

REPUBLIC OF KENYA



*Paper laid by
LOM
Wednesday
11/10/17
Afternoon
5:30pm*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF LANDS, HOUSING AND
URBAN DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE 2016**



NATIONAL GOVERNMENT ENTITY
(MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Lands, Housing and Urban Development, was established through Executive Order No.2 /2013. This was as a result of the merging the former Ministries of Lands, Housing, Public Works, Nairobi Metropolitan Development and two departments of local government (Urban and Market Development). Through the Executive Order No. 1/2016, the Ministry was restructured Ministry of Lands and Physical Planning comprising of the former State Department of Lands whereas the State Departments of Housing and Urban Development and Public Works moved to Ministry of Transport, Infrastructure, Housing and Urban Development.

(b) Key Management

During the period under review, the Ministry's day-to-day management was under the following key organs:

| | |
|---|---------------------|
| - Cabinet Secretary | Jacob T. Kaimenyi |
| - Principal Secretary | Mariamum elMaawy |
| - Director of Administration- Housing | Ibrahim Hussein |
| - Director of Administration- Lands | Ann B.Nyikuli |
| - Director of Administration- Public Works | George Macgoye |
| - Director of Administration-Nairobi Metropolitan | Mogaka Z. Mabeya |
| - Director of Urban Development-Urban Development | Enosh M.Onyango |
| - Secretary Lands | Peter K. Kahuho |
| - Secretary Housing | Patrick Bucha |
| - Ag. Secretary Public Works | Ms. Aidah N. Munano |

(c) Fiduciary Management

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

| No | Designation | Name |
|-----------|------------------------------|----------------------------|
| 1. | Principal Secretary | Mariamum El Maawy |
| 2. | Senior Deputy Secretary | Erifazi W. Barasa |
| 3. | Senior Chief Finance Officer | Osano Nyang'ara |
| 4. | Head Accounting Unit | Joseph Sammy Mutua Muthusi |

(d) Fiduciary Oversight Arrangements

The following are the different committees and their activities in the Ministry:

Audit Committee Activities

- i. Evaluating adequacy of management procedures with regard to risk management, control and governance.
- ii. Reviewing and approving the audit charter and the internal audit annual work plans.
- iii. Reviewing the internal and external audit findings/recommendations and proposing necessary action.
- iv. Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics.
- v. Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the Accounting Officer.
- vi. Any other tasks which are within the mandate of the committee.

Budget Implementation committee activities

- i. Budget implementation
- ii. Budget expenditure review
- iii. Evaluation of projects implementation status
- iv. Discuss and agree on re-allocation /increase or decrease of budgetary allocations.
- v. Preparation of quarterly expenditure forecasts for discussions with treasury for release of funds
- vi. Implementation of the National Treasury Circulars on budget implementation and MTEF process.

Parliamentary committee activities

- i. Gather information on issues raised.
- ii. Receive and compile the gathered information
- iii. Facilitate the Cabinet Secretary's appearance at the Parliament and Senate as requested.
- iv. Make follow up on issues raised from both National Assembly and The Senate
- v. Submit responses as required and agreed by the Cabinet Secretary.
- vi. Make Annual Reports on all matters attended to in response to Parliamentary concerns.

Development partner oversight activities

- i. Carrying out periodic financial review on project activities.
- ii. Issuing no objection clearances on planned spending on project activities.
- iii. Carrying out regular supervision missions.

- iv. Offering advice on the best practices worldwide as far project implementation is concerned.
- v. Offering technical support where local talent is insufficient.
- vi. Carrying out training activities where necessary.

(e) Entity Headquarters

Ardhi House Building
1ST Ngong Avenue
P.O. Box 30450-00100
Nairobi, KENYA

(f) Entity Contacts

Telephone: (254)(0) 202718050
email:hacculands@ardhihouse.go.ke
Website: www.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

It is with a lot of pleasure that I write this foreword on the final accounts for the financial year 2015/2016. The financial accounts report has been prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS).

During the period, the Ministry complied with the budgetary provisions in spending the allocated budget of Kshs 31.4 Billion out of which Kshs 27.7 billion was for development and Kshs 4.2 Billion was for recurrent expenditure. By 30th June, 2016 the Ministry had spent approximately 80% of the allocated funds. This was as a result of harmonisation of the operations arising from reorganization of the government leading to the merger of former Ministries of Lands, Housing, Public Works, Nairobi Metropolitan Development and Urban Development which was a department in the Ministry of Local Government which delayed the implementation of projects and programmes. The lessons learned will form basis of ensuring that in the next financial year the Ministry will spend all the allocated funds.

The Ministry commenced implementation of the following key programmes: national titling, development of Kenya National Spatial Data Infrastructure (KNSDI), development of National Land Information Management System, sustainable land use planning, improvement of physical and social infrastructure in slum and informal settlements, urban development, completion of stalled Government buildings and ease of doing business. These are very beneficial programmes to the Kenyans socially, economically and environmentally.

The Ministry plans to achieve its mandate by setting annual targets taking into account the Ministerial priorities as set out in the Second Medium Term Plan of the Kenya Vision 2030 and the Constitution of Kenya 2010. Prudent financial management will contribute to the Jubilee Government's overall pledges and commitments to the people of Kenya.

High priority will be accorded to efficient land management, alleviating the acute housing shortage particularly for low-income segment, slum and informal settlements upgrading, urban development and maintenance of national public works infrastructure. Specifically, the Ministry is committed to: production of 3 million title deeds; digitization of 57 land registries; modernization of land registries; finalization and implementation of National Spatial Plan and the National Land Use Policy; Survey and maintenance of National and International boundaries; development of Geospatial data; improvement of infrastructure at Kenya Institute of Surveying and Mapping; delivery of 300,000 housing units; renewal of 21 urban centres and development of 242 markets; development of six (6) metropolitan regions countrywide and revamping of the Supplies Branch as a key driver of the "*Buy-Kenya-Build-Kenya*" initiative.

Finally, I would like to acknowledge the staff in the Ministry under the guidance of the Principal Secretary for their dedication to make positive contributions to Kenyans. I would also like to appreciate the development partners who have been supporting the Ministry through provision of finances and other efforts. The effort of other stakeholders cannot go unnoticed particularly during this important period.

PROF. JACOB T.KAIMENYI, PhD, FICD, EGH
CABINET SECRETARY

**BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR
BASED ON ECONOMIC CLASSIFICATION AND PROGRAMMES**

Projects and programmes achievements

To realize the national development agenda, the Ministry has undertaken the following flagship projects:

National Land Information Management: this involves development of a transparent, decentralized, affordable, effective and efficient GIS based Land Information Management System. The system developed will require finalizing the safeguarding and digitization of land paper records, deployment of the electronic Land Records Management System and development and implementation of a Cadastral Database System. In the 2015/16 financial year the Ministry:-

- Operationalized online application for official search to reduce turn-around timelines
- Upgraded land rent system
- Up scaled digitization of 13 land registries to 76%. These registries are; Kwale, Kilifi, Mombasa, Thika, Kiambu, Machakos, Meru Central, Kajiado, Nakuru, Kisumu, Bungoma and Central registry.

National Land Titling Register: In accordance with the Land Registration Act, 2012, a National Land Title Register will be established and will contain all land in the country. The following activities will be implemented; geo –referencing of all parcels of land, conversion of existing land under various land registration statutes to the land Registration Act, 2012, transfer of the converted land records to the county land registries and issuance of both manual and digital certificate of titles, and resolutions of any dispute that may arise.

During the period under review the Ministry launched the Geospatial Control Centre; integrated 167 Continuous Observation Reference Stations (CORS) with the Geodetic Control Centre; updated 126,000 Parcels into the National Topographical Data base and published 35 base maps.

Modernization of Land Registries: this involves construction, rehabilitation and equipping of land registry offices to enhance security of land information and in readiness for the implementation of the NLIMS. During the period under review the Ministry renovated Headquarter and Gatundu Land Registry.

National Spatial Plan: this involves preparation of long term framework to guide the sectoral integration and rationalisation of the social, economic and territorial development of the country. The National Spatial Plan is at 98% completion level.

County Spatial plans: this involves the preparations of guidelines to ensure that all counties follow the same standards in implementing development projects in the country. This involve developing an framework of the 47 county spatial and urban development plans; reviewing and finalizing physical planning manuals, guidelines and standards and monitoring and supervision of integrated strategic physical development plans for the major cities and urban areas.

In the 2015/16 the Ministry undertook the following activities.

- Conducted Capacity Needs Assessment Study in physical planning of 47 counties

- Prepared draft Local Physical Development Plans for Bungoma, Eldoret and Webuye. These are fast growing urban areas along a national economic corridor.
- Conducted sensitization workshops on physical planning manuals, guidelines and standards in 7 counties
- Prepared land capability maps for Coast Region

Kenya National Spatial Data Infrastructure(KNSDI): this involves the development of a national infrastructure for access and use of geospatial information in decision making, establishing a modern geodetic framework , updating and digitalization of maps and KNSDI guidelines at local and county and national levels. During year under review the Ministry modernized Kenya National Geodetic Reference Frame (KENREF) by establishing Real Time Kinematics (RTK) and construction and equipping of 167 National Control Pillars.

Land Adjudication and Titling Programme: the programme entail; finalizing and operationalization of community land bills in order to embark on adjudication and titling of community land; establishment of special community land; fast-tracking land adjudication and settlement programmes in order to ensure security of tenure and process of registering the unregistered community land. The Ministry finalized 240,689 parcels for registration.

Housing Development: this involves facilitation of production of 300000, housing units annually through various initiatives; development of quality and affordable houses for lower income Kenyans; and development of appropriate building materials and technologies. The Ministry achieved the following:-

- Completed and handed over 822 housing units in Kibera Soweto East Zone A
- Completed documentation, design and preparation of Bill of Quantities for construction of 3,500 housing units in Kibera Soweto East Zone B and Mariguini
- Construction of 250 Civil Servant Housing units in Kisumu is at 50% (superstructure walling, window fixing, ceiling plaster, internal wall plaster and key pointing) completion level
- ***Finalization of PPPs agreement for the construction of 10,000 housing units for civil servants in Nairobi***
 - Designs for the projects finalized and accepted by both parties.
 - Draft Contract documents prepared and submitted to the PPP Unit in treasury

Up-Scaling Slum Upgrading and Prevention Initiative: this involves installation of physical and social infrastructure in slums and informal settlements in selected urban areas and implementation Kenya informal settlement improvement programme. The Ministry undertook the following:-

- ***Construction of physical infrastructure in selected slums and informal settlements***
 - Constructed 30km of roads and 23.8 km of footpaths
 - installed and operationalized 21No 30M floodlighting masts
 - Constructed 36.5 km of sewerage and 30 km storm water drainage and 11 sanitation facilities (ablution blocks)
 - The target on access roads was not achieved due to slow progress by contractor in Eldoret and non-completion of ablution blocks in Eldoret.
- ***Installation of physical infrastructure in selected slums and informal settlements***
 - Constructed 5.4 km of access roads and 7.6 km of footpaths
 - Installed 30No 30M floodlights
 - Completed 8.7 km of storm water drainage

- Connected 22.7km of water pipeline to households

Metropolitan Development: this involves preparation and implementation of strategic development and investment plans in six metropolitan regions (Nairobi, Mombasa, Kisumu- Kakamega, Nakuru- Eldoret, Wajir-Garissa- Mandera, Kitui- Mwingi- Meru) and their respective spatial plans.

Urban Areas Planning: the flagship projects include preparation of strategic integrated physical development plans for five urban centres along the Lamu port, southern Sudan and Ethiopia transport (LAPSSET) corridor; special border towns and all other municipalities ; review and formulation of national urban development policy ; and implementation of cities and urban areas act if 2011.

Improvement of Living and Working Conditions in Government Buildings: it involve completion of 35 stalled public buildings; design, document and supervise the completion of 300 new government buildings as requested by government ministries, agencies, departments and county governments; and rehabilitate and maintain 250 public buildings in both national and county governments. During the period under review the Ministry achieved the following:

- **Completion of Stalled Government Projects**
 - a. Kitui Primary Teachers Training College –Overall completion **98%**
 - Completed 4 blocks of senior staff houses (8 No. units), lecture theatre and support facility
 - Civil and road works at 95%
 - b. Kenya Institute of Business Training Headquarters-**85%**
 - Completed glazing and painting works, Electrical, plumbing and mechanical works
 - Roofing, external and internal finishes to the Amphitheatre, and Civil works and structured cabling are ongoing
 - c. Voi Primary Teachers Training College-Overall completion-**98%**
 - Completed Play fields (Football pitch, athletic track, basketball court and tennis court) and Swimming pool
 - Electrical, ceiling and plumbing fitting works are ongoing at the Pavilion
 - d. Nyamira Divisional Police Headquarters Phase II-Overall completion-**99%**
 - Completed Administration block, 22No. Type D (3-Bedroomed Flats) houses in Nyangusu and Keroka site.
 - Road works are ongoing

Development and Maintenance of Coastlines Infrastructure and Inland Water Transport: entails construction and maintenance of 8 jetties and 7500 meters of sea wall will be undertaken to improve movement into and out of waters, and protect land and property in low lying areas from erosion flooding and sea wave action. Inland water berths facilities will also be improved. During the period under review the Ministry achieved the following:

- **Re-construction of Shimoni Fisheries Jetty-98%.**
 - Completed the piling and installation of pre-cast units.
 - Casting of the Jetty head is currently ongoing.

Research in Appropriate Building Technology: entails conducting seven researches on alternative building technologies: brick/soil based materials; natural stones; cement based materials; wood based materials; indigenous roofing materials; interlocking bricks; and prefabricated buildings. During the period under review the Ministry achieved the following:

- Completed construction of ABT centres at Ainabkoi, Matuga, Kababu, Wote.
- Other ABT centres are at various levels of completion: Kabarnet (70%), Nyakach (70%), Gachoka (70%), Kajiado North (90%), Isiolo North (90%), Saku (85%).

