0	1,546,683,419	1,549,714,043	-123,030,624	120,000,000
			Appropriations in Aid						
		1310200	Grants from Foreign Govts. - Direct Payments treated as AIA	-120,000,000	0	-120,000,000	0	0	-120,000,000
			Total Appropriations in Aid .. .. KShs	-120,000,000	0	-120,000,000	0	0	-120,000,000
			Net Expenditure SubHead 01 .. .. .. KShs	1,426,683,419	0	1,426,683,419	1,549,714,043	-123,030,624	0
			Net Expenditure Head 001500 .. .. KShs	1,426,683,419	0	1,426,683,419	1,549,714,043	-123,030,624	0
0801									
			Net Expenditure Head 080100 .. .. KShs					0	0
			Total Net Expenditure vote D109 KShs	3,794,740,700	-538,900,000	3,745,840,700	3,603,172,487	-126,944,678	269,612,892

VOTE D109 Ministry of Regional Development Authorities

DEVELOPMENT APPROPRIATION ACCOUNT – FOR THE YEAR ENDED 30TH JUNE 2013

Reasons for material difference between Approved Estimates and Actual Expenditure:-

Head 0001 **General Administrative Service**
Sub-Head 01 **Headquarters General Administrative Services**

Item.

3111400 - Research, Feasibility Studies, Project Preparation and Design, Project Supervision –Lack of budget and Over-Expenditure of Kshs 2,005,100.00 caused by LPO/LSOs commitments in 2011/2012 Financial Year being paid in 2012/2013 Financial Year.

Head 0002 **Headquarters Administrative Services**
Sub-Head 98 **Devolved Functions Headquarters Administrative Services**

Items.

2640500 - Other Capital Grants and Transfers - Under-Expenditure of Kshs 3,038,349.00 was caused by exchequer under-issue.
3110500 - Construction and Civil Works - Under-Expenditure of Kshs 14,776333.00 was caused by exchequer under-issue.

Head 0006 **General Administrative Services**
Sub-Head 98 **Devolved Functions Kerio Valley Development Authority**

Items.

2640500 - Other Capital Grants and Transfers - Under-Expenditure of Kshs 17,000,000.00 was caused by exchequer under-issue.
3110500 - Construction and Civil Works - Under-Expenditure of Kshs 70,000,000.00 was caused by non-release of donor funds.

Appropriations in Aid

Item.	
5120200	Domestic Accounts Payable – Non-Realisation of Kshs 70,000,000.00 was due to non-release of funds by the Donor.

Head 0007 **Rural Development Services Coordination**
Sub-Head 98 **Devolved Functions Rural Development Services Coordination**

Items.		
2110200	-	Basic Wages, Temporary Employees –Foot notes as per project Accounts submitted.
2110300	-	Personal Allowances paid as part of Salary - Foot notes as per project Accounts submitted
2210200	-	Communication, Supplies and Services - Foot notes as per project Accounts submitted.
2210300	-	Domestic Travel and Subsistence, and Other Transportation costs - Foot notes as per project Accounts submitted
2210500	-	Printing, Advertising and Information Supplies and Services - Foot notes as per project Accounts submitted.
2210700	-	Training Expenses (including capacity building) - Foot notes as per project Accounts submitted.
2210800	-	Hospitality Supplies and Services - Foot notes as per project Accounts submitted.
2211000	-	Specialised Materials and Supplies - Foot notes as per project Accounts submitted.
2211100	-	Office and General Supplies and Services - Foot notes as per project Accounts submitted.
2211200	-	Fuel, Oil and Lubricants - Foot notes as per projects Accounts submitted.
2211300	-	Other Operating Expenses - Foot notes as per project Account submitted separately.
2220100	-	Routine Maintenance – Vehicles and Other Transport Equipment - Foot notes as per project Accounts submitted.
2220200	-	Routine Maintenance – Other Assets - Foot notes as per project Accounts submitted.
2630200	-	Capital grants to Govt. Agencies and other levels of Govt - Foot notes as per project Account submitted.
3110300	-	Refurbishment of Buildings - Foot notes as per project Account submitted
3110500	-	Construction and Civil Works - Foot notes as per project Account submitted.
3111400	-	Research, Feasibility Studies, Project Preparation and Design, Project Supervision – Foot notes as per project Accounts .

Appropriations in Aid

Item.	
5120200	Domestic Accounts Payable - Foot notes as per project Accounts submitted separately.

Head 0008 **Tana and Athi Rivers Development Authority (TARDA)**
Sub-Head 02 **Economic Stimulus for Constituencies Tana and Athi Rivers Development Authority (TARDA).**

Item.
2630200 - Capital grants to Govt. Agencies and other levels of Govt - Under-Expenditure of Kshs 12,200,000.00 was caused by exchequer under-issue.

Head 0011 **Coast Development Authority (CDA)**
Sub-Head 03 **Economic Recovery, Poverty Alleviation and Regional Development Programme Coast Development Authority (CDA)**

3110500 Construction and Civil Works – there was a payment of Kshs. 1,908,954.00 was on payment of rent to Chester House on behalf of Coast Development Authority (CDA).

Head 0012 **Ewaso Ng'iro North Development Authority (ENNDA).**
Sub-Head 98 **Devolved Functions Ewaso Ng'iro North Development Authority (ENNDA).**

Item.
2630200 - Capital grants to Govt. Agencies and other levels of Govt - Under-Expenditure of Kshs 242,405,026.00 was caused by non-release of funds by the Donor.

Appropriations in Aid

Item.
1320200 - Grants from International Organizations – Treated as AIA- Non-Realisation of Kshs 2,000,000.00 was due to non-release of A.I.A grants by the Donor..

5120200 - Domestic Accounts Payable – Non-Realisation of Kshs 212,926,276.00 was due to non-release of funds by the Donor.

Head 0015 **Development of Multi-Purpose Dams.**
Sub-Head 01 **Headquarters Development of Multipurpose Dams.**

Item.

3110500 - Construction and Civil Works - Over-Expenditure of Kshs 123,030,624.00 was caused by IFMIS related reasons.

3111400 - Research, Feasibility Studies, Project Preparation and Design, Project Supervision -

Appropriations in Aid

Item.

1310200 Grants from Foreign Governments – Direct Payments treated as AIA - Non-Realisation of Kshs 120,000,000.00 was due to non-release A.I.A grants by the Donor..

SIGN:.....

27th September 2013

DR. RICHARD L. LESIYAMPE (PhD), MBS
ACCOUNTING OFFICER

ACCOUNTING OFFICER'S REPORT

The Ministry of Regional Development Authorities has contributed tremendously towards the achievement of Vision 2030 by ensuring Kenyans attain enhanced growth and sustained wealth creation through Integrated Basin Based Development Programmes. Major achievements of the Ministry in terms of the Medium Term Plan, Strategic Plan priorities include the following:

The Regional Development Authorities (RDAs) developed action plans and roadmaps for implementation of their Integrated Regional Master Plans which were presented to stakeholders for adoption. These Integrated Master Plans will assist the County Governments in setting development agendas in their respective counties.

During the period under review, the feasibility studies and detailed design activities were advanced as follows:

- The Nandi Forest Dam Irrigation Scheme Phase 2 (for 4,250 Ha area) preparation under Spanish Grant funding was completed and Detailed Design and Final Reports delivered;

- Mwache Dam Environmental and Social Assessment Study/Environmental Management Plan and Resettlement Action Plan reports delivered and appraisal activities advanced towards World Bank funding; and

- Lower Ewaso Ng'iro South dams preparation activities advanced to the level of Feasibility Study and Preliminary Design reports and approval for continuation of activities to Detailed Design Phase granted.

