


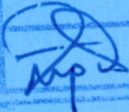
REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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OF KENYA  
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**STATE DEPARTMENT FOR IRRIGATION**

**FOR THE YEAR ENDED  
30 JUNE, 2019**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**  
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MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION  
STATE DEPARTMENT FOR IRRIGATION

**REVISED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

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## KEY ENTITY INFORMATION AND MANAGEMENT

### Background Information

During the reporting period, the State Department for Irrigation was established under Executive Order No. 1 of June 2018 (Revised) in the Ministry of Agriculture, Livestock, Fisheries and Irrigation. It was previously under the Ministry of Water and Irrigation where the State Department for Irrigation and State Department for Water Services constituted the Ministry of Water and Irrigation as per the Executive Order No.1 of 2016, issued in May 2016.

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

Kenya has not fully developed her irrigation potential estimated at 1.913 Million acres and a drainage/flood water control potential of 255,000 acres according to the National Water Master Plan 2030. Out of the total potential 510,067 acres (27%) have been developed, leaving 73% of the potential irrigation area undeveloped. The irrigation potential is based on surface and ground water including water harvesting and storage. Of the 1.2 million acres of irrigation targeted during the Medium Term Plan III period 540,000 acres of the irrigation potential can be developed with the current available water resource base. The remaining 660,000 acres will require water harvesting with storage equivalent of 25 billion M<sup>3</sup>.

The Ministry is headed by the Cabinet Secretary–Ministry of Agriculture, Livestock, Fisheries and Irrigation, Hon. Mwangi Kiunjuri M.G.H, who is responsible for the general policy and strategic direction of the entity.

The vision, mission, core values and core functions of the State Department for Irrigation under the Ministry of Agriculture, Livestock, Fisheries and Irrigation are:

## **1.1 Vision**

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

## **1.2 Mission**

To facilitate development and management of irrigation schemes and drainage services in Kenya.

## **Strategic Objectives**

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

- a) Provide policy, legal and integrated planning framework for sustainable management of irrigation
- b) Enhance utilization of land through irrigation and drainage development
- c) Increase Land reclamation and rehabilitation of degraded lands
- d) Enhance management of water resources in a sustainable manner, protect and conserve water and ensure increased water quality and availability for socio-economic development
- e) Increase production and productivity efficiency and sustainability of irrigation schemes
- f) Create and coordinate partnerships and collaboration to mobilize resources for capacity development necessary for sustainable management of irrigation.
- g) Promote research, development and the adoption of appropriate technology for the management of irrigation

## **Mandate**

1. The Department is mandated to undertake irrigation development, water storage, water harvesting and land reclamation socio-economic development. The functions of the State Department for Irrigation as stipulated in the Executive Order No. 1 of June 2018 (Revised) include:

- National Irrigation Policy and Management
- Mapping, Designating and Developing Areas Ideal for Irrigation Schemes
- Water Harvesting and Storage for Irrigation
- Land Reclamation
- Management of Irrigation Schemes.

## **Semi-Autonomous Government Agencies**

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

### **Core Values**

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

- **Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

### **Core Functions**

The core functions for the State Department for Irrigation is to undertake irrigation development, water harvesting and storage, and land reclamation for socio-economic development. These functions are implemented through policy formulation, implementation of programs, project and activities.

## **Key Management**

The State Department for Irrigation day-to-day management is under the following key technical departments:

- Department of Irrigation and Drainage
- Department of Irrigation Water Management
- Department of Land Reclamation
- Department of Water Harvesting and Storage

**MINISTRY OF WATER AND IRRIGATION**  
**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
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**KEY ENTITY INFORMATION AND MANAGEMENT**

**(b) Fiduciary Management**

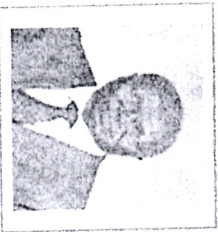
The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Agriculture, Livestock, Fisheries and Irrigation	Mr. Simon Kiprono Chelugui
2.	Chief Administrative Secretary	Ms Winnie Guehu
3.	Ministry of Water, Sanitation and Irrigation	Mr Joseph W Irungu, CBS
4.	Secretary Administration	George Mcgoye
5.	Ag. Irrigation Secretary	Eng. Robinson Gaita
6.	Head of Finance	Dr. Peter Chemwile
7.	Director, Land Reclamation Department	Eng. James Yatich
8.	Ag. Director, Irrigation Water Harvesting and Storage	Eng. Peter Waitthaka
9.	Director Irrigation Water Management	Mr. Aboud Moeva
10.	Ag. Director, Irrigation and Drainage	Eng. Peter S. Gongi
11.	Ag. Chief Economist	Mr. Thomas Musandu
12.	Assistant Accountant General	CPA. Rose Barasa
13.	Head of Supply Chain Management	Mrs. Elizabeth Masaku

**MINISTRY OF WATER AND IRRIGATION  
STATE DEPARTMENT FOR IRRIGATION  
Reports and Financial Statements  
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**KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**Senior management – State Department for Irrigation.**



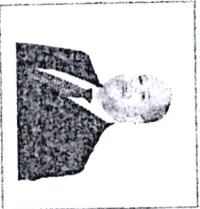
Mr. Simon Kiprone Chetugui  
Cabinet Secretary,  
Ministry of Water, Sanitation and Irrigation



Winnie Guehu,  
Chief Administrative Secretary,  
Ministry of Water, Sanitation and Irrigation



Mr Joseph W Irungu, CBS  
Principal Secretary, State  
Department for Irrigation



George Mc Goye  
Secretary Administration,  
State Dept for Irrigation



XI



Thomas M. Karanja



CPA A. Rose Raraza

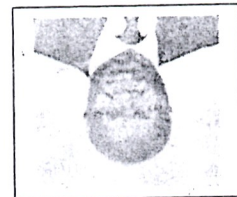


Elizabeth Masaku

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

**Senior Management – State Department for Irrigation**



Mr. Simon Kiprono Chelugui

Cabinet Secretary,  
Ministry of Water, Sanitation and Irrigation

Mr. Simon Kiprono Chelugui, the Cabinet Secretary for Ministry of Water, Sanitation and Irrigation is a holder of a Masters Degree, Bachelors of Commerce with a specialization in Management Science from the University of Nairobi. He has worked in various institutions and held various posts: As a Board of Director for : Betting Control and Licensing Board, 2015-2017 where he was in charge of Policy Formulation, monitoring and reviewing implementation of gaming regulation, As a Board of Director for: NGCDF Board- Director May 16 2008 to January 2012, As a Managing Director, Penelly Construction & Engineering Ltd July 2003 to January 2008 and March 2009 to 1st May 2017, in charge of Borehole Drilling, Rehabilitation and Equipping; Managing Director of Baumann Engineering Ltd 2nd February 2008 - 30th February 2008 where he Successfully re-instated suppliers and re-admission at the Nairobi Stock Exchange; Managing Director Coffee Factory Services (E.A) Ltd January 2000 to July 2003 where he Developed and implemented company's policies and strategies to ensure profitable operations; Finance and Administration Director, July, 1996 to December, 1997 was involved in the daily financial dealings of the company, viz , planning , directing and monitoring of cash flow expenditure; Commercial Management Assistant April, 1991 to December, 1991 Kenya Farmers Association (K.F.A.)

# STATE DEPARTMENT FOR IRRIGATION

## Reports and Financial Statements

For the year ended June 30, 2019



Mr Joseph W Irungu, CBS  
Principal Secretary,  
Ministry of Water, Sanitation and Irrigation

Joseph W. Irungu, CBS was appointed the Principal Secretary Ministry of Water and Sanitation on 12<sup>th</sup> February, 2018. He is an Administrator by profession. He holds a Bachelors of Arts Degree from University of Nairobi and an MBA from JKUAT. He brings in a wealth of experience in administration having served in different administrative capacity in the Government of Kenya. He has served in various positions in the Ministry of Interior & Coordination of National Government as follows; Principal Administrative Secretary, Secretary of Administration/Internal Security, Director of Administration, Senior Deputy Commissioner, Lower Central Province (Thika), Deputy Provision Commissioner, Nyanza Province, District Commissioner, Bungoma, District, District Officer in Nyanza, Coast and Central Provinces and as an Assistant Secretary, Ministry of Local Government.

He is a member of Kenya Institute Management (KIM) and Kenya Association of Public Administration and Management (KAPAM).



George N Macgoye EBS, OGW  
Secretary Administration  
State Department for Irrigation

George Macgoye EBS, OGW is the Secretary Administration in the State Department for Irrigation from November 2018. He holds a BA (Hon) and MA in Public Administration from The University of Nairobi. He has vast experience in public service administration, having worked in Provincial Administration, The Administration Police, Kenya Prisons Service, Public Works and the Kenya Maritime Authority where he has risen through the ranks and held senior positions for over 30 years.



Thomas Musandu  
Ag. Chief Economist  
State Department for  
Irrigation

Mr. Thomas Musandu is the Ag. Chief Economist. He has a Master of Arts Degree in Project Planning and Management from the University of Nairobi

## STATE DEPARTMENT FOR IRRIGATION

### Reports and Financial Statements for the year ended June 30, 2019



Dr Peter Chemwile  
Head of Finance

Dr Peter Chemwile is the Head of Finance Division in the State Department for Irrigation



CPA. Rose Baraza  
Head of Accounting Unit  
State Department for Irrigation

CPA Rose Baraza is Assistant Accountant General. She holds a Masters Degree in Business Administration (Finance Option) from Catholic University of East Africa, a certified Public Accountant, a member of ICPAK also holds an LLB Degree from CUEA. She has a vast experience in finance and Accounting of over 20years. She currently heads the Accounting Unit in the State Department for Irrigation.



Mrs. Elizabeth Masaku  
Head of Supply Chain  
State Department for  
Irrigation

Elizabeth NsizaMasaku is an Assistant Director, Supply Chain Management Services. She holds a Masters Degree (MSCi) in Procurement and Logistics from JKUAT, Masters Degree (MBA) Strategic Management from Methodist University, Bachelors Degree in Business Administration and Professional Diploma in purchasing and supplies from London (CIPS, London). She currently heads the Procurement Unit in the State Department for Irrigation



Mr. James Yatich  
Director Land Reclamation

Mr. James Yatich is the Director, Land Reclamation in the State Department for Irrigation. He holds an MSc degree in Natural Resource Management (MPM) from Simon Fraser University (Canada, 1995) and BSc. in Agriculture from the University of Nairobi. He has served in various positions in government since 1987. He is an Ordinary and Executive member of Kenya Rainwater Association (KRA).



Mr. Aboud Moeva  
Director Irrigation Water  
Management

Mr Aboud Said Moeva is the Director, Irrigation Water Management in the State Department for Irrigation. He holds an MBA degree (2009) and Bsc degree in Agriculture, both from the University of Nairobi. He has held several positions in government, among them, Head of Budget Coordination Unit in the then Ministry of Agriculture. Prior to this appointment, Mr Aboud was the Head of Planning and Information in the State Department for Irrigation.

**STATE DEPARTMENT FOR IRRIGATION**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(c) Fiduciary Oversight Arrangements**

**Composition of the Committee Members**

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

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

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

**i. Audit and Finance Committee Activities**

There was no Audit and Finance committee.

The committee was responsible and instrumental in:

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

**STATE DEPARTMENT FOR IRRIGATION**  
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**For the year ended June 30, 2019**

**KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(c) Fiduciary Oversight Arrangements (Continued)**

**i. Audit and Finance Committee Activities (continued)**

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

**ii. Budget Implementation Committee Activities**

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

- Dr Peter chemwile(Chair)
- Mr. Thomas Musandu (Vice Chair)
- CPA Rose Barasa (Secretary)
- Mr AboudMoeva
- Mr James Yatich
- Mrs Elizabeth Masaku
- MrMusembiMunyao

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

**(c) Fiduciary Oversight Arrangements (Continued)**

**ii. Budget Committee Activities**

This is the committee charged with the responsibility of implementation of the state department budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bi and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual of the State Department in consultation with the Heads of Department.

**iii. Human Resources Management Advisory Committee(HRMAC) Activities**

During the period under review the State Department for Irrigation established a Human Resources Management Advisory Committee.

**STATE DEPARTMENT FOR IRRIGATION**  
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**For the year ended June 30, 2019**

**KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(c) Fiduciary Oversight Arrangements (Continued)**

**iii. Human Resources Management Advisory Committee Activities**

Their duties include:

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

**iv. Training Committee activities**

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

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

**STATE DEPARTMENT FOR IRRIGATION**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) State Department for Irrigation**

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

**(e) Telephone Contacts**

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

**(f) Bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

## STATE DEPARTMENT FOR IRRIGATION

Reports and Financial Statements

for the year ended June 30, 2019

### COMMENTARY BY THE CABINET SECRETARY



Mr. Simon Kiprono Chelugui  
Cabinet Secretary,  
Ministry of Water, Sanitation and Irrigation

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

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

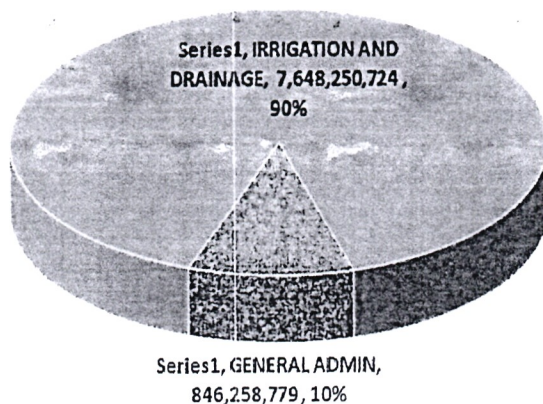
### BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Irrigation had a gross budget of **KShs. 8,494,509,503** which was made up of **KShs. 1,659,316,267** and **KShs. 6,835,193,236** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 8,494,509,503** under the following two programmes: Irrigation and Land Reclamation; and General Administration programmes.

**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Budget Allocation by Programmes



• **Programme 1: Irrigation and Drainage**

The objective of this programme is to enhance utilization of land through irrigation, drainage and land reclamation. This programme was allocated **KShs. 7,648,250,724** representing 90% of the budget. The funds were spent under the following sub programmes:

- Promotion of Irrigation and Drainage Development and Management
- Land Reclamation
- Water Storage and Flood Control
- Water Harvesting

• **Programme 2: General Administration, Planning and Support Services.**

The objective of this programme is to offer management administrative issues. This programme was allocated **KShs.846,258,779** representing 10% of the budget

# TATE DEPARTMENT FOR IRRIGATION

## Reports and Financial Statements for the year ended June 30, 2019

### COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

#### Key Performance Highlights

The overview of the financial performance for the year ended 30<sup>th</sup> June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements are as summarised in the table that follows.

#### Financial Performance Summary

##### Actual Performance against Budget for Year to 30<sup>th</sup> June 2019

Financial Performance	Printed Estimates	Actual	Variance	% of Utilisation variance
	Kshs	Kshs	Kshs	
Total Receipts	8,494,509,503	8,308,419,773	186,089,730	98%
Total Payments	8,494,509,503	8,296,013,796	198,495,707	98%
Surplus/Deficit	-	12,405,978	(12,405,978)	

Actual receipts by the State Department for Irrigation stood at 98% of the approved budget estimates. Actual payments stood at 98% which is also, referred to as utilisation level.

#### Budget Utilisation

The State Department for Irrigation spent **KShs.8, 296, 0013,796** against an approved budget of **KShs. 8,494,509,503** representing absorption of **98%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Economic Items	Approved Budget	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	212,600,296	210,059,155	2,541,141	99%
Use of goods and services	96,453,699	81,884,076	14,569,623	85%
Transfers to Other Government Units	6,990,802,651	6,826,614,028	164,188,623	98%
Acquisition of Assets	1,194,652,857	1,177,456,537	17,196,320	99%
<b>Grand Total</b>	<b>8,494,509,503</b>	<b>8,296,013,796</b>	<b>198,495,707</b>	<b>98%</b>

STATE DEPARTMENT FOR IRRIGATION

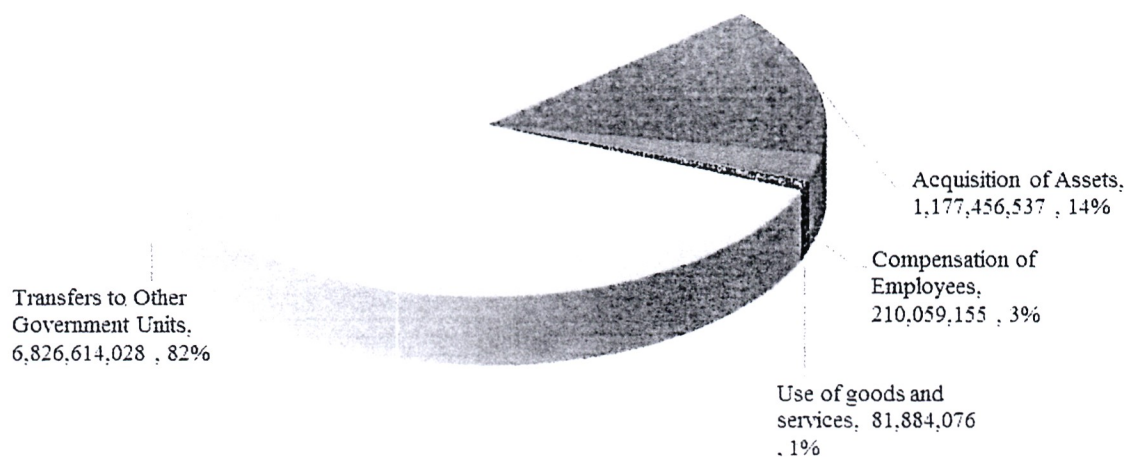
Reports and Financial Statements

For the year ended June 30, 2019

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Budget Utilisation as Per Economic Items



It is noted that 3% of the State Department's expenditure was utilised in compensation of employees, 1% was utilised for use of goods and services, 14% was utilised in acquisition of non-financial assets, and 82% was utilised for grants and transfers.

Current year performance against prior year

	2018/2019 Kshs	2017/2018 Kshs	CHANGE	% CHANGE
<b>RECEIPTS</b>				
TOTAL REVENUES	8,308,419,773	10,532,514,794	(2,224,095,021)	-21%
<b>PAYMENTS</b>				
TOTAL PAYMENTS	8,296,013,796	10,528,654,111	(2,232,640,315)	-21%
SURPLUS/DEFICIT	12,405,978	3,860,683	8,545,295	221%

Total receipts reduced by 21% due to decrease in funding to the MDAs mainly through exchequer releases while there was an decrease of 21% in payments attributed to the decrease in funding

# STATE DEPARTMENT FOR IRRIGATION

## Reports and Financial Statements

For the year ended June 30, 2019

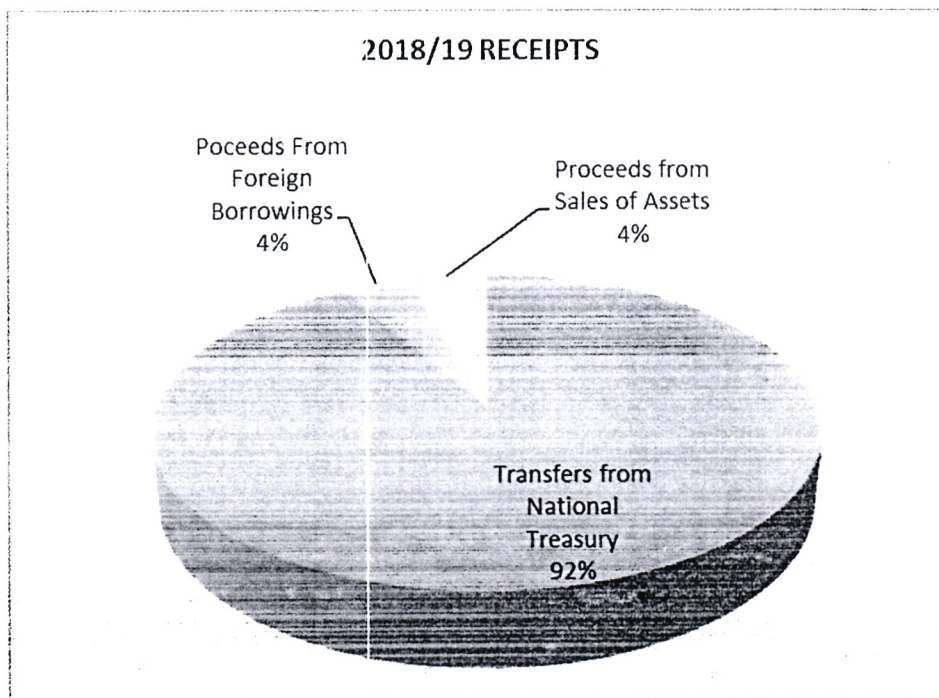
### Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from AIA of Sale of Assets from the National Irrigation Board and Proceeds from Foreign Borrowings.