Procurement of Common User Items for Government Institutions: this involves procurement of term supply contracts; promotion of local manufacturers and the jua kali enterprises in government procurement activities; setting up a website where contracted suppliers will be listed for ease of access by client departments and advertising bidding opportunities relating to supplies. During the period under review the Ministry achieved the following:

- **Refurbishment of Supplies Branch**
 - Completed Structural cabling; and documentation of locally manufactured common user items
 - Completed documentation for Supplies Branch Perimeter wall

Policy, Legal and Institutional Reforms

This entails:

- a. Formulation/review and implementation of: national land use; KNSDI; national housing; Kenya national slum prevention and upgrading; national maintenance; leasing and accommodation; public works; national urban development; metropolitan; markets development policies.
- b. Lobbying for enactment of community land; spatial planning; eviction and resettlement; built environment; housing; building surveyors and landlord and tenant bill; metropolitan areas bills.
- c. Repeal the architects and quantity surveyors act and review the urban areas and cities act.
- d. Preparation of subsidiary legislation, review of enacted acts and eliminate any inconsistencies and harmonization of land legislations with the new acts such as the survey act cap 299.

During the period under review, the Ministry achieved the following;

- a. Initiated formulation/review of: national land use; KNSDI; national housing; Kenya national slum prevention and upgrading; national maintenance; leasing and accommodation; public works; national urban development; metropolitan; markets development policies.
- b. Prepared and forwarded community land and physical planning; built environment; housing; building surveyors and landlord and tenant bill; metropolitan areas bills to Cabinet for approval. Eviction and resettlement procedures bill was incorporated in the Land Law Amendment Bill;
- c. Initiated repeal of the architects and quantity surveyors act and review the urban areas and cities act.
- d. Survey Act cap 299. Is being repealed.
- e. Forwarded Land Law Amendment Bill to Cabinet which has since been enacted.
- f.

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

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

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

Approval of the financial statements

The Ministry's financial statements were approved and signed by the Accounting Officer on

04.04.2017


Principal Secretary/Accounting Officer


Principal Accounts Controller



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Lands, Housing and Urban Development Vote 111 set out on pages 12 to 72, which comprise the statement of assets as at 30 June 2016, 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.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In

Report of the Auditor-General on the Financial Statements of Ministry of Lands, Housing and Urban development for the year ended 30 June 2016

making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Financial Statements prepared outside IFMIS

In the statement of receipts and payments, total receipts and payments are reflected as Kshs.24,869,623,402 and Kshs.24,859,744,892 respectively. However, this amount differ from the amounts in the IFMIS report which gives total receipts and payments as Kshs.24,867,784,937 and Kshs.24,859,543,892 respectively resulting to variances of Kshs.1,838,465 and Kshs.201,000. Although the Ministry has explained these differences, financial statements have not been amended to reflect IFMIS report figures. In the circumstances, total receipts and payments of Kshs.24,869,623,102 and Kshs.24,859,744,892 respectively reflected in the statement of receipts and payments for the year ended 30 June 2016 could not be confirmed.

1.2 Summary of Fixed Assets

As previously reported, the financial statements for the year ended 30 June 2016, does not include a summary of fixed assets statement as an annex contrary to the prescribed reporting template as issued by Public Sector Accounting Standards Board of the National Treasury. In the current year, assets amounting to Kshs.16,396,648,085 were procured by the ministry but an assets register is not maintained to keep track of the assets. In the absence of summary of fixed assets and assets register, the accuracy of the financial statements remains doubtful. Consequently, it has not been possible to confirm validity and accuracy of the financial statements for the year ended 30 June 2016.

2.0 Acquisition of Assets

2.1 Construction of Civil works

Included in acquisition of assets figure of Kshs. 16,396,648,085 for the year ended 30 June 2016 is construction and civil works of Kshs.9,372,593,987. However, this figure could not be confirmed since stationery amounting to Kshs.534,083,192.80 was charged to the item for construction of civil works but no authority has been

availed for audit review. Further, fuel automobile repairs amounting to Kshs.13,606,988 was also irregularly charged to construction of civil works while security services and cleaning services amounting to Kshs.13,701,999 and Kshs.5,939,991 respectively was wrongly charged to construction of civil works during the year under review. In addition, operating system, licenses, computer servers and computer desktops all totalling to Kshs.23,349,000 were also charged to construction of civil works. Under the circumstances, it has not been possible to ascertain the propriety and accuracy of construction of civil works amounting to Kshs.9,372,593,987 included under note 8 to the financial statements for the year ended 30 June 2016.

2.2 Research, Studies, Project Preparation, Design and Supervision

Included in the acquisition of assets figure of Kshs. 16,396,648,085 is research, studies, project preparation, design and supervision figure of Kshs.1,378,912,061 as reflected in note 8 to the financial statements. However, payment vouchers amounting to Kshs.44,245,151 were not availed for audit review. In the absence of the payment vouchers and other support documents, the propriety of the expenditure totalling Kshs.44,245,151 for the year ended 30 June 2016 could not be confirmed.

2.3 Construction of Roads

Included in the acquisition of assets figure of Kshs.16,396,648,085 is construction of roads figure of Kshs.591,395,750 for the year ended 30 June 2016. However, included in this figure is an amount of Kshs.123,534,600 which does not relate to road construction at all. Consequently, the propriety of Kshs.591,395,750 as reflected under note 8 to the financial statements could not be confirmed.

2.4 Refurbishment of Building

Included in the acquisition of assets figure of Kshs.16,396,648 for the year ended 30 June 2016 is an amount of Kshs.37,797,475 in respect of refurbishment of buildings. However, this figure could not be confirmed due to the fact that Kshs.11,113,689 did not relate to refurbishment of buildings.

2.5 Construction of Buildings

Included in acquisition of assets figure of Kshs. 16,396,648,085 under note 8 is construction of buildings figure of Kshs.1,864,758,824 as at 30 June 2016. However, schedules availed for audit review revealed that payments amounting to Kshs.190,787,881.50 did not relate to construction of buildings. In the circumstances, the propriety of construction of buildings of Kshs.1,864,758,824 could not be confirmed. In view of the foregoing, it has not been possible to confirm the propriety of acquisition of assets figure of Kshs. 16,396,648,085 for the year ended 30 June 2016.

3.0 Use of Goods and Services

3.1 Other Operating Expenses

Included in the use of goods and services of Kshs.4,392,764,199 is Kshs.2,426,195,889 being other operating expenses reflected in note 5 to the financial statements. However, sampled payment vouchers totalling Kshs.27,027,411 were not availed for audit review. Consequently, the propriety of other operating expense of Kshs.2,426,195,889 for the year ended 30 June 2016 could not be confirmed.

3.2 Fuel, Oil and Lubricants

Included in the use of goods and services figure of Kshs. 4,392,764,199 for the year ended 30 June 2016 is fuel, oil and lubricants amount of Kshs.38,518,932. However, out of the sampled payments, vouchers totalling Kshs.2,666,973.20 were not availed for audit review. Further, from the sampled vouchers availed for audit review, payments amounting to Kshs.10,728,900 were not related to this expenditure item. Consequently, the propriety of fuel, oil and lubricants of Kshs.38,518,932 included under note 5 to the financial statements for the year ended 30 June 2016 could not be confirmed.

4.0 Cash and cash Equivalents

The Ministry's statement of assets as at 30 June 2016 reflects cash and cash equivalents balance of Kshs.2,089,206,836.60 which includes deposit account balance of Kshs.2,089,075,580. Included in the deposit bank reconciliation statement were receipts in bank statement and not in cashbook totalling Kshs.1,015,410,406 which had been outstanding since 3 June 2014. Further, there were payments in bank not recorded in cashbook as well as receipts in cashbook not in bank statement amounting to Kshs.220,854,334 and Kshs.43,232,134 respectively and which had been outstanding since 2013/2014 for which no plausible explanation was offered by the management. In the circumstances, it has not been possible to confirm that the cash and cash equivalent balance of Kshs.2,089,206,836.60 as at 30 June 2016 is fairly stated.

5.0 Imprest and Clearance Accounts

The imprest and clearance account balance of Kshs.45,527,100 as at 30 June 2016 is not in agreement with the IFMIS imprest register with a figure of Kshs.68,108,849.30 and thus leading to an unreconciled and unexplained difference of Kshs.22,581,749. Further, a schedule provided for audit review to support imprest and clearance account reflected an amount of Kshs.65,390,353 which again is in variance with the amount of Kshs. 45,527,100 reflected in the financial statements and hence resulting to an unexplained difference of Kshs.19,863,253. In the circumstances, imprest and clearance accounts balance of Kshs.45,527,100 included in the statement of assets as at 30 June 2016 could not be confirmed.

6.0 Accounts Payable – Deposit

The Accounts Payable – Deposit of Kshs.2,089,075,580 as at 30 June 2016 revealed that a construction company was paid Kshs.8,817,156.90 being retention money in respect of construction of Eldama Ravine Bus park. However, there was no miscellaneous receipt attached to the payment voucher to confirm that the company was indeed originally deducted the money. Further, the account payable – deposit balance of Kshs.2,089,075,580 as reflected in the statement of assets differs from the cashbook balance of Kshs.1,480,819,876 as at 30 June 2016 resulting to an unexplained and unreconciled difference of Kshs. 608,255,704. Further, withholding tax amounting to Kshs.230,617,942.85 which includes figures dating back to 2014/2015 financial year had not been paid to Kenya Revenue Authority as required. Under the circumstances, the balance of accounts Payable–Deposit of Kshs.2,089,075,580 included in the statement of assets as at 30 June 2016 could not be confirmed.

7.0 Construction of Stadia

7.1 Construction of Olenguruone Stadium

Construction of Olenguruone Stadium was awarded to a contractor at a contract sum of Kshs.290,643,668 as per contract agreement signed on 12 November 2012. The envisaged contract completion period was 104 weeks. However, audit field inspection carried out in September, 2016 revealed that the project was not complete and the contractor was not on site. Further, the contractor had been paid a total of Kshs.73,481,130 vide certificate No. 1 and 2. However, comparison between amount paid and work done as per Certificate No. 2 reflected that some work had been paid but not done in respect of bill No. 5 for soccer pitch, running track and internal driveway. In addition, Kshs.6,000,000 had been paid for ground preparation and planting of grass which had not been done by the time of inspection. Further, Bill of quantities for excavation and ground preparation was for Kshs.11,253,900 yet the contractor was paid Kshs.33,220,050 occasioning to an unexplained overpayment of Kshs.21,966,150 contrary to the contract agreement Clause 3.02 of inspection of site and Clause 3.03 of excavation in trenches. It was also noted that the contract had since expired and no extension was granted and the performance bond for Kshs.14,532,184 dated 27 September, 2012 had expired on 26 December, 2013 but had not been renewed. In addition, the contractor was to buy a new diesel powered double cabin 4WD vehicle for exclusive use of the project manager at Kshs. 2,000,000. The vehicle had to revert back to the employer upon completion of the project. At the time of the inspection, the vehicle was not physically available.

Under the circumstances, the propriety of expenditure totaling Kshs.73,481,130 incurred on the project could not be confirmed and as such the public may not have obtained value for money on this project.

7.2 Construction of Narok Stadium

A contract to construct Narok Stadium was awarded to a contractor at a contract sum of Kshs.313,676,678 which commenced on 29 May 2013 for a period of 18 months. The envisaged completion date was 28 November, 2014 but which was later revised to 30 June 2015. However, the project had not been completed in spite of new completion date of 30 June 2015. In addition, a scrutiny of the bills of quantities and payments revealed that the contractor was to install three (3) water tanks with a storage capacity of 2,000 litres each. However, the contractor instead supplied tanks with a capacity of 1,000 litres. Further, according to the bill of quantities, the type of timber to be used for roofing was supposed to be cyprus. However, the contractor used pine timber which is cheaper than cyprus timber. The contractor was to do manholes as specified in the contract at a cost of Kshs.48,800. However, the contractor was paid Kshs.111,800 occasioning overpayment of Kshs.63,000. It was further agreed that the contractor was to be paid Kshs.2,500,000 for electrical works and installation as per the bill of quantities but was paid Kshs.3,250,000 occasioning an overpayment of Kshs.750,000. Further, the contractor was to do drilling, piping, supply pump and elevate water storage tank 20M3 including testing and commissioning of the whole system at a cost of Kshs.3,500,000. However, it was noted that the borehole was drilled but later sealed due to state of water but no piping was done nor pump installed. In addition, the elevated water storage tank installed was 10M3 instead of 20M3 and the contractor had been paid Kshs.3,000,000 by the time of audit. Further, the contractor was to undertake landscaping after site clearance, excavation, preparation and leveling the ground in order to plant grass and trees and to maintain these until maturity at a total cost of Kshs.7,418,660. However, by the time of audit no landscaping had been done although the contractor had been paid an amount of Kshs.7,041,950. No reasons have been given as to why the project has not been completed in time or why various components had not been undertaken to benefit the general public in spite of the contractor having been paid substantial amount. Consequently, the public may not have obtained value for money from the construction of the Narok Stadium.

