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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STORES AND SERVICES FUND –
MINISTRY OF LAND, HOUSING AND
URBAN DEVELOPMENT

FOR THE YEAR ENDED
30 JUNE 2015

*Paper laid
By Hon. Katoo Ole Meko, MP
(Majority Party Whip) on
Tuesday, March 08, 2016*

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STORES AND SERVICES FUND – MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Stores and Services Fund-Ministry of Land, Housing and Urban Development which comprise the statement of assets and liabilities as at 30 June 2015 and the fund account for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis), and for 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 7 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 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

Stores and Services Fund – Ministry of Land, Housing and Urban Development - Annual Report and Financial Statements for the year ended 30 June 2015

expressing an opinion in the effectiveness of the Fund'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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Presentation of the Financial Statements

The Stores and Services Fund financial statements for the year ended 30 June, 2015 have not been properly prepared in accordance with the International Public Sector Accounting Standards (Cash Basis), which is prescribed by the Public Sector Accounting Standards Board as the accounting framework to be used by public sector entities in the preparation of their annual financial statements.

The financial statements have, instead, omitted the preparation and presentation of statement of financial performance, statement of financial position with explanatory notes, and the significant accounting policies used.

2. Un-settled Losses Balance

The statement of assets and liabilities reflects un-settled losses balance of Kshs.219,901,247.28 as at 30 June 2015. There was, however, no breakdown or even an explanation of how the figure was arrived at. Although there is a note explaining that the losses are as a result of public auction of absolute stores, no records have been availed to that effect. Consequently, the accuracy and validity of the amount reflected in the statement could not be ascertained.

3. Debtors Balance

As similarly reported in 2013/2014, the statement of assets and liabilities reflects debtors account debit balance of Kshs.64,738,834.29, out of which an amount of Kshs.64,069,466.44 relates to 2012/2013 and earlier years. It has not been possible to confirm whether or when the Fund will recover these debts. Any provision that would have been necessary in relation to this uncertainty has not been incorporated in these financial statements. As a result, the valuation, accuracy and collectability of the debtors' balance of Kshs.64,738,834.29 as at 30 June 2015 could not be ascertained.

4. Unsupported Balances

The statement of assets and liabilities reflects supplies branch suspense and PMG accounts debit and credit balances of Kshs.482,983,865.58 and 844,003,800.33

respectively for which, as in previous years, supporting schedules were not availed for audit review. Consequently, it has not been possible to ascertain the validity, accuracy and completeness of these balances as reflected in the financial statements.

5. Mark-up Suspense

The statement also reflects a Mark – up Suspense credit balance of Kshs.46,574,470.89 as at 30 June 2015 which has had no movement for five years, and whose supporting analysis has not been availed for audit review.

6. Un-explained Difference

The financial statements also reflect stores deficiency of Kshs.130,302,958.04 while the trial balance reflects a balance of Kshs.128,825,953, resulting to un-reconciled difference of Kshs.1,477,005.04 which has not been explained.

7. Inter-Stores Closing Stock

The statement of assets and liabilities had a balance of Kshs.2,593,074.50 being the value of the inter-stores closing Stock while the trial balance had a nil balance. Consequently, it was not possible to ascertain the accuracy of the reported balance of Kshs.2,593,074.50 of inter-stores closing stock.

8. Creditors' Balance

The statement of assets and liabilities also reflect creditors' balance of Kshs.9,163,400 as at 30 June 2015. However, the accompanying invoices relating to the respective purchases have not been availed for audit review. Consequently, it has not been possible to confirm the validity and accuracy of Kshs.9,163,400 shown in the financial statements as at 30 June 2015.

9. Cash at Bank

Included in the statement of assets and liabilities is a cash at bank balance of Kshs.224,741,758 which was the balance as per bank statement as at 30 June, 2015. However, the balance of Kshs.224,741,758 has not taken into account unrepresented cheques and uncredited cheques/bankings amounting to Kshs.8,223,681.10 and Kshs.442,042 respectively. Further, the cash at bank balance has not taken into account the effects of RD cheques totalling Kshs.581,361.40. Consequently, it has not been possible to establish the accuracy and validity of the cash at bank balance of Kshs.224,741,758.

10. Closing Stock

The statement of assets and liabilities had a balance of Kshs.128,342,508 being the value of the main store closing stock. However neither the stock sheets nor the stores

ledger was provided for audit review. Consequently, it was not possible to ascertain the validity and accuracy of the closing stock of Kshs.128,342,508 as at 30 June 2015.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, 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 these financial statements.



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

Nairobi

14 January 2016

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

STORES AND SERVICES FUND ACCOUNT FOR 2014/2015 FINANCIAL YEAR

	2014/2015	2014/2015	2013/2014
Gross sales		252,482,244.98	88,110,452.40
Cost of sales			
Opening stock	109,984,495.31		142,252,823.02
Stores Deficiency			
Cash Purchases	<u>37,371,692.00</u>		<u>67,729,671.90</u>
Goods Available for sale	147,356,187.31		209,982,494.92
Less: Closing stock	- 128,342,508.06		- 109,984,495.31
Goods Available for sale		19,013,679.25	99,997,999.61
Surplus/(Deficit) for the Year		<u>233,468,565.73</u>	<u>- 11,887,547.21</u>

Date.....