During the same period, request for implementation funds from financiers was presented through Treasury for a number of the multipurpose dam projects namely:- High Grand Falls, Magwagwa and Arror. The response from the Treasury is being awaited.

[illegible] rehabilitation of irrigation infrastructure have been done with more land irrigated and higher returns realized. The Regional Development Authorities (RDAs) have managed to put 28,500 Acres under irrigation and plans to expand to 170,000 Acres within the next 5 years are underway.

During the implementation of the MTP and Vision 2030 programmes/projects, various challenges and constraints were encountered. These include:

- Inadequate allocation of funds.
- Low, unpredictable and inequitable net GoK funding to the RDAs.
- Inadequate physical facilities (eg vehicles).
- Inefficiency of allocation of funds whereby RDAs have inadequate budget for operation and maintenance.
- Low and late release of funds from development partners delays implementation of programmes.

The overall objective of the Ministry is to achieve an equitable national socio-economic development through sustainable utilization and management of basin-based resources. The Ministry will continue to rally concerted efforts to realize its millennium development goals and Vision 2030.

In conclusion, I would like to state that despite the limited resources allocated to the Regional Development Authorities and the challenges they face, efforts were made to achieve tremendous results by the Ministry.

I accept responsibility for the maintenance of accouting records which may be relied upon in preparation of the financial statements, as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts which have been prepared in conformity with National Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Ministry of Regional Development Authorities, Vote 09 as at 30th June 2013.

DR. RICHARD LERESIAN LESIYAMPE (PhD), MBS
ACCOUNTING OFFICER

MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES

FORMER MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES

The Ministry of Regional Development Authorities (MoRDA) was established under the Presidential Circular No. 3/2003 on the organization of the government to provide policy guidance, enhance capacity building, management oversight and support to Regional Development Authorities (RDAs).

Mandates of the Ministry are:

- Formulation, implementation and monitoring Regional Development legislations, regulations and policies.
- Policy guidance for RDAs.
- Facilitating and representing RDAs in government.
- Development, implementation and coordination of programmes in the regional development sector.
- Promote management and conservation of the natural resource base.
- Collecting, collating, maintaining and managing information and data on regional development.
- Enhance capacity building in RDAs.
- Management oversight and support to RDAs.

Ministry's Vision.

"To be the leading institution in integrated basin based regional development for the welfare of the people of Kenya.

Mission.

"To facilitate and coordinate the RDAs in the execution of participatory, integrated basin-based development programmes through policy guidance and capacity building for sustainable utilization and conservation of natural resources".

Core Values.

The Ministry's core values are:

- Quality service.
- Integrity.
- Team Spirit.
- Commitment.
- Respect.

Strategic Objectives.

In line with the Ministry's mandate, Vision 2030 and its Medium Term Plan, the Ministry is implementing four sub-programmes and projects within the following strategic objectives:-

- Enhance Integrated Regional Development.
- Improvement of Institutional Capacity.

Strategic Programmes.

Regional Development Authorities sub-sector has one programme:

Integrated Regional Development with the broad objective of promoting integrated multi-purpose, basin-based development programmes. This programme comprises of four sub-programmes namely:

i). Regional Development Planning;

- Formulation of Integrated Development Regional Master Plans.
- Integrated Sectoral Plans eg tourism.
- Resource Mapping and Establishment of Data Bank.
- Research and Development.

ii). **Development of River Banks, Water Bodies and Catchment Areas.**
Catchment conservation and rehabilitation.

iii). **Community Empowerment and Support Programmes entailing;**

- Community capacity building eg training, workshops, registration.
- Community participation in program implementation eg facilitation of formation of Water User Associations, project management committees etc.
- Natural resource-based conflicts resolution.
- Resource benefit sharing eg compensations.

iv) **Integrated Basin-Based Development Programmes entailing;**

- Feasibility studies of integrated multi-purpose programmes and projects eg hydropower, water supply, irrigation, tourism etc.
- Investment Promotion and Resources Mobilization.
- Preparation, marketing and implementation of PPP Programmes/Projects.

Key Strategic Priorities.

- Establish mechanism for integrated planning at regional levels.
- Formulate and implement policy guidelines for sustainable management of resources in the region.
- Develop resource utilization charters for regional development authorities' use.
- Develop and implement a framework for monitoring and evaluating regional development activities.
- Strengthen infrastructure and service linkages between existing and new market centers and towns.

Key Management Staff.

S/No.	Managerial Staff
1.	Permanent Secretary
2.	Senior Deputy Secretary
3.	Director, Directorate of Regional Development (DRD)
4.	Deputy Director, Directorate of Regional Development (DRD)
5.	Chief Finance Officer
6.	Chief Economist
7.	Deputy Director/HRM
8.	Assistant Director/HRM
9.	Principal Finance Officer
10.	Principal Economist
11.	Assistant Accountant General
12.	3 Assistant Directors, DRD
13.	2 Under Secretaries

MINISTER'S REPORT

Regional Development is critical to wealth creation in the Kenyan economy. The Ministry has, therefore, initiated regional development policy review to make it more responsive to the current operating environment affecting Regional Development Authorities.

The RDAs will henceforth play a critical and unique role as custodians of vital information for integrated development of the respective counties while remaining at the national level as managers of the major River and large water bodies that transcend county boundaries.

They will provide the platform in harmonizing the utilization of shared natural resources and equitable distribution of the accrued benefits to all the stakeholders. This will minimize conflicts that normally arise over use and distribution of shared resources. Through the master plans that they have developed, RDAs will play a key role in spurring development through resource mapping of natural resources that cut across the counties.

Legal reforms involving review of Regional Development Authorities acts to align them to the constitution are being done with the assistance of key stakeholders such as the Kenya Law Reforms Commission and State Corporation Advisory Committee.

On institutional reforms the Ministry is on course in implementing the recommendations of the RDAs restructuring report of June 2010. Key staff with professional background have been recruited competitively to enhance institutional capacity. Weak institutional and legal frameworks have been a challenge to our operations but the same are being addressed as indicated earlier.

In pursuit of its mandate, the Ministry and RDAs have been able to achieve the following:

✓ **Under the first sub-programme <u>Regional development planning</u> accomplishments include:**

- ❖ Six (6) Integrated Regional Development master plans were developed and investment opportunities identified.

✓ **Under the second sub-programme <u>integrated basin based development</u> accomplishments include:**

- ❖ During the period under review, the feasibility studies and detailed design activities were advanced as follows:

  a. The Nandi Forest Dam Irrigation Scheme Phase 2 (for 4,250 Ha area) preparation under Spanish Grant funding was completed and Detailed Design and Final Reports delivered;

  b. Mwache Dam Environmental and Social Assessment Study/Environmental Management Plan and Resettlement Action Plan reports delivered and appraisal activities advanced towards World Bank funding; and

  c. Lower Ewaso Ng'iro South dams preparation activities advanced to the level of Feasibility Study and Preliminary Design reports and approval for continuation of activities to Detailed Design Phase granted.

  During the same period, request for implementation funds from financiers was presented through Treasury for a number of the multipurpose dam projects namely:- High Grand Falls, Magwagwa and Arror. The response from the Treasury is being awaited.

- ❖ **Ewaso Ng'iro North Development Authority** constructed and completed a Gums and Resins processing plant in Wajir which is part of the Ewaso Ng'iro North Gums and Resins Integrated Project.

- The construction of **Kimira Oluch** is ongoing and 80% of the scheme construction is complete.

- **Tana Delta Irrigation Project** has brought 1500 Ha under rice and last year 3000 tonnes of paddy were harvested. Rehabilitation of two rice mills for value addition and capacity building for local farmers was done.