8.0 Construction of Kenya Industrial Training Institute (KITI), Nakuru Phase IV for the Ministry of Industrialization & Enterprise Development

The Ministry of Lands, Housing & Urban Development undertook the project reference No.W.P. Item No.DGORV/NKU.010/JOB No.6487F on behalf of the Ministry of Industrialization & Enterprise Development. The Contract was awarded by the Ministry to Jiku Builders at a contract sum of Kshs.396,597,074 in 2010. The work done and paid for to date as per the documents availed for audit review amounts to Kshs.242,951,347. However, the signed contract agreement between the Ministry and the contractor (Jiku Builders) which contains the terms and conditions of the contract had not been availed for audit review. Further, the main contractor in their letter to the Ministry referenced Jiku/006/2015 of 25 May 2015 requested for the Ministry's concurrence to enter into sub contract agreement with

M/s Modern Precast (K) Ltd citing internal logistical issues among its Directors. No evidence to show whether the Ministerial Tender Committee deliberated and authorized the subcontracting of the project. In addition, no details have been availed to show whether the Ministry conducted technical and financial due diligence to determine whether the subcontracted Company had the capacity to carry out the works. Further, a letter to Permanent Secretary Ministry of Industrialization and Enterprise Development from the Ministry of Lands and Housing referenced: QD117/General Vol.1/(92) dated 24 November 2015 indicated that, though the original contract sum amounted to Kshs.396,597,074, the anticipated final account was raised to Kshs.469,063,069.03 resulting to a contract variation of Kshs.72,465,995.03 equivalent of 18%. No evidence however has been furnished for audit review to show that the Ministerial Tender Committee authorized the contract variation of 18%. In addition, a total amount of the Kshs.56,717,578 has been charged by subcontractor

in 2015/2016. Further, it has not been possible to confirm whether the contract is binding between the Ministry and subcontractor (Modern Precast Ltd). It was also noted that vide letter referenced QD117/General Vol.1/(90) the Ministry of Housing and Urban Development requested the Ministry of Industrialization and Enterprise Development to consider funding the above project by availing Kshs.201,000,000. The Memorandum of understanding between the two Ministries has however not been availed for audit review. In addition, the approved drawings, site visit meeting minutes and the current status report as well as payment vouchers with certificates detailing all the work done and paid for as per the bills of quantities have not been availed for audit review.

Consequently, it has not been possible to confirm whether there was value for money for the work done and paid for amounting to Kshs.242,951,347 as at 30 June 2016.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Ministry of Lands, Housing and Urban Development as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

1.0 Other Matter

1.1 Budgetary Control and Performance

The Ministry of Land, Housing and Urban development had a total budget of Kshs.31,445,183,832 voted for the financial year 2015/2016 comprising of Kshs.27,664,337,690 for development and Kshs.3,780,846,142 for recurrent

expenditure. This was an increase of 5% compared to the 2014/2015 financial year budget of Kshs.29,706,194.169.

The budget absorption was as follows:-

| Item | Budgeted Allocation 2015/2016 Kshs. | Actual 2015/2016 Kshs. | Under absorption Kshs. | Absorption in % (Kshs.) | As % of Total Expenditure Kshs. |
|--------------|---|---------------------------|------------------------------|-------------------------------|--|
| Recurrent | 3,780,846,142.00 | 3,702,494,989.30 | 78,351,152.70 | 98.00 | 14.90 |
| Development | 27,664,337,690.00 | 21,157,249,902.65 | 6,507,087,787 | 76.47 | 85.10 |
| Total | 31,445,183,832.00 | 24,859,744,891.95 | 6,585,438,939 | 79.34 | 100.00 |

In view of the above, the Ministry failed to utilize funds totalling Kshs.6,585,438,940 out of which Kshs.6,507,087,787 related to development projects. Failure to utilize funds for development undermines development agenda of the ministry and may impact negatively on citizen's standard of living.

1.2 Recurrent Expenditure

Out of the recurrent budget of Kshs.3,780,846,142, below is the budget performance analysis:

| Item | Budget | Actuals | (Under Expenditure)/ Excess Expenditure | Under Expenditure/Over Expenditure (%) |
|-------------------------------------|----------------------|-------------------------|--|--|
| Compensation of Employees | 2,750,300,000 | 2,788,630,231.35 | (38,330,231.35) | (2%) |
| Use of goods and services | 822,965,640 | 713,105,239.15 | 109,860,400.85 | 14% |
| Transfers to Other Government Units | 158,260,752 | 160,010,752.00 | (1,750,000.00) | (2%) |
| Other grants and transfers | 26,939,248 | 26,550,826.80 | 388,421.20 | 2% |
| Social Security Benefits | 150,000 | - | 150,000.00 | 0% |
| Acquisition of Assets | 22,230,502 | 14,197,940.00 | 8,032,562.00 | 37% |
| TOTALS | 3,780,846,142 | 3,702,494,989.30 | 78,351,152.70 | 2% |

The under expenditure for the recurrent budget was mainly on use of goods and services and acquisition of assets with under expenditure of Kshs.109,860,400,8,032,562 respectively. This is an indication of lack of focus in

budget mechanism hence need of proper budgeting process to focus on priority areas for service delivery to Kenyans.

1.3 Development Expenditure

A total of Kshs.27,664,337,690 was allocated to the Ministry for development during the year ended 30 June 2016. However only Kshs.21,157,249,902 was paid which represent 76% of the funds allocated as detailed below:

| Item | Budget | Actuals | Under Expenditure | Under Expenditure % |
|----------------------------|--------------------------|--------------------------|-------------------------|---------------------|
| Use of goods and services | 3,999,554,386.00 | 3,679,658,950.65 | 319,895,435.35 | 8% |
| Units | 1,850,971,081.00 | 890,338,237.30 | 960,632,843.70 | 52% |
| Other grants and transfers | 211,600,000.00 | 204,802,569.50 | 6,797,430.50 | 4% |
| Acquisition of Assets | 21,602,212,223.00 | 16,382,450,145.20 | 5,219,762,077.80 | 25% |
| TOTALS | 27,664,337,690.00 | 21,157,249,902.65 | 6,507,087,787.35 | 24% |

Overall the Ministry did not utilize a total of Kshs.6,507,087,787 representing 24% of the development budget. The management has not explained why more than 24% of the development budget was not utilized. As a result, the citizens did not receive the desired services on the infrastructure that were not implemented resulting to lack of service delivery to the citizens of Kenya.

2. Pending Bills

As disclosed in Annex 1 to the financial statements, the Ministry of Land, Housing and Urban Development had total pending bills of Kshs.1,693,351,703.19 which were not settled as at 30 June 2016 but were carried forward to 2016/2017. Had the bills been paid and the expenditure charged to the account for 2015/2016, the statement of receipts and payments for the year would have reflected a deficit of Kshs.1,683,473,193.19 instead of the reflected surplus of Kshs.9,878,510 for the year ended 30 June 2016.



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

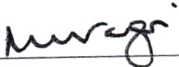
Nairobi

18 May 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2015-2016 Kshs | 2014-2015 Kshs |
|----------------------------------|------|-----------------------|-----------------------|
| RECEIPTS | | | |
| Transfers from National Treasury | 1 | 22,711,309,870 | 18,069,123,310 |
| Proceeds from Foreign Borrowings | 2 | 2,144,449,732 | 614,702,744 |
| Other Revenues | 3 | 13,863,800 | 9,414,750 |
| TOTAL REVENUES | | 24,869,623,402 | 18,693,240,804 |
| PAYMENTS | | | |
| Compensation of Employees | 4 | 2,788,630,231 | 2,656,265,326 |
| Use of goods and services | 5 | 4,392,764,190 | 2,843,785,974 |
| Other grants and transfers | 6 | 1,281,702,386 | 582,477,019 |
| Social Security Benefits | 7 | - | 253,557 |
| Acquisition of Assets | 8 | 16,396,648,085 | 12,457,964,418 |
| TOTAL PAYMENTS | | 24,859,744,892 | 18,540,746,294 |
| SURPLUS/DEFICIT | | 9,878,510 | 152,494,510 |

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 04.04.17 and signed by:


 PRINCIPAL SECRETARY


 PRINCIPAL ACCOUNTS CONTROLLER

Ministry of Lands, Housing and Urban Development
 Reports and Financial Statements
 For the year ended June 30, 2016

VI. STATEMENT OF ASSETS

| | Note | 2015-2016 Kshs | 2014-2015 Kshs |
|--|------|-------------------------|----------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 9A | 2,089,206,836.60 | 1,857,485,046 |
| Cash Balances | 9B | - | 8,200 |
| Total Cash And Cash Equivalents | | 2,089,206,836.60 | 1,857,493,246 |
| Accounts Receivables - Outstanding Imprest and Clearence Accounts | 10 | 45,527,100.00 | 29,198,003 |
| TOTAL FINANCIAL ASSETS | | 2,134,733,936 | 1,886,691,249 |
| LESS: FINANCIAL LIABILITIES | | | |
| Accounts Payables - Deposits | 11 | 2,089,075,580.00 | 1,726,622,234 |
| NET FINANCIAL ASSETS | | 45,658,356 | 160,069,015 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 12 | 160,069,015.00 | 1,894,360,503 |
| Surplus/Defict for the year | | 9,878,510.25 | 152,494,510 |
| Prior year adjustments | 13 | - | -1,886,481,598 |
| NET FINANCIAL POSSITION | | 45,658,356 | 160,069,015 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04.04.17 and signed by:



PRINCIPAL SECRETARY



PRINCIPAL ACCOUNTS CONTROLLER

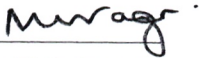
VII. STATEMENT OF CASHFLOW

| Note | 2015-2016 Kshs | 2014-2015 Kshs |
|---|--------------------------|-------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Receipts for operating income | | |
| Transfers from National Treasury | 1 22,711,309,870 | 18,069,123,310 |
| Other Revenues | 3 13,863,800 | 9,414,750 |
| | 22,725,173,670 | 18,078,538,060 |
| Payments for operating expenses | | |
| Compensation of Employees | 4 - 2,788,630,231 - | 2,656,265,326 |
| Use of goods and services | 5 - 4,392,764,190 - | 2,843,785,974 |
| Other grants and transfers | 6 - 1,281,702,386 - | 582,477,019 |
| Social Security Benefits | 7 - - - | 253,557 |
| | - 8,463,096,807 - | 6,082,781,876 |
| Adjusted for: | | |
| Changes in receivables | - 16,329,096 | - |
| Changes in payables | 362,453,346 | 1,726,622,234 |
| Adjustments during the year | - 153,487,172 | -1,886,481,598 |
| Net cashflow from operating activities | 192,637,077 | 159,859,364 |
| CASHFLOW FROM INVESTING ACTIVITIES | | |
| Acquisition of Assets | 8 - 16,396,648,085 - | 12,457,964,418 |
| Net cash flows from Investing Activities | (16,396,648,085) | (12,457,964,418) |
| CASHFLOW FROM BORROWING ACTIVITIES | | |
| Proceeds from Foreign Borrowings | 2 2,144,449,732 | 614,702,744 |
| Net cash flow from financing activities | 2,144,449,732 | 614,702,744 |


Ministry of Lands, Housing and Urban Development
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For the year ended June 30, 2016

| | | |
|---|---------------|---------------|
| NET INCREASE IN CASH AND CASH EQUIVALENT | 202,515,588 | 7,364,854 |
| Cash and cash equivalent at BEGINNING of the year | 1,886,691,249 | 1,894,360,503 |
| Cash and cash equivalent at END of the year | 2,089,206,837 | 1,886,691,249 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04.04.17 and signed by:



PRINCIPAL SECRETARY

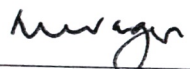


PRINCIPAL ACCOUNTS CONTROLLER

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=c-d | % of Utilis ation f=d/c % |
|--|--------------------------|-------------------------|--------------------------|------------------------------------|---|------------------------------------|
| RECEIPTS | | | | | | |
| Proceeds from Domestic and Foreign Grants(Note 17) | 641,063,500.00 | - | 641,063,500.00 | - | 641,063,500.00 | 0% |
| Exchequer releases | 27,337,480,582.00 | - | 27,337,480,582.00 | 22,711,309,870.00 | 4,626,170,712.00 | 83% |
| Proceeds from Foreign Borrowings | 3,332,450,000.00 | - 416,225,000.00 | 2,916,225,000.00 | 2,144,449,732.20 | 771,775,267.80 | 74% |
| Proceeds from Sale of Assets(Note 14 & 17) | 50,414,750.00 | - | 50,414,750.00 | 13,863,800.00 | 36,550,950.00 | 27% |
| Other Receipts(Note 19) | 500,000,000.00 | - | 500,000,000.00 | - | 500,000,000.00 | 0% |
| TOTALS | 31,861,408,832.00 | - 416,225,000.00 | 31,445,183,832.00 | 24,869,623,402.20 | 6,575,560,429.80 | 79% |
| PAYMENTS | | | | | | |
| Compensation of Employees(Note 15) | 2,839,000,000.00 | - 88,700,000.00 | 2,750,300,000.00 | 2,788,630,231.35 | - 38,330,231.35 | 101% |
| Use of goods and services | 5,298,335,114.00 | - 475,815,088.00 | 4,822,520,026.00 | 4,392,764,189.80 | 429,755,836.20 | 91% |
| Transfers to Other Government Units | 2,223,231,833.00 | - 214,000,000.00 | 2,009,231,833.00 | 1,050,348,989.30 | 958,882,843.70 | 52% |
| Other grants and transfers | 26,939,248.00 | 211,600,000.00 | 238,539,248.00 | 231,353,396.30 | 7,185,851.70 | 97% |
| Social Security Benefits(Note 16) | 150,000.00 | - | 150,000.00 | - | 150,000.00 | 0% |
| Acquisition of Assets | 21,670,522,477.00 | - 46,079,752.00 | 21,624,442,725.00 | 16,396,648,085.20 | 5,227,794,639.80 | 76% |
| Other Payments | - | - | - | - | - | - |
| TOTALS | 32,058,178,672.00 | - 612,994,840.00 | 31,445,183,832.00 | 24,859,744,891.95 | 6,585,438,940.05 | 79% |

The entity financial statements were approved on 04.04. 2017 and signed by:-



Principal Secretary



Principal Accounts Controller

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|-------------------------|-------------------------|-------------------|----------------------------|-------------------------------|------------------|
| Receipt/Expense Item | a | b | c=a+b | d | e=c-d | f=d/c*100 |
| RECEIPTS | | | | | | |
| Exchequer releases | 3,767,431,392.00 | - | 3767431392 | 3,765,000,000.00 | 2,431,392.00 | 100% |
| Other receipts(Note 14) | 13,414,750.00 | - | 13414750 | 13,863,800.00 | 449,050.00 | 103% |
| | | - | 0 | - | - | - |
| Total Receipts | 3,780,846,142.00 | - | 3780846142 | 3,778,863,800.00 | 1,982,342.00 | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees(Note 15) | 2,839,000,000.00 | - 88,700,000.00 | 2750300000 | 2,788,630,231.35 | 38,330,231.35 | 101% |
| Use of goods and services | 846,965,640.00 | - 24,000,000.00 | 822965640 | 713,105,239.15 | 109,860,400.85 | 87% |
| Transfers to Other Government Units | 197,260,752.00 | - 39,000,000.00 | 158260752 | 160,010,752.00 | 1,750,000.00 | 101% |
| Other grants and transfers | 26,939,248.00 | - | 26939248 | 26,550,826.80 | 388,421.20 | 99% |
| Social Security Benefits(Note 16) | 150,000.00 | - | 150000 | - | 150,000.00 | 0% |
| Acquisition of Assets | 29,230,502.00 | - 7,000,000.00 | 22230502 | 14,197,940.00 | 8,032,562.00 | 64% |
| TOTALS | 3,939,546,142.00 | - 158,700,000.00 | 3780846142 | 3,702,494,989.30 | 78,351,152.70 | 98% |