The total receipts for FY 2018/2019 stood at Kshs.8.308 Million, representing a 21% decrease from Kshs 10.532Million for FY 2017/2018.

### Total Receipts Breakdown

	2018/2019 Kshs	2017/2018 Kshs	CHANGE	% CHANGE
<b>RECEIPTS</b>				
Proceeds from Domestic and Foreign Grants	-	35,414,342	(35,414,342)	-100%
Transfers from National Treasury	7,621,508,732	6,696,547,957	924,960,775	14%
Pocceeds From Foreign Borrowings	320,972,250	3,555,714,390	(3,234,742,140)	-91%
Proceeds from Sales of Assets	365,938,792	244,838,105	121,100,687	49%
<b>TOTAL REVENUES</b>	<b>8,308,419,773</b>	<b>10,532,514,794</b>	<b>(2,224,095,021)</b>	<b>-21%</b>



**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**COMMENTARY BY THE CABINET SECRETARY (Continued)**

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30<sup>th</sup> June 2019. The major source of funding for the State Department for Irrigation is exchequer releases that account for 92% of the total receipts.

**Payments**

The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), employee compensation and acquisition of assets.

The total payments for FY 2018/2019 stood at Kshs 8.296Billion, representing a 21% decrease from Kshs 10.528Billion for FY 2017/2018.

**Total Payment Breakdown**

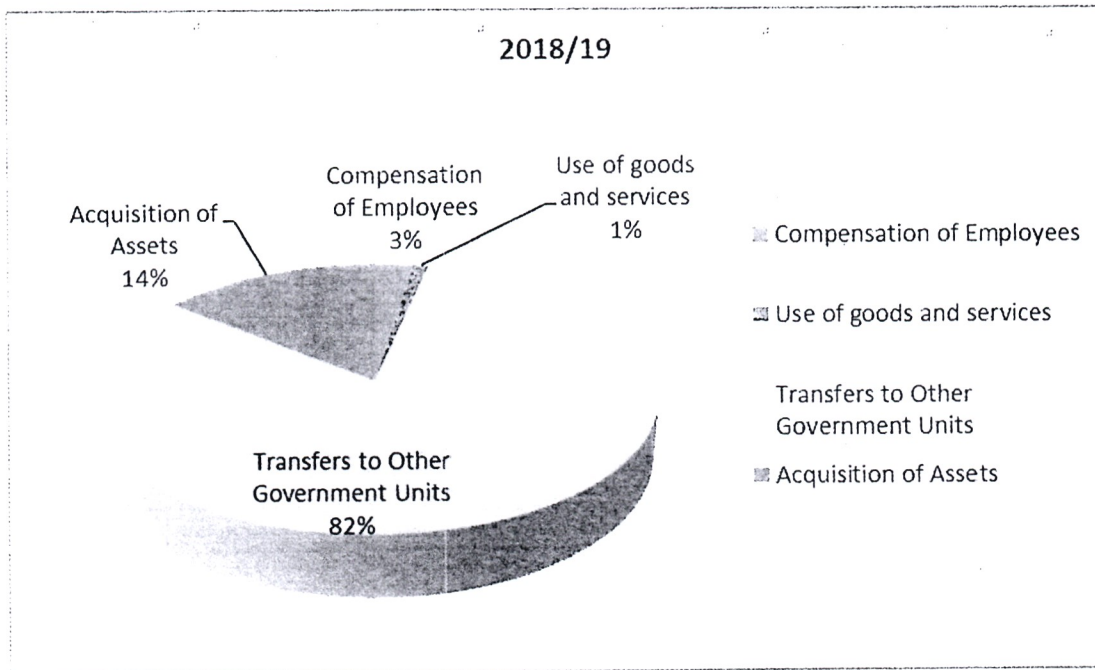
<b>FINANCIAL PERFORMANCE</b>	<b>2018/2019 Kshs</b>	<b>2017/2018 Kshs</b>	<b>CHANGE</b>	<b>% CHANGE</b>
<b>PAYMENTS</b>				
Compensation of Employees	210,059,155	180,355,627	29,703,528	16%
Use of goods and services	81,884,076	37,948,096	43,935,980	116%
Transfers to Other Government Units	6,826,614,028	5,122,674,936	1,703,939,092	33%
Acquisition of Assets	1,177,456,537	5,187,675,452	(4,010,218,915)	-77%
<b>TOTAL PAYMENTS</b>	<b>8,296,013,796</b>	<b>10,528,654,111</b>	<b>(2,232,640,315)</b>	<b>-21%</b>
<b>SURPLUS/DEFICIT</b>	<b>12,405,978</b>	<b>3,860,683</b>	<b>8,545,295</b>	<b>221%</b>

The decrease in payments is attributable to a significant increase in Acquisition of Assets which decreased in the budget by 77% attributed to budget cuts.

**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**for the year ended June 30, 2019**

**COMMENTARY BY THE CABINET SECRETARY (Continued)**

The diagram below depicts the share of major categories of payments for the fiscal year ended 30<sup>th</sup> June 2018.



**Financial Assets Summary**

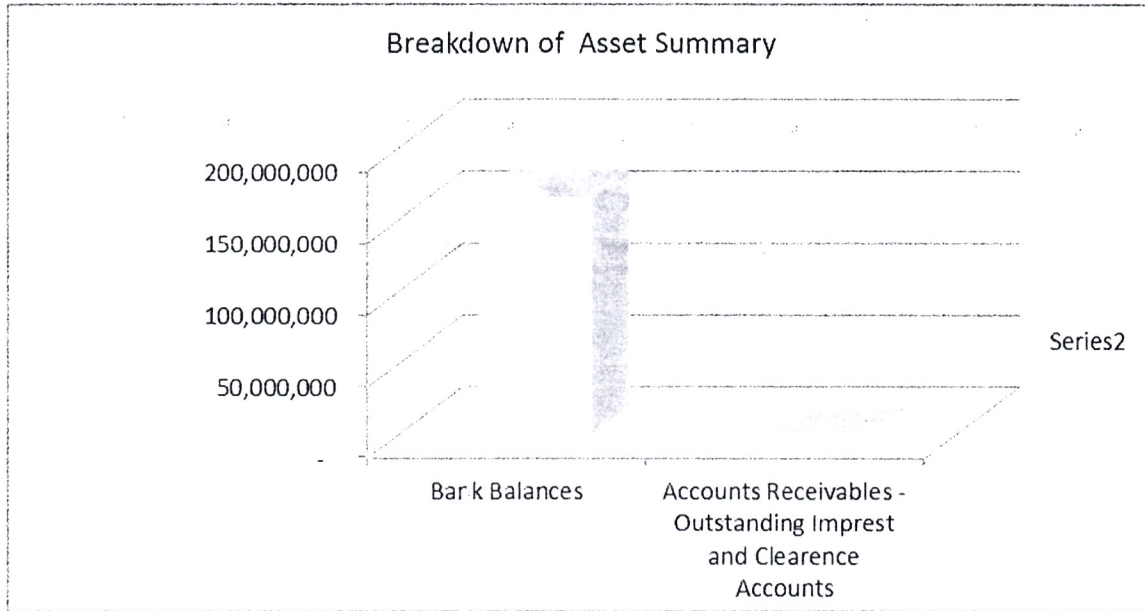
	2018/2019	2017/2018	CHANGE	% CHANGE
	Kshs	Kshs		
<b>FINANCIAL ASSETS</b>				
<b>Cash and Cash Equivalents</b>				
Bank Balances	166,789,222	88,317,851	78,471,371	89%
Accounts Receivables - Outstanding Imprest and Prepayment Accounts	342,300	1,078,411	(736,111)	-68%
<b>TOTAL FINANCIAL ASSETS</b>	<b>167,131,522</b>	<b>89,396,262</b>	<b>77,735,260</b>	<b>87%</b>

Bank balances increased by 89% as a result of receipt of retention money into the Deposit Bank Account.

There is a decrease in accounts receivables by 68% as a result of prompt accounting for imprest advance by the imprest holders.

STATE DEPARTMENT FOR IRRIGATION  
Reports and Financial Statements  
For the year ended June 30, 2019

COMMENTARY BY THE CABINET SECRETARY (Continued)



**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**FORWARD BY THE CABINET SECRETARY**

**KEY ACHIEVEMENTS**

The key achievements under the irrigation sub-sector include:

**Irrigation and Land Reclamation Programme**

According to the National Water Master Plan 2030, the area developed for irrigation in Kenya by 2010 was 355,000 acres. The master plan puts the total irrigation potential at approximately 3 million acres. In total 484,000 acres of irrigation area have been achieved through development and expansion of 8 public national schemes, smallholder/community-managed irrigation projects and privately owned farms. This leaves about 80% of irrigation potential still undeveloped.

During the reporting period the area under irrigation increased by 9,400 acres. This was realized through different programmes that include: GalanaKulalu Food Security Project (GKFSP); National Expanded Irrigation Program (ENIP); Community Based irrigation projects; Lower Kuja Irrigation project; and Smallholder Irrigation Projects. 9 projects were rehabilitated under the Turkana Irrigation Development project.

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

**Water Storage and Flood Control Programme**

The State Department for Irrigation has started the implementation of Thwake dam. The dam has a capacity of 680 million M<sup>3</sup>. It will serve 1.3 million people in Makueni and Kitui counties, with water for domestic use and irrigation. The water will also be used in Konza techno city.

Currently, the compensation of the People Affected by the Project is ongoing and a total of Kshs 2.849 billion has been paid.

The department has also constructed a total of 69 water pans and small dams in various ASAL Counties increasing water storage capacity by 3.5 million cubic meters. In addition 51 schools were connected with water under the Micro-Irrigation Programme for Schools project.

**Emerging issues**

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

i. **Climate change**

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

## STATE DEPARTMENT FOR IRRIGATION

### Reports and Financial Statements

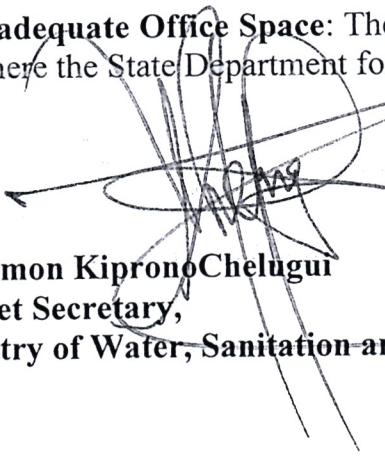
For the year ended June 30, 2019

#### Evolution

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

#### Challenges

- i. Long consultative legislative process which requires a lot of resources to meet the Constitutional requirement of stakeholder participation and ownership.
- ii. **Water Security:** The extreme climatic changes pose a major risk on water security. This has resulted in regional imbalance with some parts of the country receiving a lot of water during rainy seasons and little or no water during dry periods, and others receiving none at all. The challenge is further compounded by flooding/acute drought that causes immense negative impact on both the social and economic fronts.
- ii. Insecurity levels in Kenya's ASAL region and Inter-clan clashes have hindered the smooth projects progress and caused unexpected delays in projects completion. Whereas improvement of access to water and sanitation remains crucial, its success is highly dependent on adequate security.
- v. Environmental degradation - Environmental degradation manifests in several forms including air, water and land degradation; and deep quarries which may affect human, animal and plant health. Another form of degradation involves reduced land quality, reduced water resources capacity and siltation of water reservoirs. This calls for measures to be put in place to protect land degradation and water resources.
- v. Delays in settling procurement related litigation slows projects implementation.
- vi. Delay of payments due to frequent IFMIS system failures.
- ii. **Budgetary constraints:** Inadequate funding specifically in the recurrent vote coupled with budget cuts which resulted in delays in completion of planned projects and programs. The pending projects will be included in the next year's budget to ensure their completion.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- ix. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department for Irrigation lack office space to accommodate its officers.

  
Mr. Simon Kiprono Chelugui  
Cabinet Secretary,  
Ministry of Water, Sanitation and Irrigation.

**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**for the year ended June 30, 2019**

**MINISTRY OF WATER AND IRRIGATION**  
**THE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**for the year ended June 30, 2018**

**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.



The Accounting Officer in charge of the State Department for Irrigation is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Irrigation accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Irrigation further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

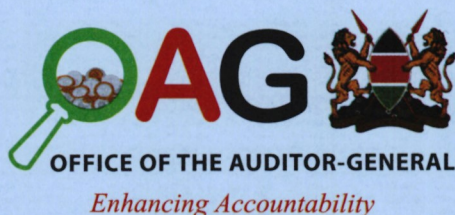
**Approval of the financial statements**

The entity's financial statements were approved and signed by the Accounting Officer on 30<sup>TH</sup>.09  
2019.

  
Principal Secretary  
Name: Joseph Wairagu Irungu, C.B.S  
Assistant Accountant General  
Name: CPA Rose Baraza  
ICPAK Member Number: 5586

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2019**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of the State Department for Irrigation set out on pages 14 to 33 which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Irrigation as at 30 June, 2019, 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.

#### **Basis for Qualified Opinion**

##### **1. Unaccounted for Proceeds from Sales of Assets**

The statement of receipts and payments reflects an amount of Kshs.365,938,792 against proceeds from sale of assets which, as disclosed in Note 4 to the financial statements relates to receipts from sale of certified seeds and breeding stock by the National Irrigation Board. However, the financial statements of the National Irrigation Board reflect related sales of Kshs.221,943,021 during the year, resulting in a variance of Kshs.143,995,771, which has not been reconciled or explained. Further, the breakdown of the proceeds as per individual ledger transactions has not been provided to support the receipts.

Under the circumstances, the accuracy and completeness of the proceeds from sales of assets amounting to Kshs.365,938,792 cannot be confirmed.

## 2. Unreconciled Transfers to Other Government Units

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflect an amount of Kshs.6,826,614,028 under transfers to other government units. The amount relates to funds transferred to the National Irrigation Board out of which Kshs.5,510,537,964 relates to a disbursed development grant. The development grant amount differs with the amount reflected in the financial statements of the National Irrigation Board of Kshs.5,770,665,379, resulting in an unreconciled variance of Kshs.260,127,415.

In the circumstances, the accuracy of the transfers to other government units of Kshs.6,826,614,028 could not be confirmed.

## 3. Unaccounted for Fuel

The statement of receipts and payments reflects an amount of Kshs.81,884,076 under use of goods and services, and as disclosed in Note 6 to the financial statements, the amount includes an amount of Kshs.4,733,650 incurred on fuel oil and lubricants. Examination of the expenditure incurred on petrol, diesel, oil and lubricants revealed that expenditure amounting to Kshs.3,269,254 was not supported by documents and records to show how the fuel was consumed.

Under the circumstances, the completeness and accuracy of the expenditure of Kshs.4,733,650 incurred on petrol, diesel, oil and lubricants cannot be confirmed.

## 4. Unauthorized Reallocation of Expenses

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,177,456,537 under acquisition of assets. Included in the expenditure is an amount of Kshs.9,035,914 relating to domestic travel. No approval was sought for the reallocation of funds, and no explanation was given for posting domestic travel expenditure to acquisition of assets.

Under the circumstances, the expenditure on acquisition of assets is not correctly stated.

## 5. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.166,789,222 as cash and cash equivalents as at 30 June, 2019. Examination of bank reconciliation statements and the cash books revealed cash and cash equivalents of Kshs.178,242,758 as that date as detailed below:

<b>Bank Account</b>	<b>Cashbook Kshs.</b>	<b>Financial Statements Kshs.</b>	<b>Variance Kshs.</b>
Recurrent - 1000384115	1,835,053	1,487,823	347,230

<b>Bank Account</b>	<b>Cashbook Kshs.</b>	<b>Financial Statements Kshs.</b>	<b>Variance Kshs.</b>
Development - 1000384123	15,484,942	10,575,854	4,909,088
Deposits - 1000384131	160,922,763	154,725,545	6,197,218
<b>Total</b>	<b>178,242,758</b>	<b>166,789,222</b>	<b>11,453,536</b>

The resulting variance of Kshs.11,453,536 has not been reconciled or explained. In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.166,789,222 as at 30 June, 2019 cannot be confirmed.

## **6. Unsupported Accounts Payables**

Disclosed in Note 11 and 15.2 to the financial statements is pending accounts payables amounting to Kshs.154,725,545 as at 30 June, 2019 due to third parties. However, Management has not availed a detailed analysis of this balance and an Annex 3 referred to in Notes 15.2. to the financial statements in support of these payables, have not been attached to these financial statements. In addition, a prior year pending accounts payables balance of Kshs.85,535,580 has not been supported by any documentary evidence. Further, the State Department did not maintain individual creditors ledger on pending accounts payables during the year under review, making it difficult to perform age analysis of these payables.

As a result, the completeness and accuracy of the pending accounts payables balance of Kshs.154,725,545 as at 30 June, 2019 cannot be ascertained.

## **Key Audit Matters**

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

## **Other Matter**

### **1. Pending Bills**

As disclosed under Note 15.1 to the financial statements, the State Department for Irrigation had pending bills totalling Kshs.14,399,818 as at 30 June, 2019 that were not settled during the year 2018/2019 but were instead carried forward to 2019/2020. Failure to settle bills during the year in which they relate to, adversely affects the provisions of the subsequent year to which they have to be charged.

## **2. Lack of Payee Details on IFMIS Report**

The statement of receipts and payments reflects total expenditure of Kshs.8,296,013,796 for the year ended 30 June, 2019. However, the IFMIS general ledger report on expenditure item lacked details of payees against the payments. Under the circumstances, the payments cannot be posted in the cash book and confirmed in the bank statement for lack of payee details.

## **3. Wasteful Expenditure**

As reported in the previous year's report, the state department incurred expenditure of Kshs.26,915,000 comprising of procurement of branded caps and tops, polo shirts, men's shirts and corporate uniform on the aborted launching of the Thwake Multi-Purpose Development Project. The Project was to be launched in 2017/2018 financial year, but to date, it has not been launched. A visit to the stores in December 2018 revealed that the procured items were still lying in the store and had not been issued. The expenditure of Kshs.26,915,000 is, therefore, wasteful and could have been avoided.

## **4. Failure to Maintain a Complete Assets Register**

Disclosed under Annex 4 to the financial statements is a summary of fixed assets register which shows that the State Department had assets with a historical cost of Kshs.7,395,922,890 as at 30 June, 2019. However, the opening balance of the assets figure of Kshs.6,218,466,353 differs with the last year's closing balance of Kshs.6,221,276,816 by Kshs.2,810,463. In addition, a review of addition of assets during the year revealed that additions amounting to Kshs.216,779,247 were omitted from the summary of fixed assets.

Further, a review of the assets register provided for audit verification revealed that the register had not been fully updated with details such as the nature of the asset, acquisition date, cost, serial/title number, location, additions and disposals during the year. The register besides being incomplete is not secure in that it is maintained in an excel sheet which is prone to manipulation.