Signed..... 

MARIAMU EL MAAWY
ACCOUNTING OFFICER

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT,
 STATEMENT OF ASSETS AND LIABILITIES
 STORES AND SERVICES FUND AS AT 30TH JUNE 2015

Current Assets	2014/2015	2013/2014
Cash at bank	224,741,758.00	3,016,532.05
RD Cheques	581,361.40	402,051.40
Debtors	64,738,834.29	64,738,834.29
Stores Deficiency	130,302,958.04	130,302,958.04
Supplies Branch Suspence	482,983,865.58	482,983,865.58
Inter Stores Closing Stock	2,593,074.50	2,593,074.50
Closing Stock	128,342,508.06	109,984,495.31
Total Assets	<u>1,034,284,359.87</u>	<u>794,021,811.17</u>
Financed By:		
Capital	120,975,370.20	120,975,370.20
P.M.G	844,003,800.33	844,003,800.33
Unsettled Losses	- 219,901,247.28	- 221,997,145.99
Surplus/(Deficit) for the Year c/d	<u>233,468,565.73</u>	<u>- 11,887,547.21</u>
	<u>978,546,488.98</u>	<u>731,094,477.33</u>
Current Liabilities		
Creditors	9,163,400.00	16,352,862.95
Mark-up Suspence	46,574,470.89	46,574,470.89
Timing Difference		
Total Liabilities	55,737,870.89	62,927,333.84
Total Liabilities and Reserves	<u>1,034,284,359.87</u>	<u>794,021,811.17</u>

Date.....

Signed.....


MARIAMU EL MAAWY
 ACCOUNTING OFFICER

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
STORES AND SERVICES FUND

TRIAL BALANCE	DEBIT	CREDIT	TRIAL BALANCE	DEBIT	CREDIT
2013/2014			2014/2015		
CAPITAL		120,975,370.20			120,975,370.20
PMG		844,003,800.33			844,003,800.33
RECEIPT MARK-UP		3,819,565.07			9,725,382.84
STOCK IN HAND	109,984,495.31			121,856,235.95	
CASH PURCHASES	88,110,452.40			37,371,692.00	
STORES SUPLUS					
RECEIPT IN STORES	595,346,515.10			595,346,515.10	
ISSUES TO MINISTRIES					
ISSUES TO CASH SALES		70,269,585.27			252,482,244.98
RD CHEQUES	402,051.40			581,361.40	
STORES DEFICIENCY	128,825,953.09			128,825,953.09	
TRANSFER		592,753,425.60			592,753,425.60
INTER STORES ISSUES					
UNSETTLED LOSSES	221,997,145.99			219,901,247.28	
SUPPLIES BRANCH SUSPENCE	482,983,865.58			482,983,865.58	
MARK-UP SUSPENSE ACCOUNT		46,574,470.89			46,574,470.89
CASH AT HAND	3,016,532.05			224,741,758.00	
CREDITORS		16,340,260.00			9,163,400.00
DIRECT ISSUES	64,069,466.44			64,069,466.44	
TOTAL	1,694,736,477.36	1,694,736,477.36		1,875,678,094.84	1,875,678,094.84

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

STORES AND SERVICES FUND

Notes To The Accounts

Gross Sales

Gross Sales figure represents total receipts from the Government ministries and departments.

Cash Purchases

Cash Purchases figure represents total payments to Suppliers of various goods to Government Ministries and Departments.

Cash and Cash Equivalents

Cash and Cash Equivalents represents cash at hand and in the bank.

Accounts receivables

Debtors in the accounts represents all the sales credit to our customers.

Closing Stock

All the warehouse inventories are valued at cost.

Unsettled Losses

This represents the difference in cost and net realisable value of all goods sold through public auction other than normal sales.

Creditors

Trade creditors are outstanding payments for goods received to the warehouse and billed for by our suppliers.

Stores Deficiency

Stores deficiency of Kshs 121,856,235.95 as a result of losses due to absolute stock, breakages and losses during auction.

