

REPUBLIC OF KENYA



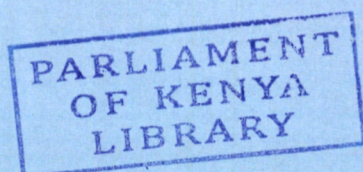
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OFFICE OF THE AUDITOR-GENERAL



REPORT



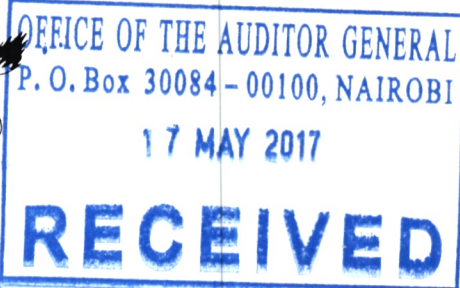
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR WATER
AND IRRIGATION

FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT ENTITY
MINISTRY OF WATER AND IRRIGATION**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

MINISTRY OF WATER AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2016

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MINISTRY OF WATER AND IRRIGATION

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For the year ended June 30, 2016

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Water and Irrigation (MWI) established by the Organization of the Government, Executive Order No. 1 of May 2016. This was done by merging the Department of Water and the Department of Irrigation previously under the Ministries of Environment, Water and Natural Resources and that of Agriculture, Livestock and Fisheries. The Ministry is composed of two State Departments: - Water Services and Irrigation headed by Principal Secretaries. At cabinet level, the Ministry is represented by the Cabinet Secretary for Water and Irrigation, who is responsible for the general policy and strategic direction of the Ministry.

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

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

(b) Key Management

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

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

The Ministry mandated to undertake protection, conservation and development of water resources for sustainable development through policy and strategy formulation as well as implementation of development programmes and projects in water resources, irrigation, and drainage and land reclamation. In discharging its mandate, the Ministry is guided by key policies and Acts as provided by the Constitution of Kenya 2010 and Second Medium Term Plan (MTP II) 2013-2017 of the Kenya Vision 2030. These policies emphasize the need for efficiency and better management in the utilization of available resources to enable the Ministry achieve its strategic goal of sustainable development of water and irrigation resources.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary-water/ Accounting Officer	Prof. Fred Segor
2.	Principal Secretary-Irrigation	Patrick N. Mwangi
3.	Secretary Administration	Ali Hassan Noor
3.	Chief Finance Officer	Daniel N kihara
4.	Director Water and Sanitation Services	Lawrence Simitu
5.	Director Land Reclamation and Water Storage	Robinson Gaita
6	Director Water Resources Management	Omondi Juma

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No.	Designation	Name
8	Chief Economist	Paul Asele
9	Head Of Accounting Unit	Peter Kabebe
10	Head Of Internal Audit	Julius Akicho
11	Director Human Resource Management	B.K Giuthua
12.	Head of Procurement	ShandrackRutto

(d)Fiduciary Oversight Arrangements

Audit and finance committee

(i) Mandate

The mandate of the audit committee shall include:-

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

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

(ii). Duties and Responsibilities

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

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

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

MINISTRY OF WATER AND IRRIGATION
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(e) Headquarters

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

(f) Entity Contacts

Telephone: (254) (254)4900000/2716103
E-mail: ps@water.go.ke
Website: www.water.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

MINISTRY OF WATER AND IRRIGATION
Reports and Financial Statements
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The Ministry Water and Irrigation (MWI) was established by Executive Order No. 1 of May 2016 and is mandated to undertake protection, conservation and development of water resources for sustainable development through policy and strategy formulation.

The Ministry Water and Irrigation approved revised budget for the period under review was Kshs 40.87 billion. However, the actual expenditure by the Ministry during the review period totalled about Kshs 21 billion. The Ministry spent about Kshs 2 billion on recurrent expenditures and Kshs 19 billion on development expenditure. The Government channelled Kshs 12 billion to the ministry, whereas the donors channelled Kshs 9 billion. Funds channelled to the State Corporations during the year totalled Kshs 9 billion. The absorption rate is 51%.

The ministry implemented Six (4) programmes in the review period 2015/16. These programmes are: General Administration, Planning and Support Services; Water Resources Management; Irrigation and Drainage infrastructure; and Integrated Regional Development (Land reclamation).

The following were the achievements made during the review period: Finalization and submission of the water bill, Land Reclamation policy was finalized and launched, development of National policy on ground water resources development and management, initiation of National water harvesting policy and strategy, Construction of 19 water and sanitation projects, expansion of 46 sewerage projects, drilling and equipping 85 boreholes, construction of ablution blocks. These projects were completed during the period under review increasing the access to water to 56.9% and sanitation to 74% nationally. Access to urban water services was 67% while that of rural water services was 49% at the end of FY 2015/16. Access to sewerage services was at 10%. During the FY 2015/16, a total of 1.95 million people were added to the population accessing water services with 1.19 million people in urban and 760,000 people in rural areas. A total of 1.14 million people were added to the population with access to sanitation services in the FY 2015/16. In the Irrigation Subsector, Galana Kulalu project and expanded irrigation programme were undertaken expanding irrigation by additional 14,100 acres.

Despite the achievements recorded over the review period, the Ministry faces a number of challenges. The challenges include inadequate funding, inadequate legal and policy framework, population pressure, high levels of poverty, low sewerage coverage, pollution of water resources, climate change, inadequate infrastructure development for irrigation, drainage and water storage, water scarcity, land degradation and implementation of the constitution focusing on rights of the citizens.

In order to achieve the strategic objectives of the ministry in line with Constitution of Kenya, Kenya Vision 2030, MTP II and Sustainable Development Goals (SDGs), the following interventions are recommended: Continue to review, pursue and adopt public private partnership framework and issuance of infrastructure bonds to complement government resources; continue to develop and implement the Water Act 2016, review the policy and legal/ institutional frameworks; capacity building; Promotion of nature based enterprises; Prudent utilization of resources.



EUGENE L. WAMALWA, EGH
CABINET SECRETARY

MINISTRY OF WATER AND IRRIGATION

Reports and Financial Statements

For the year ended June 30, 2016

III.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Water and Irrigation is responsible for the preparation and presentation of the ministry's financial statements, which give a true and fair view of the state of affairs of the ministry for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the ministry; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the ministry ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Water and Irrigation accepts responsibility for the ministry's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the ministry's financial statements give a true and fair view of the state of ministry's transactions during the financial year ended June 30, 2016, and of the ministry's financial position as at that date. The Accounting Officer in charge of the State Department further confirms the completeness of the accounting records maintained for the ministry, which have been relied upon in the preparation of the ministry's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

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



Accounting Officer



Head of Accounting Unit

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WATER AND IRRIGATION FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of State Department for Water and Irrigation set out on pages 1 to 40, which comprise the statement of financial assets as at 30 June 2016 and the receipts and payments, statement of cash flows and the statements of comparative of budget and actual amounts for the year then ended together with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

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 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 227 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material

Report of the Auditor-General on the Financial Statements of State Department for Water and Irrigation for the year ended 30 June 2016

misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considered internal controls 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 of Water and Irrigation internal control system. An audit also included evaluation of the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Compensation to Employees

1.1. Unsupported Compensation to Employees on Unrelated Expenses

During the year under review, the Ministry budgeted to spend Kshs.760,450,659 on compensation to employees. However, actual expenditure was Kshs.623,899,166 resulting to an unexplained under expenditure of Kshs.136,551,493. In addition, the financial statements expenditure balance of Kshs.623,899,166 is at variance with the general ledger balance of Kshs.572,104,132 thus resulting in an unreconciled difference of Kshs.51,795,043. Further, the Department paid Kshs.1,730,469 as leave commutation to various members of staff who had already applied for leave and were paid leave allowance. This amounts to award of award of double benefits and is contrary to Government Financial Regulations.

In addition, included in the employee compensation balance of Kshs.623,899,166 as at 30 June 2016 is unrelated expenditure of Kshs.4,832,500 relating to meal allowances.

1.2. Improper Expenditure on Employees Seconded to NWCP

The Ministry of Water and Irrigation seconded 423 members of staff to National Water Conservation and Pipeline Corporation (NWCP) in various core operations, which include drilling, Electro Mechanical, Land Survey and Water Technology. Although the Ministry has explained that the officers were seconded because Ministry had ceased to implement technical projects attached to water Boards, it is not clear and the Ministry has not explained why it continues to pay officers who are serving in a statutory body or why the officers cannot be officially absorbed by the institution.

In view of the foregoing, it has not been possible to ascertain the completeness, accuracy and propriety of compensation to employee's expenditure of Kshs.623,899,166 as at 30 June 2016.

2. Grants and Transfers to Other Government Units

The Ministry of Water and Irrigations had approved budget for the year under review amounted to Kshs.9,402,586,213 against actual expenditure of Kshs.4,346,150,732 thus resulting in under-absorption of Kshs.5,056,435,481. Further, included in the transfer to Other Government Units balance of Kshs.4,346,150,732 as at 30 June 2016 are unrelated expenses amounting to Kshs.84,962,260. Therefore the account is overstated by this amount.

In the circumstance, the validity, completeness and accuracy of the transfer to other Government Units balance of Kshs.4,346,150,732 as at 30 June 2016 cannot be ascertained.

3. Acquisition of Assets

The Ministry had an approved budget of Kshs.30,361,787,774 for acquisition of assets but actual expenditure amounted to Kshs.15,128,739,544 thus resulting in an under-absorption of Kshs.15,233,048,230. However, included in the acquisition of assets balance of Kshs.15,128,739,544 as at 30 June 2016 are unrelated expenses amounting to Kshs.14,609,109,180. In addition, the Ministry of Water and Irrigation has not disclosed the summary of its fixed assets register as required.

Consequently, the accuracy and completeness of assets balance of Kshs.15,128,739,544 for the Ministry of Water and Irrigation as at 30 June 2016 cannot be ascertained.

4. Other Grants and Transfers

The Other Grants and Transfers balance of Kshs.3,338,082 as at 30 June 2016 includes unrelated expenditure amounting to Kshs.2,328,082. The expenditure item is therefore overstated by the same amount. As a result, the accuracy and completeness of the Other Grants and Transfers could not be ascertained.