As a result, the accuracy, completeness and valuation of the fixed assets schedule cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Irrigation in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Projects Management**

##### **1.1. Non-Payment, Stalled and Terminated Water Pans/Small Dams – Water Projects Under National Water Harvesting and Ground Water Exploitation Programme**

The Projects status report as at 30 June, 2019 indicates that in the year 2016/2017, the Management awarded tenders for construction of water pans/small dams in various counties through an open tender. Included in the status report are thirty-six complete projects with a contract sum of Kshs.510,487,758 out of which payments of Kshs.159,513,151 have been made to date, resulting in unpaid certified works of Kshs.350,974,607. No satisfactory explanation has been provided for failure to pay the outstanding amount yet there were budgetary provisions for the same. In addition, eight projects with a contract sum of Kshs.78,809,649 were terminated and no action has been taken to re-advertise and give the works to new contractors.

Consequently, stakeholders may not get value for their resources and public funds may go to waste if these projects are not completed and put to their intended use.

##### **1.2 Stalled Project - Construction of Lekasuyuni Water Pan in Laikipia North, Laikipia County**

A contract was awarded for the construction of Lekasuyuni Water Pan in Laikipia North, under the National Water Harvesting and Ground Water Exploitation Program at a contract sum of Kshs.12,539,395 in the financial year 2016/17. Records available indicate that construction of the dam which has a design capacity of 20,320 cubic meters was stopped by the National Youth Service (NYS) due to conflict over ownership of the land between the NYS and the community after 80% of the reservoir had been excavated. It is not clear how the project was designed; a contract signed and works commenced up to 80% completion without establishment of land ownership.

Further, a review of payment voucher No.1284 of 30/6/2019 showed that the contractor was paid an amount of Kshs.6,327,840, representing about 50% of the contract sum. The amount paid was explained by the Management to have been arrived at based on the signed reports of the inspection and acceptance team that inspected the site in March

2018. However, no inspection reports and certified works certificate were provided to support the payment. Consequently, the propriety of the expenditure of Kshs.6,327,840 cannot be confirmed.

### **1.3. Non-Payment, Stalled and Dry Boreholes - Water Projects for Schools and Micro Irrigation Projects**

The projects status report as at 30 June, 2019 indicates that the Management awarded tenders for construction of boreholes in various counties in the year 2016/2017 through open tender for National Water Harvesting and Ground Water Exploitation Program Water for Schools and Micro Irrigation Projects. Included in the report are fourteen complete projects with a contract sum of Kshs.101,358,768 out of which payments totalling Kshs.45,446,171 have been made to date resulting in unpaid certified works of Kshs.55,912,597. No satisfactory explanation has been provided for failure to pay the outstanding amount yet there were budgetary provisions for the same.

Further, a review of the status report shows forty-four stalled projects with a combined contract sum of Kshs.342,115,980 out of which payments totalling Kshs.16,722,487 have been made to date. No explanation has been given on when these projects will be completed and put to use. Management has not levied liquidation damages on the contractors for delay in completion of these projects.

In the circumstance, stakeholders may not get value for their resources and public funds may go to waste if these projects are not completed and put to their intended use.

### **1.4 Unsupported Expenses on Drilling and Equipping of Boreholes and Construction of 20,000 Litres Elevated Steel Water Tanks in Schools**

1.4.1 Examination of the project payment records on various dates revealed that contractors for the above works were paid amounts totalling Kshs.5,281,200 in respect of preliminary bills which were not supported with verifiable documents as reflected in the table below:

<b>Date</b>	<b>Payment Voucher No.</b>	<b>School Name</b>	<b>County</b>	<b>Total Payment Voucher Amount Kshs.</b>	<b>Unsupported Preliminary Bills Kshs.</b>
30.6.2019	1192	Kapkenda Primary School	Keiyo South Constituency, Elgeyo Marakwet County	6,979,664	670,000
30.6.2019	1267	Kiptat Primary School	Marakwet West Constituency, Elgeyo Marakwet County	8,021,900	1,270,000

<b>Date</b>	<b>Payment Voucher No.</b>	<b>School Name</b>	<b>County</b>	<b>Total Payment Voucher Amount Kshs.</b>	<b>Unsupported Preliminary Bills Kshs.</b>
30.6.2019	1217	Olashapani Primary School	Narok South Constituency, Narok County	2,519,950	505,000
30.6.2019	1207	Moinonin Primary School	Baringo North Constituency, Baringo County	7,670,450	1,350,000
30.6.2019	1282	Rugakori Primary School	Gachoka Constituency	5,342,650	715,000
30.6.2019	1265	Kyandula Secondary School	Kitui South Constituency, Kitui County	7,626,600	350,000
30.6.2019	1210	Chewoyet Secondary School	Kapenguria	4,260,586	421,200
<b>Total</b>				<b>35,442,136</b>	<b>5,281,200</b>

Consequently, the validity and propriety of the expenditure totalling Kshs.5,281,200 cannot be confirmed.

1.4.2 The State Department awarded a contract for the drilling and equipping of a borehole and construction of a 20,000 litres elevated steel water tank at Olashapani Primary School in Narok South Constituency at a contract sum of Kshs.7,443,450. During the year under review, Kshs.2,519,950 was paid vide payment voucher No.1217 dated 30 June, 2019. Available records in support of the above payment indicate that, the contractor drilled up to a depth of 276 meters where the borehole was found to be of low yield and the water was highly mineralized. The borehole was capped and the contractor was to be given a new site. The contractor requested payment for cost of mobilization/demobilization, statutory requirements and the drilling of 276 meters. The certified works at the time of stoppage according to Certificate No.1 issued by the resident engineer was Kshs.2,267,955.

Its however not clear why the State Department increased the payment to Kshs.2,519,950 resulting in an unexplained variance of Kshs.251,995.

1.4.3 Examination of the contract records for the drilling and equipping of borehole and construction of elevated steel water tanks at Rugakori Primary School in Gachoka Constituency revealed that, the contractor under Item 4.4 of the Bills of Quantities (BQs) was to supply, deliver to the site, and mount on the tower platform centre a 20m<sup>3</sup> capacity high quality strong external flanged fabricated steel panel tank, complete with fittings at a cost of Kshs.850,000. However, a plastic water tank of 10,000 Litres at a price of

Kshs.500,000 was delivered instead. No supporting documentations for the variations of works were availed for audit review.

1.4.4 The Contract for the drilling and equipping of borehole and construction of elevated steel water tanks in Lenana School, Dagoreti South Constituency was awarded to a company on 9 March, 2017 at a contract sum of Kshs.6,953,940 inclusive of tax. The contract was signed on 21 April, 2017 and the site was handed over to the contractor on 10 July, 2017 for commencement of works. However, a status report on the project as at 30 June, 2019 was not availed for audit review.

### 1.5 Construction Works at Lenana Model Golf Course and Installation of Irrigation System

A contract for construction of Lenana Model Golf Course and Installation of an Irrigation System was signed on 30 May, 2018 at a contract sum of Kshs.14,974,541. Examination of payment voucher No.1269 dated 30 June, 2019 revealed payment amounting to Kshs.6,213,421 for installation of irrigation system under community-based irrigation programme. No certificate or invoice from the company to confirm the amount paid was attached to the payment voucher. It is, therefore, not clear what formed the basis for the paid amount. Further, Local Service Order (LSO) supporting the payment was generated from IFMIS and signed on 1 July, 2019 after the end of 2018/2019 financial year.

Consequently, the validity and propriety of the expenditure amounting to Kshs.6,213,421 cannot be confirmed.

### 1.6 Jilia Earth Dam Ganze, Kilifi County

The Contract for construction of Jilia Earth Dam was awarded to a contractor at a contract sum of Kshs.27,043,863 under the National Water Harvesting and Ground Water Exploitation Programme. Information available indicates that the Inspection and Acceptance Committee had recommended that the contractor be paid Kshs.22,824,917 contrary to an approved payment certificate of Kshs.17,802,330 as shown below:

Bill No.	Description	Contract Amount - Kshs	Inspection Report Amount - Kshs	Approved Payment Certificate - Kshs
1	Preliminaries & General Items	2,350,000	2,150,000	1,970,000
2	Site Clearance	2,400,000	2,400,000	2,400,000
3	Excavation and Earthworks	16,342,670	14,882,257	11,266,000
4	Draw-off System	527,660	527,660	101,330
5	Concrete, Masonry and Auxiliary work Earthworks	2,965,000	2,865,000	2,065,000
	<b>Sub total</b>	<b>24,585,330</b>	<b>22,824,917</b>	<b>17,802,330</b>
	10% Contingency	2,458,533		
	<b>Grand Total</b>	<b>27,043,863</b>	<b>22,824,917</b>	<b>17,802,330</b>

No explanation has been provided for the variation of Kshs.5,022,587 between the inspection report and the payment certificates. In addition, Management did not deduct retention money from the certified works.

Further, an amount of Kshs.1,970,000 was paid for preliminaries and general items. However, no supporting documents were provided for the same.

## **2. Procurement Management**

### **2.1 Unsupported Procurement of Goods**

Examination of payment records during the year under review indicates that goods worth Kshs.6,556,350 were procured through request for quotations by the State Department. However, the management of the State Department has not availed for audit review, original quotation forms, approved budget for the purchase of the items, user departments/sections requisition forms and evaluation reports.

In the circumstances, it was not possible to determine if the procurement of these items was done in accordance to provisions of the Public Procurement and Assets Disposal Act, 2015 and its regulations.

### **2.2 Procurement Without User Request**

A firm was paid a sum of Kshs.1,990,000 for supply of 10,000 file folders at a unit cost of Kshs.199. No documentary evidence was provided to show that the user department had requested for the folders. The stores department also did not document the optimal stock, re-order levels, minimum and maximum stock to hold.

### **2.3. Irregular Award of Contract for Conference Facility**

The State Department sourced for a conference facility to hold a team building activity for the senior officers and the procurement department through request for quotations method. The contract was awarded to the highest bidder at a cost of Kshs 1,352,500 yet the lowest bidder was Kshs.787,500 without any justifiable reason. Further, the firm was paid Kshs.1,462,500 instead of Kshs.1,352,500, resulting in unexplained overpayment of Kshs.110,000.

### **2.4. Irregular Procurement of Air tickets**

On 30 May, 2019, a firm was paid an amount of Kshs.772,360 for air tickets for officers who had travelled to Zambia to attend a conference. Although, the tickets were procured through request for quotation method, the quotations from the firms were not stamped to authenticate their validity. Further, Management has not explained why the contract was awarded to the second lowest bidder with a quote of Kshs.722,360 instead of the lowest bidder who had quoted Kshs.620,920 resulting in a difference of Kshs.101,440.

In addition, a firm was paid Kshs.1,132,930 during the year under review for air-tickets for officers who travelled to Istanbul Turkey to attend Turkey-Africa Economic and Business Forum. However, the payment voucher was not supported by relevant documentary evidence making it difficult to confirm whether the expenditure is a proper charge to public funds.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Non-Functional Audit Committee**

The State Department constituted an Audit Committee during the year under review. However, the Committee did not convene or hold regular meetings during the year contrary to the requirements under Regulation 179 of the Public Finance Management (National Government) Regulations, 2015 which requires an Audit Committee to meet at least once in every three months. Management is therefore in breach of law.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of State Department for Irrigation to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department for Irrigation or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department for Irrigation to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

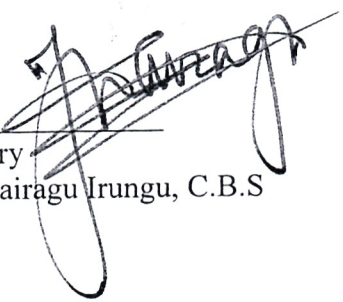
**27 October, 2020**

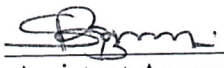
STATE DEPARTMENT FOR IRRIGATION  
 Reports and Financial Statements  
 for the year ended June 30, 2019

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>			
Proceeds From Domestic and Foreign Grants	1	-	35,414,342
Transfers from National Treasury	2	7,621,508,732	6,696,547,957
Proceeds From Foreign Borrowings	3	320,972,250	3,555,714,390
Proceeds from Sales of Assets	4	365,938,792	244,838,105
<b>TOTAL REVENUES</b>		<b>8,308,419,773</b>	<b>10,532,514,794</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	210,059,155	180,355,627
Use of goods and services	6	81,884,076	37,948,096
Transfers to Other Government Units	7	6,826,614,028	5,122,674,936
Acquisition of Assets	8	1,177,456,537	5,187,675,452
<b>TOTAL PAYMENTS</b>		<b>8,296,013,796</b>	<b>10,528,654,111</b>
<b>SURPLUS/DEFICIT</b>		<b>12,405,978</b>	<b>3,860,683</b>

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 30<sup>th</sup> 09 2019 and signed by:

  
 Principal Secretary  
 Name: Joseph Wairagu Irungu, C.B.S

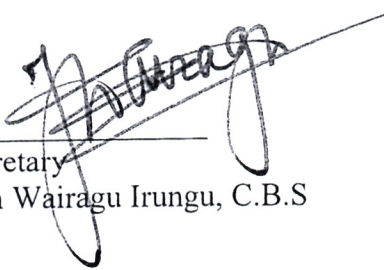
  
 Assistant Accountant General  
 Name: CPA Rose Baraza  
 ICPAK Member Number: 5586

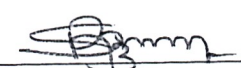
**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**for the year ended June 30, 2019**

**STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	166,789,222	88,317,851
Cash Balances	9B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>166,789,222</b>	<b>88,317,851</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	342,300	1,078,411
<b>TOTAL FINANCIAL ASSETS</b>		<b>167,131,522</b>	<b>89,396,262</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	11	154,725,545	85,535,580
<b>NET FINANCIAL ASSETS</b>		<b>12,405,977</b>	<b>3,860,682</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	3,860,682	631,351,572
Prior year adjustments	13	(3,860,682)	(631,351,573)
Surplus/Deficit for the year		12,405,978	3,860,683
<b>NET FINANCIAL POSSITION</b>		<b>12,405,978</b>	<b>3,860,682</b>

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 30.7.09.....2019 and signed by:

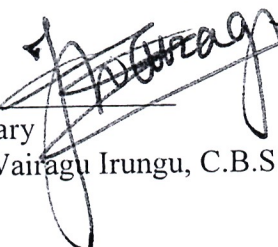
  
Principal Secretary  
Name: Joseph Wairagu Irungu, C.B.S

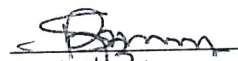
  
Assistant Accountant General  
Name: CPA Rose Baraza  
ICPAK Member Number: 5586

**TATE DEPARTMENT FOR IRRIGATION**  
**Financial Statements**  
**for the year ended June 30, 2019**  
**STATEMENT OF CASH FLOWS**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Proceeds From Domestic and Foreign Grants	1	-	35,414,342
Transfers from National Treasury	2	7,621,508,732	6,696,547,957
Proceeds from Sales of Assets	4	365,938,792	244,838,105
		<b>7,987,447,524</b>	<b>6,976,800,404</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	5	210,059,155	(180,355,627)
Use of goods and services	6	81,884,076	(37,948,096)
Transfers to Other Government Units	7	6,826,614,028	(5,122,674,936)
<b>Adjusted for:</b>			
Changes in receivables		736,111	32,988,899
Changes in payables		69,189,965	(19,261,752)
Adjustments during the year	13	(3,860,682)	(631,351,573)
<b>Net cash flow from operating activities</b>		<b>934,955,659</b>	<b>1,018,197,319</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(1,177,456,537)	(5,187,675,452)
<b>Net cash flows from Investing Activities</b>		<b>(1,177,456,537)</b>	<b>(5,187,675,452)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds From Domestic and Foreign Grants	3	320,972,250	3,555,714,390
<b>Net cash flow from financing activities</b>		<b>320,972,250</b>	<b>3,555,714,390</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>78,471,372</b>	<b>(613,763,743)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>88,317,851</b>	<b>702,081,594</b>
<b>Cash and cash equivalent at END of the year</b>		<b>166,789,223</b>	<b>88,317,851</b>

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 30.09.2019 and signed by:

  
Principal Secretary  
Name: Joseph Wairagu Irungu, C.B.S

  
Assistant Accountant General  
Name: CPA Rose Baraza  
ICPAK Member Number: 5586

**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
**for the year ended June 30, 2019**

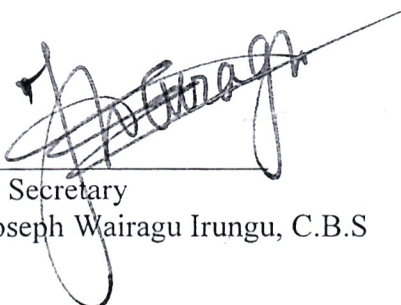
**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT  
 COMBINED**


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds From Foreign Borrowings	869,000,000	(419,000,000)	450,000,000	320,972,250	129,027,750	71%
Exchequer releases	6,001,614,373	1,642,895,131	7,644,509,503	7,621,508,732	23,000,771	100%
Other Receipts	200,000,000	200,000,000	400,000,000	365,938,792	34,061,208	91%
<b>Total Receipts</b>	<b>7,070,614,373</b>	<b>1,423,895,131</b>	<b>8,494,509,503</b>	<b>8,308,419,773</b>	<b>186,089,730</b>	<b>98%</b>
<b>Payments</b>						
Compensation of Employees	65,999,998	146,600,299	212,600,296	210,059,155	2,541,141	99%
Use of goods and services	23,051,875	73,401,824	96,453,699	81,884,076	14,569,623	85%
Transfers to Other Government Units	6,701,500,000	289,302,651	6,990,802,651	6,826,614,028	164,188,623	98%
Acquisition of Assets	280,062,500	914,590,357	1,194,652,857	1,177,456,537	17,196,320	99%
<b>Grand Total</b>	<b>7,070,614,373</b>	<b>1,423,895,131</b>	<b>8,494,509,503</b>	<b>8,296,013,796</b>	<b>198,495,707</b>	<b>98%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,405,978</b>	<b>(12,405,978)</b>	

**Notes:**

- i. Underutilization on Proceeds from foreign Borrowings of 71% is as a result of non-requisition by the user department that is National Irrigation Board.