- **Lake Basin Development Authority** undertook the commercialization of LBDA rice mill and is now operating at 30% from 10%, 6,000 farmers were mobilized and linked to financial institutions.
- Lower Ewaso Ng'iro Multipurpose Project feasibility study commenced and inception report is ready. The components of this project include 3 cascaded dams for hydro-electric power, water for humans and livestock and irrigation of 10,000ha of land. The project will benefit more than 15,000 households.

✓ **Under the third sub-programme Development of River Banks, Water Bodies and Catchment areas accomplishments include:**

- The Ministry planned to raise seedlings and plant in riverbanks and catchment areas, increase forest cover, reduce soil erosion and maintain dam structures.

- Under Lake Basin Development Authority, over 1.6 million tree seedlings have been produced and planted using community based approaches.

- Coast Development Authority produced and planted 2.6 million Casuarina seedlings in the financial year 2009/10 to 2011/12 most of it at their demonstration farm at Chakama. Harvesting of the trees started during the year 2012/2013.

- Ewaso Ng'iro South Development Authority has been able to increase forest cover by raising and planting 3 million trees, promoted the use of alternative source of energy and income generating activities, briquettes and bamboo propagation, supported 8 youth groups to establish 8 tree nurseries with six hundred thousand seedlings.

- Tana and Athi River Development Authority has been able to produce and plant 1.9 million tree seedlings.

✓ **Finally, under the fourth sub-programme that is Community empowerment and support programme, the Ministry undertook to empower communities through increased incomes, employment creation and capacity building.**

Coast Development Authority has undertaken the following:

- Bodhai eco camp development in Ijara, South Garissa. To promote eco tourism in the region, also to conserve the environmental, coastal habitat and cultures.

- 4 water pans constructed/17,000 people and 35,000 livestock accessing water.

- Wetland lagoon constructed. It involved a facility for the treatment of raw sewerage for the Shimo La Tewa prisons. The objective was to avoid direct effluent of raw sewerage to the sea and instead treat the sewer and direct in for irrigation.

- Malindi Integrated Social Health Development Programme primary (4 new classrooms, 4 rehabilitated classrooms, new administration block), 1 new secondary (8 classrooms, computer lab, library, two twin labs, staff houses, administration block etc), 2 dispensaries (maternity block & MCH/FP unit), 1 new health centre, 2 water wells, 1 district hospital (x-ray

lab, improved water system, road works and parking). Phase I is complete and Phase 2 is being funded by the Italian Government.

- Fruit processing equipment was acquired, power is paid for and roofing of the factory building is being finalized. The processing plant was assembled and tested.

- 1.8 million coral blocks were produced and sold generating a net income of Kshs. 18 million, 300 youths were employed on temporary basis and some 15 people employed on a permanent basis.

- Training of farmers on fish farming and management undertaken.

Ewaso Ng'iro South Development Authority has undertaken the following:

- The authority will increase area under irrigated agriculture by 150 acres through improved irrigation infrastructure in Iltilal (Phase 2) and Ilchalai small holder irrigation schemes in Loitoktok District. The authority has given special attention to irrigated agriculture to increase land productivity, improve food security and create employment for unemployed youth.

Numerous Challenges/Constraints have been encountered and they include:

- Recurrent budget of some RDAs (ie LBDA and KVDA) is inadequate to absorb personal emoluments in spite of low pay package compared with prevailing levels in the mainstream civil service.

- Sustaining funding of RDAs at current levels will not propel them to deliver on expectations in the First Medium Term Plan 2008-13 and Vision 2030.

- Resources are too thinly spread over many projects/programmes thereby resulting into dismal impact to people within RDAs' jurisdictions.

- Weak monitoring and Evaluation to inform timely decision-making.

In conclusion, I would like to state that the Ministry will endeavour to put in place the requisite capacity to effectively and efficiently deliver its services to its clients. I also want to acknowledge and thank our development partners for their support especially in funding some programmes and projects undertaken by the RDAs.

PROF. JUDI W. WAKHUNGU, OGW
CABINET SECRETARY
MINISTER OF ENVIRONMENT, WATER AND NATURAL RESOURCES

MINISTRY OF REGIONAL DEVELOPMENT AUTHORITIES
DEVELOPMENT VOTE 109
STATEMENTS OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2013

	2011-2012 And Ealier Years	Current Year 2012-2013	Totals Kshs
ASSETS			
PMG	30,376,717.65	(139,992,585.85)	(109,615,868.20)
DISTRICT SUSPENSE ACCOUNT	281,466,156.75	(187,793,561.70)	93,672,595.05
OVER EXPENDITURE 2004/05	120,785,279.50	-	120,785,279.50
EXCHEQUER UNDER ISSUES	197,720,222.70	470,454,737.00	668,174,959.70
TOTALS	**630,348,376.60**	**142,668,589.45**	**773,016,966.05**
LIABILITIES			
GAV UNDER EXPENDITURE	509,563,092.60	142,668,589.45	652,231,682.05
EXCHEQUER OVER ISSUE 2004/05	120,785,284.00	-	120,785,284.00
TOTALS	**630,348,376.60**	**142,668,589.45**	**773,016,966.05**

Florence J. Keitany
Assistant Accountant General

Dated: 27/9/2013

MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES

KIMIRA OLUCH SMALLHOLDER FARM IMPROVEMENT PROJECT

DISTRICT SUSPENSE ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 2013

PARTICULARS	ADF LOAN (KSHS)	GOK-KOSFIP (KSHS)	ADF GRANT (KSHS)	TENDE/KIBUON GOK (KSHS)	TENDE/KIBUON GRANT (KSHS)	TOTAL (KSHS)
Receipt						
Opening Cash Balance	120,822.45	342,693.20	119,779.00	-	213,969.60	797,264.25
Opening Bank Balance	208,910.50	157,526,221.90	16,709,157.25	1,492,443.00	92,524,169.00	268,460,901.65
Outstanding Imprests/Debts	-	710,000.00	-	-	12,207,887.50	12,917,887.50
Other Receipts	-	19,000.00	-	-	-	19,000.00
Exchequer Releases	29,193,633.00	34,768,852.50	73,494,355.00	6,000,000.00	-	143,456,840.50
Total Releases/Receipts	29,523,365.95	193,366,767.60	90,323,291.25	7,492,443.00	104,946,026.10	425,651,893.90
Payments						
Payment for the Year	29,359,760.60	182,961,174.60	28,969,977.55	10,324,719.20	75,223,666.80	326,839,298.75
Transfers/Debtors GoK/Staff Debtors	-	5,140,000.00	-	-	-	5,140,000.00
Total	29,359,760.60	188,101,174.60	28,969,977.55	10,324,719.20	75,223,666.80	331,979,298.75
						-
Bank and Cash Balances	163,605.35	5,265,593.00	61,353,313.70	(2,832,276.20)	29,722,359.30	93,672,595.15
Represented By: -						-
Closing Cash Balances	99,664.60	302,512.50	10,795.05	-	83,100.10	496,072.25
Closing Bank Balances	63,940.75	1,925,997.40	61,342,518.65	(3,037,083.20)	21,696,274.70	81,991,648.30
Interfunds Borrowing	-	3,037,083.20				3,037,083.20
Outstanding Imprests	-			204,807.00	7,942,984.30	8,147,791.30
Total	163,605.35	5,265,593.10	61,353,313.70	(2,832,276.20)	29,722,359.10	93,672,595.05

	COAST DEVELOPMENT AUTHORITY - PENDING BILLS AS AT 30TH JUNE 2013			
	Table 3.6 Summary of pending bills by nature and type			
		Due to lack of liquidity		
	Type/Nature	**2010/2011**	**2011/2012**	**2012/2013**
	1. Recurrent			
	Telephone	144,360	144,360	
	Personal Claim	32,524,441	34,521,304	32,524,441
	Other Specify			
	Kenya National Audit	-	216,000	
	Advertisement	507,182	507,182	
	Service Gratuity	120,542	520,542	
	Evaluation of building	95,350	95,350	
	Ex-gratia payment	-	-	-
	Training	232,250	232,250	
	Land rates	-	418,176	-
	2. Development			
	Other-Specify			
	Ukunda Show Ground	2,700,000	2,700,000	
	Total Pending Bills	**36,324,125**	**39,355,164**	**32,524,441**