5. Pending Bills

Pending Bills amounting to Kshs.119,538,431 chargeable to both recurrent and development votes for the Ministry of Water and Irrigation as at 30 June 2016 were not paid in the year 2014/2016 but were instead carried forward to 2015/2016. Had those bills been paid and expenditure charged, the statement of receipts and payments would have reflected a deficit of Kshs.18,125,884 instead of a surplus of Kshs.101,412,547 now shown. Failure to settle the bills during the year to which they relate distorts the financial statements for that year and adversely affects provisions for the subsequent year to which the bills have to be charged. Further, it is not clear as to why the pending bills were not paid since the State Department had recorded a surplus of kshs.101,412,547 which could have settled a portion of the bills. In addition, contracts and other suppliers' documents relating to the

pending bills were not provided for audit scrutiny. In the circumstance, the propriety of the pending bills of Kshs.119,538,431 could not be ascertained.

6. Cash and Cash Equivalents

6.1. Recurrent Account

The cash-and-cash-equivalents balance of Kshs.89,550,695 as at 30 June 2016 includes a recurrent account balance of Kshs.2,430,299. The recurrent account includes Kshs.372,131,133 reflected as payments in cash book not in bank out of which payment cheques amounting to Kshs.1,671,638 were stale. The remainder of the balance of Kshs.370,459,495 management did not disclose when they were finally paid in the bank. Management has not explained how the payments were made in the bank before they were posted in the cash book. Similarly, a sum of Kshs.309,354,380 is reflected as receipts in cash book not in bank statement. It has not been explained how the receipts were received in cash book before they were banked, given that the Ministry does not receive cash directly.

6.2. Development Account

The Development account cash books reflect a balance of Kshs.14,382,377 which includes an amount of Kshs. 3,673,965,046 shown as payments in cash book not in bank out of which payments amounting to Kshs. 4,333,667 were stale cheques. The remaining balance of Kshs.3,669,631,379 management did not disclose when they were finally paid in the bank. Further, Kshs.21,775,145 is reflected as payments in bank statement not recorded in cash book. Management has not explained how the payments ended up in the bank before they were posted in the cash book. Further, Kshs.5,852,420 of those payments relate to 2014/2015 financial year. Similarly, Kshs.707,299,160 is reflected as receipts in cash book not in bank statement. It has not been explained how receipts were effected in cash book before they were banked, given that the Ministry does not receive cash directly.

In the circumstance, it has not been possible to ascertain the validity, completeness and accuracy of the cash-and-cash-equivalents balance of Kshs.89,550,695 as at 30 June 2016.

7. Accounts Receivables - Suspense Account

Included in the accounts receivable balance of Kshs.1,586,727,901 as at 30 June 2016 is an amount of Kshs.1,204,385,626 being suspense and clearance account and Kshs.374,599,452 for other debtors and prepayments which however have not been explained or supported with relevant schedules.

In the circumstance, it has not been possible to ascertain the recoverability of the suspense and clearance balance of Kshs.1,204,385,626 as at 30 June 2016.

8. Irregular payment of Cabinet Secretary's Vehicle

The State Department purchased a vehicle for the Cabinet Secretary at a cost of Kshs.7,000,000 contrary to Office of the President Circular Ref No. CAB/56/2A of 7

July 2011 which prescribes a limit of Kshs.2,000,000. In the circumstance, the State Department of Water irregularly spent Kshs.5,000,000.

9. Accounts Payables

The accounts payable balance of Kshs.72,738,019 reflected in the statement of financial assets is not supported with a schedule and other supporting documents. Further, the balance includes a sum of Kshs.33,545,833 due to the Ministry of Agriculture and Fisheries. It is not clear how the Ministry became a creditor for such a huge sum.

In the foregoing, it has not been possible to ascertain the validity, accuracy and completeness of the accounts payable balance of Kshs.72,738,019 outstanding as at 30 June 2016.

10. Other Operating Expenses

Other Operating Expenses increased by 900% from Kshs.11,039,396 in 2014/2015 to Kshs.110,192,116 in the current year. Management has not explained the reason for the huge increase and as a result, the accuracy and propriety of the expenditure could not be confirmed.

11. Failure to Prepare Project Financial Statements.

The State Department of Water and Irrigation did not prepare and submit financial statements for four projects as required under Article 226 Section 3 of the Constitution of Kenya. The projects were Kenya Italy Debt Project, GIZ Project, UNCEF Project and OBA Project. Management did not therefore comply with this requirement of the Constitution.

12 Irregular Secondment of Staff

The department seconded three officers to County Government of Laikipia, Lake Victoria North Water Services Board and Lake Victoria South Water Services Board respectively without following proper procedures. The Officers were getting salaries from both employers contrary to the employment contracts which require them to earn one salary at a time. Consequently, propriety and value for salaries paid to the officers could not be confirmed to have constituted a proper charge to the public funds.

Qualified Opinion

In my opinion, except for effect of the matters described in the basis for Qualified Opinion Paragraph, the financial statements present fairly, in all material respects, the financial position of the State Department of Water and Irrigation as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in

accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Other Matters

1.0. Budgetary Control and Performance

1.1 Shortfall of Exchequer Release

The aggregate exchequer release balance of Kshs.16,607,435,406 as at 30 June 2016 was short of the approved budget figure of Kshs.18,694,660,228 leading to an unexplained variance of Kshs.2,087,227,822 as tabulated below:

No.	Item	Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs)
1	Recurrent	1,925,849,370	2,053,100,000	127,250,630
2	Development	16,768,810,858	14,554,335,406	2,214,475,452
	Grant-Total	18,694,660,228	16,607,435,406	2,087,224,822

1.1.1. Recurrent and Development Grants

The Department received Kshs.16,607,435,406 as recurrent and development grants against the approved budget of Kshs.18,694,660,228 thus resulting to underfunding by Kshs.2,087,224,822 as at 30 June 2016.

1.2 Huge Under Expenditure Balance

The comparison of budgeted and actual amounts of the Ministry's expenditures for the year under review reflects overall under-expenditure of Kshs.20,462,904,180 as tabulated;

No.	Item	Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs)
1	Compensation to employees	760,450,659	623,899,166	136,551,493
2	Use of goods and services	342,773,245	309,016,187	33,757,058
3	Transfer to Other Gov't Units	9,402,586,213	4,346,150,732	5,056,435,481

4	Other Grants and Transfers	6,450,000	3,338,082	3,111,918
	Acquisitions of non-financial Assets	30,361,787,774	15,128,739,544	15,233,048,230
	Total	40,874,047,891	20,411,143,711	20,462,904,180

The large under-expenditure balance impacted programmes and service delivery activities planned for the year negatively.

2. Weak Internal Control

2.1 Lack of Audit Committee

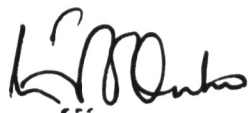
The State Department of Water and Irrigation has not established an audit committee as required under Section 174(1) of the Public Finance Management Act 2012. This has constrained the operational independence of the internal auditor.

2.2 Lack of Segregation of Duties

The Ministry's Vehicle records, including work tickets and fuel records, are maintained by drivers. This denotes lack of segregation of duties and contradicts the requirements of Government financial regulations.

2.3 Grounded Motor Vehicles

Ten of the Ministry's motor vehicles were at the time of the audit grounded for long periods due to various mechanical reasons some for upto two years. No plausible explanation has been provided by management for this undesirable state of affairs. My opinion is not qualified in respect of these matters.



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

Nairobi

12 May 2017

MINISTRY OF WATER AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	664,651,428	1,700,766,404
Exchequer releases	2	16,607,435,406	17,496,332,836
Proceeds from Foreign Borrowings	3	2,740,884,085	7,833,500,872
Other Revenues	4	499,585,339	100,776
TOTAL RECEIPTS		20,512,556,258	27,030,700,888
PAYMENTS			
Compensation of Employees	5	623,899,166	622,438,697
Use of goods and services	6	309,016,187	495,491,803
Transfers to Other Government Units	7	4,346,150,732	3,082,760,704
Other grants and transfers	8	3,338,082	3,445,610
Acquisition of Assets	9	15,128,739,544	22,237,791,143
TOTAL PAYMENTS		20,411,143,711	26,441,927,957
SURPLUS/DEFICIT		101,412,547	588,772,931

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:


 Accounting Officer


 Head of Accounting Unit

MINISTRY OF WATER AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2016

V. STATEMENT OF FINANCIAL POSITION

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	89,550,695	68,045,129
Cash Balances	11	-	82,821
		<u>89,550,695</u>	<u>68,127,950</u>
Total Cash and cash equivalent			
Accounts receivables – Outstanding Imprests and clearance Accounts	12	1,586,727,901	1,492,351,793
TOTAL FINANCIAL ASSETS		<u>1,676,278,596</u>	<u>1,560,479,743</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	72,738,019	58,351,713
NET FINANCIAL ASSETS		1,603,540,577	1,502,128,030
REPRESENTED BY			
Fund balance b/fwd	14	1,502,128,030	913,355,099
Surplus/Deficit for the year		101,412,547	588,772,931
NET FINANCIAL POSSITION		<u>1,603,540,577</u>	<u>1,502,128,030</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:


Accounting Officer


Head of Accounting Unit

MINISTRY OF WATER AND IRRIGATION
Reports and Financial Statements
For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

		2015 - 2016 Kshs	RESTATED 2014 - 2015 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	664,651,428	1,700,766,404
Exchequer Releases	2	16,607,435,406	17,496,332,836
Other Revenues	4	499,585,339	100,776
		<u>17,771,672,173</u>	<u>19,197,200,016</u>
Payments for operating expenses			
Compensation of Employees	5	(623,899,166)	(622,438,697)
Use of goods and services	6	(309,016,187)	(495,491,803)
Transfers to Other Government Units	7	(4,346,150,732)	(3,082,760,704)
Other grants and transfers	8	(3,338,082)	(3,445,610)
		<u>(5,282,404,167)</u>	<u>(4,204,136,814)</u>
Adjusted for:			
Changes in receivables		(94,376,108)	(648,351,752)
Changes in Payables		14,386,306	58,351,713
Adjustments during the year		<u>12,409,278,205</u>	
Net cash flow from operating activities			<u>14,403,063,163</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(15,128,739,544)	(22,237,791,143)
Net cash flows from Investing Activities		(15,128,739,544)	(22,237,791,143)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	2,740,884,085	7,833,500,872
Net cash flow from financing activities		2,740,884,085	7,833,500,872
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		<u>21,422,745</u>	<u>1,227,108</u>
Cash and cash equivalent at END of the year		68,127,950	69,355,058
		89,550,695	68,127,950