The entity financial statements were approved on 30<sup>TH</sup>.09......2019 and signed by:

  
 Principal Secretary  
 Name: Joseph Wairagu Irungu, C.B.S

  
 Assistant Accountant General  
 Name: CPA Rose Baraza  
 ICPAK Member Number: 5586

**KWAZULU-NATAL STATE DEPARTMENT FOR IRRIGATION**

**Reports and Financial Statements  
for the year ended June 30, 2019**

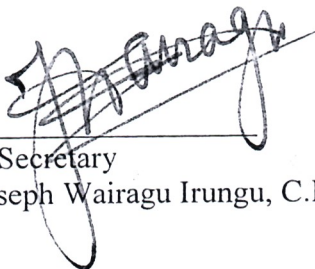
**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

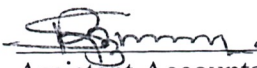
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Exchequer releases	211,614,372.50	1,047,701,894.50	1,259,316,267.00	1,236,316,270.00	22,999,997.00	98%
Proceeds from Sales of Assets	200,000,000.00	200,000,000.00	400,000,000.00	365,938,792.00	34,061,208.00	91%
<b>Total Receipts</b>	<b>411,614,372.50</b>	<b>1,247,701,894.50</b>	<b>1,659,316,267.00</b>	<b>1,602,255,062.00</b>	<b>57,061,205.00</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	65,999,997.50	146,600,298.50	212,600,296.00	210,059,154.60	2,541,141.40	99%
Use of goods and services	23,051,875.00	73,401,824.00	96,453,699.00	81,871,076.45	14,582,622.55	85%
Transfers to Other Government Units	322,500,000.00	1,027,637,272.00	1,350,137,272.00	1,316,076,064.00	34,061,208.00	97%
Acquisition of Assets	62,500.00	62,500.00	125,000.00	81,830.00	43,170.00	65%
<b>Grand Total</b>	<b>411,614,372.50</b>	<b>1,247,701,894.50</b>	<b>1,659,316,267.00</b>	<b>1,608,088,125.05</b>	<b>51,228,141.95</b>	<b>97%</b>
Surplus/Deficit	-	-	-	5,833,063.05	5,833,063.05	

**Notes**

- i. Underutilization on the Use of goods and services of 85% is as a result of late procurement process.
- ii. Underutilization in the Acquisition of Assets of 65% is as a result of late procurement process

The entity financial statements were approved on 30<sup>TH</sup> 09.....2019 and signed by:

  
Principal Secretary  
Name: Joseph Wairagu Irungu, C.B.S

  
Assistant Accountant General  
Name: CPA Rose Baraza  
ICPAK Member Number: 5586

STATE DEPARTMENT FOR IRRIGATION  
 Reports and Financial Statements  
 For the year ended June 30, 2019

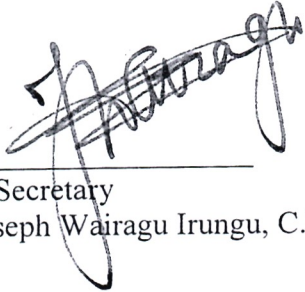
SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Proceeds from Foreign Borrowings	869,000,000	(419,000,000)	450,000,000	320,972,250	129,027,750	71%
Exchequer releases	5,790,000,000	595,193,236	6,385,193,236	6,385,192,462	774	100%
<b>Total Receipts</b>	<b>6,659,000,000</b>	<b>176,193,236</b>	<b>6,835,193,236</b>	<b>6,706,164,712</b>	<b>129,028,524</b>	<b>98%</b>
<b>Payments</b>						
Transfers to Other Government Units	6,379,000,000	(738,334,621)	5,640,665,379	5,510,485,464	130,179,915	98%
Acquisition of Assets	280,000,000	914,527,857	1,194,527,857	1,177,418,508	17,109,349	99%
<b>Grand Total</b>	<b>6,659,000,000</b>	<b>176,193,236</b>	<b>6,835,193,236</b>	<b>6,687,903,971</b>	<b>147,289,265</b>	<b>98%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>18,260,740</b>	- <b>18,260,740</b>	

Notes:-

- (a) Underutilization on Proceeds from foreign Borrowings of 71% is as a result of non-requisition by the user department that is National Irrigation Board.

The entity financial statements were approved on 30<sup>th</sup> 09.....2019 and signed by:

  
 Principal Secretary  
 Name: Joseph Wairagu Irungu, C.B.S

  
 Assistant Accountant General  
 Name: CPA Rose Baraza  
 ICPAK Member Number: 5586

**ATE DEPARTMENT FOR IRRIGATION**

**ports and Financial Statements**

**r the year ended June 30, 2019**

**BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>rogramme/Su -programme</b>	<b>Original Budget 30th June, 2019 Kshs</b>	<b>Final Budget 30th June, 2019 Kshs</b>	<b>Actual on comparable basis 30th June ,2019 Kshs</b>	<b>Budget utilization difference Kshs</b>
<b>014000000</b>	<b>7,648,250,724</b>	<b>7,648,250,724</b>	<b>7,454,259,980</b>	<b>193,990,744</b>
014020000	30,130,990	30,130,990	29,789,837	341,153
014030000	7,618,119,734	7,618,119,734	7,424,470,143	193,649,591
<b>016000000</b>	<b>846,258,779</b>	<b>846,258,779</b>	<b>841,753,817</b>	<b>4,504,962</b>
016010000	846,258,779	846,258,779	841,753,817	4,504,962
<b>TOTAL</b>	<b>8,494,509,503</b>	<b>8,494,509,503</b>	<b>8,296,013,796</b>	<b>198,495,707</b>

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

**MINISTRY WATER AND IRRIGATION  
STATE DEPARTMENT FOR IRRIGATION  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

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

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

**2. Reporting entity**

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

Small Holder Irrigation Programme
Bura Irrigation Scheme
Land Reclamation Programme
Community Based Irrigation Project
GalanaKulalu Irrigation Development Project
National Expanded Irrigation Programme
Mwea Irrigation Development Project
Rwabura Irrigation Project
National Water Harvesting and Ground Water Exploitation.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Tax receipts**

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

**Transfers from the Exchequer**

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

**External Assistance**

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

**Grants and donations**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their on-going satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**Recognition of payments**

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

**Compensation of employees**

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Recognition of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

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

**Recognition of fixed assets**

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

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

**4. In-kind contributions**

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

**5. Cash and cash equivalents**

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs. 154,725,554.93 as indicated on note 11.

There were no other restrictions on cash during the year

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**MINISTRY WATER AND IRRIGATION**  
**STATE DEPARTMENT FOR IRRIGATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2018-2019 Kshs	2017-2018 Kshs
Grants Received From Bilateral Donors (Foreign Governments)	-	-
Grants Received From Multilateral Donors (International Organizations)	-	35,414,342
<b>TOTAL</b>	-	<b>35,414,342</b>

**2. EXCHEQUER RELEASES**

Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	102,610,000	2,853,755,480
Total Exchequer Releases for quarter 2	2,656,000,000	531,083,050
Total Exchequer Releases for quarter 3	83,000,000	1,728,400,000
Total Exchequer Releases for quarter 4	4,779,898,732	1,583,309,427
<b>TOTAL</b>	<b>7,621,508,732</b>	<b>6,696,547,957</b>

**3. PROCEEDS FROM FOREIGN BORROWINGS**

Description	2018-2019 Kshs	2017-2018 Kshs
Foreign Borrowing - Draw-downs Through Exchequer	-	18,785,193
Foreign Borrowing - Direct Payments	320,972,250	3,536,929,197
<b>TOTAL</b>	<b>320,972,250</b>	<b>3,555,714,390</b>

**4. PROCEEDS FROM SALES OF ASSETS**

Description	2018-2019 Kshs	2017-2018 Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	365,938,792	244,838,105
<b>TOTAL</b>	<b>365,938,792</b>	<b>244,838,105</b>

**STATE DEPARTMENT FOR IRRIGATION**  
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**COMPENSATION OF EMPLOYEES**

Description	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	125,578,689	108,105,005
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	84,480,466	72,250,622
<b>TOTAL</b>	<b>210,059,155</b>	<b>180,355,627</b>

**USE OF GOODS AND SERVICES**

Description	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	1,424,420	1,494,109
Communication, supplies and services	2,057,267	1,923,233
Domestic travel and subsistence	6,896,238	9,700,095
Foreign travel and subsistence	12,031,749	3,196,011
Printing, advertising and information supplies & services	2,091,151	1,317,010
Training expenses	952,238	1,257,129
Hospitality supplies and services	3,368,448	1,801,486
Specialised materials and services	132,600	494,590
Office and general supplies and services	29,377,373	2,491,528
Fuel Oil and Lubricants	4,733,650	6,736,072
Other operating expenses	3,228,700	1,763,050
Routine maintenance – vehicles and other transport equipment	6,939,842	5,140,114
Routine maintenance – other assets	8,650,400	633,669
	-	-
<b>TOTAL</b>	<b>81,884,076</b>	<b>37,948,096</b>

**STATE DEPARTMENT FOR IRRIGATION**  
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**7. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Capital Grants to Government Agencies- Current	1,316,076,064	552,838,105
Capital Grants to Government Agencies-Capital	5,510,537,964	4,569,836,831
<b>TOTAL</b>	<b>6,826,614,028</b>	<b>5,122,674,936</b>

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

The above transfers were made to the following self-reporting entities in the year:			
Description	Recurrent	Development	2018-2019
	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>			
National Irrigation Board	1,316,076,064.00	-	1,316,076,064
Smallholder Irrigation Programme Mt. Kenya Region Phase	-	18,900,335	18,900,335
Galana Kulalu Irrigation Development Project (10)	-	515,000,000	515,000,000
National Expanded Irrigation Programme	-	2,285,000,000	2,285,000,000
Mwea Irrigation Development project (Thiba Dam and Irrigation Ar	-	870,972,250	870,972,250
Rwabura Irrigation Development Project	-	30,000,000	30,000,000
National Water Harvesting and Ground Water Exploitation.	-	630,665,379	630,665,379
Turkana Irrigation Development Project	-	140,000,000	140,000,000
Lower Kuja Irrigation scheme	-	50,000,000	50,000,000
Headquarters	-	820,000,000	820,000,000
Lower Sabor Irrigation Project	-	150,000,000	150,000,000
	-	-	-
<b>TOTAL</b>	<b>1,316,076,064.00</b>	<b>5,510,537,964</b>	<b>6,826,614,028</b>

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

STATE DEPARTMENT FOR IRRIGATION  
 Reports and Financial Statements  
 For the year ended June 30, 2019

8. ACQUISITION OF ASSETS

Description	2018-2019 Kshs	2017-2018 Kshs
Refurbishment of Buildings	-	-
Construction and Civil Works	1,156,126,371	5,184,704,489
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	81,830	92,500
Purchase of ICT Equipment, Software and Other ICT assets	-	68,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	21,248,336	2,810,463
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
<b>Sub Total</b>	<b>1,177,456,537</b>	<b>5,187,675,452</b>
<b>Financial Assets</b>		
<b>TOTAL</b>	<b>1,177,456,537</b>	<b>5,187,675,452</b>

9A: Bank Accounts

Bank Accounts				
Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2018-2019	2017-2018
			Kshs	Kshs
Central Bank of Kenya, 1000384115, KShs	Ksh	Reccurent	1,487,823	1,371,850
Central Bank of Kenya, 1000384123, KShs	Ksh	Development	10,575,854	1,410,421
Central Bank of Kenya, 1000384131, KShs	Ksh	Deposit	154,725,545	85,535,580
<b>Total</b>	-		<b>166,789,222</b>	<b>88,317,851</b>

**STATE DEPARTMENT FOR IRRIGATION**  
**Reports and Financial Statements**  
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**9B: CASH IN HAND**

<b>Cash in hand</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

<b>Cash in hand should also be analysed as follows:</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Headquarters, Maji Hse Building, Cashoffice	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

There was no cash at hand at the closure of the financial year.

**10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (See schedule attached)**

<b>Accounts Receivable - Outstanding Imprests</b>		
<i>Description</i>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	342,300	1,078,411
Clearance accounts	-	-
District suspense	-	-
<b>TOTAL</b>	<b>342,300</b>	<b>1,078,411</b>

**11. ACCOUNTS PAYABLE**

<b>Accounts Payable</b>		
<i>Description</i>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	154,725,545	85,535,580
Rententions	-	-
<b>TOTAL</b>	<b>154,725,545</b>	<b>85,535,580</b>

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

**STATE DEPARTMENT FOR IRRIGATION**  
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**12. BALANCES BROUGHT FORWARD**

<i>Description</i>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	88,317,851	701,076,494
Cash in hand	-	1,005,100
Receivables - Outstanding Imprests & clearance	1,078,411	34,067,310
Payables - Deposits	(85,535,580)	(104,797,332)
<b>TOTAL</b>	<b>3,860,682</b>	<b>631,351,572</b>

**13. PRIOR YAER ADJUSTMENTS**

<i>Description of the error</i>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	(3,860,682)	(631,351,573)
<b>TOTAL</b>	<b>(3,860,682)</b>	<b>(631,351,573.00)</b>

**RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the State Department of Water and Irrigation.

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

**RELATED PARTY DISCLOSURES**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	-	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	6,826,614,028	5,122,674,936

**STATE DEPARTMENT FOR IRRIGATION**  
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**OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Schedule attached)**

<b>Description</b>	<b>2018 – 2019</b>	<b>2017 – 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	14,399,817.85	-
<b>Total</b>	<b>14,399,817.85</b>	<b>-</b>

**15.2: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2018– 2019</b>	<b>2017– 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to third parties	154,725,545	85,535,580
	<b>154,725,545</b>	<b>85,535,580</b>

**STATE DEPARTMENT FOR IRRIGATION**

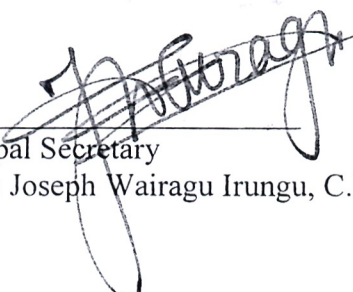
**Reports and Financial Statements**


**For the year ended June 30, 2019**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
SDI/2017/2018(12)	Understatement of receipts	Reconciliation between NIB and the Ministry was appropriately done.	Accounts	Resolved	
SDI/2017/2018 (12)	Grants and transfers to other government entities	Reconciliation between NIB and the Ministry was appropriately done.	Accounts	Resolved	
SDI/2017/2018 (12)	unsupported expenditure	Fully supported	Accounts	Resolved	
SDI/2017/2018 (12)	Cash and Cash Equivalent	Reconciled	Accounts	Resolved	
SDI/2017/2018 (12)	Accounts Payable-Deposits	Reconciled	Accounts	Resolved	
SDI/2017/2018 (12)	Prior year adjustments	Reconciled	Accounts	Resolved	
SDI/2017/2018 (12)	Outstanding Imprests	Reconciled	Accounts	Resolved	
SDI/2017/2018 (12)	Summary of Fixed Assets Register	Asset Register updated	Procurement	Resolved	

  
Principal Secretary  
Name: Joseph Wairagu Irungu, C.B.S

  
Assistant Accountant General  
Name: CPA Rose Baraza  
ICPAK Member Number: 5586

**STATE DEPARTMENT FOR IRRIGATION**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Description</b>	<b>Historical cost b/f (ksh)</b>	<b>Additional during the year Kshs</b>	<b>Disposal during the year</b>	<b>historical cost c/f Kshs</b>
Refurbishment of Buildings	6,218,305,853	-	-	6,218,305,853
Construction and Civil Works	-	1,156,126,371	-	1,156,126,371
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-
Purchase of Office Furniture and General Equipment	92,500	81,830	-	174,330
Purchase of ICT Equipment, Software and Other ICT assets	68,000	-	-	68,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	-	21,248,336	-	21,248,336
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-
Heritage and cultural assets	2,810,463			2,810,463
<b>Sub Total</b>	<b>6,218,466,353</b>	<b>1,177,456,537</b>	-	<b>7,395,922,890</b>
<b>Financial Assets</b>			-	-
<b>TOTAL</b>	<b>6,218,466,353</b>	<b>1,177,456,537</b>	-	<b>7,395,922,890</b>

**STATE DEPARTMENT FOR IRRIGATION**

**Reports and Financial Statements**

**for the year ended June 30, 2019**

**ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR IRRIGATION.**

<b>Ref</b>	<b>Project Name</b>	<b>Principal activity of the project</b>	<b>Accounting Officer</b>	<b>Project consolidated in these financial statements(yes/no)</b>
1	Small Holder Irrigation Programme	Irrigation	Prof.Fred H.K Segor, CBS	Yes
2	Lower Nzoia Irrigation Project Phase 2	Irrigation	Prof.Fred H.K Segor, CBS	Yes
3	Bura Irrigation Scheme	Irrigation	Prof.Fred H.K Segor, CBS	No
4	Land Reclamation Programme	Land Reclamation	Prof.Fred H.K Segor, CBS	Yes
5	Community Based Irrigation Project	Irrigation	Prof.Fred H.K Segor, CBS	Yes
6	GalanaKulalu Irrigation Development Project	Irrigation	Prof.Fred H.K Segor, CBS	Yes
7	National Expanded Irrigation Programme	Irrigation	Prof.Fred H.K Segor, CBS	No
8	Mwea Irrigation Development Project	Irrigation	Prof.Fred H.K Segor, CBS	No
9	Rwabura Irrigation Project	Irrigation	Prof.Fred H.K Segor, CBS	No
10	National Water Harvesting and Ground Water Expoitation.	Construction of Waterpans/Dams and Drilling of Bore holes.	Prof.Fred H.K Segor, CBS	Yes
11	Water for Schools	Drilling of bore holes	Prof.Fred H.K Segor, CBS	Yes

**STATE DEPARTMENT FOR IRRIGATION**

**Reports and Financial Statements**

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**NNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT  
FOR IRRIGATION**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Capital Grants to Government Agencies- Current	1,316,076,064	552,838,105
Capital Grants to Government Agencies-Capital	5,510,485,464	4,569,836,831
<b>TOTAL</b>	<b>6,826,561,528</b>	<b>5,122,674,936</b>

**ANNEX 7- REPORTS GENERATED FROM IFMIS**

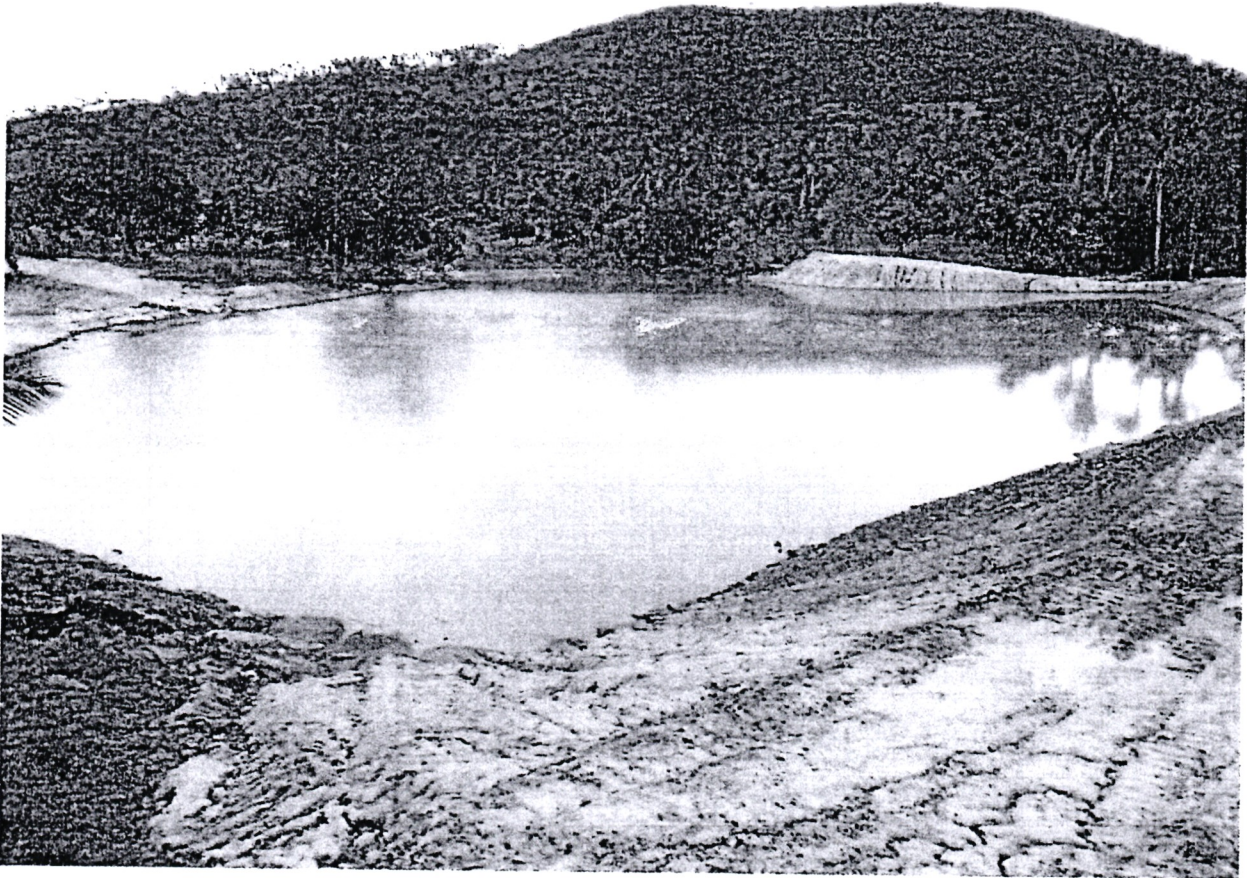
The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes

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**Reports and Financial Statements**  
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**STATE DEPARTMENT FOR IRRIGATION**  
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### Budget Execution by Heads and Programmes

Entity: 1167-State Department of Irrigation

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1167000100		Land Reclamation Services	30,130,990.00	29,789,836.60	341,153.40
	1014000000		30,130,990.00	29,789,836.60	341,153.40
1167000200			142,826,498.00	130,477,492.15	12,349,005.85
	1014000000		142,826,498.00	130,477,492.15	12,349,005.85
1167000300			1,350,137,272.00	1,316,076,064.00	34,061,208.00
	1014000000		640,100,000.00	606,038,792.00	34,061,208.00
	1016000000		710,037,272.00	710,037,272.00	0.00
1167000400			131,913,127.00	128,038,607.30	3,874,519.70
	1014000000		0.00	(812.50)	812.50
	1016000000		131,913,127.00	128,039,419.80	3,873,707.20
1167000500			4,308,380.00	3,677,125.00	631,255.00
	1016000000		4,308,380.00	3,677,125.00	631,255.00
1167000700			0.00	42,000.00	(42,000.00)
	1014000000		0.00	42,000.00	(42,000.00)
1167100200			20,000,000.00	18,900,335.10	1,099,664.90
	1014000000		20,000,000.00	18,900,335.10	1,099,664.90
1167100400			820,000,000.00	820,000,000.00	0.00
	1014000000		820,000,000.00	820,000,000.00	0.00
1167100600			230,000,000.00	226,275,223.20	3,724,776.80
	1014000000		230,000,000.00	226,275,223.20	3,724,776.80
1167100700			515,000,000.00	515,000,000.00	0.00
	1014000000		515,000,000.00	515,000,000.00	0.00
1167100800			2,285,000,000.00	2,285,000,000.00	0.00
	1014000000		2,285,000,000.00	2,285,000,000.00	0.00
1167100900			1,000,000,000.00	870,972,249.65	129,027,750.35
	1014000000		1,000,000,000.00	870,972,249.65	129,027,750.35
1167101000			30,000,000.00	30,000,000.00	0.00
	1014000000		30,000,000.00	30,000,000.00	0.00
1167101100			630,665,379.00	630,665,379.00	0.00
	1014000000		630,665,379.00	630,665,379.00	0.00
1167101200			364,527,857.00	351,099,484.35	13,428,372.65
	1014000000		364,527,857.00	351,099,484.35	13,428,372.65
1167101300			140,000,000.00	140,000,000.00	0.00
	1014000000		140,000,000.00	140,000,000.00	0.00
1167101500			50,000,000.00	50,000,000.00	0.00
	1014000000		50,000,000.00	50,000,000.00	0.00
1167101600			150,000,000.00	150,000,000.00	0.00
	1014000000		150,000,000.00	150,000,000.00	0.00
1167101800			600,000,000.00	600,000,000.00	0.00
	1014000000		600,000,000.00	600,000,000.00	0.00
		<b>Grand Total</b>	<b>8,494,509,503.00</b>	<b>8,296,013,796.35</b>	<b>198,495,706.65</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution by Programme and Economic Classification

Entity: 1167-State Department of Irrigation

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>1014000000</b>			<b>7,648,250,724.00</b>	<b>7,454,259,979.55</b>	<b>193,990,744.45</b>
	2110000	Wages and Salary Contributions	97,960,992.00	97,181,145.30	779,846.70
	2210000	Goods and Services	58,965,096.00	49,792,935.65	9,172,160.35
	2220000	Routine Maintenance	15,906,400.00	13,252,605.30	2,653,794.70
	2630000	Grants & Transfer To Other Govt. Units	6,280,765,379.00	6,116,576,755.75	164,188,623.25
	3110000	Acquisition of Fixed Capital Assets	1,194,652,857.00	1,177,456,537.55	17,196,319.45
<b>1016000000</b>			<b>846,258,779.00</b>	<b>841,753,816.80</b>	<b>4,504,962.20</b>
	2110000	Wages and Salary Contributions	114,639,304.00	112,878,009.30	1,761,294.70
	2210000	Goods and Services	18,707,203.00	16,500,898.50	2,206,304.50
	2220000	Routine Maintenance	2,875,000.00	2,337,637.00	537,363.00
	2630000	Grants & Transfer To Other Govt. Units	710,037,272.00	710,037,272.00	0.00
		<b>Grand Total</b>	<b>8,494,509,503.00</b>	<b>8,296,013,796.35</b>	<b>198,495,706.65</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution By Programmes and Sub-Programmes

Entity: 1167-State Department of Irrigation

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1014000000			7,648,250,724.00	7,454,259,979.55	193,990,744.45
	1014020000		30,130,990.00	29,789,836.60	341,153.40
	1014030000		7,618,119,734.00	7,424,470,142.95	193,649,591.05
1016000000			846,258,779.00	841,753,816.80	4,504,962.20
	1016010000		846,258,779.00	841,753,816.80	4,504,962.20
		<b>Grand Total</b>	<b>8,494,509,503.00</b>	<b>8,296,013,796.35</b>	<b>198,495,706.65</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Trial Balance**

Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110101 Basic Salaries - Civil Service	125,578,688.70	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	125,578,688.70	0.00	0.00	0.00
2110301 House Allowance	54,260,354.40	0.00	0.00	0.00
2110314 Transport Allowance	16,914,323.50	0.00	0.00	0.00
2110315 Extreneous Allowance	163,750.00	0.00	0.00	0.00
2110320 Leave Allowance	3,142,038.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	84,480,465.90	0.00	0.00	0.00
2110000 Wages and Salary Contributions	210,059,154.60	0.00	0.00	0.00
2210101 Electricity	617,324.00	0.00	0.00	0.00
2210102 Water and Sewarage Charges	807,096.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	1,424,420.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,750,919.85	0.00	0.00	0.00
2210202 Internet Connections	180,147.50	0.00	0.00	0.00
2210203 Courier & Postal Services	126,200.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,057,267.35	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,075,190.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	1,590,273.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	2,696,351.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	534,424.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	6,896,238.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	10,406,862.00	0.00	0.00	0.00
2210402 Accommodation	376,587.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	1,112,600.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	135,700.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	12,031,749.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	1,525,320.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	565,831.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,091,151.00	0.00	0.00	0.00
2210701 Travel Allowance	248,700.00	0.00	0.00	0.00
2210710 Accommodation Allowance	283,300.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	420,238.00	0.00	0.00	0.00
2210700 Training Expenses	952,238.00	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,348,870.50	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	2,019,577.30	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	3,368,447.80	0.00	0.00	0.00
2211009 Education and Library Supplies	132,600.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	132,600.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,921,163.00	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	26,406,210.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	29,377,373.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	4,733,650.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	4,733,650.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211305 Contracted Guards and Cleaning Services	3,228,700.00	0.00	0.00	0.00
2211300 Other Operating Expenses	3,228,700.00	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>66,293,834.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	6,939,842.30	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	6,939,842.30	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	8,650,400.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	8,650,400.00	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>15,590,242.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	1,316,076,064.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,316,076,064.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	5,510,537,963.75	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	5,510,537,963.75	0.00	0.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>6,826,614,027.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110504 Other Infrastructure and Civil Works	1,156,126,371.55	0.00	0.00	0.00
3110500 Construction and Civil Works	1,156,126,371.55	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	81,830.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	81,830.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	21,248,336.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	21,248,336.00	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>1,177,456,537.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	365,938,792.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	365,938,792.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	365,938,792.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	320,972,249.65	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	320,972,249.65	0.00	0.00
<b>5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities</b>	<b>0.00</b>	<b>320,972,249.65</b>	<b>0.00</b>	<b>0.00</b>
6580101 Cash	18,217,074.80	0.00	0.00	0.00
6580104 Cash in Transit	7,724,917,298.35	0.00	0.00	0.00
6580100 Cash in Hand	7,743,134,373.15	0.00	0.00	0.00
<b>6580000 Cash in Hand</b>	<b>7,743,134,373.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	23,285,456.40	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	23,285,456.40	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>23,285,456.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	342,300.00	0.00	0.00	0.00
6760100 Imprests	342,300.00	0.00	0.00	0.00
<b>6760000 Government Imprests</b>	<b>342,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
<b>7310000 Deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.30	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.30	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.30	0.30	0.00	0.00
7320201 Contractors Retention Money	4,887,026.65	0.00	0.00	0.00
7320200 Other General Liabilities	4,887,026.65	0.00	0.00	0.00
7320000 Other Liabilities	<b>4,887,026.95</b>	<b>0.30</b>	<b>0.00</b>	<b>0.00</b>
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	20.00	0.00	0.00	0.00
7380100	20.00	0.00	0.00	0.00
7380000 Withholding Taxes	<b>20.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7390102 Expense AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	3,931,744.05	0.00	0.00
7390100 System Required Liabilities	0.00	3,931,744.05	0.00	0.00
7399999 Cash Clearing A/c	0.00	7,755,311,455.05	0.00	0.00
7399900	0.00	7,755,311,455.05	0.00	0.00
7390000 System Required Liabilities A/cs	<b>0.00</b>	<b>7,759,243,199.10</b>	<b>0.00</b>	<b>0.00</b>
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,621,508,731.80	0.00	0.00
9910200 Exchequer Provisions	0.00	7,621,508,731.80	0.00	0.00
9910000 Provisions	<b>0.00</b>	<b>7,621,508,731.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>16,067,662,972.85</b>	<b>16,067,662,972.85</b>	<b>0.00</b>	<b>0.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	7,621,508,731.80	0.00
<b>TOTAL</b>		<b>7,621,508,731.80</b>	<b>0.00</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	320,972,249.65	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		<b>320,972,249.65</b>	<b>0.00</b>

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	365,938,792.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>365,938,792.00</b>	<b>0.00</b>

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**12 Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	125,578,688.70	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	84,480,465.90	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		<b>210,059,154.60</b>	<b>0.00</b>

**13 Use of goods and Services**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,424,420.00	0.00
Communication, Supplies and Services	2210200	2,057,267.35	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	6,896,238.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	12,031,749.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	2,091,151.00	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	952,238.00	0.00
Hospitality Supplies and Servi	2210800	3,368,447.80	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	132,600.00	0.00
Office and General Supplies and Services	2211100	29,377,373.00	0.00
Fuel Oil and Lubricants	2211200	4,733,650.00	0.00
Other Operating Expenses	2211300	3,228,700.00	0.00
Routine Maintenance - Vehicles	2220100	6,939,842.30	0.00
Routine Maintenance - Other Assets	2220200	8,650,400.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>81,884,076.45</b>	<b>0.00</b>

**14 Subsidies**

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

**15 Transfers to Other Government Units**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,316,076,064.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	5,510,537,963.75	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>6,826,614,027.75</b>	<b>0.00</b>

**16 Other Grants and Transfers**

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,156,126,371.55	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	81,830.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	21,248,336.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>1,177,456,537.55</b>	<b>0.00</b>

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	0.00	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	7,743,134,373.15	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>7,743,134,373.15</b>	<b>0.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	23,285,456.40	0.00
Government Imprests	6760000	342,300.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		23,627,756.40	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(4,887,026.65)	0.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	(20.00)	0.00
System Required Liabilities A/cs	7390000	7,759,243,199.10	0.00
<b>TOTAL</b>		7,754,356,152.45	0.00

25. FUND BALANCES BROUGHT FORWARD

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

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,621,508,731.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	320,972,249.65	0.00
Proceeds from Sales of Assets	8	365,938,792.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>8,308,419,773.45</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	210,059,154.60	0.00
Use of goods and Services	13	81,884,076.45	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,826,614,027.75	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,177,456,537.55	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>8,296,013,796.35</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>12,405,977.10</b>	<b>0.00</b>

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

Prepared By: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_  
 Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_



## STATEMENT OF CASH FLOW

Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period Kshs	Previous Period Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	7,621,508,731.80	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	210,059,154.60	0.00
Use of goods and Services	13	81,884,076.45	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,826,614,027.75	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		7,730,728,396.05	0.00
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	8,233,679,869.05	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	365,938,792.00	0.00
Acquisition of Assets	18	1,177,456,537.55	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(811,517,745.55)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	320,972,249.65	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	320,972,249.65	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	7,743,134,373.15	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		0.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	7,743,134,373.15	0.00

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Financial Position**  
Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19  
Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	0.00	0.00
Cash Balances	22B	7,743,134,373.15	0.00
<b>Total Cash And Cash Equivalents</b>		<b>7,743,134,373.15</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	23,627,756.40	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,766,762,129.55</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	7,754,356,152.45	0.00
<b>NET FINANCIAL ASSETS</b>		<b>12,405,977.10</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		12,405,977.10	0.00
<b>NET FINANCIAL POSITION</b>		<b>12,405,977.10</b>	<b>0.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



Statment of Budget Execution - Development Expenditure

Entity: 1167-State Department of Irrigation

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,385,192,461.80	(6,385,192,461.80)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	869,000,000.00	0.00	(419,000,000.00)	450,000,000.00	320,972,249.65	129,027,750.35	71.33%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>869,000,000.00</b>	<b>0.00</b>	<b>(419,000,000.00)</b>	<b>450,000,000.00</b>	<b>6,706,164,711.45</b>	<b>(6,256,164,711.45)</b>	<b>1490.26%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	6,379,000,000.00	0.00	(738,334,621.00)	5,640,665,379.00	5,510,537,963.75	130,127,415.25	97.69%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	280,000,000.00	0.00	914,527,857.00	1,194,527,857.00	1,177,374,707.55	17,153,149.45	98.56%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>6,659,000,000.00</b>	<b>0.00</b>	<b>176,193,236.00</b>	<b>6,835,193,236.00</b>	<b>6,687,912,671.30</b>	<b>147,280,564.70</b>	<b>97.85%</b>

**PENDING BILLS ANALYSIS**

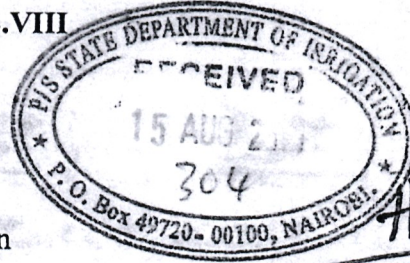
S/No.	Name of the Firm	Description	Amount	Remarks
1.	Zibo Company Ltd	Supply of assorted Stationeries	328,000.00	Not received by Procurement
2.	Shena General Supplies	Supply of (14) Automobile Tyres size 215/60	728,000.00	Invalid Bank Account
3.	Bryk Enterprises	Supply of (8) Printer Laserjet, Heavy duty	920,000.00	Approved on 23 <sup>rd</sup> August by PS
4.	Bryk Enterprises	Supply of External Hard Disk 27B	427,500.00	Approved on 23 <sup>rd</sup> August by PS
5.	Estelle Distributors	Supply of Assorted Tonners	2,700,000.00	No funds
6.	Kawa Florists	Supply of Flowers	1,762,500.00	Not verified by the Audit
7.	Diverse	Supply of Video Camera	949,100.00	Invalid Bank Account
8.	Charna Enterprises	Supply of Photocopier Machines	2,560,000.00	No Pin
9.	Bluesky Consultants Ltd	Supply of Printers, UPS and Laptops	2,710,000.00	No Pin
10.	Rex Kiosk	Supply of Newspapers	579,436.00	LPO not Signed
11.	Sparkling Business solution	Supply of Computer, Markers and Executive pens	445,363.80 <u>289,918.05</u> <u>735,281.85</u>	Approved on 22 <sup>nd</sup> August, 2019 by PS
		<b>Total</b>	<b>14,399,817.85</b>	



NATIONAL  
IRRIGATION  
BOARD

NATIONAL IRRIGATION BOARD (NIB)  
UNYUNYIZI HOUSE  
LENANA ROAD  
P.O. Box 30372-00100  
NAIROBI - KENYA  
TEL: +254 - 20-2711380/2711461  
CELL: +254 (0) 711 061 000  
+254 (0) 722 321 653  
E-mail: enquiries@nib.co.ke  
Website: www.nib.or.ke

Our Ref: NIB/HQ/F1/32 VOL.VIII



Date: 15<sup>th</sup> August 2019

**Prof. Fred H. K. Segor, CBS**  
Principal Secretary  
State Department of Irrigation  
Ministry of Agriculture and Irrigation  
**NAIROBI**

*A/AU*  
*For information &c*  
*As 15/8/19*

Dear PS,

**RE: DEVELOPMENT AND RECURRENT GRANTS FOR 2018/2019 FINANCIAL YEAR - NATIONAL IRRIGATION BOARD**

We acknowledge receipt of the Development and Recurrent Grants for Financial Year 2018/2019 as tabulated below:-

DEVELOPMENT GRANTS		
Date	Receipt Number	Amount
10/25/2018	RC112049	1,110,000,000.00
01/02/2019	RC113539	1,285,000,000.00
05/14/2019	RC122284	1,197,500,000.00
06/25/2019	RC126705	881,000,000.00
06/30/2019	RC129546	66,500,000.00
<b>TOTAL</b>		<b>4,540,000,000.00</b>
RECURRENT GRANTS		
Date	Receipt Number	Amount
10/8/2018	RC111155	51,250,000.00
12/19/2018	RC113605	58,800,000.00
04/17/2019	RC118841	58,800,000.00
06/30/2019	RC129500	61,250,000.00
06/30/2019	RC129511	10,000,000.00
06/30/2019	RC129511	710,037,272.00
<b>TOTAL</b>		<b>950,137,272.00</b>
A IN A		
Date	Receipt Number	Amount
30/06/2018	N/A	365,938,792.00
<b>TOTAL</b>		<b>365,938,792.00</b>
MINISTRY - NATIONAL WATER HARVESTING & GROUND WATER EXPLORATION		
Date	Receipt Number	Amount
06/14/2019	RC126615	438,040,461.80
06/25/2019	RC126697	161,959,538.20

*When Replying, Please Quote Our Reference*



NATIONAL  
IRRIGATION  
BOARD

NATIONAL IRRIGATION BOARD (NIB)  
UNYUNYIZI HOUSE  
LENANA ROAD  
P.O. Box 30372- 00100  
NAIROBI - KENYA  
TEL: +254 -20-2711380/2711468  
CELL: +254 (0) 711 060 000  
+254 (0) 722 321 653  
E-mail: enquiries@nib.co.ke  
Website: www.nib.or.ke

OUR REF: NIB/HQ/F1/32 Vol. VIII

DATE: 29<sup>th</sup> August, 2019

The Principal Secretary  
State Department of Irrigation  
Ministry of Agriculture, Livestock, Fisheries & Irrigation  
P.O. Box 49720-00100  
NAIROBI.

Attn: CPA Rose Baraza

RE: RETURNS FOR FINANCIAL YEAR 2018/2019

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Reference is made to your letter Ref: SDI/ACC/2019/3/VOL.II(1) dated 14<sup>th</sup> August 2019 on the above mentioned subject.

Attached herewith please find the breakdown of disbursements for 2018/2019 Financial Year and certified copies of payment vouchers to support payment of the AIE amounting to Kshs.600Million.

**JEDIDAH N. ODUORI**  
**For: GENERAL MANAGER/CEO**

Encl.