EWASO NGIRO SOUTH DEVELOPMENT AUTHORITY

LIST OF PENDING BILLS AS AT 30TH JUNE, 2013

The Authority has the following pending bills accrued in its ordinary course of operations. These bills relate to services provided and ongoing contractual agreements that the Authority has engaged in. An analysis of these bills is as detailed in the matrix below;

PENDING BILLS	Nature of work done	AMOUNT (Kshs)
1. Sarawet Agencies Limited	Water supply construction at tannery site	1,990,000.00
2. Bephat Limited	Spring fencing at Kaimbaga	2,831,890.00
3. Genoma Enterprises	Fencing of Iltilal water springs	1,772,952.00
4. Soshipei Enterprises	Fencing of Enkongu Enjore	229,915.00
5. Sure Limited	Fencing of Tannery site	440,293 .00
6. Dawamu Enterprises	Transportation of tea seedlings	300,000.00
7. Bhogals Autoworld	Motor vehicle repairs	148,960.00
8. Kenya National Audit office	Audit services	984,000.00
9. Cardplan Architects Limited	Designs for the tannery	1,308,480.00
10. Spikes hardware & General contractors	Enkirrigiri water project	1,401,050.00
11. Staff Gratuity	Outstanding staff gratuity	2,393,000.00
12. Kenya Postel corporation	Directory services	1,398,264.80
13. The Star	Advertisement	203,510.00
14. Nation Media Group	Advertisement	440,910.00
15. The standard Group Ltd	Advertisement	392,312.00
16. Skyapple Enterprises	Supply of protective clothing	653,450.00
17. Jeskam Enterprises	Supply farm inputs	510,000.00
TOTAL AMOUNT		**17,398,986.80**

Prepared by .....Mwato Joel Sirinket..... Designation.....Accountant..... Date...18/09/2013...

KERIO VALLEY DEVELOPMENT AUTHORITY

PENDING BILLS- RECURENT

STAFF COSTS	PENDING BILLS 2013/2014
DESCRIPTION	**KSHS**
Basic salary	800,000.00
House Allowance	6,859,200.00
Gateway Insurance	1,362,757.00
Employers Contribution N.S.S.F	2,200,000.00
Employers Contribution G.S.P.S	15,929,244.90
Telkom Kenya Ltd	2,654,055.00
Rent and rates(Eldoret Municipal Council)	13,826,323.00
Rent and rates(Pokot County Council)	3,207,500.00
Kenya National Audit Office	3,274,000.00
Amaco Insurance	2,165,758.10
TOTALS	**52,278,838.00**

LAKE BASIN DEVELOPMENT AUTHORITY

P.O BOX 1516-40100

KISUMU

TEL: 254-020-2023414
FAX: 254-020-2023422
Email: info@lbda.co.ke
complaints@lbda.co.ke

Our Ref: LBDA/FIN/15

Date: 16/08/2013

Your Ref:

Principal Secretary,

Ministry of Water, Environment and Natural resources

Nairobi

Att: Ms Keitany

Dear Sir,

RE: PENDING BILLS AS AT 30TH JUNE 2013

Hereby enclosed please find pending bills schedule as at 30th June 2013 as requested.

Yours faithfully,

Frederick Chere
CHIEF MANAGER FINANCE, HR & ADMIN

C	INTERMINISTERIAL		-			-
	Bondo Town Council	Land rates accrued	1,854,000.00			1,854,000.00
	Commissioner of Lands	Land rent accrued	6,557,345.50			6,557,345.50
	Kisumu Municipal Council	Land rates accrued				-
	Nyamira County Council	Land rates accrued	351,000.00			351,000.00
	Migori County Council	Land rates accrued				-
	Nyando County Council	Land rates accrued	2,620,645.00			2,620,645.00
	Rachuonyo County Council	Land rates accrued	2,475,043.00			2,475,043.00
	Rongo Town Council	Land rates accrued	-			-
	Sub Total		13,858,033.50	-	-	13,858,033.50

LAKE BASIN DEVELOPMENT AUTHORITY

CREDITORS MOVEMENT SCHEDULE AS AT 30TH JUNE 2013

	ITEM DESCRIPTION	ITEM DESCRIPTION	BALANCE B/F	ADDITIONS	PAYMENTS	BALANCE
			KSHS.	KSHS.	KSHS.	KSHS.
A	LEGAL CLAIMS & INSURANCES					
	CBG Ouma & Co Advocates	Legal Fees	493,200.00			493,200.00
	Fore Front Auctioneers	Auctioneers fees	801,585.00			801,585.00
	Gumbo & Company Associates	Legal Fees	471,150.00			471,150.00
	Mulondo Oundo Muriuki & Co	Legal Fees T Dola Case	423,000.00			423,000.00
	Odero Okoyo $ Co. advocates	Legal Claims accident Cases	500.00			500.00
	Okongo & Co. Advocates	Legal fees	344,800.00			344,800.00
	Ombonya & Co. Advocates	Legal fee M & E Consultants	200,000.00			200,000.00
	Omondi & Company Advocates	Legal Fees	135,000.00			135,000.00
	Otieno Yogo & Co Advocates	Legal Fees	458,753.00			458,753.00
	Tom Mboya & Co. Advocates	Legal fees	4,000.00			4,000.00
	Wekesa & co Advocates	Legal fees	130,000.00			130,000.00
	Wasuna & Co. Advocates	Legal fees	26,150.00			26,150.00
B	CONTIGENT LIABILITY		-			-
	Sub Total		3,688,138.00	-	-	3,488,138.00
C	INTERMINISTERIAL		-			-
	Bondo Town Council	Land rates accrued	1,854,000.00			1,854,000.00
	Commissioner of Lands	Land rent accrued	6,361,798.50			6,361,798.50
	Commissioner of Domestic tax	Land rent accrued	362,566.80			362,566.80
	Kenya Revenue Authority-KRA	VAT& Backduty	3,705,904.50	54,000.00		3,759,904.50
	Kisumu Municipal	Land rates	652,229.00			652,229.00
	Kenya National Audit Office	Audit fees	754,000.00			754,000.00
	NSSF	Panelty	6,671,973.40			6,671,973.40
	Nyamira County Council	Land rates accrued	396,000.00			396,000.00
	Nyando County Council	Land rates accrued	1,074,146.00			1,074,146.00
	Town Council of Yala	Land rates accrued	330,000.00			330,000.00
	Rachuonyo County Council	Land rates accrued	2,475,043.00			2,475,043.00
	Sub Total		24,637,661.20	54,000.00	-	24,691,661.20
D	CONTRACTORS		-			-
	Africa Boreholes Initiative	Installation Services	-			-
	Wigot Construction Co LTD	Construction	-	3,776,200.20		3,776,200.20
	Wotta Haus	Drilling Services			-	-
	Washington Building Contractor	Construction		71,470.00		71,470.00
	Tasco Universal-Michael Omondi	Construction	22,500.00			22,500.00
	Rico Building Contractors	Construction				-
	Odonyaso Building & Renovation	Construction		1,099,273.00		1,099,273.00
	Siruji Enterprises	Construction	157,170.00			157,170.00
	Kusini Construction (K) Ltd	Construction		280,433.50		280,433.50
	Sarawet Agencies	Construction	207,235.65			207,235.65
	Savo Enterprise Ltd	Office Partition	422,123.50			422,123.50
	Stra-Bag Ltd.	Yala Swamp Weir	56,414,011.25			56,414,011.25
	Sub Total		57,223,040.40	5,227,376.70	-	62,450,417.10
E	TRADE SUPPLIERS		-			-
	Aok Business Consultants	Stationery				-
	Absolute Pest Solutions					-
	Accurate Farm Machinery	machinery services		89,204.00	89,204.00	-
	Adrec Limited	Consultancy Services	62,560.00	2,204,898.00	111,796.00	2,155,662.00
	ASK Nyanza	Show Expenses	1,040,046.00	342,070.00		1,382,116.00
	Avery Kenya Ltd	Supply of Weighing Scales	2,464.00			2,464.00
	Apex Business & Marketing	Consultancy Services	-			-
	Bishop Nicholas Stam-kakamega	workshop/Training	116,170.00			116,170.00
	Centre for Research &	Training expenses	35,000.00			35,000.00
	Chui Multi Services	Telephone expenses	30,100.00			30,100.00
	Chloride Exide	Supply of Motor V. Battereis				-
	Creative Village	Printing Services				-
	Communication Commission of	Frequency fees	189,709.95			189,709.95
	Cisco computers and engineering	purchase of sationery		246,100.00		246,100.00
	Cmpulynx Nyanza	Supply of Equipment	1,214,060.00			1,214,060.00