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:


 Accounting Officer


 Head of Accounting Unit

VII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Proceeds from Domestic and Foreign Grants	1	3,330,332,000	255,660,000	3,585,992,000	664,651,428	2,921,340,572	
Exchequer releases	2	20,980,817,042	(2,286,156,814)	18,694,660,228	16,607,435,406	2,087,224,822	
Proceeds from Foreign Borrowings	3	13,004,160,000	3,051,477,424	16,055,637,424	2,740,884,085	13,314,753,339	
Proceeds from Sale of Assets		1,620,000	398,500,000	400,120,000	-	400,120,000	
Other Receipts	4	2,391,138,239	(253,500,000)	2,137,638,239	499,585,339	1,638,052,900	
TOTAL		39,708,067,281	1,165,980,610	40,874,047,891	20,512,556,258	20,361,491,633	
PAYMENTS							
Compensation of Employees	5	660,000,000	100,450,659	760,450,659	623,899,166	136,551,493	
Use of goods and services	6	587,314,381	(244,541,136)	342,773,245	309,016,187	33,757,058	
Transfers to Other Government Units	7	4,727,673,500	4,674,912,713	9,402,586,213	4,346,150,732	5,056,435,481	
Other grants and transfers	8	4,450,000	2,000,000	6,450,000	3,338,082	3,111,918	
Acquisition of Assets	9	33,728,629,400	(3,366,841,622)	30,361,787,774	15,128,739,544	15,233,048,230	
Other Payments		-	-	-			
TOTALS		39,708,067,281	1,165,980,610	40,874,047,891	20,411,143,711	20,462,904,180	

The entity financial statements were approved on _____ 2016 and signed by:



Accounting Officer



Head of Account Unit

VIII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item		Original Budget	Supplementary Estimates	Final Approved Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Proceeds from Domestic and Foreign Grants	1	0	0				
Exchequer releases	2	2,122,203,542	(196,354,172)	1,925,849,370	2,053,100,000	127,250,630	
Proceeds from Foreign Borrowings	3	0	0				
Proceeds from Sale of Assets		120,000	0	120,000		120,000.00	
Other Receipts	4	2,137,638,239	0	2,137,638,239	499,585,339	(1,638,052,900)	
		4,259,961,781	(196,354,172)	4,063,607,609	2,552,685,339	(1,510,922,270)	
PAYMENTS							
Compensation of Employees	5	660,000,000	100,450,659	760,450,659	623,899,166	(136,551,493)	
Use of goods and services	6	282,514,381	(14,541,136)	267,973,245	225,405,379	(42,567,866)	
Transfers to Other Government Units	7	3,303,550,000	(282,176,715)	3,021,373,285	1,543,322,240	(1,478,051,045)	
Other grants and transfers	8	4,450,000	0	4,450,000	3,338,082	(1,111,918)	
Acquisition of Assets	9	9,447,400	(86,980)	9,360,420	7,109,505	(2,250,916)	
TOTALS		4,259,961,781.00	(196,354,172.00)	4,063,607,609.00	2,403,074,372	(1,660,533,237)	

The entity financial statements were approved on _____ 2016 and signed by:



Accounting Officer



Head of Accounting Unit

IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	NOTE	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Proceeds from Domestic and Foreign Grants	1	3,330,332,000	255,660,000	3,585,992,000	664,651,428	(2,921,340,572)	
Exchequer releases	2	18,858,613,500	(2,089,802,642)	16,768,810,858	14,554,335,406	(2,214,475,452)	
Proceeds from Foreign Borrowings	3	13,004,160,000	3,051,477,424	16,055,637,424	2,740,884,085	(13,314,753,339)	
Proceeds from Sale of Assets		1,500,000	398,500,000	400,000,000	0	(400,000,000)	
Other Receipts	4	253,500,000	(253,500,000)	0.00	0	0	
TOTAL		35,448,105,500	1,362,334,782	36,810,440,282	17,959,870,919	(18,850,569,363)	
PAYMENTS							
Compensation of Employees	5	0	0	0	0	0	
Use of goods and services	6	304,800,000	(230,000,000)	74,800,000	83,610,808	8,810,808	
Transfers to Other Government Units	7	1,424,123,500	4,957,089,428	6,381,212,928	2,802,828,492	(3,578,384,436)	
Other grants and transfers	8	0	2,000,000	2,000,000	0	(2,000,000)	
Acquisition of Assets	9	33,719,182,000	(3,366,754,646)	30,352,427,354	15,121,630,039	(15,230,797,315)	
TOTALS		35,448,105,500	1,362,334,782	36,810,440,282	18,008,069,339	(18,802,370,943)	

The entity financial statements were approved on _____ 2016 and signed by:


Accounting Officer


Head of Accounting Unit

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X.SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

	2015 - 2016 Kshs	2014 - 2015 Kshs
GAV Provisioning account balance	19,245,163,101	4,258,760,945
Total	19,245,163,101	4,258,760,945

- Details of Exchequer Provisioning

	2015- 2016 Kshs	2014 - 2015 Kshs
Exchequer Provisioning balance	2,087,224,822	3,638,587,231
Total	2,087,224,822	3,638,587,231



Accounting Officer



Head of Accounting Unit

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XI.SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Ministry. In addition, the Ministry recognises all expenses when the event occurs and the related cash has actually been paid out by the Ministry.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or pending bills are disclosed in the financial statements.

MINISTRY OF WATER AND IRRIGATION
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6. Non-current assets

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

7. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting

period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ministry at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

MINISTRY OF WATER AND IRRIGATION
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XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)			664,651,428	1,700,766,404

2 EXCHEQUER RELEASES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,434,515,455	967,254,620
Total Exchequer Releases for quarter 2	2,207,075,380	5,969,208,035
Total Exchequer Releases for quarter 3	4,576,145,581	3,376,787,556
Total Exchequer Releases for quarter 4	8,389,698,990	7,183,082,625
Total	<u>16,607,435,406</u>	<u>17,496,332,836</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 PROCEEDS FROM FOREIGN BORROWINGS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	2,740,884,085	7,833,500,872
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits	-	-
Total	2,740,884,085	7,833,500,872

4 OTHER REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from Sales by Non-Market Establishments	497,343,239	199,000
Receipts from incidental Sales by Non-Market Establishments		28,000
Receipts from sale of incidental goods	2,242,100	
Transfers from reserve funds	0.00	(126,224)
Receipts from Sales by Non-Market Establishments		
Total	499,585,339	100,776

5 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic salaries of permanent employees	408,924,093	390,462,639
Personal allowances paid as part of salary	214,975,074	231,976,058
Total	623,899,166	622,438,697

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6 USE OF GOODS AND SERVICES

	2015 - 2016	2014- 2015
	Kshs	Kshs
Utilities, supplies and services	20,068,503	11,885,669
Communication, supplies and services	13,863,267	14,441,585
Domestic travel and subsistence	27,568,800	23,414,759
Foreign travel and subsistence	5,985,879	7,239,528
Printing, advertising and information supplies & services	1,816,350	2,273,875
Rentals of produced assets	42,089,820	22,816,634
Training expenses	9,025,019	10,190,050
Hospitality supplies and services	4,984,780	4,712,822
Specialised materials and services	34,596,459	34,168,372
Office and general supplies and services	12,299,337	12,773,270
Other operating expenses	110,192,116	11,039,396
Routine maintenance – vehicles and other transport equipment	6,716,360	316,577,407
Fuel,oil and Lubricants	12,347,570	14,914,340
Routine maintenance – other assets	7,461,928	9,044,096
Total	309,016,187	495,491,803

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfer to central Government entities	80,000,000	
Transfers to Government agencies-current	1,543,322,240	1,220,111,950
Transfers to Government agencies-Capital	2,719,408,182	1,862,648,754
Other Capital Grants and Transfers	3,420,310	
TOTAL	4,346,150,732	3,082,760,704

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8 OTHER GRANTS AND TRANSFERS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Membership dues and subscriptions to international organizations	3,338,082	3,445,610
Total	3,338,082	3,445,610

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of Buildings	54,000,000	135,000,000
Refurbishment of Buildings	194,400	1,475,760
Construction and Civil Works	14,387,161,296	21,087,825,459
Overhaul of Vehicles and Other Transport Equipment	344,000	341,450
Purchase of Household Furniture and Institutional Equipment	19,486	-
Purchase of Specialized Plant, Equipment and Machinery	9,287,689	8,460,724
Research, Studies, Project Preparation, Design & Supervision	77,732,673	123,879,588
Rehabilitation of Civil Works	600,000,000	880,808,462
Total	15,128,739,544	22,237,791,143

10. Bank Accounts

<u>Name of Bank, Account No. & currency</u>	<u>Indicate whether recurrent, Development, deposit etc.</u>	2015 - 2016	2014 - 2015
		Kshs	Kshs
Ministry of water and Irrigation NO.1000210068	RECURRENT	2,430,299	46,982
Ministry of water and Irrigation NO.1000209917	DEVELOPMENT	14,382,377	2,046,325
Ministry of water and Irrigation NO.1000212586	DEPOSIT	72,738,019	65,951,822
Total		89,550,695	68,045,129

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH IN HAND

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Cash in Hand	0.00	82,821
Total	0.00	82,821

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government Imprests	7,071,617	1,785,524
Domestic Debtors & Advances	671,206	886,000
Suspense & Clearance accounts	1,204,385,626	1,490,519,078
Other Debtors & Prepayments	374,599,452	(838,809)
Total	1,586,727,901	1,492,351,793

13. ACCOUNTS PAYABLE

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Other Liabilities	72,738,019	(6,654,548)
Deposits	-	65,951,822
Withholding Taxes	-	(945,561)
Total	72,738,019	58,351,713

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14. BALANCE BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	68,045,129	68,019,509
Cash in hand	82,821	1,335,549-
Accounts Receivables-Outstanding Imperest	1,492,351,793	844,000,041
Accounts Payables-Deposits	58,351,713	-
Total	1,502,128,030	913,355,099