The entity financial statements were approved on 04.04. 2017 and signed by:



Principal Secretary

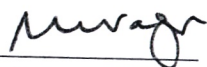


Principal Accounts Controller

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|--------------------------|-------------------------|--------------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Proceeds from Domestic and Foreign grant(Note 17) | 641,063,500.00 | - | 641,063,500.00 | - | 641,063,500.00 | 0% |
| Exchequer releases | 23,570,049,190.00 | - | 23,570,049,190.00 | 18,946,309,870.00 | 4,623,739,320.00 | 80% |
| Borrowings | 3,332,450,000.00 | - 416,225,000.00 | 2,916,225,000.00 | 2,144,449,732.20 | 771,775,267.80 | 74% |
| Proceeds from Sale of Assets(Note 18) | 37,000,000.00 | - | 37,000,000.00 | - | 37,000,000.00 | 0% |
| Other Receipts(Note 19) | 500,000,000.00 | - | 500,000,000.00 | - | 500,000,000.00 | 0% |
| TOTALS | 28,080,562,690.00 | - 416,225,000.00 | 27,664,337,690.00 | 21,090,759,602.20 | 6,573,578,087.80 | 76% |
| PAYMENTS | | | | | | |
| Use of goods and services | 4,451,369,474.00 | - 451,815,088.00 | 3,999,554,386.00 | 3,679,658,950.65 | 319,895,435.35 | 92% |
| Units | 2,025,971,081.00 | - 175,000,000.00 | 1,850,971,081.00 | 890,338,237.30 | 960,632,843.70 | 48% |
| Other grants and transfers | - | 211,600,000.00 | 211,600,000.00 | 204,802,569.50 | 6,797,430.50 | 97% |
| Acquisition of Assets | 21,641,291,975.00 | - 39,079,752.00 | 21,602,212,223.00 | 16,382,450,145.20 | 5,219,762,077.80 | 76% |
| TOTALS | 28,118,632,530.00 | - 454,294,840.00 | 27,664,337,690.00 | 21,157,249,902.65 | 6,507,087,787.35 | 76% |

The entity financial statements were approved on 04.04.2017 and signed by:



Principal Secretary



Principal Accounts Controller

XI. SUMMARY STATEMENT OF PROVISIONINGS

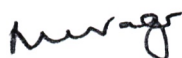
[The provisioning summary statement is required for entities that have a vote in the National Budget.]

- Details of General Accounts On Vote

| | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|----------------------------------|----------------------|----------------------|
| GAV Provisioning account balance | 4,629,577,463 | 7,633,235,347 |
| Total | <u>4,629,577,463</u> | <u>7,633,235,347</u> |

- Details of Exchequer Provisioning

| | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--------------------------------|----------------------|----------------------|
| Exchequer Provisioning balance | 3,226,170,712 | 1,400,307,600 |
| Total | <u>3,226,170,712</u> | <u>1,400,307,600</u> |



Principal Secretary



Principal Accounts Controller

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Ministry's and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. Accounts Payable

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

7. Non current assets

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

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ministry's at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

➤ **NOTES TO THE FINANCIAL STATEMENTS**

1 EXCHEQUER RELEASES

| Description and reference of the transfer | Date of transfer | 2015 - 2016 | 2014 - 2015 |
|---|------------------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| 1st quarter transfer | | 3,286,000,000 | 1,216,000,000 |
| 2nd quarter transfer | | 5,942,916,000 | 6,044,305,870 |
| 3rd quarter transfer | | 6,581,793,870 | 5,433,617,435 |
| 4th quarter transfer | | 6,900,600,000 | 5,375,200,005 |
| Total | | 22,711,309,870 | 18,069,123,310 |

| PROCEEDS FROM FOREIGN | | |
|--|----------------------|--------------------|
| 2 BORROWINGS | 2015 - 2016 | 2014 - 2015 |
| | Kshs | Kshs |
| Foreign Borrowing – Draw-downs Through Exchequer | - | |
| Foreign Borrowing - Direct Payments | 2,144,449,732 | 614,702,744 |
| Total | 2,144,449,732 | 614,702,744 |

3. OTHER REVENUES

| | 2015 - 2016 | 2014 - 2015 |
|--------------|-------------------|------------------|
| | Kshs | Kshs |
| School fees | 13,863,800 | 9,414,750 |
| Total | <u>13,863,800</u> | <u>9,414,750</u> |

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4 COMPENSATION OF EMPLOYEES

| | 2015 - 2016 | 2014 - 2015 |
|--|---------------|----------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 1,799,157,248 | 1,780,812,575 |
| Basic wages of temporary employees | 10,494,233 | 7,664,125 |
| Personal allowances paid as part of salary | 978,978,750 | 867,788,626 |
| Total | - | 2,656,265,326 |

5 USE OF GOODS AND SERVICES

| | 2015 - 2016 | 2014 - 2015 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 53,904,404 | 45,402,450 |
| Communication, supplies and services | 40,837,003 | 35,247,372 |
| Domestic travel and subsistence | 125,373,478 | 54,310,027 |
| Foreign travel and subsistence | 14,913,687 | 9,840,523 |
| Printing, advertising and information supplies & services | 10,063,651 | 9,094,583 |
| Rentals of produced assets | 114,822,295 | 122,010,912 |
| Training expenses | 87,493,471 | 36,395,126 |
| Office and general supplies and services | 65,900,898 | 38,546,865 |
| Fuel Oil and Lubricants | 38,518,932 | 13,271,359 |
| Other Operating Expenses | 2,426,195,889 | 1,020,335,873 |
| Routine maintenance – vehicles and other transport equipment | 26,733,310 | 19,760,003 |
| Routine maintenance – other assets | 317,095,095 | 225,685,311 |
| Total | 4,392,764,190 | 2,843,785,974 |

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| 6 .OTHER GRANTS AND PAYMENTS | 2015 - 2016 | 2014 - 2015 |
|--|----------------------|--------------------|
| | Kshs | Kshs |
| Membership Fees and Dues, and Subscriptions to Intl. Orgns | 231,353,396 | 15,868,417 |
| Subsidies to small businesses, cooperatives, and self employed | - | 19,000,000 |
| Other current transfers, grants | 160,010,752 | 38,608,602 |
| Other capital grants and transfers | 890,338,237 | 509,000,000 |
| | - | - |
| Total | 1,281,702,386 | 582,477,019 |

| 7 SOCIAL SECURITY BENEFITS | 2015 - 2016 | 2014 - 2015 |
|--|-------------|----------------|
| | Kshs | Kshs |
| Social security benefits in cash and in kind | - | 253,557 |
| Total | - | 253,557 |

| 8 ACQUISITION OF ASSETS | 2015 - 2016 | 2014 - 2015 |
|---|---------------|---------------|
| | Kshs | Kshs |
| Non Financial Assets | | |
| Purchase of Buildings | - | |
| Construction of Buildings | 1,864,758,824 | 1,982,475,453 |
| Refurbishment of Buildings | 37,797,475 | 32,412,335 |
| Construction of Roads | 591,395,750 | 934,131,954 |
| Construction and Civil Works | 9,372,593,987 | 7,080,434,098 |
| Overhaul and Refurbishment of Construction and Civil Works | 216,423,013 | 851,818,580 |
| Purchase of Vehicles and Other Transport Equipment | 34,966,600 | 792,075 |
| Overhaul of Vehicles and Other Transport Equipment | 30,000 | 476,460 |
| Purchase of Household Furniture and Institutional Equipment | 241,040 | 156,310 |
| Purchase of Office Furniture and General Equipment | 184,481,746 | 145,276,445 |
| Purchase of Specialised Plant, Equipment and Machinery | 1,320,849,764 | 408,811,170 |

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| | | |
|---|-----------------------|-----------------------|
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 166,500 | 38,850 |
| Research, Studies, Project Preparation, Design & Supervision | 1,378,912,061 | 631,999,169 |
| Rehabilitation of Civil Works | 144,031,326 | 389,141,519 |
| Acquisition of Land | 1,250,000,000 | - |
| Total | - | - |
| | 16,396,648,085 | 12,457,964,418 |

9. Bank Accounts

| Name of Bank, Account No. & currency | Indicate whether | 2015 - 2016 | 2014 - 2015 |
|--|------------------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| Central Bank Development A/C 1000181753 | | 8,071.10 | 81,338,082.15 |
| Central Bank Recurrent A/C | | 123,185.50 | 49,524,729.85 |
| Central Bank Deposits 1000182245 | | 2,089,075,580.00 | 1,726,622,234.00 |
| Total | | 2,089,206,836.60 | 1,857,485,046.00 |

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9B. Cash in hand

| | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|------------------------------------|---------------------|---------------------|
| Headquarters Development | | |
| Headquarters Recurrent | | 8,199.50 |
| Deposits | | |
| Other Locations (<i>specify</i>) | | |
| Total | - | 8,199.50 |

10 .Outstanding Imprests

| <i>Description</i> | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--------------------|----------------------|----------------------|
| Housing | - | 2,473,300.00 |
| Lands | 45,266,994.00 | 23,165,818.00 |
| Metropolitan | - | 1,451,384.00 |
| Works | - | 920,500.00 |
| Urban Development | - | 824,000.00 |
| District suspense | 239,679.51 | 197,256.34 |
| salary Advances | 20,426.00 | 165,744.76 |
| TOTAL | 45,527,099.51 | 29,198,003.10 |

11. Accounts Payables

| | 2015 - 2016 Kshs | 2014 - 2015 Kshs |
|--------------|----------------------|----------------------|
| Deposits | 2,089,075,580 | 1,726,622,234 |
| TOTAL | 2,089,075,580 | 1,726,622,234 |

12 BALANCES BROUGHT FORWARD

| | 2015 - 2016 | 2014 - 2015 |
|------------------------------------|-----------------------|-------------------------|
| | Kshs | Kshs |
| Bank accounts | 1,857,485,046.00 | 1,889,407,692.00 |
| Cash in hand | 8,200.00 | 15,156.00 |
| Receivables - Outstanding Imprests | 29,198,003.00 | 4,937,655.00 |
| Payables - Deposits | 1,726,622,234.00 | |
| | | |
| Total | 160,069,015.00 | 1,894,360,503.00 |

13. PRIOR YEAR ADJUSTMENT

This was as a result of material difference between the opening balances of bank account and the balances in the cashbook as tabulated below:-

PRIOR YEAR ADJUSTMENT

BANK BALANCES AS PER THE CASHBOOK

| | |
|-------------|-----------------------|
| RECCURENT | 49,524,729.85 |
| DEVELOPMENT | 81,338,082.15 |
| | <u>130,862,812.00</u> |

BANK BALANCES AS PER BANK STATEMENT

| | |
|-------------|---------------------|
| RECCURENT | 306,795.20 |
| DEVELOPMENT | 6,266,847.55 |
| | <u>6,573,642.75</u> |

| | |
|----------------------------|-----------------------|
| DIFFERENCE ADJUSTED | 124,289,169.25 |
|----------------------------|-----------------------|

However in the statement of Cashflow the amount of adjustment is Kshs 153,487,172. The increase of Kshs.29,198,002.80 has resulted from cash and cash equivalents differences between the statement of assets and statement of cashflow in the Financial year 2014/2015.

14. Other Receipts

Other receipts relates to A.I.A collected at Kenya institute of surveying and mapping. During the financial year the number of students increased slightly above the anticipated causing an over collection of Kshs.449,050 and hence 103%

15. Compensation of Employees

Compensation of employees relates to wages and salaries for staffs, during the financial year there was a supplementary budget that reduced the amount of house allowances by Kshs 61,000,000 while the amount had already been spent.

These caused the Compensation of employees to have 101%.

16.Social security benefits

Social security services relates to government pension and retirement benefits. During the Financial year there was no claim for payment and hence the 0%.

17. Proceeds from domestic and foreign grants.

These relates to grants from foreign government in form of A.I.A to fund primary and secondary schools in poor urban areas. These programmes did not take place because of Donor conditionality that were yet to be resolved when the year ended resulting to 0%

18. Proceeds from sale of assets

The proceeds were to be realised by the sale of residential buildings in the Civil servant housing scheme. However due to the delayed disposal process it was not finalised during the financial year resulting to 0%

19. Other Receipts

These relates to land registration fees to be collected as A.I.A .However we wish to state that Land registration fee is revenue and hence captured in the statement of revenue.

This has occasioned the 0% in the statement of appropriation.