Supplies Branch Suspence Account

	Kshs
Balance as at 30th june 2004	187,850,551.70
Journal Entries as at 200/2005 FY	288,271,499.85
Balance as at 30th june 2005	476,122,056.53
Adjustments in the 2006/2007 FY	4,199,213.45
Balance b/f	480,322,514.30
Net Surplus/Deficiency	2,661,351.30
Balance as at 30th june, 2009	<u>482,983,865.60</u>

This balance is historical and has never changed

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
STORES AND SERVICES FUND

MARK-UP TABULATION	2014/2015	@	Kshs
Total petrol issued	463072.3	0.5	231,536.15
Total diesel issued	487236.6	0.5	243,618.30
			<u>475,154.45</u>
TOTAL ISSUES STORES/FUEL			252,481,244.98
Less fuel issues			<u>475,154.45</u>
Total for stores			252,006,090.53
Mark-up, @0.0375			9,450,228.39
Mark-up fuel b/d			<u>275,154.45</u>
			<u>9,725,382.84</u>

MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
 FINAL ACCOUNTS FOR THE YEAR 2014/2015 FINANCIAL YEAR

PAYMENTS

NO	PAYEE	INVOICE NO	AMOUNT
			KSHS
1	R.H.DEVANI	134627	1,124,600.00
2	R.H.DEVANI	134807	1,124,600.00
3	R.H.DEVANI	133446	1,031,700.00
4	R.H.DEVANI	133301	1,031,700.00
5	R.H.DEVANI	133130	1,041,000.00
6	R.H.DEVANI	134628	1,021,200.00
7	R.H.DEVANI	134368	1,021,200.00
8	R.H.DEVANI	134762	1,021,200.00
9	R.H.DEVANI	133712	1,031,700.00
10	R.H.DEVANI	135121	1,124,600.00
11	R.H.DEVANI	133772	1,119,100.00
12	R.H.DEVANI	133619	1,119,100.00
13	R.H.DEVANI	134157	2,150,800.00
14	R.H.DEVANI	133956	1,119,100.00
15	R.H.DEVANI	135538	1,030,100.00
16	R.H.DEVANI	135183	1,021,200.00
17	R.H.DEVANI	133899	1,031,700.00
18	R.H.DEVANI	135975	1,130,300.00
19	R.H.DEVANI	135650	1,130,300.00
20	R.H.DEVANI	131264	1,021,200.00
21	R.H.DEVANI	135340	1,124,600.00
22	R.H.DEVANI	135668	1,030,100.00
23	GLOBAL MARKETING	473	2,050,680.00
24	R.H.DEVANI	136005	1,030,100.00
25	R.H.DEVANI	136316	1,130,300.00
26	R.H.DEVANI	136280	1,030,100.00
27	R.H.DEVANI	136417	1,030,100.00
28	R.H.DEVANI	1365671	1,130,300.00
29	R.H.DEVANI	136665	1,031,100.00
30	R.H.DEVANI	136929	1,134,200.00
31	R.H.DEVANI	136831	1,036,100.00
32	R.H.DEVANI	136671	1,129,200.00
33	JAB WIN AGENCIES	119	489,692.00
34	GT INVESTMENTS	935	68,720.00
35	SICNARF SYSTEMS	000002	480,000.00
TOTAL			37,371,692.00

FINAL ACCOUNTS FOR THE YEAR 2014/2015 FINANCIAL YEAR

STORES AND SERVICES FUND

RECEIPTS

NO	RECEIPT NO	FROM WHOM RECEIVED	AMOUNT
	Jul-14		KSHS
1	4931314	MINISTRY OF INTERIOR	1,300.00
2	4931315	MINISTRY OF INTERIOR	120,000.00
3	4931316	MINISTRY OF ENVIRONMENT	2,900,000.00
4	4931317	GARISSA M.PRISON	1,300.00
5	4931318	MINISTRY OF INTERIOR	120,000.00
6	4931319	THE TREASURY	300,000.00
7	4931320	NATIONAL E.TRIBUNAL	223,820.00
8	4931321	KIAMBAA SEC.SCHOOL	3,380.00
9	4932322	SUB COUNTY C.OFFICE	90,000.00
10	4932323	M.PRISON	1,300.00
11	4931324	NAIROBI C.ASS	2,600.00
12	4931325	MINISTRY OF EDUCATION	401,280.00
	Aug-14		
13	4931326	MINISTRY OF INTERIOR	1,300.00
14	4931327	NEW LIFE (SDA)	4,875.00
15	4931328	KIHBT	66,000.00
16	4931329	KIHBT	588,365.00
17	4931330	DCO(NJIRU)	40,000.00
18	4931331	DCO(LANGATA)	40,000.00
19	4931332	DCO(DAGORETI)	40,000.00
20	4931333	COUNTY CO(NBI)	20,000.00
21	4931334	MINISTRY OF INTERIOR	1,300.00
22	4931335	ASK OF KENYA	2,600.00
23	4931336	MINISTRY OF SPORT	13,000.00
24	4931337	DSO MURANGA	12,273.80
25	4931338	ASK OF KENYA	3,900.00
26	4931339	MINISTRY OF SPORT	13,000.00
27	4931340	THE PRESIDENCY	3,000,000.00
28	4931341	MINISTRY OF HEALTH	2,600.00
29	4931342	RDU ADMIN POLICE	1,300.00
30	4931343	K.P.SCHOOL	1,300.00
	Sep-14		
31	4391344	COMPETITION AUTHORITY	200,000.00
32	4391345	KCA AUTHORITY	5,070.00
33	4391346	PUBLIC C COMMITTEE	340,470.00
34	4391348	PCEA ONGATA RONGAI	1,996.00
35	4391349	NYS YATTA	2,600.00
36	4391350	SUPPLIES BRANCH	400.00