Accounting Officer



Head of Accounting Unit

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Reference No.	Issue/Observations from Auditor	Management comments	Focal Point person to resolved the issue	Status	Time frame
1. Budgetary control and performance	Variance in exchequer and approved budget	Analysis of Exchequer provided and variance explained	Principal Accountant	Resolved	N/A
Budgetary control and performance	Under collection of A.I.A	Shortfall was a result of Devolved Government	Principal Accountant	Resolved	N/A
Budgetary control and performance	Shortfall in proceeds from domestic and foreign grants	Some activities not undertaken by implementation units	Principal Accountant	Resolved	N/A
Budgetary control and performance	Unsupported compensation to employees	Support documents provided to the Auditors	Director Human Resource Management	Resolved	N/A
Budgetary control and performance	Irregular expenditure on seconded employees	Matter referred to Transitional Authority and later to Inter Governmental Transition Committee (IGTC)	Director Human Resource Management	On-going	N/A
2. Presentation of Financial Statement	Opening balance variance with closing balance	Position reinstated	Principal Accountant	Resolved	N/A
3. Pending bills	Incomplete information of pending bills	Comprehensive report provided	Procurement officer	Resolved	N/A
4. Cash and Bank balances	Bank reconciliation balances not explained	Outstanding balances have been cleared	Head of accounting unit	resolved	N/A
5. Grants and transfers to projects reconciliation	Non-reconciliation of funds disbursed to projects	Reconciliation will be availed to the Auditors	Principal accountant	On-going	31st December, 2016

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6.	Accounts receivable suspense and clearance	The huge balance is a result of auto bank reconciliation function in the IFMIS	This issue is still being worked on in treasury	HAU	In course	N/A
7.	Procurement	Irregular procurements	Audit committee formed to investigate the matter	Chief internal auditor	On-going	31st December, 2016

MINISTRY OF WATER AND IRRIGATION
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RECURRENT OUTSTANDING IMPREST AS AT 30TH JUNE 2016						
Name	Issue Date	Warrant Number	Due date for surrender	Amount	Surrendered Amount	Outstanding as at 30th June 2016
OnarataGithendu	16/6/2016	2626420	20/6/2016	84,000.00	84,000.00	84,000.00
John Nyakwaka	24/5/2016	2596278	20/6/2016	70,000.00	70,000.00	70,000.00
Esther N.Wangari	10/6/2016	2583790	20/6/2016	22,400.00	22,400.00	22,400.00
Stella mutumwariGakii	20/5/2016	2596316	20/6/2016	14,200.00		14,200.00
Stella mutumwariGakii	28/1/2016	2471494	2/2/2016	750.00		750.00
Stella mutumwariGakii	5/2/2016	2503053	26/2/2016	22,600.00		22,600.00
Caleb Anthony Ombisi	4/12/2015	2456376	30/6/2016	27,900.00		27,900.00
Jacob Bitei	25/6/2016	2626460	29/6/2016	212,250.00	212,250.00	212,250.00
MwendwaMutinda	3/6/2016	2609578	20/6/2016	57,400.00	57,400.00	57,400.00
Aminaldo	16/6/2016	2626423	23/6/2016	49,000.00	49,000.00	49,000.00
Joseph Kentany	25/5/2016	2596276	20/6/2016	46,200.00	46,200.00	46,200.00
Paul GathumiNgumba	9/6/2016	2609642	20/6/2016	22,400.00	22,400.00	22,400.00
Dorothy Ntinyari	13/5/2016	2596210	16/5/2016	151,200	151,200	151,200
Edwin Wanjala	29/4/2016	258303	3/6/2016	37,400	37,400	37,400
Edwin Wanjala	24/06/2016	2626500	2/7/216	22,600	22,600	22,600

MINISTRY OF WATER AND IRRIGATION

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For the year ended June 30, 2016

Evans Wanyonyi	18/12/2015	2471277	31/12/2015 5	16,800	16,800	16,800
John Kipkoech Komen	8/9/2015	2339604	14/9/2015	12,600	12,600	12,600
John Kipkoech Komen	10/9/2015	2339639	30/9/2015	18,900	18,900	18,900
John Kipkoech Komen	15/10/2015	2366764	30/10/2015 5	8,400	8,400	8,400
Lawrence N Simitu	3/11/2015	2339560	19/11/2015 5	31,500	31,200	300
John Madoka	22/10/2015	2366837	14/11/2015 5	86,000		86,000
James Kabechu	13/6/2016	2626364		61,200	61,200	61,200
Charles Maina	6/6/2016	2609632	20/6/2016	8,400	8,400	8,400
AustineAwuor	25/5/2016	2609561	20/6/2016	78,800	78,800	78,800
Jason KailikiaKirikua	10/6/2016	2626351	20/6/2016	14,000	14,000	14,000
James Okemwa	23/5/2016	2596260	20/6/2016	192,500	192,500	192,500
RosenerMuli		2626424	23/6/2016	49,000	49,000	49,000
Douglas SirengoMakokha	17/9/2015	2366510	30/9/2015	30,800		30,800
Jared NdegeNyakundi	9/9/2015	2339625	30/9/2015	53,400		53,400
Pamela Kwamboka	23/3/2016	2560842	29/4/2016	28,700	28,700	28,700
Barak Tuju	9/9/2015	2339616	30/9/2015	57,100		57,100
Barak Tuju	11/9/2015	2339551	30/9/2015	28,900		28,900
Barak Tuju	2/11/2015	2366992	19/11/2015 5	31,500		31,500
Cyrus Kiprono	26/1/2015	2471483	26/1/2016	12,600		12,600
Cyrus Kiprono	24/6/2016	2642851	2/7/2016	12,600	12,600	12,600
DorahOmolloOdigo	15/10/2015	2366698	30/10/2015 5	22,000		22,000
DorahOmolloOdigo	10/6/2016	2583799	20/6/2016	29,200		29,200
Mary Kitheka	29/9/2015	2366638	6/10/2015	14,100	12,600	1,500
Mary Kitheka	6/4/2016	2560858		18,200	17,700	500
Charles BaraguNdirangu	30/6/2016	2642894	20/7/2016	40,480		40,480
Theresa Wasikie	23/06/2016	2626472	29/7/2016	331,078	331,078	
Theresa Wasikie	18/12/2015	2471274	31/12/2015 5	155,448	155,448	155,448
Nicholas Aseso	5/11/2015	2366857	20/11/2015 5	30,000		30,000
Nicholas Aseso	18/12/2015	2471267	31/12/2015 5	30,000		30,000
Nicholas Aseso	16/1/2016	2471400	29/1/2016	29,150		29,150
Nicholas Aseso	21/1/2015	2471460	26/2/2015	21,000		21,000
Nicholas Aseso	18/2/2016	2520678	18/3/2016	167,000		167,000
Philip Mukui	24/4/2016	2583661	20/5/2016	100,293		100,293
Philip Mukui	24/6/2016	2642859	8/7/2016	186,648		

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Joseph Abuya	12/5/2016	2596181	25/5/2016	270,000	270,000	
Jane Kihara	24/3/2016	2560859	29/4/2016	28,700	8,000	20,700
Mary EpungureEkai	17/12/2016	2520603	18/3/2016	21,000	21,000	21,000
Victoria KaleeMwatu	24/3/2016	2560873	29/4/2016	28,700	28,700	28,700
Victoria KaleeMwatu	17/2/2016	2520604	18/3/2016	21,000	21,000	21,000
Margery Kangangi	24/3/2016	2560878	29/4/2016	18,200	17,700	500
Mohammed Tula	4/12/2015	2456382	30/12/2016	22,600		22,600
Christopher Kasaine	10/6/2016	2609648	20/6/2016	22,000	22,000	22,000
Christopher Kasaine	10/6/2016	2583792	20/6/2016	28,400	28,400	28,400
James MuneneKimani	7/6/2016	2609630	20/6/2016	8,400	8,400	8,400
Judith Chimau	31/3/2016	2560916	15/4/2016	21,000		21,000
JuliausMariithia	21/1/2016	2471470	26/2/2016	23,800		23,800
Joseph Machua	18/2/2016	2520635	18/3/2016	39,200		39,200
Prof.FredSegor	19/5/2016	2596240	20/6/2016	37,800		37,800
Prof.FredSegor	6/6/2016	2609605	20/6/2016	144,632		144,632
Jacob Bitei	29/6/2016	212250	29/6/2016	212,250		212,250
	TOTAL					2,921,353.00

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DEVELOPMENT OUTSTANDING IMPREST AS AT 30TH JUNE

NAME	IMPREST WARRANT NO.	DATE ISSUED	DUE DATE FOR SURRENDER	AMOUNT KSHS	Amount Surrendered	Outstanding as at 30th June 2016 Amount
Joel Omwenga	2609620	6/6/16	20/6/16	112,000	112,000	112,000
Stella Gakii	2456358	30/11/15	20/12/15	29,400	29,400	29,400
Bob Kevin Mwathe	2642872	25/6/16	30/6/16	21,000	21,000	21,000
Hon Eugene Wamalwa	2583769	9/6/16	20/6/16	60,000	60,000	60,000
Evans Wanyonyi 2583775		9/6/16	20/6/16	51,000	51,000	51,000
Edwin Wanjala	2583776	9/6/16	20/6/16	51,000	51,000	51,000
stephenMaina	2642875	25/6/16	30/6/16	12,600	12,600	12,600
Henry MainaNjuguna	2560967	20/4/16		50,400	50,400	50,400
DorcasNjokiMuhia	2560969	20/4/16	12/5/16	42,000	42,000	42,000
Barrack Tunju	2560970	20/4/16	20/5/16	35,200	35,200	35,200
Christine Omiya	2583828	5/5/16	6/6/16	145,950	76,000	69,950
MourisOwourAbour	2609617	6/6/16	20/6/16	112,000	112,000	112,000
Christopher Ngetich	2642863	25/6/16	7/7/16	499,000	499,000	499,000
Christopher Ngetich	2642883	27/6/16	10/7/16	298,000	298,000	298,000
Wilson M Mwangi	2583794	10/6/16		528,800	528,800	528,800
John Muli	2626445	21/6/16		70,000	70,000	70,000
AgnessMbugua	2642876	27/6/16	5/7/16	1,950,894	1,950,894	1,950,894
Bernard Wanyonyi	2456338	30/11/15	30/12/15	28,000	28,000	28,000
George Osiyenya	2456334	3/11/15	30/12/15	28,000	28,000	28,000
Joseph Karangu	2456332	30/11/15	30/12/15	28,000	28,000	28,000
Tom BodoOkello	2503051	2/2/16	19/2/16			

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				414,400	379,180	35,220
Reuben Ongere	2556932	21/3/16	5/5/16	12,600	12,600	12,600
Jackson Gachara	2565364	7/4/16	29/5/16	33,200	8,000	25,200
		TOTAL				4,150,264