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.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|--|-----------------------------------|--|
| 1 | Fuel consumption payment vouchers totalling to Kshs 7,327,743 not availed. | It's true that payment vouchers totaling to Kshs 7,327,743 in respect of supply of fuel oil, lubricants and cooking gas were not availed for audit verification as they had been misfiled. The vouchers have since been forwarded to the Auditor. | Mr Johnson NJuguna | Not Resolved | 15 October 2016 |
| 2. | Inaccuracies in the Financial Statement | It is true that expenditure for rentals and produced assets amounted to Kshs.122,010,912 in the financial statements. Expenditure totaling to Kshs. 19,343,501 in relation to purchase of stationery was erroneously charged to | Mr Johnson NJuguna | Not resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | Civil Works.rentals and produced assets. The error is regretted and with implementation of e-procurement there are checks and balances to ensure that this does not happen in future. | | | |
| 3. | Consultancy Services | <p>It's true that the said sixteen (16) payment vouchers in respect of consultancy services amounting to Kshs 327,489,457 were not availed for audit verification as they had been misfiled.</p> <p>I would like to state that the under listed payment vouchers totaling to Kshs 174,473,416 have been availed to the auditors for review.</p> | Mr Johnson NJuguna | Not resolved | 15 October 2016 |
| 4. | Construction and civil works | It's true that included under note 19 to the Financial Statements, is Construction and Civil Works balance | Mr Johnson NJuguna | Not Resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|-----------------------------------|--|
| | | <p>of Kshs 7,080,434,098.</p> <p>I wish to state that exchequer notification of Kshs 526,324,508 was dated 30th June 2015. However the transfer to Kenya Municipal Project (KMP) was made 22nd July 2015 due to system challenges after the closure of the financial year 2014/2015.</p> | | | |
| 5. | <p>Overhaul and Refurbishment of Construction and Civil Works</p> | <p>It's true that payment vouchers amounting to Kshs 437,221,281 were not availed during the time of audit due to misfiling.</p> <p>I wish to state that the payment vouchers have now been availed for audit review except vouchers for Kshs 58,681,166 which the internal audit was reviewing during the time of audit.</p> | Mr Johnson NJuguna | Not Resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|--|-----------------------------------|--|
| 6. | Accounts payable – Deposits and Retentions | <p>It's true the financial position reflects Accounts Payable –Deposits and Retentions of Kshs 1,726,622,234 as at 30th June 2015 .However this figure does not include deposits form Urban Development Department and Department of Public Works amounting to Kshs 66,198,441 and Kshs 7,252,776 respectively.</p> <p>I would like to state that reconciliation is being done to establish the correct amount for each contractor so that it can be included in the deposit ledger.</p> | Mr Johnson NJuguna | Not Resolved | 15 October 2016 |
| 7.0 | Employment of Casuals | It is true the Ministry engaged casuals to do various activities within the Ministry with a budgetary allocation of Kshs. 10,000,000. The casuals were engaged in titling and digitization activities. However, | Mr Gitu | Not resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|--|-----------------------------------|--|
| | | due to additional workload where the exercise was escalated to other land registries across the country, the Ministry had to engage more casuals hence resulting to an increased expenditure of Kshs.6,538,000. This expenditure was charged to a related item – Contracted Professional Services to ensure that the Ministry’s contractual obligation is met. | | | |
| 8. | Purchase of Office Furniture and General Equipment | It is true that purchase of office furniture and general equipment in note 19 to financial statement stood at Kshs. 145,276,445 as at 30 th June, 2015. Expenditure amounting to Kshs. 4,125,000 relating to stationery was for purchase of printing papers for tender documents. Expenditure on meal allowance was erroneously charged to this item. The error is regretted and will not happen in future since | Mr Muniwoki | Not resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | implementation of e-procurement does not allow commitment of such expenditure to such items | | | |
| 9. | Summary of Fixed Assets | <p>It's true that the Financial Statements did not include summary of fixed assets as an annex contrary to the prescribed reporting template as issued by Public Sector Accounting Standards Board.</p> <p>I would like to state that the Ministry has no fixed assets register but we have established one for future reference.</p> | Mr Ndongye | Not resolved | 15 October 2016 |
| 10. | Deposit Account | <p>It is true the bank reconciliation as at 30th June 2015 reflects receipts totaling to KShs 95,899,288 being receipt in cash book not recorded in the bank statement of which amount totaling KShs. 63,761,571 has been in outstanding since June 2014. This reconciliation can be explained as under;</p> <p>(i) Amount wrongly posted in the deposit cashbook</p> | Mr Johnson NJuguna | Not Resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | <p>and yet they were banked in the old Ministry of Housing Recurrent account amounting to Kshs. 20,126,758.75. Analysis as per attached</p> <p>(ii) Analysis of F.O 17 double posted into the deposit cashbook and yet they had been cleared in August 2013 reconciliation. Amounting to Kshs 29,584,029.10. Analysis attached.</p> <p>(iii) Analysis of F.O 17 posted into the cashbook and yet they were appearing as receipts in the bank statement. Amounting to Kshs. 28,039,352.45. Analysis attached.</p> <p>From the above analysis total amount of Kshs. 77,750,140.30 has been cleared from the reconciliation leaving a balance of Kshs.17,217,727.70 of which we are further reconciling.</p> <p>Further the statement shows receipt amounting to Kshs. 423,133,265.35 being receipt in the bank not in the cashbook. This was attributed by direct credits</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|-----------------------------------|--|
| | | from customers and donor agencies of which we are reconciling. The adjustment of outstanding amounting to Kshs. 121,551,619 were as a result of payment advices (PA's) which were never posted into the cashbook since the payment date were differing from the rate of exchange in the Central bank, however we have adjusted payments in the cashbook to the tune of Kshs 83,718,256.40 leaving a balance of Kshs.37, 833,862.60 yet to be reconciled | | | |
| 11. | Office of the County Director of Housing - Nakuru | <p>11.1 Irregular Alienated Government Houses</p> <p>It is true that some housing units previously owned by government are now in private hands – as shown by our inventory. One of the houses (HG1) listed was converted into a government office. The regional Appropriate Building Materials and Technologies Centre is located within its compound. It therefore remains government property.</p> | Irene Mbogo | Not Resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | <p>The Directorate of Housing in collaboration with the National Land Commission are currently looking into the circumstances under which the Commissioner of Lands issued titles for these parcels with a view to bringing this matter to a close. Some of these parcels were also captured in the 'Ndungu' Land Commission report.</p> <p><u>11.2 Doubtful Cash Transactions</u></p> <p>Concerning direct procurement of materials we wish to point out that most of the ABT training and workshops are undertaken in remote rural areas of the county. To ensure timely availability of these materials at a reasonable cost, quotations were obtained from several local contractors and purchase</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | <p>was made lowest bidder.</p> <p>We also wish to clarify that a fence was constructed around the ABT Centre and not a wall as indicated in your letter. Further, we confirm that the procurement of materials and provision of services was done through an</p> <p>LPO.No.2080678</p> <p>Regarding payment for casual labour, a payment schedule duly signed by beneficiaries is supplied as proof of services rendered.</p> <p><u>11.3 Overpayment of Civil Works</u></p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | <p>Provisional Sums and Prime Costs are provided for in all construction works to cater for items named as shown in the attached extract from the BQ. In this particular project Kshs 1,577,994 had been provided for as provisional sums and prime cost in the BQ.</p> <p>The two payment vouchers show amounts that include the retention fees. As you rightly noted, voucher no 10629 had been overstated by Kshs 23,276.00. A closer look at the figure shown for payment voucher No. 10630 is not accurate (see attached copy). Our records also show that the two vouchers were not prepared the same day. We</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | <p>however do not consider that government has lost any money as yet for two reasons;</p> <p>i. The money due to the contractor and those for retention were clearly shown in the payment certificates – which guides the Accountant on how much to release and how much to retain .</p> <p>ii. 10 % of the contractor’s dues were retained for 6 months to take care of the Defects Liability Period (DLP) which is yet to lapse. Government therefore owes the contractor money and so far the high masts are</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | <p>working perfectly well.</p> <p><u>11.4 Unconfirmed Procurement of Machinery Spares and Hardware Materials</u></p> <p>The procurement of machinery spares and hardware materials was done procedurally. Entries in the store cards were made accordingly and job card availed for audit review.</p> <p>There was no single sourcing for the purchase of the machinery spares and hardware materials as the quotations were provided for at the time of awarding the tender.</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | <p><u>11.5 Payment for House Repairs and renovation not undertaken.</u></p> <p>It is true that a local firm was contracted to carry out repairs and redecoration in NAKU/HOU/MG/169 A-B and NAKU/HOU/MG/171 A-B at a total cost of Kshs. 1,184,238.</p> <p>Refurbishment of government houses is done by contractors who have been pre-qualified competitively by the County procurement office.</p> <p>All Successful contractors are supplied with a copy of a catalogue of prices approved by the tender committee during evaluation of contractors together</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--|-----------------------------------|--|
| | | <p>with approved unit prices. This contract belongs to this category where competitive tendering is not applicable.</p> <p>M/s Bartum Enterprises carried out repairs and redecoration in NAKU/HOU/MG/169 A-B and NAKU/HOU/MG/171 A-B costing Kshs 640,273.60 and Kshs 543,964.60 respectively. The finding that this contractor worked on house 169 A-B and did nothing in house 171 A-B is inaccurate since inspections to ascertain works was properly done before completion certificate was issued. The certificate of completion, photographs and payment vouchers have since been availed for audit review.</p> | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | Some of the items listed as having not been done were not in the BQs e.g. installation of 12 windows. | | | |
| 12. | Budget Controls and Performance | <p>It is true that the Ministry had a total budget of Kshs. 29,706,194,169 voted for 2014/2015 financial year comprising of Kshs. 25,307,196,242 for Development and Kshs. 4,398,997,927 for recurrent expenditure. It is also true that the Ministry had budgeted to spend Kshs. 29,706,194,169 during the year under review, only Kshs. 18,540,746,294 or 62.5% was utilized leaving out Kshs. 11,165,447,875 or 37.5% unutilized.</p> <p>The under expenditure of Kshs. 11,165,447,875 was as a result of under issue of exchequer amounting to 7,480,740,837 and the difference of Kshs</p> | Mr Munywoki | Not Resolved | 15 October 2016 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--|-----------------------------------|--|
| | | 3,684,707,038 was due to late uploading of the revised estimates for FY 2014/15 and challenges in implementation of the new e-procurement module in IFMIS. | | | |
| 13. | Pending Bills | <p>It's true that Ministry had a total of Kshs 3,704,994,723 as pending bills which were not settled as at 30.06.2015.</p> <p>I would like to state that this was due lack of funding from the National Treasury.</p> | Mr Johnson NJuguna | Not resolved | 15 October 2016 |

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Mwagwi

Principal Secretary



Principal Accounts Controller

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

MINISTRY OF LANDS AND PHYSICAL PLANNING

| | NAME OF SUPPLIER | DESCRIPTION | AMOUNT |
|----|----------------------------------|--------------------|---------------|
| 1 | BLUELINE SUPPLIERS | Survey equipment | 39,706,205.20 |
| 2 | MIRITINI INVESTMENT | Stationery | 485,000.00 |
| 3 | BRIAKAN MILLENIUM AGENCIES | Stationery | 822,600.00 |
| 4 | DRUCE INVESTMENTS | STATIONERY | 126,000.00 |
| 5 | CHEROMA COMMUNICATINS | AIR TIME | 136,000.00 |
| 6 | TRUE SERVICES INTENATIONAL | Toners | 148,600.00 |
| 7 | CHEROMA COMMUNICATINS | AIR TIME | 268,000.00 |
| 8 | GLOBAL PARTY TENTS LTD | Tents and chairs | 326,050.00 |
| 9 | JENNE ENTERPRISES | SURVEY ITEMS | 378,450.00 |
| 10 | NURIR ENTERPRISE | TONERS | 375,100.00 |
| 11 | KUTHUMULA TRADING AGENCIES | WATER & DISPENSERS | 422,400.00 |
| 12 | CHARNA ENTERPRISES | OFFICE EQUIPMENT | 495,100.00 |
| 13 | TRUE SERVICES INTERNATIONAL | TELEPHONE SYSTEM | 546,000.00 |
| 14 | JOELY GENERAL SUPPLIES | TONERS | 617,120.00 |
| 15 | TRUE SERVICES INTERNATIONAL | CURTAINS | 624,000.00 |
| 16 | CAPITAL FOUR AFRICA | SHREDDERS | 990,000.00 |
| 17 | KIPKABUS GENERAL SUPPLIES | STATIONERY | 1,110,000.00 |
| 18 | MARKET SKILL ENTERPRISES LIMITED | STATIONERY | 1,211,500.00 |
| 19 | WELLINGTON ENTERPRISES | TONERS | 1,363,000.00 |
| 20 | WAFI INVESTMENTS | FLOWERS | 2,161,600.00 |

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| 21 | BRIDGET ENTERPRISES | TONERS | 1,992,000.00 |
| 22 | FRIJO ENTERPRISE | STATIONERY | 2,550,000.00 |
| 23 | CHEROMA COMMUNICATINS | AIR TIME | 3,852,000.00 |
| 24 | BETA TRADING CO. | OFFICE EQUIPMENT | 26,746,685.00 |
| 25 | DENPAH INVESTMENTS | Drafting films | 1,400,000.00 |
| 26 | EPITOME TECHNOLOGY | Electricals | 499,650.00 |
| 27 | COLLATE ENTERPRISES | Toners | 835,200.00 |
| 28 | FAURI SUPPLIES | Stationery | 372,280.00 |
| 29 | SKY TOP AGENCIES | Survey equipment | 64,409,000.00 |
| 30 | RICLY ENTERPRISE | Franking machine | 110,000.00 |
| 31 | BELLUS ENTERPRISES | Stationery | 121,510.00 |
| 32 | BELLUS ENTERPRISES | Stationery | 121,510.00 |
| 33 | ELECTROSERVE LIMITED | Stationery | 137,303.00 |
| 34 | TUJUADRE SUPPLIERS | stationery | 221,000.00 |
| 35 | JUANDROM AGENCIES | Stationery | 278,000.00 |
| 36 | GEBERK SOLUTIONS | TONERS | 320,000.00 |
| 37 | FAURI SUPPLIES | CHAIRS | 372,280.00 |
| 38 | FAURI SUPPLIES | Stationery | 372,280.00 |
| 39 | JENNE ENTERPRISES | STIONERY | 378,450.00 |
| 40 | LINNKE LIMITED | STATIONERY | 410,000.00 |
| 41 | GEBERK SOLUTIONS | AIR CONDITIONING | 431,300.00 |
| 42 | ALPYNE ENTERPRISES | SURVEY ITEMS | 1,050,000.00 |
| 43 | BREJEN ENTERPRISES | TONERS | |