JNO/msb

*When Replying, Please Quote Our Reference*

Direct Payments through the National Treasury -JICA Donor Funds for Thiba Dam Project

Details	Date	Amount EURO	Contract exchange rate	Amount (Ksh)
Strabag International IPC 1	11-01-2019	1,010,650.06	113.9094	115,122,541.94
Strabag International IPC 2	12-03-2019	1,092,192.05	113.9094	124,410,941.10
Strabag International IPC 3	23-04-2019	701,780.16	113.9094	79,939,356.96
Sogea Satom IPC 1	28-11-2018	671,195.78	113.9094	77,030,924.72
<b>Total</b>		<b>3,475,818.05</b>		<b>396,503,764.73</b>

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

AS AT 30TH JUNE 2019 STATION IRRIGATION-VOTE-1167.  
CBK A/C NO. 1000384123


	Sh.	Sh.
Balance as per Bank Certificate .....		1,184,130,750.15
<b>Less -----</b>		
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .....		
2. Receipts in Bank Statement not yet recorded in Cash book .....		1,173,630,496.10
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....		
4 Receipts in Cash Book not yet Recorded in Bank Statement .....	75,600.00	75,600.00
<b>Balance as per cash Book .....</b>		<b>10,575,854.05</b>

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

FOR PRINCIPAL SECRETARY

Signature                      Designation

I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by Samuel Okello Signature  Date 30.6.19

Approved by R. Baraza Signature  Date 30.6.19

## DEV. ACCOUNT

CBK A/C NO. 1000384123

## PAYMENT IN CASHBOOK NOT IN BANK FOR THE MONTH OF JUNE 2019

DATE	DETAILS	AMOUNT
20/06/2019	EDWARD MUTISYA	19,600.00
27/06/2019	JAMES YATICH	31,500.00
27/06/2019	ELIZABETH MASAKU	31,500.00
27/06/2019	MAURICE OPONDO	31,500.00
27/06/2019	JOHN NDUNGI	31,500.00
27/06/2019	GRANTON MUTUKU	20,000.00
27/06/2019	CHRISTOPHER KASAINI	14,700.00
27/06/2019	ANDREW MAINA	25,200.00
27/06/2019	GLADYS N. KINYUA	25,200.00
27/06/2019	ROBINSON GAITA	37,800.00
27/06/2019	HELLEN KABUCHOU	25,200.00
27/06/2019	GODFREY ADEDE	47,700.00
27/06/2019	PETER GONGI	31,500.00
27/06/2019	IAN NJOROGI	14,700.00
27/06/2019	ROBINA MASESE	200,000.00
27/06/2019	DANIEL ODERO	31,500.00
27/06/2019	THOMAS MUSANDU	31,500.00
27/06/2019	FRANCIS MURIUKI	25,200.00

27/06/2019	ESTHER ODUNDO	31,500.00
27/06/2019	ARON GITONGA MMBIJIWE	31,500.00
27/06/2019	MALIA M. NDUNGA	25,200.00
27/06/2019	NATIONAL IRRIGATION BOARD	697,165,379.00
27/06/2019	JACOB BOSIRE	50,400.00
27/06/2019	ESTHER MUYOKA	12,000.00
27/06/2019	SAMUEL GICHANE	21,000.00
27/06/2019	S. P. GONGI	21,000.00
27/06/2019	SAMSON THEURI	21,000.00
27/06/2019	ROSE BARAZA	21,000.00
27/06/2019	CHRISTINE ARIMBA	16,800.00
27/06/2019	CHRISTOPHER NGETICH	16,800.00
27/06/2019	PETER MAKUTHI	19,600.00
27/06/2019	IAN GATHII	9,800.00
27/06/2019	GEORGE MACGOYE	176,400.00
27/06/2019	ROSE MACHARIA	147,000.00
27/06/2019	DENNIS HAMISI	117,600.00
27/06/2019	END SAMEUL GICHANE	147,000.00
27/06/2019	ROBINA MASESE	117,600.00
27/06/2019	ROBERT BARMASAI	56,000.00
27/06/2019	KENNETH KINOTI	68,600.00
27/06/2019	JAMES YATICH	126,000.00

27/06/2019	CHRISTINE ARIMBA	100,800.00
27/06/2019	ROY MUNYAO	100,800.00
27/06/2019	ANDERSON MWAMUYE	100,800.00
27/06/2019	ENG SAMSON THEURI	126,000.00
27/06/2019	BETTY LIYAI	58,800.00
27/06/2019	DAVID KOOME	58,800.00
27/06/2019	CHARLES TANUI	100,800.00
27/06/2019	JACKLINE MOSE	100,800.00
27/06/2019	CHURCHIL KURIA	100,800.00
27/06/2019	ENG JOSEPH KARANGU	126,000.00
27/06/2019	JOHN MURIUKI	100,800.00
27/06/2019	ESTHER NJUGUNA	100,800.00
27/06/2019	JAMES MUHIA	48,000.00
27/06/2019	KEN NJERU	58,800.00
27/06/2019	MARY NDUNGA	25,200.00
27/06/2019	JANE THIONGO	25,200.00
27/06/2019	MATHEW AMBUCHI	25,200.00
27/06/2019	MARGARET MUSUYA	25,200.00
27/06/2019	MOHAMED IBRAHIM	14,700.00
27/06/2019	COLLINS OKELLO	14,700.00
27/06/2019	ESTHER KWAMBOKA	12,000.00
27/06/2019	PETER MAKUTHI	12,000.00

27/06/2019	SAMSON THEURI	21,000.00
27/06/2019	SAMUEL GICHANE	21,000.00
27/06/2019	BENARD ONYANGO	21,000.00
27/06/2019	ANDERSON MWAMUYE	30,800.00
27/06/2019	EVERLYN ATIENO	16,800.00
27/06/2019	ROY MUNYAO	16,800.00
27/06/2019	WINNIE CHEBET	9,800.00
27/06/2019	NANCY ODUOR	25,200.00
27/06/2019	VINCENT MUANDIKO	25,200.00
27/06/2019	STEPHEN OUKO	14,700.00
27/06/2019	ROSENER MULI	14,700.00
27/06/2019	JONATHAN LIJWET	14,700.00
27/06/2019	SAMUEL MAINA	14,700.00
27/06/2019	FRANCIS MULUMIA	14,700.00
27/06/2019	JOAN GACIBI	14,700.00
27/06/2019	ELIJA OLIELO	14,700.00
27/06/2019	ROBINA MASESE	25,200.00
27/06/2019	ENG GITONGA MBIJIWE	21,000.00
27/06/2019	ENG JOHN GATURU	21,000.00
27/06/2019	DENNIS HAMISI	16,800.00
27/06/2019	PIUS MULWA	18,800.00
28/06/2019	GODFREY ADEDE	16,800.00

28/06/2019	SAMUEL KOSGEI	16,800.00
28/06/2019	EDWARD MUTISYA	9,800.00
28/06/2019	ROSE BARAZA	27,000.00
28/06/2019	PAUL K MUNGAI	27,000.00
28/06/2019	CHURCHIL KURIA	27,000.00
28/06/2019	CHRISTINE ARIMBA	27,000.00
28/06/2019	JACKLINE MOSE	27,000.00
28/06/2019	CHRISTOPHER NGETICH	27,000.00
28/06/2019	MATHEW AMBUCHI	27,000.00
28/06/2019	JOHN MURIUKI	27,000.00
28/06/2019	SAMWEL OKELLO	27,000.00
28/06/2019	PIUS MULWA	27,000.00
28/06/2019	ANDERSON MWAMUYE	27,000.00
28/06/2019	ANTHONY MATHU	27,000.00
28/06/2019	DENNIS HAMISI	27,000.00
28/06/2019	ROBINA MASESE	27,000.00
28/06/2019	ROY MUNYAO	27,000.00
28/06/2019	GEORGE MWANGI	27,000.00
28/06/2019	ELIZABETH MBUSIRO	27,000.00
28/06/2019	LYDIA KINUTHIA	27,000.00
28/06/2019	FLORA ACHOKI	27,000.00
28/06/2019	JAMES MUHIA	27,000.00

28/06/2019	ROBERT BARMASAI	27,000.00
28/06/2019	GRANTON MUTUKU	27,000.00
28/06/2019	PETER MAKUTHI	27,000.00
28/06/2019	ARON GITONGA	27,000.00
28/06/2019	FRED SEGOR	60,000.00
28/06/2019	GEORGE MACGOYE	48,000.00
28/06/2019	ROBINSON GAITA	48,000.00
28/06/2019	ABOUD MOEVA	48,000.00
28/06/2019	JAMES YATICH	48,000.00
28/06/2019	MARY MORARA	48,000.00
28/06/2019	IAN T GITHAЕ	48,000.00
28/06/2019	ESTHER M. ODJUNDO	48,000.00
28/06/2019	HILDA NZUE	48,000.00
28/06/2019	MARK RAFIMBI	48,000.00
28/06/2019	CONSOLATA MWAI	48,000.00
28/06/2019	MARTIN OKWACH	48,000.00
28/06/2019	MARGARET HAGGAI	48,000.00
28/06/2019	CHRISTINE ONDIEKI	24,000.00
28/06/2019	MEHACK MUTUA	24,000.00
28/06/2019	PHILLIS GATHANGA	24,000.00
28/06/2019	ABOUD MOEVA	126,000.00
28/06/2019	ROSE BARAZA	126,000.00

28/06/2019	KIBE MUNGAI	100,800.00
28/06/2019	SAMUEL KOSGEI	100,800.00
28/06/2019	MARK RAFIMBI	100,800.00
28/06/2019	PETER MAKUTHI	48,000.00
28/06/2019	JULIANNE KIROGO	48,000.00
28/06/2019	WINNIE CHEBET	58,800.00
28/06/2019	CHURCHIL KURIA	100,800.00
28/06/2019	IAN GITHAHAE	126,000.00
28/06/2019	CHRISTINE ARIMBA	100,800.00
28/06/2019	BENARD ONYANGO	126,000.00
28/06/2019	PAMELA KIDINI	58,800.00
28/06/2019	FREDRICK KIPSANG	48,000.00
28/06/2019	CHRISTINE KWAMBOKA	48,000.00
28/06/2019	IAN NJOROGI	58,800.00
28/06/2019	JACKLINE MOSE	100,800.00
28/06/2019	DANIEL ODERO	100,800.00
28/06/2019	BYRON YONGO	100,800.00
28/06/2019	GIBSON GITONGA	48,000.00
28/06/2019	GRANTON MUTUKU	48,000.00
28/06/2019	ELIZABETH MBUSIRO	100,800.00
28/06/2019	FLORA ACHOKI	58,800.00
28/06/2019	IBRAHIM MOHAMED	58,800.00

28/06/2019	SAMWEL OKELLO	100,800.00
28/06/2019	SAMSON GONGI	100,800.00
28/06/2019	PIUS MULWA	100,800.00
28/06/2019	ZAVELIUS BASWETA	100,800.00
28/06/2019	DAVID MIROBI	100,800.00
28/06/2019	JACOB BOSIRE	100,800.00
28/06/2019	KENNETH KINOTI	58,800.00
28/06/2019	CHRISTOPHER NGETICH	100,800.00
28/06/2019	ELLY YALUK	100,800.00
28/06/2019	NANCY GETENDA	100,800.00
28/06/2019	ESTHER KWAMBOKA	48,800.00
28/06/2019	LYDIA KINUTHIA	58,800.00
28/06/2019	NELLIA MORARA	48,000.00
28/06/2019	MATHEW AMBUCHI	100,800.00
28/06/2019	KEN NJERU	58,800.00
28/06/2019	MATHEW AMBUCHI	136,400.00
28/06/2019	MARGARET MUSUYA	25,200.00
28/06/2019	JULIA WEKESA	19,600.00
28/06/2019	IBRAHIM MOHAMED	24,500.00
28/06/2019	RAPHAEL MWAURA	19,600.00
28/06/2019	ESTHER NZAU	14,700.00
28/06/2019	SAMEUL KOSGEI	42,000.00

28/06/2019	ELISHIBA MUTEGI	42,000.00
28/06/2019	JENIFFER KIMUGE	24,500.00
28/06/2019	JULIANNE KIROGO	24,500.00
28/06/2019	DENNIS HAMISI	24,500.00
28/06/2019	MARY GATHENGE	14,700.00
28/06/2019	WACHIRA KABECHU	14,700.00
28/06/2019	EVERLYN ATIENO	19,600.00
28/06/2019	GRANTON MUTUKU	19,600.00
28/06/2019	DAVID MIROBI	33,600.00
28/06/2019	BONIFACE ATSWERE	42,000.00
28/06/2019	MARY NDUNGA	25,200.00
28/06/2019	GEORGE MARETE	25,200.00
28/06/2019	ESTHER NJUGUNA	42,000.00
28/06/2019	ELLY YALUK	42,000.00
28/06/2019	JULIA WEKESA	73,200.00
28/06/2019	GEORGE MARETE	33,600.00
28/06/2019	MARY NDUNGA	61,600.00
28/06/2019	CHURCHIL KURIA	42,000.00
28/06/2019	JOHN NDUNGI	42,000.00
28/06/2019	CHURCHIL KURIA	25,200.00
28/06/2019	JACOB BOSIRE	42,000.00
28/06/2019	ANNE KAPKIAI	33,600.00

28/06/2019	SAMUEL GICHANE	42,000.00
28/06/2019	DAMARIS NYACHIEO	33,600.00
28/06/2019	STEPHEN NJAGI	25,200.00
28/06/2019	KIBE MUNGAI	25,200.00
28/06/2019	EVERLYN ATIENO	25,200.00
28/06/2019	CHRISTINE ARIMBA	25,200.00
28/06/2019	GODFREY ADEDE	25,200.00
28/06/2019	LISPER MACHOKA	14,700.00
28/06/2019	COLLINS OKELLO	19,600.00
28/06/2019	MARK RAFIMBI	25,200.00
28/06/2019	GEORGE MACGOYE	42,000.00
28/06/2019	PATER WAITHAKA	42,000.00
28/06/2019	PAMELA KIDINI	24,500.00
28/06/2019	JOHN GATURU	42,000.00
28/06/2019	EDWIN CHESEREK	19,600.00
28/06/2019	FAITH GITHINJI	25,200.00
28/06/2019	KIBE MUNGAI	33,600.00
28/06/2019	PETER MURAGURI	42,000.00
28/06/2019	ANDREW MAINA	33,600.00
28/06/2019	DANIEL BUNDOTICH	33,600.00
28/06/2019	ESTHER KWAMBOKA	19,600.00
28/06/2019	MUSA GITARI	24,500.00

28/06/2019	NANCY GETENDA	33,600.00
28/06/2019	JOHN KINYANJUJI	19,600.00
28/06/2019	THOMAS MILEWA	52,500.00
28/06/2019	BENARD ONYANGO	42,000.00
28/06/2019	MEDE NZERU	19,600.00
28/06/2019	JANE THIONGO	19,600.00
28/06/2019	FAITH GITHINJI	25,200.00
28/06/2019	JAMES YATICH	52,500.00
28/06/2019	JAMES GATIMU	19,600.00
28/06/2019	BENARD ONYANGO	25,200.00
28/06/2019	MARTIN OKWACH	25,200.00
28/06/2019	KENNETH KINOTI	24,500.00
28/06/2019	FREDRICK KIPSANG	24,500.00
28/06/2019	ROY MUNYAO	50,400.00
28/06/2019	JOHN NDUNGI	63,000.00
28/06/2019	LISPER MACHOKA	33,600.00
28/06/2019	THOMAS O MUSANDU	31,500.00
28/06/2019	ROSE BARAZA	31,500.00
28/06/2019	GEOFFREY ADEDE	25,200.00
28/06/2019	IAN GITHAE	31,500.00
28/06/2019	GEOFFREY ADEDE	33,600.00
28/06/2019	BILL WESLEY	16,000.00

28/06/2019	BERNARD ONYANGO	63,000.00
28/06/2019	JOHN M NDUNGI	42,000.00
28/06/2019	IAN NJOROGI	29,400.00
28/06/2019	GEORGE MARETE	50,400.00
28/06/2019	IAN NJOROGI	14,700.00
28/06/2019	JAMES MUHIA	12,000.00
28/06/2019	EDWIN CHESEREK	12,000.00
28/06/2019	ESTHER ODUNDO	31,500.00
28/06/2019	PETER KAVEVA	33,600.00
28/06/2019	COLLINS OKELLO	14,700.00
28/06/2019	DAVID CHEMONGES	16,000.00
28/06/2019	ESTHER KWAMBOKA	12,000.00
28/06/2019	BYRON YONGO	50,400.00
28/06/2019	ROSE MACHARIA	63,000.00
28/06/2019	SAMSON NGONGI	31,500.00
28/06/2019	ESTHER NGULU	14,700.00
28/06/2019	MUNGAI KIBE	25,200.00
28/06/2019	ROBINSON GAITA	37,800.00
28/06/2019	GEORGE MARETE	37,800.00
28/06/2019	JACKLINE MOSE	50,400.00
28/06/2019	ANDERSON MWAMUYE	33,600.00
28/06/2019	JOHN MURIUKI	19,600.00

28/06/2019	ABOUD MOEVA	37,800.00
28/06/2019	JAMES YATICH	31,500.00
28/06/2019	CHRISTOPHER NGETICH	33,600.00
28/06/2019	JANE THIONGO	25,200.00
28/06/2019	MARGARET MUSUYA	24,500.00
28/06/2019	ROBINA MASESE	42,000.00
28/06/2019	HILDA NZUE	25,200.00
28/06/2019	CHRISTINE ARIMBA	25,200.00
28/06/2019	CHURCHIL KURIA	25,200.00
28/06/2019	KENNETH KINOTI	14,700.00
28/06/2019	PATRICK WAWERU	24,500.00
28/06/2019	CHARLES TANUI	52,500.00
28/06/2019	DAVID KOOME	24,500.00
28/06/2019	PROF FRED SEGOR	73,000.00
28/06/2019	KEN NJERU	24,500.00
28/06/2019	JENIFFER KIMUGE	24,500.00
28/06/2019	DORCAS MBATHA	19,600.00
28/06/2019	MAURICE OPONDO	31,500.00
28/06/2019	ELIZABETH MASAKU	31,500.00
28/06/2019	CHRISTINE ARIMBA	33,600.00
28/06/2019	ALLAN ABWOGA	42,000.00
28/06/2019	BETTY LIYAI	19,600.00

28/06/2019	ESTHER MUENI	12,000.00
28/06/2019	MIRIAM CHEBODEGI	42,000.00
28/06/2019	JACKLINE MOSE	42,000.00
28/06/2019	STEPHEN OKOTH	33,600.00
28/06/2019	ESTHER ODUNDO	42,000.00
28/06/2019	JULIUS MAJALIWA	24,500.00
28/06/2019	CHURCHIL KURIA	42,000.00
28/06/2019	JOHN GATURU	31,500.00
28/06/2019	BADOLE CONSTRUCTION LIMITED	9,533,651.05
28/06/2019	10% RETENTION	1,165,090.10
28/06/2019	6% VALUE ADDED TAX	602,632.80
28/06/2019	3% WITH HOLDING TAX	349,527.05
28/06/2019	MASHIN CONSTRUCTION	2,002,157.40
28/06/2019	10% RETENTION	244,680.00
28/06/2019	6% VALUE ADDED TAX	126,558.60
28/06/2019	3% WITH HOLDING TAX	73,404.00
28/06/2019	GEOSCOP INTERNATIONAL ENTERPRISES	2,184,741.70
28/06/2019	10% RETENTION	266,933.30
28/06/2019	6% VALUE ADDED TAX	138,100.00
28/06/2019	3% WITH HOLDING TAX	80,098.00
28/06/2019	CHEPTULEL CONSTRUCTION	12,599,680.80
28/06/2019	10% RETENTION	1,539,784.00

28/06/2019	6% VALUE ADDED TAX	796,440.00
28/06/2019	3% WITH HOLDING TAX	461,935.20
28/06/2019	NZEEU INVESTMENT	6,240,662.70
28/06/2019	10% RETENTION	762,660.00
28/06/2019	6% VALUE ADDED TAX	394,479.30
28/06/2019	3% WITH HOLDING TAX	228,798.00
28/06/2019	10% RETENTION	2,043,378.50
28/06/2019	6% VALUE ADDED TAX	1,056,919.90
28/06/2019	3% WITH HOLDING TAX	613,013.55
28/06/2019	UNIQUE OFFERS	7,164,977.25
28/06/2019	10% RETENTION	875,618.80
28/06/2019	6% VALUE ADDED TAX	452,906.30
28/06/2019	3% WITH HOLDING TAX	262,685.65
28/06/2019	TRILLION PROJECTS LIMITED	2,528,341.50
28/06/2019	10% RETENTION	308,984.00
28/06/2019	6% VALUE ADDED TAX	159,819.30
28/06/2019	3% WITH HOLDING TAX	92,695.20
28/06/2019	NAKS LIMITED	1,712,323.25
28/06/2019	10% RETENTION	209,259.90
28/06/2019	6% VALUE ADDED TAX	108,237.90
28/06/2019	3% WITH HOLDING TAX	62,777.95
28/06/2019	MWANJA GENERAL CONTRACTORS	15,533,775.85