LIST OF OFFICERS HOLDING MORE THAN ONE IMPREST					
NAME	IMPREST WARRANT NO.	DATE ISSUED	DUE DATE FOR SURRENDER	AMOUNT KSHS	surrender date
Joel Omwenga	2609612	2/6/2016	20/6/2016	61,600	30/6/16
Kizito Temba	2583803	20/6/16	not indicated	49,000	30/6/16
Kizito Temba	2583771	9/6/16	20/6/2016	42,000	30/6/16
Kizito Temba	2556950	30/3/16	11/4/2016	70,000	30/6/16
Kizito Temba	2565389	13/4/16	13/5/2016	59,500	30/6/16
Kizito Temba	2560993	20/4/16	20/5/2016	42,000	22/6/16
William Matumbai	2583804	29/6/16	not indicated	22,400	30/6/16
William Matumbai	2583772		20/6/2016	21,000	30/6/16
John Komen	2565391	13/4/16	13/5/2016	27,300	17/5/16

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John Komen	2560991	20/4/2016	20/5/16	19,600	17/5/16
Alice Zighemzera	2583795	10/6/2016		455,400	30/6/16
Alice Zighemzera	2642897	28/6/2016		63,000	30/6/16
Barrack Tunju	2560970	20/4/2016	20/5/16	35,200	6/7/16
Barrack Tunju	2560970	20/4/2016	20/5/16	51,800	30/6/16
Andrew Omolo	2626433	30/6/2016	30/6/16	604,900	30/6/16
Prof.FredSegor	2642892	30/6/2016	not indicated	599,233	30/6/16
		RECURRENT			
KenedyNyamwao Kevin	25/4/2016	2583684	20/5/16	123,200	30/6/16
KenedyNyamwao Kevin	23/5/2016	2596264	23/6/16	50,400	30/6/16
James Okemwa	10/6/2016	2583800	8/7/16	56,000	30/6/16
James Okemwa	10/6/2016	2636476	20/6/16	16,800	30/6/16
Gibson KimaniWaweru	9/6/2016	2583783		14,900	30/6/16
Gibson KimaniWaweru	24/6/2016	2626483	7/7/16	18,400	30/6/16
David OlooOgutu	25/5/2016	2596315	20/6/16	70,000	30/6/16
David OlooOgutu	30/5/2016	2609586	20/6/16	56,200	27/6/16
David OlooOgutu	24/5/2016	2596280	20/6/16	54,900	30/6/16
RosenerMuliNdungkia	13/5/2016	2596215	6/6/16	126,100	30/6/16
"	16/6/2016	2626424	23/6/16	49,000	30/8/16
George OchiengOkoth	23/5/2016	2596259	20/6/16	153,800	30/6/16
George OchiengOkoth	25/5/2016	2596306	25/6/16	117,600	30/6/16

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George OchiengOkoth	26/6/2016	2596331	17/6/16	95,200	30/6/16
George OchiengOkoth	6/6/2016	2583837		78,400	30/6/16
EustusNjagilreri	8/1/2016	2471367	1/2/16	78,400	30/6/16
EustusNjagilreri	16/6/2016	2626399	23/6/16	50,400	30/6/16
Julius Majaliwa	16/6/2016	2626384	23/6/16	16,100	30/6/16
Julius Majaliwa	23/6/2016	2626451	30/6/16	86,500	30/6/16
Julius Majaliwa	24/6/2016	2626499	2/6/16	12,600	30/6/16
Stella KeruboOmari	13/6/2016	2556944	27/4/16	67,200	30/6/16
Stella KeruboOmari	25/5/2016	2609562	20/6/16	156,800	30/6/16
Agnes WanjiruMbugua	16/6/2016	2626393	23/6/16	313,302	30/6/16
Agnes WanjiruMbugua	24/6/2016	2560956	30/6/16	67,200	30/6/16
Gladys Wekesa	23/6/2016	2626471	29/6/16	331,078	30/6/16
Gladys Wekesa	23/6/2016	26422854	7/7/16	66,862	30/6/16
Jared NdegeNyakundi	9/9/2015	2339625	30/9/16	53,400	30/6/16
Josephine W.Mugucia	24/3/2016	2560876	29/4/16	18,200	30/6/16
Josephine W.Mugucia	7/6/2016	2609635	20/4/16	78,200	30/6/16
Dick Nyaga	16/6/2016	2626389	23/6/16	31,100	30/6/16
Dick Nyaga	24/6/2016	2642852	2/7/16	22,600	30/6/16
Hon Eugene Wamalwa	24/6/2016	2626490	2/7/16	36,400	30/6/16
Hon Eugene Wamalwa	26/6/2016	2626453	30/6/16	495,910	30/6/16
Hon Eugene Wamalwa	6/6/2016	2609600	20/8/16	64,236	30/6/16
Eunice NjeriMwangi	23/3/2016	2556946	27/4/16	67,200	30/6/16
Eunice NjeriMwangi	25/5/2016	2609560	20/6/16	156,800	30/6/16
Eunice NjeriMwangi	6/6/2016	2609609	20/6/16	30,200	29/6/16

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Julius N.Ngubia	15/6/2016	2686370	23/6/16	75,600	30/6/16
Julius N.Ngubia	21/6/2016	2626448	29/6/16	78,300	30/6/16
Lucy NyaguthiiKingori	13/6/2016	2626368	23/6/16	46,200	30/6/16
Lucy NyaguthiiKingori	16/6/2016	2626414	23/6/16	44,100	22/6/16
Margaret MuyokaMusuya	9/6/2016	2583773	20/6/16	35,000	Transferred to Dev
DorahOmolloOdigo	23/3/2016	2560803	29/4/16	18,200	30/6/16
DorahOmolloOdigo	10/6/2016	2583799	20/6/16	29,200	not surrendered
DorahOmolloOdigo	13/6/2016	2626353		35,500	30/6/16
Rose WamburaMaina	9/6/2016	2583760	20/6/16	70,000	30/6/16
Rose WamburaMaina	21/6/2016	2626492		56,000	30/6/16
PhylisWanjiruKabiru	23/5/2016	2596262	23/5/16	154,000	30/6/16
PhylisWanjiruKabiru	17/6/2016	2626422	30/6/16	84,000	29/8/16
Gilbert LukoritoMakaya	8/1/2016	2471366	1/2/16	78,400	30/6/16
Gilbert LukoritoMakaya	16/6/2016	2626397	23/6/16	50,400	30/6/16
Emmy KhamaliMagotsi	16/6/2016	2626398	23/6/16	50,400	30/6/16
Emmy KhamaliMagotsi	10/6/2016	2609634	30/6/16	134,400	30/6/16
Titus MutemiMusyimi	7/6/2016	2609636	20/6/16	108,200	30/6/16
Titus MutemiMusyimi	17/6/2016	2626401	23/6/16	48,700	30/6/16
CarolynWanjiruJomo	26/5/2016	2596336	17/6/16	95,200	30/6/16
CarolynWanjiruJomo	16/6/2016	2626374	23/6/16	78,400	30/6/16
CarolynWanjiruJomo	16/6/2016	2626417	23/6/16	67,200	30/6/16

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CarolynWanjiruJomo	16/6/2016	2626403	23/6/16	95,200	30/6/16
Mary KavataMutuku	7/6/2016	2609551	20/6/16	31,500	30/6/16
Mary KavataMutuku	7/6/2016	2609640	20/6/16	44,100	30/6/16
Mary KavataMutuku	13/6/2016	2626361	23/6/16	72,200	30/6/16
Mary KavataMutuku	29/6/2016	2642890	30/6/16	37,800	30/6/16
AgnessCherop Komen	6/6/2016	2609610	20/6/16	30,200	30/6/16
AgnessCherop Komen	9/6/2016	2583764	30/6/16	67,200	30/6/16
AgnessCherop Komen	24/6/2016	2626484	7/7/26	56,000	30/6/16
Ann NjokiMugi	23/3/2016	2560893	29/4/16	28,700	30/6/16
Ann NjokiMugi	20/6/2016	2626430	27/6/16	67,200	30/6/16
Ann NjokiMugi	24/6/2016	2626485	7/7/16	56,000	30/6/16
Stephen NdundaMuthama	26/5/2016	2596332	17/6/16	95,200	30/6/16
Stephen NdundaMuthama	16/6/2016	2626378	23/6/16	78,400	30/6/16
Stephen NdundaMuthama	16/6/2016	2626406	23/6/16	95,200	30/6/16
Charles BaranguNdirangu	30/6/2016	2642894	20/7/16	40,480	21/7/16
Titus MunyuKamondo	26/5/2016	2596330	17/6/16	95,200	30/6/16
Titus MunyuKamondo	17/6/2016	2626402	24/6/16	95,200	30/6/16
David NdengeNdiya	15/10/2016	2366757	30/10/15	37,800	outstanding at 30 June
Mathew NdiranguMwangi	10/5/2016	2596164	30/5/16	25,200	22/6/16
Mathew NdiranguMwangi	9/6/2016	2583763	20/6/16	37,800	30/6/16

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Regina WanjikuKariuki	9/6/2016	2626487	7/7/16	31,500	30/6/16
Regina WanjikuKariuki	31/5/2016	2609592		54,600	30/6/16
Abound Moeva	26/5/2016	2596327	15/6/16	386,452	30/6/16
Abound Moeva	9/6/2016	2626415	23/5/16	84,000	30/6/16
JacklineGuchu	16/6/2016	2626377	30/6/16	78,400	30/6/16
JacklineGuchu	25/6/2016	2626435	29/6/16	70,000	30/6/16
JacklineGuchu	25/6/2016	2642870	20/7/16	784,014	30/6/16
Hassan Noor Hassan	23/5/2016	2596266	29/6/16	44,100	30/6/16
Hassan Noor Hassan	21/6/2016	2626455	29/6/16	42,000	30/6/16
Stephen Cherongo	23/5/2016	2596262	23/6/16	29,400	30/6/16
Stephen Cherongo	21/6/2016	2626456	29/6/16	28,000	30/6/16
stephenMusyoki	17/5/2016	2596224	20/6/16	9,800	30/6/16
stephenMusyoki	21/6/2016	2626457	29/6/16	41,800	30/6/16
ENG.S.A.O Alima	6/4/2016	2560948	22/4/16	8,400	30/6/16
ENG.S.A.O Alima	30/5/2016	2609574	20/6/16	100,800	29/6/16
ENG.S.A.O Alima	26/6/2016	2609625		42,000	29/6/16
ENG.JohnM.Ndungu	25/4/2016	2583681	20/5/16	123,200	11/10/16
ENG.JohnM.Ndungu	6/5/2016	2438462	17/6/16	70,000	30/6/16
Kizito Temba	27/4/2016	2438473		189,375	30/6/16
Kizito Temba	18/3/2016	2503097		70,000	9/5/16
Kizito Temba	19/5/2016	2596245		27,300	11/10/16
Kizito Temba	26/5/2016	2596320	10/6/16	56,000	30/8/16
Kizito Temba	17/6/2016	2626382		35,000	3/8/16
Kizito Temba	24/6/2016	2626495	2/7/16	28,000	30/6/16
Kizito Temba	17/3/2016	2556819		16,800	
Kizito Temba	9/3/2016	2528981	4/4/16	131,805	29/6/16