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| | | | 1,225,000.00 |
| 44 | LINKMAT INVESTMENTS | ICT ITEMS | 1,400,000.00 |
| 45 | BIN-IT SOLUTIONS LTD | STATIONERY | 1,504,000.00 |
| 46 | EMMAFEST INVESTMENTS | ICT ITEMS | 1,639,000.00 |
| 47 | RAWAMU AGENCIES | STATIONERY | 1,975,000.00 |
| 48 | MSHNANA LIMITED | BOIMETRIC DOORS | 4,016,000.00 |
| 49 | SKY TOP AGENCIES | SOFTWARE | 8,323,000.00 |
| 50 | GESIRIN INVESTMENTS LTD | STAFF UNIFORM | 271,800.00 |
| 51 | CEDANA ENTERPRISES | IPADS IV | 3,600,000.00 |
| 52 | POPELAH GEN. ENTERPRISE | Window curtains | 440,000.00 |
| 53 | BREJEN ENTERPRISES | MEMORY CARDS | 490,000.00 |
| 54 | JOYCODE ENTERPRISES | Stationery | 612,500.00 |
| 55 | RONNIC ENTERPRISE | Stationery | 637,000.00 |
| 56 | MIMADE INVESTMENTS | Stationery | 1,200,000.00 |
| 57 | METROPOLITAN AGENCIES LTD | Toners | 1,225,000.00 |
| 58 | WAKIMAMBI GEN. AGENCIES | Stationery | 1,300,000.00 |
| 59 | ELDI VIDA LTD | Stationery | 1,470,000.00 |
| 60 | CHARSHOP ENTERPRISES | UPS | 1,860,000.00 |
| 61 | JAYMAK ENTERPRISES | TONER CATRIDGES | 1,900,000.00 |
| 62 | LEXXY TECHNOLOGIES | Stationery | 2,595,000.00 |
| 63 | FORTMORE ENTERPRISES | TOILET ROLLS | 740,000.00 |
| 64 | TAMOS LIMITED | STATIONERY | 775,000.00 |
| 65 | AMKEN INDUSTRIAL CLEANING SERVICES | Ceaning matreilas | 92,400.00 |

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| 66 | MANJOSHA SUPPLIES | TONERS | 1,595,040.00 |
| 67 | BRITMIT ENTERPRISES | Stationery | 1,400,000.00 |
| 68 | MAXINE INVESTMENTS LTD | MEMORY CARDS | 1,300,000.00 |
| 69 | TAVEVO WATER AND SEWARAGE CO | WATER | 2,750.00 |
| 70 | SAFARICOM LIMITED | INTERNET CONNECTION | 3,999.00 |
| 71 | POSTAL CORPORATION OF KENYA | POSTAGE EXPENSES | 6,660.00 |
| 72 | RENTOLKIL INITIAL | SANITARY DISPOSAL | 6,660.70 |
| 73 | POSTAL CORPORATION OF KENYA | POSTAGE EXPENSES | 6,960.00 |
| 74 | POSTAL CORPORATION OF KENYA | POSTAGE EXPENSES | 20,880.00 |
| 75 | DAVIS \$ SHIRLIFF | ELECTRICALS | 21,149.00 |
| 76 | GOVERNMENT PRINTERS | PRINTING | 22,390.00 |
| 77 | PUBLIC TRUSTEES | BENEFITS | 24,903.00 |
| 78 | TELCOM KENYA LTD | TELEPHONE EXPENSES | 25,020.00 |
| 79 | THIKA WATER AND SEWARAGE LIMITED | WATER | 27,419.00 |
| 80 | NYERI WATER | WATER | 30,192.00 |
| 81 | KENYA POWER | POWER | 32,567.40 |
| 82 | MFI DOCUMENT SOLUTIONS | MAINTANANCE OF MACHINES | 33,640.00 |
| 83 | KISUMU WATER AND SEWARAGE CO | WATER | 41,348.00 |
| 84 | POSTAL CORPORATION OF KENYA | POSTAGE EXPENSES | 41,470.00 |
| 85 | NUTHI WATER ANS SANITATION CO LTD | WATER | 42,034.00 |
| 86 | MINISTRY OF ENVIROMENT WATER | WATER AND SEWARAGE FEES | 43,755.00 |
| 87 | NAKUMATT HOLDINGS LIMITED | LED TELEVISION SETS | 48,000.00 |
| 88 | POSTAL CORPORATION OF KENYA | POSTAGE EXPENSES | |

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| | | | 55,260.00 |
| 89 | PUBLIC TRUSTEES | EMPLOYEE BENEFITS | 58,592.00 |
| 90 | RENTOLKIL INITIAL | SANITARY DISPOSAL | 66,607.00 |
| 91 | TELCOM KENYA LTD | TELEPHONE EXPENSES | 68,219.00 |
| 92 | KENYA POWER | POWER | 71,383.00 |
| 93 | THE COPY CAT LIMITED | SERVICE OF MACHINES | 81,200.00 |
| 94 | CMC MOTORS GROUP LIMITED | SERVICE OF G.K VEHICLES | 90,803.00 |
| 95 | VISION INSTITUTE OF PROFESSIONAL STUDIES | COLLEGE FEES | 98,900.00 |
| 96 | KENYA BANKERS SACCO SOCIETY | CONFERENCE | 99,968.00 |
| 97 | KENYA INSTITUTE OF MANAGEMENT | COLLEGE FEES | 103,500.00 |
| 98 | ALLIANCE VENTURES HOLDINGS | STATIONERY | 108,616.00 |
| 99 | SERENA HOTELS | CONFERENCE FACILITIES | 112,000.00 |
| 100 | THE STD GROUP LTD | ADVERTISEMENT | 114,005.00 |
| 101 | MFI DOCUMENT SOLUTIONS | SERVICE OF MACHINES | 116,000.00 |
| 102 | BELLUS ENTERPRISES | STATIONERY | 121,510.00 |
| 103 | ELECTROSERVE LIMITED | OFFICE STATIONERY | 137,303.00 |
| 104 | INTERCITY SECURE HOMES | SECURITY | 151,380.00 |
| 105 | NAKURU WATER AND SANITATION SERVICES | WATER | 152,971.00 |
| 106 | GARFIELD PROMOTIONS | OFFICE STATIONERY | 177,168.00 |
| 107 | KENYATTA UNIVERSITY | EXAM & TUITION FEES | 187,000.00 |
| 108 | SAKIM CONSULTANTS | RENOVATIONS | 200,000.00 |
| 109 | HELLEN ACHIENG OBAR | OFFICE RENT | 204,800.00 |
| 110 | MASADA HOTEL | HOSPITALITY | 210,000.00 |

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| 111 | RENTOLKIL INITIAL | SANITARY DISPOSAL | 221,121.00 |
| 112 | NAIROBI SPORTS HOUSE LIMITED | TRACK SUITS | 227,700.00 |
| 113 | MFI DOCUMENT SOLUTIONS | SERVICE OF MACHINES | 231,637.00 |
| 114 | RENTOLKIL INITIAL | SANITARY DISPOSAL | 235,944.00 |
| 115 | SHIKASHIKA SECURITY SERVICES | SECURITY | 252,000.00 |
| 116 | KENYA BANKERS SACCO SOCIETY | CONFERENCE FACILITIES | 255,200.00 |
| 117 | DT DOBIE | SERVICE OF G.K VEHICLES | 270,407.90 |
| 118 | DT DOBIE | SERVICE OF G.K VEHICLES | 270,407.92 |
| 119 | PAYAT VENTURE | OFFICE STATIONERY | 295,200.00 |
| 120 | KWS TRAINING INSTITUTE | CONFERENCE FACILITIES | 314,999.20 |
| 121 | R.H. DEVANI LIMITED | FUEL | 323,500.00 |
| 122 | R.H. DEVANI LIMITED | FUEL | 323,500.00 |
| 123 | NAIROBI CITY WATER AND SEWARAGE COMPANY | | 386,899.00 |
| 124 | TALASH ENTERPRISES LIMITED | OFFICE STATIONERY | 450,000.00 |
| 125 | GAZETI LIMITED | NEWSPAPERS | 452,380.00 |
| 126 | NATION MEDIA GROUP | ADVERTISEMENT | 464,000.00 |
| 127 | TOYOTA KENYA LTD | SERVICE OF G.K VEHICLES | 479,227.00 |
| 128 | NAKURU WATER AND SEWARAGE | WATER | 479,334.00 |
| 129 | NYANDO ENTERPRISES | STATIONERY | 495,000.00 |
| 130 | VAGHJINANI ENTERPRISES | RENOVATION | 495,949.70 |
| 131 | THE STD GROUP LIMITED | ADVERTISEMENT | 650,330.00 |
| 132 | REGIONAL CENTRE FOR MAPPING | ADJUDICATION MAPS | 760,498.80 |
| 133 | NAIROBI WATER CO | WATER | |

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| | | | 810,321.40 |
| 134 | ELEVATOR GENERAL SERVICES LIMITED | SERVICE OF LIFTS | 811,731.00 |
| 135 | MFI DOCUMENT SOLUTIONS LIMITED | SERVICE OF MACHINES | 812,111.00 |
| 136 | DIRECTOR SURVEY | CLAIM | 840,000.00 |
| 137 | REGIONAL CENTRE FOR MAPPING | ADJUDICATION MAPS | 847,540.78 |
| 138 | GOVERNMENT PRINTERS | PRINTING | 928,000.00 |
| 139 | COSEKE KENYA LIMITED | DIGITIZATION | 951,095.00 |
| 140 | LINKMAT INVESTMENTS | HARD DISKS | 963,525.00 |
| 141 | NEO EDGE LOGISTICS | STATIONERY | 974,000.00 |
| 142 | AGRICULTURAL SETTLEMENT FUND | PURCHASE OF LAND | 1,000,000.00 |
| 143 | MAKIMACUS AGENCIES | OFFICE STATIONERY | 1,025,000.00 |
| 144 | BELKINGS BUTCHERY & SUPPLIERS CO. LTD | FOOD | 1,037,500.00 |
| 145 | ALPYNE ENTERPRISES | SURVEY ITEMS | 1,050,000.00 |
| 146 | TABIANN ENTERPRISES | STATIONERY | 1,051,200.00 |
| 147 | BOARD OF REGISTRATION OF ARCHITECHS | REGISTRATION FEES | 1,117,153.00 |
| 148 | SHIFRAH INTERNATIONAL | STATIONERY | 1,250,000.00 |
| 149 | PAGO AIRWAYS TRAVEL SERVICE | AIR TICKETS | 1,330,555.00 |
| 150 | KIWAKA GENERAL MERCHANTS | FOOD | 1,398,500.00 |
| 151 | LINKMAT INVESTMENTS | ICT ITEMS | 1,400,000.00 |
| 152 | BIN-IT SOLUTIONS LTD | STATIONERY | 1,504,000.00 |
| 153 | KENYA POWER | POWER | 1,513,604.80 |
| 154 | KENYA POWER | POWER | 1,564,422.70 |
| 155 | MANJOSHA SUPPLIES | TONERS | 1,595,040.00 |

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| 156 | KENYA SCHOOL OF GOVERNMENT STUDIES | COLLEGE FEES | 1,600,000.00 |
| 157 | HEKAMA ENTERPRISES | OFFICE STATIONERY | 1,652,300.00 |
| 158 | INTER- PATH COMPANY | OFFICE EQUIPMENT | 1,753,000.00 |
| 159 | REGIONAL CENTRE FOR MAPPING | ADJUDICATION MAPS | 1,796,326.00 |
| 160 | SANAYA SYSTEMSLTD | STATIONERY | 1,875,000.00 |
| 161 | THE PEST EXTERMINATOR | FUMIGATION | 1,895,400.00 |
| 162 | MFI DOCUMENT SOLUTIONS | SERVICE OF MACHINES | 1,926,400.00 |
| 163 | ZEDON GENERAL SUPPLIERS | STATIONERY | 1,950,000.00 |
| 164 | BELKINGS BUTCHERY & SUPPLIERS CO. LTD | FOOD | 2,116,500.00 |
| 165 | NAIROBI CITY COUNTY | RENT AND RATES | 2,285,404.00 |
| 166 | KENYATTA UNIVERSITY | EXAM & TUITION FEES | 2,518,750.00 |
| 167 | HARDREN GENERAL MERCHANTS | STATIONERY | 3,189,305.00 |
| 168 | MAGIC WAVE COMMUNICATIONS LIMITED | AIR TIME | 3,882,000.00 |
| 169 | SAFARICOM LIMITED | INTERNET CONNECTIONS | 4,120,642.00 |
| 170 | SAFARICOM LIMITED | INTERNET CONNECTION | 4,120,642.90 |
| 171 | CMC MOTORS GROUP LIMITED | SERVICE OF G.K VEHICLES | 4,393,540.00 |
| 172 | KENYATTA UNIVERSITY | EXAM & TUITION FEES | 4,459,000.00 |
| 173 | GOVERNMENT PRINTERS | PRINTING | 140,505,000.00 |
| 174 | DT DOBIE | SERVICING OF VEHICLES | 353,261.77 |
| 175 | DT DOBIE | SERVICING OF VEHICLES | 292,989.23 |
| | SUB-TOTAL | | 426,943,891.40 |
| | | | |
| | | | |
| STATE DEPARTMENT OF HOUSING AND URBAN | | | |