Oct-15

37	4931351 WAJIR PRISON	1,300 00
38	4931352 STATE DEPARTMENT (C&GOV)	190,046.30
39	4931353 CE & ME	95,982.00
40	4931366 NYS NRBI	19,440,000.00
41	4931367 NYS NRBI	5,944,875.00
42	4931368 NYS NRBI	16,623,000.00
43	4931369 NYS NRBI	23,423,034 00

Nov-15

44	4931354 KENYA LAW	1,300.00
45	4931355 DIRECTOR LIVESTOCK PRO	278,618.95
46	4931356 KENYA RAILWAY CO	3,250 00
47	4931357 MINISTRY OF MINING	726,230 00
48	4931358 MINISTRY OF INTERIOR	1,300.00
49	4931360 KNS L HQS	162,500.00
50	4931361 DC HOMABAY	2,500.00
51	4931362 MINISTRY OF INTERIOR	2,600.00
52	4931363 THE PRESIDENCY	3,000,000.00
53	4931364 N.E.TRIBUNAL	207,340.00
54	4931365 N.C C SERVICE	300,000.00
55	4931371 NYS NRBI	155,158,300.00
56	4931371 MINISTRY OF LAND HU & D	867,845 00

Dec-14

57	4931372 DEP OF COMM	2,600 00
58	4931373 KENYA I C DEV	3,250.00
59	4931374 NBI REMAND	2,600.00
60	4931375 NEWNR KMS	2,600.00
61	4931376 LIMURU SUB COUNTY	1,625.00
62	4931377 MINISTRY OF LAND HU & D	800,000 00
63	4931378 KIAMBU SUB COUNTY	3,250.00
64	4931379 MINISTRY OF LIVESTOCK DEV	342,480 00
65	4931380 MINISTRY OF AGRICULTUE DEV	217,780.00
66	4931381 MINISTRY OF INTERIOR	1,300.00
67	4931382 MINISTRY OF ENVIRONMENT	2,619,950 00
68	4931383 POLICE HQ	1,300.00
69	4931384 MOICT	1,300 00
70	4931385 STRUCTURAL DEPT	166,600 00

Jan-15

71	4931386 M PRISON	1,300.00
72	4931387 OCPD RONGAI	17,701 20

73	4931388 MINISTRY OF LAND HU & D'	292,090.00
74	4931389 ILUNGU PRI SCHOOL	1,300.00
75	4931390 MV INSPECTION	1,625.00
76	4931391 SCOUTS FRIENDS	1,625.00
77	4931392 PRISON KITUI	1,300.00
78	4931393 SUPPLIES BRANCH	315,010.75
79	4931394 MINISTRY OF LABOUR	94,000.00
80	4931395 SUPPLIES BRANCH	539,886.00
81	4931396 STATE DEPT JUVENIL COURT	40,000.00
82	4931397 STATE DEPT JUVENIL COURT	24,000.00
83	4931398 DSO VOI	3,508.00

Feb-15

84	4931399 MINISTRY OF INDUSTRIALISATION	1,660.00
85	4931400 DPP	26,000.00
86	4931401 PAG.K.SCHOOL	1,300.00
87	4393402 THE PRESIDENCY	3,000,000.00
88	4393403 MINISTRY OF INTERIOR	100,000.00
89	4393404 DSO MURANGA	28,054.40
90	4393405 DSO KAKAMEGA	38,136.85
91	4393406 DSO VOI	70,248.40
92	4393407 MIN OF AGRICULTURE	452,120.00
92	4931408 DCO MOMBASA	17,534.00
93	4931409 DSO MURANGA	11,609.60
94	4931410 DSO EMBU	26,196.85
95	4931411 DSO NAKURU	32,774.70
96	4931412 DSO NYERI	7,791.00
97	4931413 MBONDONI M SEC SCHOOL	2,500.00

Mar-15

98	4913414 C.COMANDA KIAMBU	25,000.00
99	4931415 S.DEPT OF CO-ORDINATION	500,000.00
100	4931416 NCR CENTRE	100,000.00
101	4931417 DEV & PLANNING	5,000.00
102	4931418 I.SUB COUNTY	2,500.00
103	4931419 PUBLIC WORKS	2,500.00
104	4931420 D.O OFFICE	5,000.00

Apr-15

105	4931421 S.DEPT OF INFRASTRUCTURE	168,744.00
106	4931222 OCPD ONGATA RONGAI	16,092.00
107	4931423 C.COMMISSIONER TRC	2,500.00
108	4931424 S.EASTERN UNIVERSITY	26,000.00
109	4931425 CIC HQS	5,234,925.98