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Kizito Temba	3/2.2016	2503056	12/2/16	37,800	30/6/2016 part surrender of kshs 31,500
Charles Mworio	16/6/2016	2626390	6/6/16	51,500	25/6/16
Charles Mworio	16/6/2016	2626405	23/6/16	216,000	30/6/16
Charles Mworio	24/6/2016	2642869	23/6/16	56,000	30/6/16
Charles Mworio	30/6/2016	2642869	20/4/16	396,000	30/6/16
Lameck Okun	9/6/2016	2583757	20/6/16	117,600	30/6/16
Lameck Okun	16/6/2016	2626394	23/6/16	310,500	30/6/2016
Lameck Okun	26/6/2016	2642864	30/6/16	564,000	30/6/2016
Florence Waithiki	17/5/2016	2596226	20/6/16	9,800	30/6/2016
Florence Waithiki	23/5/2016	2596268	20/6/2016	17,500	30/6/2016
John Kosgei Kipsang	21/1/2016	2471468	26/2/2016	23,800	30/6/2016
John Kosgei Kipsang	15/2/2016	2520552	18/3/2016	12,600	30/6/2016
John Kosgei Kipsang	17/2/2016	2520617	18/3/2016	14,700	30/6/2016
John Kosgei Kipsang	8/3/2016	2528975	22/3/2016	13,300	30/6/2016
John Kosgei Kipsang	24/3/2016	2556923	5/5/2016	18,900	30/6/2016
John Kosgei Kipsang	24/3/2016	2560855	29/4/2016	14,700	30/6/2016
John Kosgei Kipsang	25/5/2016	2596294	20/6/2016	9,800	30/6/2016
John Kosgei Kipsang	20/6/2016	2626444	26/6/2016	24,500	30/6/2016
John Kosgei Kipsang	7/6/2016	2609631	20/6/2016	8,400	1/7/2016
John Kosgei Kipsang	10/6/2016	2583791	20/6/2016	12,600	6/7/2016
Esther Vugutsa Asava	27/3/2016	2560867		18,200	30/6/2016
Victoria Kalee Mwati	17/2/2016	2520604	18/3/2016	21,000	27/7/2016
Victoria Kalee Mwati	24/3/2016	2560873	29/4/2016	28,700	27/7/2016
Margery W. Kangangi	24/3/2016	2560878	29/4/2016	18,200	30/6/2016
Francis Njoroge	4/12/2015	2456581	30/12/2015	21,000	21/6/2016

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Francis Njoroge	25/5/2016	2596285	20/6/2016	56,000	28/6/2016
Mohammed Tula	4/12/2015	2456382	30/12/2015	22,600	not surrendered
Ben KipkorirSiton	12/5/2016	2596177	12/6/2016	14,700	30/6/2016
Ben KipkorirSiton	25/5/2016	2596292	20/5/2016	18,900	30/6/2016
Ben KipkorirSiton	10/6/2016	2583787	20/6/2016	16,800	27/6/2016
Christopher KasaineSintila	25/5/2016	2596295	20/6/2016	17,000	30/6/2016
Christopher KasaineSintila	10/6/2016	2609648	20/6/2016	22,000	6/7/2016
Christopher KasaineSintila	10/6/2016	2583792	20/6/2016	28,400	6/7/2016
Christopher KasaineSintila	16/6/2016	2626395	23/6/2016	20,500	30/6/2016
Christopher KasaineSintila	16/12/2015	2456399	30/12/2015	20,500	30/6/2016
ProF Fred Segor	25/5/2016	2596290	20/6/2016	61,600	6/7/2016
ProF Fred Segor	7/6/2016	2609627	20/6/2016	21,000	30/6/2016
ProF Fred Segor	10/6/2016	2583785	20/6/2016	78,400	6/7/2016
ProF Fred Segor	20/6/2016	2626436	29/6/2016	63,000	30/6/2016
Magdalene T.Komen	17/5/2016	2596228	17/6/2016	50,400	30/6/2016
Magdalene T.Komen	13/6/2016	2626360	27/6/2016	21,000	30/6/2016
Magdalene T.Komen	3/6/2016	2609577	20/6/2016	100,800	29/6/2016
Joseph Kentany	25/5/2016	2596276	20/6/2016	46,200	6/7/2016
Christine Sarah Omany	26/5/2016	2596321	10/6/2016	44,800	22/6/2016
Christine Sarah Omany	6/6/2016	2609603	20/6/2016	191,400	1/7/2016
Ziriel C. Obwocha	7/6/2016	2609638	20/6/2016	50,400	29/6/2016
Ziriel C. Obwocha	21/6/2016	2626446	30/6/2016	86,800	30/6/2016
J.O.Akicho	9/6/2016	2583752	20/6/2016	21,000	30/6/2016

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J.O.Akicho	9/6/2016	2583758	20/6/2016	117,600	30/6/2016
J.O.Akicho	24/6/2016	2642864	7/7/2016	156,000	30/6/2016
Hone Eugene Wamalwa	17/6/2016	2626380	23/6/2016	43,400	28/6/2016
Hone Eugene Wamalwa	24/6/2016	2626490	2/7/2016	36,400	30/6/2016
Hone Eugene Wamalwa	26/6/2016	2626453	30/6/2016	495,910	30/6/2016
Hone Eugene Wamalwa	26/6/2016	2609600	20/8/2016	64,236	30/6/2016
Tamaarlaliala	16/6/2016	2626418	23/6/2016	38,500	30/6/2016
Tamaarlaliala	24/6/2016	2626486	7/7/2016	31,500	30/6/2016
Aminaldo	16/6/2016	2626423	23/6/2016	49,000	29/8/2016
MwendwaMutinda	21/6/2016	2626463	29/6/2016	55,300	30/6/2016
MwendwaMutinda	3/6/2016	2609578	20/6/2016	57,400	29/9/2016

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PENDING BILLS OTHERS

S/N	FIRM NAME	ITEM DESCRIPTION	AMOUNT
1	AGITECH INVESTMENTS		86,560
2	AIG KENYA INSURANCE CO. LTD		100,000
3	AJE ELEVATORS ENGINEERING CO LTD	ELEVATORS MAINTENANCE	69,600
4	AJE ELEVATORS ENGINEERING CO. LTD	ELEVATORS MAINTENANCE	139,200
5	ALIMBEK GENERAL SERVICES	SUPPLY OF ICT EQUIPMENT	744,300
6	ALIWAKA MERCHANDISE	SUPPLY OF TONNERS	555,000
7	ANACRA INVESTMENT	SUPPLY OF COMPUTER CONSUMABLES	310,000
8	ASPERA ENTERPRISES		388,000
9	AUTOFINE LIMITED	MOTOR REPAIRS	69,832
10	AUTOFINE LIMITED	REPAIR OF VEHICLES	97,614
11	AUTOFINE LIMITED	REPAIR OF MOTOR VEHICLES	98,716
12	AUTOFINE LIMITED	REPAIR OF MOTOR VEHICLES	128,296
13	AUTOFINE LIMITED	REPAIR OF MOTOR VEHICLES	482,086
14	AUTOFINE LIMITED	REPAIR OF MOTOR VEHICLES	98,634
21	AUTOFINE LIMITED	REPAIR OF MOTOR VEHICLES	97,614
22	B.M. MULWA		492,000
23	BENSEPH INVESTMENTS	BORE MAINTENANCE	170,000
24	BETCHES GENERAL SUPPLIES	SUPPLY OF DIGITAL PRINTING BROAD BASED BANNER	440,000
25	BREXTON LOGISTICS		996,000
26	BREXTON LOGISTICS		480,000
27	CEDILLA ENTERPRISES	SUPPLY OF OFFICE STATIONERY	821,700
28	CHAMPTOST KENYA SERVICES	SUPPLY OF FLASH DISKS & TONNERS	1,500,000
29	CHELEON SERVICES	SUPPLY OF ICT OFFICE EQUIPMENT	848,500
30	CHELEON SERVICES	SUPPLY OF ICT EQUIPMENTS	848,000
31	CHEMILATY ENTERPRISES	CLEANING SERVICES	488,000
32	CHRISWARD TRADERS		461,400
33	CMC MOTORS GROUP	MOTOR VEHICLE REPAIRS	81,480
34	CMC MOTORS GROUP LTD	SUPPLY OF MOTOR VEHICLE SPARES	58,591
35	CMC MOTORS GROUP LTD	SUPPLY OF MOTOR VEHICLE SPARES	130,043
36	CMC MOTORS GROUP LTD	REPAIR OF MOTOR VEHICLES	81,400