	elux E es	S office ents	7.00			24,
	Dubai es	i irs	0.00	89,000.00		138 0
	eliud & Associates	Training expenses	261,000.00			261, 0
	Ethics and Integrity Institute	Training expenses	12,544.00			12,544.00
	Fly Wheel	Supply of Equipment				-
	Federation of Kenya Employer	Subscription				-
	Fourems Designs	Supply of office Furniture	26,000.00			26,000.00
	Futuretech Computer	Supply of office Equipments	541,200.00			541,200.00
	Gephok Agencies	Construction	17,000.00			17,000.00
	Gohar Glass Mart	Bulding & Constraction				-
	Hort. Crops Development	Horticultural Expenses	3,000.00			3,000.00
	Hartland Enterprises Ltd	Supply of General Hardware	-			-
	Heritage consultancy	Consultancy Services	200,000.00			200,000.00
	Ismail Motors	Motor Cycle Repairs	119,500.00			119,500.00
	Interconsult Engineers Ldt	Consultancy Services				-
	Jubliee Enterprises	General Hardware	87,050.00	81,540.00		168,590.00
	Jack Kiminta	Land Preparation	27,100.00			27,100.00
	Kalee Ltd	Advertisement	-			-
	Kennedy M Mboya	Poultry Feeds	28,700.00			28,700.00
	K V D A	Rent & Rates	69,600.00			69,600.00
	Kenindia Assuarance Company	Provident Fund Contridution	37,295.45			37,295.45
	Kengrid Consult ltd -Nairobi	Consultancy Services	210,000.00			210,000.00
	Kenya Times Media Trust	Jamhuri day supplement - 2002	26,181.25			26,181.25
	Kenya Postel Directories	Advertisement		215,860.00		215,860.00
	Kolunya Design W	Design				-
	Legend Construction	supply of construction material				-
	Luka General Supplies	Supply Polytubes				-
	Lugari yearly meeting of friends	Rent Arrears	15,100.00			15,100.00
	Liwin Holdings	Advertising & publicity	152,658.30			152,658.30
	Log Associates	Consultancy Services				-
	Lino Stationeries -Nbi	Stationery	15,848.30			15,848.30
	Mud and Marble	Supplies of Curtains				-
	Midas Electronics	Stationery	23,500.00			23,500.00
	Martin Andiego	Repair of Furniture		219,140.00		219,140.00
	MTN					-
	Majesty Technologies Ltd	statinary				-
	Meta Communication Ltd	Consultancy Services	-			-
	MIBM	Supply 4 Way Workstation	103,000.00			103,000.00
	Millenium Information	Consultancy Services				-
	Mimbo Printing Press	Printing Services		156,229.00	156,229.00	-
	Mocho Enterprise	Repair Building	-			-
	Nacada Authority	Consultancy Services	454,894.00			454,894.00
	Nas Auto Care Centre	M/V repairs				-
	Namo Italiano	machinery repairs	148,800.00			148,800.00
	Nation Media	Advertisement		106,488.00	106,488.00	-
	Nera Electrical & Hardware Ltd	Supply of General Hardware				-
	New East View Hotel	Entertainment		361,328.00	229,860.00	131,468.00
	Naraka Office Supplies	Stationery	26,678.25			26,678.25
	Organization for Health	Consultancy Services	-			-
	Ogembo Tea Factory	Supply of Tea Seedlings (Oyani)	125,000.00			125,000.00
	Phamora Signs	Asset Coding	-			-
	Patients Survey-Kenya	Consultancy Services	-			-
	Peak Network Consultants	Consultancy Services				-
	Pentter MC	Advertisement	70,000.00			70,000.00
	Pharaoh Enterprises	Supply of Seedling	-			-
	Panafrican Trucks & equipment	Motor Vehicle spare parts	34,383.70			34,383.70
	Punjani Electrical Hardware	General Hardware		40,810.00		40,810.00
	Pinacle Consultancy	Consultancy Services	92,000.00			92,000.00
	Rolex Kenya Ltd	Supply of Calendars				-
	Rouze Suppliers	Supply of Stationery		52,920.00		52,920.00

	Rilley	ecurity	Servic	58.40	52	2,08 0
	R.M Patel & partners-Eldoret	machinery services	623,946.00			623,946.00
	Rwenzoris Marketing Enter.	Supply of Calenders (2000)	60,065.00			60,065.00
	Sarmoco Emporium	Stationery	10,695.00			10,695.00
	Selema Enterprises	General Hardware				-
	Sema ltd	Consultancy Services	-			-
	Siriwo Trading Company Ltd	Supply of Water				-
	Siambi Communication	Consultancy Services				-
	Simaga Feeds	Supply of Fish Feeds				-
	Somuc Agricultural Consultants	Consultancy Services				-
	Symbion kenya Limited	Consultancy Services		7,916,924.60		7,916,924.60
	The Star	Advertisement	-			-
	Soni Technical Services	M/V repairs	-			-
	Standard Group Ltd.	Advertisement	101,476.80		101,476.80	-
	Techbi Ltd	Instalation of Servers		7,946,959.00		7,946,959.00
	Tija Investments	M/V repairs	59,368.00			59,368.00
	Tread Setters	M/V repairs				-
	Tropical Institute Of Community	Training expenses	45,000.00			45,000.00
	Unity Youth Alive Youth Group	Supply of Tree Seedling	-			-
	University of Nairobi Bookshop	supply of Laptop computers	-			-
	Winam Garments	Repair	-			-
	Wilmax Education Services	Supply of Diaries	-			-
	Xerox Technologies Limited	Stationery				-
	Vinton Enterprises	General Hardware				-
	Victoria Enterprises	Building Materials	66,284.00	127,990.00		194,274.00
	Victoria Veterinary Services	Livestock Services	10,500.00			10,500.00
	Sub Total		8,227,043.40	20,721,335.40	795,053.80	28,153,325.00
F	**SERVICES & UTILITIES**		-			-
			-			-
	Kisumu water services co Ltd-	Supply Of Water (old bills)	1,770,143.60	32,257.20		1,802,400.80
	Asengo Water Project	Supply Of Water				-
	Rene Superclean Services	Clenaing services		140,000.00		140,000.00
	Rural Water & Sanitation	Hydrogeological Survey	45,000.00			45,000.00
	Rentokil initial	Clenaing services & sanitation		27,791.30		27,791.30
	Kenya Power & Lighting	Electricity Supply				-
	Opiyo and Associates	Survey Service				-
	kanyakwar self help group.	orchard maintenace		109,392.00		109,392.00
	Kanyakwar Moyie Chuth	Compund Cleaning		100,000.00		100,000.00
	Telkoms Kenya Ltd (functional	Telephone expenses	1,210,808.50			1,210,808.50
	Cellphone Centre Services	Kennedy Yugi PF 3433	4,000.00			4,000.00
	Sub Total		3,029,952.10	409,440.50	-	3,439,392.60
H	**UNPAID 2002 & 2006**		-			-
	K P A W U	Staff Deductions	180,750.00			180,750.00
	LBDA Sacco	Payrol deductions	30,000.00			30,000.00
	Local Auth. Service Charges	Various Authorities	318,380.00			318,380.00
	UNPAID SEPT. 2009 PAYROLL		-			-
	Sub Total		529,130.00	-	-	529,130.00
I	**STAFF CLAIMS**		-			-
	Medical Claims	As per list attached.	136,606.00			136,606.00
	District Labour Officer - kisumu	Workman Compensation	45,000.00			45,000.00
	District Labour Officer - Migori	Workman Compensation	14,999.00			14,999.00
	Sub Total		196,605.00	-	-	196,605.00