110	4931426 MIN OF LSS CHILDREN DEPT	92,000.00
111	4931427 MIN OF LSS CHILDREN DEPT	60,000.00
112	4931428 OFFICE OF DP	12,500.00
113	4931429 KENYA COPY RIGHT BOARD	189,305.00
114	4931430 KERICHO COUNTY	2,500.00
115	4931431 DIRECTORATE OF WORKS	600,000.00
116	4931432 THARAKA NITHI COUNTY	12,500.00

May-15

117	4931433 POLICE HQS	516,000.00
118	4931434 NGATA POLICE	2,500.00
119	4931435 L.SUB.COUNTY	5,000.00
120	4931436 TRNS-NZOIA COUNTY	5,000.00
121	4931438 KCCA	2,500.00
122	4931439 A.EMBASSY	25,000.00
123	4931440 T.S.C	15,000.00
124	4931441 M.O.N.C PRISONS	12,500.00
125	4931442 THE PRESIDENCY	188,300.00
126	4931443 CATHOLIC UNIVERSITY	2,500.00
127	4931444 THE NATIONAL TREASURY	215,520.00

Jun-15

128	4931445 MINISTRY OF SPORTS	9,280.00
129	4931446 ATHIRIVER PRISON	2,500.00
130	4931447 GATOTO PRI SCHOOL	2,500.00
131	4931448 EGERTON UNIVERSITY	308.25
132	4931449 EGERTON UNIVERSITY	2,191.75
133	4931451 OCPD ONGATA RONGAI	15,000.00
134	4931452 PANARI.HOTEL	5,000.00
135	4931454 DSO EMBU	12,663.40
136	4931455 DSO MURANGA	18,506.80
137	4931456 KBRC	43,050.00
138	4931457 KENYA MEAT COMMISSION	10,000.00

TOTAL	252,481,244.98
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MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT
STORES AND SERVICES FUND

Creditors

NO °	CREDITOR	INVOICE NO	AMOUNT
1	R.H.DEVANI	141826	992,300.00
2	R.H.DEVANI	142098	913,900.00
3	R.H.DEVANI	139717	889,000.00
4	R.H.DEVANI	138756	998,500.00
5	R.H.DEVANI	137688	1,129,200.00
6	R.H.DEVANI	138457	1,141,600.00
7	R.H.DEVANI	142076	1,036,700.00
8	R.H.DEVANI	137245	1,031,100.00
9	R.H.DEVANI	137495	1,031,100.00
Total			9,163,400.00

K-rep-Nyeri	801038	1,297.00
KCB-Nyeri.	000089	1,300.00
KCB-Nyeri	384827	1,297.00
National-Nyeri	006991	1,297.00
Equity-Nanyuki	025432	2,600.00
Equity-Nanyuki	025848	1,300.00
Equity-Nanyuki	025645	2,600.00
Equity-Karatina	040148	1,297.00
Equity-Karatina	0040149	1,297.00
		581,361.40

List of stale cheques

STORES AND SERVICES FUND

Bank Name	Cheque no	Amount
		Kshs
Family Bank-Embu	018892	1,297.00
Family Bank-Embu	018693	7,782.00
Family Bank-Embu	018774	1,297.00
KCB Embu	008630	10,057.50
CO-OP-EMBU	000269	18,505.80
Family Bank-Embu	018701	1,297.00
Family Bank-Embu	018703	1,297.00
KCB Embu	000322	2,490.80
kCB CPC Nairobi	010926	12,560.00
KCB-Mwea	000609	24,177.00
NBK ^o Nakuru.	000793	8,698.15
KCB-EMBU	000068	15,134.65
CO-OP-EMBU	000048	23,113.00
KCB-VOI	003138	5,647.60
KCB-CPC	342572	3,507.00
KCB-Mbale	003619	9,931.15
KCB-Kakamega	000006	6,524.75
KCB-Kakamega	000015	3,508.00
KCB-Kakamega	000215	10,436.20
Equity-Kakamega	025531	3,508.00
Equity-Nanyuki	022852	3,507.00
Equity-Nanyuki	022869	1,291.00
Equity-Kakamega	025025	1,754.00
Equity-Kakamega	025440	1,754.00
Equity-Kakamega	024790	7,016.00
Family Bank-Kakamega	264191	1,754.00
NBK-Nakuru	001250	1,753.40
Various	Dso Embu	52,737.50
Various	dso kakamega	69,779.25
Various	dso kakamega	67,735.10
Various	Dso voi	79,000.00
Various		61,000.00
Various		22,200.55
Family Bank-Nanyuki	001458	1,300.00
K-rep-Nyeri	801274	1,295.00
Equity-Nanyuki	026334	1,300.00
K-rep-Nyeri	801405	1,297.00
KCB-Nyeri	000201	8,142.00
KCB-Nyeri	000211	1,300.00
KCB-Nanyuki	000167	6,500.00
K-rep-Nyeri	801268	1,297.00
Consolidated-Nyeri	111391	1,297.00
Consolidated-Nyeri	111481	1,297.00