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| DEVELOPMENT | | | |
|--------------------|-----------------------------------|--------------------------------|---------------|
| | FIRM'S NAME | Service/works/exp. Item | AMOUNT |
| 1 | Nairobi Law Monthly Magazine | Advertisement | 33,000.00 |
| 2 | Nation Media Group | Advertisement | 74,060.00 |
| 3 | The standard Group Ltd | advertizement | 242,625.60 |
| 4 | Access Kenya Group Ltd | Communication | 171,680.00 |
| 5 | Accesskenya group | Communication | 24,360.00 |
| 6 | Accesskenya group | Communication | 24,360.00 |
| 7 | Kyle Investment | Communication | 360,000.00 |
| 8 | Kyle Investment | Communication | 270,000.00 |
| 9 | Postal Corporation | Communication | 6,960.00 |
| 10 | Telcom Kenya | Communication | 148,000.00 |
| 11 | Tamia LTD | Contracted Sevices | 339,760.00 |
| 12 | Briwks security Services | Contracted Sevices | 3,182,550.00 |
| 13 | Creative Consolidated Systems Ltd | Contracted Sevices | 1,066,502.00 |
| 14 | Evastom Enterprises | Contracted Sevices | 150,000.00 |
| 15 | Garfield Promotions Ltd | Contracted Sevices | 708,675.00 |
| 16 | Green Leaf Services Ltd | Contracted Sevices | 880,880.00 |
| 17 | Gyto Success Company | Contracted Sevices | 2,983,334.00 |
| 18 | Gyto Success Company Ltd | Contracted Sevices | 1,647,006.00 |
| 19 | Gyto Success Company Ltd | Contracted Sevices | 2,403,009.00 |
| 20 | Hatari Security Guards Ltd | Contracted Sevices | 957,000.00 |
| 21 | Hatari Security Guards Ltd | Contracted Sevices | 852,200.00 |

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| 22 | Jepco Services and Renovators Ltd | Contracted Sevices | 696,070.00 |
| 23 | Lavington Security Services Ltd | Contracted Sevices | 1,327,280.00 |
| 24 | Lavington Security Services Ltd | Contracted Sevices | 534,440.00 |
| 25 | M/S Clean Domestic and Office Solution(AGPO) | Contracted Sevices | 630,000.00 |
| 26 | Mocam Security Services Ltd | Contracted Sevices | 1,179,140.00 |
| 27 | Rentokil Initial | Contracted Sevices | 59,946.00 |
| 28 | Shika Shika Security Alarms Ltd | Contracted Sevices | 387,900.00 |
| 29 | Super Broom Services Ltd | Contracted Sevices | 209,356.00 |
| 30 | Super Broom Services Ltd | Contracted Sevices | 314,037.00 |
| 31 | Super Broom Services Ltd | Contracted Sevices | 209,354.00 |
| 32 | Super Clean Shine Enterprises Ltd | Contracted Sevices | 91,200.00 |
| 33 | Jubilly Tours | Domestic travel | 71,220.00 |
| 34 | M/S A.G.M Tours andTravels | Domestic travel | 19,500.00 |
| 35 | Pago Airways Travel Services | Domestic travel | 118,335.00 |
| 36 | Pago Airways Travel Services | Domestic travel | 41,100.00 |
| 37 | Ride on agencies | Domestic travel | 97,470.00 |
| 38 | Ride on agencies | Domestic travel | 309,960.00 |
| 39 | Ride on agencies | Domestic travel | 215,100.00 |
| 40 | Travel Plaza ltd | Domestic travel | 22,800.00 |
| 41 | Geberk Solutions | Electrical | 431,300.00 |
| 42 | Joatechic enterprises | Electrical | 490,000.00 |
| 43 | Kengld logistics | Electrical | 465,000.00 |
| 44 | Exotic travel Centre | Foreign travel | |

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| | | | 167,211.00 |
| 45 | Pago airways | Foreign travel | 791,820.00 |
| 46 | Trends tour and travel | Foreign travel | 365,200.00 |
| 47 | National Oil corporation | Fuel | 700,000.00 |
| 48 | Jericho Furniture Ltd | Furniture | 1,065,420.00 |
| 49 | Busnet Systems | Office equipment | 995,700.00 |
| 50 | Technologies General supplies | Office equipment | 3,943,120.72 |
| 51 | Lesyuite limited | Office supplies and services | 450,000.00 |
| 52 | Agrem tech Solutions | Office supplies and services | 720,000.00 |
| 53 | Bradah Company Limited | Office supplies and services | 800,000.00 |
| 54 | Elonex Macromedia | Office supplies and services | 499,975.00 |
| 55 | Enac Agencies | Office supplies and services | 500,000.00 |
| 56 | Handren General Merchants | Office supplies and services | 99,900.00 |
| 57 | Hekaya Enterprises | Office supplies and services | 706,000.00 |
| 58 | Hinkey Calviah agencies | Office supplies and services | 364,200.00 |
| 59 | Innovative associates | Office supplies and services | 364,500.00 |
| 60 | Intermass Printers and Stationers Ltd | Office supplies and services | 800,000.00 |
| 61 | Joyvennah agency | Office supplies and services | 1,350,000.00 |
| 62 | Kyle Investment | Office supplies and services | 145,000.00 |
| 63 | Lexxy technologies | Office supplies and services | 2,595,000.00 |
| 64 | Leysuite Limited | Office supplies and services | 1,903,000.00 |
| 65 | Linkmart investment | Office supplies and services | 963,525.00 |
| 66 | Mafric Agencies | Office supplies and services | 1,015,000.00 |

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| 67 | Manawebs enterprises | Office supplies and services | 310,000.00 |
| 68 | Mimade investment | Office supplies and services | 1,200,000.00 |
| 69 | Mirmick Suppliers | Office supplies and services | 1,210,000.00 |
| 70 | Mumue Stationers and Printers | Office supplies and services | 18,000.00 |
| 71 | Nordary investment | Office supplies and services | 1,545,000.00 |
| 72 | Novila Agenciies | Office supplies and services | 292,000.00 |
| 73 | Nurir Enterprise | Office supplies and services | 375,100.00 |
| 74 | Nyaudo enterprises | Office supplies and services | 495,000.00 |
| 75 | Padage Investment | Office supplies and services | 441,240.00 |
| 76 | Prosup Niche ltd | Office supplies and services | 734,000.00 |
| 77 | Pyllar Supplies | Office supplies and services | 897,000.00 |
| 78 | Rozaq enterprises | Office supplies and services | 1,400,000.00 |
| 79 | Soga incvestment | Office supplies and services | 574,750.00 |
| 80 | Specicom Bussiness Systems | Office supplies and services | 478,000.00 |
| 81 | Talash enterprises ltd | Office supplies and services | 450,000.00 |
| 82 | Wakimambi general Agencies | Office supplies and services | 1,300,000.00 |
| 83 | Wanjima General Traders | Office supplies and services | 977,500.00 |
| 84 | Welcas Enterprises | Office supplies and services | 302,950.00 |
| 85 | zedon gen. supplies | Office supplies and services | 848,500.00 |
| 86 | Crystal Valuers Ltd | Payment of rent | 16,556,100.00 |
| 87 | pecar investment | software | 6,098,250.00 |
| 88 | Institute of advanced technology | training services | 45,240.00 |
| 89 | Kenya Pipeline Co. Ltd | training services | |

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| | | | 2,441,250.00 |
| 90 | Toyota Kenya LTD | Vehicle Maintenance | 419,583.00 |
| 91 | widerange traders | Vehicle Maintenance | 393,500.00 |
| 92 | Co-Operative University College of Kenya | Hospitality Services | 140,940.00 |
| 93 | Great Rift valley Lodge and Golf Resort | Hospitality Services | 88,580.00 |
| 94 | Kenya Bankers Investment Co-op Society Ltd | Hospitality Services | 214,600.00 |
| 95 | Kenya Bankers Investment Co-operative Ltd | Hospitality Services | 634,752.00 |
| 96 | Kenya bankers sacco Society | Hospitality Services | 99,968.00 |
| 97 | Ministry of Works Sports Club | Hospitality Services | 639,750.00 |
| 98 | Utalii Hotel | Hospitality Services | 342,000.00 |
| 99 | MFI Document Solutions | Maintenance of equipment | 180,855.60 |
| 100 | Pago Airways Travel Services | Air Travel | 478,465.00 |
| 101 | Urysia Limited | Supplies | 461,594.00 |
| 102 | larrium office | Supplies | 189,400.00 |
| 103 | Haga karemo Co. | Supplies | 197,800.00 |
| 104 | Danmo Products Limited | Drainage System Construction Service Repair and Plumbing Works at mavoko ABMT | 3,395,050.00 |
| 105 | M/S Earthline Ventures | Proposed Repair of Masonry Boundary Wall at Shaurimoyo Area C Government Estate. | 2,771,240.00 |
| 106 | M/S Kap-M Enterprises | Proposed Refurbishment to 6NO.Masionettes at Mathari Hospital, Muthaiga, Nairobi County. | 3,143,200.00 |
| 107 | M/S Start General Contractors | Proposed Refurbishment to 5NO.HGS at Bee Keeping Station, Karen, Nairobi. | 3,511,900.00 |
| 108 | Scopelink Technologies | supply of Antivirus | 475,000.00 |
| 109 | Bashash Construction Company | Construction works Eldama ravine | |

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| | | bus park | 9,129,099.18 |
| 110 | Derow Brothers construction ltd | Construction works Mudete Markert, Kakamega | 26,918,750.00 |
| 111 | Diwafa construction | Construction works Kabarnet bus park | 46,809,868.60 |
| 112 | Kihara waweru construction | Construction works Awendo Market | 4,825,020.75 |
| 113 | M/S Britech Ltd | Construction works Markets ESP | 395,850.00 |
| 114 | M/S Concordia Building and Civil Engineering | construction works storm water drainage in Mtwapa | 871,422.05 |
| 115 | M/S Concordia Building and Civil Engineering | Construction works storm water drainage in Mtwapa | 32,687,750.20 |
| 116 | M/S Diwafa investments | Construction works Kabarnet Bau park | 5,635,347.15 |
| 117 | M/S Inshaallah ltd | Construction works Korogocho road | 32,158,361.00 |
| 118 | M/S Mjengo and Alied Company ltd | Construction works Kangema Market | 2,476,746.40 |
| 119 | M/S Tazama Builders | Construction works ESP Market Construction | 643,710.85 |
| 120 | M/S/ Tanga Enterprises | Construction works ESP Market Construction | 310,934.40 |
| 121 | Multicom entreprise | Construction works Daraja Mbili Markert, Kisii | 20,862,165.00 |
| 122 | National Evironmental Mnagement Authority | Construction works License | 225,823.50 |
| 123 | Hardrem General Merchants | Maintnace of Building ESP Markets | 3,189,305.00 |
| 124 | Juku Builders limited | Maintnace of Building ESP Markets | 3,145,304.40 |
| 125 | Associated Construction Co (K) Ltd | Construction works Githurai 44/45 Link Road | 6,622,520.95 |
| 126 | Bernvert General Agencies | Supplies | 1,465,000.00 |
| 127 | Bosmaj Traders | Supplies | 1,400,000.00 |
| 128 | Cartic Enterprises | Supplies | 1,200,000.00 |
| 129 | Cygene Agencies | Supplies | 780,000.00 |
| 130 | Dennick Investment | Supplies | 1,350,000.00 |
| 131 | Devani Limited | Supplies | 599,940.00 |

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| 132 | Docie General Supplies | Supplies | 750,000.00 |
| 133 | Fergie Services | Supplies | 1,350,000.00 |
| 134 | Global Eye Merchants | Supplies | 1,400,000.00 |
| 135 | Jala Supplies | Supplies | 165,000.00 |
| 136 | Kimbro Invetstement | Supplies | 1,450,000.00 |
| 137 | M/S Director Autoparts and Services limited | Maintenance of Vehicles | 74,417.30 |
| 138 | M/S Diwafa investments | Supplies | 1,240,057.35 |
| 139 | M/S Seo and Sons ltd | Construction works NMT Nakuru | 29,307,520.20 |
| 140 | M/S Tai Enterprises ltd | Construction works NMT Eldoret | 31,093,823.77 |
| 141 | M/S Tertiary consulting engineers ltd | Consultancy Services Storm water drainage, Mombasa | 2,860,792.00 |
| 142 | M/S Tertiary consulting engineers ltd | Consultancy Services storm water drainage, Mombasa | 2,840,956.00 |
| 143 | M/S Tertiary consulting engineers ltd | Consultancy Services Storm water drainage, Machakos | 2,690,533.00 |
| 144 | M/S Tertiary consulting engineers ltd | Consultancy Services Storm water drainage, Kakamega | 3,538,522.00 |
| 145 | M/S Tertiary consulting engineers ltd | Consultancy Services Storm water drainage, Thika | 2,915,892.00 |
| 146 | M/S Wapcos Limited | Construction works Solid Waste Management . Kakamega, Kitui, Kericho and Naivasha | 5,512,972.50 |
| 147 | Melddina Investment | Supplies | 1,150,000.00 |
| 148 | Muneric Investments | Supplies | 1,400,000.00 |
| 149 | Nemesis Enterprises | Supplies | 1,200,000.00 |
| 150 | Nyandito Enterprises | Supplies | 1,275,000.00 |
| 151 | Regugio Merchants & Distributors | Supplies | 1,300,000.00 |
| 152 | Runoff Enterprises | Supplies | 1,300,000.00 |
| 153 | Wamunoro Investments ltd and | Construction works Storm Water, | |

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| | Machine Center Ltd | Embu | 21,680,068.64 |
| 154 | Wayside Investment | Supplies | 1,350,000.00 |
| 155 | Yoruba General Supplies | Supplies | 1,250,000.00 |
| 156 | Decora Enterprises Limited | | 3,996,000.00 |
| 157 | M/a Beacon Logistics and Construction Limited | | 2,889,356.20 |
| 158 | Unified Colours Limited | | 3,999,888.00 |
| 159 | Runyaj International Limited | | 1,484,962.00 |
| 160 | Raken Limited P.o. box 19704-00202 Nairobi | | 3,714,030.00 |
| 161 | Spanworld Enterprises | | 1,548,160.00 |
| 162 | Favor Investments | | 200,000.00 |
| 163 | Primate Tours | | 462,970.00 |
| 164 | Primate Tours | | 98,000.00 |
| 165 | Zoetech Business Solutions | | 295,000.00 |
| 166 | Primate Tours | | 89,000.00 |
| 167 | Primate Tours | | 136,825.00 |
| 168 | Primate Tours | | 191,530.00 |
| 169 | Javan Tours and Travel | | 106,000.00 |
| 170 | Josylink General Traders | | 152,000.00 |
| 171 | Training and conference services | | 92,800.00 |
| 172 | Jubilly Tours and Travel | | 190,000 |
| 173 | Jubilly Tours and Travel | | 31,830.00 |
| 174 | Jubilly Tours and Travel | | 856,555.00 |
| 175 | Jubilly Tours and Travel | | 102,150.00 |
| 176 | Jubilly Tours and Travel | | |