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38	COMBATECH ENTERPRISES		98,000
39	COMBATECH ENTERPRISES	REPAIR & MAINTENANCE OF EQUIPMENTS	444,500
40	COSNARET ENTERPRISES	REPAIR OF MOTOR VEHICLE	370,550
41	CRAMORICH ENTERPRISES		229,445
42	CRAMORICH ENTERPRISES	HIV & AIDS TRAINING	468,200
43	CRANE TRAVEL AD TOURS LTD	AIR TICKET	18,900
44	CYNE GENERAL ENTERPRISES	SUPPLY OF TONNERS & FLASH DISKS	653,750
45	DANTECH MOTORS	MOTOR VEHICLE REPAIRS	243,600
46	DANTECH MOTORS	REPAIR OF MOTOR VEHICLES	243,600
47	DATARORITE ENTERPRISES		325,100
48	DAYERN ENTERPRISES	SUPPLY OF ELECTRICAL FITTINGS (FLOURESCENT)	499,400
49	DEWAX ENTERPRISES	SUPPLY OF COMPUTER CONSUMABLES	1,387,200
50	DICTECH ENTERPRISES	ELECTRIC MAINTENANCE	371,500
51	DILLIPARK GENERAL SUPPLIES	SUPPLY OF PHOTOCOPYING PAPERS	576,000
52	DYBRAND AGENCIES	SUPPLY OF MEDICAL DRUGS	466,155
53	DYBRAND AGENCIES		1,500,000
54	EAST AFRICA AUTO FAMOUS TYRES	REPAIR OF MOTOR VEHICLES	290,000
55	EAST AFRICA AUTO FAMOUS TYRS	MOTOR VEHICLE REPAIRS	290,000
56	EAST AFRICAN AUTO FAMOUS TYRES	SUPPLY OF TYRES	210,000
57	EASTERN & SOUTHERN AFRICAN MANAGEMENT INSTITUTION	TUTION FEE	283,360
58	ENTARACT SERVICES		576,800
59	EPHILEX AGENCIES	BUILDING MAINTENACE & REPAIR	219,898
60	EPHITEX AGENCIES	SUPPLY OF BOOSTER PUMPS	292,480
61	ESAMI	TUTION FEE	282,800
62	ESAMI	TUTION FEE	282,800
63	ESSAN GENERAL SERVICES LTD	SUPPLY OF LABORATORY ITEMS	440,000
64	ESSAN GENERAL SERVICES LTD	SUPPLY OF LABORATORY ITEMS	550,000
65	ESSAN GENERAL SERVICES LTD	SUPPLY OF LABORATORY ITEMS	425,000
66	ETHIWA AGENCIES	GABBAGE COLLECTION	450,000
67	ETHIWA AGENCIES	MINOR REPAIRS OF OFFICE	400,000
68	EXION ENTERPRISES		480,000
69	EXION ENTERPRISES		514,000

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70	EXION ENTERPRISES	SUPPLY OF ICT EQUIPMENTS	803,474
71	EXION ENTERPRISES	SUPPLY OF COMPUTER CONSUMABLES	36,800
72	EXION ENTERPRISES		293,900
73	EXION ENTERPRISES	SUPPLY OF TONNERS	490,000
74	FEAN SYSTEMS LTD	FLOURESCENT LAMPS	202,000
	FEKIM BUSINESS SYSTEMS	SUPPLY OF PUNCHING MACHINE & TONNERS	492,000
76	FEKIM BUSINESS SYSTEMS	SUPPLY OF STATIONERY	488,000
	FINE STYLE COMPANY & CLEANERS LTD		477,000
78	FIVE COMPUTER AGENCIES	SUPPLY OF STATIONERY	358,775
79	FIVE STYLE COMPANY LTD & CLEANERS	PROVISION OF CLEANING SERVICES	441,000
80	FIVE STYLE COMPANY LTD & CLEANERS	CLEANING SERVICES	441,000
81	FORTITUDE TRADERS		365,700
82	GABELLY ENTERPRISES	CLEANING SERVICES	416,650
83	GAJO SUPPLIES	DIGITAL PRINTING	365,000
84	GATEC ENTERPRISES		380,000
85	GENERAL MOTORS EAST AFRICA LTD	MOTOR VEHICLE REPAIRS	133,291
86	GETHO GENERAL		360,000
87	GITS AUTO GARAGE	SUPPLY OF MOTOR VEHICLE SPARES	20,500
88	GITS WORKSHOP	MOTOR VEHICLE REPAIRS	86,500
89	GITS WORKSHOP	REPAIR OF MOTOR VEHICLES	130,500
90	GITS WORKSHOP	MOTOR VEHICLE REPAIRS	86,500
91	GITS WORKSHOP	MOTOR VEHICLE REPAIRS	130,500
92	GRAVI GENERAL SUPPLIES	SUPPLY OF TONNERS	383,000
93	GRAVI GENERAL SUPPLIES	SUPPLY OF TONNERS	383,000
94	HATARI SECURITY GUARDS LTD	SECURITY SERVICES	487,000
95	HEDITAGE ENTERPRISES	SUPPLY OF OFFICE FURNITURE	785,000
96	HICKSHATON ENTERPRISES	SUPPLY OF FLASH DISKS	480,000
97	INSTITUTE OF CERTIFIED ACCOUNTANTS	SUBSCRIPTION FEE	10,000
98	JACOB TECHNOLOGIES	SUPPLY OF TONNERS	448,000
99	JAFMOK GENERAL	SUPPLY OF EXTENSION CABLES	316,000
100	JAHAL AGENCIES	REPAIRRING AND REPAINTING OF GENERATOR HOUSE	144,000

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101	KAL ENTERPRISES	SUPPLY OF COMPUTER CONSUMABLES	479,920
102	HI SUPPLIRS		399,000
103	RIEM CO. LTD	CLEANING SERVICES	144,098
104	AN UNIVERSAL COMPANY	SUPPLY OF ICT EQUIPMENTS	882,000
105	SAM ENTERPRISES	SUPPLY OF TONNERS & OFFICE STATIONERY	490,500
	DA GENERAL AGENCIES	SUPPLY OF FILE COVERS	1,075,000
107	HEPS ENTERPISES	SUPPLY OF LAPTOPS & ELECTRIC CABLES	444,500
108	LIA AGENCIES	SUPPLY OF CLEANING SERVICES	498,750
109	A FLORISTS	SUPPLY OF FRESH CUT FLOWERS	483,000
110	AINERS LTD	SUPPLY OF WATER PLASTIC TANKS	273,000
111	RYA REVENUE AUTHORITY		4,800,571
112	RYA SCHOOL OF GOVERNMENT		92,000
113	ENNI VENTURES	SUPPLY OF PRINTING SERVICES (CARDS)	455,000
114	GEN LTD		990,000
115	RICH AGENCIES	SUPPLY OF OFFICE FURNITURE	148,000
116	RICH AGENCIES	SUPPLY OF NAME TAGS	572,550
117	AN AGENCIES	SUPPLY OF PROTECTIVE CLOTHING & BRANDED T SHIRTS	408,900
118	AN AGENCIES	SUPLY OF LAPTOP	143,000
119	ALI ENTERPRISE	SUPPLY OF TONNERS	462,500
120	NG ASSOCIATES		928,685
121	OS LERIAN AGENCIES	CTRICAL REPAIRS AND MAITENANCE	325,000
122	AKADINO ENTERPRISES		480,000
123	RLIN ENTERPRISES	ELE SUPPLY OF FLASH DISCS	490,000
124	SINGA DAM RESORT		586,040
125	AVUNO (K) AUTOMASTERS LTD	REPAIR OF MOTOR VEHICLES	85,400
126	MUJOS SERVICES	BUILDING & MAINTENANCE	498,000
127	MISHELAW GENERAL SUPPLY & CONTRACTORS LTD		184,280
128	MITABEL BUSINESS SOLUTIONS	SUPPLY OF OFFICE CONSUMABLES	1,589,000
129	MITABEL BUSINESS SOLUTIONS		498,000
130	MORAX ENTERPRISES	SUPPLY OF ICT EQUIPMENTS	84,000

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131	MS CHAKAMA OFFICE SUPPLIES	SUPPLY OF COLOUR PRINTER, TONNER 533A, TONNER 31A AND TONNER 531	677,700
132	MS CHAKAMA OFFICE SUPPLIES	SUPPLY OF TONNERS	472,000
133	MS CHARSHOP ENTERPRISES	SUPPLY OF FLASH DISCS	489,000
134	MS CRAMORICH ENTERPRISES	SUPPLY OF STATIONARY	421,950
135	MS DICTECH ENTERPRISES LTD	SUPPLY OF OFFICE ACCESSORIES	318,500
136	MS JOMARPHEN AGENCIES	SERVICE AND TREATMENT OF WATER PUMP[	498,600
137	MS LERIAN AGENCIES	SUPPLY OF TONNERS, EXECUTIVE BUSINESS CARDS AND COMPLIMENTARY SLIPS	720,460
138	MULTICHOICE AFRICA LTD		18,750
139	MWATY ENTERPRISES LIMITED	SUPPLY OF OFFICE ACCESSORIES	28,600
140	NAKUMATT HOLDINGS	SUPPLY OF UTENSILS	48,078
141	NATIONAL OIL COMPANY		1,428,982
142	NDALO ENTERPRISES	SUPPLY OF COMPUTERS AND PRINTERS	399,200
143	NICKSON AUTO SERVICES	MOTOR VEHICLE REPAIRS	376,500
144	NICKSON AUTO SERVICES	REPAIR OF MOTOR VEHICLES	376,500
145	NOBLE NOVELTIES ENTREPRENEURS	SUPPLY OF FIRE EQUIPMENTS	191,100
146	OLEPO AGENCIES	SUPPLY OF TONNER	124,000
	OLIVE COMMUNICATION		126,400
	OLIVE COMMUNICATION	SUPPLY OF ICT EQUIPMENTS	851,448
149	OLIVE COMMUNICATION	SUPPLY OF COMPUTERS & FIRE PROOF CABINETS	1,560,000
150	OLIVE COMMUNICATION	SUPPLY OF OFFICE ICT EQUIPMENTS	460,000
	OLIVE COMMUNICATION		489,000
152	OLIVE COMMUNICATION	SUPPLY OF ICT EQUIPMENTS	851,448
153	ORANGE TYRES	SUPPLY OF SUPPLY OF TYRES	369,500
154	ORANGE TYRES	SUPPLY OF TYRES	369,500
155	PARWEN CONTRACTORS LTD	SUPPLY OF OFFICE CONSUMABLES	1,496,030
156	PARWEN CONTRACTORS LTD	SUPPLY OF OFFICE CONSUMABLES	1,048,000
157	PHABOYONG AGENCIES	SUPPLY OF ELECTRICAL CABLES	99,000
158	PHELITE GENERAL SUPPLIERS	SUPPLY OF MECHANICAL TOOL KIT	83,500