LIST OF DEBTORS OF SUPPLIES BRANCH
STORES AND SERVICES FUND

NO.	MINISTRY	DEPARTMENT	TOTAL AMOUNT	AGGREGATE
1	MIN. OF HEALTH	M.O.H. - (K.M.T.C)	KES 403,266.00	
		M.O.H. - (THIKA)	KES 264,931.30	
		M.O.H. - (RADIATION)	KES 4,678.85	
		M.O.H. - (RAD. PRO.)	KES 88,450.60	
		M.O.H. - (RACT. & PRO.)	KES 15,219.95	
		M.O.H. - (PHY.)	KES 1,997.35	
		M.O.H. - (NPHLS)	KES 73,762.80	
		M.O.H. - (NHIF)	KES 465,300.00	
		M.O.H. - (KITUI)	KES 36,984.80	
		M.O.H. - (KENYA HIGH CENTRE)	KES 8,466.00	
		M.O.H. - (KEMSA)	KES 5,670.75	
		M.O.H. - (JKIA)	KES 40,769.00	
		M.O.H. - (D.P.H.C.)	KES 358,210.15	
		M.O.H. - (NATIONAL SPINAL INJURY HOSPITAL)	KES 257,326.45	
		M.O.H. - (MSCU)	KES 1,092,015.30	
		M.O.H. - (MDH.)	KES 102,000.20	
		M.O.H. - (MBAGATHI)	KES 574,804.00	
		M.O.H. - (MATHARI HOSPITAL)	KES 1,285,261.20	
		M.O.H. - (MAKINDU)	KES 58,079.60	
		M.O.H. - (KNH)	KES 304,780.85	
		M.O.H. - (KATHIANI SDH)	KES 10,819.35	
		M.O.H. - (HQS ADMIN.)	KES 2,193,306.65	
		M.O.H. - (HEALTH SECTOR)	KES 12,588.00	
		M.O.H. - (HEALTH CF.)	KES 60,698.69	
		M.O.H. - (GOVT CHEMIST)	KES 214,835.40	
		M.O.H. - (GATUNDU)	KES 34,363.25	
		M.O.H. - (DIVISION OF PH.)	KES 362,252.35	
		M.O.H. - (D.C.U.B.A.)	KES 148,378.20	
		M.O.H. - (COAST PGH)	KES 116,200.00	
		M.O.H. - (CHIEF PUBLIC)	KES 8,922.80	
		M.O.H. - (CHIEF ORTH.)	KES 7,696.64	

		M.O.H. - (CHIEF OCC.)	KES 2,490.00	
		M.O.H. - (CHIEF HEALTH)	KES 6,392.70	
		M.O.H. - (CHIEF C.)	KES 36,275.75	
		M.O.H. - (C.P.C.H.)	KES 2,640,812.80	
		M.O.H. - (ATHI RIVER)	KES 19,531.25	
		M.O.H. - (ADMIN.)	KES 773,874.30	
		M.O.H. - (A.C.P.)	KES 32,376.00	KES 12,123,789.28
2	MIN. OF AGRICULTURE	VETERINARY LABORATORY - (FMD/EXTE)	KES 46,008.00	
		VETERINARY LABORATORY - (FMD)	KES 94,482.85	
		VETERINARY LABORATORY - (KABETE)	KES 286,480.30	
		S.D.D.L.P.	KES 66,247.50	
		LIVESTOCK PRODUCTION	KES 18,934.50	
		P.P.S. & B.	KES 195,471.75	
		P.D.V.S.	KES 27,729.55	
		M.O.A. - (MWINGI)	KES 136,540.85	
		M.O.A. - (HEADQUARTERS)	KES 44,980.00	
		LIVESTOCK DEVELOPMENT	KES 110,662.05	
		H.D.P.I.	KES 63,027.25	
		FISHERIES DEPT'	KES 675,175.35	
		DIVISIONAL VETERINARY SERVICE - (KABETE)	KES 9,243.35	
		DISTRICT VETERINARY OFFICER	KES 14,774.60	
		DISTRICT LIVESTOCK PRODUCTION OFFICER	KES 163,813.55	
		D.D.A. / EXT.	KES 87,765.00	
		D.D.A. / LDD.	KES 43,243.79	
		D.D.A. / HORT.	KES 114,130.90	
		CO-OPERATIVE COLLEGE - (KAREN)	KES 285,943.95	
		AHITI - (KABETE)	KES 204,276.45	
		ADMINISTRATION - (HQS)	KES 1,024,463.00	
		A.D.D.A. / P.M.E.D.	KES 26,983.70	KES 3,740,378.24