28/06/2019	10% RETENTION	1,898,354.40
28/06/2019	6% VALUE ADDED TAX	981,907.45
28/06/2019	3% WITH HOLDING TAX	569,506.30
28/06/2019	NAKURU EXPRESS SUPPLIERS	9,930,763.60
28/06/2019	10% RETENTION	1,213,620.50
28/06/2019	6% VALUE ADDED TAX	627,734.75
28/06/2019	3% WITH HOLDING TAX	364,086.15
28/06/2019	CHRISTOPHER NGETICH	43,250.00
28/06/2019	DIDO AND SONS LIMITED	4,693,581.25
28/06/2019	10% RETENTION	573,594.00
28/06/2019	6% VALUE ADDED TAX	296,686.55
28/06/2019	3% WITH HOLDING TAX	172,078.20
28/06/2019	SATH CONSTRUCTION	12,729,270.35
28/06/2019	10% RETENTION	1,555,620.90
28/06/2019	6% VALUE ADDED TAX	804,631.50
28/06/2019	3% WITH HOLDING TAX	466,686.25
28/06/2019	RUNJI CONSULTING GROUP	3,854,483.80
28/06/2019	10% RETENTION	214,549.00
28/06/2019	6% VALUE ADDED TAX	221,947.25
28/06/2019	MASTERSEED TECHNOLOGY LIMITED	1,310,059.65
28/06/2019	10% RETENTION	160,100.00
28/06/2019	6% VALUE ADDED TAX	82,810.35

28/06/2019	3% WITH HOLDING TAX		48,030.00
29/06/2019	BIYO AFRICA LTD		1,353,755.60
29/06/2019	10% RETENTION		165,440.00
29/06/2019	6% VALUE ADDED TAX		85,572.40
29/06/2019	3% WITH HOLDING TAX		49,632.00
29/06/2019	SCAN CONSTRUCTION LTD		6,239,685.65
29/06/2019	10% RETENTION		762,540.60
29/06/2019	6% VALUE ADDED TAX		394,417.55
29/06/2019	3% WITH HOLDING TAX		228,762.20
29/06/2019	EDWARD MUTISYA		19,600.00
29/06/2019	RAPHAEL MWAURA		19,600.00
29/06/2019	JANET TULULA		33,600.00
29/06/2019	RUNJI CONSULTING GROUP		7,708,967.60
29/06/2019	RUNJI CONSULTING GROUP		443,894.50
29/06/2019	RUNJI CONSULTING GROUP		429,098.00
29/06/2019	BATIMENT ENG		1,618,423.60
29/06/2019	BATIMENT ENG		93,191.40
29/06/2019	BATIMENT ENG		90,085.00
29/06/2019	EXPORT HYDRO PUMP		1,103,539.90
29/06/2019	10% RETENTION		134,861.60
29/06/2019	6% VALUE ADDED TAX		69,756.00
29/06/2019	3% WITH HOLDING TAX		40,458.50

29/06/2019	GITTS AUTO WORKS		202,362.05
29/06/2019	GITTS AUTO WORKS		11,037.95
29/06/2019	NAIRUN KENYA LTD		16,271,742.85
29/06/2019	10% RETENTION		1,988,540.00
29/06/2019	6% VALUE ADDED TAX		1,028,555.15
29/06/2019	3% WITH HOLDING TAX		596,562.00
29/06/2019	KABOI BUILDING CONTRACTORS		16,899,177.70
29/06/2019	10% RETENTION		2,065,217.65
29/06/2019	6% VALUE ADDED TAX		1,068,216.05
29/06/2019	3% WITH HOLDING TAX		619,565.30
29/06/2019	M.O AMBUCHI		12,000.00
29/06/2019	SAMUEL OKELLO		30,000.00
29/06/2019	STEPHEN NJAGI		14,700.00
29/06/2019	JOSEPH KEITANY		67,200.00
29/06/2019	HAMDI TRADING CO.LTD		6,247,541.10
29/06/2019	10% RETENTION		763,500.60
29/06/2019	6% VALUE ADDED TAX		394,914.10
29/06/2019	3% WITH HOLDING TAX		229,050.20
30/6/2019	DANIEL ODERO		20,000.00
30/6/2019	CHRISTINE ARIMBA		20,000.00
30/6/2019	JACKLINE MOSE		20,000.00
30/6/2019	MARK RAFIMBI		20,000.00

30/6/2019	SAMWEL OKELLO	20,000.00
30/6/2019	PIUS MULWA	20,000.00
30/6/2019	ANDERSON MWAMUYE	15,000.00
30/6/2019	ROBINA MASESE	20,000.00
30/6/2019	MATHEW AMBUCHI	20,000.00
30/6/2019	PETER MAKUTHI	20,000.00
30/6/2019	GRANTON MUTUKU	20,000.00
30/6/2019	IAN NJOROGI	20,000.00
30/6/2019	ROSE BARAZA	20,000.00
30/6/2019	CHURCHIL KURIA	20,000.00
30/6/2019	SAMWEL OKELLO	20,000.00
30/6/2019	JACKLINE MOSE	20,000.00
30/6/2019	CHRISTOPHER NGETICH	20,000.00
30/6/2019	PIUS MULWA	20,000.00
30/6/2019	ANDERSON MWAMUYE	20,000.00
30/6/2019	ROBINA MASESE	20,000.00
30/6/2019	JOHN MURIUKI	20,000.00
30/6/2019	LYDIA KINUTHIA	20,000.00
30/6/2019	GEORGE MWANGI	20,000.00
30/6/2019	MATHEW AMBUCHI	20,000.00
30/6/2019	PETER MAKUTHI	20,000.00
30/6/2019	GRANTON MUTUKU	20,000.00

30/6/2019	NANCY ODUOR	20,000.00
30/6/2019	GODFREY ADEDE	20,000.00
30/6/2019	ABOUD MOEVA	20,000.00
30/6/2019	EVERYLYNE ATIENO	20,000.00
30/6/2019	RAKAU LTD	7,988,474.75
30/6/2019	RAKAU LTD	976,256.95
30/6/2019	RAKAU LTD	504,960.50
30/6/2019	RAKAU LTD	292,877.10
30/6/2019	NORTH LINK INVESTMENTS	12,872,313.95
30/6/2019	10% RETENTION	1,573,102.00
30/6/2019	6% VALUE ADDED TAX	813,673.45
30/6/2019	3% WITH HOLDING TAX	471,930.60
30/6/2019	DRILL WELL LTD	4,371,761.55
30/6/2019	10% RETENTION	534,265.00
30/6/2019	6% VALUE ADDED TAX	276,343.95
30/6/2019	3% WITH HOLDING TAX	160,279.50
30/6/2019	KANANAHU ENTERPRISES	1,027,999.95
30/6/2019	10% RETENTION	125,630.00
30/6/2019	6% VALUE ADDED TAX	64,981.05
30/6/2019	3% WITH HOLDING TAX	37,689.00
30/6/2019	NICKSHATON ENTERPRISES	163,273.55
30/6/2019	GRANTON MUTUKU/BONIFACE ODHIAMBO	33,600.00

30/6/2019	ENG GONGI S.P	10,800.00
30/6/2019	ENG GONGI S.P	4,800.00
30/6/2019	KIMBISA AGENCIES	7,663,353.15
30/6/2019	10% RETENTION	936,524.40
30/6/2019	6% VALUE ADDED TAX	484,409.15
30/6/2019	3% WITH HOLDING TAX	280,957.30
30/6/2019	VAJRA DRILLING LTD	2,196,342.40
30/6/2019	10% RETENTION	268,411.00
30/6/2019	6% VALUE ADDED TAX	138,833.30
30/6/2019	3% WITH HOLDING TAX	80,523.30
30/6/2019	STEPHEN KAGUONGO	29,400.00
30/6/2019	JAMES KIMANI	34,300.00
30/6/2019	RHINO TECHNICAL WORKS	18,677,078.65
30/6/2019	10% RETENTION	2,282,491.70
30/6/2019	6% VALUE ADDED TAX	1,180,599.15
30/6/2019	3% WITH HOLDING TAX	684,747.50
30/6/2019	SANGOLE CONSTRUCTION CC	2,745,274.60
30/6/2019	10% RETENTION	335,495.00
30/6/2019	6% VALUE ADDED TAX	173,531.90
30/6/2019	3% WITH HOLDING TAX	100,648.50
30/6/2019	JAMES MUNENE	24,500.00
30/6/2019	PETER NJIRU	25,200.00

30/6/2019	PETER KAVEVA	46,900.00
30/6/2019	STEPHEN KAGUONGO	19,600.00
30/6/2019	PETER KENYATTA	25,200.00
30/6/2019	ENG GONGI S.P	8,000.00
30/6/2019	HEDGE LINK LTD	12,155,075.50
30/6/2019	10% RETENTION	1,485,449.60
30/6/2019	6% VALUE ADDED TAX	768,336.00
30/6/2019	3% WITH HOLDING TAX	445,634.90
30/6/2019	MAGIC TOURCH INTERNATIONAL	6,564,127.15
30/6/2019	10% RETENTION	802,190.00
30/6/2019	6% VALUE ADDED TAX	414,925.85
30/6/2019	3% WITH HOLDING TAX	240,657.00
30/6/2019	NAIVASHA COUNTRY HOLD	1,386,853.55
30/6/2019	NAIVASHA COUNTRY HOLD	75,646.45
30/6/2019	RYEMS VENTURES	1,716,379.30
30/6/2019	RYEMS VENTURES	93,620.70
30/6/2019	DEKA INTERNATIONAL	2,209,482.75
30/6/2019	DEKA INTERNATIONAL	120,517.25
30/6/2019	WORKSPACE INVESTMENTS	140,818.95
30/6/2019	WORKSPACE INVESTMENTS	7,681.05
30/6/2019	UNIQUE OFFERS	1,113,275.85
30/6/2019	UNIQUE OFFERS	60,724.15

30/6/2019	RYEMS VENTURES		1,887,068.95
30/6/2019	RYEMS VENTURES		102,931.05
30/6/2019	PROPERTY WORLD		5,084,292.70
30/6/2019	10% RETENTION		621,342.15
30/6/2019	6% VALUE ADDED TAX		321,383.85
30/6/2019	3% WITH HOLDING TAX		186,402.65
30/6/2019	MAKARATASI LTD		7,963,142.35
30/6/2019	10% RETENTION		973,161.10
30/6/2019	6% VALUE ADDED TAX		503,359.20
30/6/2019	3% WITH HOLDING TAX		291,948.35
30/6/2019	SAWASAWA CO.LTD		6,276,544.10
30/6/2019	10% RETENTION		767,045.00
30/6/2019	6% VALUE ADDED TAX		396,747.40
30/6/2019	3% WITH HOLDING TAX		230,113.50
30/6/2019	PROPERTY WORLD		26,770,217.60
30/6/2019	10% RETENTION		3,271,539.45
30/6/2019	6% VALUE ADDED TAX		1,692,175.60
30/6/2019	3% WITH HOLDING TAX		981,461.85
30/6/2019	ANGAZA NETWORKS		722,586.20
30/6/2019	ANGAZA NETWORKS		39,413.80
30/6/2019	WORKSPACE INVESTMENTS		4,307,543.10
30/6/2019	WORKSPACE INVESTMENTS		234,956.90

30/6/2019	JUMA APEI COM.LTD		2,062,014.25
30/6/2019	10% RETENTION		251,995.00
30/6/2019	6% VALUE ADDED TAX		75,598.50
30/6/2019	3% WITH HOLDING TAX		130,342.25
30/6/2019	COLOR SPOT		1,886,120.70
30/6/2019	COLOR SPOT		102,879.30
30/6/2019	EVERESTS INDUSTRIES AND GENERAL		1,872,844.85
30/6/2019	EVERESTS INDUSTRIES AND GENERAL		102,155.15
30/6/2019	TRIUMPH GENERAL MERCHANTS		1,866,206.90
30/6/2019	TRIUMPH GENERAL MERCHANTS		101,793.10
30/6/2019	COCY HOLDINGS INVESTMENT		10,306,937.30
30/6/2019	10% RETENTION		1,259,592.00
30/6/2019	6% VALUE ADDED TAX		651,513.10
30/6/2019	3% WITH HOLDING TAX		377,877.60
30/6/2019	BATIMENT ENG		6,473,694.50
30/6/2019	BATIMENT ENG		372,765.50
30/6/2019	BATIMENT ENG		360,340.00
30/6/2019	PROF.FRED SEGOR		73,000.00
30/6/2019	JAMES YATICH		31,500.00
30/6/2019	IAN GITHAE		31,500.00
30/6/2019	CHARLES TANUI		52,500.00
30/6/2019	JOSEPH KEITANY		25,200.00

30/6/2019	BETTY LIYAI	14,700.00
30/6/2019	JULIUS MAJALIWA	14,700.00
30/6/2019	FREDRICK KIPSANG	14,700.00
30/6/2019	BEN KIPKORIR	42,000.00
30/6/2019	SAMUEL KOSGEI	25,200.00
30/6/2019	LISPER MACHOKA	14,700.00
30/6/2019	JAMES GATIMU	14,700.00
30/6/2019	PAMELA KIDINI	14,700.00
30/6/2019	PATRICK WAWERU	24,500.00
30/6/2019	KEN NJERU	24,500.00
30/6/2019	CHRISTOPHER NGETICH	40,000.00
30/6/2019	ENG GONGI S.P	4,800.00
30/6/2019	GRANE CONSTRUCTION	10,240,539.10
30/6/2019	10% RETENTION	1,251,477.60
30/6/2019	6% VALUE ADDED TAX	647,316.00
30/6/2019	3% WITH HOLDING TAX	375,443.30
30/6/2019	JATY ENTERPRISES	597,413.80
30/6/2019	JATY ENTERPRISES	32,586.20
30/6/2019	NEW CRYSTAL CLEAR CONT	894,224.15
30/6/2019	NEW CRYSTAL CLEAR CONT	48,775.85
30/6/2019	GLENDY SOLUTIONS	648,620.70
30/6/2019	GLENDY SOLUTIONS	35,379.30

30/6/2019	EVERESTS INDUSTRIES AND GENERAL	1,896,551.70
30/6/2019	EVERESTS INDUSTRIES AND GENERAL	103,448.30
30/6/2019	VAJRA DRILLING LTD	5,711,290.60
30/6/2019	10% RETENTION	697,966.40
30/6/2019	6% VALUE ADDED TAX	361,017.10
30/6/2019	3% WITH HOLDING TAX	209,389.90
30/6/2019	SAMWEL OKELLO	136,000.00
30/6/2019	MATHEW AMBUCHI	114,000.00
30/6/2019	NYONJORO HARDWARE	5,177,918.60
30/6/2019	10% RETENTION	632,784.00
30/6/2019	6% VALUE ADDED TAX	327,302.05
30/6/2019	3% WITH HOLDING TAX	189,835.35
30/6/2019	PEAK PERFORMANCE	655,637.95
30/6/2019	PEAK PERFORMANCE	35,762.05
30/6/2019	KAWA FLORISTS	742,500.00
30/6/2019	KAWA FLORISTS	40,500.00
30/6/2019	PITBULL AGENCIES LTD	5,457,736.35
30/6/2019	10% RETENTION	666,980.00
30/6/2019	6% VALUE ADDED TAX	344,989.65
30/6/2019	3% WITH HOLDING TAX	200,094.00
30/6/2019	DIVERSE LINKS	900,008.60
30/6/2019	DIVERSE LINKS	49,091.40

30/6/2019	CHECHO ENTERPRISES	758,620.70
30/6/2019	CHECHO ENTERPRISES	41,379.30
30/6/2019	ELIZABETH MASAKU	800,000.00
30/6/2019	CHRISTOPHER NGETICH	330,000.00
30/6/2019	PAUL NJUKI	42,000.00
30/6/2019	IBRAHIM MOHAMED	44,100.00
30/6/2019	PETER KAVEVA	81,200.00
30/6/2019	ENG GONGI S.P	3,810.00
30/6/2019	JANET TULLULA	116,600.00
30/6/2019	RONIA MASESE	300,000.00
30/6/2019	KARINDUACHA ENTERPRISES	1,759,496.85
30/6/2019	AQUA PRO LTD	16,720,473.00
30/6/2019	JOHN KIPSANG	67,200.00
30/6/2019	NICKSHATON	2,993,348.45
30/6/2019	PEARLTEK KENYA LTD	1,759,496.85
30/6/2019	MATHEW AMBUCHI	58,800.00
30/6/2019	JOHN MURIUKI	58,800.00
30/6/2019	BRANOLD ENTERPRISES	1,118,965.50
30/6/2019	BRANOLD ENTERPRISES	61,034.50
30/6/2019	DIDO AND SONS LIMITED	3,486,334.65
30/6/2019	10% RETENTION	426,058.60
30/6/2019	6% VALUE ADDED TAX	220,375.15

30/6/2019	3% WITH HOLDING TAX	127,817.60
30/6/2019	ESTHER KWAMBOKA	20,000.00
30/6/2019	IAN GITHAE	52,500.00
30/6/2019	GEOSCOP INTERNATIONAL ENTERPRISES(TA	60.00
30/6/2019	HELLEN KABOUCHORU	200,325.30
30/6/2019	NAIVAS LIMITED	132,218.00
30/6/2019	CHISTOPHER KASAINI	14,000.00
30/6/2019	CHARLES TANUI	42,000.00
30/6/2019	MAUREEN KIPROTICH	33,600.00
30/6/2019	BEN KIPKORIR	33,600.00
30/6/2019	IREN NJIRU	19,600.00
30/6/2019	FESTUS KANI	31,500.00
30/6/2019	GEORGE MACGOYE	37,800.00
30/6/2019	GIBSON GITONGA	27,000.00
30/6/2019	MARGARET MUSUYA	20,000.00
30/6/2019	NYONJORO HARDWARE	0.15
30/6/2019	ANDERSON MWAMUYE	5,000.00
30/6/2019	NANCY GETENDA	14,700.00
30/6/2019	TRFS PAYMENT- FUNDS TRANSFER	117,600.00
30/6/2019	JUTIQUE	844,439.65
30/6/2019	JUTIQUE-TAX	46,060.35
30/6/2019	PROPERTY WORLD	10,310,275.85


REPUBLIC OF KENYA


STATE DEPARTMENT FOR IRRIGATION BANK RECONCILIATION- RECURRENT

AS AT 30TH JUNE 2019

Station ...IRR-R-1167.....