TANA AND ATHI RIVERS DEVELOPMENT AUTHORITY

2012/13 SUMMARY OF CREDITORS

	DETAILS	30.06.2013
A	Tana Delta Irrigation Project	8,574,222
B	Masinga Dam Resort	8,915,752
C	Kibwezi Irrigation Project	3,021,343
D	Kitui Honey Refinery Project	896,114
E	Kiambere Irrigation Project	2,641,794
F	Emali Livestock Multiplication Unit	134,220
G	Headquarters	274,680,009
H	ESP	31,551,396
	Total	330,414,850

	CREDITORS	
S/NO	NAME	31.6.13
	TDIP Casual Wages	1,983,920
1	Amos Mwaluda	400
2	Bio Consult	28,000
3	Boc Gases (K) Ltd	35,547
4	Buya Phares	8,050
5	Dehoyo Co. -Computer Repairs	-
6	Emalex Technical Services	9,000
7	Exact Marketing	26,400
8	Farm Machinery Distributors	239,377
9	Garsen Hardware	125,000
10	General Stock Traders	464,225
11	General Stock Traders	651,545
12	Hewani Farmers Cooperative	141,680
13	Hewani Pefa Church	250
14	John Mutia	4,045
15	Kanyoro Kariuki	4,191
16	Kenya Plant Health Insp. Services	-
17	Kitmal Ltd	8,100
18	Lilian Wambui	-
19	Malindi Communications	13,500
20	Mat International	2,000,000
21	Mitco Fax	21,405
22	Pan African Equipnment	48,785
23	Pestlab Services	45,000
24	Salim Bin Ahmed Alamudi	10,165
25	Salim Nasser & Sons	96,200
26	Simon Otsyula	13,957
27	Somkekem Petroleum Ltd	1,695,000
28	Techard Steam and Power	12,480
29	Trans Oil International	880,000
30	University of Nairobi	8,000
	Total	8,574,222

MASINGA DAM RESORT		
CREDITORS		
S/NO	NAME	31.6.13
1	Casual Wages	564,750
2	Catering Levy	320,448
3	Grace Wangari	24,000.00
4	Huduma Motor Garage	161,966.00
5	Jatomy Enterprises	177,482.00
6	Kenya Power	145,540.80
7	Kiambere Irrigation Project	2,750
8	KRA-VAT	4,768,176
9	Masinga Irrigation Project	440
10	Meru Central Union	10,870.00
11	Ministry of co - op. Dev	50,816
12	Ministry of Home Affairs	152,050
13	Ministry of State Dev. Of Nothern Kenya	85,350
14	Mutua Mutinda	88,000.00
15	Mwawangu Enterprises	101,595.00
16	OLdonyo Sabuk	520
17	Oriental Raw Ventures	135,750.00
18	Rentokil	0.03
19	Sarah Wangari	18,750.00
20	Swift Farm	5,000.00
21	TARDA	11,380
22	Trust Guards	132,173
23	Uchumi Supermarkets	704,501.00
24	Umoja Supermarkets	3,360.00
25	NHIF	125,100.00
26	Mwanzo Mpya	5,600.00
27	James Investiments	38,000.00
28	Web Gate System	148,500.00
29	Lucy Wangui Ngahu	19,980.00
30	Bevan K LTD	35,390.00
31	Mtech Renovators	(38,000.00)
32	Graste Supplies	0.40
33	Katqo Hardware	748,465.00
34	Joseph Wambua	4,750.00
35	Bidii Shop	19,200.00
36	Panton Investiment	22,500.00
37	Milimani Subterranean	120,600.00
	TOTAL	8,915,752

...BV	RRI...ON PROJECT	
CREDITORS		
S/NO	NAME	31.6.13
1	Celister Supplies	8,200
2	Gewam Metal Works	7,300
3	Kay Jay ltd	42,710
4	Kibwezi Casuals	2,047,749
5	Makueni Ginneries	5,160
6	New Mtito Andei S.S	232,839
7	Okey Metal Works	1,650
8	Omuyui John	30,000
9	Raphael Maundu	84,360.00
10	Rawji Investment	151,147
11	Riverside P. Station	109,524.00
12	Times & Seasons	159,160
13	Vegcare	43,222
14	WARMA	91,971
15	Rose Mary Kaloki	6,352
	TOTAL	3,021,343

KIAMBERE IRRIGATION PROJECT		
CREDITORS		
S/NO	NAME	31.6.13
1	Casual Wages	2,327,954
	Embu Vet Services	13,890
	Everest Enterprises	27,900
	Josephn Kirore	2,500
	M.N Makutano Shop	756
	Meru South Enterprises	36,090
	Mwana Enterprises	31,946
	Ngai Mwireri Hotel	3,000
	Staff Claims	182,010
	Tegedy Enterprises	15,749
	Total	2,641,795

	ITI NE IN RO	
CREDITORS		
S/NO	NAME	31.6.13
1	Casual Wages	555,313
2	Cavarier Security Services	-
3	K.P.L.C.	-
4	NYK Enterprises	5,924
5	Postal Corporation	12,600
6	Staff Claims	314,101
7	Dot Computers	8,176
	TOTAL	896,114

EMALI LIVESTOCK MULTIPLIPLICATION		
CREDITORS		
S/NO	NAME	31.6.13
1	Bazzeline Oil Petrol Station	-
2	Casual Wages	25,120
3	Kenya Dairy Board	-
4	Machakos Tree Nursery	-
5	Magpet chemicals	10,000
6	Mambo yote steel engineering	-
7	Masenti Auto Spares	3,800
8	Nol-turesh PBWS	
9	TDC	7,800
10	TDIP	87,500
11	Trico Computer centre	
	TOTAL	134,220

Creditors	
As at 30th June 2013	
Details	**Amount**
Accord Communication	50,658.80
Ashton Investment	12,000.00
ASK	117,000.00
British American insurance--2007/2008	178,921.00
Blessed Mands service	38,500.00
Bins (Nrb) Services	18,364.00
Brinks Security Services Ltd	235,480.00
Biafra Enterprises	39,000.00
Check Motormart & Services	8,500.00
Chevron Kenya Ltd	951,778.85
Commissioner of Domestic Taxes	17,400.00
Cosmet Florist	79,500.00
Communication Commission of Kenya	6,080,335.55
Corporate Enterprises Ltd	65,000.00
County Council of Tana River	278,721.00
City Council of Nairobi	385,219.50
CiC Insurance	600,000.00
D.T Dobie.	72,819.99
Delta Systems	9,750.00
D.P.M	114,241.00
Ediface Enterprises	184,991.43
Elisha Electrical Agencies	10,196.00
E-Time Office Solution	36,500.00
Familent Enterprises ltd	19,650.54
Geodev (k) Ltd	178,240.00
Gimco Ltd	1,115,004.40
Gush Ltd	129,000.00