3	MIN. OF ENVIRONMENT	CONSERVATION	KES 211,348.15	
		D.R.S.R.S	KES 3,005.00	
		DISTRICT FOREST	KES 41,134.80	
		E.A.C. B.B.P. (U.N.D.P.)	KES 270,551.75	
		ENVIRONMENT CONSERVATION	KES 65,310.00	
		FISHERIES DEPT.	KES 188,304.95	
		FOREST DEPARTMENT	KES 348,868.75	
		FOREST EXTENSION SERVICE	KES 105,690.35	
		HEADQUARTERS - STORES	KES 1,889,859.57	
		K.E.W.I.	KES 274,726.10	
		L.V.E.M.P.	KES 49,941.40	
		MINES & GEOLOGY	KES 22,734.70	
		N.B.S.A.P	KES 10,604.00	
		N.E.S	KES 10,896.00	
		NATURAL RESOURCE	KES 447,254.35	
		P.P.C. & C.A.	KES 23,593.50	
		PROVINCIAL WATER ENGINEER	KES 26,186.00	
		SECRETARIAT	KES 22,470.65	
		SUPPLIES DEPARTMENT	KES 82,418.95	
		TECHNICAL OFFICER	KES 73,787.75	
		WORLD FOOD PROGRAMME	KES 92,037.00	KES 4,260,723.72
4	INFORMATION AND	FILM PRODUCTION DEPARTMENT	KES 280,057.35	
		INFORMATION DEPARTMENT	KES 104,139.10	
		KENYA IND. PROPERTY ORGANISATION	KES 47,867.00	
		PROVINCIAL WEIGHTS & MEASURES	KES 6,786.00	
		TOURISM - BUSINESS L.R.T.	KES 55,877.90	
		TOURISM - HEADQUATERS	KES 1,107,502.95	
		TOURISM - W. & M.P.	KES 7,229.30	KES 1,609,459.60

5	DRAL COMMISSION OF	ECK - (HQS)	KES 2,576,642.33	
		ECK - (SUPPLIES DEPT)	KES 4,112,517.60	KES 6,689,159.93
6	LABOUR AND MANPOV	ADULT EDUCATION	KES 285,073.41	
		D.A.T.	KES 28,721.55	
		D.I.T.	KES 401,954.25	
		DIST. LABOUR OFFICE -KITUI	KES 3,897.75	
		DIST. LABOUR OFFICE - THIKA	KES 48,775.80	
		HEADQUARTERS	KES 43,422.25	
		INDUSTRIAL COURT	KES 33,203.15	
		N.I.V.T.L.	KES 77,757.75	
		P.O.H & S.O. - NAIROBI	KES 4,257.90	
		V.T.C.	KES 57,622.20	
		VOCATIONAL	KES 80,683.30	KES 1,045,369.31
7	LANDS AND SETTLE	ADMINISTRATION	KES 136,763.50	
		K.I.S.M.	KES 423,270.15	
		LANDS DEPT.	KES 102,833.00	
		PHYSICAL PLANNING	KES 103,307.80	
		PROV. SURVEYOR - NE	KES 32,427.25	
		SURVEY DEPT.	KES 278,506.40	KES 1,077,108.10
8	OF LOCAL GOVERN	DEPT. URBAN DEVT.	KES 82,185.75	KES 82,185.75
9	N. OF REGIONAL DE	E.A. & R.C. - ADM.	KES 115,717.75	KES 115,717.75
10	MINISTRY OF LIVSTOCK AND FISHERIES DEVELOPMENT	HEADQUATERS	KES 120,983.30	KES 120,983.30
11	MIN. OF PLANNING	CENTRAL BUREAU	KES 180,785.70	
		D.R.S.R.S.	KES 53,447.60	
		HEADQUATERS	KES 140,912.90	
		P.P.O.'S	KES 8,529.55	KES 383,675.75
12	I. OF FOREIGN AFFA	PERMANENT SECRETARY	KES 549,552.65	
		SUPPLIES DIVISION	KES 461,358.50	
		TRANSPORT	KES 13,881.80	KES 1,024,792.95

13	KENYA GENERAL CHANCERY	A.G. - (HEADQUARTERS)	KES 2,261,660.75	
		A.G. CHAMBERS - (COMPLAINS COMMISSION)	KES 50,180.45	
		JUDICIARY - (HIGH COURT)	KES 3,095,866.68	
		JUDICIARY - (KIAMBU)	KES 35,526.99	
		JUDICIARY - (KITUI)	KES 10,482.00	
		JUDICIARY - (YATTA LAW COURT)	KES 12,019.30	
		KENYA LAW REFORM COMMISSION (K.L.R.C.)	KES 449,180.95	KES 5,914,917.12
14	MINISTRY OF EDUCATION	D.E.O. - (KITUI)	KES 25,503.65	
		D.E.O. - (MACHAKOS)	KES 14,441.90	
		D.E.O. - (TAITA TAVETA)	KES 5,355.00	
		D.E.O. - (TRANSMARA)	KES 12,969.00	
		HEADQUARTERS	KES 1,480,900.52	
		HEADQUARTERS - SUPPLIES	KES 214,369.45	
		HUMAN RESOURCE DEVELOPMENT	KES 18,737.25	
		INSPECTORATE	KES 530,941.35	
		K.E.S.I	KES 11,169.20	
		LENJEN PRIMARY SCHOOL	KES 38,910.00	
		MUSIC COMMISSION	KES 35,652.80	
		OLTUROTO PRIMARY SCHOOL	KES 31,128.00	
		P.D.E. - NAIROBI	KES 20,126.23	
		U.N.E.S.S.C.O	KES 20,823.90	
		SAMETA HIGH SCHOOL	KES 14,471.10	KES 2,475,499.35
15	OPERATIVE DEVELOPMENT	AUDIT SERVICE	KES 75,488.00	
		CO-OP. COLLEGE OF KENYA	KES 172,943.98	
		KENCOM HOUSE	KES 71,104.50	
		TRANSPORT	KES 61,990.75	KES 381,527.23
16	PUBLIC SERVICE COMMISSION	P.S.C.(K)	KES 2,604,616.15	KES 2,604,616.15