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| | | | 140,900.00 |
| 177 | Juandrom Agencies | | 278,000.00 |
| 178 | Humony Enterprises P.o. box 3870-00100 Nairobi | | 220,000.00 |
| 179 | Pecar Investments | | 285,000.00 |
| 180 | Zoetech Business Solutions | | 734,000.00 |
| 181 | Kyeiga Enterprises | | 450,040.00 |
| 182 | Geberk Solutions | | 418,500.00 |
| 183 | Josylink General Traders | | 519,300.00 |
| 184 | Sululer Innovations | | 10,197,444.00 |
| 185 | Spanworld Enterprises | | 9,123,430.00 |
| 186 | Semunyamo General Store | | 376,500.00 |
| 187 | Davicky Enterprises | | 982,000.00 |
| 188 | Alimbek general enterprises | | 1,280,000.00 |
| 189 | Alimbek general enterprises | | 1,400,000.00 |
| 190 | Alpekiwa enterprises | | 1,520,000.00 |
| 191 | Alpekiwa enterprises | | 1,395,400.00 |
| 192 | Apriteck enterprises | | 1,277,500.00 |
| 193 | Alpekiwa enterprises | | 1,350,000.00 |
| 194 | Brycen smart innovations | | 1,500,000.00 |
| 195 | Brycen smart innovations | | 1,102,500.00 |
| 196 | Brycen smart innovations | | 1,120,000.00 |
| 197 | Davinka supplies and general | | 1,637,500.00 |
| 198 | Davinka supplies and general | | 1,450,000.00 |

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| 199 | Double four supplies | | 1,312,500.00 |
| 200 | Dwero ventures | | 1,400,000.00 |
| 201 | Endless suppliers | | 1,500,000.00 |
| 202 | Ermster enterprises | | 800,000.00 |
| 203 | Estelle distributors | | 3,500,000.00 |
| 204 | Fast movers services | | 1,237,500.00 |
| 205 | Gimra office supplies | | 3,550,000.00 |
| 206 | Highbury merchants | | 1,440,000.00 |
| 207 | Hospital supplies | | 1,775,000.00 |
| 208 | kola traders | | 1,515,000.00 |
| 209 | kola traders | | 990,000.00 |
| 210 | Mbimu services | | 800,000.00 |
| 211 | lexxy technologies | | 1,618,000.00 |
| 212 | momentum solutions | | 1,500,000.00 |
| 213 | momentum solutions | | 1,480,000.00 |
| 214 | Mudash investment | | 1,377,370.00 |
| 215 | Mudash investment | | 1,244,250.00 |
| 216 | pampire hyper solutions | | 1,400,000.00 |
| 217 | pampire hyper solutions | | 1,480,000.00 |
| 218 | Runoff general enterprises | | 1,490,000.00 |
| 219 | Runoff general enterprises | | 1,390,000.00 |
| 220 | Shanene enterprises | | 800,000.00 |
| 221 | siramad trading ent | | |

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| | | | 1,500,000.00 |
| 222 | siramad trading ent | | 1,525,000.00 |
| 223 | stanstrech gen supplies | | 1,390,000.00 |
| 224 | stanstrech gen supplies | | 1,500,000.00 |
| 225 | Vichrich enterprises | | 1,275,000.00 |
| 226 | Vicwin investments | | 750,000.00 |
| 227 | Vineyard hyper solutions | | 1,500,000.00 |
| 228 | Wakimambi gen agencies | | 1,422,500.00 |
| 229 | Wakimambi gen agencies | | 1,565,000.00 |
| 230 | Wanga-tech gen ent. | | 1,484,000.00 |
| 231 | Wanga-tech gen ent. | | 1,528,000.00 |
| 232 | Wanga-tech gen ent. | | 1,500,000.00 |
| 233 | Welvis investment | | 900,000.00 |
| 234 | Whizzy business solutions | | 1,280,000.00 |
| 235 | Wintex logistics | | 950,000.00 |
| 236 | Yoruba General Supplies | | 1,250,000.00 |
| 237 | Kimbro Investments | | 1,450,000.00 |
| 238 | Jala Supplies | | 165,000.00 |
| 239 | Cartic Enterprises | | 1,200,000.00 |
| 240 | Fergie Services | | 1,350,000.00 |
| 241 | Bosmaj Traders | | 1,400,000.00 |
| 242 | Refugio Merchants & Distributors | | 1,300,000.00 |
| 243 | Wayside Investments | | 1,350,000.00 |

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| | | | |
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| 244 | Global Eye Merchants | | 1,400,000.00 |
| 245 | Melddina Investment | | 1,150,000.00 |
| 246 | Dennick Investments | | 1,350,000.00 |
| 247 | Giwels Limited | | 3,600,000.00 |
| 248 | Nemesis Enterprises | | 1,200,000.00 |
| 249 | Muneric Investments | | 1,400,000.00 |
| 250 | Bernvert General Agencies | | 1,465,000.00 |
| 251 | Nyandito Enterprises | | 1,275,000.00 |
| 252 | Easco | | 4,200,000.00 |
| 253 | Run off Enterprises | | 1,300,000.00 |
| 254 | Larrium Office Solutions | | 189,400.00 |
| 255 | Oarker Services | | 38,540,994.00 |
| 256 | Devani Limited | | 599,940.00 |
| 257 | Mumue Stationers and Printers | | 18,000.00 |
| 258 | Heegan Construction Company Ltd | | 278,135.80 |
| 259 | Clean Domestic & Office Solution | | 630,000.00 |
| 260 | Cygene Agencies | | 780,000.00 |
| 261 | Beton stationers | | 1,250,000.00 |
| 262 | Docie General Supplies | | 750,000.00 |
| | SUB TOTAL | | 609,033,233.11 |
| | STATE DEPARTMENT OF PUBLIC WORKS | | |
| S/No | Payee | | Amount(Ksh) |
| 1 | M/SComarco Construction | Shimoni Fisheries Jetty WP | |

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| | | | 11,670,702.70 |
| 2 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 12 th pay | 5,299,309.95 |
| 3 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 11 th pay | 13,346,334.66 |
| 4 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 14 th pay | 27,713,003.15 |
| 5 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 15 th pay | 23,369,323.95 |
| 6 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 15 th pay | 51,074,458.29 |
| 7 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 17 th pay | 33,949,688.22 |
| 8 | M/S China Jiangxi Inter. | Mathare Nyayo Hospital 15 th pay | 6,817,765.52 |
| 9 | M/S Mulji Devraji & Bros. | Voi Teachers Training College 14th pay | 8,817,290.84 |
| 10 | M/S Volcanic Plumbing works | West Park Housing Phase II | 6,384,712.60 |
| 11 | M/S ongata works Ltd | West Park Housing 56th pay | 27,023,139.75 |
| 12 | M/S Landmark Holdings Ltd | Kibish police lines,GSU Base camp and Ap Lines 19th pay | 183,858,723.74 |
| 13 | M/S Unispan Ltd | Longisa District Hospital 29th pay | 8,790,000.00 |
| 14 | M/S Associated Service Consultant | Kitui Teachers Training College fee note no.5 | 1,568,341.40 |
| 15 | M/S Mercy Consultants | Rongai Trauma Hospital 4th pay | 13,733,916.17 |
| 16 | M/S Stance Consultant | Kapsabet pool housing 3rd fee note | 6,517,750.00 |
| 17 | M/S Archbill Consultant | Kenya Institute of Business training 6th | 2,101,186.27 |
| 18 | M/S Studio partners | Kenya Institute of Business training T.Hqs | 5,500,993.99 |
| 19 | M/S Edon Consultants Inter. | Kibish police station,GSU Base , Ap line 11th | 6,751,132.03 |
| 20 | M/S Makro consultancy ltd | Nyanza provincial Hqs 9th | 1,341,512.46 |
| 21 | M/S Heritage Associates ltd | Rongai Trauma Hospital Nakuru fee note 2 | 36,502,457.31 |
| 22 | M/S Arch concepts | Nyamira & keroka police Div.Hqs 11th | 2,528,356.30 |
| 23 | M/S Intershelter Sullivan Architects | Longisa District Hospital Bomet | 1,855,656.65 |

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| 24 | M/S Ooro & Sanya Assoc. | Rongai Trauma Hospital Nakuru 1st | 13,967,052.00 |
| 25 | M/S Kenya Power-Kisumu | Kericho Ardhi House 14th pay | 2,870,506.00 |
| 26 | M/S Choice Frontiers co. ltd | County Works Office Mandera East | 4,604,794.35 |
| 27 | M/S Fabric Construction | Storeyed type DHQ's at Githunguri Kiambu | 4,467,443.00 |
| 28 | M/S Molwa Co. Ltd | Kisumu North -Ojola District Hqs | 1,290,067.00 |
| 29 | M/S Bewa Wholesalers Ltd | Starehe District - Nairobi | 4,966,000.00 |
| 30 | M/S Northgate Investment | ESPDistrict Hqs at Rhamu Mandera North 2nd pay | 3,758,556.60 |
| 31 | M/S Matanya Undugu | Highland type DHQ at Kabete Kikuyu District 1st pay | 2,366,308.00 |
| 32 | M/S Castle Investment | Langata District HQS | 1,193,447.60 |
| 33 | Masscom Enterprises Co. LTD | Sewer line for Eldoret East Works Offices | 3,656,068.00 |
| 34 | Yamu Engineering Services Ltd | Kirinyaga West District | 4,141,149.42 |
| 35 | M/S Peali Building Contractors | Sub- county works of Ndaragwa | 572,842.80 |
| 36 | M/S Shake Distributers | Extension of county works offices at Voi | 1,410,989.20 |
| 37 | M/S Amma Construction | ESPDistrict Hqs at Takaba Mandera | 1,445,429.60 |
| 38 | M/S Terra Craft Kenya ltd | Migori District Hqs | 30,994,362.26 |
| 39 | M/S Mulji Devraji & Bros. | Voi Teachers Training College 15th pay | 6,500,273.17 |
| 40 | M/S Bomco Building | Nyanya provincial Hqs phase II 25th | 18,245,839.26 |
| 41 | M/S Ooro & Sanya Assoc. | Rongai Trauma Hospital Nakuru 2nd | 5,347,497.36 |
| 42 | M/S Mulji Devraji & Bros. | Voi Teachers Training College 14 th payment | 8,817,290.84 |
| 43 | Brema Construction | Refurbishment & Renovation of Supplies Branch | 4,656,753.60 |
| 44 | M/s Richardson Contractors | Refurbishment of Works Building 5th,8th,&12th Floors | 5,257,351.77 |
| 45 | Rotalink Engineering | Baringo District HQS Cert No. 9 | 4,527,777.20 |
| 46 | Millicons Ltd | Papal Dais 3rd and Final | |

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| | | | 18,200,832.80 |
| 47 | BORAQS | Registration | 600,000.00 |
| 48 | IQSK | Annual Subscriptions | 469,500.00 |
| 49 | INSTITUTIO OF ENGINEERS OF KENYA | Conference Facilities | 724,000.00 |
| 50 | CHIEF MECHANICAL&TRANSPORT | Hire of Transport to Nakuru | 269,600.00 |
| 51 | CHIEF MECHANICAL&TRANSPORT | Hire of Transport to Narok | 45,600.00 |
| 52 | OFFICER IN-CHARGE SUPPLIES BR | Fuel | 178,996.00 |
| 53 | M/S RIENY DISTRIBUTERS LTD | Supply of Envelops | 927,750.00 |
| 54 | BORAQS | Seminar- Safari Park | 315,000.00 |
| 55 | KENYA EDUCATION NETWORK | Membership and Annual Subscriptions | 187,500.00 |
| 56 | UNIVERSITY OF NAIROBI RESEARCH | Annual Subscriptions | 270,000.00 |
| 57 | M/S JAYMAR ENTERPRISES | Printers | 112,000.00 |
| 58 | MINISTRY OF WORKS SPORT CLUB | Catering Services | 129,650.00 |
| 59 | MINISTRY OF WORKS SPORT CLUB | Catering Services | 22,000.00 |
| 60 | MINISTRY OF WORKS SPORT CLUB | Catering Services | 70,500.00 |
| 61 | MINISTRY OF WORKS SPORT CLUB | Seminar | 106,680.00 |
| 62 | M/S OFFICE TECHNOLOGIES LTD | Consumerbles for photocopier | 227,163.50 |
| 63 | M/S LAJOY INVESTMENTS | Supply of Tonners | 200,000.00 |
| 64 | M/S C.M.C MOTORS GROUP LTD | Repair of GK A896X | 137,595.40 |
| 65 | MINISTRY OF WORKS SPORT CLUB | Tea and Snacks | 24,000.00 |
| 66 | M/S R H DEVANI LTD | Fuel | 916,735.00 |
| 67 | NATION MEDIA GROUP | Advertisement | 278,922.00 |
| 68 | BREMA CONSTRUCTION CO. LTD | Renovation of Supplies Branch | 10,899,182.80 |

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| 69 | PRINCIPAL , KENYA INSTITUTE OF HIGHWAYS | Training | 27,413.10 |
| 70 | PRINCIPAL , KENYA INSTITUTE OF HIGHWAYS | Training | 27,413.10 |
| 71 | INSTITUTIO OF ENGINEERS OF KENYA | Annual Subscriptions | 98,400.00 |
| 72 | SAKIM CONSULTANTS (DPs RESIDENCE ARB. DEPOSIT) | Arbtration DP's House Karen | 200,000.00 |
| 73 | SOMAGU ENTRPRISES | | 101,900.00 |
| 74 | PAGO AIRWAYS | | 32,690.00 |
| | | SUB-TOTAL | 657,374,578.68 |
| | | | |
| | | GRAND- TOTAL | 1,693,351,703.19 |