Hen Ente s L	
I.C.P.A.K	22,500.00
Institute of engineers of Kenya	18,000.00
JB Touch	26,500.00
Jogian Interlink Limited	131,750.00
John Kamau Kariuki	19,000.00
Jubilee Insurance	148,750.00
Petromark kenya ltd	7,978.00
Kenya Industrial Estates Limited	94,990.00
Kithimu Cyclemart	134,600.00
Ketty tours	190,000.00
Kenya Pipeline	30,000.00
Kenya Power And Lighting	1,636,660.00
Kenya Wildlife Services	14,025.90
Kenya Utalii College	508,700.00
Kenya water institute	165,799.49
Kikama Trading Company	140,090.00
Kandie Kimutai & Co. Advocate	107,500.00
Ladder Consulting Ltd	2,784,062.85
Lloyd Masika	222,000.00
masinga Tree Nursery	48,566.00
Matuh Auto Garage	30,000.00
Mbeere County	149,370.00
Ministry Of Lands	400,032.00
Mpnet Advisory Systems	627,675.20
Multichoice	49,500.00
Muranga County Council	76,562.12
Mucmar Management Concepts	1,723,878.85
Muthoga Gaturu &Co Advocates	151,600.00
Mwaitu Enterprises	1,149,339.91
	7,711.16

Masinga Dam.Compensation	239,030,317.00
Nairobi Water Company	126,065.79
N.A.C.A.D.A.	89,925.00
Nation Media Group Ltd	415,278.00
Ndovu Holding	82,992.00
Olkiramatian Group Ranch ltd	2,311,950.00
Onix Computer Services	182,844.83
Optimum Security	136,000.00
Petron Enterprises	75,340.00
Pak African Press	63,400.00
Pin Point	13,200.00
Posta	18,000.00
Paymaster General	808,500.00
Sunnytimes Ltd	13,793.10
Sifa International	8,277.97
Stantech Motors Ltd	21,000.00
StreamLan Solution	190,000.00
Swift Grobal	528,816.00
Soloh worlwide international	330,250.00
Staff Creditors	80,912.00
Tana Region-Embu	974,494.00
Tarakilishi World communications	112,500.00
Telkom K Limited----Pre 1998	860,067.48
The Brook Services	35,000.00
The Kenya National Chamber of commerce	55,000.00
The Star	538,449.00
Town Council of Kitui	213,000.00
Toyota East Africa	34,297.00
Transauto Machinery	269,411.49
The Travel Mart Ltd	636,890.00

ARDA ESP PENDING P A 30 2

S/No.	CONTRACTOR'S NAME	DETAILS	PROCESSED: BALANCE
1	Alexander Wainaina	Hire of Machinery	579,402.50
2	Clean Rock	Hire of Machinery	2,286,500.00
3	Ernest P Munga	Hire of Machinery	486,090.00
4	Faiz General	Hire of Machinery	666,000.00
5	George Maina	Hire of Machinery	51,480.00
6	Heavy Equipment	Hire of Machinery	1,495,000.00
7	Heavyworks	Hire of Machinery	293,250.00
8	Jarnel Enterprises	Hire of Machinery	50,620.00
9	Machine Centre	Hire of Machinery	1,218,000.00
10	Ngala Mwavuo	Hire of Machinery	387,712.50
11	Raymond Kiti	Hire of Machinery	161,587.50
12	Security Products	Hire of Machinery	836,000.00
13	Skyline Construction	Hire of Machinery	6,385,356.00
14	TDIP	Hire of Machinery	9,384,977.00
15	Malindi view service station	Supply of fuel	314,640.00
16	Vineyard Holdings Ltd	Machine Mobilization	1,436,000.00
17	Mawingu Enterprises Ltd	Supply of Kalachi	437,500.00
18	StreamLAN	Supply of Urea	5,081,280.00
	Sub-Total		**31,551,395.50**

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61/62	FIRST CLASS CO LTD	15,189,434.35
63/64	FIRST CLASS CO LTD	13,547,314.90
65/66	FIRST CLASS CO LTD	29,624,764.85
67/68	KONNEXION SYSTEM LTD	3,199,942.60
69/70	FIRST CLASS CO LTD	16,947,331.00
71/72	GIOHAR CONSTRUCTION CO.	1,321,873.35
73/74	KAJAJA CONSTRUCTION CO	13,940,749.95
75/76	GIOHAR CONSTRUCTION CO.	767,299.40
77/78	KAJAJA CONSTRUCTION CO	14,574,657.55
79/80	GIOHAR CONSTRUCTION CO.	734,239.35
81/82	KIKWETU SERVICES LTD	1,400,662.80
83/84	GIOHAR CONSTRUCTION CO.	6,116,371.00
85/86	GIOHAR CONSTRUCTION CO.	1,346,377.55
87/88	KAJAJA CONSTRUCTION CO	10,794,264.00
89/90	KAJAJA CONSTRUCTION CO	14,081,820.00
91/92	WASO BUILDERS	11,617,400.00
93/94	KONNEXION SYSTEM LTD	2,881,448.95
95/96	MAS MAC CO LTD.	395,246.80
97/98	AMAROLE BUILDERS	8,410,466.95
99/100	BAMBI CONTRUCTION CO	4,852,990.50
101/102	DINNAR CONSTRUCTION CO.	15,449,460.00
103/104	BARROW BUILDING CON.	480,495.20
105/106	SHIBLI ENTERPRISES BUILDERS	3,760,748.00
107/108	BARROW BUILDING CON.	482,792.00
109/110	DINNAR CONSTRUCTION CO.	550,485.75
111/112	VITAL CIVIL WORKS	7,615,549.00
113/114	BIAADA CONTRRSUCTION CO LTD	373,464.00
115/116	MALKAA GENERAL BUILDERS	22,678,497.00
117/118	HEKA BUILDERS	5,950,740.75
120/121	MALKAA GENERAL BUILDERS	13,040,476.95
122/123	INTAHIL EXPRESS LTD	825,468.60
124/125	PROFFESIONAL CONSULTANCY	3,722,095.80
126/127	NDUMBERI GENERAL MERCHARNTS	6,016,701.90

EWASO NGIRO NORTH DEVELOPMENT AUTHORITYPENDING BILL AS AT 30TH JUNE 2013

EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY (ENNDA). PENDING BILLS AS AT 30/06/2013		
VOUCHER	PAYEE	TOTAL
01/06	MANSOLE ENGINEERING CO LTD	684,900.90
02/05	BAMBI CONTRUCTION CO	9,164,465.25
03/04	BALCONY CONTRUCTION CO	8,438,303.80
07/08	MASAAL GENERAL AGENCIES	11,117,439.95
09/10	MASAAL GENERAL AGENCIES	21,097,697.10
11/12	BARETU GENERAL CONTRUCTION	11,509,520.00
13/14	GODHA ENGINEERING CO	5,055,047.80
15/16	BAKAAL AGENCIES	15,921,273.95
17/18	ARAM INVESTIMENT LTD	12,709,921.35
19/20	ARAM INVESTIMENT LTD	19,546,417.60
21/22	PEPCO KENYA LTD	10,728,623.45
23/24	SAYOON INVESTIMERNT LTD	665,344.50
25/26	AL SAFA CONSTRUCTION CO	1,319,664.35
27/28	AL SAFA CONSTRUCTION CO	1,485,368.05
29/30	ALWAHAB ENTERPRISES LTD	4,521,118.10
31/32	PEPCO KENYA LTD	4,999,619.75
33/34	SAYOON INVESTIMERNT LTD	9,248,791.30
35/36	SAYOON INVESTIMERNT LTD	668,938.25
37/38	ABSHIRO CONSTRUCTION CO	6,695,144.71
39/40	EL ADI CONTRUCTION	8,822,838.60
41/42	BITAT LTD	15,393,311.35
43/44	KAJAJA CONSTRUCTION CO	11,885,313.55
45/46	BITAT LTD	8,846,946.05
47/48	GORAI CONDTRUCTION LTD	22,879,539.95
49/50	ABSHIRO CONSTRUCTION CO	7,839,105.05
51/52	ZEPPLINE ENGINEERING SERVICES	26,684,622.00
53/54	KOTILE CONSTRUCTORS	10,102,895.95
55/56	KOTILE CONSTRUCTORS	12,453,378.95
57/58	DESERT DEW ENTERPRISES	12,219,946.70
59/60	DESERT DEW ENTERPRISES	432,962.35