Balance as per Bank Certificate ..			135,130,207.75
1. Payments not recorded in Bank Statements (Unpresented Cheques) ..	844,098,654.40		
2. Receipts in Bank Statements not yet recorded in Cash Book ..			844,098,654.40
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in cashbook not recorded in Bank Statements	710,456,270.00		710,456,270.00
Bank Balance as per Cash Book ..			1,487,823.35

Reconciled by: Samuel Okello Signature:  Date: 30.6.19

Approved by: P. Baraza Signature:  Date: 30.6.19

PAYMENTS IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2019			
20/02/2019	PAYMENT	MULTICHOICE TAX	540.50
26/06/2019	PAYMENT	LYDIA KINUTHIA	30,400.00
26/06/2019	PAYMENT	NATIONAL IRRIGATION BOARD	61,250,000.00
26/06/2019	PAYMENT	TOYOTA KENYA	11,852.50
26/06/2019	PAYMENT	TOYOTA KENYA	646.50
26/06/2019	PAYMENT	MARGARET MUSUYA	45,100.00
26/06/2019	PAYMENT	SAFARICOM LTD	69,042.70
26/06/2019	PAYMENT	BETTY LIYAI	30,400.00
26/06/2019	PAYMENT	CHRISTOPHER KASAINI	8,400.00
26/06/2019	PAYMENT	JAMES YATICH	3,000.00
26/06/2019	PAYMENT	SAMSON GONGI	3,000.00
26/06/2019	PAYMENT	ENG. PETER WAITHAKA	3,000.00
26/06/2019	PAYMENT	MALIA NDUNGE	3,000.00
26/06/2019	PAYMENT	CHARLES TANUI	3,000.00
26/06/2019	PAYMENT	ESTHER NIJUNA	3,000.00
26/06/2019	PAYMENT	ESTHER MUSYOKA	3,000.00
26/06/2019	PAYMENT	ABOUD MOEVA	3,000.00
26/06/2019	PAYMENT	ESTHER MUSAVI	3,000.00
26/06/2019	PAYMENT	KEN NJERU	19,600.00
26/06/2019	PAYMENT	FRED MULUMA	19,600.00
26/06/2019	PAYMENT	JAMES GATIMU	14,700.00
26/06/2019	SALARY DEDUCTION	METROPOLITAN TEACHERS SACCO	3,195.00
26/06/2019	SALARY DEDUCTION	UNISON SACCO	2,995.00
26/06/2019	SALARY DEDUCTION	MINISTRY OF AGRICULTURE SELF HELP GROUP	500.00
26/06/2019	SALARY DEDUCTION	SWA FISHERIES	300.00
26/06/2019	SALARY DEDUCTION	HOUSE RENT/UTILITY CHARGE	15,300.00
26/06/2019	SALARY DEDUCTION	ACCOUNTING OFFICER	5,500.00
26/06/2019	PAYMENT	ROBINA MASESE	15,000.00
26/06/2019	PAYMENT	JANE THIONGO	45,100.00
26/06/2019	PAYMENT	ICPAK	22,400.00
26/06/2019	PAYMENT	GEORGE MACGOYE	50,400.00
26/06/2019	PAYMENT	KENNETH KINOTI	18,900.00

26/06/2019	PAYMENT	COLLINS OKELLO	18,900.00
26/06/2019	PAYMENT	JANE THIONGO	33,600.00
26/06/2019	PAYMENT	DIANA SOMBE	45,100.00
26/06/2019	PAYMENT	NICKSHATON ENTERPRISES	1,013,700.00
26/06/2019	PAYMENT	MARGARET HAGGAI	19,970.00
26/06/2019	PAYMENT	ROBINA MASESE	15,000.00
26/06/2019	PAYMENT	ROBINA MASESE	15,000.00
26/06/2019	PAYMENT	ROBINA MASESE	15,000.00
26/06/2019	PAYMENT	ANNE MBECHE	47,271.50
26/06/2019	PAYMENT	HILDA NZUE	10,000.00
26/06/2019	PAYMENT	MARGARET HAGGAI	20,000.00
26/06/2019	SALARY DEDUCTION	MINISTRY OF WATER AND SANITATION	36,712,595.00
30/06/2019	PAYMENT	MATHEW AMBUCHI	66,100.00
30/06/2019	PAYMENT	SHEBA NTANTIKA	45,100.00
30/06/2019	PAYMENT	VICTORIA MWATU	45,100.00
30/06/2019	PAYMENT	JACINTA KURIA	30,400.00
30/06/2019	PAYMENT	AGNES NJAGI	30,400.00
30/06/2019	PAYMENT	MARGERIE KANGANGI	45,000.00
30/06/2019	PAYMENT	KENYA SCHOOL OF GOVERNMENT	116,400.00
30/06/2019	PAYMENT	RICHARD MUTUNGI	31,000.00
30/06/2019	PAYMENT	LYDIA KINUTHIA	35,000.00
30/06/2019	PAYMENT	TUSKER MATTRESS	129,168.00
30/06/2019	PAYMENT	GRANTON MUTUKU	27,500.00
30/06/2019	PAYMENT	PETER M WAMBUA	37,500.00
30/06/2019	PAYMENT	MATHEW AMBUCHI	148,335.00
30/06/2019	PAYMENT	MATHEW AMBUCHI	58,800.00
30/06/2019	PAYMENT	JOHN MURIUKI	58,800.00
30/06/2019	PAYMENT	SAMWEL OKELLO	30,000.00
30/06/2019	PAYMENT	CHURCHIL KURIA	129,950.00
30/06/2019	PAYMENT	ROSE BARAZA	164,000.00
30/06/2019	PAYMENT	SAMWEL OKELLO	14,750.00
30/06/2019	PAYMENT	NATIONAL OIL CORPORATION	1,043,000.00
30/06/2019	PAYMENT	NATIONAL IRRIGATION BOARD	720,037,272.00

30/06/2019	PAYMENT	BETTY LIVAI	20,000.00
30/06/2019	PAYMENT	ESTHER NGUGI	30,400.00
30/06/2019	PAYMENT	MARY MUKAMI	20,000.00
30/06/2019	PAYMENT	MARY MUKAMI	20,000.00
30/06/2019	PAYMENT	JANE THIONGO	13,750.00
30/06/2019	PAYMENT	VAT	132,413.80
30/06/2019	PAYMENT	MADRINE SUPPLIERS	3,119,827.60
30/06/2019	PAYMENT	VAT	170,172.40
30/06/2019	PAYMENT	ESTELLE DISTRIBUTORS	71,120.70
30/06/2019	PAYMENT	VAT	3,879.30
30/06/2019	PAYMENT	RAMJI DEVANI	948,275.85
30/06/2019	PAYMENT	VAT	51,724.15
30/06/2019	PAYMENT	BRADO ENTERPRISES	953,206.90
30/06/2019	PAYMENT	VAT	51,993.10
30/06/2019	PAYMENT	POLLOCK ENTERPRISES	651,038.80
30/06/2019	PAYMENT	VAT	35,511.20
30/06/2019	PAYMENT	JEB MOTORS	358,448.30
30/06/2019	PAYMENT	VAT	19,551.70
30/06/2019	PAYMENT	ANTEST ENTERPRISES	1,047,133.60
30/06/2019	PAYMENT	VAT	57,116.40
30/06/2019	PAYMENT	DEKA INTERNATIONAL	484,568.95
30/06/2019	PAYMENT	VAT	26,431.05
30/06/2019	PAYMENT	MARGARET HAGGAI	45,100.00
30/06/2019	PAYMENT	VAT	140,172.40
30/06/2019	PAYMENT	LESBANA ENTERPRISES	1,209,051.70
30/06/2019	PAYMENT	VAT	65,948.30
30/06/2019	PAYMENT	KIMMAR GENERAL MERCHANT	269,784.50
30/06/2019	PAYMENT	VAT	14,715.50
30/06/2019	PAYMENT	ESTELLE DISTRIBUTORS	218,103.45
30/06/2019	PAYMENT	VAT	11,896.55
30/06/2019	PAYMENT	JMIT SOLUTIONS	2,563,948.30
30/06/2019	PAYMENT	VAT	139,851.70
30/06/2019	PAYMENT	JMIT SOLUTIONS	242,758.60

30/06/2019	PAYMENT	VAT		13,241.40
30/06/2019	PAYMENT	MELDAY ENTERPRISES		1,669,913.80
30/06/2019	PAYMENT	VAT		91,086.20
30/06/2019	PAYMENT	LOADGO SUPPLIES		872,413.80
30/06/2019	PAYMENT	VAT		47,586.20
30/06/2019	PAYMENT	BEWADA ENTERPRISES		71,120.70
30/06/2019	PAYMENT	VAT		3,879.30
30/06/2019	PAYMENT	ESTELLE DISTRIBUTORS		242,758.60
30/06/2019	PAYMENT	VAT		13,241.40
30/06/2019	PAYMENT	PIDNGINCH TECHNOLOGIES		2,725,913.80
30/06/2019	PAYMENT	VAT		148,686.20
30/06/2019	PAYMENT	SAFARICOM LTD		596,600.00
30/06/2019	PAYMENT	SAFARICOM LTD		400,500.00
30/06/2019	RTGS PAYMENT	ESTHER KWAMBOKA OMOGA		12,000.00
30/06/2019	RTGS PAYMENT	FRANCIS MULUMA OUMA		14,700.00
30/06/2019	RTGS PAYMENT	JOAN WANIKU GACIBI		14,700.00
30/06/2019	RTGS PAYMENT	JONATHAN MWARINGA LOWETI		14,700.00
30/06/2019	RTGS PAYMENT	STEPHEN JUMA OUSO		14,700.00
30/06/2019	RTGS PAYMENT	COLLINS ODHIAMBO OKELLO		14,700.00
30/06/2019	RTGS PAYMENT	ELIJAH O. OLIELO		14,700.00
30/06/2019	RTGS PAYMENT	ROSENER NDUNGWA MULLI		14,700.00
30/06/2019	RTGS PAYMENT	SAMUEL MAINA WANGARI		14,700.00
30/06/2019	RTGS PAYMENT	IBRAHIM MOHAMED NASIR		14,700.00
30/06/2019	RTGS PAYMENT	MARGARET MUYOKA MUSUYA		25,200.00
30/06/2019	RTGS PAYMENT	VINCENT NDAMBUKI MUANDIKO		25,200.00
30/06/2019	RTGS PAYMENT	NANCY ATIENO ODUOR		25,200.00
30/06/2019	RTGS PAYMENT	MARY MALIA NDUNGA		25,200.00
30/06/2019	RTGS PAYMENT	JANE NYAMWATHI THIONGO		25,200.00
30/06/2019	RTGS PAYMENT	MATHEW AMBUCHI		25,200.00
30/06/2019	RTGS PAYMENT	CHRISTINE KAWIRA ARIMBA		16,800.00
30/06/2019	RTGS PAYMENT	RAPHAEL MWAURA NGUGI		19,600.00
30/06/2019	RTGS PAYMENT	SAMWEL OKELLO		30,000.00
30/06/2019	RTGS PAYMENT	ANNE MBECHE(UNDERPAID IN CB)		0.05

30/06/2019	RTGS PAYMENT	JATY ENTERPRISES -TAX	32,586.20
30/06/2019	RTGS PAYMENT	DAMARIS NYACHIEO	20,000.00
30/06/2019	RTGS PAYMENT	PAUL MURITHI NJUKI	58,800.00
30/06/2019	RTGS PAYMENT	JATY ENTERPRISES	597,413.80
30/06/2019	RTGS PAYMENT	KAWA FLOURISTS	40,500.00
30/06/2019	RTGS PAYMENT	CHECKO ENTERPRISES	41,379.30
30/06/2019	RTGS PAYMENT	EVEREST ENTERPRISES	102,155.15
30/06/2019	RTGS PAYMENT	KAWA FLOURISTS	742,500.00
<b>TOTALS</b>			<b>844,098,654.40</b>

**RECEIPTS IN BANK NOT IN CASHBOOK**

DATE	CHQ.NO.	PAYEE	AMOUNT
<b>TOTALS</b>			

**PAYMENTS IN BANK NOT IN CASH BOOK**

DATE	CHQ.NO.	PAYEE	AMOUNT
<b>TOTALS</b>			

**RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT**

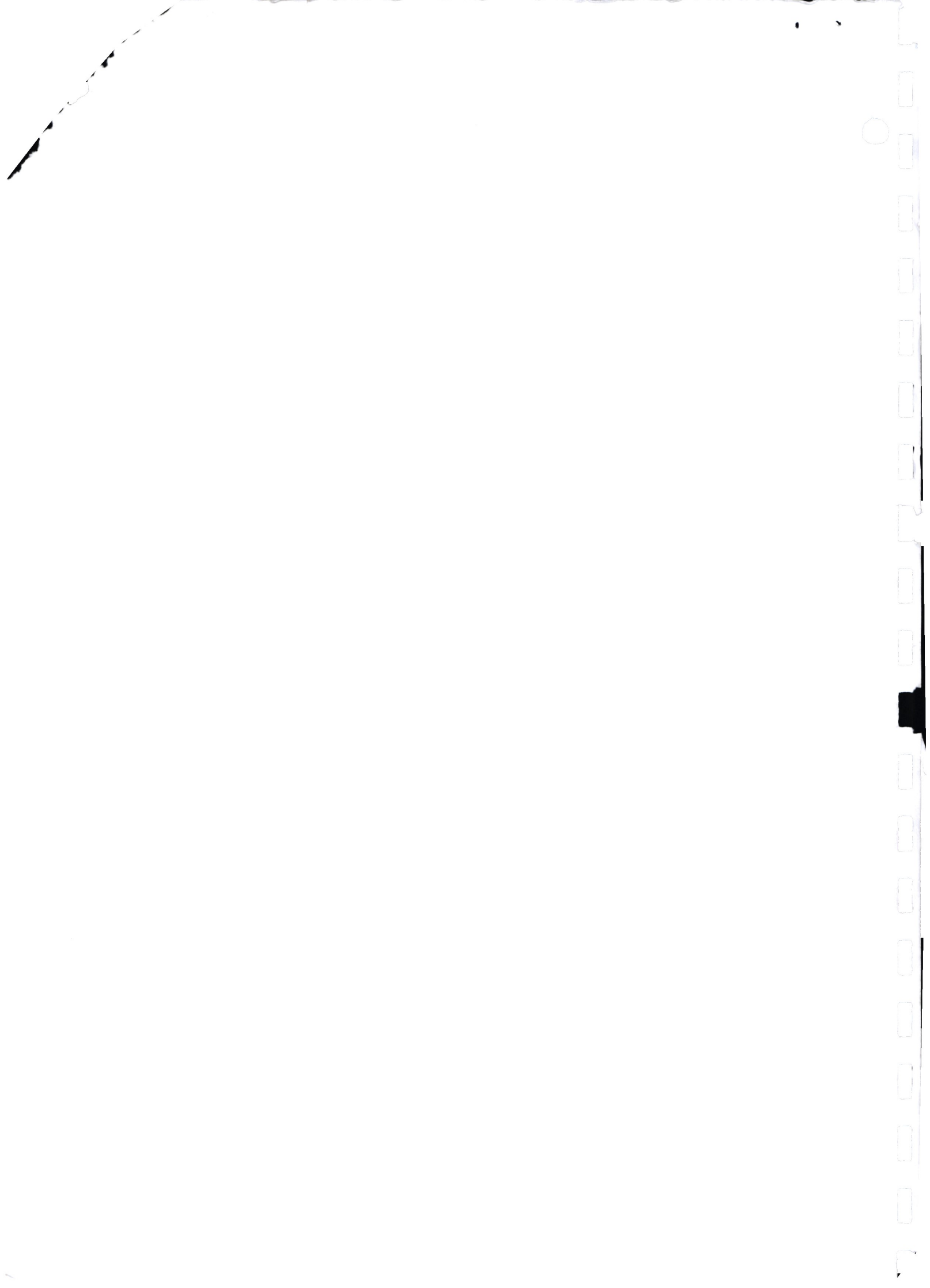
DATE			AMOUNT
30/06/2019	CASH BOOK	EXCHEQUER NOTIFICATION REF	710,456,270.00
<b>TOTALS</b>			<b>710,456,270.00</b>

**PAYMENTS IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2019**

DATE		PAYEE	AMOUNT
30/06/2019	CASH BOOK	MINILOCK CONSTRUCTION	1,407,953.00
30/06/2019	CASH BOOK	MUSUTAQ INVESTMENTS	729,180.00
<b>TOTAL</b>			<b>2,137,133.00</b>
<b>RECEIPTS IN BANK NOT IN CASHBOOK</b>			
DATE	CHQ.NO.	PAYEE	AMOUNT
17/06/2019	BANK	TRFS PAYMENTS	726,327.30
17/06/2019	BANK	TRFS PAYMENTS	1,134,993.65
19/06/2019	BANK	ONLINE CLOSURE DEBIT	106,494,465.65
24/06/2019	BANK	TRFS PAYMENTS	5,214.70
24/06/2019	BANK	TRFS PAYMENTS	5,800.00
<b>TOTAL</b>			<b>108,366,801.30</b>
<b>PAYMENTS IN BANK NOT IN CASH BOOK</b>			
DATE	CHQ.NO.	PAYEE	AMOUNT
<b>TOTAL</b>			<b>-</b>

**RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT**

DATE			AMOUNT
01/07/2018	CASH BOOK	BALANCE BROUGHT FORWARD	58,029,900.18
04/04/2019	CASH BOOK	ALFEMO INVESTMENTS	838,450.00
23/04/2019	CASH BOOK	SHABURA CONTRACTORS	2,551,560.00
23/04/2019	CASH BOOK	ALFEMO INVESTMENTS	1,343,524.10
23/04/2019	CASH BOOK	SANABILL COMMERCIAL SUPPLIERS	1,335,300.00
23/04/2019	CASH BOOK	ROWLA CONSTRUCTORS	3,500,000.00
23/04/2019	CASH BOOK	MAAL YEEL HOLDINGS	1,794,520.00



30/06/2019	CASH BOOK	PEARTEK KENYA	215,024.90
30/06/2019	CASH BOOK	KENLINK SERVICES	455,323.20
30/06/2019	CASH BOOK	REER AKIM LIMITED	719,050.25
30/06/2019	CASH BOOK	KARIANDUACHA ENTERPRISES	894,049.30
30/06/2019	CASH BOOK	GAMACHU CONTRACTORS	713,757.30
30/06/2019	CASH BOOK	DIDO AND SONS LIMITED	508,894.00
30/06/2019	CASH BOOK	BASLUM HARDWARE	569,560.50
30/06/2019	CASH BOOK	SHABURA CONTRACTORS	663,892.20
30/06/2019	CASH BOOK	VIJRA DRILL LIMITED	268,411.00
30/06/2019	CASH BOOK	DIDO AND SONS LIMITED	426,058.60
30/06/2019	CASH BOOK	RHINO TECHNO WORKS	2,282,491.70
30/06/2019	CASH BOOK	SANGOLE CONSTRUCTION	335,495.00
30/06/2019	CASH BOOK	PIT BULL AGENCIES	666,980.00
30/06/2019	CASH BOOK	EXPORT HYDRO PUMP	134,861.60
30/06/2019	CASH BOOK	NAIRUN KENYA LIMITED	1,988,540.00
30/06/2019	CASH BOOK	KABOL BUILDING	2,065,217.65
30/06/2019	CASH BOOK	HAMID TRADING COMPANY	763,500.60
30/06/2019	CASH BOOK	RAKEN LIMITED	976,256.95
30/06/2019	CASH BOOK	NORTHLINK INVESTMENTS	1,573,102.00
30/06/2019	CASH BOOK	DRILL WELL LIMITED	534,265.00
30/06/2019	CASH BOOK	KANANAHU CONSTRUCTORS	125,630.00
30/06/2019	CASH BOOK	MASHI INVESTMENTS	638,968.80
30/06/2019	CASH BOOK	NYONYORO HARDWARE	632,784.00
30/06/2019	CASH BOOK	VIJRA DRILL LIMITED	697,966.40
30/06/2019	CASH BOOK	CRANE CONSTRUCTION COMPANY	1,251,477.60
30/06/2019	CASH BOOK	HEDGE LINK LIMITED	1,485,449.60
30/06/2019	CASH BOOK	COCY HOLDINGS	1,259,592.20



30/06/2019	CASH BOOK	JUMA APEI CONSTRUCTION	251,995.00
30/06/2019	CASH BOOK	PROPERTY WORLD	3,271,539.45
30/06/2019	CASH BOOK	SASAWA CONSTRUCTION	767,045.00
30/06/2019	CASH BOOK	MAKARATISI LIMITED	973,161.10
30/06/2019	CASH BOOK	PROPERTY WORLD	621,342.15
30/06/2019	CASH BOOK	MAGIC TOUCH	802,190.00
<b>TOTAL</b>			<b>121,019,516.33</b>
		BANK STATEMENT BALANCE	144,209,972.90
		CASHBOOK BANK BALANCE	154,725,554.93