17	TRANSPORT AND COMMUNICATIONS	DIRECTOR OF CIVIL AVIATION	KES 510,626.45	
		EAST AFRICA SCHOOL OF AVIATION	KES 46,875.80	
		FILM PRODUCTION DEPARTMENT	KES 298,398.63	
		HEADQUARTERS - SUPPLIES	KES 241,289.05	
		INFORMATION DEPARTMENT	KES 61,441.60	
		KENYA INSTITUTE OF MASS COMMUNICATION	KES 36,080.00	
		METEOROLOGICAL DEPARTMENT	KES 619,080.85	
		TRANSPORT - (K.M.D.P.A.)	KES 74,027.80	KES 1,887,820.18
		TOTAL		64,738,834.29

BANK RECONCILIATION SUMMARY(F.O 30)AS AT 30TH JÚN 2015	
BALANCE AS PER BÀNK STATEMENT	224,741,758.00
LESS:UNPRESENTED CHEQUES	
CASHBOOK UNDER CAST	- 275.62
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK	- 8,132,895.60
ADD:PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK (BOUNCED CHEQUES)	90,785.50
CASHBOOK SHORTAGE	300.00
UNDER POSSTING	692.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT (TRANSFER DIFFERNECE IN OLD A/C)	4.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT (CASH BOOK OVERCAST)	220.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT	441,818.00
BALANCE AS PER CASHBOOK	217,142,406.28

RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASHBOOK
AS AT 30TH JUN 2015

DATE	CHQ NO	DETAILS	AMOUNT (KSHS)	REMARKS
3/20/2014	FT140795F17C	G-PAY	454,999.20	
6/5/2014	FT141600Z2S9	G-PAY	439,758.00	
6/10/2014	FT14161KB6C2	G-PAY	3,940.00	
6/12/2014	FT141643ZS5V	G-PAY	463,800.00	
7/1/2014	FT14182WNDWM	G-PAY	60,000.00	
7/9/2014	FT1419013T4Q	G-PAY	50,000.00	
7/17/2014	FT14198ZH05N	CHEQUES	17,416.00	
03/10//2014	FT142760FJ9G	G-PAY	57,330.00	
10/22/2014	FT14295MCZ8N	G-PAY	64,117.65	
11/5/2014	FT143093MW17	G-PAY	19,002.20	
11/5/2014	FT14309F0902	G-PAY	9,629.90	
11/5/2014	FT14309F0902	G-PAY	9,965.05	
11/13/2014	FT14315C3BZ2	G-PAY	13,623.75	
12/1/2014	FT1433500PFO	G-PAY	19,629.00	
12/10/2014	FT14344C9H0G	G-PAY	7,568.10	
1/12/2015	FT15012YL5SD	G-PAY	206,710.00	
1/12/2015	FT150120B07Y	G-PAY	220,000.00	
1/15/2015	FT15015HT30L	G-PAY	21,209.20	
3/2/2015	FT15061WK2DN	G-PAY	1,733,694.00	
3/25/2015	FT15084V5GTL	G-PAY	4,577.00	
3/26/2015	FT15085LF5GW	G-PAY	2,512.00	
4/8/2015	FT151103J1PY	G-PAY	220,000.00	
5/5/2015	FT151258X88Y	G-PAY	13,264.55	
5/25/2015	FT15145XY070	G-PAY	116,600.00	
6/15/2015	FT15166GCT7V	G-PAY	843,550.00	
6/25/2015	FT15176TDHKK	G-PAY	3,000,000.00	
6/25/2015	FT151768921Y	G-PAY	60,000.00	
TOTAL			8,132,895.60	

RECEPTS IN CASH BOOK NOT YET RECORDED IN BANK
STATEMENT AS AT 30 TH JUN 2015

DATE	PAY IN SLIP NO	DETAILS	MOUNT (KSH)	REMARKS
3/18/2014	409540	MINISTRY OF MINING	439,758.00	
30/06/2015		CHEQUE	2,060.00	
TOTAL			441,818.00	