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159	PILISTA ENTERPRISES	SUPPLY OF TONNERS	421,000
160	PICOM ENTERPRISES	SUPPLY OF FLASH DISCS	301,000
161	PROFOUND WORLD SYSTEMS		2,820,000
163	PRIMO	FUMIGATION SERVICES	320,000
164	PRIMO BUSINESS SOLUTIONS	FUMIGATION	275,000
165	PRIMO BUSINESS SYSTEM	FUMIGATION	275,000
166	PRIN ROYAL INVESTMENT	TONNER CARTRIDGES	299,800
167	PRIN ROYAL INVESTMENTS	SUPPLY OF DRUGS	865,000
168	PRIN ROYAL INVESTMENTS	SUPPLY OF TONNERS	495,000
169	PRIN ROYAL INVESTMENTS	SUPPLY OF TONNERS	299,800
170	PRIN ROYAL INVESTMENTS	SUPPLY OF DRUGS	865,000
171	PRIN ROYAL INVESTMENTS	TONNER CARTRIDGES	495,000
172	PRIN ROYAL INVESTMENTS	COMPUTER ACCESSORIES	495,000
173	PRIN ROYAL INVESTMENTS	SUPPLY OF COMPUTER ACCESSORIES	495,000
174	PRIN ROYAL BUSINESS TECHNOLOGIES	SUPPLY OF TONNERS	310,000
175	PRIN ROYAL BUSINESS TECHNOLOGIES	SUPPLY OF ICT EQUIPMENTS	496,000
176	PRIN ROYAL ENTERPRISES	REPAIR OF MOTOR VEHICLES	90,097
178	PRIN ROYAL MOTORS LIMITED	REPAIR OF MOTOR VEHICLES	75,005
179	PRIN ROYAL GENERAL ENTERPRISES	SUPPLY OF FLASH DISKS	360,000
181	PRIN ROYAL ENTERPRISES	SUPPLY OF TONNERS	425,000
182	PRIN ROYAL GENERAL SUPPLY	SUPPLY OF TONNERS	820,000
183	PRIN ROYAL GENERAL SUPPLY		472,060
184	PRIN ROYAL ENTERPRISES	SUPPLY OF STATIONERY	137,500
185	PRIN ROYAL ENTERPRISES	SUPPLY OF STATIONERY	696,400
186	PRIN ROYAL INTERNATIONAL PTY		2,657,335
187	PRIN ROYAL INTERNATIONAL PTY		153,700
188	PRIN ROYAL GENERAL SUPPLIES	SUPPLY OF TONNERS	390,000
189	PRIN ROYAL LABACON ENTERPRISES	SUPPLY OF COMPUTERS	137,500
189	PRIN ROYAL ANGO COMPANY SERVICES	DIGITAL PRINTING SERVICES	330,000
190	PRIN ROYAL KNOW SOLUTIONS		204,000
191	PRIN ROYAL KNOW SOLUTIONS		204,000
192	PRIN ROYAL ADOME LIMITED	CONSTRUCTION WORKS	452,450
193	PRIN ROYAL TOP JUST	SUPPLY OF TONNERS	112,700
194	PRIN ROYAL TOYOTA KENYA LTD	SUPPLY OF MOTOR VEHICLE TYRES	244,510
195	PRIN ROYAL TRANSVENTURES COMMUNICATIONS	SUPPLY OF FLASH DISKS	490,000
196	PRIN ROYAL BUSKER MATTRESSES LTD		254,104
197	PRIN ROYAL INVERA ENTERPRISES	COMPUTER ACCESSORIES	415,000
198	PRIN ROYAL INVERA ENTERPRISES		415,000

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199	VIDIP AGENCIES		518,500
200	VIDIP AGENCIES		518,500
201	VIEL SUPPLIERS & VENTURES	SUPPLY OF TONNERS	2,720,025
202	WAMERA AUTO AND MECHANICAL	MOTOR VEHICLE REPAIRS	29,786
203	WATERMAN DRILLING AFRICA LTD		2,828,366
204	WINSON ENTERPRISES	SUPPLY OF TONNERS	153,760
205	WISEPRO IFFICE SOLUTIONS	SUPPLY AND FIXING OF FLUORESCENT LIGHTS	357,000
206	YELLOWLINE HOLDINGS LTD	SUPPLY OF OFFICE FURNITURE	190,500
207	ZALYNE GENERAL MERCHANTS	SUPPLY OF TONNERS & TABLETS	454,000
208	ZIYALE IVESTMENTS	SUPPLY OF ICT EQUIPMENTS	414,700
209	ZUMTEL COMMUNICATIONS LTD		981,500
	TOTALS		97,297,650
	TOTALS BROUGHT FORWARD		22,240,781

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ANALYSIS OF PENDING BILLS FOR FINANCIAL YEAR
2015/2016

N O	PENDING BILLS FOR AGPO		
	PAYEE	AMOUNT	PURPOSE
1	EASTEVER AGENCIES	458,900	SUPPLY OF CARBON PAPERS AND HARD BOOKS
2	NARAMU SUPPLIES	389,900	SUPPLY OF SCANNER SHREDDER BACKUO AND MOUSE
3	NAIROBIRD GENERAL SUPPLIES	199,980	SUPPLY OF TONERS
4	MORAX ENTERPRISES	101,200	SUPPLY OF COMPUTER ACCESSORIES
5	VENTMERC SYSTEM	330,000	SUPPLY OF 100 PICS OF FLASH MEMORY STORAGE DEVICES 8GB
6	NDALO ENTERPRISES	245,000	SUPPLY OF 50 PCS FLASH MEMORY STORAGE DEVICES 8GB
7	NDALO ENTERPRISES	444,000	SUPPLY OF 37 PCS HARD DISKS DRIVES 5400 RPM 480MBPS8GB
8	GONA VENTURES	690,000	SUPPLY OF 100 PICS OFEXTENSION CABLES AND TONNER
9	MORAX ENTERPRISES	66,000	SUPPLY OF 50 PICS INK ERASERS AND BALL POINTS
10	FILKINGTEC BUSINESS SUPPLIES	1,678,800	SUPPLY OF 60 PCS OF TONERS
11	VONNIE VENTURES	1,083,000	SUPPLY OF 3PCS OF PHOTOCOPIER MACHINE MEDIUM
12	LERIAN AGENCIES	179,000	REFUBISHMENT OF OFFICE
13	AWINDE ENTERPRISES	418,000	SUPPLY OF FURNITURE
14	LERIAN AGENCIES	694,000	SUPPLY OF PHOTOCOPIER HP LASER JET 1320
15	DURE ENTERPRISES	453,010	SUPPLY OF TONERS NO.7551A
16	WHILTEC INVESTMENT	360,000	SUPPLY OF CARBON PAPERS AND HARD BOOKS A4
17	JESSON'S OFFICE EQUIPMENTS LTD	476,000	SUPPLY OF PHOTOCOPING PAPERS A4 SIZE 80GMS

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18	WATTECH TRADERS	400,250	SUPPLY OF OFFICE CURTAINS, OFFICE SHEERS AND PALLETS
19	FIDEVA AGENCIES	316,000	SUPPLY OF EXTENSION CABLES (4WAYS)
20	MAGZADS INVESTMENTS	518,810	SUPPLY OF FIRM TOOLS
21	MATWA GENERAL MERCHANTS	498,000	SUPPLY OF BOOSTER PUMP,REPAIR AND SERVICE OF BOOSTER PUMPS
22	HOFFINA AGENCIES LIMITED	945,000	SUPPLY OF TONERS CC 531 AND FLASH DISK 16GB
23	MARLIN ENTERPRISES	698,800	HIRE OF 4 MOBILE VIP TOILETS AND 10REGULAR MOBILE TOILETS FOR 2DAYS
24	VONNIE VENTURES	220,000	FOR PAINTING RM NO 444
25	MARKICIA GENERAL SUPPLES	328,500	SUPPLY OF STAPLERS-MEDIUM SIZE
26	BERRYLINE BUSINESS SOLUTION	77,000	SUPPLY OF PAPER PUNCH ASSORTED BIRO PENS
27	PRESSURE POINT SYSTEMS	101,600	SUPPLY OF COMPUTER AND COFFEE TABLES
28	PIPAS GENERAL SUPPLIES	1,140,000	SUPPLY OF FLASH DISK 16GB AND EXTENSION CABLES
29	WHILTEC INVESTMENT	81,250	SUPPLY OF A4 ENVELOPES MANILLA AND ENVELOPES GIANT A3
30	KENWA ENTERPRISES	443,000	SUPPLY OF FOLDERS AND TONERS CE 410
31	WATTECH TRADERS	941,500	SUPPLY OF PRINTERS AND SCANNERS
32	MARLIN ENTERPRISES	325,000	SUPPLY OF 8GB FLASH DISK
33	COLSAB ENTERPRISES	455,100	SUPPLY OF 500GB EXTERNAL HARD DISK
34	PATIM GENERAL SUPPLIES	463,500	SUPPLY OF PANASONIC TONER1820,HBPEN AND CLEAR FOLDERS-ASSORTED COLOURS
35	SIRI IMPRESSIONS	472,000	SUPPLY OF CONQUEST PAPERS
36	FARRIN TRADING	492,000	SUPPLY OF TONERS
37	HEALTHY PLUS LTD	490,000	SUPPLY OF 8GB FLASH DISK
38	MUSOCOM SYSTEMS	658,500	SUPPLY OF WIRELESS PRINTER AND TONER NO TK 8000 BACK
39	AWINDE ENTERPRISES	416,000	SUPPLY OF CONQUEST PAPERS
40	LIATE ENTERPRISES	88,000	SUPPLY OF TONERS
41	MWATY ENTERPRISES	480,000	SUPPLY OF PHOTOCOPIER PAPERS

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42	BECHY TOURS&TRAVEL	53,230	SUPPLY OF AIR TICKET
43	LONGROCK TOURS&TRAVEL	45,420	SUPPLY OF AIR TICKETS
44	ROSMA TOURS AND TRAVEL	464,556	SUPPLY OF AIR TICKETS
45	NICKSHATON ENTERPRISES	480,000	SUPPLY OF FLASH DISCS
46	LONGROCK TOURS&TRAVEL	67,250	SUPPLY OF AIR TICKETS
47	JESSON'S OFFICE EQUIPMENTS LTD	323,500	SUPPLY OF TONERS
48	PRESSURE POINT SYSTEMS	1,237,800	FIXING OF CARPETS,CURTAINS,SHEERS,ROD S AND PAINTING
49	LONGROCK TOURS&TRAVEL	16,925	SUPPLY OF AIR TICKETS
50	BECHY TOURS&TRAVEL	36,500	SUPPLY OF AIR TICKETS
51	ESSAH GENERAL SUPPLIES	199,000	SUPPLY OF FLIP CHARTS AND FELT PENS
	TOTALS	22,240,781	
	Grand Total	119,538,431	