Utalii Hotel	150,600.00
Wamalwa & co.	1,015,339.64
Water Resourses ManagementAuthority	69,006.39
Waweru Gatonye & Co. Advocate	3,345,179.00
Total	**274,680,009.23**

128/129	NDUMBERI GENERAL MERCHARNTS	3,245,276.30
130/131	INTAHIL EXPRESS LTD	473,430.00
132/133	NDUMBERI GENERAL MERCHARNTS	1,456,060.75
134/135	NDUMBERI GENERAL MERCHARNTS	11,211,200.00
136/137	OTIENO ONDOGO AND PARTINERS	4,368,038.00
138/139	NDUMBERI GENERAL MERCHARNTS	3,423,193.67
140/141	NDUMBERI GENERAL MERCHARNTS	2,715,091.85
142/143	TIMES TEC CO LTD	4,796,757.00
144/145	GLOBAL ENGINEERING CONSULTANCE	27,492,500.00
146/147	SOLITON TELMEK LTD	8,076,395.60
148/149	KIILI ENTERPRISES	18,127,218.90
150/151	MASAAL GENERAL AGENCIES	25,297,361.00
152/153	FRONTIER ENGEERING	15,639,052.00
154/155	AL HUDHA CONTRACTORS	18,151,331.95
156/157	AL HUDHA CONTRACTORS	7,807,983.15
158/159	SOSAR CONTRUCTION CO	19,271,323.60
160/161	GENERAL MOTORS LTD.	47,600,000.00
162/163	SWIFT SMART LTD	6,267,683.30
164/165	MALKAA GENERAL BUILDERS	18,151,083.60
166/167	NATCUNSULT CONSULTANCY	8,270,800.00
168/169	LAKOLE CONTRUCTION BULIDING	6,809,579.95
170/171	AL SAFA CONSTRUCTION CO	692,029.80
172/173	MIDROCK WATER DRILLING CO	39,251,509.95
174/175	FRONT LINK AGENCIES	2,473,457.40
176/177	SHIBLI ENTERPRISES BUILDERS	7,827,100.00
178/179	LAKOLE CONTRUCTION BULIDING	12,154,480.00
180/181	ANOLE CONSTRUCTION LTD	20,175,990.20
182/183	ANOLE CONSTRUCTION LTD	11,827,531.55
184/185	JIPSY CIVIL AND BUILDING	5,779,546.65
186/187	ADO BRO CO LTD	5,988,616.00
188/189	SOLITON TELMEK LTD	11,594,092.60
190/191	ILSAN ENTERPRISES	18,699,483.30
192/193	OMAR SALIM BASLUM LTD	26,958,946.40

194/195	ALESS CO LD	7,223,422.40
196/197	LOJOM GENERAL CONT	1,997,107.20
198/200	HORN INVESRMENT	5,141,537.55
199/203	KONNEXION SYSTEM LTD	2,101,867.00
201/202	PANAFRICAN EQUIPEMNT	5,152,000.00
204/205	ALI GALLO INVESTMENT LTD	15,206,934.95
206/207	KONNEXION SYSTEM LTD	918,712.00
208/209	KONNEXION SYSTEM LTD	1,262,507.80
210/211	KONNEXION SYSTEM LTD	2,328,032.85
212/213	KONNEXION SYSTEM LTD	3,329,373.55
214/215	ALI GALLO INVESTMENT LTD	1,309,321.75
216/217	ZAKHUR ENTERPRISES	4,210,031.50
218/219	MIDROCK WATER DRILLING CO	4,715,266.55
210/221	ANOLE CONSTRUCTION LTD	766,603.70
221/223	ZAKHUR ENTERPRISES	4,740,688.00
224/225	ZAKHUR ENTERPRISES	4,549,267.15
226/227	ZAKHUR ENTERPRISES	7,837,000.00
228/229	ZAKHUR ENTERPRISES	10,390,003.60
230/231	ZAKHUR ENTERPRISES	16,298,507.15
232/233	GLOBAL RDE	9,032,949.80
234/235	ZAKHUR ENTERPRISES	13,202,574.00
236/237	INTAHIL EXPRESS LTD	4,539,739.70
234/236	ARAM INVESTIMENT LTD	4,900,071.95
236/238	ARAM INVESTIMENT LTD	5,803,329.20
234/237	BALCONY CONTRUCTION CO	6,069,988.65
236/239	BITAT LTD	5,633,358.30
234/238	TIMES TEC CO LTD	9,759,687.00
236/240	PROFFESIONAL CONSULTANCY	12,571,644.20
234/239	OTIENO ONDOGO AND PARTINERS	19,656,171.00
236/241	GLOBAL ENGINEERING CONSULTANCE	7,855,000.00
234/240	NATCUNSULT CONSULTANCY	3,422,400.00
236/242	ZAKHUR ENTERPRISES	14,287,341.20
234/241	GENERAL MOTORS LTD.	19,580,000.00

KIMIRA OLUCH SMALLHOLDER FARM IRRIGATION PROJECT (KOSFIP)
SCHEDULE OF PENDING BILLS AS AT 30TH JUNE, 2013 FOR M/S SINOHYDRO CORPORATION & MACHIRI JOINT VENTURE

S/NO.	DEPT. VOUCHER NO.	IPC NO.	AMOUNT (KSHS)	SCHEME
1	B034/2/13	19	101,648,066.75	Oluch
2	B037/2/13	19	42,803,878.55	Kimira
3	B038/2/13	19	63,336,044.45	Kimira
4	B039/2/13	19	150,406,615.95	Oluch
S/NO.	**DEPT. VOUCHER NO.**	**IPC NO.**	**AMOUNT (KSHS)**	**SCHEME**
5	B082/4/13	18	70,854,595.85	Oluch
6	B083/4/13	18	46,272,091.00	Oluch
7	B084/4/13	18	19,188,925.35	Oluch
8	B085/4/13	18	26,222,020.10	Kimira
9	B086/4/13	18	96,824,111.55	Kimira
10	B087/4/13	18	63,231,699.60	Kimira
11	B088/4/13	17	31,294,865.10	Kimira
12	B089/4/13	17	47,920,563.70	Kimira
13	B090/4/13	17	8,191,071.50	Kimira
	TOTAL		**768,194,549.45**	

236/243	ALINOOR ALMUSTERQEEN	76,598,413.10
234/242	SUMMID GENERAL	6,833,990.85
236/244	MIDROCK WATER DRILLING CO	16,589,612.85
234/243	ELWAK SEVICES	23,548,696.15
236/245	OMAR SALIM BASLUM LTD	30,507,779.45
234/244	HORN INVESRMENT	37,466,862.75
	TOTAL	1,395,242,030.78